The City of Oakdale recognizes and supports the Choose Civility program, an initiative of the Stanislaus County Office of Education.

CITY OF OAKDALE
CITY COUNCIL
REGULAR MEETING AGENDA

City Council Chambers
277 North Second Avenue • Oakdale • CA 95361

Tuesday, February 16, 2016	**7:00 PM**	**City Council Chambers**

THIS MEETING WILL BE TELEVISED OVER COMCAST CHANNEL 7

Welcome to your City of Oakdale City Council meeting.

Your City Council are:
Mayor Pat Paul
Mayor Pro Tem Tom Dunlop
Council Member Cherilyn Bairos
Council Member J.R. McCarty
Council Member Richard Murdoch

Note: California law prohibits the City Council from taking action on any matter that is not on the posted agenda unless it is determined to be an emergency by the Council. All items will be referred to staff for follow-up and placed on a future agenda.

1. Call to Order – 7:00 p.m.

2. Council Members Present/Absent

3. Pledge of Allegiance

4. Invocation Provided by Rick Burnam, Oakdale Community Church

5. Presentations/Acknowledgements

5.1: Presentation of K-9 Unit Donation
Presented by: Mr. and Mrs. Spray to City of Oakdale

5.2: Mental Health Board Roles and Responsibilities
Presented by: Stanislaus County Behavioral Health and Recovery Services

6. Additions/Deletions

7. Public Comments
This is the time set aside for citizens to address the City Council on issues within the City Council's jurisdiction that are not on the posted agenda this evening. The Mayor will ask for a show of hands of those individuals present who wish to address the Council. Individual speakers are asked to keep spoken comments within a five-minute duration, although this time limit may be modified based on the number of people who indicate their desire to address the Council. California law prohibits the City Council from taking action on any item not appearing on the posted agenda except that Council may refer the matter to staff for follow-up or request it be placed on a future agenda.

8. Appointment to Boards and Commissions

None scheduled.

9. City Council Consent Agenda

The consent agenda is comprised of Items 9.1 through 9.4. Unless there is discussion by a member of the audience/Council they may be approved in one motion.

9.1: Approve the Regular City Council Meeting Minutes of February 2, 2016.

9.2: Approve the Special City Council Meeting Minutes of February 4, 2016.

9.3: Receive and File the Warrant List for the period of January 25, 2016 to February 9, 2016.

9.4: Waive Readings of Ordinances/Resolutions except by Title.

10. Public Hearings

None scheduled.

11. Staff Reports

11.1: Appeal Planning Commission Action – Sign Proposal at 1625 East F Street.

Recommended Action: Deny the applicant's request and uphold the Planning Commission action of December 2, 2015.

11.2: Consider Accepting by Minute Order the Fiscal Year 2013/2014 Audited Financial Statements.

Recommended Action: Accept by Minute Order the Fiscal Year 2013/2014 Audited Financial Statements.

11.3: Consider acceptance of the December 2015 Treasurer's Report by Minute Order.

Recommended Action: Accept by Minute Order the December 2015 Treasurer's Report.

11.4: Consider a Resolution of the City of Oakdale City Council awarding a contract for annual street sweeping services to Gilton Solid Waste Management, Inc. in the amount of $66,650 to be funded from Aviation Fund 627 and General Fund 110 for a total project budget of $66,650.

Recommended Action: Adopt City of Oakdale City Council Resolution 2016-___, a Resolution of the City of Oakdale City Council awarding a contract for annual street sweeping services to Gilton Solid Waste Management, Inc. in the amount of $66,650 to be funded from Aviation Fund 627 and General Fund 110 for a total project budget of $66,650.

12. City Manager's Report

12.1: Department Reports

12.2: Public Services Department Goals Presentation

13. City Council Items

14. Adjournment

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact City Hall, 209-845-3571. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting. (28CFR 35.102-35.104 ADA Title II).

Any documents produced by the City and distributed to a majority of the City Council regarding any item on this agenda will be made available in the City Clerk's office at City Hall located at 280 North Third Avenue, Oakdale, California.

DECLARATION OF POSTING
I, Kathy Teixeira, City Clerk for the City of Oakdale, certify that I caused to be posted a copy of the City of Oakdale City Council Agenda for the Regular Meeting of Tuesday, February 16, 2016 at the City Council Chambers, 277 North Second Avenue, Oakdale, CA, 95361 on Thursday, February 11, 2016.

Dated: Thursday, February 11, 2016

/s/Kathy Teixeira
Kathy Teixeira, CMC
City Clerk

AGENDA ITEM 5.1

Presentation of K-9 Unit Donation
Presented by: Mr. and Mrs. Spray to City of Oakdale

AGENDA ITEM 5.2:

Behavioral Health and Recovery Services

Mental Health Board

Roles and Responsibilities

Why do MHB's Exist?

- State law requires that each county have a Mental Health Board or Commission.
- The Board of Supervisors appoints members for three-year terms.
- Board members advise the Board of Supervisors and the Behavioral Health Director on various aspects of local mental health programs.

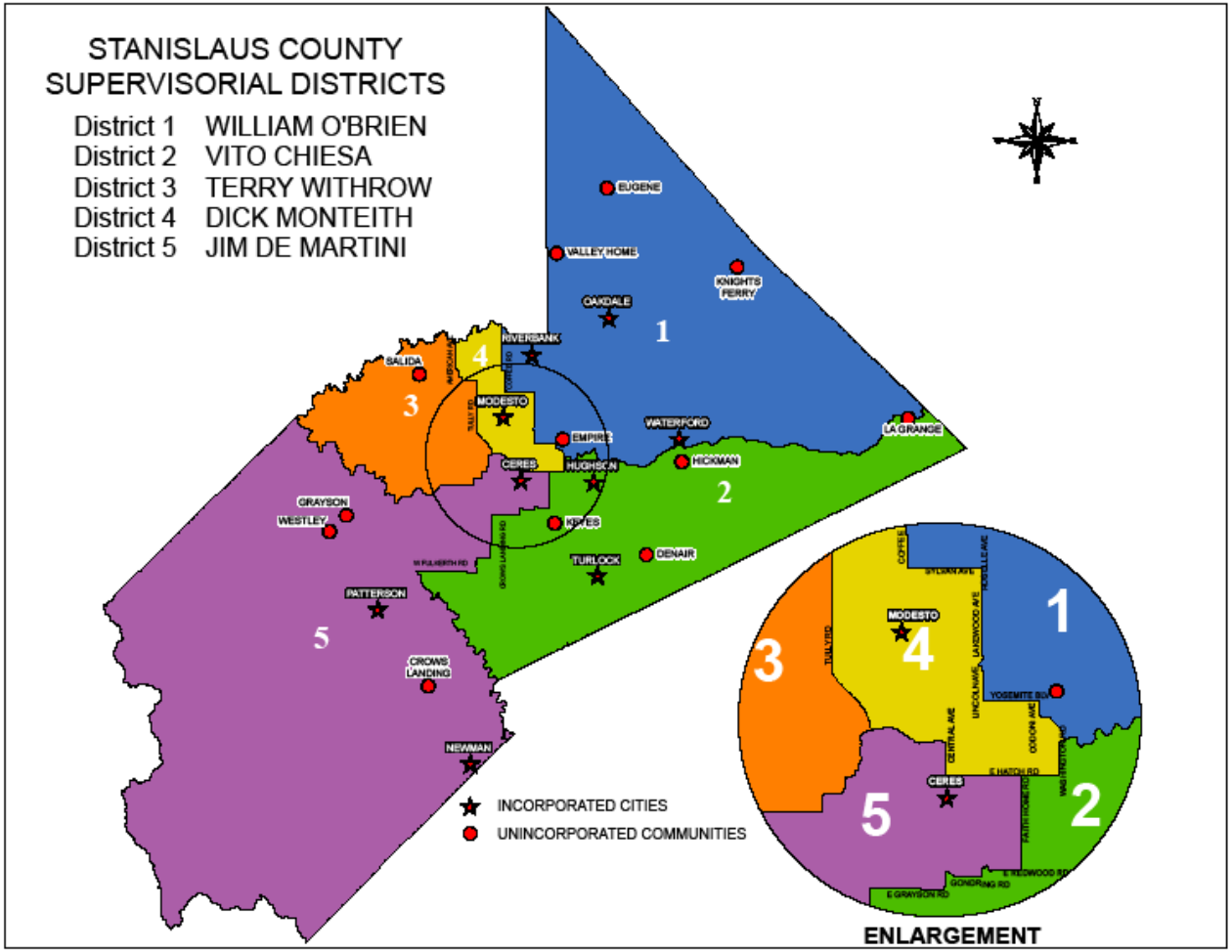
MHB Mission

- Advocate for the highest possibly quality of life for individuals with mental illness
- Advocate for the elimination of stigma through public awareness
- Advocate for the removal of barriers to mental health services
- Provide oversight and work in partnership with the staff of the County Mental Health Department

MHB Membership

- The MHB is made up of 15 members appointed by the Board of Supervisors and a member of the County Board of Supervisors.
- Board membership should reflect the ethnic diversity of the client population of the County.
- 50% of the MHB membership shall be persons with mental illness or family members of those who are receiving or need mental health services. At least 20% of the membership shall be persons with mental illness and at least 20% shall be family members.
- Vacancies are filled based on the supervisorial district of where you live.

Stanislaus County Supervisorial Districts



MHB Committees

- There are eight standing committees and an Executive Committee.

- Each member is required to be a member of at least one standing committee
  1. Children's System of Care
  2. Adult System of Care
  3. Older Adult System of Care
  4. Administrative and Fiscal Management
  5. Managed Care
  6. Criminal Justice Oversight Committee
  7. Impact Committee
  8. Veterans Committee

  - or attend the Advisory Board of Substance Abuse Program (ABSAP) Board Meeting once a month.

The Brown Act

The *Brown Act* is the law which guarantees the public's right to attend and participate in meetings of local legislative bodies, which includes the Mental Health Board.

Review and Evaluate

Evaluate the public mental health services to ensure they meet the needs of the community:

- Have presentations by various agencies, contractors, community groups, programs, etc.
- Review facilities and services through site visits
- Submit an annual report to the Board of Supervisors

Member Responsibilities

- Attend all MHB meetings unless excused
- Be a member of at least one MHB Committee
- Be familiar with MHB Bylaws
- Attend Ethics Training every two years
- Review documents and issues and participate actively in meetings
- Help develop and implement MHB goals
- Talk to members of the community regarding mental health services and individuals with mental illness
- Be open to input and feedback from Board members, staff and the community
- Be a force for unity on the Board
- Act as a representative of the MHB when you have the sanction of the full Board

Helpful Information

Stanislaus County Mental Health Board

http://www.stancounty.com/bhrs/mh-board.shtm

The Brown Act

http://ag.ca.gov/publications/2003_Intro_BrownAct.pdf

Submit Interest Survey to: *Veronica Ortiz-Valle*
BHRS - Administration Office, 209-525-6225

MHB Members:

Annie Thu Henrich – anniehenrich@att.net

Ritta S. Sudnikoff – rittavs@att.net

Kimberly Kennard – kennardk@yosemite.cc.ca.us

Jack Waldorf – Sharkie@softcom.net

AGENDA ITEM 9.1:

CITY OF OAKDALE
City Council and Successor Agency to the Dissolved Redevelopment Agency
Draft Regular Meeting Minutes

City Council Chambers
277 North Second Avenue
Oakdale, California

Monday, February 1, 2016 | **7:00 PM** | **City Council Chambers**

1. CALL TO ORDER:

Mayor Paul called the meeting to order at 7:00 p.m.

2. CITY COUNCIL/AGENCY MEMBERS PRESENT/ABSENT:

Present: Mayor Paul
Mayor Pro Tem Dunlop
Council Member Bairos
Council Member McCarty
Council Member Murdoch

Staff Present: City Manager Whitemyer
City Attorney Hallinan
Public Services Director Clark
Finance Director Avila
Public Works Superintendent Gravel
Police Chief Jenkins
City Clerk Teixeira

3. PLEDGE OF ALLEGIANCE:

Mayor Paul led the assembly in the Pledge of Allegiance.

4. INVOCATION:

The invocation was provided by Kent Roberts, The River Christian Community.

5. REPORT OUT—CLOSED SESSION:

Mayor Paul reported at 6:30 p.m. the City Council had adjourned to, and met in closed session to discuss:

3.1: CONFERENCE WITH REAL PROPERTY NEGOTIATOR
(Pursuant to Government Code Section 54956.8)
Property: 200 North Third Avenue
City Negotiator: City Manager Whitemyer
Other Negotiating Party: Denise Cash

Mayor Paul advised the City Council would consider taking action under Agenda Item 12.4.

City of Oakdale
Regular City Council and
Successor Agency to the Dissolved
Redevelopment Agency Draft Regular Meeting Minutes

Monday, February 1, 2016 | **City Council Chambers**
Next City Council Resolution: 2016-007 | **Next Ordinance: 1242**
Next Successor Agency Resolution 2016-001

6. PRESENTATIONS/ACKNOWLEDGEMENTS:

6.1: Presentation - Oakdale Tourism Visitors Bureau (OTVB) 2016 Budget Accomplishments and Goals.

A PowerPoint Presentation was provided by members of the Oakdale Tourism Visitors Bureau including Barbara Torres, Dianne Korupp, Pam Dumas and Jim Homer.

7. ADDITIONS/DELETIONS:

Mayor Paul asked whether there were any additions or deletions to the agenda. No items were added or deleted.

8. PUBLIC COMMENTS:

Mayor Paul asked whether there was anyone who wished to address a matter not listed on the City Council agenda.

Mary Guardiola, CEO, Oakdale Chamber of Commerce speaking on behalf of the Oakdale Rotary advised those in attendance the Testicle Festival will be Monday, March 21. Tickets for the event can be obtained from any member of the Oakdale Rotary and at the Oakdale Country Club or the Oakdale Chamber office.

Pamela Kelly spoke on behalf of Oakdale Rescue Mission thanking Mayor Paul for mentioning during the State of the City Address the homeless issue and the need to work together towards a solution. Ms. Kelly provided a report on a recent positive outcome for a homeless individual, a result of working in cooperation with veterans' agencies. This month's Q&A will be held in the evening on February 25th at 7:00 p.m.

Frank Clark, Vice President, Friends of the Oakdale Library advised anyone wishing to donate books for the 50th Annual Friends of Oakdale Library Annual Book Sale (March 7 – 10, 2016) could deliver their donations directly to the library or contact him.

9. APPOINTMENT TO BOARDS AND COMMISSIONS:

None scheduled.

10. CITY COUNCIL CONSENT AGENDA:

Mayor Paul asked whether there were any questions on any matter listed on the Consent Agenda.

MOTION

To approve the City of Oakdale City Council consent Agenda for February 1, 2016, as presented:

10.1: Approve the Regular City Council Meeting Minutes of January 19, 2016.

10.2: Receive and File the Warrant List for the period of January 14, 2016 to January 24, 2016.

10.3: Waive Readings of Ordinances/Resolutions except by Title.

10.4: City Co-sponsorship Friends of Oakdale Library Annual Book Sale (March 7 – 10, 2016)—Minute Order.

Moved by Mayor Pro Tem Dunlop seconded by Council Member Bairos and PASSED AND ADOPTED this 1st day of February 2016, by the following vote:

AYES:	COUNCIL MEMBERS:	Bairos, Dunlop, McCarty, Murdoch and Paul	(5)
NOES:	COUNCIL MEMBERS:	None	(0)
ABSENT:	COUNCIL MEMBERS:	None	(0)
ABSTAINED:	COUNCIL MEMBERS:	None	(0)

Motion carried 5/0 by City Council roll call vote.

11. PUBLIC HEARINGS:

None scheduled.

12. STAFF REPORTS:

12.1: Consider a Resolution of the City of Oakdale City Council awarding a contract for the South Yosemite Avenue Pedestrian Improvement Project to George Reed, Inc., in the amount of $612,935, to be funded from Congestion Mitigation and Air Quality Improvement Program Fund 316 and appropriating additional funds in the amount of $35,000 from the Parks Capital Facilities Fee Fund 343 for a total project budget of $692,935.

Public Services Director Clark presented the staff report recommending the City Council award the contract for the South Yosemite Avenue Pedestrian Improvement Project to George Reed, Inc., in the amount of $612,935, to be funded from Congestion Mitigation and Air Quality Improvement Program Fund 316 and appropriate additional funds in the amount of $35,000 from the Parks Capital Facilities Fee Fund 343 for a total project budget of $692,935.

Public Services Director Clark and City Manager Whitemyer responded to questions raised by the City Council.

MOTION

To adopt Resolution 2016-007, awarding a contract for the South Yosemite Avenue Pedestrian Improvement Project to George Reed, Inc., in the amount of $612,935, to be funded from Congestion Mitigation and Air Quality Improvement Program Fund 316 and appropriating additional funds in the amount of $35,000 from the Parks Capital Facilities Fee Fund 343 for a total project budget of $692,935.

Moved by Council Member McCarty seconded by Council Member Bairos and PASSED AND ADOPTED this 1st day of February 2016, by the following vote:

AYES:	COUNCIL MEMBERS:	Bairos, Dunlop, McCarty Murdoch and Paul	(5)
NOES:	COUNCIL MEMBERS:	None	(0)
ABSENT:	COUNCIL MEMBERS:	None	(0)
ABSTAINED:	COUNCIL MEMBERS:	None	(0)

Motion carried 5/0 roll call vote.

12.2: Consider a motion to appoint two City Council Members to interview short-listed solar providers for a possible contract for a Power Purchase Agreement at the Oakdale Airport.

Public Services Director Clark presented the staff report suggesting the City Council appoint Mayor Pro Tem Dunlop and Council Member McCarty to the ad-hoc committee for the purpose of interviewing short-listed solar providers for a possible contract for a Power Purchase Agreement at the Oakdale Airport.

MOTION

To appoint Mayor Pro Tem Dunlop and City Council Member McCarty to interview short-listed solar providers for a possible contract for a Power Purchase Agreement at the Oakdale Airport.

Moved by Council Member Bairos seconded by Council Member Murdoch and PASSED AND ADOPTED this 1st day of February 2016, by the following vote:

AYES:	COUNCIL MEMBERS:	Bairos, Dunlop, McCarty, Murdoch and Paul	(5)
NOES:	COUNCIL MEMBERS:	None	(0)
ABSENT:	COUNCIL MEMBERS:	None	(0)
ABSTAINED:	COUNCIL MEMBERS:	None	(0)

Motion carried 5/0 by City Council roll call vote.

12.3: Consider a Resolution of the City of Oakdale City Council approving the City of Oakdale Economic Development Strategic Plan.

A PowerPoint Presentation was provided.

City Manager Whitemyer presented the staff report recommending the City Council adopt the draft resolution contained in staff's report approving the City of Oakdale Economic Development Strategic Plan, as presented.

MOTION

To adopt Resolution 2016-008, a resolution of the City of Oakdale City Council approving the City of Oakdale Economic Development Strategic Plan.

Moved by Council Member Murdoch seconded by Council Member McCarty and PASSED AND ADOPTED this 1st day of February 2016, by the following vote:

AYES:	COUNCIL MEMBERS:	Bairos, Dunlop, McCarty, Murdoch and Paul	(5)
NOES:	COUNCIL MEMBERS:	None	(0)
ABSENT:	COUNCIL MEMBERS:	None	(0)
ABSTAINED:	COUNCIL MEMBERS:	None	(0)

Motion carried 5/0 by City Council roll call vote.

12.4: Consider a Resolution of the City of Oakdale City Council approving the sale of the City-owned church building located at 200 North Third Avenue (Assessor Parcel Number 130-003-051) for One Dollar ($1) to Allen and Paula Martin and authorizing City staff to waive its permit, inspection, and other building fees that will be associated with this project.

A PowerPoint Presentation was provided.

City Manager Whitemyer presented the staff report recommending the City Council approve the sale of the City-owned church building located at 200 North Third Avenue (Assessor Parcel Number 130-003-051) for One Dollar ($1) to Allen and Paula Martin and authorize City staff to waive its permit, inspection, and other building fees that will be associated with this project.

The City Council discussed the proposal with staff.

Public Comment:
Denise Cash
Allan Martin

MOTION

To adopt Resolution 2016-009, a resolution of the City of Oakdale City Council approving the sale of the City-owned church building located at 200 North Third Avenue (Assessor Parcel Number 130-003-051) for One Dollar ($1) to Allen and Paula Martin and authorizing City staff to waive its permit, inspection, and other building fees that will be associated with this project.

Moved by Council Member Bairos seconded by Mayor Pro Tem Dunlop and PASSED AND ADOPTED this 1st day of February 2016, by the following vote:

AYES:	COUNCIL MEMBERS:	Bairos, Dunlop, McCarty, Murdoch and Paul	(5)
NOES:	COUNCIL MEMBERS:	None	(0)
ABSENT:	COUNCIL MEMBERS:	None	(0)
ABSTAINED:	COUNCIL MEMBERS:	None	(0)

Motion carried 5/0 by City Council roll call vote.

Staff Report of the Successor Agency to the Dissolved Redevelopment Agency:

12.5: Consider a Resolution of the City Council as Successor Agency for the Oakdale Community Redevelopment Agency approving the July 1, 2016 to June 30, 2017 Recognized Obligation Payment Schedule (ROPS).

Finance Director Avila presented the staff report recommending the City Council as Successor Agency to the Dissolved Redevelopment Agency approve the July 1, 2016 to June 30, 2017 Recognized Obligation Payment Schedule, as presented.

MOTION

To adopt Resolution 2016-009, a resolution of the City of Oakdale Successor Agency to the former Oakdale Community Redevelopment Agency approving the July 1, 2016 to June 30, 2017 Recognized Obligation Payment Schedule (ROPS).

Moved by Agency Member Dunlop seconded by Agency Member McCarty and PASSED AND ADOPTED this 1st day of February 2016, by the following vote:

AYES:	AGENCY MEMBERS:	Bairos, Dunlop, McCarty, Murdoch and Paul	(5)
NOES:	AGENCY MEMBERS:	None	(0)
ABSENT:	AGENCY MEMBERS:	None	(0)
ABSTAINED:	AGENCY MEMBERS:	None	(0)

Motion carried 5/0 by Successor Agency roll call vote.

13. CITY MANAGER'S REPORT:

City Manager Whitemyer reminded those in attendance of the special meeting of the City Council scheduled for 6:00 p.m., Thursday, February 4 to be held in the City Council Chambers.

14. CITY COUNCIL ITEMS:

Council Member Bairos advised those in attendance of upcoming community events including a Future Farmers of America fundraiser on March 19th at the FES Hall and the Susie Burtschi Leslie Scholarship on March 25th at the Saddle Club.

Council Member McCarty advised LOVE Oakdale is coming up and coordinators are looking for project ideas. He requested individuals with project ideas to please contact Gina McCarty.

15. ADJOURNMENT:

There being no further business, Mayor Paul adjourned the meeting at 8:11 p.m.

ATTEST: APPROVED:

Kathy Teixeira, CMC
City Clerk

Pat Paul
Mayor

AGENDA ITEM 9.2

CITY OF OAKDALE
City Council
Draft Special Meeting Minutes

City Council Chambers
277 North Second Avenue
Oakdale, California

Thursday, February 4, 2016 | **6:00 PM** | **City Council Chambers**

1. CALL TO ORDER:

Mayor Paul called the meeting to order at 6:00 p.m.

2. COUNCIL/AGENCY MEMBERS PRESENT/ABSENT:

Present: Mayor Paul
Mayor Pro Tem Dunlop
Council Member McCarty
Council Member Murdoch

Excused: Council Member Bairos

Staff Present: City Manager Whitemyer
Finance Director Avila
Public Services Director Clark
City Attorney Hallinan
Police Chief Lester Jenkins
Fire Marshal Spears
Management Analyst Andersen
Lead Maintenance Worker (Parks) Avila
Wastewater Treatment Plant Supervisor Bridgewater
Executive Secretary Christel
Supervisor of Accounting Services Geer
Public Works Superintendent Gravel
Community Services Officer Hilgen
Management Analyst Lutzow
Equipment Coordinator McHenry
City Engineer Marshall
Senior Building Inspector Odom
Lead Maintenance Worker (Water) Reynolds
Executive Secretary Roberts
Recreation Supervisor Royalty
Lead Maintenance Worker (Streets/Sewer) Sweet
City Clerk Teixeira

3. PLEDGE OF ALLEGIANCE:

Mayor Paul led the assembly in the Pledge of Allegiance.

4. ADDITIONS/DELETIONS:

No items were added or deleted.

5. Public Comment

No public comment was received.

6. Goal Setting Session

A PowerPoint presentation was provided outlining each departments 2015 accomplishments as well as Goals for 2016-2017.

- Administration (Bryan Whitemyer, City Manager)
- City Attorney (Tom Hallinan, City Attorney)
- City Clerk (Kathy Teixeira, City Clerk)
- Human Resources (Miranda Lutzow, Management Analyst, Human Resources)
- Finance Department (Albert Avila, Finance Director)
- Public Services Department (Thom Clark, Public Services Director)
- Police Department (Lester Jenkins, Police Chief)
- Fire and Emergency Services (Tim Spears, Fire Marshal)

Following discussion, Mayor Paul requested short presentations be brought forward at future City Council meetings.

7. ADJOURNMENT:

There being no further business, Mayor Paul adjourned the meeting at 7:55 p.m.

ATTEST:

Kathy Teixeira, CMC
City Clerk

APPROVED:

Pat Paul
Mayor

CHECK DATE / ACCOUNT #	CHECK NUMBER / TRN DATE	VENDOR NAME / DESCRIPTION	VENDOR # / INVOICE	PO #	PER/YEAR	CHECK AMOUNT / TRN AMOUNT
01/27/2016	135120	CALIFORNIA STATE DISBURSEMENT	1361			301.84
110-0000-219.19-00	01/29/2016	PAYROLL SUMMARY	20160129		07/2016	301.84
01/27/2016	135121	COLONIAL PROCESSING CENTER	1059			111.60
110-0000-219.17-00	01/29/2016	PAYROLL SUMMARY	20160129		07/2016	111.60
01/27/2016	135122	FINANCIAL CENTER CREDIT UNION	89			241.00
110-0000-219.14-00	01/29/2016	PAYROLL SUMMARY	20160129		07/2016	241.00
01/27/2016	135123	OPERATING ENGINEERS LOCAL #3	219			1,610.00
110-0000-219.08-00	01/29/2016	PAYROLL SUMMARY	20160129		07/2016	1,610.00
01/27/2016	135124	UNITED WAY OF STANISLAUS	299			7.00
110-0000-219.13-00	01/29/2016	PAYROLL SUMMARY	20160129		07/2016	7.00
01/27/2016	135125	UNITED RENTALS PUMP SOLUTIONS	9999999			16,765.65
621-4159-444.41-05	01/27/2016	6" TRASH PUMP	1/27/16		07/2016	16,765.65
01/29/2016	135126	HAIDLEN FORD-MERCURY	111			45,301.65
621-4152-444.41-09	01/27/2016	AUTOMOTIVE VEHICLES	01272016	160092	07/2016	45,301.65
01/29/2016	135127	MICHAEL WHEELER CONSTRUCTION	1506			9,722.96
349-4150-444.25-03	11/04/2015	MISC PROFESSIONAL SERVICE	1367	160134	06/2016	9,722.96
01/29/2016	135128	U.S. BANK	978			26,095.81
110-1310-413.27-01	12/22/2015	AMAZON	12222015		06/2016	583.86
110-2110-421.20-03	12/22/2015	COMCAST	12222015		06/2016	168.37
110-1910-419.20-03	12/22/2015	COMCAST	12222015		06/2016	103.90
270-1910-419.25-03	12/22/2015	LIVESTREAM	12222015		06/2016	49.00
110-1310-413.27-06	12/22/2015	AMAZON	12222015		06/2016	291.93
110-1310-413.27-06	12/22/2015	WALLPAPER FOR WINDOWS	12222015		06/2016	72.94
110-1310-413.27-06	12/22/2015	HOME DEPOT	12222015		06/2016	10.75
627-4170-446.27-06	12/22/2015	AYERA	12222015		06/2016	199.00
622-4151-444.27-06	12/22/2015	AYERA	12222015		06/2016	199.00
622-4151-444.27-06	12/22/2015	AYERA	12222015		06/2016	199.00
110-1910-419.25-03	12/22/2015	WIX	12222015		06/2016	4.99
110-1910-419.29-00	12/22/2015	NEOPOST	12222015		06/2016	153.54
744-7240-472.27-04	12/22/2015	PARTY CITY	12222015		06/2016	23.65
744-7240-472.27-04	12/22/2015	HOBBY LOBBY	12222015		06/2016	13.11
744-7240-472.27-04	12/22/2015	KMART	12222015		06/2016	75.85
744-7240-472.27-04	12/22/2015	SMART & FINAL	12222015		06/2016	47.73
218-7240-472.31-05	12/22/2015	SMART & FINAL	12222015		06/2016	57.85
110-0000-246.32-00	12/22/2015	CANVAS PRINTS	12222015		06/2016	466.55
744-7240-472.27-04	12/22/2015	AMAZON	12222015		06/2016	141.35
217-7260-472.27-06	12/22/2015	HARVEYS	12222015		06/2016	19.95
110-7213-472.24-01	12/22/2015	OAKDALE ACE	12222015		06/2016	18.37
110-7213-472.24-01	12/22/2015	OAKDALE ACE	12222015		06/2016	36.48
110-7213-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	129.74
110-7213-472.24-01	12/22/2015	OAKDALE ACE	12222015		06/2016	.25

CHECK DATE	CHECK NUMBER	VENDOR NAME / VENDOR #	ACCOUNT #	TRN DATE	DESCRIPTION	INVOICE	PO #	PER/YEAR	TRN AMOUNT	CHECK AMOUNT
			218-7220-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	18.37	
			110-7213-472.27-02	12/22/2015	OAKDALE ACE	12222015		06/2016	34.60	
			110-7213-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	4.30	
			110-7213-472.24-01	12/22/2015	OAKDALE ACE	12222015		06/2016	19.45	
			110-7213-472.24-01	12/22/2015	OAKDALE ACE	12222015		06/2016	39.61	
			110-7213-472.24-01	12/22/2015	OAKDALE ACE	12222015		06/2016	11.43-	
			110-7213-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	71.34	
			110-7213-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	7.71	
			110-7213-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	25.55	
			110-7213-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	30.15	
			110-7213-472.24-01	12/22/2015	OAKDALE ACE	12222015		06/2016	21.63	
			110-7213-472.24-01	12/22/2015	OAKDALE ACE	12222015		06/2016	103.75	
			110-7213-472.24-01	12/22/2015	OAKDALE ACE	12222015		06/2016	4.31	
			110-7213-472.24-01	12/22/2015	OAKDALE ACE	12222015		06/2016	32.42	
			217-7260-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	2.48	
			110-7213-472.27-06	12/22/2015	OAKDALE LOCKSMITH	12222015		06/2016	10.82	
			110-2110-421.26-01	12/22/2015	MCHENRY CRUISERS	12222015		06/2016	10.00	
			110-2110-421.33-02	12/22/2015	STARBUCKS (TRNG)	12222015		06/2016	29.90	
			110-2110-421.33-02	12/22/2015	RALEYS TRNG	12222015		06/2016	15.97	
			110-2110-421.33-02	12/22/2015	SUBWAY TRNG	12222015		06/2016	84.02	
			110-2110-421.33-02	12/22/2015	SAVEMART TRNG	12222015		06/2016	47.60	
			110-2110-421.16-02	12/22/2015	ALICE TRNG INSTITUTE	12222015		06/2016	595.00	
			110-2110-421.27-01	12/22/2015	KMART	12222015		06/2016	22.68	
			110-2110-421.27-01	12/22/2015	DOLLAR TREE	12222015		06/2016	5.41	
			110-2110-421.27-04	12/22/2015	HEADSETS DIRECT	12222015		06/2016	87.95	
			110-2110-421.27-04	12/22/2015	OAKDALE LOCKSMITH	12222015		06/2016	51.89	
			110-0000-246.35-00	12/22/2015	CONLIN SUPPLY	12222015		06/2016	131.91	
			743-2110-421.25-03	12/22/2015	EMBRACE PET INS	12222015		06/2016	58.81	
			743-2110-421.25-03	12/22/2015	EMBRACE PET INS	12222015		06/2016	55.87	
			110-2110-421.24-04	12/22/2015	TEN FOUR COMM	12222015		06/2016	731.85	
			110-2140-421.32-02	12/22/2015	BROWNELLS	12222015		06/2016	89.41	
			110-2110-421.27-04	12/22/2015	DEL-TON	12222015		06/2016	206.32	
			110-2110-421.27-04	12/22/2015	OAKDALE LOCKSMITH	12222015		06/2016	10.82	
			110-2140-421.32-02	12/22/2015	AMAZON	12222015		06/2016	58.62	
			110-2140-421.32-02	12/22/2015	STRAYER VOIGT	12222015		06/2016	81.06	
			110-2110-421.24-03	12/22/2015	CENTRAL VALLEY CHRYSLER	12222015		06/2016	202.75	
			110-2110-421.27-04	12/22/2015	FOUR POINTS (TRNG)	12222015		06/2016	411.00	
			110-2110-421.27-01	12/22/2015	WALGREEN'S	12222015		06/2016	38.88	
			625-4160-445.27-01	12/22/2015	STAPLES	12222015		06/2016	25.72	
			622-4152-444.27-01	12/22/2015	STAPLES	12222015		06/2016	25.72	
			110-7210-472.27-06	12/22/2015	STAPLES	12222015		06/2016	25.72	
			110-4120-442.27-06	12/22/2015	STAPLES	12222015		06/2016	148.10	
			625-4160-445.24-03	12/22/2015	THE AUDIO SHOP	12222015		06/2016	162.50	
			622-4152-444.24-03	12/22/2015	THE AUDIO SHOP	12222015		06/2016	162.50	
			625-4160-445.24-03	12/22/2015	THE AUDIO SHOP	12222015		06/2016	450.00	
			622-4152-444.24-03	12/22/2015	THE AUDIO SHOP	12222015		06/2016	600.00	
			110-4142-426.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	23.47	
			110-4140-443.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	21.59	
			110-7213-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	69.18	
			627-4170-446.27-06	12/22/2015	SPX	12222015		06/2016	419.29	

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ACCOUNT #	TRN DATE	DESCRIPTION	INVOICE	PO #	PER/YEAR	TRN AMOUNT
110-7213-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	54.04
625-4160-445.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	19.67
625-4160-445.27-06	12/22/2015	FASTENAL	12222015		06/2016	8.26
622-4151-444.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	38.91
625-4160-445.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	33.41
625-4160-445.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	61.53
625-4160-445.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	23.61
110-7210-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	27.12
110-7210-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	259.48
110-7210-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	21.61
110-7210-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	54.05
110-7210-472.27-06	12/22/2015	OAKDALE FEED & SEED	12222015		06/2016	58.06
110-7210-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	10.97
110-7210-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	54.05
110-7210-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	29.16
625-4160-445.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	186.48
624-4169-445.41-05	12/22/2015	OAKDALE ACE	12222015		06/2016	175.42
625-4160-445.27-06	12/22/2015	OAKDALE FEED & SEED	12222015		06/2016	10.70
625-4160-445.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	10.80
625-4160-445.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	134.01
625-4160-445.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	21.61
625-4160-445.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	5.38
625-4160-445.24-03	12/22/2015	OAKDALE ACE	12222015		06/2016	79.31
625-4160-445.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	112.30
625-4160-445.27-06	12/22/2015	BACKFLOW DISTRIB	12222015		06/2016	1,517.92
625-4160-445.27-06	12/22/2015	BACKFLOW DISTRIB	12222015		06/2016	198.15
285-6220-476.27-06	12/22/2015	BACKFLOW DISTRIB	12222015		06/2016	304.31
625-4160-445.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	64.28
625-4160-445.27-06	12/22/2015	BACKFLOW DISTRIB	12222015		06/2016	286.97
625-4160-445.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	85.22
622-4152-444.27-06	12/22/2015	FRANKLIN PLANNER	12222015		06/2016	23.76
625-4160-445.27-06	12/22/2015	FRANKLIN PLANNER	12222015		06/2016	23.76
622-4151-444.24-02	12/22/2015	MOTION INDUSTRIES	12222015		06/2016	427.61
622-4151-444.27-06	12/22/2015	TEX CONCRETE	12222015		06/2016	300.00
622-4151-444.27-06	12/22/2015	HOME DEPOT	12222015		06/2016	289.57
622-4151-444.27-06	12/22/2015	R & B	12222015		06/2016	674.54
622-4151-444.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	49.45
622-4152-444.27-06	12/22/2015	APPLIED IND	12222015		06/2016	112.13
622-4152-444.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	5.17
622-4152-444.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	47.54
625-4160-445.27-06	12/22/2015	KMART	12222015		06/2016	43.91
110-7210-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	35.40
110-4140-443.24-03	12/22/2015	AMAZON	12222015		06/2016	373.12
625-4160-445.24-03	12/22/2015	AMAZON	12222015		06/2016	19.02
110-4140-443.24-03	12/22/2015	AMAZON	12222015		06/2016	75.41
625-4160-445.24-03	12/22/2015	AMAZON	12222015		06/2016	27.37
110-4140-443.24-03	12/22/2015	AMAZON	12222015		06/2016	54.62
110-7210-472.24-03	12/22/2015	NOBLE MOTORSPORTS	12222015		06/2016	794.00
110-2110-421.24-03	12/22/2015	TRANSMATIC AUTO	12222015		06/2016	707.53
110-4120-442.27-06	12/22/2015	BOOT BARN	12222015		06/2016	156.05

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622-4151-444.24-03	12/22/2015	AMERICAN SMOG	12222015		06/2016	240.00
110-2110-421.24-03	12/22/2015	AMERICAN SMOG	12222015		06/2016	30.00
110-7210-472.27-06	12/22/2015	THE AUDIO SHOP	12222015		06/2016	360.00
110-4140-443.24-03	12/22/2015	AMAZON	12222015		06/2016	198.65
110-4140-443.24-03	12/22/2015	AMAZON	12222015		06/2016	299.35
110-7210-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	57.39
110-2110-421.24-03	12/22/2015	TRANSMATIC AUTO	12222015		06/2016	786.88
349-4150-444.41-02	12/22/2015	FLOORING LIQ	12222015		06/2016	2,053.09
628-4170-446.41-02	12/22/2015	PAK MAIL	12222015		06/2016	10.85
628-4170-446.25-03	12/22/2015	PAK MAIL	12222015		06/2016	41.59
110-7210-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	87.75
110-7210-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	21.90
110-7210-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	8.64
110-7210-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	15.26
110-7210-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	14.05
110-7210-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	11.88
110-7210-472.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	68.01
110-7210-472.27-06	12/22/2015	BOOT BARN	12222015		06/2016	200.00
110-4140-443.26-01	12/22/2015	7-11	12222015		06/2016	6.40
622-4152-444.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	39.03
622-4152-444.27-06	12/22/2015	BOOT BARN	12222015		06/2016	172.98
622-4152-444.27-06	12/22/2015	P & L CONCRETE	12222015		06/2016	16.66
622-4152-444.25-03	12/22/2015	SIGNATURE SIGNS	12222015		06/2016	109.82
625-4160-445.25-03	12/22/2015	SIGNATURE SIGNS	12222015		06/2016	109.81
110-7210-472.25-03	12/22/2015	ANDERSON TREE	12222015		06/2016	700.00
110-4140-443.24-03	12/22/2015	CAL LINE EQUIP	12222015		06/2016	1,858.99
622-4152-444.27-06	12/22/2015	BOOT BARN	12222015		06/2016	118.38
622-4152-444.27-06	12/22/2015	BB SMARTWORKS	12222015		06/2016	11.26
625-4160-445.27-06	12/22/2015	BB SMARTWORKS	12222015		06/2016	11.26
625-4160-445.27-06	12/22/2015	HOME DEPOT	12222015		06/2016	38.94
625-4160-445.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	17.00
622-4152-444.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	17.01
622-4151-444.27-06	12/22/2015	OAKDALE ACE	12222015		06/2016	36.74
622-4151-444.27-06	12/22/2015	GRAINGER	12222015		06/2016	141.68
622-4151-444.27-06	12/22/2015	COMPLIANCE SIGNS	12222015		06/2016	81.00
622-4151-444.27-06	12/22/2015	GRAINGER	12222015		06/2016	226.61
622-4151-444.27-06	12/22/2015	INSTRUMART	12222015		06/2016	126.44
622-4151-444.27-06	12/22/2015	AMERINE SYSTEMS	12222015		06/2016	61.68
622-4151-444.27-01	12/22/2015	STAPLES	12222015		06/2016	116.11
622-4151-444.27-06	12/22/2015	APPLE ITUNES	12222015		06/2016	14.99
267-3140-432.16-01	12/22/2015	AMAZON	12222015		06/2016	94.99
622-4151-444.41-06	12/22/2015	DATA PROCESSING HARDWARE	12222015	160118	06/2016	632.26
02/01/2016 135129	WELCH, LARRY MICHAEL	9999999				308.00
211-2110-304.05-00	02/01/2016	RELEASE OF CONFI MONEY			08/2016	308.00
02/05/2016 135130	A & A PORTABLES	1470				895.13
626-4169-445.42-10	12/31/2015	TEMP FENCING	1-639793		06/2016	50.95
110-0000-246.06-00	12/31/2015	TEMP FENCING	1-639780		06/2016	793.23
626-4169-445.42-10	10/31/2015	TEMP FENCING	1-634352		07/2016	50.95

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02/05/2016	135131	A SIMPLE SOLUTION	727			109.28
622-4152-444.25-03	02/01/2016	COMMUNICATIONS	5768	160052	08/2016	54.64
625-4160-445.25-03	02/01/2016	COMMUNICATIONS	5768	160052	08/2016	54.64
02/05/2016	135132	ABS DIRECT, INC.	504			314.23
622-4153-444.25-03	01/27/2016	MONTHLY LATE NOTICES	102523		07/2016	157.12
625-4161-445.25-03	01/27/2016	MONTHLY LATE NOTICES	102523		07/2016	157.11
622-4153-444.29-00	01/27/2016	MONTHLY LATE NOTICES	102523		07/2016	360.30
625-4161-445.29-00	01/27/2016	MONTHLY LATE NOTICES	102523		07/2016	360.30
110-0000-140.02-00	01/27/2016	MONTHLY LATE NOTICES	102523		07/2016	720.60-
02/05/2016	135133	ALARMCO OF MODESTO	558			225.00
625-4160-445.25-03	12/28/2015	CONTRACT SERVICES	190048		06/2016	45.00
622-4152-444.25-03	12/28/2015	CONTRACT SERVICES	190048		06/2016	45.00
110-4120-442.25-03	12/28/2015	CONTRACT SERVICES	190048		06/2016	45.00
219-4110-441.25-03	12/28/2015	CONTRACT SERVICES	190048		06/2016	45.00
220-3110-431.25-03	12/28/2015	CONTRACT SERVICES	190048		06/2016	45.00
02/05/2016	135134	ALHAMBRA	6			91.05
622-4151-444.25-03	01/13/2016	LAB H2O	4934286		07/2016	91.05
02/05/2016	135135	ALPHA ANALYTICAL LABORATORIES	1469			504.00
622-4152-444.25-03	01/25/2016	PUBLIC WORKS SERVICES	6013195-SFL	160045	07/2016	213.00
622-4152-444.25-03	01/21/2016	PUBLIC WORKS SERVICES	6013025-SFL	160045	07/2016	39.00
622-4152-444.25-03	01/28/2016	PUBLIC WORKS SERVICES	6013642-SFL	160045	07/2016	39.00
622-4152-444.25-03	01/29/2016	PUBLIC WORKS SERVICES	6013949-SFL	160045	07/2016	213.00
02/05/2016	135136	AMERICAN MOBILE SHREDDING	1086			30.00
110-2110-421.25-03	01/22/2016	MISCELLANEOUS SERVICES	M-33822	160018	07/2016	30.00
02/05/2016	135137	AMERINE SYSTEMS INC	11			44.78
622-4151-444.27-06	01/04/2016	MISC SUPPLIES	0664492		07/2016	44.78
02/05/2016	135138	ANDERSON HOMES	9999999			999.00
626-4169-445.42-25	01/29/2016	REIMB. AGREEMENT	1/29/16		07/2016	999.00
02/05/2016	135139	ANIMAL DAMAGE MANAGEMENT	9999999			65.00
110-7210-472.25-03	12/27/2015	GOPHER CONTROL	87209		06/2016	65.00
02/05/2016	135140	ANTONIOS CUSTOM UPHOLSTERY	9999999			90.00
110-4140-443.24-03	01/13/2016	SEAT REPAIR	829		07/2016	90.00
02/05/2016	135141	ARC	280			768.85
219-4110-441.23-00	12/28/2015	PLOTTER LEASE	1351911		06/2016	375.97
627-4170-446.27-06	01/15/2016	COLOR BOND PLOTS	1363530		07/2016	392.88
02/05/2016	135142	AT & T MOBILITY	671			441.41
110-2110-421.20-04	01/21/2016	CELL PHONES	287258601288		07/2016	441.41
02/05/2016	135143	AT&T	942			1,035.37
110-2110-421.20-03	01/01/2016	TELEPHONE	8310001719697		07/2016	384.58

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ACCOUNT #	TRN DATE	DESCRIPTION	INVOICE	PO #	PER/YEAR	TRN AMOUNT	
110-2110-421.20-03	01/20/2016	TELEPHONE	2343430938162		07/2016	88.94	
110-2110-421.20-03	01/20/2016	TELEPHONE	2383716757265		07/2016	94.04	
110-2110-421.20-03	01/20/2016	TELEPHONE	2342716679837		07/2016	101.96	
110-2110-421.20-03	01/20/2016	TELEPHONE	2343419505650		07/2016	88.94	
110-2110-421.20-03	01/20/2016	TELEPHONE	2343411188856		07/2016	276.91	
02/05/2016	135144	AT&T	1070				378.42
110-2110-421.20-03	01/19/2016	TELEPHONE	8000-895-7310		07/2016	378.42	
02/05/2016	135145	BEATTY, AARON	5555555				72.90
110-2110-421.16-03	01/06/2016	2 DAYS PER DIEM/TOLL FEE	BEATTY, A		08/2016	72.90	
02/05/2016	135146	BIONAZ FAMILY INSURANCE AGENCY	9999999				101.00
110-1310-307.26-00	02/03/2016	BL REFUND	15-5570		08/2016	101.00	
02/05/2016	135147	BUSINESS RADIO LICENSING	9999999				95.00
625-4160-445.25-03	01/14/2016	LICENSING	WQFP513		07/2016	47.50	
622-4152-444.25-03	01/14/2016	LICENSING	WQFP513		07/2016	47.50	
02/05/2016	135148	CA EMERGENCY PHYS DMC	9999999				2,843.00
110-2110-421.25-03	09/24/2015	SERVICES	E6600025511301		06/2016	451.00	
110-2110-421.25-03	09/30/2015	SERVICES	E6600028455201		06/2016	302.00	
110-2110-421.25-03	09/30/2015	SERVICES	E6600023845401		06/2016	302.00	
110-2110-421.25-03	09/30/2015	SERVICES	E6600022166801		06/2016	302.00	
110-2110-421.25-03	09/11/2015	SERVICES	E6600019951901		06/2016	302.00	
110-2110-421.25-03	09/11/2015	SERVICES	E6600020312701		06/2016	302.00	
110-2110-421.25-03	09/11/2015	SERVICES	E6600020933001		06/2016	343.00	
110-2110-421.25-03	10/13/2015	SERVICES	E6600030179401		06/2016	539.00	
02/05/2016	135149	CA SOLAR SYSTEMS	9999999				678.50
220-3110-303.03-00	01/29/2016	PERMIT REFUND	2014-49		07/2016	390.00	
220-0000-210.01-00	01/29/2016	PERMIT REFUND	2014-49		07/2016	1.00	
220-0000-210.02-00	01/29/2016	PERMIT REFUND	2014-49		07/2016	2.22	
220-3110-303.03-00	01/29/2016	PERMIT REFUND	2014-482		07/2016	237.80	
220-3110-307.07-00	01/29/2016	PERMIT REFUND	2014-482		07/2016	44.57	
220-0000-210.01-00	01/29/2016	PERMIT REFUND	2014-482		07/2016	1.00	
220-0000-210.02-00	01/29/2016	PERMIT REFUND	2014-482		07/2016	1.91	
02/05/2016	135150	CALIFORNIA PROPANE	9999999				480.12
627-4170-446.24-01	12/31/2015	AIRPORT PROPANE	000132		06/2016	480.12	
02/05/2016	135151	CASEWORK DESIGN	1510				3,318.00
744-7240-472.27-04	01/27/2016	FURNITURE: OFFICE	015-047	160141	07/2016	3,318.00	
02/05/2016	135152	CENTRAL CALIFORNIA GENERATOR	1408				1,872.10
622-4152-444.27-06	01/13/2016	LIFT STATION	1687		07/2016	1,872.10	
02/05/2016	135153	CENTRAL VALLEY FIRE PROTECTION	1452				324.39
217-7260-472.25-03	01/21/2016	INSPECTION/REPAIR	2016-1404		07/2016	97.32	
217-7240-472.25-03	01/21/2016	INSPECTION/REPAIR	2016-1402		07/2016	227.07	

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02/05/2016	135154	CENTRAL VALLEY TOXICOLOGY	9999999			234.00
110-2110-421.25-03	12/24/2015	SERVICES	246547		06/2016	78.00
110-2110-421.25-03	12/24/2015	SERVICES	246546		06/2016	78.00
110-2110-421.25-03	12/24/2015	SERVICES	246548		06/2016	78.00
02/05/2016	135155	CHAVEZ, TRISSA	7777777			400.00
218-0000-204.06-00	02/01/2016	DEPOSIT REFUND	CHAVEZ, TRISSA		07/2016	400.00
02/05/2016	135156	CONLIN SUPPLY	54			113.48
110-0000-246.35-00	12/14/2015	ANIMAL SUPPLIES	197210		06/2016	113.48
02/05/2016	135157	CRESCENT SUPPLY CO	59			143.08
110-2110-421.25-06	12/11/2015	UNIFORM	042925		06/2016	143.08
02/05/2016	135158	D & D DISPOSAL INC	66			439.00
110-2160-421.25-03	12/31/2015	MISCELLANEOUS SERVICES	16190	160012	06/2016	219.50
110-2161-421.25-03	12/31/2015	MISCELLANEOUS SERVICES	16190	160012	06/2016	219.50
02/05/2016	135159	DENAIR LUMBER CO.	1137			440.08
110-0000-246.03-03	12/08/2015	MISC SUPPLIES	28712		06/2016	172.95
745-2110-421.41-02	12/08/2015	MISC SUPPLIES	28712		06/2016	172.94
110-0000-246.03-03	12/01/2015	MISC SUPPLIES	28371		06/2016	48.43
745-2110-421.41-02	12/01/2015	MISC SUPPLIES	28371		06/2016	48.43
110-0000-246.03-03	12/08/2015	MISC SUPPLIES	28644		06/2016	62.97
745-2110-421.41-02	12/08/2015	MISC SUPPLIES	28644		06/2016	62.98
110-0000-246.03-03	12/08/2015	MISC SUPPLIES	28694		06/2016	64.31-
745-2110-421.41-02	12/08/2015	MISC SUPPLIES	28694		06/2016	64.31-
02/05/2016	135160	DENELE ANALYTICAL, INC.	9999999			26.00
110-2110-421.27-04	01/18/2016	TESTING	26156		07/2016	26.00
02/05/2016	135161	DICKINSON'S WEED SPRAYING CO.	1357			2,625.00
110-2210-422.27-09	01/01/2016	POISONS AG & INDUST	2183	160051	07/2016	446.25
110-4140-443.27-09	01/01/2016	POISONS AG & INDUST	2183	160051	07/2016	446.25
110-7210-472.27-09	01/01/2016	POISONS AG & INDUST	2183	160051	07/2016	551.25
622-4150-444.27-09	01/01/2016	POISONS AG & INDUST	2183	160051	07/2016	236.25
622-4151-444.27-09	01/01/2016	POISONS AG & INDUST	2183	160051	07/2016	630.00
627-4170-446.27-09	01/01/2016	POISONS AG & INDUST	2183	160051	07/2016	315.00
02/05/2016	135162	DITTOS	1323			195.71
110-2110-421.27-04	01/15/2016	PROOF OF CORRECTIONS FORM	116762		07/2016	195.71
02/05/2016	135163	EMBLEM ENTERPRISES, INC.	611			295.89
110-2160-421.27-06	01/13/2016	EXPLORER PATCHES	637727		07/2016	295.89
02/05/2016	135164	EMERGENCY VEHICLE INSTALLERS I	1490			1,961.60
268-2110-421.41-06	12/20/2015	DOCKING STATION	20121209		06/2016	439.48
110-2110-421.24-03	01/12/2016	REPAIRS	20121214		07/2016	761.06
110-2110-421.24-03	01/12/2016	REPAIRS	20121215		07/2016	761.06

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02/05/2016	135165	ENDERS, CLAYTON	9999999			80.23
110-0000-202.00-00	01/25/2016	UB CR REFUND-FINALS	000039003		07/2016	80.23
02/05/2016	135166	ENVIRONMENTAL SYSTEMS	799			4,860.18
110-4141-443.25-03	01/15/2016	GROUNDS MAINTENANCE	27327	160054	07/2016	4,610.18
110-4141-443.25-03	01/22/2016	GROUNDS MAINTENANCE	27333	160054	07/2016	250.00
02/05/2016	135167	EXPRESS SERVICES, INC.	1235			5,156.87
220-3130-433.12-00	01/06/2016	TEMP SERVICES	16774250-1		07/2016	619.65
220-3130-433.12-00	01/13/2016	TEMP SERVICES	16798761-9		07/2016	1,025.87
220-3130-433.12-00	12/16/2015	TEMP SERVICES	16700793-9		06/2016	1,032.75
220-3130-433.12-00	12/22/2015	TEMP SERVICES	16732733-7		06/2016	826.20
220-3130-433.12-00	12/29/2015	TEMP SERVICES	16763483-1		06/2016	619.65
220-3130-433.12-00	11/24/2015	TEMP SERVICES	16615720-6		07/2016	1,032.75
02/05/2016	135168	F. LODUCA COMPANY	1480			12,758.98
343-7219-472.41-02	12/16/2015	MISC PROFESSIONAL SERVICE	201601	150252	06/2016	12,758.98
02/05/2016	135169	FAMILY VETERINARY CARE OF OAKD	213			1,575.02
742-2160-421.25-03	01/07/2016	ANIMAL SERVICES	562863		07/2016	380.00
110-2160-421.25-03	01/07/2016	ANIMAL SERVICES	562863		07/2016	10.49
110-2161-421.25-03	01/07/2016	ANIMAL SERVICES	562863		07/2016	10.49
110-2160-421.25-03	01/25/2016	ANIMAL SERVICES	564222		07/2016	147.34
110-2161-421.25-03	01/25/2016	ANIMAL SERVICES	564222		07/2016	147.34
110-2160-421.25-03	01/25/2016	ANIMAL SERVICES	564188		07/2016	94.67
110-2161-421.25-03	01/25/2016	ANIMAL SERVICES	564188		07/2016	94.66
110-2160-421.25-03	01/25/2016	ANIMAL SERVICES	564192		07/2016	22.20
110-2161-421.25-03	01/25/2016	ANIMAL SERVICES	564192		07/2016	22.19
742-2160-421.25-03	01/14/2016	ANIMAL SERVICES	563454		07/2016	85.00
110-2160-421.25-03	01/14/2016	ANIMAL SERVICES	563454		07/2016	2.50
110-2161-421.25-03	01/14/2016	ANIMAL SERVICES	563454		07/2016	2.50
110-2160-421.25-03	12/16/2015	ANIMAL SERVICES	561230		06/2016	126.03
110-2161-421.25-03	12/16/2015	ANIMAL SERVICES	561230		06/2016	126.03
742-2160-421.25-03	01/28/2016	ANIMAL SERVICES	564506		06/2016	170.00
110-2160-421.25-03	01/28/2016	ANIMAL SERVICES	564506		06/2016	56.79
110-2161-421.25-03	01/28/2016	ANIMAL SERVICES	564506		06/2016	56.79
110-2160-421.25-03	01/26/2016	ANIMAL SERVICES	564353		06/2016	7.50
110-2161-421.25-03	01/26/2016	ANIMAL SERVICES	564353		06/2016	7.50
110-2160-421.25-03	01/26/2016	ANIMAL SERVICES	564315		06/2016	2.50
110-2161-421.25-03	01/26/2016	ANIMAL SERVICES	564315		06/2016	2.50
02/05/2016	135170	FAR WEST LABORATORIES	85			2,065.00
625-4160-445.25-03	01/11/2016	ROUTINE TESTING	80983		07/2016	825.00
622-4151-444.25-03	01/11/2016	ROUTINE TESTING	80984		07/2016	620.00
622-4151-444.25-03	11/09/2015	ROUTINE TESTING	80393		06/2016	620.00
02/05/2016	135171	FASTANAL	403			164.60
625-4160-445.27-06	12/30/2015	PROTECTA PRO PK	CAOAD84157		06/2016	164.60
02/05/2016	135172	FEDEX	88			29.64
627-4170-446.29-00	01/01/2016	SHIPPING	5-275-43781		07/2016	29.64

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02/05/2016	135173	FIRST CHOICE INDUSTRIAL SUPPLY	1428			529.25
622-4152-444.27-06	12/17/2015	HOODED SWEATSHIRTS	033534		06/2016	79.47
622-4152-444.27-06	12/10/2015	HOODED SWEATSHIRTS	033425B		06/2016	41.73
625-4160-445.27-06	12/10/2015	SAFETY GEAR	033921		06/2016	75.63
622-4152-444.27-06	12/04/2015	SAFETY GEAR	033425A		06/2016	129.75
110-0000-140.00-00	12/14/2015	SAFETY	033970		06/2016	202.67
02/05/2016	135174	FRANKLIN, NANCY	970			173.50
218-7240-472.25-03	01/29/2016	INSTRUCTOR PAYMENT	FRANKLIN, N		07/2016	173.50
02/05/2016	135175	FREEMAN DESIGNS	431			48.66
622-4153-444.27-06	02/01/2016	BUSINESS CARDS	857		08/2016	16.22
625-4161-445.27-06	02/01/2016	BUSINESS CARDS	857		08/2016	16.22
110-1310-413.27-06	02/01/2016	BUSINESS CARDS	857		08/2016	16.22
02/05/2016	135176	G & K - SERVICES	1430			721.69
110-7213-472.25-16	01/15/2016	UNIFORM SERVICES	1057218714		07/2016	5.83
622-4151-444.25-16	01/15/2016	UNIFORM SERVICES	1057218717		07/2016	50.55
110-7210-472.25-16	01/15/2016	UNIFORM SERVICES	1087218713		07/2016	43.33
110-4120-442.25-16	01/15/2016	UNIFORM SERVICES	1087218713		07/2016	20.01
625-4160-445.25-16	01/15/2016	UNIFORM SERVICES	1087218713		07/2016	34.31
622-4152-444.25-16	01/15/2016	UNIFORM SERVICES	1087218713		07/2016	41.29
110-4140-443.25-16	01/15/2016	UNIFORM SERVICES	1087218713		07/2016	37.83
220-3130-433.25-16	01/15/2016	UNIFORM SERVICES	1087218713		07/2016	3.73
110-7213-472.25-16	01/15/2016	UNIFORM SERVICES	1087218713		07/2016	18.23
219-4110-441.27-06	01/15/2016	UNIFORM SERVICES	1087218713		07/2016	3.10
110-7210-472.25-16	01/08/2016	UNIFORM SERVICES	1057216014		07/2016	43.33
110-4120-442.25-16	01/08/2016	UNIFORM SERVICES	1057216014		07/2016	20.01
625-4160-445.25-16	01/08/2016	UNIFORM SERVICES	1057216014		07/2016	29.71
622-4152-444.25-16	01/08/2016	UNIFORM SERVICES	1057216014		07/2016	41.29
110-4140-443.25-16	01/08/2016	UNIFORM SERVICES	1057216014		07/2016	37.83
220-3130-433.25-16	01/08/2016	UNIFORM SERVICES	1057216014		07/2016	3.73
110-7213-472.25-16	01/08/2016	UNIFORM SERVICES	1057216014		07/2016	18.23
219-4110-441.27-06	01/08/2016	UNIFORM SERVICES	1057216014		07/2016	3.10
622-4151-444.25-16	01/08/2016	UNIFORM SERVICES	1057216018		07/2016	50.55
110-7213-472.25-16	01/22/2016	UNIFORM SERVICES	1057221352		07/2016	5.83
110-7210-472.25-16	01/22/2016	UNIFORM SERVICES	1057221351		07/2016	43.33
110-4120-442.25-16	01/22/2016	UNIFORM SERVICES	1057221351		07/2016	20.01
625-4160-445.25-16	01/22/2016	UNIFORM SERVICES	1057221351		07/2016	42.35
622-4152-444.25-16	01/22/2016	UNIFORM SERVICES	1057221351		07/2016	41.29
110-4140-443.25-16	01/22/2016	UNIFORM SERVICES	1057221351		07/2016	37.83
220-3130-433.25-16	01/22/2016	UNIFORM SERVICES	1057221351		07/2016	3.73
110-7213-472.25-16	01/22/2016	UNIFORM SERVICES	1057221351		07/2016	18.23
219-4110-441.27-06	01/22/2016	UNIFORM SERVICES	1057221351		07/2016	3.10
02/05/2016	135177	GEORGE REED INC.	95			62.40
110-4140-443.27-06	01/13/2016	SAND	100092398		07/2016	62.40
02/05/2016	135178	GILTON SOLID WASTE MANAGEMENT	96			133,011.76
799-8380-999.25-03	02/02/2016	REFUSE MONIES COLLECTED	JANUARY 2016		07/2016	151,149.73

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110-1910-302.04-01	02/02/2016	REFUSE MONIES COLLECTED	JANUARY 2016		07/2016	18,137.97-
02/05/2016	135179	GOLDEN VALLEY AWARDS	99			306.94
110-2110-421.27-04	12/18/2015	PLAQUES	152807		06/2016	306.94
02/05/2016	135180	GROVER LANDSCAPE SERVICES INC.	104			7,666.66
286-6230-476.25-15	12/31/2015	GROUNDS MAINTENANCE	0241211	160059	06/2016	6,500.00
288-6244-476.25-15	12/31/2015	GROUNDS MAINTENANCE	0241212	160061	06/2016	433.33
288-6244-476.25-15	12/31/2015	GROUNDS MAINTENANCE	0241213	160061	06/2016	733.33
02/05/2016	135181	GUN ACCESSORY SUPPLY	110			1,080.05
110-2140-421.32-02	12/04/2015	RANGE SUPPLIES	5540300		06/2016	324.21
110-2140-421.32-02	12/18/2015	RANGE SUPPLIES	5545100		06/2016	279.95
110-2140-421.32-02	11/20/2015	RANGE SUPPLIES	5534645		06/2016	475.89
02/05/2016	135182	HACH COMPANY	1281			806.99
622-4151-444.24-02	01/25/2016	REPAIR	9766196		07/2016	806.99
02/05/2016	135183	HAIDLEN FORD-MERCURY	111			400.15
110-2110-421.27-04	05/29/2015	TOWING	1505A		06/2016	45.00
110-2110-421.27-04	05/15/2015	TOWING	2998A		06/2016	45.00
110-2110-421.27-04	02/23/2015	TOWING	2939B		06/2016	285.00
110-2110-421.24-03	02/23/2015	SERVICE FEES	OAKD002		06/2016	25.15
02/05/2016	135184	HERRERA, SHIRLEY	1238			204.00
218-7240-472.25-03	01/29/2016	INSTRUCTOR PAYMENT	HERRERA, S		07/2016	204.00
02/05/2016	135185	HILLYARD	1162			772.15
217-7260-472.24-02	01/18/2016	JANITORIAL SUPPLIES	700218354		07/2016	772.15
02/05/2016	135186	HUB INTERNATIONAL	1122			356.26
218-0000-222.06-00	01/28/2016	SPECIAL EVENT INSURANCE	JAN. 2016		07/2016	356.26
02/05/2016	135187	INTERMOUNTAIN SLURRY SEAL INC.	1487			9,019.25
215-0000-201.01-00	12/31/2015	RETENTION RELEASE	829145	150299	06/2016	9,019.25
02/05/2016	135188	IT'S MY COMMUNITY STORE, LLC.	1448			172.94
110-1310-413.27-06	01/08/2016	OFFICE SUPPLIES	5295		07/2016	57.65
622-4153-444.27-06	01/08/2016	OFFICE SUPPLIES	5295		07/2016	57.65
625-4161-445.27-06	01/08/2016	OFFICE SUPPLIES	5295		07/2016	57.64
02/05/2016	135189	J.B. ANDERSON LAND USE PLANNIN	1437			660.00
241-3140-432.25-03	12/01/2015	PLANNING SERVICES	8025-I		06/2016	660.00
02/05/2016	135190	KANEN TOURS	9999999			2,403.00
744-7240-472.27-04	01/26/2016	SENIOR TRIP	21020163		07/2016	2,403.00
02/05/2016	135191	KIMBALL MIDWEST	804			348.31
622-4151-444.27-06	01/11/2016	MISC SUPPLIES	4650235		07/2016	141.62
625-4160-445.27-06	01/11/2016	MISC SUPPLIES	4650224		07/2016	103.34

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ACCOUNT #	TRN DATE	DESCRIPTION	INVOICE	PO #	PER/YEAR	TRN AMOUNT
622-4152-444.27-06	01/11/2016	MISC SUPPLIES	4650224		07/2016	103.35
02/05/2016	135192	LAYTON ROOFING 1354				700.00
627-4170-446.24-01	01/08/2016	ROOF REPAIR	1328		07/2016	700.00
02/05/2016	135193	LEE & PIERCE, INC. 1057				840.00
622-4151-444.25-03	01/14/2016	CONTRACT SERVICES	07608-AU		07/2016	840.00
02/05/2016	135194	LIEBERT CASSIDY WHITMORE 1317				60.00
110-1110-411.16-02	01/28/2016	WEBINAR TRAINING	1/28/16		07/2016	60.00
02/05/2016	135195	MCR ENGINEERING INC. 158				1,965.00
720-3110-431.25-03	12/31/2015	ENGINEERING SERVICES	11413		06/2016	100.00
720-3110-431.25-03	12/31/2015	ENGINEERING SERVICES	11439		06/2016	100.00
720-3110-431.25-03	12/31/2015	ENGINEERING SERVICES	11438		06/2016	350.00
219-4110-441.25-03	12/31/2015	ARCHITECT-ENGINEER	11437	150162	06/2016	200.00
627-4170-446.25-03	12/31/2015	ARCHITECT-ENGINEER	11419	150248	06/2016	150.00
627-4170-446.25-03	12/31/2015	ARCHITECT-ENGINEER	11419	150249	06/2016	150.00
220-3110-431.25-03	10/31/2015	ENGINEERING SERVICES	11276		06/2016	915.00
02/05/2016	135196	METLIFE - GROUP BENEFITS 1504				800.87
110-0000-219.11-04	01/26/2016	FEB BENEFITS	5931316		08/2016	800.87
02/05/2016	135197	MID 161				7,934.00
286-6230-476.20-01	01/30/2016	ELECTRIC	26001946149		07/2016	534.83
625-4160-445.20-01	01/30/2016	ELECTRIC	26001771194		07/2016	69.42
622-4151-444.20-01	01/30/2016	ELECTRIC	26000767735		07/2016	84.87
284-6210-476.20-01	01/30/2016	ELECTRIC	26000331769		07/2016	20.74
625-4160-445.20-01	01/30/2016	ELECTRIC	26000045613		07/2016	192.48
622-4152-444.20-01	01/30/2016	ELECTRIC	25000663848		07/2016	755.23
622-4151-444.20-01	01/30/2016	ELECTRIC	25000938632		07/2016	2,760.26
284-6210-476.20-01	01/30/2016	ELECTRIC	26000099235		07/2016	1,123.06
284-6210-476.20-01	01/30/2016	ELECTRIC	26000068205		07/2016	2,393.11
02/05/2016	135198	MMANC 9999999				60.00
110-1110-411.16-02	01/25/2016	REGISTRATION	04287		07/2016	60.00
02/05/2016	135199	MODESTO WELDING PRODUCTS 830				133.17
622-4151-444.41-05	12/25/2015	COMPRESSED GAS	84141		06/2016	6.60
622-4151-444.24-02	01/22/2016	WELDING GAS	856201		07/2016	126.57
02/05/2016	135200	MONTANEZ, SAL 5555555				75.00
622-4152-444.16-02	01/14/2016	REIMBURSEMENT	MONTANEZ, S		07/2016	75.00
02/05/2016	135201	MUNICIPAL MAINTENANCE EQUIPMEN 173				.00
622-4152-444.24-03	12/22/2015	VEHICLE MAINT	0106814-IN		07/2016	636.41
720-3110-431.25-03	12/31/2015	ENGINEERING SERVICES	11417		07/2016	790.00
622-4152-444.24-03	12/22/2015	VEHICLE MAINT	0106814-IN		08/2016	636.41-
720-3110-431.25-03	12/31/2015	ENGINEERING SERVICES	11417		08/2016	790.00-
02/05/2016	135202	MWI 9999999				1,040.70
110-2160-421.25-03	11/30/2015	ANIMAL SUPPLIES	2227362		06/2016	520.35

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110-2161-421.25-03	11/30/2015	ANIMAL SUPPLIES	2227362		06/2016	520.35
02/05/2016	135203	NICOLINI, LEONARDA AND STEVE 9999999				27.13
110-0000-202.00-00	01/25/2016	UB CR REFUND-FINALS	000054103		07/2016	27.13
02/05/2016	135205	O'REILLY AUTOMOTIVE STORES, IN 62				751.05
110-4120-442.24-02	01/13/2016	VEHICLE MAINTENANCE	2721-112344		07/2016	2.70
110-4120-442.24-02	01/13/2016	VEHICLE MAINTENANCE	2721-112326		07/2016	8.64
622-4152-444.24-03	01/13/2016	VEHICLE MAINTENANCE	2721-112327		07/2016	30.26
110-2110-421.24-03	01/14/2016	VEHICLE MAINTENANCE	2721-112522		07/2016	28.60
110-2110-421.24-03	01/14/2016	VEHICLE MAINTENANCE	2721-112614		07/2016	23.78
622-4152-444.24-03	01/13/2016	VEHICLE MAINTENANCE	2721-112378		07/2016	117.62
622-4152-444.24-03	01/13/2016	VEHICLE MAINTENANCE	2721-112377		07/2016	45.93
625-4160-445.24-03	01/14/2016	VEHICLE MAINTENANCE	2721-112665		07/2016	7.13
622-4151-444.27-06	01/14/2016	WELDING WIRE	2721-112532		07/2016	34.88
622-4151-444.24-02	01/12/2016	BATTERIES	2721-112076		07/2016	46.82
110-2110-421.24-03	01/06/2016	VEHICLE MAINTENANCE	2721-110585		07/2016	71.31
110-2110-421.24-03	01/07/2016	VEHICLE MAINTENANCE	2721-110766		07/2016	85.48-
110-2110-421.24-03	01/06/2016	VEHICLE MAINTENANCE	2721-110538		07/2016	147.03
110-4120-442.24-02	01/06/2016	VEHICLE MAINTENANCE	2721-110507		07/2016	54.93
110-2110-421.24-03	01/13/2016	VEHICLE MAINTENANCE	2721-112205		07/2016	216.90
02/05/2016	135206	OAK VALLEY HOSPITAL 191				721.00
220-3130-433.27-06	10/27/2015	PRE EMPLOYMENT	10/27 1962		06/2016	75.00
625-4160-445.25-03	12/07/2015	PRE EMPLOYMENT	12/7 7396		06/2016	75.00
110-2110-421.25-06	11/17/2015	PRE EMPLOYMENT	CL0000003038		06/2016	101.00
110-2110-421.25-06	10/22/2015	PRE EMPLOYMENT	V00011746423		06/2016	470.00
02/05/2016	135207	OAKDALE ACE 192				15.43
110-7210-472.27-06	12/17/2015	MISC SUPPLIES	462672		06/2016	15.43
02/05/2016	135208	OAKDALE AUTOMOTIVE REPAIR & TI 210				259.95
110-2110-421.24-03	01/08/2016	VEHICLE MAINTENANCE	2010625		07/2016	259.95
02/05/2016	135209	OAKDALE JUNIOR HIGH SCHOOL 8888888				400.00
218-0000-204.05-00	01/22/2016	DEPOSIT REFUND	OJHS PTC		07/2016	400.00
02/05/2016	135210	OAKDALE LEADER 206				278.25
627-4170-446.22-00	12/23/2015	LEGAL AD	135204		06/2016	133.00
110-4141-443.25-03	12/23/2015	LEGAL AD	135205		06/2016	145.25
02/05/2016	135211	OAKDALE LOCKSMITH 207				412.81
110-7213-472.27-06	12/22/2015	SERVICE CALL	24214		06/2016	109.00
110-7213-472.27-06	01/15/2016	DUPLICATE KEYS	24390		07/2016	10.81
110-2110-421.33-02	01/12/2016	DUP COPIES/ REKEY	24346		07/2016	293.00
02/05/2016	135212	OAKDALE TOURISM AND VISITORS B 9999999				17,186.70
110-0000-207.00-00	12/31/2015	QUARTER ENDING	12/31/15		06/2016	17,186.70
02/05/2016	135213	OFFICE DEPOT (EASTMAN) 214				22.41
218-7240-472.27-01	01/08/2016	OFFICE SUPPLIES	816983864001		07/2016	22.41

CHECK DATE	CHECK NUMBER	VENDOR NAME	VENDOR #			CHECK AMOUNT
ACCOUNT #	TRN DATE	DESCRIPTION	INVOICE	PO #	PER/YEAR	TRN AMOUNT
02/05/2016	135214	ON STAR PEST CONTROL	217			70.00
622-4151-444.25-03	01/04/2016	PEST CONTROL	100934		07/2016	70.00
02/05/2016	135215	P&L CONCRETE PRODUCTS	223			299.13
625-4160-445.27-06	01/20/2016	CONCRETE	162076		07/2016	299.13
02/05/2016	135217	PG&E	226			34,027.69
288-6242-476.20-01	01/20/2016	ELECTRIC	79258195720		07/2016	10.84
217-7260-472.20-01	01/20/2016	ELECTRIC	71493181177		07/2016	2,416.79
627-4170-446.20-01	01/20/2016	ELECTRIC	07028519473		07/2016	1,017.35
110-1910-419.20-01	01/20/2016	ELECTRIC	18246929329		07/2016	2,246.68
110-1910-419.20-02	01/20/2016	GAS	18246929329		07/2016	207.36
622-4152-444.20-01	01/20/2016	ELECTRIC	44133562536		07/2016	2,138.06
285-6220-476.20-01	01/22/2016	ELECTRIC	16364492971		07/2016	735.27
627-4170-446.20-01	01/22/2016	ELECTRIC	86502703126		07/2016	233.98
288-6241-476.20-01	01/22/2016	ELECTRIC	29646608462		07/2016	97.02
622-4150-444.20-01	01/21/2016	ELECTRIC	45427294660		07/2016	1,061.47
217-7270-472.20-01	01/21/2016	ELECTRIC	63063551012		07/2016	54.73
217-7230-472.20-01	01/21/2016	ELECTRIC	12937367741		07/2016	1,477.23
217-7230-472.20-02	01/21/2016	GAS	12937367741		07/2016	57.21
219-4110-441.20-01	01/20/2016	ELECTRIC	07228975343		07/2016	181.34
219-4110-441.20-02	01/20/2016	GAS	07228975343		07/2016	96.39
625-4160-445.20-01	01/20/2016	ELECTRIC/GAS	07228975343		07/2016	555.44
622-4152-444.20-01	01/20/2016	ELECTRIC/GAS	07228975343		07/2016	555.44
286-6230-476.20-01	01/19/2016	ELECTRIC	98085099004		07/2016	10.84
627-4170-446.20-01	01/24/2016	ELECTRIC	44024983676		07/2016	56.48
110-4142-426.20-01	01/24/2016	ELECTRIC	58748645171		07/2016	13,219.44
622-4151-444.20-01	01/26/2016	ELECTRIC	529288		07/2016	50.30
622-4151-444.20-01	01/26/2016	ELECTRIC	529290		07/2016	218.41
110-4142-426.20-01	01/29/2016	ELECTRIC	71657627262		07/2016	710.36
625-4160-445.20-01	01/29/2016	ELECTRIC	70558644897		07/2016	2,305.57
219-4110-441.20-01	01/29/2016	ELECTRIC	74909432291		07/2016	282.01
220-3110-431.20-01	01/29/2016	ELECTRIC	74909432291		07/2016	282.01
110-2160-421.20-01	01/29/2016	ELECTRIC	80341943068		07/2016	1,772.32
625-4160-445.20-01	01/28/2016	ELECTRIC	47029806701		07/2016	9.87
217-7240-472.20-01	02/01/2016	ELECTRIC	21489565081		07/2016	1,010.71
285-6220-476.20-01	01/29/2016	ELECTRIC	12835667473		07/2016	418.02
110-4142-426.20-01	01/29/2016	ELECTRIC	48213775637		07/2016	538.75
02/05/2016	135218	PIONEER EQUINE HOSPITAL	9999999			51.00
110-0000-246.35-00	12/03/2015	ANIMAL SERVICES	152296		06/2016	51.00
02/05/2016	135219	QTPOD	9999999			995.00
627-4170-446.25-03	10/22/2015	SERVICE AGREEMENT	56972		06/2016	995.00
02/05/2016	135220	QUALITY SERVICE, INC.	1187			1,320.00
625-4160-445.25-03	01/04/2016	CONTRACT SERVICES	18716		07/2016	1,320.00
02/05/2016	135221	R & B COMPANY	1429			642.03
625-4160-445.27-06	01/06/2016	MATERIALS	S1534135.001		07/2016	1,316.57

CHECK DATE / ACCOUNT #	CHECK NUMBER / TRN DATE	VENDOR NAME / DESCRIPTION	VENDOR # / INVOICE	PO #	PER/YEAR	CHECK AMOUNT / TRN AMOUNT
622-4152-444.27-06	01/11/2016	UNAPPLIED CREDIT	S1534135.001		07/2016	674.54-
02/05/2016	135222	RAY'S RADIO SHOP	244			3,313.65
110-2110-421.27-04	11/13/2015	REPAIRS	38335		06/2016	176.00
110-2110-421.24-04	07/24/2015	REPAIRS	34910		06/2016	384.00
110-2110-421.24-04	12/11/2015	REPAIRS	32675		06/2016	199.32
110-2110-421.24-04	12/11/2015	REPAIRS	32976		06/2016	199.32
110-2110-421.24-04	12/11/2015	REPAIRS	32992		06/2016	116.88
110-2110-421.24-04	12/11/2015	REPAIRS	32993		06/2016	229.13
110-2110-421.24-04	12/11/2015	REPAIRS	32700		06/2016	48.00
110-2110-421.24-04	01/22/2016	REPAIRS	38389		06/2016	246.00
110-2110-421.24-04	01/22/2016	REPAIRS	38395		06/2016	265.38
110-2110-421.41-06	08/11/2015	REPAIRS	37941		06/2016	1,467.99-
110-2110-421.41-06	08/14/2015	REPAIRS	37970		06/2016	727.76
110-2110-421.41-06	11/20/2015	REPAIRS	32678		06/2016	2,189.85
02/05/2016	135223	REGIONAL GOVERNMENT SERVICES	1411			3,146.87
110-1120-411.25-03	12/31/2015	CONTRACT SERVICES	5631		06/2016	1,573.43
622-4152-444.25-03	12/31/2015	CONTRACT SERVICES	5631		06/2016	786.72
625-4160-445.25-03	12/31/2015	CONTRACT SERVICES	5631		06/2016	786.72
02/05/2016	135224	RESOURCE BUILDING MATERIALS	950			231.93
215-4149-443.42-06	12/23/2015	SCOOP SOIL MIX	1857694		06/2016	231.93
02/05/2016	135225	JOCELYN E. ROLAND PH.D.	292			425.00
110-2110-421.25-06	01/27/2016	PRE EMPLOYMENT	12253		07/2016	425.00
02/05/2016	135226	SAFE-T-LITE OF MODESTO	255			1,960.28
625-4160-445.27-06	01/13/2016	MISC SUPPLIES	321958		07/2016	46.59
625-4160-445.27-06	01/20/2016	MATERIALS	322118		07/2016	250.27
110-0000-140.00-00	01/13/2016	MISCELLANEOUS	321959		07/2016	217.36
625-4160-445.27-06	01/13/2016	MISCELLANEOUS	321959		07/2016	33.55
110-0000-140.00-00	01/14/2016	SAFETY	321994		07/2016	676.82
110-4140-443.27-06	01/15/2016	MISC SUPPLIES	322024		07/2016	735.69
02/05/2016	135227	SEAN P. CARROLL	9999999			2,518.64
720-1910-307.14-40	01/27/2016	PROJ DEP REFUND	CD1508		07/2016	2,518.64
02/05/2016	135228	SONORA BLUEPRINT & COPY CO	9999999			37.42
110-2110-421.33-02	01/13/2016	LAMINATION OF MAPS	4436		07/2016	18.71
110-2110-421.27-04	01/13/2016	LAMINATION OF MAPS	4436		07/2016	18.71
02/05/2016	135229	SOUTHERN COUNTIES FUELS	1182			6,939.77
110-0000-217.00-00	01/05/2016	FUEL	0494789-IN		07/2016	92.23
110-0000-218.00-00	01/05/2016	FUEL	0494789-IN		07/2016	25.20
110-0000-218.00-00	01/05/2016	FUEL	0494789-IN		07/2016	37.97-
110-0000-217.00-00	01/05/2016	FUEL	0494789-IN		07/2016	36.45
110-0000-218.00-00	01/05/2016	FUEL	0494789-IN		07/2016	33.75
110-0000-218.00-00	01/05/2016	FUEL	0494789-IN		07/2016	26.04-
110-0000-217.00-00	01/12/2016	FUEL	0499844-IN		07/2016	118.95

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110-0000-218.00-00		01/12/2016	FUEL	0499844-IN		07/2016	32.50
110-0000-218.00-00		01/12/2016	FUEL	0499844-IN		07/2016	42.96-
110-0000-217.00-00		01/19/2016	FUEL	0505008-IN		07/2016	135.42
110-0000-218.00-00		01/19/2016	FUEL	0505008-IN		07/2016	37.00
110-0000-218.00-00		01/19/2016	FUEL	0505008-IN		07/2016	43.57-
110-0000-217.00-00		01/19/2016	FUEL	0505008-IN		07/2016	60.75
110-0000-218.00-00		01/19/2016	FUEL	0505008-IN		07/2016	56.25
110-0000-218.00-00		01/19/2016	FUEL	0505008-IN		07/2016	38.24-
110-0000-217.00-00		01/26/2016	FUEL	0510639-IN		07/2016	82.35
110-0000-218.00-00		01/26/2016	FUEL	0510639-IN		07/2016	22.50
110-0000-218.00-00		01/26/2016	FUEL	0510639-IN		07/2016	26.57-
110-0000-217.00-00		01/26/2016	FUEL	0510639-IN		07/2016	24.30
110-0000-218.00-00		01/26/2016	FUEL	0510639-IN		07/2016	22.50
110-0000-218.00-00		01/26/2016	FUEL	0510639-IN		07/2016	16.09-
110-0000-140.00-00		01/05/2016	AUTOMOTIVE	0494789-IN		07/2016	1,358.52
110-0000-140.00-00		01/12/2016	AUTOMOTIVE	0499844-IN		07/2016	1,560.08
110-0000-140.00-00		01/19/2016	AUTOMOTIVE	0505008-IN		07/2016	1,581.84
110-0000-140.00-00		01/26/2016	AUTOMOTIVE	0510639-IN		07/2016	973.46
110-0000-140.00-00		01/05/2016	AUTOMOTIVE	0494789-IN		07/2016	312.63
110-0000-140.00-00		01/19/2016	AUTOMOTIVE	0505008-IN		07/2016	425.53
110-0000-140.00-00		01/26/2016	AUTOMOTIVE	0510639-IN		07/2016	179.00
02/05/2016	135230	STANISLAUS CO. DEPARTMENT OF	9999999				121.10
627-4170-446.25-03		01/01/2016	ANNUAL REG FEE	204		07/2016	121.10
02/05/2016	135231	STAPLES BUSINESS ADVANTAGE	1163				756.55
219-4110-441.27-01		12/16/2015	OFFICE SUPPLIES	3287134897		06/2016	48.96
220-3110-431.27-01		12/16/2015	OFFICE SUPPLIES	3287134897		06/2016	48.95
219-4110-441.27-01		01/13/2016	OFFICE SUPPLIES	3289630938		07/2016	25.55
220-3110-431.27-01		01/13/2016	OFFICE SUPPLIES	3289630938		07/2016	25.54
220-3110-431.27-01		01/08/2016	OFFICE SUPPLIES	3289153445		07/2016	13.72
220-3110-431.27-01		01/07/2016	OFFICE SUPPLIES	3289063379		07/2016	15.27
110-1310-413.27-06		01/14/2016	OFFICE SUPPLIES	3289700489		07/2016	10.67
622-4153-444.27-06		01/14/2016	OFFICE SUPPLIES	3289700489		07/2016	10.67
625-4161-445.27-06		01/14/2016	OFFICE SUPPLIES	3289700489		07/2016	10.67
110-1310-413.27-06		01/16/2016	OFFICE SUPPLIES	3290028498		07/2016	19.08
622-4153-444.27-06		01/16/2016	OFFICE SUPPLIES	3290028498		07/2016	19.08
625-4161-445.27-06		01/16/2016	OFFICE SUPPLIES	3290028498		07/2016	19.07
110-1310-413.27-06		01/12/2016	OFFICE SUPPLIES	3289562717		07/2016	4.17
622-4153-444.27-06		01/12/2016	OFFICE SUPPLIES	3289562717		07/2016	4.17
625-4161-445.27-06		01/12/2016	OFFICE SUPPLIES	3289562717		07/2016	4.18
110-1310-413.27-06		01/16/2016	OFFICE SUPPLIES	3290028494		07/2016	5.40
622-4153-444.27-06		01/16/2016	OFFICE SUPPLIES	3290028494		07/2016	5.40
625-4161-445.27-06		01/16/2016	OFFICE SUPPLIES	3290028494		07/2016	5.41
110-2110-421.27-01		01/07/2016	OFFICE SUPPLIES, GENERAL	3289063376	160015	07/2016	145.31
110-2110-421.27-01		01/07/2016	OFFICE SUPPLIES, GENERAL	3289063377	160015	07/2016	8.96
110-2110-421.27-01		02/01/2016	OFFICE SUPPLIES, GENERAL	3289063378	160015	07/2016	16.49
110-2110-421.27-01		01/14/2016	OFFICE SUPPLIES, GENERAL	3289700487	160015	07/2016	170.38
110-2110-421.27-01		01/15/2016	OFFICE SUPPLIES, GENERAL	3289835569	160015	07/2016	107.43
110-2110-421.27-01		01/21/2016	OFFICE SUPPLIES, GENERAL	3290356585	160015	07/2016	13.61

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220-3110-431.27-01	12/16/2015	OFFICE SUPPLIES CRED	3287134897		07/2016	1.59-	
02/05/2016	135232	START	1000				214.50
110-0000-205.00-00	02/03/2016	FARES COLLECTED	JAN 2016		07/2016	214.50	
02/05/2016	135233	SUN RIDGE SYSTEMS	770				17,503.00
210-2110-306.34-06	08/27/2015	RIMS ANN SUPPORT SERV	4142		06/2016	17,503.00	
02/05/2016	135234	SUNGARD PUBLIC SECTOR, INC.	332				7,958.67
110-1310-413.25-12	01/01/2016	FINANCIAL SERVICE	113934	160016	07/2016	1,591.73	
622-4153-444.25-12	01/01/2016	FINANCIAL SERVICE	113934	160016	07/2016	3,183.47	
625-4161-445.25-12	01/01/2016	FINANCIAL SERVICE	113934	160016	07/2016	3,183.47	
02/05/2016	135235	THE PARKS GROUP	1172				456.29
110-2110-421.27-01	01/13/2016	BUSINESS CARDS	37648		07/2016	121.10	
110-2110-421.27-01	12/30/2015	BUSINESS CARDS	37442		06/2016	335.19	
02/05/2016	135236	TOP DOG POLICE K-9 TRAINING	1446				400.00
743-2110-421.25-03	01/30/2016	MAINTENANCE	16-01		07/2016	400.00	
02/05/2016	135237	TROMBETTA ELECTRICS DISTRIBUTO	291				137.94
357-4199-419.41-04	01/14/2016	CC PROJECT	141939		07/2016	137.94	
02/05/2016	135238	US BANK-	1417				1,019.08
110-1910-419.23-00	01/19/2016	OFFICE MACHINES AND EQUIP	296319916	160017	07/2016	487.02	
110-1910-419.23-00	01/18/2016	OFFICE MACHINES AND EQUIP	296319767	160017	07/2016	532.06	
02/05/2016	135239	VELLA, LISA	1102				220.50
218-7240-472.25-03	01/29/2016	INSTRUCTOR PAYMENT	VELLA, L		07/2016	220.50	
02/05/2016	135240	VERIZON	308				292.80
110-7210-472.20-04	01/18/2016	CELL PHONES	270617885-00001		07/2016	77.97	
217-7280-476.20-04	01/18/2016	CELL PHONES	270617885-00001		07/2016	20.27	
218-7220-472.20-04	01/19/2016	CELL PHONES	970617907-00001		07/2016	29.00	
625-4161-445.20-04	01/19/2016	CELL PHONES	970617907-00001		07/2016	.22	
110-7213-472.20-04	01/19/2016	CELL PHONES	970617907-00001		07/2016	75.02	
110-2110-421.20-04	01/19/2016	CELL PHONES	570628357-00001		07/2016	90.32	
02/05/2016	135241	W.B. TAYLOR AND SONS	312				102.50
625-4160-445.27-06	12/31/2015	MISC. MATERIALS	52726		06/2016	58.82	
625-4160-445.27-06	12/31/2015	MISC. MATERIALS	52731		06/2016	43.68	
02/05/2016	135242	WILKINS PUMP/KNICKERBOCKER ELE	1228				117.79
625-4160-445.27-06	01/12/2016	MISC SUPPLIES	72606		07/2016	36.88	
625-4160-445.27-06	01/12/2016	MISC SUPPLIES	72605		07/2016	40.46	
622-4152-444.27-06	01/12/2016	MISC SUPPLIES	72605		07/2016	40.45	
02/05/2016	135243	WILKINS, ACIE	9999999				24.01
110-0000-202.00-00	01/27/2016	UB CR REFUND-FINALS	000002507		07/2016	24.01	
02/05/2016	135244	WINDWARD PACIFIC BUILDERS	9999999				2,822.17
720-1910-307.14-40	01/27/2016	PROJ DEP REFUND	CD1410		07/2016	2,822.17	

CHECK DATE	CHECK NUMBER	VENDOR NAME	VENDOR #				CHECK AMOUNT
ACCOUNT #	TRN DATE	DESCRIPTION	INVOICE	PO #	PER/YEAR		TRN AMOUNT
02/05/2016	135245	ZOOM IMAGING SOLUTIONS INC.	679				278.60
110-2110-421.23-00	01/04/2016	OFFICE MACHINES AND EQUIP	1580040	160020	07/2016		154.26
110-1910-419.23-00	01/18/2016	COPIER MAINT	1586348		07/2016		124.34
02/08/2016	135246	MACROY, LACEY	9999999				30.00
110-2160-303.01-00	02/05/2016	ANIMAL LIC REFUND	MACROY, L		08/2016		30.00
02/08/2016	135247	MCR ENGINEERING INC.	158				790.00
720-3110-431.25-03	12/31/2015	ENGINEERING SERVICES	11417		08/2016		790.00
02/08/2016	135248	MUNICIPAL MAINTENANCE EQUIPMEN	173				636.41
622-4152-444.24-03	12/22/2015	VEHICLE MAINT	0106814-IN		08/2016		636.41
02/08/2016	135249	PG&E	226				2,500.00
621-4159-444.25-03	01/05/2016	ENGINEERING ADVANCE	0007503012-2		08/2016		2,500.00

DATE RANGE TOTAL * 434,594.15 *

AGENDA ITEM 9.4:

Waive Readings of Ordinances/Resolutions Except by Title.

AGENDA ITEM 11.1:

CITY OF OAKDALE
STAFF REPORT

Date: February 16, 2016

To: Bryan Whitemeyer, City Manager

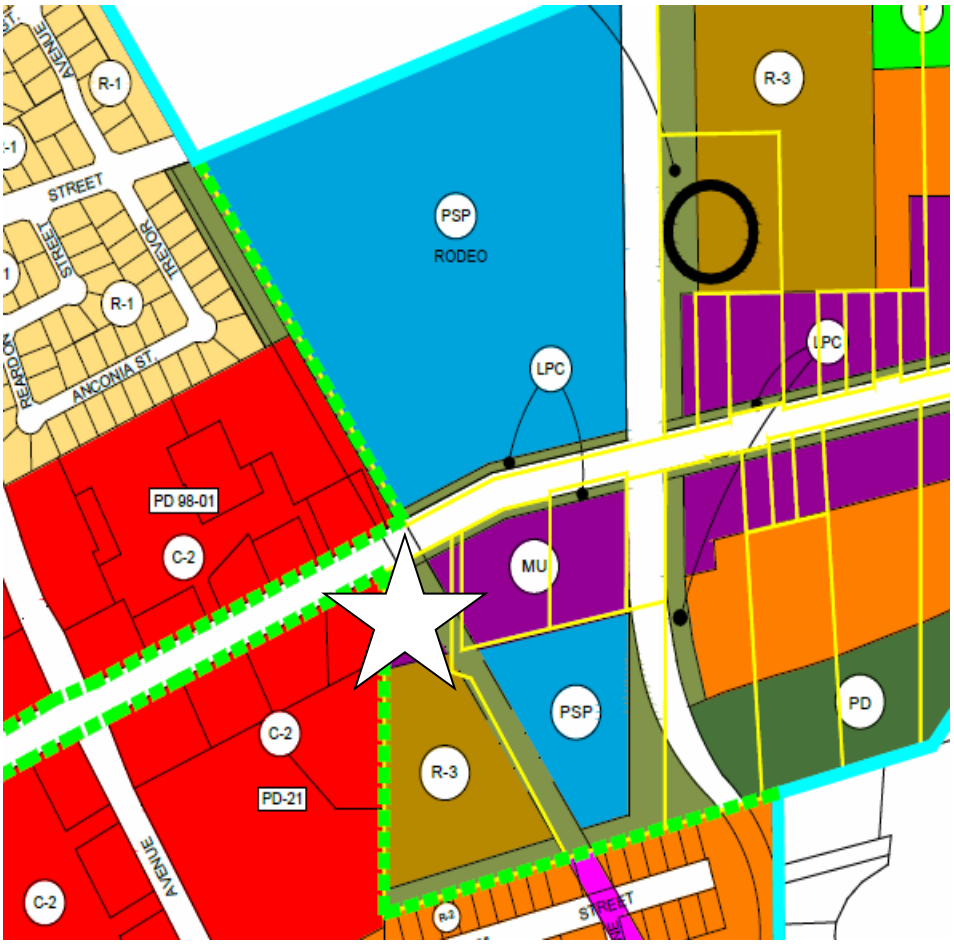
From: Mark Niskanen, Contract Planner

Reviewed by: Thom Clark, Public Services Director

Subject: Appeal Planning Commission Action – Sign Proposal at 1625 East F Street

I. BACKGROUND

The Applicant (Mr. George Rose) has filed a Sign Proposal Application for a ground pole sign on property located at 1625 East F Street. The property (Subject Property) located at 1625 East F Street is designated for Flex Use land uses by the City's 2030 General Plan, and is zoned Mixed Use under the City's Zoning Ordinance and East F Street Specific Plan. The Subject Property is currently vacant and undeveloped. Below is an illustration of the Subject Property's location:



On October 15, 2015, the Applicant submitted a Sign Proposal Application for a ground pole sign for a property located at 1625 East F Street. As with all ground pole signs within the City, the proposed signage is required to comply with Section 36-26 of the City's Municipal Code (Sign Ordinance). For reference, Attachment D provides a copy of the City's Sign Ordinance.

Based on City Public Services staff's review, the proposed ground pole sign was determined to be not in compliance with the City's Sign Ordinance based on the following:

***Sign Height*:** Section 36-26.3(A)(1) states that City-wide, ground pole signs can be a maximum of twenty (20) feet. The proposed ground pole sign suggests a height of twenty-five (25) feet, exceeding the City's maximum height requirements. It is important to note that the Applicant has revised his Sign Proposal to comply with the City's height requirement for ground pole signs.

***Off-Premise Sign*:** Section 36-26(A)(7) states, *"Off premise signs are prohibited in all zoning districts except in industrial districts, or as specifically provided."* Off-premise signs are defined as, "*A sign which directs attention to a business, commodity, service, entertainment or attraction sold, offered, or existing elsewhere that upon the same lot where such sign is displayed. The term off-premises sign shall include an outdoor advertising sign (billboard) on which space is leased or rented by the owner thereof to others for the purposes of conveying a commercial or noncommercial message."* The Subject Property is located within the Mixed Use zone district, and therefore, off-premise signs are not permitted. In addition, the Subject Property is vacant and undeveloped and such, the proposed ground pole sign would not direct attention to a business, commodity, service, entertainment, or attraction sold, offered, or existing on the Subject Property.

Inclusion of an LED Animated Screen: Section 36-26(A)(3) states, *"No sign shall consist of any moving, rotating, or otherwise animated part of any flashing, blinking fluctuating, or otherwise animated light."* As illustrated in Attachment B, the ground pole sign includes 7' x 14' LED illuminated screen, which would accommodate animated signage.

This determination made by Public Services staff was appealed to the City's Planning Commission as per Section 36-22.7 of the City's Municipal Code. Section 36-22.7 of the City's Municipal Code states the following:

"Any determination or action made taken by the Director, Design Review Committee or Environmental Review Committee may only be appealed to the Commission. In a similar manner, any action by the Commission to approve or disapprove an application or appeal may be appealed to the Council."

On December 2, 2015, the Planning Commission reviewed and considered the Appeal filed by the Applicant. The Minutes of this meeting are included as Attachment A. By a vote of 2-1, the Planning Commission determined that the Sign Proposal was not in compliance with the City's Sign Ordinance, and requested the Applicant to re-submit a Sign Proposal subject to the following conditions:

- Height of the sign shall not exceed twenty (20) feet.

- The City shall have the discretion on the daytime and nighttime brightness of the LED screen, and may require the brightness to be adjusted at the City's discretion.
- The LED screen may advertise public services and/or activities related to the property located at 1625 East F Street. Off-premise business related advertising is expressly prohibited.
- The re-submitted Sign Proposal shall be reviewed and considered by City staff and the Planning Commission through a Design Review Application.

On December 9, 2015, the Applicant formally filed an appeal of the Planning Commission's action to the City Council. In a Letter, dated January 11, 2016, the Applicant outlines the basis for the Appeal. Specifically, the Applicant is appealing the condition that the *"LED screen may advertise public services and/or activities related to the property located at 1625 East F Street, off-premise business related advertising is expressly prohibited."* This letter is included in this Staff Report as Attachment B. Attachment C provides an exhibit illustrating the proposed ground pole sign.

II. DISCUSSION

Section 36-26(A)(7) provides the regulations for Off-Premise signs. Section 36-26(A)(7) states, *"Off-premise signs are prohibited in all zoning districts except in industrial districts, or as specifically provided."*

Off-premise signs are defined as, "*A sign which directs attention to a business, commodity, service, entertainment or attraction sold, offered, or existing elsewhere that upon the same lot where such sign is displayed. The term off-premises sign shall include an outdoor advertising sign (billboard) on which space is leased or rented by the owner thereof to others for the purposes of conveying a commercial or noncommercial message."*

The Subject Property is located within the Mixed Use zone district, and therefore, off-premise signs are not permitted. In addition, the Subject Property is vacant and undeveloped and such, the proposed ground pole sign would not direct attention to a business, commodity, service, entertainment, or attraction sold, offered, or existing on the Subject Property.

III. RECOMMENDATION

City staff recommends to the City Council that they uphold the Planning Commission action of December 2, 2015.

IV. ATTACHMENTS

A. Planning Commission Minutes, dated December 2, 2015
B. Appeal Letter and Application, as received on January 12, 2016
C. Sign Proposal Exhibit
D. Section 36-26, Sign Ordinance

CITY OF OAKDALE
STAFF REPORT

Subject: Appeal of Planning Commission Action – Sign Proposal 1625 East F Street
February 16, 2016

Attachment A
Planning Commission Minutes, dated December 2, 2015

Planning Commission Minutes

Wednesday, December 2, 2015
6:00 PM
City Council Chambers
277 North Second Avenue

1. CALL TO ORDER:

Chairperson Pacheco called the meeting to order at 6:11 p.m.

Present: Chairperson Wayne Pacheco, Vice Chairperson Lupe Aguilera, Commissioner Teresa Kinney

Staff Present: Public Services Director Thom Clark, and Management Analyst Colleen Andersen

2. PLEDGE OF ALLEGANCE:

Vice Chairperson Aguilera led the pledge of allegiance.

3. CONFLICT OF INTEREST DECLARATION:

None.

4. AGENDA REVIEW:

None.

5. CONSENT AGENDA:

A. Accepting November 4, 2015 Planning Commission Meeting Minutes

MOTION (Approved, 3/0/0/0)

To accept the November 4, 2015, Planning Commission minutes as corrected.

It was moved by Vice Chairperson Aguilera seconded by Commissioner Kinney and **CARRIED.**

AYES: Aguilera, Kinney, Pacheco
NOES: None
ABSTAIN: None
ABSENT: None

6. ITEMS FROM THE AUDIENCE:

None.

7. PUBLIC HEARING ITEM(S):

None.

8. NON-PUBLIC HEARING ITEM(S):

A. APPEAL: 2015-19: Appeal of staff's determination of the proposed freestanding pole sign does not comply with Oakdale Municipal Code Sign Ordinance Section 36-26. **Section 36-12.3(A)(1)** Ground pole signs can be a maximum of twenty (20) feet and, **Section 36-26(A)(7)** Off premise signs are prohibited in all zoning districts except in industrial districts, or as specifically provided and, **Section 36.26 (A)(3)** No sign shall consist of any moving, rotating, or otherwise animated part of any flashing, blinking fluctuating, or otherwise animated light. The project is located on a vacant property at 1625 East F Street, Oakdale, CA. APN 063-061-008. The parcel is zoned Mixed Use (MU) and East F Street Specific Plan with a general plan land use designation of Flex Use (FLEX).

Director Clark provided background information on the project.

Chairperson Pacheco asked if the applicant wished to speak on behalf of the project.

Spoke in Favor:

George Rose, Owner / Applicant
Andy Swords, United Sign Systems
Charlie Gay, United Signs Systems

MOTION (Approved, 2/1/0/0)

" I move the Planning Commission uphold staff's determination that the sign, as proposed is not in compliance with Section 36-26 of the City's Municipal Code; and, request the applicant to re-submit a Sign Proposal subject to the following conditions:

- Height of the sign shall not exceed twenty (20) feet.
- The City shall have discretion on the daytime and nighttime brightness of the LED screen, and may require the brightness to be adjusted at the City's discretion.
- The LED screen may advertise public services and/or activities related to the property located at 1625 East F Street, Business related advertising is expressly prohibited.
- The re-submitted Sign Proposal shall be reviewed and considered by the City staff and the Planning Commission through a Design Review Application".

It was moved by Vice Chairperson Kinney seconded by Commissioner Kinney and **CARRIED.**

AYES: Aguilera, Pacheco
NOES: Kinney
ABSTAIN: None
ABSENT: None

9. SINGLE-FAMILY ARCHITECUTRAL DESIGN REPORT(S):

A. Continued from November 4, 2015

Casner Communities, Inc. DBA Lafferty Construction: A request for Architectural Review for five models with floor plans and elevations for 49 lots in the Poplar Subdivision at Bridle Ridge. The property is bounded by Tori Way and Friesian Drive to the north, Campolina Way and Breton Drive to the south.

Director Clark presented the staff report and provided background information on the project.

MOTION (Approved, 3/0/0/0)

I move the Planning Commission approved the proposed floor plans and elevation for Casner Communities, Inc. DBA Lafferty Construction for the Poplar Subdivision at Bridle Ridge, based on the findings and conditions of approval contained in the staff report.

It was moved by Commissioner Kinney seconded by Vice Chairperson Aguilera and **CARRIED.**

AYES:	Aguilera, Kinney, Pacheco
NOES:	None
ABSTAIN:	None
ABSENT:	None

10. DIRECTOR'S REPORT / UPDATE(S):

A. Future Planning Items and related planning projects.

Public Services Director Clark reported the following:

- Economic Development Committee requested the City request additional RFP for Commercial Design Guidelines. At this time the City has only received one proposal.
- Davitt Avenue, Phase II is currently under construction.
- Erosion Control project at the Oakdale Municipal Airport has been awarded by the City Council.

11. MATTERS INITIATED BY PLANNING COMMISSION AND STAFF:

None.

12. ADJOURNMENT:

There being no further business, Chairperson Pacheco adjourned the meeting at 7:24 p.m.

Prepared by:
Colleen Andersen, Management Analyst

Attachment B
Appeal Letter and Application, dated January 12, 2016

CITY OF OAKDALE
COMMUNITY DEVELOPMENT

CITY OF OAKDALE
Community Development & Services Department
455 South Fifth Avenue
Oakdale, CA 95361
Phone: (209) 845-3625 Fax (209) 848-4344

UNIFORM APPLICATION FORM

- ☐ ANNEXATION
- ☐ AMEND PLANNED DEVELOPMENT
- ☐ AMEND USE PERMIT
- ☒ APPEAL
- ☐ ARCHITECTURAL REVIEW
- ☐ CERT. OF COMPLIANCE
- ☐ CODE TEXT AMEDMENT
- ☐ DESIGN REVIEW
- ☐ DEVELOPMENT AGREEMENT
- ☐ GENERAL PLAN AMENDMENT
- ☐ LOT LINE ADJUSTMENT
- ☐ LOT MERGER
- ☐ LOT SPLIT
- ☐ MAJOR USE PERMIT
- ☐ MINOR USE PERMIT
- ☐ MAJOR VARIANCE
- ☐ MINOR VARIANCE
- ☐ PREZONE
- ☐ PARCEL MAP
- ☐ REZONE
- ☐ SITE PLAN REVIEW
- ☐ SPECIFIC PLAN
- ☐ TEMPORARY USE PERMIT
- ☐ TENTATIVE SUBDIVISION MAP
- ☐ TIME EXTENSION
- ☐ VESTING TENT. SUBDIVISON MAP
- ☐ OTHER _____

(PLEASE TYPE OR PRINT INFORMATION)

APPLICANT*: Andy Soares - United Sign Systems PHONE NO. 209-531-3111

ADDRESS OF APPLICANT: 5201 Pentecost Drive Modesto, CA 95356 EMAIL: andy@unitedsign.net

PROPERTY OWNER: George Rose PHONE NO. 209-848-8095

ADDRESS OF PROPERTY OWNER: 608 Fairfax Drive Oakdale, CA 95361

PROPERTY ADDRESS: 1625 East F Street

ASSESSOR'S PARCEL NUMBER: 006-083-048-50

AREA OF PROPERTY (ACRES OR SQUARE FEET):

EXISTING ZONING OF PROPERTY: Mixed Use

GENERAL PLAN DESIGNATION OF PROPERTY:

DESCRIBE PROPERTY REQUEST: To allow the property owner to adopt zoning guidelines for the L-M and M zones to use for signage.
APPEAL of the Planning Commission's motion

***The Applicant will be considered the primary point for all correspondence and contact from the City unless other arrangements are made in writing.**

SIGNATURE OF APPLICANT DATE 1/11/16

SIGNATURE OF PROPERTY OWNER DATE 1/11/16

DO NOT WRITE BELOW THIS LINE—FOR OFFICE USE ONLY!!

CASH ☐ _____ CHECK NO. ☒ 64692 CREDIT CARD ☐ _____
FINANCE ACCT. NO. _____ PROJECT NO. N/A
CHECKED BY: _____ DATE RECEIVED: 1/12/2015

→ 22031103070700
Check rec'd 12/9/2015

RECEIVED
JAN 12 2016
BY: K. Fuirpia

January 11, 2016

Oakdale City Council
280 N. 3rd Avenue
Oakdale, CA 95361

This letter is intended to outline our motion to appeal specific actions made by Planning Commission, as well as our proposal and purpose.

Motion to Appeal Action:
2.c The LED screen may advertise public services and/or activities related to the property located at 1625 East F Street. Business related advertising is expressly prohibited.

Proposal:
Allow business related advertising to support local businesses and community.

Our Purpose:
The purpose of the sign is to educate, inform and identify.
Provide a venue that addresses the community outreach thru visual identification.
This venue supports both community interests and local businesses by providing the opportunity to successfully thrive within the community.

Possible Uses:
Welcome to Oakdale (Gateway Sign)
Promote local businesses, local school activities,
Chamber Events, Cowboy Museum Oakdale, Ag Tour, Oakdale Rodeo,
Concert In The Park, Oakdale Cheese Factory, Dinner Train,
Taste of Oakdale, River Rafting Tours,
Chocolate Festival and Oakdale Home Show

The following revisions have been made to be compliant with conditions of approval:
The height of the sign does not exceed maximum height of 20 feet.
The City shall have discretion on the daytime and nighttime brightness of the LED screen and may be required to be adjusted.
The sign does not consist of any animated, moving, rotating, flashing, blinking or fluctuating messages.

Andy Soares
United Sign Systems
(209) 531-3111
Andy@UnitedSign.net

Cc: George Rose

AGREEMENT FOR PAYMENT OF APPLICATION PROCESSING COSTS

FOR CITY USE ONLY:

Customer Number (CN): _____ Issue Date: _____

Address of Project: _____

Total Deposits / Fees Received: _____ Received by: _____

TO BE COMPLETED BY APPLICANT:

TO: City of Oakdale
Community Development Department
455 South Fifth Avenue
Oakdale, CA 95361

Project Description: Appeal of Planning Commision's motion

(Insert name of applicant / authorized agent) agrees to pay all costs for the review and processing of application(s) for the subject project, at such time as requested by the Community Development Department.

Additional deposits may be requested by the Community Development Director at such time as the initial deposit has been expended. Such requests for additional monies shall be due upon notice by the Director. Failure to deposit requested funds may cause processing delay of the project.

Final payments are due and payable within 30 days. Interest will accrue on all costs unpaid 30 days after final billing at the maximum legal rate and the City is entitled to recover its costs, including attorney's fees, in collecting unpaid accounts. Surplus deposits will be returned to the applicant upon completion of processing and appeal periods.

If the City is unable to collect all costs from the applicant or the authorized agent, the Property Owner may be responsible for the amount due. The Property Owner understands that delinquent accounts may result in a lien being placed on the property.

Applicant agrees to hold the City harmless from all costs and expenses, including attorney's fees, incurred by the City or held to be the liability of City in connection with the City's defense of its actions in any proceeding brought in any State or Federal court challenging the City's actions with respect to the applicant's project.

Name: Andy Soares Telephone: 209-531-3111
(Applicant or Authorized Agent)

Address: 5201 Pentecost Dr. Modesto, CA 95356

Signature of Applicant or Authorized Agent: _____
Print Name: Andy Soares

Name (Property Owner): George Rose Telephone: 209-848-8095

Address: 608 Fairfax Dr. Oakdale, CA 95361

Signature of Property Owner: _____
Print Name: George Rose

UNITED SIGN SYSTEMS

Date: January 11, 2016
FROM: Andy Soares

George Rose
608 Fairfax Drive
Oakdale, CA 95361

Landlord Authorization

Re: 1625 East F Street Oakdale, CA

Please sign and return this letter as authorization for Andy Soares and United Sign Systems to provide representation on your behalf to the City of Oakdale with regard to the proposed signage and appeal process.
Thank you,

Andy Soars
United Sign Systems, Inc.

Approved this 11th day of January 2015

BY George Rose

Company Name Rose & Marmon ptr

5201 Pentecost Drive Modesto, CA 95356 P: 209-579-1320 F: 209-543-1326

CITY OF OAKDALE
COMMNITY DEVELOPMENT & SERVICES DEPARTMENT
455 SOUTH FIFTH AVENUE
OAKDALE, CA 95361
PHONE: 209-845-3625 FAX: 209-848-4344

SIGN SUBMITTAL REQUIRMENTS

- ☐ Submit and Complete Sign Application and Building Permit Application
- ☐ Submit 3 copies of the sign plans to the Planning Division
- ☐ Pay Application Fee ($85)

1. **SITE PLAN fully dimensioned showing:**
   - Location of buildings showing dimensions of lineal building frontage and setbacks from property lines.
   - Locations and dimensions of proposed signs.

2. **DETAILS OF PROPOSED SIGN FACES showing:**
   - Dimensions of sign background.
   - Dimensions of letters on sign.
   - Height to top of freestanding/monument sign.
   - Type of lighting to be used including method of installation.

3. **ELEVATIONS showing:**
   - Fully dimensioned building elevations showing sizes and location of existing and/or proposed wall signs.
   - Placement of proposed sign(s), and all existing signs on the property.
   - For double-faced signs perpendicular to building, show distance from curb face to end of sign.
   - For signs on marquees, show height of sign above sidewalk.

4. **INVENTORY:** A sign inventory of all signs must be submitted for any sign evaluation to include the type, description, size, height and locations of all existing and proposed signs.

5. **PLANS / DRAWINGS REQUIRED:** Three (3) copies of all drawings/plans are required. Ten (10) copies of all drawings/plans are required if subject to Design Review.

6. **CENTRAL COMMERCIAL-DISTRICT (C-C):** Signs proposed for property located within the Central Commercial (C-C) District may be subject to review by the Design Review Committee. Please refer to the Guidelines for Design Review or contact the Planning Division at (209) 845-3625.

   NOTE: Sign permit review is conducted by the Community Development & Services Department's Planning and Building Divisions. In reviewing your sign proposal, the Planning Division will evaluate such items as sign placement and size, existing signage, compatibility with adjoining properties and vision clearances, etc. Upon the Planning Divisions approval, your sign proposal will be forward to the Building Division for review and permit issuance. Additional information may be required by the Building Division. Building permit fees will apply at the time the sign is approved and the building permit is issued. Please contact the Building Division for any additional questions at (209) 845-3626.

CITY OF OAKDALE
COMMNITY DEVELOPMENT & SERVICES DEPARTMENT
455 SOUTH FIFTH AVENUE, OAKDALE, CA 95361
PHONE: 209-845-3625 FAX: 209-848-4344

SIGN PROPOSAL APPLICATION

Applicant: Michelle Richmond - United Sign Systems

Address: 5201 Pentecost Drive Modesto, CA 95356

Telephone Number: 209-613-5252

Project Name: Welcome Oakdale Sign

Project Address: 1625 East F Street

Assessor's Parcel Number: 006-083-048-50

Zoning of Property: Mixed Use

- [ ] Reface of Existing Sign
- [ ] Wall Sign *
- [ ] Painted Sign on Wall or Window
- [ ] Overall Sign Program
- [ ] Temporary Sign
- [ ] Freestanding Monument Sign
- [x] Freestanding Pole Sign
- [ ] Internally Illuminated
- [ ] Externally Illuminated
- [ ] Other:

	Existing	Proposed
Sign Area (Both Sides of Double Faced Sign)		161 sqft
Height		11'-6"
Width		14'
Height from Ground to Top of Sign		20'
Colors		Beige w/ Dk Brn accents
*Lineal Building Frontage		N/A

Additional Information May be Required, See Attached Planning Requirements.

The information contained in this application is accurate and true to the best of my knowledge. I understand that an approved permit may be conditional and may require a building permit.

Applicants Signature

Date 1/11/16

Staff Use Only
Project Number:
Date Received:
Site Visited:
Check Number:
DRC Review? (yes/no)
Linked Applications?

APPLICATION FOR PERMIT

IDENTIFY THE PROJECT

PROJECT LOCATION:

Property Location (Street Address): 1625 East F Street Lot, Bldg, Ste #: _____

Subdivision/Tract/Shopping Center: _____ Parcel #: 006 083 048 50 - _____

PROPERTY OWNER INFORMATION:

Property Owner's Name: George Rose Phone #: (209) 848-8095 - _____

Mailing Address: 608 Fairfax Drive City: Oakdale State: CA Zip: 95361

LICENSED DESIGN PROFESSIONAL INFORMATION (Architect or Engineer in charge of the project)

Architect or Engineer Name: _____ Lic #: _____ Phone #: ( ) _____ - _____

Mailing Address: _____ City: _____ State: _____ Zip: _____

RESIDENTIAL

☐ Single Family - New Home / Total Living Area _____ SF

1st Floor: _____ SF 2nd Floor: _____ SF

Garage: _____ SF Basement: _____ SF

Patio /Deck: _____ SF Other: _____ SF

☐ Multi-Family - New / Total Bldg _____ SF

# of Living Units: _____ Plan #/Option: _____

☐ Addition / Total _____ SF ☐ Fire Sprinklers

☐ Pool ☐ Pool/Spa ☐ Spa ☐ Remodel (Describe Below)

☐ Repairs (Describe Below) ☐ Other (Describe Below)

DESCRIPTION OF WORK: _____

VALUE (TO INCLUDE ALL LABOR & MATERIALS): $_____

COMMERCIAL

☐ New Building / Total _____ SF

☐ Tenant Improvement/Existing _____ SF

☐ Addition/Total _____ SF

☐ Pool ☐ Pool/Spa ☐ Spa

☐ Remodel (Describe Below)

☐ Repairs (Describe Below)

☒ Sign (Describe Below) 161 sqft

☐ Other (Describe Below)

☐ Fire Related (Describe Below)

DESCRIPTION OF WORK: Freestanding Digital Message Board

VALUE (TO INCLUDE ALL LABOR & MATERIALS): $ 39,499

NOTICE TO APPLICANT

I understand that a letter of authorization from the contractor is required if the applicant is not the license holder. This letter must be on company letterhead and submitted before the application can be processed. You may submit the letter in person, via fax, or via e-mail.

☐ I am ***CONTRACTOR*** (no letter needed)

☒ I am ***AUTHORIZED AGENT*** (if checking this box, must provide authorization letter)

IDENTIFY PERMIT HOLDER OF RECORD

This permit is to be issued in the name of the ☒ **LICENSED CONTRACTOR** or the ☐ **PROPERTY OWNER** as the permit holder of record who will be responsible and liable for the construction.

Permit Holders Name: Darryl Johnson Phone #: (209) 543-1320 - _____

Mailing Address: 5201 Pentecost Dr. City: Modesto State: CA Zip: 95361

BY MY SIGNATURE BELOW, I CERTIFY TO EACH OF THE FOLLOWING STATEMENTS:

I am the property owner or authorized to act on the property owner's behalf. I have read this application and the information I have provided is correct. I agree to comply with all applicable City and County ordinances, rules, regulations, and State laws relating to building construction, and with any and all conditions of permit. I agree to defend, indemnify, and hold harmless the City of Oakdale, its officers, agents, and employees from any and all claims and liability for personal injury, including death, and property damage caused by, arising out of, or in any way connected with the issuance of this permit. I hereby acknowledge that issuance of this permit does not authorize the use or occupancy of any sidewalk, street, or subsidewalk. I authorize representatives of the City of Oakdale to enter the above mentioned property for inspection purposes.

Contractor, Property Owner, or Authorized Agent's Signature:** _____ **Date:** 1/11/16

Print Name: Michelle Richmond **Relation to Project:** Permit Expediter

**REQUIRES SEPARATE AUTHORIZATION FORM (LETTER OF AUTHORIZATION FROM CONTRACTOR)

OFFICIAL USE ONLY

Date Received: _____

Application #: _____

Permit Type: _____

Deposit Amount: _____

Occup: _____ Const Type: _____

Description: _____

FOR OFFICE USE ONLY		

INSPECTIONS REQUIRED	
☐	ELECTRICAL
☐	FINAL
☐	FOUNDATION
☐	FRAME
☐	GAS
☐	INSULATION
☐	MECHANICAL
☐	POOL
☐	RE-ROOF
☐	ROUGH PLUMB
☐	SHEET ROCK
☐	SIDING
☐	TEMPOARY UTILITIES
☐	
☐	

CITY OF OAKDALE
BUILDING DIVISION

APPLICATION FOR PERMIT

455 South Fifth Avenue
Oakdale , CA 95361
(209) 845-3625

IDENTIFY WHO WILL PERFORM THE WORK

(COMPLETE EITHER THE "CALIFORNIA LICENSED CONTRACTOR'S DECLARATION" **OR** THE "OWNER-BUILDER DECLARATION")

CALIFORNIA LICENSED CONTRACTOR'S DECLARATION

I herby affirm under penalty of perjury that I am licensed under provisions of Chapter 9 (commencing with Section 7000) of Division 3 of the Business and Professions Code, and my license is in full force and effect.

State of California Contractor's License Number: 718965 Class: C45 Expiration Date: 2/29/16

City of Oakdale Business License Number: _____ Expiration Date: _____

Contractor or Authorized Agent's Signature: _____ **Date:** 1/11/16

OWNER-BUILDER DECLARATION

I herby affirm under penalty of perjury that I am exempt from the Contractors' State License Law for the following reason(s) indicated below by the checkmark(s) I have placed next to the applicable items(s) (Sec.7031.5, Business and Professions Code: Any city or county that requires a permit to construct, alter, improve, demolish, or repair any structure, prior to its issuance, also requires the applicant for the permit to file a signed statement that he or she is licensed pursuant to the provisions of the Contractors' State License Law [Chapter 9 {commencing with Section 7000} of Division 3 of the Business and Professions Code] or that he or she is exempt from licensure and the basis for the alleged exemption. Any violation of Section 7031.5 by any applicant for a permit subjects the applicant to a civil penalty of not more than five hundred dollars [$500]).:

Please **check all that apply** for the following:

☐ **I, as owner of the property, or my employees with wages as their sole compensation will do ☐ *ALL OF* or ☐ *PORTIONS OF* the work**, and the structure is not intended or offered for sale. (Section 7044, Business and Professions Code: The Contractors' State License Law does not apply to an owner of the property, who through employees' or personal effort, builds or improves the property, provided that the improvements are not intended or offered for sale. If, however, the building or improvement is sold within one year of completion, the Owner-Builder will have the burden of proving that it was not built or improved for the purpose of sale.)

☐ **I, as owner of the property, am exclusively contracting with licensed Contractors to construct the project** (Section 7044, Business and Professions Code: The Contractors' State License Law does not apply to an owner of property who builds or improves thereon, and who contracts for such projects with a licensed Contractor pursuant to the Contractors' State License Law.).

☐ **I am exempt from licensure under the Contractor's State License Law for the following reason:** _____.

By my signature below I acknowledge that, except for my personal residence in which I must have resided for at least one year prior to completion of the improvements covered by this permit, I cannot legally sell a structure that I have built as an owner-builder if it has not been constructed in its entirety by licensed contractors. I understand that a copy of the applicable law, Section 7044 of the Business and Professions Code, is available upon request when this application is submitted or at the following Web site: http://www.legalinfo.ca.gov/calaw.html.

Property Owner or Authorized Agent's Signature: _____ Date: _____

IDENTIFY WORKERS' COMPENSATION COVERAGE

WARNING: *Failure to secure workers' compensation coverage is unlawful, and shall subject an employer to criminal penalties and civil fines up to one hundred thousand dollars ($100,000). In addition to the cost of compensation, damages as provided for in Section 3706 of the Labor Code, interest, and attorney's fees.*

I herby affirm under penalty of perjury **one** of the following declarations:

☐ **I have and will maintain a certificate of consent to self-insure for workers' compensation, issued by the Director of Industrial Relations** as provided for by Section 3700 of the Labor Code, for the performance of the work for which this permit is issued.
Policy No. _____

☒ **I have and will maintain workers' compensation insurance**, as required by Section 3700 of the Labor Code, for the performance of the work for which this permit is issued. My workers' compensation insurance carrier and policy number are:

Insurance Carrier: Ace American Insurance Company Policy Number: C48544149 Exp. Date: 5/01/16

Name of Insurance Agent: Steven McComb Phone #: 360-828-0644

☐ **I certify that in the performance of the work for which this permit is issued**, I shall not employ any person in any manner so as to become subject to the workers' compensation laws of California, and agree that, if I should become subject to the workers' compensation provisions of Section 3700 of the Labor Code, I shall forthwith comply with those provisions.

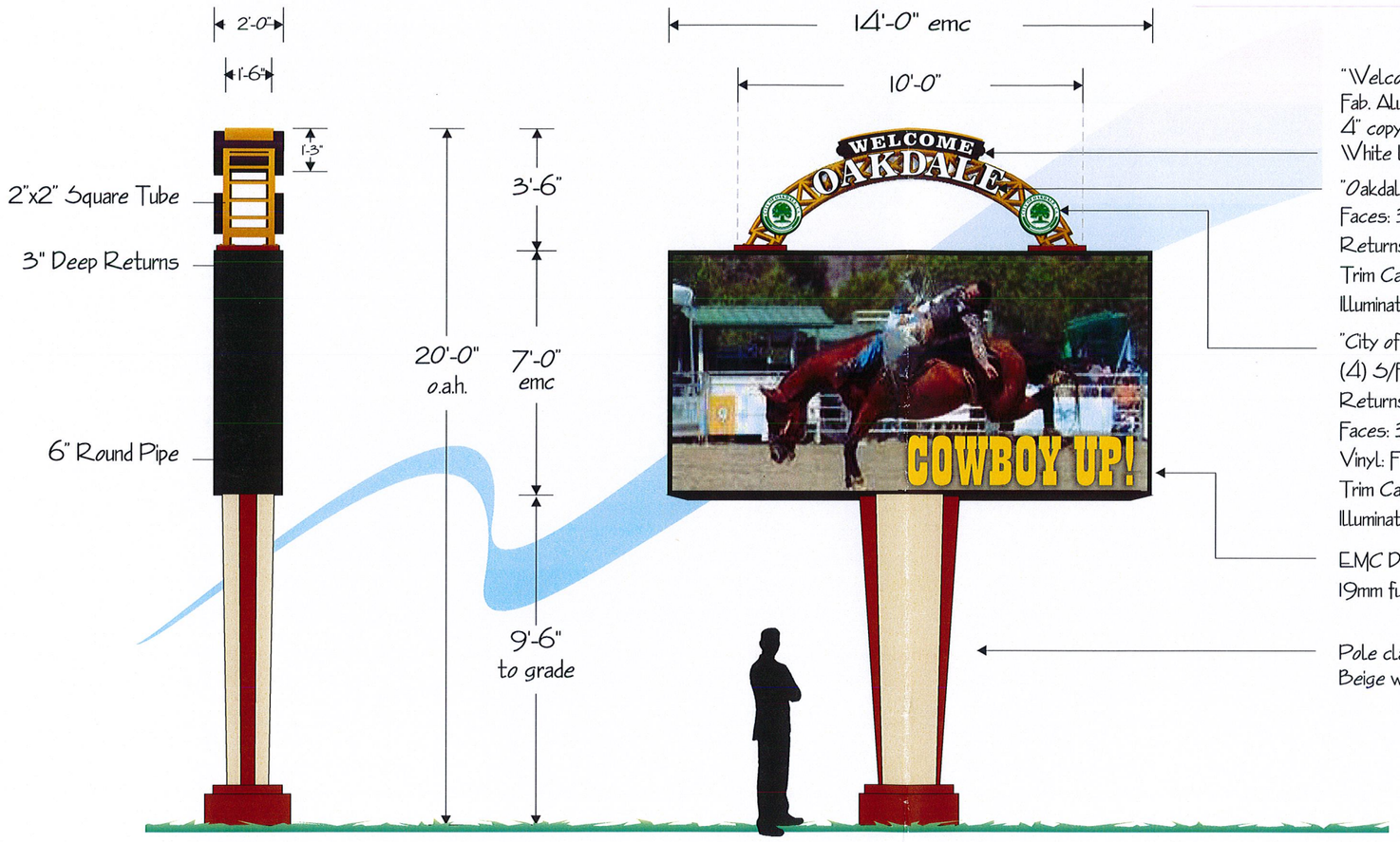
Contractor, Property Owner, or Authorized Agent's Signature: _____ Date: 1/11/16

CITY OF OAKDALE
STAFF REPORT

Subject: Appeal of Planning Commission Action – Sign Proposal 1625 East F Street
February 16, 2016

Attachment C
Sign Proposal Exhibit

1625 East F Street Digital Sign



"Welcome" - D/F LED Illuminated Cabinet
Fab. Aluminum faces & returns painted satin Black.
4" copy routed & backed w/ 3/16" White acrylic.
White LED illumination.

"Oakdale" : 8" LED Illuminated Channel Letters
Faces: 3/16" White acrylic.
Returns: Fab. 3" deep aluminum w/ satin Black finish.
Trim Cap: 3/4" Black.
Illumination: White LEDs.

"City of Oakdale" Logos:
(4) S/F 1'-2" LED illuminated cabinets.
Returns: 3" deep pnt'd satin Black.
Faces: 3/16" White acrylic w/ 1st surface vinyl overlays
Vinyl: Full color translucent digital print.
Trim Cap: 3/4" Black.
Illumination: White LED.

EMC Display:
19mm full color LED

Pole cladding: Fab. Aluminum texcoted & painted
Beige w/ Dk. Brown accents.

End View

D/F Ripon Arch Display
Scale: 1/4"=1'-0"

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Client Review Status

United Sign Systems requires that an "Approved" drawing be obtained from the client prior to any production release or production release revision

CLIENT APPROVAL DATE

LANDLORD APPROVAL DATE

Mfg. Note

One (1) box below MUST be checked prior to mfg.

120 Volt 277 Volt

Other

Revision Date

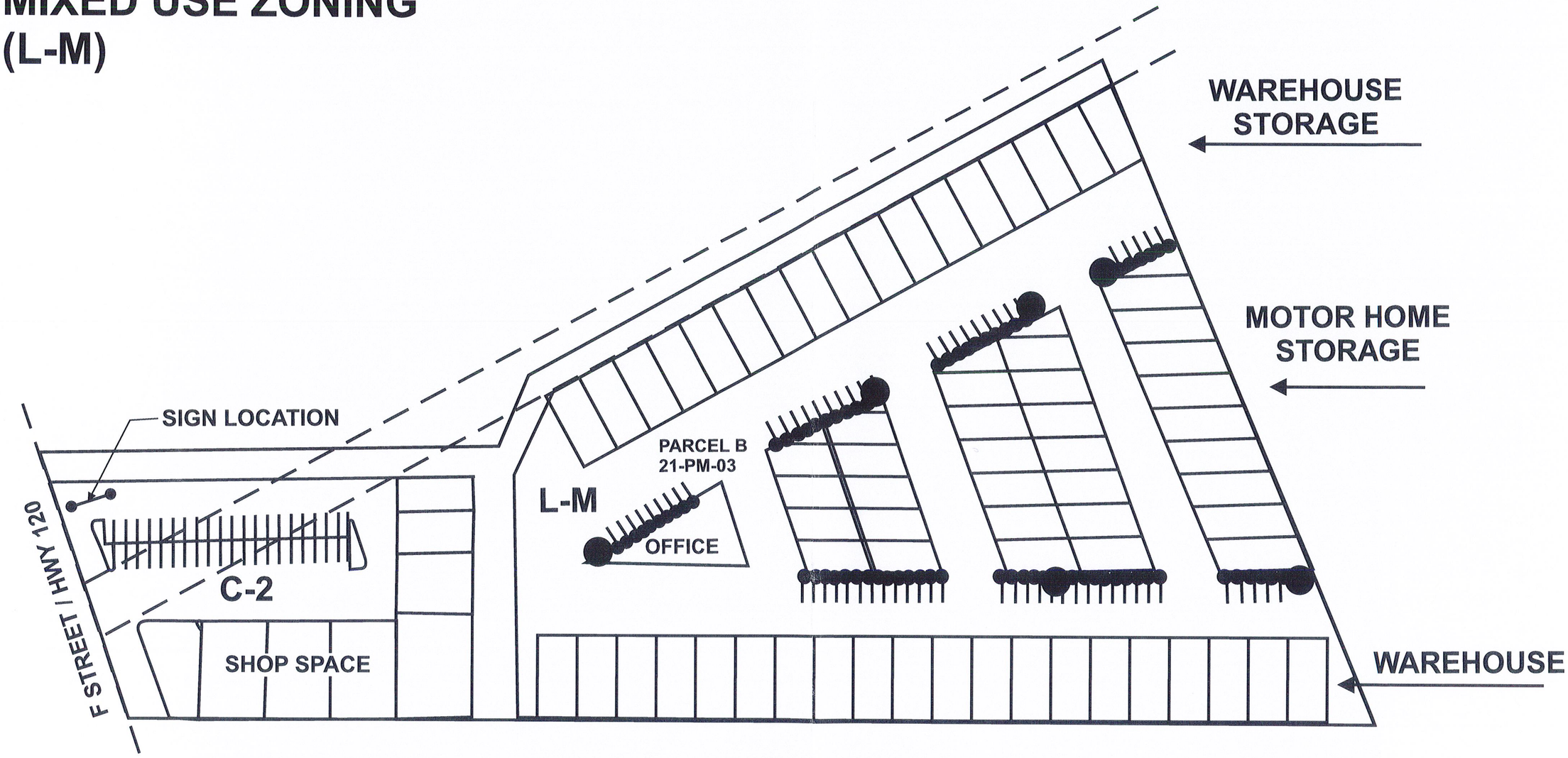
8-18-15wb
9-15-15wb
1-11-16wb

Project Information Date:6-25-15 Page 1

Client: Oakdale, Ca.
Contact:
Address: 1625 East F Street
City/ST/Zip: Oakdale ,CA 95361
Phone:
Fax:
Sales: AS Designer: WB

USS UNITED SIGN SYSTEMS
C.S.C.L. #718965
5201 Pentecost Drive Modesto, Calif. 95356
1-800-481-SIGN
Phone: 209-543-1320 Fax:209-543-1326

MIXED USE ZONING
(L-M)



SITE PLAN

ROSE & MARMON PARTNERSHIP
OAKDALE

Client Review Status	Mfg. Note	Revision Date	Project Information Date:1-12-16	Page 1
		1-13-16wb	Client: Rose & Marmon Partnership	
			Contact:	
			Address: 1625 East F Street	
			City/ST/Zip: Oakdale ,CA 95361	
			Phone:	
			Fax:	
			Sales: AS	Designer: WB

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120 Volt ☐ 277 Volt ☐

Other ☐

USS UNITED SIGN SYSTEMS
C.S.C.L. #718965
5201 Pentecost Drive Modesto, Calif. 95356
1-800-481-SIGN
Phone: 209-543-1320 Fax:209-543-1326

CITY OF OAKDALE
STAFF REPORT

Subject: Appeal of Planning Commission Action – Sign Proposal 1625 East F Street
February 16, 2016

Attachment D
Sign Ordinance

SECTION 36-26 SIGN ORDINANCE

36-26.1 Purpose.

The purpose of this Section is to enhance the use of signs in support of community development goals. It provides standards for regulation of height, size, location, number and appearance of signs, in order to preserve and enhance property values; to protect and improve the appearance of the City for residents and to attract nonresidents to live or trade; to encourage signing practices that will aid in informing the public; to prevent excessive and confusing sign displays; to reduce hazards to motorists and pedestrians; and to promote public health, safety and general welfare.

36-26.2 Definitions.

AWNING:. A shelter projecting from and supported by the exterior wall of a building. Constructed of non-rigid materials on a supporting framework.

BULLETIN BOARD: A sign used to announce a coming event or attraction or used to convey a specific message related to the building or use of the property on which the bulletin board is located.

CANOPY: An ornamental roof or fixed overhead structure used as a roof, which may or may not be attached to a building and which does not encroach into a public right-of-way.

CONSTRUCTION SIGN: A temporary sign identifying architects, engineers, contractors, subcontractors, material suppliers and lending institutions participating in construction upon the premises on which the sign is located.

CORPORATE FLAG: A flag identifying a business or firm.

DIRECTIONAL SIGN: An on-premise sign giving directions, instruction, or facility information and which may contain the name or logo of an establishment but no advertising copy, e.g. parking or exit and entrance signs.

ERECT: To build, construct, attach, hang, place suspend, paint or affix, but shall not include change of copy on a sign.

FACE OF SIGN: Area upon which the copy is placed.

GROUND AND/OR POLE SIGN: A sign detached from any building or structure; the supports of which are permanently affixed on the ground.

HEIGHT: The vertical distance measured from the highest point of a sign to the grade of the adjacent street curb or the surface grade beneath the sign, whichever is less.

IDENTIFICATION SIGN: Any sign whose copy is limited to the name and address of a building, institution, or person and/or the activity or occupation on the premises where the sign is located.

LIGHTED SIGN: Any sign which is illuminated either directly or indirectly by artificial light.

MARQUEE: A permanent roof-like structure of rigid materials which may or may not be attached to a building, and which projects into a public right-of-way.

OPEN AIR BUSINESS: An open air business is any business in which the stock in trade or a portion of the stock in trade is stored or displayed outside of a building.

OFF-PREMISE SIGN: A sign which directs attention to a business, commodity, service, entertainment or attraction sold, offered or existing elsewhere than upon the same lot where such sign is displayed. The term off-premise sign shall include an outdoor advertising sign (billboard) on which space is leased or rented by the owner thereof to others for the purpose of conveying a commercial or noncommercial message. See "Off-Premise Sign" Section 36-2.2 (95).

POLITICAL SIGN: Any temporary sign used in connection with a local, state or national election, referendum or measure.

PRINCIPAL FRONTAGE: That wall of a building or structure which has frontage on a public street, highway, parking lot, walkway or mall and which is designated as such by the owner or occupant for the purpose of determining sign area.

PROJECTING SIGN: A sign, other than a wall sign, which is attached to and projects from a building wall, roof or other structure not specifically designed to support the sign.

ROOFLINE: The peak of the roof, the top of a parapet, or the top of the wall of a building.

ROOF SIGN: A sign erected or painted wholly on or above the roof covering any portion of a building or on any roof structure including roof-like facades.

SIGN: Any structure, device, fixture or placard using graphics, symbols and /or written copy designed specifically for the purpose of advertising or identifying any establishment, product, goods or services. However, a sign shall not include the following:

1. Legal notices, identification, information or directional signs erected by governmental bodies or public utilities.
2. Flags and insignia of a government, school, religious group, or nonprofit organization.
3. A memorial plaque, tablet or cornerstone made an integral and permanent part of the building or structure.
4. Signs within a building which cannot be seen from outside the building.
5. Holiday decorations erected with City Council approval.

SIGN AREA: The area of the sign surface computed by calculating the area encompassed within any regular geometric figure which would enclose all parts of the sign (excluding structural supports, provided they are not used to attract attention). A sign with two (2) or more faces shall have only the largest face included in area measurement if at no point are any faces more than one (1) foot from one another. All faces exceeding a one (1) foot separation shall be included in area measurement.

SUBDIVISION SIGN: A sign indicating the name of a recorded subdivision, contractor or subdivider, owner or agent, and/or giving information regarding directions, price and/or terms.

TEMPORARY SIGN: A sign constructed of expendable material, such as paper, cardboard, cloth or canvas, with or without a frame, or constructed as a permanent sign, and intended to be displayed for a short period of time.

WALL SIGN: Any sign painted on, attached to and erected parallel to the face of an outside wall of a building and which does not project beyond the top or ends of the wall.

WINDOW SIGN: Any sign attached to painted or marked on a window.

36-26.3 GENERAL PROVISIONS:

A. SIGN LIMITATIONS AND PROHIBITIONS

1. The maximum height of any sign shall be as stated herein, but in no case shall a ground or pole sign exceed twenty (20) feet in height. No sign shall project above the roof line of any building to which it is attached.
2. Wall signs shall not project more than eight (8) inches from supporting wall, unless otherwise specified. No display or messages shall be permitted on the edges of wall signs except the sign company's identification.
3. No sign shall have or consist of any moving, rotating or otherwise animated part or any flashing, blinking fluctuating or otherwise animated light. In addition, no sign shall approximate or resemble in any way an emergency light or sign. The provisions of this subsection shall not be applied so as to prohibit the following types of signs:
   a. A sign showing time and/or temperature and which changes no more often than once every 5 seconds.
   b. A conventional clock face.
   c. An on-premises barber pole, of a length not to exceed 30 inches, of traditional design which shall be permitted to revolve during the time that a barbershop is open for business. Top of pole shall not be more than ten foot six inches (10' 6") feet above the ground.
4. TEMPORARY SIGNS: Temporary signs outside setback lines or in public rights-of-way are not permitted except as follows:
   a. Temporary signs, in excess of the maximum permissible sign areas, may be erected for public events for a period not to exceed thirty days (30); provided however, that the erection of such signs shall be approved by the Director as to location, safety and time period.
   b. Temporary signs made of rigid materials shall be limited to a sign area of thirty-two (32) square feet.

5. No signs shall be attached to any street tree, or any poles such as utility poles, traffic signals, streetlight, street name signs or traffic warning signs, or on any bus shelter or bench within the public right of way, except for holiday decorations approved by the City Council.
6. It shall be unlawful for any person to display upon any sign any obscene, indecent or immoral matter.
7. Off-premise signs are prohibited in all zoning districts except in industrial districts, or as specifically provided.

B. PROJECTION INTO PUBLIC RIGHT-OF-WAY: The permitted projection of an authorized sign into any street or alley right-of-way is as follows (Subject to the provisions of Section 36-18.23 Vision Obstructions):

1. Marquee sign: No closer than two (2) feet from the face of the curb.
2. Projecting sign: Six (6) feet into any street right-of-way and four (4) feet into any alley right-of-way, but not closer than two (2) feet to the face of the curb.
3. No signs are allowed to project into the public right-of-way at corners created by the intersection of public rights-of-way (e.g. streets, alleys, pedestrian walks).
4. No temporary sign may encroach upon a public walkway, except as provided in 36-26.3(A.4).

C. VERTICAL CLEARANCE: No sign shall be less than eight feet (8')above a public or private sidewalk or sixteen feet above ground level in areas open to vehicular traffic except wall signs not exceeding three (3) inches in thickness.

D. SIGNS WITHIN SETBACKS: Ground signs taller than three (3) feet are subject to the provisions of Section 36-18.23, Vision Obstructions.

E. OBSTRUCTIONS TO DOORS, WINDOWS OR FIRE ESCAPES: No sign shall be erected, relocated or maintained so as to prevent free ingress to or egress from any door, window, fire escape, or exit way.

F. SIGNS NOT TO CONSTITUTE VEHICULAR TRAFFIC HAZARD: No sign shall be erected at the intersection of any street, railroad grade crossing, or at any driveway in such a manner as to obstruct free and clear vision of motor vehicles or at any location where, by reason of the position, shape or color, it may interfere with, obstruct the view of, or be confused with any authorized traffic sign, signal or device; or which makes use of the words "STOP", "DANGER", or any other word, phrase, symbol, or character in such manner as could interfere with, mislead or confuse traffic (See Section 36-18.23, Vision Obstructions).

G. CONSTRUCTION STANDARDS: All signs, including all parts, portions, units, and material comprising the same together with the frames, backgrounds, supports and anchorage therefore shall be manufactured, fabricated, assembled, constructed and erected in accordance with applicable Building, Electrical, and Fire Prevention Codes of the City of Oakdale; and in accordance with the Uniform Building code, Volume V, Signs, and all other future revisions thereof.
1. All signs constructed over or within five (5) feet of public street or sidewalk shall not have protruding nails, tacks or wires that would constitute a safety hazard. Electrical reflectors and devices may extend over the top and in front of signs.
2. Solid conduit goose neck reflectors and lights shall be permitted on ground signs, roof signs, pole signs, and wall signs; provided, that the reflectors shall concentrate the illumination upon the area of the sign so as to minimize glare upon the street or adjacent property.

H. Nonconforming Signs:
1. A nonconforming sign shall be any sign which does not comply with the provisions of this Section, but was law-fully erected and which was lawfully in existence and in use on the date of the adoption of this Chapter.
2. A nonconforming sign shall not be replaced, altered, reconstructed, relocated or expanded in any manner unless it is made to conform with all the provisions of this article except as follow:
    a. Other nonconforming signs on the same property need not be made to conform as a result.

b. Change in copy shall be permitted if no structural changes in the sign are necessary except that no change in copy shall be permitted for nonconforming painted wall signs.

c. Ordinary maintenance and minor repairs which will not increase the normal life of the sign and which are required for safety purposes shall be permitted. Structural alterations to a nonconforming sign are prohibited unless they are made to conform to all requirements of the City Code.

3. If the use identified by a nonconforming sign is abandoned for a period of not less than ninety (90) days, the sign shall be removed unless it is made to conform to the provisions of this Section. If such sign is not made to conform or if it is not removed within one hundred twenty (120) days from the time the use is abandoned, it shall thereafter be unlawful. "Abandoned" shall mean cessation of operation or change of use. "Abandoned" shall not mean an ownership change or a name change as long as there is no cessation of the operation for longer than ninety (90) days and the use is not changed.

I. The permittee shall be required to agree to indemnify and save harmless the city from all claims for injuries to persons or damage to property by reasons of accidents resulting from the existence of any sign or other advertising structure owned, erected or maintained by the permittee; or resulting from the negligence or willful acts of the permittee, its agents, employees or workmen, in the construction, maintenance, repair or removal of any sign or other advertising structure erected by virtue of a permit issued under this Section.

J. Portable Signs:

1. A portable sign, such as A-frame signs, are permitted provided they comply with the following requirements:

a. All portable signs require a permit from the Planning Department prior to placement, which shall be renewed by the applicant on an annual basis as long as portable signs continue to be placed upon the premises. An annual permit fee as established by City Council Resolution shall be charged. Applicant shall provide the Planning Department with sign models and proposed sign locations prior to issuance of the permit. Permits will be issued for those signs meeting the Sign Ordinance criteria.

b. No portable sign shall affect easements, nor restrict or impede pedestrians or disabled persons. Portable signs shall not restrict the clear vision of pedestrians or vehicles as determined by the Oakdale Planning Department.

c. Portable signs shall be no smaller than twenty-four inches by thirty-six inches (24" x 36") and no larger than thirty-six inches by sixty inches (36" x 60"). Sign size within the allowed parameters may be regulated by the Planning Department depending on location and safety considerations.

d. Signs must be finished in appearance and be produced upon a wooden, vinyl or metal A-frame structure with

professionally produced letters and background which shall include the name of the business and may include products sold or offered. Coloring and lettering shall be of a complimentary nature. No banners may be attached to the portable signs but balloons may be attached so long as the sign and balloon combination does not exceed the allowed sign size.

e. Each business shall be allowed one (1) sign per entrance, with sign placed within fifteen (15') feet of the primary public entrance or occupied building space, but no business may have more than two (2) portable signs.

f. Signs shall be displayed only during business hours. (Ord. No. 1029, § 1, 1995; Ord. No. 1113, Exh. A.)

36-26.4 Permitted Signs.

The following signs are allowed in all land use zones without a permit.

A. Real estate sign not exceeding sixteen (16) square feet in area and six (6) feet in height, and unlighted which advertises the sale, rental or lease of the premises upon which the sign is located.

B. Wall mounted home occupation and personal name signs not exceeding two (2) square foot in area, and indicating only the name and occupation of the resident.

C. Signs denoting the architect, engineer or contractor when placed upon work under construction, and not exceeding ten (10) square feet in area.

D. Professional occupation signs denoting only the name and profession of an occupant in a commercial building, or public institutional building, and not exceeding four (4) square feet in area for each occupant therein.

E. Temporary signs.

1. Regardless of the status of conformity of all other on-premises signs, two (2) temporary signs shall be allowed; provided:

a. Each sign is less than twenty (20) square feet in area;

b. That such signs are displayed no more than fourteen (14) consecutive days; and

2. The establishment wishing to display such a sign shall contact the office of the Community Development Director prior to displaying, to give notice of intent, and the period during which the sign will be displayed. No permit is required. (Ord. No. 911, § 9, 1987.)

36-26.5 Requirements For Signs By Specific Zone.

It shall be unlawful for any person to erect, construct or maintain on any lot or parcel any sign of a type having an area and/or height in violation of the following specific requirements.

A. R-A, R-1, R-2 AND R-3 ZONES:

1. Signs allowed without a permit as specified in Section 36-26.4, subject to the following additional restrictions:

a. Political signs, may be erected as follows:

(1) Political signs shall not be lighted either directly or indirectly, and are subject to the provisions of Section 36-18.23 Vision Obstructions.

(2) Political signs shall be erected no more than ninety (90) days prior to the date of election and shall be removed within ten (10) days after the date of the election.

Signs requiring a sign permit:

a. For non-residential uses permitted by conditional use permit additional signing as follows:

(1) One bulletin board or sign not exceeding thirty-two (32) square feet in area and eight (8) feet in height when associated with churches, synagogues or civic organizations.

(2) Canopy and wall signs limited to one-half square foot in combined sign area for each horizontal lineal foot of any wall. Canopy and wall signs may have external illumination only, no internal illumination shall be permitted.

b. For multiple family developments and mobile home parks containing four (4) or more units there may be one identification sign limited to twenty (20) square feet in area and not exceeding six (6) feet in height located at each entrance to the park or building complex. In addition, at each entrance, there shall be an internally lit sign not to exceed fifteen (15) square feet in area containing a map showing the location of individual sites or units. Each site or unit shall also be identified with self-illuminated and clearly visible numerals.

c. One construction sign over ten (10) square feet but not exceeding twenty (20) square feet in area and six (6) feet in height; provided that such sign shall be removed not later than (30) thirty days after construction is completed.

d. One on-site subdivision sign not exceeding sixty-four (64) square feet in area and (10) ten feet in height for each recorded subdivision; provided that such sign shall be removed not later than two (2) years from the recording date of the subdivision, except as follows:

(1) Where building permits have been taken out for more than one-half but less than seventy-five (75) percent of the lots in such subdivision at the

end of said two (2) years period, such sign may remain for an additional one year (1) period or until building permits have been issued on all the lots, whichever occurs first.

(2) Where building permits have been taken out for one-half or less of the lots in such subdivision at the end of said two (2) year period, such sign may remain for an additional two (2) year period or until building permits have been issued on all the lots, whichever occurs first.

e. Unlighted subdivision directional signs not exceeding sixteen (16) square feet in area and six (6) feet in height for each recorded subdivision as follows:

(1) When the boundaries of any recorded subdivision or any part thereof abut an arterial, as identified in the Oakdale General Plan, one (1) subdivision directional sign shall be permitted which may be located on any vacant lot or parcel which is owned by the subdivision owner.

(2) When the boundaries of any recorded subdivision, or any part thereof, do not abut an arterial as identified in the Oakdale General Plan, two (2) subdivision directional signs shall be permitted, which signs may be located as follows:

(a) One such sign may be located on property not owned by the subdivision owner with the permission of the property owner on whose property it is to be located.

(b) One or both signs may be located only on property owned by the subdivision owner.

(3) Such signs shall be removed not later than two (2) years from the recording date of the subdivision, except as follows:

(a) Where building permits have been taken out for more than one-half but less than seventy-five (75) percent of the lots in such subdivision at the end of said two (2) year period, such signs may remain for an additional one (1) year period or until building permits have been issued on all of the lots, whichever occurs first.

(b) Where building permits have been taken out for one-half or less of the lots in such subdivision at the end of said two (2) year period, such signs may remain for an additional two (2) year period or until building permits have been issued on all of the lots, whichever occurs first.

B. C-1 AND C-2 ZONES:

1. All signs allowed without a permit as specified in Section 36-26.4, subject to the following additional restrictions:

a. One (1) for sale or rent sign, not exceeding thirty-two (32) square feet in area and eight (8) feet in height.

b. One (1) construction sign, not exceeding thirty-two (32) square feet in area and eight (8) feet in height, provided such sign is removed not later than thirty (30) days after construction is completed.

c. Political signs may be erected, maintained and displayed provided each such sign does not exceed thirty-two (32) square feet in area, does not exceed eight (8) feet in height and the combined area of all such signs shall not exceed sixty-four (64) square feet. Such signs shall be erected no more than sixty (60) days prior to the date of the election, and shall be removed within seven (7) days after the election.

d. For temporary uses such as Christmas tree sale lots, pumpkin sale lots, and firework stands, one temporary ground or pole sign shall be permitted, not to exceed thirty-two (32) square feet in area and eight (8) feet in height.

e. One corporate flag per use or occupancy, not exceeding twenty four (24) square feet in area; dimensions relative to each other shall not exceed a ratio of 2:1. Such flags shall be flown from a flagstaff or flagpole.

2. Signs requiring a permit.

a. Each business shall be allowed one sign per exterior wall. The face of a wall projecting from another wall shall be considered part of the adjoining wall. The Principal frontage may have a parallel or projecting sign on the wall or overhang plus a window or a ground sign. If a group of businesses occupy a space or suite, they shall be allowed only one sign for the group. Individual types of signs are subject to the following restrictions:

1. Canopy and wall signs, provided that said signs shall be limited to the portion of a building wherein the use or occupancy is conducted. The maximum total area for each sign shall be based on the length of wall where the sign is to be located:

First 50 Feet	4 square feet pr lineal foot of building frontage; plus
Next 50 feet	2 square feet per lineal foot of building frontage; plus
Over 100 feet	1 square foot per lineal foot of building frontage

(2) Ground or Pole sign not exceeding seventy-two (72) square feet in area.

(3) Projecting sign not exceeding seventy-two (72) square feet in area; if any portion projects into or overhangs a public street or alley right-of-way, said sign shall not exceed forty-eight (48) square feet in area.

(4) Marquee sign, not exceeding forty-eight (48) square feet in area. A second such marquee identification is permitted if the two (2) signs are single faced, parallel, and are on opposite ends of the marquee.

(5) Hanging marquee sign, not exceeding six (6) square feet in area.

b. A shopping center shall be allowed one (1) ground or pole sign indicating the total shopping center use or listing of uses. The lettering for the listing of such uses shall be of a size not greater than one-half the size of the lettering of the shopping center name on such sign. In addition, each business in the shopping center will be allowed one sign per exterior wall, subject to the restrictions outlined above; except that no additional ground or pole signs shall be allowed within the shopping center.

c. Directional signs located wholly on private property on the premises to which they pertain as follows:

(1) One (1) exterior directional sign per use per street frontage of the site not exceeding six (6) square feet in area and three (3) feet in height, and provided business identification shall not exceed one-half of the area on a given face sign.

(2) Two (2) interior directional signs for a drive-in restaurant or other eating place with drive-through facilities each sign not to exceed thirty (30) square feet in area and eight (8) feet in height. For other uses, any number of interior directional signs, each not exceeding six (6) square feet in area and six (6) feet in height.

d. Service Station Price Signs: When the lot or parcel of land is used for gasoline service station purposes, in addition to any freestanding sign permitted under this Section, there may be permitted on such lot or parcel of land one price sign per street; provided, however:

(1) That such sign shall advertise only the price of the gasoline sold and the hours of operation;

(2) Such sign shall not exceed an area of twenty four (24) square feet;
(3) Such sign shall be subject to Section 36-18.23 Vision Obstructions.

C. CC ZONE:

1. Purpose: The Central Commercial (CC) District is a design district which requires a different level of review than signs within other districts. Except as provided herein all signs erected, placed, or copy change shall be subject to review of its design character consistency with the City's guidelines.

2. General Exemptions: Exempt from design review, the requirement of a sign permit, or clearance by the Community Development Department except as required by the Uniform Sign and Building Code:

a. All signs as provided for in Section 36-26.4 and 36-26.5 B, 1 a through e, except as provided for within this subsection.

b. Signs denoting the architect, or contractor when placed upon work under construction, and not exceeding ten (10) square feet in area, such signs shall be removed within fourteen (14) days of occupancy of the building.

c. Professional occupation signs with an area less than two (2) square feet, on a wall or fence denoting only the name and profession of an occupant is exempt from design review and may be permitted in addition to any other signs unless a formal tenant index sign is available.

d. Memorial signs and plaques installed by civic organization recognized by Council.

e. Official flags of the United States, other nation or country, state, county or municipality or internationally recognized organization, provided such flags are not a display for sale.

f. Non-advertising holiday decorations.

g. One (1) for sale or rent sign, not exceeding sixteen (16) square feet in area and six (6) feet in height.

h. Window signs text portion stating hours of operation, address, credit cards accepted and emergency information. Official legal notices issued by a court or governmental agency.

i. Signs within a structure not attached to the window or within three (3) feet of the window face. Intent is to not primarily be a window sign if seen from the window, or only part of a display.

3. Temporary Signs: Temporary signs are not subject to the Design Review process. Except as provided herein, the establishment wishing to display such a sign shall contact the office of the Community Development Director prior to displaying, to give notice of intent, and the period during which the sign will be displayed. Regardless of the status or conformity of all other on-premises signs temporary signs are permitted subject to the following standards and limitations:

a. No sign shall be greater than twenty (20) square feet in area. A maximum of two (2) such signs are permitted at any one time; and,

b. Without notice to the Director, temporary window signs related to pricing and sales may be permitted on the inside of windows facing out which do not cover more than fifty (50%) percent of the individual window surface or group of windows facing a street for a period not to exceed thirty (30) days use during any sixty (60) day period.

c. Without notice to the Director, special event signs and civic event signs with an area of less than six (6) square feet, may be placed in windows or upon a building face for up to fourteen (14) days.

d. Special event signs and civic event signs larger than six (6) square feet, may be approved for a limited period of time as a means of publicizing special events such as grand openings, carnivals, parades, charitable events. Such special event signs shall be limited to the following provisions:

(1) That non-window special event signs shall be limited to thirty (30) days per event from the date of erection.

(2) Special event signs shall not include promotional sales signs.

(3) Special event grand opening signs may include beacons, pennants, and streamers, but not inflated devices except for a fourteen (14) day period.

4. Prohibited Signs: The following signs are prohibited and inconsistent with the sign standards for the C-C (Central Commercial) District and are therefore prohibited:

a. Abandoned signs per Section 36-26.3H, 3.

b. Animated, moving, flashing, blinking, reflecting, revolving, or any similar sign, including electronic message boards. Neon and interior lit signs are not permitted, indirect lighting is permitted.

EXCEPTION: One (1) neon sign is permitted per business provided it is no larger than two (2) square feet with the copy "OPEN" only. Traditional barber pole signs approved by the Design Review Committee. Awning may be internally lit provided it frames the awning and does not illuminate letters.

c. Banners and pennants, except as part of approved special event signs.

d. Bench signs, chalkboards or blackboards, changeable copy signs, except as allowed by the Design Review Committee (DRC).

e. Off-site, off-premises or billboard signs, permanent sale or come-on signs.

f. Portable signs or A-frame signs except per the temporary sign provisions of this subsection unless approved by the Design Review Committee.

g. Signs on public property, except for traffic regulatory, informational signs, signs required by a governmental agency.

h. Signs painted on fences or roofs or signs that are affixed to vehicles, excluding permanent signs on commercial vehicles.

i. Signs which stimulate in color or design a traffic sign or signal, or which make use of words, symbols or characters in such a manner to interfere with, mislead, or confuse pedestrian or vehicular traffic.

j. No sign shall be erected so as to block views of buildings constructed or remodeled in conformity with the District's Design Guidelines.

k. Signs not permitted otherwise which are not permanently attached to awnings or canopies.

1. No sign shall be attached to any street, or any poles such as utility poles, traffic signals, street lights, street name signs or traffic warning signs, or any bus shelter or bench within the public right-of-way, except for holiday decorations or other signs approved by the City Council.

m. It shall be unlawful for any person to display upon any sign any obscene, indecent or immoral matter.

5. General Requirements:

a. Attached to and parallel with the exterior wall of the building, no more than eight (8) inches from the wall. Such signs shall not project beyond the limits of the wall.

b. Signs may be erected perpendicular to the face of the building if attached to the exterior wall, under a marquee or similar structurally permanent extension from the building. Such signs shall not project beyond the limits of the marquee or roof. The sign display shall be limited to the two perpendicular sides. The signs shall not be less than eight (8) feet above the sidewalk level.

c. On marquee awning or similar structurally permanent extension, signs shall be applied parallel to the surfaces of such extensions and shall not project beyond the edges of the parallel surface.

d. Except as provided elsewhere, each business shall be allowed one (1) sign per exterior wall. The face of a wall projecting from another wall shall be considered part of the adjoining wall. Principal frontage may have a parallel or projecting sign on the wall or overhang plus a window or a ground sign. If a group of business occupy a space or suite, they shall be allowed only one (1) sign for the group.

e. Material and lighting: Material for signs shall be non-glossy and natural appearing. Internal illumination, blinking, or moving signs shall not be permitted except as provided in Section 3626.5C, 4, b.

f. Non-advertising directional signs to aid vehicle or pedestrian traffic provided that such signs are located on-site, have a maximum area which does not exceed three (3) square feet, have a maximum overall height of four (4) feet above grade, when mounted on the monument or decorative pole may be approved by the Director.

g. All new buildings and substantial facade remodels shall provide a proposed sign placement options plan to the DRC. Purpose of this requirement is to ensure opportunities for signage is included in the projects design and to avoid future variance requests.

h. Roof top signs on historical buildings may be approved by the design review committee under the following limitations: (1) the building has retained its' historical integrity; (2) documentation is provided that the historical building had rooftop signage in the past; (3) the sign shall not be internally illuminated; (4) the sign shall utilize historical materials and non-glossy colors and surfaces that integrate with the historical architecture, colors, scale and design elements of the building; (5) roof top signage that meets these requirements shall only be allowed in the historical CC: (Central Commercial) District.

6. Basic Sign Allowance Subject to the Approval of the Director:

a. Signs located in the lower fourteen (14) feet of the building with the exception of window signs. Window signs applied with paint or a decal are permitted in upper stories per other provisions of this Code.

b. Sign area: Except as provided for in Section 3626.5C, 6, d, signs parallel to walls or overhangs shall be limited to one-half (1/2) square foot for each lineal foot of building width, on the side where located, as measured on an elevation of the building, but in no case shall the sign area exceed one hundred (100) square feet. An equal amount of area may be allowed for a logo or trademark. Minor text or wording is permitted if it occupies less than ten (10%) percent of logo sign area.

c. Along Yosemite Avenue and F Street, each ground floor establishment shall be permitted a minimum wall sign of twenty (20) square feet provided no freestanding, or projecting signs are located on the same premises. No equal separate logo area permitted using this subsection, a logo area shall be considered as part of the area.

d. Signs perpendicular to exterior walls shall be limited to five (5) square feet with a maximum dimension of five (5) feet on a side.

e. Permanent window signs or window logos not exceeding fifty (50%) percent of the window area do not require the Director's review.

f. Multi-tenant directory signs in addition to other signs not to exceed seventy-two (72) square inches per tenant.

7. Basic Sign Allowance Subject to the Approval of the DRC Along Yosemite Avenue and F Streets:

a. Signs located fourteen (14) feet, but not above twenty (20) feet above grade.

b. Sign area: Signs parallel to walls or overhangs shall be limited to one-half (1/2) square foot for each lineal foot of building width, on the side where located, as measured on an elevation of the building. The DRC may approve up to a twenty (20%) percent larger sign area. But in no case shall the sign area exceed one hundred (100) square feet.

c. Second story tenants are allowed equal signage area separately from the ground floor tenants. Section 36-26.5C, 7, d. is not applicable to second story signs.

d. A building name sign, in addition to other signs, limited to buildings with at least two (2) tenants. Sign is limited and intended to identify the building and not a business within. Sign shall not be greater in size than the current one-half (1/2) square foot for each running foot with a maximum of fifty (50) square feet.

e. Second story tenants are allowed equal signage area separately from the ground floor tenants. An equal amount of area may be allowed for a logo or trademark with more than ten (10%) percent of the area being in text. Area of text shall be counted as part of the total text signage permitted per Section 36-26.5C, 7, b. Except neither are eligible for twenty (20%) percent increase.

f. Permanent window signs exceeding fifty (50%) percent of the window area in all areas of the C-C District.

g. Signs perpendicular to exterior walls larger than five (5) square feet with a maximum dimension of five (5) feet on a side are permitted based on a determination of need: example due to visual physical obstructions such as trees or light poles. Maximum size is limited to ten (10) square feet.

h. Businesses, fronting on Yosemite Avenue or "F" Street with sufficient setback, as defined in Section 36-18.9. "Special Building Lines", shall be allowed one (1) free-standing sign. Free-standing ground signs shall be limited to twenty-four (24) square feet with an eight (8) foot maximum length. Maximum height from the public sidewalk level for ground based signs shall be limited to four (4) feet. Individual letters shall not exceed twelve (12) inches in height. Where two (2) or more businesses occupy a building or commercial complex only one (1) ground based or pole sign is permitted.

8. Nonconforming Signs: A legally established permanent sign which fails to conform to the CC District requirements shall be allowed continued use, except that the sign shall not be:

a. Structurally altered so as to extend its useful life. Expanded, moved or relocated or re-established after a change in use.

b. Reestablished after a business has been abandoned for ninety (90) days or more.

c. Re-established after damage or destruction of more than fifty (50%) percent and the destruction is other than facial copy replacement and the display cannot be repaired within thirty (30) days of the date of its destruction, as determined by the Director.

d. Sign copy and sign faces may be changed on nonconforming signs when there is no change in use of the site other than a name change related to ownership or when only a portion of a multiple tenant sign is being changed.

e. Legal nonconforming wall signs shall not prevent the installation of conforming, ground based, freestanding or window signs.

f. Any nonconforming signs shall be required to be brought into conformance or abated in conjunction with any major remodel or reconstruction clearance which is hereafter granted on the same site.

g. The DRC may approve continued use of nonconforming signs provided:

(1) Painted face signs (no mounted support) may not continue unless remodel does not include disturbance of the painted area, and or cleaning or repainting of the surface will destroy copy from an older era business considered a design feature link with Oakdale's historical past.

(2) Existing projecting signs may be retained provided the copy and face character is considered consistent with the guidelines and the sign is not internally lit.

(3) That the area of nonconforming projecting sign in excess of requirements shall be subtracted from the wall sign area permitted, except that despite the subtracted area, a five (5) square foot wall sign would be permitted.

(4) Replacement of existing canopies and marquees do not require removal of other existing nonconforming signs. Placement of text on a marquee or canopy, being replaced, when other nonconforming signs exist may be approved provided the text area is less than five (5) square feet in area; and,

(5) When facade or exterior remodel necessitates removal of a nonconforming wall or projecting sign, it shall not be reattached or replaced without meeting the District's requirements and guidelines.

h. All existing window and nontemporary signs within the District effective the date of February 22, 1992 shall be considered legal nonconforming signs for the purpose of this Code.

9. Nonconformity/Abatement/Removal of Illegal Signs, on Premises:

a. Nothing within this subsection shall prevent the normal maintenance and repair of any nonconforming sign or sign structure during its effective life. Normal maintenance or repair shall be limited to only:

(1) Routine cleaning and painting without different text copy except for style.

(2) Replacing of nuts, bolts, screws or nails.

(3) Releveling or plumbing the structure without the addition of guys or struts for stabilization.

D. L-M, and M ZONES: The following on-site signs are permitted except as otherwise stated:

1. Any sign allowed, with or without a permit, in the C-1, and C-2 zones subject to the same restrictions as in those zones.

2. Off-Premises signs are allowed provided that the sign does not exceed an area of one hundred (100) square feet, and twenty (20) feet in height. Off-premises signs shall be spaced no more closely than four hundred (400) feet apart on the same side of the street facing in the same direction.

E. PD (PLANNED DEVELOPMENT ZONES: The following on-site signs are permitted:

1. Sign limitation shall be made a condition of each PD Zone and approval shall be based on the provisions of the zoning classification most closely approximating the uses proposed in the PD zone. (Ord. No. 953, §§ 6, 7; Ord. No. 995, Appx. A.; Ord. No. 1082, § 1, 2001.)

36-26.6 General Requirements.

A. Permit Required. Except as otherwise provided in this chapter, it will be unlawful for any person to erect, alter or relocate within the city any sign without first obtaining an erection permit from the Building Official and making payment of the fee required. All illuminated signs shall, in addition, be subject to the provisions of the Electrical Code, and the permit fees required thereunder.

B. Application for Sign Permit. Application for erection permits shall be made upon forms provided by the Building Official and shall conform or have attached thereto the information requested. The application shall be accompanied by a fee in an amount based on the square footage of the sign, and will be set from time to time by Resolution of the City Council.

C. Review of Application and Issuance of Permit. Should the Building Official determine after review of an application for an erection permit, that the proposed structure is in compliance with all the requirements of this chapter and all other applicable laws, ordinances and regulations of the city and of the state, he shall then issue the erection permit.
Whenever any sign falls entirely within the definitions of one or more type signs, it shall be subject to the provisions of the most restrictive category.
The required fees shall be doubled for any sign erected prior to the securing of a permit when a permit is required, provided that the sign meets all legal requirements.

D. APPEALS. Any person objecting to any denial, suspension or revocation of a permit applied for or held by him pursuant to the provision of this chapter, or to any action taken by any official of the city concerning such permit, may appeal by written request to the Planning Commission as provided in Section 36-22.

E. VARIANCE. When practical difficulties or unnecessary hardships would result from the strict application of the provisions hereof, variances may be granted by the Planning Commission as provided for in Section 36-21, after making the appropriate findings contained in Section 36-21.5.

36-26.7 Enforcement.

A. If the Building Official shall find that any sign regulated in this chapter is unsafe or insecure, or is a menace to the public, or has been constructed or erected or is being maintained in violation of the provisions of this chapter, he shall give written notice to the permittee thereof. If the permittee fails to remove or alter the structure so as to comply with the standard set forth in this chapter, within ten days after such notice, such sign may be removed or altered to comply by the city at the expense of the permittee or owner of the property upon which it is located. The Building Official may cause any sign or other advertising structure which is an immediate peril to persons or property to be removed summarily and without notice.

B. The owner of any sign, including supporting structures, shall keep the same in a presentable condition at all times. All painted signs, and all supporting structures of any sign, shall be repainted whenever such action is necessary to keep them in good condition.

C. Any sign which no longer advertises a bona fide business conducted, or a product available for purchase by the public, shall be taken down and removed within six months of closing by the owner, agent or person having the beneficial use of the building or structure upon which such sign may be found, within thirty (30) days after written notification from the Building Official, and upon failure to comply with such notice within the time specified in such order, the Building Official is hereby authorized to cause removal of such sign, and any expense incident thereto shall be paid by the owner of the building or structure to which such sign is attached, or, if the sign is not attached to a building, by the owner of the sign.

D. This section shall be punishable as an infraction, and subject to administrative remedies as set forth in Article V of Chapter 19.
(Ord. No. 1160, § 1.)

AGENDA ITEM 11.2:

CITY OF OAKDALE
CITY COUNCIL STAFF REPORT

Date: **February 16, 2016**

To: **Mayor and City Council**

From: **Albert Avila, Finance Director**

Subject: **Review and Accept 2014-2015 Fiscal Year Financial Audit**

I. Background:

The City's Auditors, JJACPA, Inc., recently completed the 2014 -15 Financial Statements.

All in all, the process went very well. There are a few highlights that should be mentioned.

1. The opinion given was "Unqualified" (clean), the highest opinion that the auditors can give on the financial statements.

2. As of June 30, 2015, total assets of the City exceeded its liabilities by $57,027,460 (net position). The portion of net position that may be used to meet the government's ongoing obligations to citizens and creditors (unrestricted net position) is $6,309,740. There are currently $3,394,754 of net position that are restricted and may only be used for a specific purpose. The remaining $47,322,957 is invested in capital assets, net of any related debt. (Page18)

3. As of June 30, 2015, the City's Governmental Activities reported combined net position of $27,351,528 of that, $(710,249) is unrestricted, the major change is that now governmental entities are required to include the unfunded PERS Obligation as a long term debt on the Financial Reports. (Page 27)

4. General Fund reserve ratio has increased from 25% to 41% (an increase of 16 %). The City Council has an adopted policy to maintain a minimum General Fund reserve ratio of 20 %.

5. Included in your packet is the required letter from the auditors identified as communication with those charged with governance, they show no findings, although there were three items that they identify on page 4, which have already been recorded in the accounting system, these are

items that are required for audited financial statement presentation, but do not affect fund balances.

II. Recommendation:

Staff recommends that the City Council Review and Accept the 2014-15 Fiscal Year Financial Audit for the City.

III. Attachments

Attachment 1: Communication with those in charge of governance
Attachment 2: Annual financial Report FY 2014-15 (Audit)

CITY OF OAKDALE

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE AND COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS

JUNE 30, 2015

JJACPA, Inc.
A Professional Accounting Services Corp.

February 1, 2016

City Council
City of Oakdale
Oakdale, California

We have audited the financial statements of City of Oakdale as of and for the year ended June 30, 2015 and have issued our report thereon dated February 1, 2016. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 5, 2015 our responsibility, as described by professional standards, is to form and express an opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

Planned Scope and Timing of the Audit

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

7080 Donlon Way, Suite 204, Dublin, CA 94568 ● phone (925) 556-6200 ● fax: (925) 556-6201
www.jjacpa.com

Compliance with All Ethics Requirements Regarding Independence

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

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, during the year, the City changed its method of accounting for pensions by adopting Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. Accordingly, the cumulative effect of the accounting change as of the beginning of the year has been reported in the Statement of Activities. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are useful lives of capital assets ("useful lives").

Management's estimate of the useful lives is based on experience with and observation of capital assets, by category (e.g. infrastructure) as well as industry standards, when applicable (i.e. buildings). We evaluated the key factors and assumptions used to develop the useful lives and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to commitments and contingencies.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

The City did not record the net other post-employment benefit (OPEB) obligation in the general ledger. On our recommendation management made a correcting entry to record the change in net OPEB obligation of $182,137 in the Statement of Activities to reduce the outstanding net OPEB obligation to $67,712 at June 30, 2015.

The City did not record the change in long term debt in the general ledger. On our recommendation management made a correcting entry to record the defeasance of the 2005 Lease Revenue bonds of $2,440,000 and the issuance of the Western Alliance Bank Loan and the 2015 Pension Obligation bonds of $2,329,672 and $3,927,100, respectively, at June 30, 2015.

The City did not record the pension liability to implement GASB 68 in the general ledger. The net pension liability is measured as of the City's prior Plan year-end. Changes in the net pension liability are recorded, in the period incurred, as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change in the liability. On our recommendation, management made correcting entries of $1,305,589 for deferred outflows of resources, $175,392 for the pension expense adjustment, $19,389,222 for the prior period adjustment, $16,945,386 for the net pension obligation, and $3,924,815 for the deferred inflows of resources.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated February 1, 2016.

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the City's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the Management's Discussion and Analysis and considered whether such information or the manner of its presentation was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Communication of Internal Control Related Matters

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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.

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

Very truly yours,

Joseph J. Arch

JOSEPH J. ARCH, CPA
President/CEO
JJACPA, INC.

CITY OF OAKDALE, CALIFORNIA

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

JUNE 30, 2015

Prepared by:

Albert Avila
Finance Director

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City of Oakdale, California
Basic Financial Statements
For the year ended June 30, 2015

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City of Oakdale, California
Basic Financial Statements
For the year ended June 30, 2015

List of Officials

CITY COUNCIL

- Pat Paul, Mayor
- Tom Dunlop
- Cherilyn Bairos
- J.R. McCarty
- Richard Murdoch

CITY OFFICIALS

- Bryan Whitemyer, City Manager
- Albert Avila, Finance Director
- Carolyn Wheeler, City Treasurer
- Kathy Teixeira, City Clerk
- Tom Hallinan City Attorney

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JJACPA, Inc.
A Professional Accounting Services Corp.

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and City Council
of the City of Oakdale
Oakdale, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the budgetary comparison information of the City of Oakdale, California (City), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Oakdale Senior Housing Limited Partnership, for the year ended December 31, 2014, which represent 47 percent and 46 percent, respectively, of the assets and revenues of the discretely reported component units. Those financial statements were audited by other auditors whose report thereon dated February 20, 2015, have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Oakdale Senior Housing Limited Partnership, is based solely on the report of the other auditors. 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 governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the budgetary comparison information of the City of Oakdale, California, as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3–16, the City's Schedules of Contributions on pages 104-108, and the Schedules of the City's proportionate Share of the Net Pension Liability on pages 109-113, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying supplementary information, which includes the combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Implementation of New Accounting Standards

As disclosed in the Note 1 to the financial statements, the District implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, during the fiscal year 2015.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 1, 2016 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance. The report is included in the City's Single Audit Report.

JJACPA, Inc.

February 1, 2016

JJACPA, Inc.
Dublin, CA

Management's Discussion and Analysis

This section provides a narrative overview and analysis of the financial activities of the City of Oakdale (City) for the fiscal year ended June 30, 2015. It should be read in conjunction with the accompanying transmittal letter and basic financial statements.

FINANCIAL HIGHLIGHTS

- As of June 30, 2015, total assets of the City exceeded its liabilities by $57,027,460 (net position). The portion of net position that may be used to meet the government's ongoing obligations to citizens and creditors (unrestricted net position) is $6,309,749. There are currently $3,394,754 of net position that are restricted and may only be used for a specific purpose. The remaining $47,322,957 is net investment in capital assets.

- As of June 30, 2015, the City's Governmental Activities reported combined net position of $27,351,528 of that, $(710,249) is unrestricted.

- As of June 30, 2015, the City's governmental funds reported combined ending fund balances of $17,069,962. Approximately 76.5% of this total amount, $13,065,034, is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending because it has already been set aside for a specific purpose due to a law, regulation, or Council action or it is not part of available, spendable resources. Of the remaining balance, $4,004,928 is unassigned.

- Capital assets in the governmental funds, net of depreciation, increase to $30,906,295 from $29,149,415, which includes $17,624,979 of infrastructure per the requirements of GASB 34.

OVERVIEW OF THE ANNUAL FINANCIAL REPORT

This Annual Financial Report is in two major parts:

1) **Introductory section**, which includes general information;

2) **Financial section**, which includes the Management's Discussion and Analysis (this part), the Basic Financial Statements, which include the Government-wide and the Fund Financial Statements along with the notes to these financial statements, and Combining and Individual Fund Financial Statements and Schedules.

The Basic Financial Statements

The Basic Financial Statements are comprised of the Government-wide Financial Statements and the Fund Financial Statements; these two sets of financial statements provide two different views of the City's financial activities and financial position.

The Government-wide Financial Statements

The Government-wide Financial Statements provide a broad overview of the City's activities as a whole and comprise the Statement of Net Position and the Statement of Activities. The Statement of Net Position provides information about the financial position of the City as a whole, including all its capital assets and long-term liabilities on the full accrual basis, similar to that used by corporations. The Statement of Activities provides information about all the City's revenues and all its expenses, also on the full accrual basis, with the emphasis on measuring net revenues or expenses of each the City's programs. The Statement of Activities explains in detail the change in Net Position for the year.

All of the City's activities are grouped into Governmental Activities and Business-type activities, as explained below. All the amounts in the Statement of Net Position and the Statement of Activities are separated into Governmental Activities and Business-type Activities in order to provide a summary of these two activities of the City as a whole.

- ***Governmental activities*** – All of the City's basic services are considered to be governmental activities, including general government, community development, economic development, public safety, animal control, engineering, community events, public improvements, planning and zoning, building inspections, and general administration. These services are supported by general City revenues such as taxes and by specific program revenues such as developer fees. The City's governmental activities include the activities of a separately legal entity, the Oakdale Redevelopment Agency because the City is financially accountable for these entities.

OVERVIEW OF THE ANNUAL FINANCIAL REPORT, Continued

The Government-wide Financial Statements, Continued

- ***Business-type activities*** – All the City's enterprise activities are reported here, including Water, Sewer, Parking and Airport. Unlike governmental services, these services are supported by charges paid by users based on the amount of the service they use.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government-wide Financial Statements. However, unlike the Government-wide Financial Statements, Governmental Fund Financial Statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the Governmental Fund Financial Statements is narrower than that of the Government-wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-wide Financial Statement. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The Governmental Fund Financial Statements provide detailed information about each of the City's most significant funds, called major funds. The concept of major funds, and the determination of which are major funds, was established by GASB Statement No. 34 and replaces the concept of combining like funds and presenting them as one total. Instead, each major fund is presented individually, with all nonmajor funds summarized and presented only in a single column. Subordinate schedules present the detail of these nonmajor funds. Major funds present the major activities of the City for the year, and may change from year to year as a result of changes in the pattern of the City's activities.

OVERVIEW OF THE ANNUAL FINANCIAL REPORT, Continued

Fund Financial Statements, Continued

For the fiscal year ended June 30, 2015, the City's major funds are as follows:

GOVERNMENTAL FUNDS:

- General Fund
- Development Activity Special Revenue Fund
- Recreation Activity Special Revenue Fund
- Housing Special Revenue Fund
- HOME Loan Special Revenue Fund
- System Development Capital Project Fund

PROPRIETARY FUNDS:

- Sewer Enterprise Fund
- Water Enterprise Fund
- Parking Enterprise Fund
- Aviation Enterprise Fund

Proprietary funds. The City maintains Enterprise-type and internal service proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the Government-wide Financial Statements. The City uses enterprise funds to account for Water, Sewer, Parking and Aviation activities. Proprietary funds provide the same type of information as the Government-wide Financial Statements, only in more detail. Internal service funds present operations for services provided within the government. Internal service funds are maintained for equipment, information technology, risk management, and building maintenance activities. The proprietary fund financial statements provide separate information for the all of the enterprise operations and a combined total for the internal service funds, which are consolidated into governmental activities at the government-wide statement level.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-wide and Fund Financial Statements. The notes to the basic financial statements can be found on pages 52–102 of this report.

OVERVIEW OF THE ANNUAL FINANCIAL REPORT, Continued

Combining and Individual Fund Financial Statements and Schedules

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the notes to the financial statements. Combining and individual fund statements can be found on pages 116-186 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position.

In the case of the City, assets exceeded liabilities by $57,027,460 as of June 30, 2015.

The Summary of Net Position as of June 30, 2015, and 2014, follows:

Summary of Net Position - Primary Government

	2015			2014		
	Govern-mental Activities	Business-type Activities	Total	Govern-mental Activities	Business-type Activities	Total
Current and other assets	$ 12,018,949	$ 11,310,761	$ 23,329,710	$ 8,706,331	$ 9,002,604	$ 17,708,935
Noncurrent assets	39,975,922	37,640,534	77,616,456	38,266,490	37,045,800	75,312,290
Total assets	51,994,871	48,951,295	100,946,166	46,972,821	46,048,404	93,021,225
Deferred outflows	1,029,360	276,229	1,305,589	-	-	-
Total assets and deferred outflows	53,024,231	49,227,524	102,251,755	46,972,821	46,048,404	93,021,225
Current and other liabilities	2,388,156	1,000,608	3,388,764	1,605,320	1,046,921	2,652,241
Long-term liabilities	20,190,121	17,520,595	37,710,716	3,994,952	14,575,188	18,570,140
Total liabilities	22,578,277	18,521,203	41,099,480	5,600,272	15,622,109	21,222,381
Deferred inflows	3,094,426	830,389	3,924,815	-	-	-
Net position:						
Net investment in capital assets	24,667,023	22,655,934	47,322,957	26,783,794	21,726,364	48,510,158
Restricted	3,394,754	-	3,394,754	3,148,651	-	3,148,651
Unrestricted (deficit)	(710,249)	7,019,998	6,309,749	11,440,104	8,699,931	20,140,035
Total net position	$ 27,351,528	$ 29,675,932	$ 57,027,460	$ 41,372,549	$ 30,426,295	$ 71,798,844

The decrease in unrestricted net position of $13,830,286 is the result of implementation of GASB Statement No. 68 "*Accounting and Financial Reporting for Pensions – an Amendment of GASB 27*," as further explained in Note 12 to the financial statements (page 84). The implementation of GASB Statement No. 68 resulted in the inclusion of long term Net Pension obligation of $16,945,386. As the local economy continues to recover the City is setting aside some of these revenues to fund long-term liabilities and to rebuild reserves.

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

The change in net position for the fiscal years ended June 30, 2015, and 2014, follows:

Changes in Net Position - Primary Government

	2015			2014		
	Govern-mental Activities	Business-type Activities	Total	Govern-mental Activities	Business-type Activities	Total
Revenues:						
Program revenues:						
Charges for services	$ 1,857,171	$ 8,773,266	$ 10,630,437	$ 1,100,581	$ 8,041,477	$ 9,142,058
Grants and contributions:						
Operating	491,814	-	491,814	459,581	-	459,581
Capital	119,280	-	119,280	578,665	-	578,665
General revenues:						
Taxes:						
Property taxes	3,106,592	-	3,106,592	2,857,910	-	2,857,910
Sales and use tax	4,970,293	-	4,970,293	4,599,027	-	4,599,027
Franchise Taxes	976,435	-	976,435	898,874	-	898,874
Other taxes	1,136,201	-	1,136,201	463,744	-	463,744
Licenses and permits	346,559	-	346,559	286,290	-	286,290
Fines, forfeitures, and penalities	267,595	-	267,595	256,041	-	256,041
Intergovernmental	810,903	-	810,903	1,153,394	-	1,153,394
Use of money and property	277,121	46,734	323,855	275,519	43,105	318,624
Other general revenues	1,440,422	852,347	2,292,769	1,244,334	833,816	2,078,150
Total revenues	15,800,386	9,672,347	25,472,733	14,173,960	8,918,398	23,092,358
Expenses:						
Governmental activities:						
General government	1,591,042	-	1,591,042	1,165,153	-	1,165,153
Public safety	5,610,591	-	5,610,591	6,029,895	-	6,029,895
Public works	626,671	-	626,671	701,309	-	701,309
Community Development	536,435	-	536,435	525,096	-	525,096
Parks and recreation	1,941,247	-	1,941,247	1,916,104	-	1,916,104
Interest and fiscal charges	430,858	-	430,858	114,917	-	114,917
Business-type activities:						
Sewer	-	3,457,728	3,457,728	-	3,484,604	3,484,604
Water	-	2,510,996	2,510,996	-	2,365,047	2,365,047
Parking	-	39,814	39,814	-	39,895	39,895
Aviation	-	304,914	304,914	-	320,610	320,610
Total expenses	10,736,844	6,313,452	17,050,296	10,452,474	6,210,156	16,662,630
Excess (Deficiency) of revenues over expenditures before transfers	5,063,542	3,358,895	8,422,437	3,721,486	2,708,242	6,429,728
Transfers	7,000	(7,000)	-	7,000	(7,000)	-
Special item:						
PERS Side Fund payment	(3,804,599)	-	(3,804,599)	-	-	-
Change in net position	1,265,943	3,351,895	4,617,838	3,728,486	2,701,242	6,429,728
Net position:						
Beginning of year	41,372,549	30,426,295	71,798,844	37,644,063	27,725,053	65,369,116
Adjustments	(15,286,964)	(4,102,258)	(19,389,222)	-	-	-
Beginning , as adjusted	26,085,585	26,324,037	52,409,622	37,644,063	27,725,053	65,369,116
End of year	$ 27,351,528	$ 29,675,932	$ 57,027,460	$ 41,372,549	$ 30,426,295	$ 71,798,844

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Revenues

The City's total revenues for governmental and business-type activities were $25,472,733 for the fiscal year ended June 30, 2015. Approximately 34.1% of the City's key revenues are generated from three major sources.

The following discusses variances in key revenues from the prior fiscal year:

1. **Sales Tax**. Annual receipts are up approximately 8% as we started to see some economic recovery primarily in the transportation sector, comprise primarily of car and fuel sales.

2. **Property Tax**. Annual receipts increased by 8.7%, as we continue to see recovery in property values.

3. **Grants and Contributions – Governmental Activities Operating**. The City receives funds under the state parks bond act for the construction of the South Yosemite Ave Community Park and the Valley View Trail. There was a decrease in these funds in the current year as we continue design of these large project and into construction.

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Expenses

Governmental and business-type activity expenses of the City for the year totaled $17,050,296. Governmental activity expenses totaled $10,736,844 or 63.0% of total expenses. Business-type activities incurred $6,313,452 of expenses during the fiscal year. Public safety costs represented 52.7% of total governmental activities expenses, which represented the largest single expense for governmental activities.

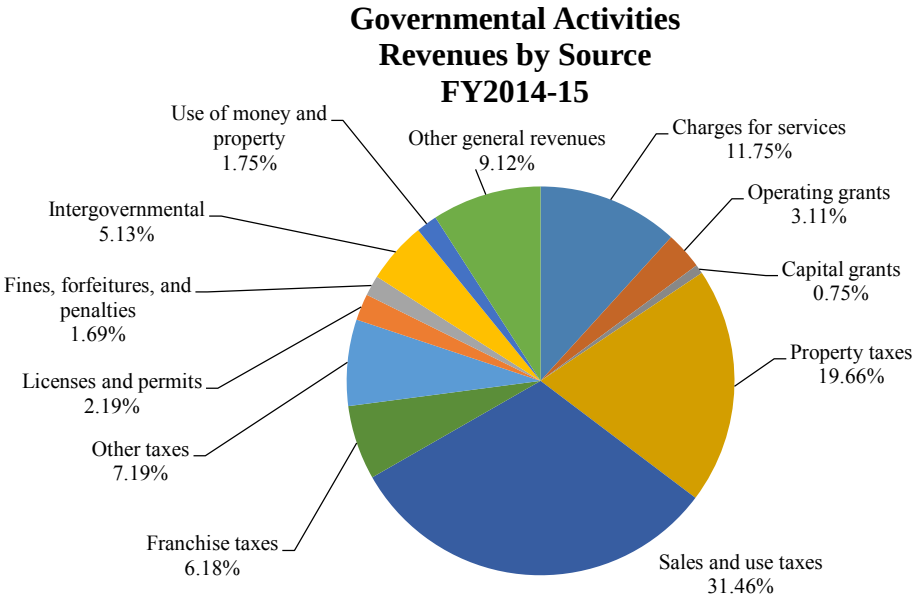
Governmental Activities

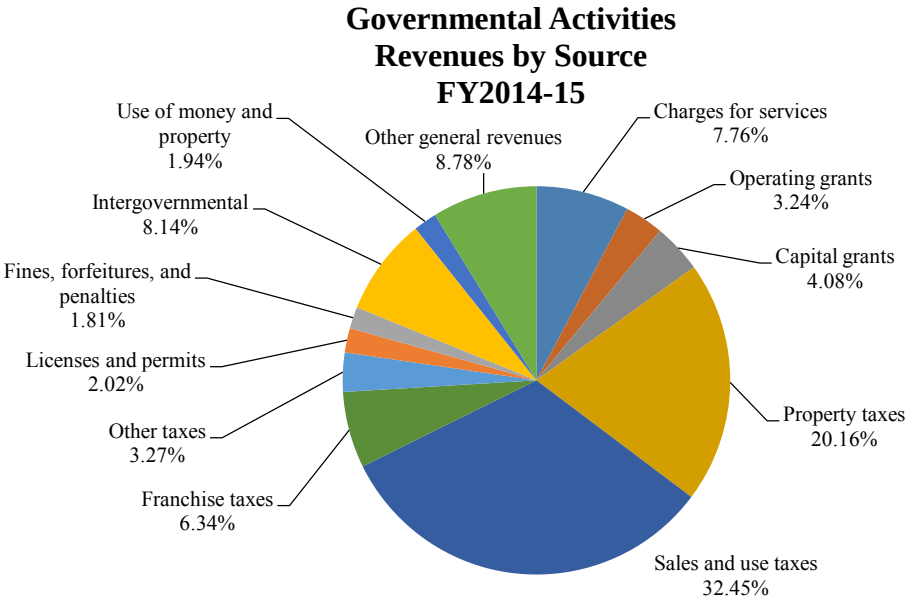
The following table shows the cost of each of the City's major programs and the net cost of the programs. Net cost is the total cost less fees and other direct revenue generated by the activities. The net cost reflects the financial burden that was placed on the City's taxpayers by each of the programs. The total cost of services and the net cost of services for the fiscal years ended June 30, 2015, and 2014, are as follows:

	2015		2014	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General government	$ 1,591,042	$ (1,218,115)	$ 1,165,153	$ (908,568)
Public safety	5,610,591	(5,186,522)	6,029,895	(5,729,900)
Public works	626,671	(328,804)	701,309	(466,848)
Community development	536,435	296,660	525,096	215,736
Parks and recreation	1,941,247	(1,400,940)	1,916,104	(1,309,150)
Interest and fiscal charges	430,858	(430,858)	114,917	(114,917)
Total	$ 10,736,844	$ (8,268,579)	$ 10,452,474	$ (8,313,647)

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Revenues by source for the fiscal years ended June 30, 2015, and 2014, are as follows:

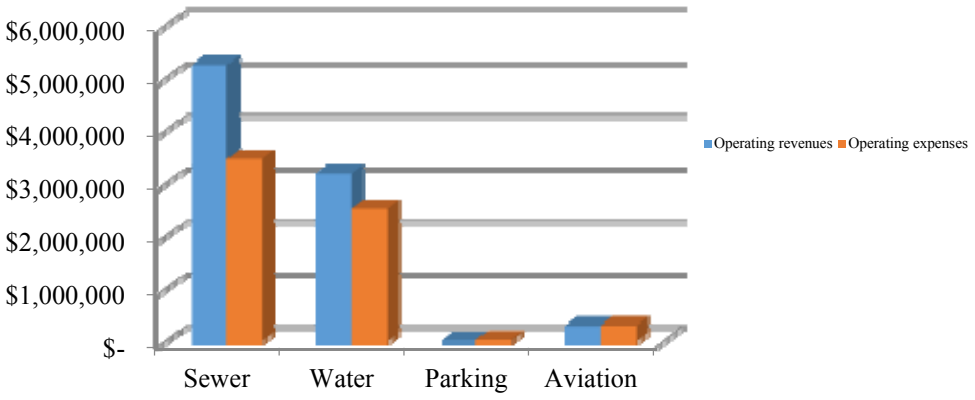




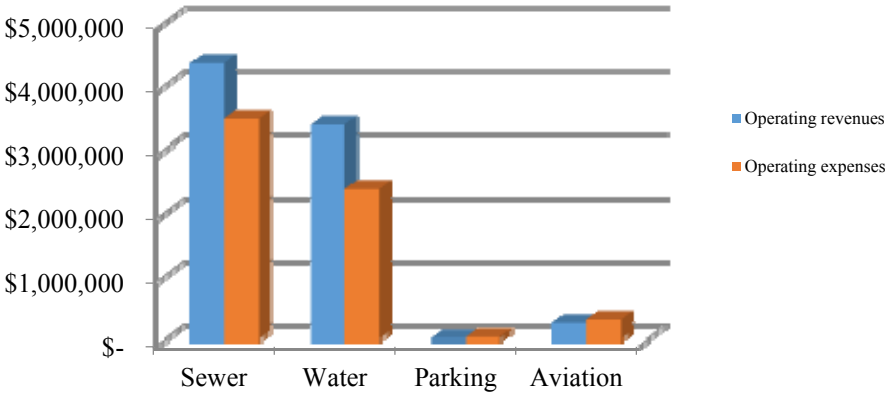
GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Business-type activities. Business-type activities increased the City's net position by $3,351,895. The City has four business-type activities: Sewer, Water, Parking and Aviation. Sewer accounts for 65.4%, Water accounts for 39.7%, Parking accounts for 0.3%, and Aviation accounts for 3.7% of total business-type activity revenue. The expenses and program revenues for the business-type activities for the fiscal year ended June 30, 2015, and 2014, are as follows:

Business-type Activities
Operating Revenues and Expenses
FY2014-15

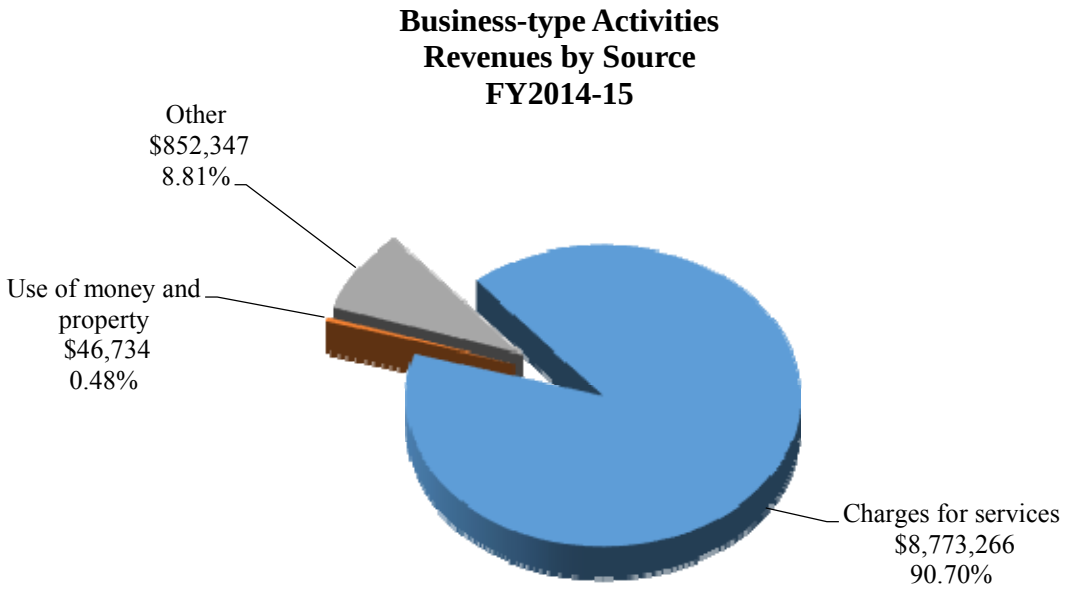


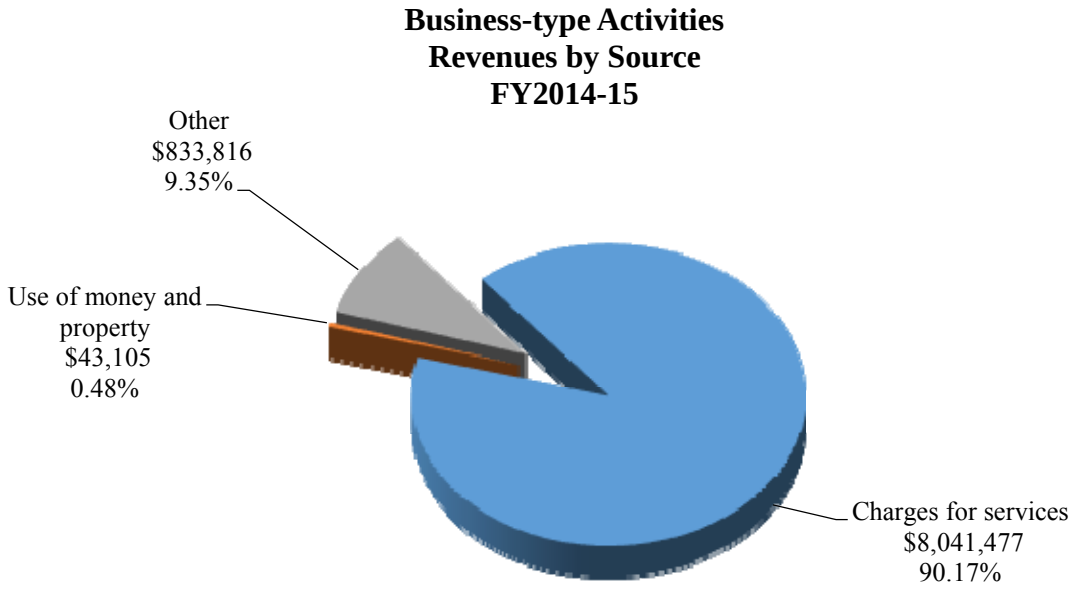
Business-type Activities
Operating Revenues and Expenses
FY2013-14



GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

The revenues by source for the business-type activities for the fiscal years ended June 30, 2015, and 2014, are as follows:





GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Financial Analysis of the Government's Funds

The City of Oakdale uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide financial statements.

Governmental funds. The City's governmental funds provide information on near-term inflows, outflows, and balances of spending resources. At the fiscal year ended June 30, 2015, the City's governmental funds reported combined fund balances of $17,069,962. This is an increase of $2,191,164 or 14.7% over last year. The increase was mainly due to increase revenues in the general fund while maintaining controls in costs which resulted in rebuilding of the general fund reserves after many years of decreases. Also increase in development related revenues as we began to see the construction of new homes. The General Fund is the chief operating fund of the City. At the fiscal year ended June 30, 2015, General Fund unassigned fund balance totaled $3,946,156 with $55,927 reported as nonspendable.

Proprietary funds. The City's proprietary funds net position decreased by $(750,363) in the fiscal year ended June 30, 2015. This was primarily due implementation of GASB Statement No. 73 "Accounting and Financial reporting for Pensions and Related Assets, as further explain in Note 17 to the financial statements (page 100). The implementation of GASB Statement No. 73 resulted in the inclusion of long term Net Pension obligation of $3,585,204. Factors concerning the finances of the three proprietary funds have already been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

The difference between the final budget and actual revenues reflects a positive of $728,921. This was mainly due to an increase in property tax, sales tax, franchise fees and other tax revenues being over the budget estimates.

The difference between the total original budget and the total final amended budget was an increase of $721,312. Actual expenditures were $302,699 below budget (less than 3.5% of budget).

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2015, amount to $67,687,228. This investment in capital assets includes land, buildings and improvements, machinery and equipment, and infrastructure.

	Governmental Activities		Business-type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Land	$ 2,090,825	$ 1,907,031	$ 2,971,430	$ 2,971,430	$ 5,062,255	$ 4,878,461
Construction in progress	2,850,793	1,403,307	3,320,249	2,383,535	6,171,042	3,786,842
Buildings and improvements	9,841,020	10,578,204	29,125,373	29,747,225	38,966,393	40,325,429
Machinery and equipment	982,121	840,127	1,363,881	1,132,191	2,346,002	1,972,318
Infrastructure	15,141,536	14,420,746	-	-	15,141,536	14,420,746
Total	$ 30,906,295	$ 29,149,415	$ 36,780,933	$ 36,234,381	$ 67,687,228	$ 65,383,796

Major capital asset events during the year included the purchase and installation of water meters and the replacement of the water storage tank for the City.

More detail of the capital assets and current activity can be found in the notes to the financial statements on page 59 for significant accounting policies and Note 5 on Page 72 and 73 for other capital asset information.

Economic Outlook

The trend of a very slow economic recovery continues. Overall, the economy is expected to improve, with slow and steady growth over the next few years. There is no certainty that economic progress will continue. The local job market remains anemic and real estate prices have stabilized and we are seeing increased housing construction. In December 2015 LAFCO (Local Agency Formation Commission) approve the City's annexation of a portion of Crane Crossing Specific Planning Area which consist of approximately 98 acres zoned primarily commercial.

The City's major General Fund revenue sources are sales tax and property taxes. We are estimating property tax revenue to increase approximately 8% and are projecting a small increase in sales tax in fiscal year 2015–2016 as we begin to unwind the Sales tax Triple Flip. The residents in November 2014 approved the extension for five years of the ½ cent general sales tax as Measure Y. This sales tax measure generated $1.5 million in the 2014-15 fiscal year. The City continues to treat this as a onetime revenue and is setting aside a substantial portion of these revenues to fund long term liabilities.

The revenues for the water and sewer enterprise will continue to increase as we continue to implement the November 2015 approved sewer and water rates.

Requests for Information

This Annual Financial Report is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the City's finances. If you have any questions about this report, need additional financial information, or would like to obtain component unit financial statements, contact Albert Avila, Finance Director, 280 N. Third Street, Oakdale, CA 95361, or visit the City's web page at www.oakdalegov.com.

BASIC FINANCIAL STATEMENTS

City of Oakdale, California
Statement of Net Position
June 30, 2015

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and investments	$ 9,976,039	$ 10,093,622	$ 20,069,661
Restricted cash and investments	2,711	233,197	235,908
Receivables:			
Accounts	1,527,645	880,116	2,407,761
Interest	6,081	5,068	11,149
Prepaid items	-	-	-
Inventory	450,546	98,758	549,304
Total current assets	12,018,949	11,310,761	23,329,710
Investment in limited partnership	-	-	-
Prepaid issuance cost - bond insurance	-	111,056	111,056
Loans/Notes receivable	8,214,344	-	8,214,344
Advance to Successor Agency private purpose trust	855,283	748,545	1,603,828
Capital assets:			
Nondepreciable	4,941,618	3,139,626	8,081,244
Depreciable	25,964,677	33,641,307	59,605,984
Total noncurrent assets	39,975,922	37,640,534	77,616,456
Total assets	51,994,871	48,951,295	100,946,166
Deferred outflows - Pension Plan	1,029,360	276,229	1,305,589
Total assets and deferred outflows	$ 53,024,231	$ 49,227,524	$ 102,251,755
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	$ 1,368,271	$ 399,341	$ 1,767,612
Interest payable	55,686	264,888	320,574
Unearned revenue	-	-	-
Deposits payable	378,596	93,796	472,392
Current portion of long-term liabilities	585,603	242,583	828,186
Total current liabilities	2,388,156	1,000,608	3,388,764
Noncurrent liabilities:			
Long-term liabilities:			
Compensated absences	1,108,558	252,975	1,361,533
Due after one year	5,653,669	13,882,416	19,536,085
Net pension obligation	13,360,182	3,585,204	16,945,386
Net OPEB obligation	67,712	-	67,712
Total noncurrent liabilities	20,190,121	17,720,595	37,910,716
Total liabilities	22,578,277	18,721,203	41,299,480
Deferred inflows - Pension Plan	3,094,426	830,389	3,924,815
Total liabilities and deferred inflows	25,672,703	19,551,592	45,224,295
NET POSITION			
Net investment in capital assets	24,667,023	22,655,934	47,322,957
Restricted	3,394,754	-	3,394,754
Unrestricted (deficit)	(710,249)	7,019,998	6,309,749
Total net position	27,351,528	29,675,932	57,027,460
Total liabilities, deferred inflows and net position	$ 53,024,231	$ 49,227,524	$ 102,251,755

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

December 31, 2014	June 30.2015
Discretely Reported Component Units	
Oakdale Senior Housing LP	Senior Housing Corporation
$ 33,167	$ 144,950
253,021	-
3,013	19,583
-	-
7,247	-
-	-
296,448	164,533
-	2,061,255
20,008	-
-	-
-	-
400,000	-
1,222,619	-
1,642,627	2,061,255
1,939,075	2,225,788
-	-
$ 1,939,075	$ 2,225,788
$ 17,974	$ -
115,809	-
2,798	
14,564	-
217,644	-
368,789	-
-	-
2,033,313	-
-	-
-	-
2,033,313	-
2,402,102	-
-	-
2,402,102	-
-	-
-	
(463,027)	2,225,788
(463,027)	2,225,788
$ 1,939,075	$ 2,225,788

City of Oakdale, California

Statement of Activities

For the year ended June 30, 2015

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	$ 1,591,042	$ 153,473	$ 219,454	$ -
Public safety	5,610,591	163,756	260,313	-
Public works	626,671	297,867	-	-
Community development	536,435	713,815	-	119,280
Parks and recreation	1,941,247	528,260	12,047	-
Interest and fiscal charges	430,858	-	-	-
Total governmental activities	10,736,844	1,857,171	491,814	119,280
Business-type activities:				
Sewer	3,457,728	5,256,944	-	-
Water	2,510,996	3,196,163	-	-
Parking	39,814	20,984	-	-
Aviation	304,914	299,175	-	-
Total business-type activities	6,313,452	8,773,266	-	-
Total primary government	$ 17,050,296	$ 10,630,437	$ 491,814	$ 119,280
Discretely Reported Component Units:				
Oakdale Senior Housing LP	$ 713,618	$ 589,810	$ -	$ -
Senior Housing Corporation	2,325	-	-	-
Total discretely reported component units	$ 715,943	$ 589,810	$ -	$ -

General revenues:
- Taxes:
  - Property taxes
  - Sales and use taxes
  - Franchise taxes
  - Other taxes
- Licenses and permits
- Fines, forfeitures, and penalties
- Intergovernmental
- Use of money and property
- Other general revenues
  - Total general revenues
- Transfers
  - Total general revenues and transfers

Special item:
- PERS Side Fund payment
- Change in net position
- Net position (deficit):
  - Beginning of year, as originally reported
    - Adjustments
  - Beginning, as adjusted
  - End of year

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

Primary Government			December 31, 2014	June 30, 2015
Net (Expense) Revenue and Changes in Net Position			Discretely Reported Component Units	
Governmental Activities	Business-Type Activities	Totals	Oakdale Senior Housing LP	Senior Housing Corporation
$ (1,218,115)	$ -	$ (1,218,115)	$ -	$ -
(5,186,522)	-	(5,186,522)	-	-
(328,804)	-	(328,804)	-	-
296,660	-	296,660	-	-
(1,400,940)	-	(1,400,940)	-	-
(430,858)	-	(430,858)	-	-
(8,268,579)	-	(8,268,579)	-	-
-	1,799,216	1,799,216	-	-
-	685,167	685,167	-	-
-	(18,830)	(18,830)	-	-
-	(5,739)	(5,739)	-	-
-	2,459,814	2,459,814	-	-
(8,268,579)	2,459,814	(5,808,765)	-	-
-	-	-	(123,808)	-
-	-	-	-	(2,325)
$ -	$ -	$ -	$ (123,808)	$ (2,325)
3,106,592	-	3,106,592	-	-
4,970,293	-	4,970,293	-	-
976,435	-	976,435	-	-
1,136,201	-	1,136,201	-	-
346,559	-	346,559	-	-
267,595	-	267,595	-	-
810,903	-	810,903	-	-
277,121	46,734	323,855	568	78
1,440,422	852,347	2,292,769	3,651	4,961
13,332,121	899,081	14,231,202	4,219	5,039
7,000	(7,000)	-	-	-
13,339,121	892,081	14,231,202	4,219	-
(3,804,599)	-	(3,804,599)		
1,265,943	3,351,895	4,617,838	(119,589)	2,714
41,372,549	30,426,295	71,798,844	(343,438)	2,223,074
(15,286,964)	(4,102,258)	(19,389,222)	-	-
26,085,585	26,324,037	52,409,622	(343,438)	2,223,074
$ 27,351,528	$ 29,675,932	$ 57,027,460	$ (463,027)	$ 2,225,788

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FUND FINANCIAL STATEMENTS
MAJOR FUNDS

Fund	Description
Governmental Funds:	Governmental funds are used for taxes and grants.
General	Primary operating fund of the City; accounts for all activities except those legally or administratively required to be accounted for in other funds.
Development Activity Special Revenue Fund	This fund accounts for activities related to the processing of development applications, building inspections, engineering services, and related support services.
Recreation Activity Special Revenue Fund	This fund accounts for the inflow and outflow of monies in connection with the City’s recreation activity program.
Housing Special Revenue Fund	This fund accounts for the City's housing activities. These activities were previously handled by the City's Former Redevelopment Agency.
Home Loan Special Revenue Fund	This fund accounts for federal and state grants funds disbursed under the Housing and Community Development Act and Cal Home loan programs, to assist low and moderate income groups in obtaining loans for the purchase of their first home.
System Development Capital Project Fund	This fund accounts for development impact fees to be used for infrastructure.

City of Oakdale, California
Balance Sheet
Governmental Funds
June 30, 2015

		Major Funds		
		Special Revenue		
	General Fund	Development Activity	Recreation Activity	Housing
ASSETS				
Cash and investments	$ 2,702,326	$ 319,979	$ 38,466	$ 18,517
Restricted cash and investments	-	-	-	-
Receivables:				
Taxes	203,290	-	-	-
Interest	1,294	112	-	10
Intergovernmental	803,648	-	-	-
Loans/Notes receivable	-	-	-	4,118,417
Other receivable	158,148	-	-	288
Due from other funds	-	-	-	-
Inventory	55,927	-	-	-
Prepaid items and deposits	450,546	-	-	-
Advances to Successor Agency private purpose trust	-	-	-	-
Total assets	$ 4,375,179	$ 320,091	$ 38,466	$ 4,137,232
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	$ 276,880	$ 67,291	$ 3,846	$ 800
Due to other funds	-	-	-	-
Deposits payable	96,216	252,800	29,580	-
Total liabilities	373,096	320,091	33,426	800
Deferred inflows	-	-	5,040	-
Total liabilities and deferred inflows	373,096	320,091	38,466	800
Fund balances:				
Nonspendable	55,927	-	-	4,118,417
Restricted	-	-	-	-
Assigned	-	-	-	18,015
Unassigned (deficit)	3,946,156	-	-	-
Total fund balances	4,002,083	-	-	4,136,432
Total liabilities and fund balances	$ 4,375,179	$ 320,091	$ 38,466	$ 4,137,232

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

	Capital Project		
Home Loan	System Development	Nonmajor Governmental Funds	Totals
$ 39,487	$ 1,105,323	$ 3,470,457	$ 7,694,555
-	-	2,711	2,711
-	-	12,392	215,682
12	1,712	1,906	5,046
-	10,900	327,585	1,142,133
3,343,384	-	752,543	8,214,344
-	-	9,924	168,360
-	2,340,758	-	2,340,758
-	-	-	55,927
-	-	-	450,546
-	748,544	106,739	855,283
$ 3,382,883	$ 4,207,237	$ 4,684,257	$ 21,145,345
$ -	$ 80,891	$ 921,281	$ 1,350,989
-	2,196,367	144,391	2,340,758
-	-	-	378,596
-	2,277,258	1,065,672	4,070,343
-	-	-	5,040
-	2,277,258	1,065,672	4,075,383
3,382,883	-	-	7,557,227
-	-	3,394,754	3,394,754
-	1,929,979	165,059	2,113,053
-	-	58,772	4,004,928
3,382,883	1,929,979	3,618,585	17,069,962
$ 3,382,883	$ 4,207,237	$ 4,684,257	$ 21,145,345

City of Oakdale, California

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

June 30, 2015

Total fund balances - total governmental funds		$ 17,069,962
Amounts reported for governmental activities in the Statement of Position are different because:		
Non current assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet.		
Capital assets	30,906,295	
Investment in joint venture	-	30,906,295
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet.		
Compensated absences	$ (1,108,558)	
Due after one year	(5,653,669)	
Net pension obligation	(13,360,182)	
Net OPEB obligation	(67,712)	(20,775,724)
Governmental funds notes receivable from various loan programs are deferred inflows under the current financial resources measurement focus. The notes receivable are recognized in the government-wide Statement of Net Position under the accrual basis of accounting.		5,040
Interest payable on long-term debt does not require the use of current financial resources and, therefore, is not reported in the governmental funds.		(55,686)
Pension obligations result in deferred outflows and inflows of resources associated with the actuarial value of contributions, assets, and liabilities		
Deferred outflows	1,029,360	
Deferred inflows	(3,094,426)	(2,065,066)
Internal services funds are used by management to charge the costs of certain activities, such as central garage, to individual funds. The assets and liabilities of the internal service funds are:		
Current assets	2,283,989	
Accounts payable and accrued liabilities	(17,282)	2,266,707
Net position of governmental activities		$ 27,351,528

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

City of Oakdale, California

Reconciliation of Fund Basis Balance Sheet to Government-wide Statement of Net Position

Governmental Activities

June 30, 2015

	Governmental Funds Balance Sheet	Reclassifications	Changes in GAAP	Internal Services Balances	Statement of Net Position
ASSETS					
Current assets:					
Cash and investments	$ 7,694,555	$ -	$ -	$ 2,281,484	$ 9,976,039
Restricted cash and investments	2,711	-	-	-	2,711
Receivables:					
Accounts	-	-	-	1,470	1,470
Taxes	215,682	-	-	-	215,682
Interest	5,046	-	-	1,035	6,081
Intergovernmental	1,142,133	-	-	-	1,142,133
Other receivable	168,360	-	-	-	168,360
Due from other funds	2,340,758	(2,340,758)	-	-	-
Inventory	55,927	-	-	-	55,927
Prepaid items and deposits	450,546	-	-	-	450,546
Total current assets	12,075,718	(2,340,758)	-	2,283,989	12,018,949
Noncurrent assets:					
Loans/Notes receivable	8,214,344	-	-	-	8,214,344
Advance to Successor Agency private purpose trust	855,283	-	-	-	855,283
Capital assets, net	-	-	30,906,295	-	30,906,295
Total noncurrent assets	9,069,627	-	30,906,295	-	39,975,922
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows	-	-	1,029,360	-	1,029,360
Total assets and deferred outflows	$ 21,145,345	$ (2,340,758)	$ 31,935,655	$ 2,283,989	$ 53,024,231
LIABILITIES AND DEFERRED INFLOWS					
Current liabilities:					
Accounts payable and accrued liabilities	$ 1,350,989	$ -	$ -	$ 17,282	$ 1,368,271
Interest payable	-	-	55,686	-	55,686
Due to other funds	2,340,758	(2,340,758)	-	-	-
Deposits payable	378,596	-	-	-	378,596
Total current liabilities	4,070,343	(2,340,758)	55,686	17,282	1,802,553
Noncurrent liabilities:					
Long-term liabilities:					
Compensated absences	-	-	1,108,558	-	1,108,558
Due within one year	-	-	585,603	-	585,603
Due after one year	-	-	5,653,669	-	5,653,669
Net pension obligation			13,360,182		13,360,182
Net OPEB obligation	-	-	67,712	-	67,712
Total noncurrent liabilities	-	-	20,775,724	-	20,775,724
Total liabilities	4,070,343	(2,340,758)	20,831,410	17,282	22,578,277
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	5,040	-	(5,040)	-	-
Pension Plan	-	-	3,094,426	-	3,094,426
Total liabilities and deferred inflows	4,075,383	(2,340,758)	23,920,796	17,282	25,672,703
FUND BALANCES/NET POSITION					
Fund balances:					
Nonspendable	7,557,227	(7,557,227)	-	-	-
Restricted	3,394,754	(3,394,754)	-	-	-
Assigned	2,113,053	(2,113,053)	-	-	-
Unassigned (deficit)	4,004,928	(4,004,928)	-	-	-
Net position:					-
Net investment in capital assets	-	-	24,667,023	-	24,667,023
Restricted	-	-	3,394,754	-	3,394,754
Unrestricted	-	17,069,962	(20,046,918)	2,266,707	(710,249)
Total fund balances/ net position	17,069,962	-	8,014,859	2,266,707	27,351,528
Total liabilities and net position	$ 21,145,345	$ (2,340,758)	$ 31,935,655	$ 2,283,989	$ 53,024,231

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

City of Oakdale, California

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the year ended June 30, 2015

	Major Funds		
		Special Revenue	
	General Fund	Development Activity	Recreation Activity
REVENUES:			
Property taxes	$ 3,106,592	$ -	$ -
Sales and use taxes	4,804,054	-	-
Franchise taxes	940,245	-	-
Other taxes	493,938	-	-
Licenses and permits	36,517	310,042	-
Fines and forfeitures	266,860	-	-
Intergovernmental	312,253	-	-
Use of money and property	141,876	1,546	30
Charges for services	178,573	209,959	68,493
Other revenues	23,588	-	-
Total revenues	10,304,496	521,547	68,523
EXPENDITURES:			
Current:			
General government	1,155,926	-	-
Public safety	6,087,088	8,550	-
Public works	641,445	117,942	-
Community development	-	529,150	-
Parks and recreation	292,899	-	191,829
Capital outlay	112,615	1,793	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	8,289,973	657,435	191,829
REVENUES OVER (UNDER) EXPENDITURES	2,014,523	(135,888)	(123,306)
OTHER FINANCING SOURCES (USES):			
Proceeds from issuance of long-term debt	-	-	-
Costs of issuance	-	-	-
Payment to refunding escrow agent	-	-	-
PERS Side Fund payment	-	-	-
Transfers in	1,984,948	135,888	123,306
Transfers out	(2,498,160)	-	-
Total other financing sources (uses)	(513,212)	135,888	123,306
Net change in fund balances	1,501,311	-	-
FUND BALANCES:			
Beginning of year	2,500,772	-	-
End of year	$ 4,002,083	$ -	$ -

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

Housing	Home Loan	Capital Project System Development	Other Governmental Funds	Totals
$ -	$ -	$ -	$ 1,437,171	$ 4,543,763
-	-	-	-	4,804,054
-	-	-	-	940,245
-	-	-	-	493,938
-	-	-	-	346,559
-	-	-	735	267,595
-	102,500	58,701	1,584,873	2,058,327
104	2,672	13,507	117,386	277,121
-	-	760,475	648,256	1,865,756
-	-	-	179,440	203,028
104	105,172	832,683	3,967,861	15,800,386
-	-	264	45,163	1,201,353
-	-	-	16,541	6,112,179
-	-	112,599	942,755	1,814,741
5,604	7,381	-	20,085	562,220
-	-	102,124	1,379,335	1,966,187
-	-	213,139	230,417	557,964
-	-	-	168,500	168,500
-	-	-	335,789	335,789
5,604	7,381	428,126	3,138,585	12,718,933
(5,500)	97,791	404,557	829,276	3,081,453
-	-	-	6,256,772	6,256,772
-	-	-	(204,542)	(204,542)
-	-	-	(2,244,920)	(2,244,920)
-	-	-	(3,804,599)	(3,804,599)
-	-	-	384,815	2,628,957
-	-	-	(1,023,797)	(3,521,957)
-	-	-	(636,271)	(890,289)
(5,500)	97,791	404,557	193,005	2,191,164
4,141,932	3,285,092	1,525,422	3,425,580	14,878,798
$ 4,136,432	$ 3,382,883	$ 1,929,979	$ 3,618,585	$ 17,069,962

City of Oakdale, California

Reconciliation of Fund Basis Statements to Government-wide Statement of Activities

For the year ended June 30, 2015

Functions/Programs	Fund Based Totals	Compensated Absences/ Debt Service	Internal Service	Depreciation	Capital Asset (Additions)/ Retirements	Pension/ OPEB Obligation	Deferred Inflows	Amortization	Government-wide Totals
Governmental activities:									
General government	$ 1,405,895	$ (122,034)	$ (37,232)	$ 656,840	$ (115,373)	$ (320,421)	$ (2,431)	$ 125,798	$ 1,591,042
Public safety	6,112,179	-	-	-	(501,588)		-	-	5,610,591
Public works	1,814,741	-	-	80,523	(1,268,593)	-	-		626,671
Community development	562,220	-	-	20,353	(46,138)	-		-	536,435
Parks and recreation	1,966,187	-	-	136,412	(161,352)	-	-	-	1,941,247
Capital outlay	557,964	-	-	-	(557,964)	-	-		-
Debt service/Interest	504,289	(73,431)	-	-	-	-	-	-	430,858
Total governmental activities	$ 12,923,475	$ (195,465)	$ (37,232)	$ 894,128	$ (2,651,008)	$ (320,421)	$ (2,431)	$ 125,798	$ 10,736,844

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

City of Oakdale, California

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the year ended June 30, 2015

Net change in fund balances - total governmental funds		$ 2,191,164
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:		
Capital asset purchases capitalized	$ 2,546,566	
Depreciation expense	(894,128)	
Transfer from the Successor Agency private purpose trust	104,442	1,756,880
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:		
Debt principal payments		168,500
Debt issuance is an other financing source in the governmental funds, but these amounts are accrued on the Statement of Net Position.		
Debt issuance	(6,256,772)	
Debt repayment	2,149,851	(4,106,921)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Change in compensated absences	122,034	
Amortization of deferred charges	(125,798)	
Change in interest payable	-	(3,764)
Certain employee benefit obligations are recorded on a pay-as-you-go basis in the governmental funds, but are accrued as liabilities in the Statement of Net Position:		
Net OPEB obligation	182,137	
Net Pension obligation	138,284	320,421
Some receivables are deferred inflows in the Governmental Funds because the amounts do not represent current financial resources that are recognized under the accrual basis in the Statement of Activities		2,431
Internal services funds are used by management to charge the costs of certain activities, such as equipment replacement, risk management, technology to individual funds. The change in net position of the Internal Service Funds $37,232.		937,232
Change in net position of governmental activities		$ 1,265,943

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

City of Oakdale, California

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual - General and Special Revenue Major Funds

For the year ended June 30, 2015

	General Fund			
	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Property taxes	$ 2,670,060	$ 2,923,140	$ 3,106,592	$ 183,452
Sales and use taxes	4,055,000	4,515,000	4,804,054	289,054
Franchise taxes	835,000	870,000	940,245	70,245
Other taxes	441,300	441,300	493,938	52,638
Licenses and permits	25,000	25,000	36,517	11,517
Fines and forfeitures	248,000	248,000	266,860	18,860
Intergovernmental	185,500	290,925	312,253	21,328
Use of money and property	96,700	109,460	141,876	32,416
Charges for services	110,100	135,700	178,573	42,873
Other revenues	14,550	17,050	23,588	6,538
Total revenues	8,681,210	9,575,575	10,304,496	728,921
EXPENDITURES:				
Current:				
General government	1,210,637	1,213,242	1,155,926	57,316
Public safety	5,978,919	6,286,199	6,087,088	199,111
Public works	663,267	674,721	641,445	33,276
Community development	-	-	-	-
Parks and recreation	430,500	304,656	292,899	11,757
Capital outlay	113,344	113,854	112,615	1,239
Total expenditures	8,396,667	8,592,672	8,289,973	302,699
REVENUES OVER (UNDER) EXPENDITURES	284,543	982,903	2,014,523	1,031,620
OTHER FINANCING SOURCES (USES):				
Transfers in	1,904,349	1,988,362	1,984,948	(3,414)
Transfers out	(2,556,843)	(2,617,904)	(2,498,160)	119,744
Total other financing sources (uses)	(652,494)	(629,542)	(513,212)	116,330
Net change in fund balances	(367,951)	353,361	1,501,311	1,147,950
FUND BALANCES:				
Beginning of year	2,500,772	2,500,772	2,500,772	-
End of year	$ 2,132,821	$ 2,854,133	$ 4,002,083	$ 1,147,950

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

Development Activity Special Revenue Fund				Recreation Activity Special Revenue Fund			
Budgeted Amounts			Variance w/Final Positive	Budgeted Amounts			Variance w/Fina Positive
Original	Final	Actual	(Negative)	Original	Final	Actual	(Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
215,000	215,000	310,042	95,042	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	700	1,546	846	-	-	30	30
117,100	157,300	209,959	52,659	62,750	59,250	68,493	9,243
-	-	-	-	-	-	-	-
332,100	373,000	521,547	148,547	62,750	59,250	68,523	9,273
-	-	-	-	-	-	-	-
-	-	8,550	(8,550)	-	-	-	-
138,911	135,807	117,942	17,865	-	-	-	-
477,594	462,918	529,150	(66,232)	-	-	-	-
-	-	-	-	238,532	187,467	191,829	(4,362)
-	-	1,793	(1,793)	-	-	-	-
616,505	598,725	657,435	(58,710)	238,532	187,467	191,829	(4,362)
(284,405)	(225,725)	(135,888)	89,837	(175,782)	(128,217)	(123,306)	4,911
290,301	238,529	135,888	(102,641)	123,010	128,217	123,306	(4,911)
-	-	-	-	-	-	-	-
290,301	238,529	135,888	(102,641)	123,010	128,217	123,306	(4,911)
5,896	12,804	-	(12,804)	(52,772)	-	-	-
-	-	-	-	-	-	-	-
$ 5,896	$ 12,804	$ -	$ (12,804)	$ (52,772)	$ -	$ -	$ -

(continued)

City of Oakdale, California

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual - General and Special Revenue Major Funds, Continued

For the year ended June 30, 2015

	Housing Special Revenue Fund			
	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	25	25	104	79
Charges for services	-	-	-	-
Reimbursements	-	-	-	-
Other revenues	-	-	-	-
Total revenues	25	25	104	79
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Community development	15,000	15,000	5,604	9,396
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	15,000	15,000	5,604	9,396
REVENUES OVER (UNDER) EXPENDITURES	(14,975)	(14,975)	(5,500)	9,475
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(14,975)	(14,975)	(5,500)	9,475
FUND BALANCES:				
Beginning of year	4,141,932	4,141,932	4,141,932	-
End of year	$ 4,126,957	$ 4,126,957	$ 4,136,432	$ 9,475

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

Home Loan Special Revenue Fund

Budgeted Amounts			Variance w/Final Positive
Original	Final	Actual	(Negative)
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
65,000	110,000	102,500	(7,500)
5	155	2,672	2,517
-	-	-	-
-	-	-	-
-	-	-	-
65,005	110,155	105,172	(4,983)
-	-	-	-
-	-	-	-
-	-	-	-
10,071	10,071	7,381	2,690
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
10,071	10,071	7,381	2,690
54,934	100,084	97,791	(2,293)
-	-	-	-
-	-	-	-
-	-	-	-
54,934	100,084	97,791	(2,293)
3,285,092	3,285,092	3,285,092	-
$ 3,340,026	$ 3,385,176	$ 3,382,883	$ (2,293)

(concluded)

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ENTERPRISE FUNDS

Fund	Description
Major Funds:	
Sewer Fund	Accounts for the revenues and expenses of the City's sewer operations.
Water Fund	Accounts for the revenues and expenses of the City's water operations.
Parking Fund	Accounts for the revenues and expenses of the City's downtown parking operations.
Aviation Fund	Accounts for the revenues and expenses of the City's airport operations.

City of Oakdale, California
Statement of Net Position
Proprietary Funds
June 30, 2015

	Sewer Fund	Water Fund	Parking Fund
ASSETS			
Current assets:			
Cash and investments	$ 5,117,028	$ 4,718,984	$ 13,798
Restricted cash and investments	233,197	-	-
Receivables:			
Accounts	536,191	329,602	2,080
Interest	2,532	2,414	6
Inventory	9,284	89,474	-
Total current assets	5,898,232	5,140,474	15,884
Noncurrent assets:			
Property, plant and equipment:			
Non-depreciable	2,836,686	100,000	87,000
Depreciable (net of accumulated depreciation)	20,932,843	9,451,619	428,077
Net property, plant and equipment	23,769,529	9,551,619	515,077
Advances to Successor Agency private purpose trust	-	748,545	-
Deferred charges	111,056	-	-
Total noncurrent assets	23,880,585	10,300,164	515,077
Total assets	29,778,817	15,440,638	530,961
Deferred outflows	150,037	124,593	-
Total assets and deferred outflows	$ 29,928,854	$ 15,565,231	$ 530,961
LIABILITIES AND NET POSITION			
Current liabilities:			
Accounts payable	$ 206,647	$ 166,889	$ 598
Interest payable	264,888	-	-
Deposits payable	-	89,596	-
Current portion of long-term liabilities	242,583	-	-
Total current liabilities	714,118	256,485	598
Noncurrent liabilities:			
Compensated absences	124,231	128,588	-
Due after one year	13,882,416	-	-
Net pension obligation	1,947,352	1,617,105	-
Total noncurrent liabilities	15,953,999	1,745,693	-
Total liabilities	16,668,117	2,002,178	598
Deferred inflows	451,037	374,547	-
Total liabilities and deferred inflows	17,119,154	2,376,725	598
Net Position:			
Net investment in capital assets	9,644,530	9,551,619	515,077
Unrestricted (deficit)	3,165,170	3,636,887	15,286
Total net position	12,809,700	13,188,506	530,363
Total liabilities and net position	$ 29,928,854	$ 15,565,231	$ 530,961

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

Aviation Fund	Totals	Governmental Activities Internal Service Funds
$ 243,812	$ 10,093,622	$ 2,281,484
-	233,197	-
12,243	880,116	1,470
116	5,068	1,035
-	98,758	-
256,171	11,310,761	2,283,989
115,940	3,139,626	-
2,828,768	33,641,307	-
2,944,708	36,780,933	-
-	748,545	-
-	111,056	-
2,944,708	37,640,534	-
3,200,879	48,951,295	2,283,989
1,599	276,229	
$ 3,202,478	$ 49,227,524	$ 2,283,989
$ 25,207	$ 399,341	$ 17,282
-	264,888	-
4,200	93,796	-
-	242,583	-
29,407	1,000,608	17,282
156	252,975	-
-	13,882,416	-
20,747	3,585,204	-
20,903	17,720,595	-
50,310	18,721,203	17,282
4,805	830,389	-
55,115	19,551,592	17,282
2,944,708	22,655,934	-
202,655	7,019,998	2,266,707
3,147,363	29,675,932	2,266,707
$ 3,202,478	$ 49,227,524	$ 2,283,989

City of Oakdale, California

Statement of Revenues, Expenses, and Changes in Fund Net Position

Proprietary Funds

For the year ended June 30, 2015

	Sewer Fund	Water Fund	Parking Fund
OPERATING REVENUES:			
Charges for services:			
Service charges	$ 5,256,944	$ 3,167,110	$ -
Interdepartmental charges	-	-	-
Other	-	29,053	20,984
Total operating revenues	5,256,944	3,196,163	20,984
OPERATING EXPENSES:			
General and administrative	421,245	468,492	-
Maintenance and operations	1,987,646	1,707,071	9,422
Depreciation and amoritzation expense	680,620	335,433	30,392
Allocated overhead	-	-	-
Total operating expenses	3,089,511	2,510,996	39,814
OPERATING INCOME (LOSS)	2,167,433	685,167	(18,830)
NONOPERATING REVENUES (EXPENSES):			
Use of money and property	25,785	19,993	46
Connection fees	41,878	40,607	-
Capital fees	339,191	355,471	-
Intergovernmental	-	-	-
Interest and debt service expenses	(368,217)	-	-
Total non-operating revenues, net	38,637	416,071	46
NET INCOME BEFORE TRANSFERS	2,206,070	1,101,238	(18,784)
Transfers in	-	-	-
Transfers out	-	-	(7,000)
Total transfers	-	-	(7,000)
CHANGE IN NET POSITION	2,206,070	1,101,238	(25,784)
NET POSITION:			
Beginning of year, as previously reported	12,831,826	13,937,590	556,147
Prior period adjustments	(2,228,196)	(1,850,322)	-
Beginning of year, as adjusted	10,603,630	12,087,268	556,147
End of year	$ 12,809,700	$ 13,188,506	$ 530,363

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

Aviation Fund	Totals	Governmental Activities Internal Service Funds
$ 294,572	$ 8,718,626	$ -
-	-	370,796
4,603	54,640	-
299,175	8,773,266	370,796
25,143	914,880	-
206,100	3,910,239	-
73,671	1,120,116	-
-	-	341,061
304,914	5,945,235	341,061
(5,739)	2,828,031	29,735
910	46,734	-
-	82,485	-
-	694,662	7,497
75,200	75,200	-
-	(368,217)	-
76,110	530,864	7,497
70,371	3,358,895	37,232
-	-	900,000
-	(7,000)	-
-	(7,000)	900,000
70,371	3,351,895	937,232
3,100,732	30,426,295	1,329,475
(23,740)	(4,102,258)	-
3,076,992	26,324,037	1,329,475
$ 3,147,363	$ 29,675,932	$ 2,266,707

City of Oakdale, California
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2015

	Sewer Fund	Water Fund
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	$ 5,187,718	$ 3,214,064
Cash received from interfund services provided	-	-
Payments to vendors for services and supplies	(978,120)	(2,293,639)
Payments to City of Oakdale employees for salaries and benefits	(1,434,852)	14,243
Net cash provided (used) by operating activities	2,774,746	934,668
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers received (paid)	-	-
Changes in pension obligations	20,156	16,737
Net cash used by non-capital financing activities	20,156	16,737
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and construction of capital assets	(419,164)	(1,166,518)
Connection fees	41,878	40,607
Capital fees	339,191	355,471
Grants received	-	-
Principal payments on long-term debt	(383,018)	-
Interest and fees paid on long-term financing	(452,978)	-
Net cash (used) by capital and related financing activities	(874,091)	(770,440)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment income received	23,724	18,373
Net cash provided by investing activities	23,724	18,373
Net increase (decrease) in cash and cash equivalents	1,944,535	199,338
CASH AND CASH EQUIVALENTS:		
Beginning of year	3,405,690	4,519,646
End of year	$ 5,350,225	$ 4,718,984
PRESENTATION IN STATEMENT OF NET POSITION:		
Cash equivalents and investments-pooled	$ 5,117,028	$ 4,718,984
Restricted cash and investments	233,197	-
Total	$ 5,350,225	$ 4,718,984
CASH FLOWS FROM OPERATING ACTIVITIES:		
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating Income	$ 2,167,433	$ 685,167
Adjustments to reconcile operating income (loss) to net cash provided by operating activities		
Depreciation and amortization	680,620	335,433
Changes in current assets and liabilities:		
Accounts receivable	(69,226)	21,701
Inventory	156	(33,119)
Accounts payable	45,261	(84,957)
Deposit payable	-	(3,800)
Compensated absences	(49,498)	14,243
Net cash provided by operating activities	$ 2,774,746	$ 934,668

There were no noncash investing, capital, or financing activities affecting recognized assets and liabilities for the year ended June 30, 2015.

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

Parking Fund	Aviation Fund	Totals	Governmental Activities Internal Service Funds
$ 20,734	$ 321,940	$ 8,744,456	$ -
-	-	-	370,796
(9,477)	(231,207)	(3,512,443)	(341,284)
-	156	(1,420,453)	-
11,257	90,889	3,811,560	29,512
(7,000)	-	(7,000)	900,000
-	213	37,106	-
(7,000)	213	30,106	900,000
-	(70,889)	(1,656,571)	15,138
-	-	82,485	-
-	-	694,662	-
-	75,200	75,200	-
-	-	(383,018)	-
-	-	(452,978)	-
-	4,311	(1,640,220)	15,138
41	818	42,956	6,653
41	818	42,956	6,653
4,298	96,231	2,244,402	951,303
9,500	147,581	8,082,417	1,330,181
$ 13,798	$ 243,812	$ 10,326,819	$ 2,281,484
$ 13,798	$ 243,812	$ 10,093,622	$ 2,281,484
-	-	233,197	-
$ 13,798	$ 243,812	$ 10,326,819	$ 2,281,484
$ (18,830)	$ (5,739)	$ 2,828,031	$ 29,735
30,392	73,671	1,120,116	-
		-	-
(250)	20,760	(27,015)	-
-	-	(32,963)	(201)
(55)	36	(39,715)	(22)
-	2,005	(1,795)	
-	156	(35,099)	-
$ 11,257	$ 90,889	$ 3,811,560	$ 29,512

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FIDUCIARY ACTIVITIES

Fund	Description
Private Purpose Trust Fund is used for resources held for other individuals and entities in a manner similar to a private enterprise.	
Private Purpose Trust Fund	
Successor Agency - Former Oakdale Redevelopment Agency	Accounts for funds collected and disbursed for the dissolution of the former Oakdale Redevelopment Agency related to Administration and Retirement of enforceable obligations.
Agency Funds are used to account for assets held by the City as an agent for individuals, private organizations and other governments.	

The financial activities of these funds are excluded from the government-wide financial statements, but are presented in separate Fiduciary Fund financial statements.

City of Oakdale, California

Statement of Fiduciary Net Position

Fiduciary Activities

June 30, 2015

	Successor Agency Private Purpose Trust Fund	Agency Funds
Cash and investments	$ 717,597	$ 1,859,777
Restricted cash and investments	3,802,060	586,525
Receivables:		
Accounts	-	694,127
Interest	337	734
Loans/notes	58,467	-
Other	306	-
Total assets	$ 4,578,767	$ 3,141,163
LIABILITIES AND NET POSITION		
Accounts payable	$ 15,559	$ 192,029
Interest payable	95,771	-
Current portion of long-term debt	527,518	-
Amounts held in trust	-	2,466,525
Due to bondholders	-	482,609
Total current liabilities	638,848	3,141,163
Long-term obligations:		
Bonds payable	18,503,435	-
Advances from governmental funds/activities	855,283	-
Advances from water enterprise fund/ business-type activities	748,545	-
Total long-term liabilities	20,107,263	-
Total liabilities	20,746,111	$ 3,141,163
Net Position (Deficit):		
Net investment in capital assets	-	
Net position held in trust for		
Redevelopment Dissolution	(16,167,344)	
Total net position (deficit)	(16,167,344)	
Total liabilities and net position	$ 4,578,767	

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

City of Oakdale, California

Statement of Changes in Fiduciary Net Position

Successor Agency Private Purpose Trust Fund

For the year ended June 30, 2015

	Successor Agency Private Purpose Trust Fund
ADDITIONS:	
Property taxes	$ 1,598,848
Investment income	56,684
Other	-
Total operating revenues	1,655,532
DEDUCTIONS:	
General government	97,072
Interest	1,211,031
Amortization	496,847
Total operating expenses	1,804,950
Transfer to the City of Oakdale	(104,442)
CHANGE IN FIDUCIARY NET POSITION	(253,860)
NET POSITION (DEFICIT):	
Beginning of year	(15,913,484)
End of year	$ (16,167,344)

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

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NOTES TO BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Oakdale, California (City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Boards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Financial Reporting Entity

The City of Oakdale (City) was incorporated in 1906, under the laws and regulations of the State of California (State). The City operates under a City Council/Manager form of government and provides the following services: public safety (Police and Fire), public works, water, sewer, storm drainage, construction, and maintenance of streets and highways, planning and zoning, recreation and cultural services, low income and elderly housing and assistance, and general administrative services.

The financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. On June 15, 1987, GASB issued a codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The City applies all GASB pronouncements to its activities.

The City was incorporated under the General Laws of the State of California and enjoys all the rights and privileges pertaining to such "General Law" cities. The City uses the City Council/Manager form of government. The financial reporting entity consists of: (a) the primary government, the City; (b) organizations for which the primary government is financially accountable; and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the primary government's exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

A. Financial Reporting Entity, Continued

The following is a brief review of the component units included in the accompanying basic financial statements of the City:

Blended Component Units – Blended component units, although legally separate entities, are, in substance, part of the City's operations.

Oakdale Public Financing Authority (PFA) was created in 1989, by the Joint Exercise of Powers Agreement between the City and the Agency for the purpose of acting as a vehicle for various financing activities of the City and the Agency. The Financing Authority is governed by a five member Governing Board, which consists of members of the City Council. The primary purpose of the Financing Authority is to render financial assistance to the City and the Agency by issuing debt and financing the construction of public facilities. Separate financial statements are not required for the Financing Authority, and therefore, are not issued.

Parking Authority of the City of Oakdale (Parking Authority) was created in 1969 by the City Council to provide parking facilities in the downtown area. The Parking Authority is governed by a five member Governing Board, which consists of the members of the City Council. Separate financial statements are not issued for the Authority.

The City is the primary government unit. Component units are those entities which are financially accountable to the primary government, either because the City appoints a voting majority of the component unit's board, or because the component unit will provide a financial benefit or impose a financial burden on the City. The Agency, PFA, and Parking Authority were accounted for as "blended" component units of the City. Despite being legally separate, these entities were so intertwined with the City that they were, in substance, part of the City's operations. Accordingly, the balances and transactions of these component units were reported within the funds of the City's special revenue, debt service and capital project funds.

The following specific criteria were used in determining that the Agency, PFA, and Parking Authority were blended component units:

- The members of the City Council also acted as the governing bodies of the Agency, PFA, and Parking Authority

- The Agency, PFA, and Parking Authority were managed by employees of the City. A portion of the employee's salary and overhead expenses that work with Redevelopment were charged to the Agency, PFA, and Parking Authority

- The City, the Agency, PFA, and Parking Authority are financially interdependent. The City made loans to the Agency to use for redevelopment purposes. Property tax revenues of the Agency were used to repay the loans to the City.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

A. Financial Reporting Entity, Continued

Discretely Presented Component Units – Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the City.

Oakdale Senior Housing Corporation (OSHC) – A nonprofit corporation created to serve as General Partner in Oakdale Senior Housing Limited Partnership (OSHLP) (a component unit described below). It is a component unit of the City because the governing board of OSHC is appointed by the City Council. The City Manager also serves as the Executive Director of OSHC.

Oakdale Senior Housing Limited Partnership (OSHLP) – A California limited partnership created to own and operate an 80 unit low to moderate income senior housing complex in the City of Oakdale, known as Oak Haven. It is a component unit because the City Council appoints the board of the general partner. Additionally, it is a component unit because through contractual arrangements, the City is responsible for all financial matters, including the oversight of the management agent hired to oversee the daily operations.

B. Basis of Accounting and Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. 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.

Government–Wide Financial Statements

The government–wide financial statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of governmental and business-type activities for the City, the primary government, accompanied by a total column. Fiduciary activities of the City are not included in these statements.

These government-wide financial statements are presented on an *"economic resources"* measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities, including capital assets and related infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position.

Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, continued

Certain types of transactions are reported as program revenues for the City in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. Transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Due to/from other funds
- Advances to/from other funds
- Transfers in/out

Government–Wide Financial Statements, Continued

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

Governmental Fund Financial Statements

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the government-wide financial statements. The City has presented all major funds that met the applicable criteria. The following were the City's major governmental funds:

- ***The General Fund*** – Accounts for all general revenues of the city not specifically levied or collected for other City funds and the related expenditures. The General Fund accounts for all financial resources of a governmental unit which are not accounted for in other funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

- ***Development Activity Special Revenue Fund*** – This fund accounts for activities related to the processing of development applications, building inspections, engineering services, and related support services.

- ***Recreation Activity Special Revenue Fund*** – This fund accounts for the inflow and outflow of monies in connection with the City's recreation activity program.

- ***Housing Special Revenue Fund –*** This fund accounts for housing activities of the City.

- ***Home Loan Special Revenue Fund*** – This fund accounts for federal and state grants funds disbursed under the Housing and Community Development Act and Cal Home loan programs, to assist low and moderate income groups in obtaining loans for the purchase of their first home.

- ***System Development Capital Project Fund –*** This fund accounts for development impact fees to be used for infrastructure.

All governmental funds are accounted for on a spending or *"current financial resources"* measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recorded when received in cash, except those revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, sales tax, intergovernmental revenues, and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Deferred revenues arise when potential revenues do not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods when both revenue recognition criteria are met or when the government has a legal claim to the resources, the deferred revenue is removed from the balance sheet and revenue is recognized.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences between the two methods of measurement focus.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Proprietary Fund Financial Statements

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses, and Change in Net Position, and a Statement of Cash Flows for all proprietary funds. The City has determined that all its enterprise funds are major funds. The following were the City's major enterprise funds:

Sewer Fund – This fund accounts for the revenues and expenses of the City's sewer operations.

Water Fund – This fund accounts for the revenues and expenses of the City's water operations.

Parking Fund – This fund accounts for the revenues and expenses of the City's downtown parking operations.

Aviation Fund – This fund accounts for the revenues and expenses of the City's airport operations.

A separate column representing internal service funds is also presented in these statements. However, internal service balances and activities have been combined with the governmental activities in the government-wide financial statements.

Proprietary funds are accounted for using the "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which a liability is incurred.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Fiduciary Fund Financial Statements

Fiduciary fund financial statements include a Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position. The City's fiduciary funds include both agency funds and private purpose trust funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Private Purpose Trust Funds account for resources held for other individuals or entities in a manner similar to private enterprise. These funds are accounted for using the accrual basis of accounting.

C. Cash, Cash Equivalents, and Investments

The City pools its available cash for investment purposes. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments. For purposes of the statement of cash flows of the proprietary fund types, cash and cash equivalents include all investments, as the City operates an internal cash management pool which maintains the general characteristics of a demand deposit account.

Disclosure requirements for Deposits and Investment Risks were made in the following areas:

- Interest Rate Risk
- Credit Risk
  - Overall
  - Custodial Credit Risk
  - Concentrations of Credit Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end, and other disclosures.

Highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available.

The City participates in the Local Agency Investment Fund (LAIF), an investment pool managed by the State of California. LAIF has invested a portion of the pool funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as a result of changes in interest rates.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

D. Restricted Cash and Investments

Certain restricted cash and investments are held by fiscal agents for the redemption of bonded debt and for acquisition and construction of capital projects. Cash and investments are also restricted for deposits held for others within the enterprise funds.

E. Inventories

The City accounts for inventories using the first-in, first-out method. Inventories consist primarily of supplies and are carried at cost. Governmental fund type inventories are recorded as expenditures when consumed rather than when purchased.

F. Capital Assets

Government-Wide Financial Statements

Capital assets are valued at historical cost or estimated historical cost if actual historical cost was not available. Donated fixed assets are valued at their estimated fair market value on the date donated. City policy has set the capitalization threshold for reporting infrastructure at $100,000; all other capital assets are set at $5,000. Depreciation is recorded on a straight-line basis over estimated useful lives of the assets as follows:

Buildings	50-60 years
Improvements other than buildings	30-50 years
Machinery and equipment	5-20 years
Infrastructure	15-50 years

The City defines infrastructure as the basic physical assets that allow the City to function. The assets include streets, sewer, park lands, and buildings. Each major infrastructure system can be divided into subsystems. For example, the street system can be subdivided into pavement, curb and gutters, sidewalks, medians, streetlights, landscaping, and land. These subsystems were not delineated in the basic financial statements. The appropriate operating department maintains information regarding the subsystems.

Interest accrued during capital assets construction, if any, is capitalized for the business-type and proprietary funds as part of the asset cost.

For all infrastructure systems, the City elected to use the Basic Approach defined by GASB Statement No. 34, which requires all infrastructures be reported at historical cost and be depreciated over their estimated useful lives.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Government-Wide Financial Statements, Continued

G. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The government only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

H. Long-Term Liabilities

Government-Wide Financial Statements

Long-term debt and other financial obligations are reported as liabilities in the appropriate activities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable premium or discount. Issuance costs are reported as deferred charges.

Fund Financial Statements

The Governmental Fund Financial Statements do not present long-term debt. Consequently, long-term debt is shown as a reconciling item in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

Governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financial sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Proprietary Fund Financial Statements use the same principles as those used in the Government-Wide Financial Statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

I. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation benefits and sick leave. All vacation and sick leave benefits are accrued as earned by employees. All vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds if they have matured, for example, as a result of employee resignation and retirements. The General Fund is generally used to liquidate the compensated absences balance.

J. Net Position and Fund Equity

Government-Wide Financial Statements

In the Government-Wide Financial Statements, net position are classified in the following categories:

Net investment in capital assets – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets.

Restricted Net Position – This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments.

Net Position – This amount is all net position that do not meet the definition of "invested in capital assets, net of related debt" or "restricted net position."

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is classified as nonspendable, restricted, committed, assigned or unassigned. Proprietary fund equity is classified the same as in the government-wide statements. The classifications for governmental funds are defined as follows for the City:

Nonspendable Fund Balance

- Assets that will never convert to cash (prepaid items, inventory).
- Assets that will not convert to cash soon enough to affect the current period (long-term notes or loans receivable).
- Resources that must be maintained intact pursuant to legal or contractual requirements (the principal of an endowment).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

J. Net Position and Fund Equity, continued

Restricted Fund Balance

- Resources that are subject to externally enforceable legal restrictions imposed by parties altogether outside the government (Creditors, Grantors, Contributors and Other Governments).
- Resources that are subject to limitations imposed by law through constitutional provisions or enabling legislation (Gas Tax).

Committed Fund Balance

- Self-imposed limitations set in place prior to the end of the period. (Encumbrances, economic contingencies and uncertainties)
- Limitation at the highest level of decision-making (Council) that requires formal action at the same level to remove.
- Council resolution is required to be taken to establish, modify or rescind a fund balance commitment.

Assigned Fund Balance

- Amounts in excess of nonspendable, restricted, and committed fund balance in funds other than the general fund automatically are reported as assigned fund balance.
- Assigned amounts for a specific purpose are as authorized by the City's Finance Director through its fund balance policy

Unassigned Fund Balance

- Residual net resources
- Total fund balance in the general fund in excess of nonspendable, restricted, committed and assigned fund balance (surplus).
- Excess of nonspendable, restricted, and committed fund balance over total fund balance (deficit).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

K. Property Taxes

Under California law, property taxes are assessed and collected by the counties up to 1% of assessed value, plus other increases approved by the voters. The property taxes go into a pool and are then allocated to the cities based on complex formulas. Accordingly, the City accrues only those taxes which are receivable from the county within ninety days after year end.

Lien Date	January 1
Levy Date	January 1
Due Date	November 1 and February 1
Collection Date	December 10 and April 10

Property taxes levied are recorded as revenue when received in the fiscal year of levy, because of the adoption of the "alternate method of property tax distribution," known as the Teeter Plan, by the City and the County of Stanislaus. The Teeter Plan authorizes the Auditor/Controller of the County of Stanislaus to allocate 100% of the secured property taxes billed, but not yet paid.

L. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Oakdale California Public Employees' Retirement System (CaIPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CaIPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

M. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities. In addition, estimates affect the reported amount of expenses. Actual results could differ from these estimates and assumptions.

N. Interfund Balances/Internal Balances

Advances to and advances from other funds represent interfund loans in the fund financial statements. Advances between funds are offset by a fund liability or by deferred revenue in the applicable governmental funds to indicate that they are not expendable available financial resources. Any unpaid interest due to lack of funds in the borrowing fund increases the principal owed and is reported in the lending fund as deferred revenue.

All other outstanding balances between funds are reported as due to and due from other funds. These are generally repaid within the following fiscal year.

Any residual balances outstanding between the governmental activities and business-type activities are reported in the Government-Wide Financial Statements as "internal balances."

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

O. Use of Restricted and Unrestricted Net Position

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

P. Budgetary Accounting

The City Council is required to adopt an annual budget resolution by July 1st of each fiscal year for the General Fund, special revenue, capital projects, debt service, and enterprise funds. These budgets are adopted and presented for reporting purposes on a basis consistent with generally accepted accounting principles.

The appropriated budget is prepared by fund, function, and department. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level. The City Council made several supplemental budgetary appropriations throughout the fiscal year.

Under Article XIIIB of the California Constitution (the Gann Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller, returned to the taxpayers through revised tax rates or revised fees schedules, or an excess in one year may be offset against a deficit in the following year. For the fiscal year ended June 30, 2015, based on the calculations by City Management, proceeds of taxes did not exceed the appropriations limit.

Budgeted appropriations for the various governmental funds become effective each July 1. The City Council may amend the budget during the fiscal year. The legal level of budgetary control has been established at the fund level. Appropriations generally lapse at the end of the fiscal year to the extent they have not been expended or encumbered.

Q. Prior Period Adjustment

Due to the City's adoption of GASB 68, net position was adjusted at June 30, 2015. The following is a reconciliation of the total net position as previously reported at July 1, 2014, to the restated net position.

	Governmental Activities	Proprietary - Sewer Fund	Proprietary - Water Fund	Proprietary - Aviation Fund
Net Position at June 30, 2014	$ 41,372,549	$ 12,831,826	$ 13,937,590	$ 3,100,732
Adjustment:				
Adoption of GASB 68, pensions	(15,286,964)	(2,228,196)	(1,850,322)	(23,740)
Total Adjustments	(15,286,964)	(2,228,196)	(1,850,322)	(23,740)
Net Position at July 1, 2014, as adjusted	$ 26,085,585	$ 10,603,630	$ 12,087,268	$ 3,076,992

2. CASH AND INVESTMENTS

At June 30, 2015, the City's pooled cash and investments, classified by maturity, consisted of the following stated at fair value:

Cash and investments pooled	Maturities (in years) <1	1 to 5	>5	Deposits	Fair Market Value
Pooled cash, at fair value					
Cash in bank	$ -	$ -	$ -	$ 7,381,430	$ 7,381,430
Petty cash	-	-	-	2,235	2,235
Total pooled items	-	-	-	7,383,665	7,383,665
Pooled investments, at fair value					
Interest obligations					
Par value / Rate					
$ 2,504,600 0.35 - 2.00% Federal Agency Securities	2,095,009	-	430,863	-	2,525,872
Societe Generale GIC / Investment Agreement-Backed Issues			594,160	-	594,160
Negotiable Certificates of Deposit	743,786	1,706,708	-	-	2,450,494
Money Market Funds	333,115	-	-	-	333,115
Central San Joaquin Valley Risk Management Agency Investment Pool	8,073,664	-	-	-	8,073,664
State of California Local Agency Investment Fund	-	-	-	5,910,558	5,910,558
Total pooled investments - interest obligations	11,245,574	1,706,708	1,025,023	5,910,558	19,887,863
Total cash equivalents and investments pooled	$ 11,245,574	$ 1,706,708	$ 1,025,023	$ 13,294,223	$ 27,271,528

Amounts reported in:	
Governmental activities - Unrestricted	$9,976,039
Governmental activities - Restricted	2,711
Business-type activities - Unrestricted	10,093,622
Business-type activities - Restricted	233,197
Fiduciary activities - Unrestricted	2,577,374
Fiduciary activities - Restricted	4,388,585
Total	$ 27,271,528

Investment Type	Fair Value	Weighted Average Maturity (Years)
Federal Agency Securities	$ 2,525,872	1.38
Negotiable Certificates of Deposit	2,450,494	3.76
GIC	594,160	N/A
Money Market Fund	333,115	N/A
Central San Joaquin Valley Risk Management Agency investment pool	8,073,664	N/A
State of California Local Agency Investment Fund	5,910,558	N/A
	$ 19,887,863	
Portfolio weighted average maturity		3.06

2. CASH AND INVESTMENTS, Continued

California statutes authorize cities to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The table below identifies the investment types that are authorized for the City by the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. The table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code of the City's investment policy. During the year ended June 30, 2015, the City's permissible investments included the following instruments:

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Bankers' Acceptances	180 days	40%	None
Certificates of Deposits	180 days	20%	None
Negotiable Certificates of Deposit	180 days	30%	None
Commercial Paper	180 days	15%	None
State of California Local Agency Investment Fund (State Pool)	N/A	Unlimited	$50 Million per entity
Medium Term Notes	5 years	30%	None
Money Market Funds	N/A	Unlimited	None
Passbook Savings and Money Market Accounts (Insured)	None	Unlimited	None
U.S. Treasury Obligations	None	Unlimited	None
U.S. Government Agency Issues	None	Unlimited	None
Repurchase Agreements	30 days	10%	None
Mortgage pass-through and asset backed securities	5 years	20%	None

2. CASH AND INVESTMENTS, Continued

Investment of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy. The table below identifies the investment types that are authorized for investments held by bond trustees. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	None	None	None
U.S. Agency Securities	None	None	None
Commercial Paper	270 days	None	None
Money Market Mutual Funds	N/A	None	None
Investment Contracts	None	None	None
Local Agency Investment Fund (State Pool)	N/A	None	None
Certificates of Deposit with Banks and Savings and Loans	None	None	None
Municipal Obligations	None	None	None

Interest rate risk –Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The City manages its exposure to interest rate risk is by purchasing shorter term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Credit risk – As of June 30, 2015, the City's investments in certificate of deposit were rated AAA by Standard & Poor's and Fitch Ratings, and AAA by Moody's Investors Service. The State of California Local Agency Investment Fund is not rated.

Concentration of credit risk – The City's investment policy does not allow for an investment in any one issuer that is in excess of five percent of the government's total investments. The investments made by the City Treasurer are limited to those allowable under State statutes as incorporated into the City's Investment Policy, which is accepted annually by the City Council. There were no concentrations in any one issuer for the year.

The City participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF) which has invested 0.97% of the pool funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to changes in interest rates.

2. CASH AND INVESTMENTS, Continued

Custodial credit risk – deposits. For deposits, this is the risk that, in the event of a bank failure, the City's deposits may not be returned. The City's Investment Policy addresses custodial credit risk, which follows the Government Code.

At June 30, 2015, the carrying amount of the City's deposits was $7,383,665 and the balances in financial institutions were $7,669,870. Of the balance in financial institutions, $500,000 was covered by federal depository insurance and $7,169,870 was collateralized as required by State law (Government Code Section 53630), by the pledging financial institution with assets held in a common pool for the City and other governmental agencies, but not in the name of the City. As of June 30, 2015, the City's investments were held by the City's custodial agent, but not in the City's name, and were insured up to specified limits by the Securities Investor Protection Corporation (SPIC) and supplemental private insurance up to a limit of $150 million.

Custodial credit risk – investments. For investments, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside counterparty. For the investments maintained by the City, no security was uninsured or unregistered or held by a brokerage firm which is also the counterparty for the security.

Investment in LAIF

LAIF is stated at amortized cost, which approximates fair value. The LAIF is a special fund of the California State Treasury through which local governments may pool investments. The total fair value amount invested by all public agencies in LAIF is $69,606,487,716 of which the City had a balance of $5,910,558, which approximated market value and was managed by the State Treasurer. Of the total invested, 97.92% was invested in non-derivative financial products and 2.08% in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State statute. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

3. ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following at June 30, 2015:

	Governmental Activities	Business-type Activities	Fiduciary Activities	Total
Current:				
Accounts receivable	$ 1,527,645	$ 880,116	$ 694,127	$ 3,101,888
Interest receivable	6,081	5,068	1,071	12,220
Total current	1,533,726	885,184	695,198	3,114,108
Non-current:				
Loans/notes receivable	8,214,344	-	58,467	8,272,811
Advance receivable from Private Purpose Trust	855,283	748,545	-	1,603,828
Other receivable	-	-	306	306
Total non-current	9,069,627	748,545	58,773	9,876,945
Total receivables	$ 10,603,353	$ 1,633,729	$ 753,971	$ 12,991,053

These amounts resulted in the following concentrations in receivables:

Other Governments	12.3%
Individuals/Business	87.6%
Other	0.1%

Amounts do not indicate a significant concentration (greater than 25%) with any single individual, business or agency.

4. LOANS AND NOTES RECEIVABLE

Through the City's various housing rehabilitation funds and first-time home buyer's funds, the City has loaned funds to qualifying individuals and businesses. Interest rates vary depending on the terms of the loan. Interest is accrued on the loans that bear interest.

Loans and notes receivable for governmental activities for the year ended June 30, 2015, consisted of the following:

	Beginning July 1, 2014	Additions	Deletions	Ending June 30, 2015
Housing loans	$ 4,125,207	$ -	$ (6,790)	$ 4,118,417
Community Development Block Grant	728,945	-	(11,257)	717,688
HOME loans	3,244,711	98,673	-	3,343,384
Economic Development Loans	37,131	-	(2,276)	34,855
Total loans/notes receivable	$ 8,135,994	$ 98,673	$ (20,323)	$ 8,214,344

The following is a summary of the loans and notes receivable outstanding as of June 30, 2015:

Housing Successor Agency Special Revenue Fund

First Time Home Buyer - deferred notes receivable. No installment payments of principal or interest are required until the notes reach their 30-year maturity. Interest rate will be 5% below the rate of the homeowners' first loan but no less than 1%. Secured by deeds of trust. The balance of this loan at June 30, 2015, was $5,000.

Soroptomist International of Oakdale – This loan bears no interest with monthly principal installments of $278. The loan matures on February 27, 2027. The balance of these loans at June 30, 2015, was $38,888.

Children's Guardian Fund – This loan bears no interest and is amortized over a 30-year period. Principal installments of $288 is payable on a monthly basis. Secured by deed of trust. The balance of these loans at June 30, 2015, was $50,176

Oakdale Senior Housing Limited Partnership - receivable in annual installments of $70,691 including interest at 5%. Due September 2023.Secured by deed of trust. The balance of these loans at June 30, 2015, was $626,397.

4. LOANS AND NOTES RECEIVABLE, Continued

CIC Oakridge Apartments, LP - deferred loan receivable. No installment payments of principal or interest are required until April 6, 2065.Interest rate is 3%. The balance of these loans at June 30, 2015, was $1,000,000.

Central Valley Coalition for Affordable Housing - deferred loan receivable. No installment payments of principal or interest are required until May 24, 2066. Interest rate is 3%. The balance of these loans at June 30, 2015, was $2,397,956.

Community Development Block Grant – The City participates in a CDBG revolving loan program. The program is federally funded and provides housing rehabilitation loans to eligible applicants. The City makes loans to resident homeowners who qualify as low income. There is no principal installment or interest payments until the loans reach their 30-year maturity. After which, the loan will bear interest rates of 5% below the rate of homeowners' first loans, but no-less-than 1%. These loans are secured by deeds of trust. The balance of these loans at June 30, 2015, was $717,688.

HOME Loans – The City participates in a HOME Loan program. The program is federally funded and provides loans for first-time homebuyers to eligible participants. The City makes loans available to resident homeowners who qualify as low income. There is no principal installment or interest payment until the loans reach their 30-year maturity. After which, the loan will bear interest rates of 5% below the rate of homeowners' first loans, but no-less-than 1%. The City maintains an equity sharing agreement with the participant. The balance of these loans at June 30, 2015, was $3,343,384.

Economic Development Loans – The City provided economic development loans to assist local businesses and property rehabilitation loans for development of Low and Moderate Income Housing. Interest rates charged on these loans varies from 9.5% to 10.0% per annum. There is no principal amount installment and loan will continue until all outstanding principal amounts are paid. These loans are secured by deeds of trust. The balance of these loans at June 30, 2015, was $34,855.

Economic Development Loans – The City provided economic development loans to assist local businesses and property rehabilitation loans for development of Low and Moderate Income Housing. Interest rates charged on these loans varies from 9.5% to 10.0% per annum. There is no principal amount installment and loan will continue until all outstanding principal amounts are paid. These loans are secured by deeds of trust. The balance of these loans at June 30, 2015, was $96,996; $34,855 was included in the Economic development Special Revenue Fund with the remainder of $62,141 shown in the Successor Agency Private Purpose Trust.

5. CAPITAL ASSETS

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

	Balance July 1, 2014	Additions	Deletions	Transfers/ Adjustments	Balance June 30, 2015
Governmental activities:					
Nondepreciable assets:					
Land	$ 1,907,031	$ 183,794	$ -	$ -	$ 2,090,825
Construction in progress	1,403,307	1,447,486	-	-	2,850,793
Total nondepreciable assets	3,310,338	1,631,280	-	-	4,941,618
Depreciable assets:					
Equipment	8,186,534	174,009	-	-	8,360,543
Buildings	10,752,040	41,004	(762,880)	-	10,030,164
Improvements other than buildings	4,662,176	-	-	-	4,662,176
Infrastructure	16,897,939	727,040	-	-	17,624,979
Total depreciable assets	40,498,689	942,053	(762,880)	-	40,677,862
Total	43,809,027	2,573,333	(762,880)	-	45,619,480
Accumulated depreciation:					
Equipment	(7,346,407)	(185,833)	153,818	-	(7,378,422)
Buildings	(3,277,576)	(230,439)	354,272	-	(3,153,743)
Improvements other than buildings	(1,558,436)	(139,141)	-	-	(1,697,577)
Infrastructure	(2,477,193)	(339,552)	333,302	-	(2,483,443)
Total accumulated depreciation	(14,659,612)	(894,965)	841,392	-	(14,713,185)
Net depreciable assets	25,839,077	47,088	78,512	-	25,964,677
Total net capital assets	$ 29,149,415	$ 1,678,368	$ 78,512	$ -	$ 30,906,295

Depreciation expense for capital assets was charged to functions as follows:

General government	$ 656,840
Public safety	-
Public works	80,523
Community development	20,353
Parks and recreation	136,412
	$ 894,128

5. CAPITAL ASSETS, Continued

Capital asset activity for business-type activities for the year ended June 30, 2015, was as follows:

	Balance July 1, 2014	Additions	Deletions	Transfers/ Adjustments	Balance June 30, 2015
Business-type activities					
Nondepreciable assets:					
Land	$ 2,971,430	$ -	$ -	$ -	$ 2,971,430
Construction in progress	2,383,535	1,358,228	(421,514)	-	3,320,249
Total nondepreciable assets	5,354,965	1,358,228	(421,514)	-	6,291,679
Depreciable assets:					
Equipment	5,080,554	445,758	-	-	5,526,312
Buildings and systems	2,679,182	164,366	-	-	2,843,548
Improvements other than buildings	38,818,850	109,730	-	-	38,928,580
Total depreciable assets	46,578,586	719,854	-	-	47,298,440
Total	51,933,551	2,078,082	(421,514)	-	53,590,119
Accumulated depreciation:					
Equipment	(3,948,363)	(214,068)	-	-	(4,162,431)
Buildings and systems	(1,272,180)	(47,735)	-	-	(1,319,915)
Improvements other than buildings	(10,478,627)	(769,932)	-	(78,281)	(11,326,840)
Total accumulated depreciation	(15,699,170)	(1,031,735)	-	(78,281)	(16,809,186)
Net depreciable assets	30,879,416	(311,881)	-	(78,281)	30,489,254
Total net capital assets	$ 36,234,381	$ 1,046,347	$ (421,514)	$ (78,281)	$ 36,780,933

Depreciation expense for capital assets was charged to functions as follows:

Sewer	$ 664,585
Water	270,755
Parking	30,393
Aviation	66,002
	$ 1,031,735

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities consisted of the following at June 30, 2015:

	Governmental Activities	Business-type Activities	Fiduciary Activities	Total
Accounts payable	$ 1,275,589	$ 399,341	$ 207,588	$ 1,882,518
Accrued payroll and related liabilities	92,682	-	-	92,682
Interest payable	55,686	264,888	95,771	416,345
Deposits Payable	378,596	93,796	-	472,392
Amounts held in trust	-	-	2,466,525	2,466,525
Due to bondholders	-	-	482,609	482,609
Total	$ 1,802,553	$ 758,025	$ 3,252,493	$ 5,813,071

These amounts resulted in the following concentrations in payables:

Vendors	32.38%
Employees	1.59%
Others	66.03%

Amounts do not indicate a significant concentration (greater than 25%) with any single vendor or employee.

7. ASSESSMENT DISTRICT DEBT

On February 26, 2015 the outstanding bonds for Assessment District 2003-2, 2004-1 and 2005-1 were refunded. The City administers these special assessment bonds.

The following is a summary of the special assessment bonds outstanding at June 30, 2015. The City has no obligation for the repayment of these debts and is only acting as an agent for the property owners in collecting the assessments, forwarding the collections to bondholders, and initiating foreclosure proceedings. For this reason, this debt is not reported as long-term debt of the City.

Assessment District	Beginning July 1, 2014	Additions (Retirements)	Ending June 30, 2015
Bridle Ridge Community Facilities District 2003-2	$ 3,680,000	$ (3,680,000)	$ -
Bridle Ridge Community Facilities District 2004-1	1,340,000	(1,340,000)	-
Bridle Ridge Community Facilities District 2005-1	2,935,000	(2,935,000)	-
Refunding Bridle Ridge CFD 2003-2	-	3,505,000	3,505,000
Refunding Bridle Ridge CFD 2004-1	-	1,325,000	1,325,000
Refunding Bridle Ridge CFD 2005-1	-	2,935,000	2,935,000
Total	$ 7,955,000	$ (190,000)	$ 7,765,000

8. LONG-TERM LIABILITIES

The following is a summary of changes in long-term debt for governmental and business-type activities for the year ended June 30, 2015:

	Balance July 1, 2014	Additions	Retirements	Balance June 30, 2015	Due Within One Year
Governmental Activities:					
2005 Lease Revenue Bonds	$ 2,440,000	$ -	$ (2,440,000)	$ -	$ -
Original issue discounts	(43,581)	-	43,581	-	-
Western Alliance Bank Loan	-	2,329,672	-	2,329,672	146,103
2015 Pension Obligation Bonds	-	3,927,100	(103,500)	3,823,600	439,500
Stanislaus County loan - South Industrial Specific Plan	95,000	-	(9,000)	86,000	-
Net OPEB Obligation	249,849	-	(182,137)	67,712	-
Compensated absences	1,316,592	-	(208,034)	1,108,558	-
Total governmental activities	$ 4,057,860	$ 6,256,772	$ (2,899,090)	$ 7,415,542	$ 585,603
Business-type Activities:					
2002 Revenue Bonds	$ 1,340,000	$ -	$ (1,340,000)	$ -	$ -
WestAmerica Bank Loan	-	1,037,885	-	1,037,885	161,680
CSWRCB Revolving Loan	13,168,017	-	(80,903)	13,087,114	80,903
Compensated Absences	288,074	-	(35,099)	252,975	-
Total business-type activities	$ 14,796,091	$ 1,037,885	$ (1,456,002)	$ 14,377,974	$ 242,583

Governmental Activities:

2005 Lease Revenue Bonds from the City of Oakdale Public Financing Authority – Original Issue $2,850,000

The City's Financing Authority issued $2,850,000 of 2005 Lease Revenue Bonds for the purpose of financing the acquisition, construction, and equipping of Oakdale City Fire Station 2 within the City of Oakdale on April 20, 2005. The proceeds were loaned to the Agency pursuant to the loan agreement.

The 2005 loan bears interest between 3.0% and 4.125% and is payable semi-annually on January 1 and July 1 through 2035. The loan is subject to optional early redemption on or after July 1, 2011 from any available source with premium as specified in the agreements. The loan is secured by revenues and certain funds and accounts held under the Indenture. On April 1, 2015 the Oakdale Public Financing Authority secured a loan from Western Alliance Bank. The proceeds were placed in a trust account with US Bank as trustee for the bonds for payment in full of the outstanding bonds on July 1, 2015.

Western Alliance Bank Loan

On April 1, 2015 the Oakdale Public Financing Authority entered into a loan agreement with Western Alliance Bank. The bank provided funding assistance in the amount of $2,329,672 for the purpose of providing funds to prepay the 2005 Lease Revenue Bonds. The loan bears interest at 3.55% and is payable in semi-annually July 1 and January 1 through 2034.

8. LONG-TERM LIABILITIES, Continued

Governmental Activities, continued

The scheduled annual minimum debt service requirements at June 30, 2015 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	$ 146,103	$ 56,968	$ 203,071
2017	84,438	76,767	161,205
2018	86,863	73,770	160,633
2019	91,642	70,643	162,285
2020	93,701	67,348	161,049
2021-2025	529,180	283,887	813,067
2026-2030	637,616	180,883	818,499
2031-2035	660,129	59,526	719,655
Total	$ 2,329,672	$ 869,792	$ 3,199,464
Due within one year	$ 146,103	$ 56,968	$ 203,071
Due after one year	2,183,569	812,824	2,996,393
Total	$ 2,329,672	$ 869,792	$ 3,199,464

2015 Pension Obligation Bonds

On March 1, 2015, the City issued $3,127,100 of taxable pension obligation bonds through private placement with Umpqua Bank, payable from any source of available funds. The bonds bear interest of 4.2%, which is payable quarterly on March 30, June 30, September 30 and December 30 through June 30, 2024 beginning June 30,2015. The bonds were issued to pay the Miscellaneous and Safety side fund obligations. The bonds are subject to optional early redemption on or after June 30, 2016 from any available source with premium as specified in the Indenture.

The scheduled annual minimum debt service requirements at June 30, 2015 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	$ 439,500	$ 153,728	$ 593,228
2017	478,000	134,670	612,670
2018	518,700	113,957	632,657
2019	322,900	95,229	418,129
2020	350,600	81,234	431,834
2021-2024	1,713,900	160,116	1,874,016
Total	$ 3,823,600	$ 738,934	$ 4,562,534
Due within one year	$ 439,500	$ 153,728	$ 593,228
Due after one year	3,384,100	585,206	3,969,306
Total	$ 3,823,600	$ 738,934	$ 4,562,534

8. LONG-TERM LIABILITIES, Continued

Governmental Activities, continued

Stanislaus County Loan

On November 18, 2002, the City was awarded an economic development phase II advance in the amount of $178,000.

The City agreed that the extension of roads, utilities, and the addition of the well shall be completed and repayment to the County will begin on January 1, 2004, and that the advances shall be retired within 20 years. The outstanding principal balance of the agreement at June 30, 2015 is $86,000.

The scheduled annual minimum debt service requirements at June 30, 2015 are as follows:

Fiscal Year Ending June 30,	Principal Repayment
2016	$ -
2017	-
2018	-
2019	-
2020	-
2021-2022	86,000
	$ 86,000

Compensated Absences

The City accrues accumulated vacation, sick pay, compensatory time, and holiday benefits due to its employees. The total amount due at June 30, 2015 is $1,361,533, comprised of $1,108,558 from Governmental Activities and $252,975 from Business-type activities.

Business-type Activities:

2002 Revenue Bonds Loan from the City of Oakdale Public Financing Authority

The City's Financing Authority issued $2,680,000 of 2002 Revenue Bonds to provide financing for wastewater facilities for sale to the City of Oakdale on March 28, 2002. The 2002 bonds bear interest between 3.0 % and 4.75 % and is payable semi-annually on September 1 and March 1 through 2022. The loan is subject to optional early redemption on or after March 1, 2013 from any available source as available funds as specified in the agreements. The loan is secured by a first pledge of revenues of the City. These bonds were paid by the West America Bank loan, which resulted in a $0 balance at June 30, 2015.

Westamerica Bank Loan

On February 1, 2015 the City entered into a loan agreement with Westamerica Bank. The Bank provided funding assistance in the amount of $1,037,885 for the purpose of providing funds to prepay the 2002 Installment Payments and, subsequently, redeem and legally defease the prior Bonds. The loan bears interest of 2.38% per annum. Repayment of this loan begins on September 1, 2015, and is payable semi-annually on March 1 and September 1 (principal and interest) through March 1, 2021.

8. LONG-TERM LIABILITIES, Continued

Business-type Activities, continued

California State Water Resources Control Board Revolving Loan

On August 27, 2009, the City entered into a project finance agreement with the California State Water Resource Control Board (Water Control Board). The Water Control Board provided funding assistance in the amount of $13,030,000 for the rehabilitation and upgrade of the wastewater treatment plant. The City must repay the project funds at an interest rate of 2.5% per annum through August 31, 2031. Annual principal and interest payments of this loan begins on August 31, 2015 through August 31, 2031. The rehabilitation and upgrade of the wastewater treatment plan was completed on February 21, 2012.

The scheduled annual minimum debt service requirements at June 30, 2015 are as follows:

Year Ending June 30,	Business Type Activities					
	Westamerica Bank Loan		CSWRCB Loan		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	$ 161,680	$ 25,112	$ 171,008	$ 327,178	$ 332,688	$ 352,290
2017	169,516	19,845	262,361	322,903	431,877	342,748
2018	170,613	15,804	361,580	316,344	532,193	332,148
2019	176,509	11,708	533,347	307,304	709,856	319,012
2020	182,030	7,475	545,393	293,970	727,423	301,445
2021-2025	177,537	3,169	3,815,850	1,239,809	3,993,387	1,242,978
2026-2030	-	-	5,151,963	673,457	5,151,963	673,457
2031-2032	-	-	2,245,612	84,557	2,245,612	84,557
Total	$ 1,037,885	$ 83,113	$ 13,087,114	$ 3,565,522	$ 14,124,999	$ 3,648,635
Due within one year	$ 161,680	$ 25,112	$ 171,008	$ 327,178	$ 332,688	$ 352,290
Due after one year	876,205	58,001	12,916,106	3,238,344	13,792,311	3,296,345
Total	$ 1,037,885	$ 83,113	$ 13,087,114	$ 3,565,522	$ 14,124,999	$ 3,648,635

9. NET POSITION/ FUND BALANCES

Net Position

	Governmental Activities	Business-type Activities	Totals
Net investment in capital assets	$ 24,753,023	$ 22,655,934	$ 47,408,957
Restricted	3,394,754	-	3,394,754
Unrestricted	(710,249)	7,019,998	6,309,749
Total	$ 27,437,528	$ 29,675,932	$ 57,113,460

- Restricted balances are for the same purposes as fund balance restrictions because external restriction requirements are the same. See descriptions of the restrictions on Page 80.

9. NET POSITION/ FUND BALANCES, Continued

Fund Balance

Nonspendable and Restricted fund balance consisted of the following at June 30, 2015:

Nonspendable:	
General	$ 55,927
Housing	4,118,417
Home Loan	3,382,883
Total nonspendable	$ 7,557,227
Restricted for:	
Gas Tax	$ 779,905
Supplemental Law Enforcement	9,475
Non-Judicial Forfeiture	60,921
Public Safey	43,611
Police Reserves	5,502
Lighting and Landscaping	735,799
Abandoned Vehicle Abatement	76,058
Community Development Block Grant	773,406
Solid Waste Management	46,224
Economic Development	672,782
NSP Grant	42,056
Equipment Replacement	149,015
Total restricted	$ 3,394,754

The following describe the purpose of each nonspendable, restriction and commitment used by the City:

Nonspendable

General - Inventory – includes supplies which do not represent available, spendable resources even though they are components of assets.

Housing – includes long-term loans and notes receivable including in the Housing fund which do not represent available, spendable resources even though they are components of assets.

Home Loan - includes long-term loans and notes receivable including in the Home Loan fund which do not represent available, spendable resources even though they are components of assets.

9. NET POSITION/ FUND BALANCES, Continued

Restricted

Gas Tax – represents amounts restricted for street purposes by the California Streets and Highways Code.

Supplemental Law Enforcement - represents amounts restricted for use on additional police officers.

Non-Judicial Forfeiture - represents amounts restricted for use received from seizures in the City's jurisdiction.

Public Safety - represents amounts restricted for use to sustain the public safety department.

Police Reserves - represents amounts restricted for special events when reserves are used.

Lighting and Landscaping - represents amounts restricted for the City-wide 1972 Act Landscaping and Lighting District.

Abandoned Vehicle Abatement - represents amounts restricted for the abatement of abandoned vehicles.

Community Development Block Grant - represents amounts restricted by the Housing and Community Development act.

Solid Waste Management – represents amounts restricted for the City's recycling program.

Economic Development – represents amounts restricted for the City's revolving loan program.

NSP Grant – represents amounts restricted for Neighborhood Stabilization grants.

Equipment Replacement – represents amounts restricted for equipment replacement.

9. NET POSITION/ FUND BALANCES, Continued

Fund Balance Deficit

Deficit fund balances consisted of the following:

Nonmajor Special Revenue Funds:	As of June 30, 2014
Fire Services CFD 2003-1	$ (348)
General Plan	(474,647)
	$ (474,995)
Nonmajor Capital Projects Funds:	
Surface Transportation	$ (465,876)
Proposition 84 South Yosemite Park	(1,120)
	$ (466,996)

Nonmajor Special Revenue Funds:

Fire Services CFD 2003-1 – $348 resulted property tax assessment delinquencies.

General Plan – $474,647 resulted from cost associated from the City completion of the 2015 General Plan. Assessments are collected on all new construction permits.

Nonmajor Capital Projects Funds:

Surface Transportation – $465,876 resulted from amounts expended in excess of intergovernmental revenues received on a cost reimbursement basis.

Proposition 84 South Yosemite Park – $1,120 resulted from amounts expended in excess of intergovernmental revenues received on a cost reimbursement basis.

9. NET POSITION/ FUND BALANCES, Continued

Excess of Expenditures and Transfers Over Appropriations: Expenditures and transfers exceeded appropriations for the year ended June 30, 2015, for the following funds:

	Final Budget	Total Expenditures and Transfers	Excess Expenditures Over Appropriations
Governmental Activities			
Major Funds:			
Development Activity Special Revenue	$ 598,725	$ 657,435	$ (58,710)
Recreation Activity Special Revenue	187,467	191,829	(4,362)
Non-major Funds:			
Special Revenue Funds:			
Supplemental Law Enforcement	125,000	126,882	(1,882)
Proposition 84 Toolkit #5	-	178	(178)
Education/Government CTV	55,000	61,022	(6,022)

10. INTERFUND TRANSACTIONS

Due to and due from other funds consisted of the following as of June 30, 2015:

	Due from Other Funds	Due to Other Funds
Governmental Activities		
Major Funds:		
System Development - Parks	$ 2,340,758	$ -
System Development - Streets	-	1,090,132
System Development - Fire	-	1,106,235
Total Major Funds	2,340,758	2,196,367
Non-Major Funds:		
Proposition 84 Toolkit #5 Special Revenue Fund	-	144,391
Total Non-Major Funds	-	144,391
Total	$ 2,340,758	$ 2,340,758

Due to and from balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

10. INTERFUND TRANSACTIONS, Continued

Transfers consisted of the following at June 30, 2015:

	Transfers In	Transfers Out
Governmental Activities:		
Major Funds:		
General Fund	$ 1,984,948	$ 2,498,160
Development Activity	135,888	-
Recreation Activity	123,306	-
Total Major Funds	2,244,142	2,498,160
Non-major Funds:		
Special Revenue Funds:		
Gas Tax	-	269,632
Supplemental Law Enforcement	-	50,000
Public Safety	-	160,000
Abandoned Vehicle	-	6,587
Fire Services CFD 2003-1	-	350,000
Public Safety CFD 2001-1	-	60,000
Facilities	77,237	-
Total Non-major Special Revenue Funds	77,237	896,219
Debt Service Funds:		
Western Alliance Bank Loan	127,578	-
2005 Lease Revenue Bonds Fund	180,000	127,578
Total Non-major Funds	384,815	1,023,797
Internal Service Funds:		
Employee Liability	900,000	-
Total Internal Service Funds	900,000	-
Total Governmental Activities	3,528,957	3,521,957
Business-Type Activities:		
Proprietary Funds:		
Parking Fund	-	7,000
Total Business-Type Activities	-	7,000
Total Transfers	$ 3,528,957	$ 3,528,957

In general, the City uses interfund transfers to (1) move revenues from the funds that collect them to the funds that statute or budget requires to expend them, (2) use unrestricted revenues collected in the General Fund to help finance various programs and capital projects accounted for in other funds in accordance with budgetary authorization, and (3) move cash to debt service funds from the funds responsible for payment as debt service payments become due.

In general, the effect of the interfund activity has been eliminated from the government-wide financial statements.

11. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City participates in the Central San Joaquin Valley Risk Management Authority (CSJVRMA), a public entity risk pool currently operating as a common risk management and insurance program for 55 cities.

The purpose of CSJVRMA is to spread the adverse effect of losses among the members and to purchase excess insurance as a group, thereby reducing its expense. It was established under the provisions of California Government Code Section 6500 et seq. The CSJVRMA is governed by a Board of Directors, which meets 3-4 times per year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by the CSJVRMA.

The City is covered for the first $1,000,000 of each general liability claim and $500,000 of each worker's compensation claim through the CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula which, among other expenses, charges the City's account for liability and workers' compensation losses under $50,000. The CSJVRMA participates in an excess pool which provides general liability coverage from $1,000,000 to $20,000,000. The CSJVRMA participates in an excess pool that provides worker's compensation coverage from $250,000 to $500,000 and purchases excess insurance above the $500,000 to the statutory limit.

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

Audited financial statements are available from the Central San Joaquin Risk Management Authority at 1831 K Street, Sacramento, CA 95814.

During the past three fiscal years, none of the above programs of protection have had settlements or judgments that exceed pooled or insured coverage for the City. There have not been significant reductions in pooled or insured coverage from coverage in the prior year for the City.

12. PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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) Employee Pension Plans, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CaIPERS). 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.

12. PUBLIC EMPLOYEES' RETIREMENT SYSTEM, Continued

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

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

	Miscellaneous Tier 1
Hire Date	Prior to May 7, 2011
Benefit formula	2.5% @ 55
Benefit vesting schedule	5 years service
Benefit payments	monthly for life
Retirement age	50 - 55
Monthly benefits, as a % of eligible compensation	2% to 2.5%
Required employee contribution rates	8%
Required employer contribution rates	24.079%

	Miscellaneous Tier 2
Hire Date	On or after May 7, 2011 and prior to January 1, 2013
Benefit formula	2% @ 60
Benefit vesting schedule	5 years service
Benefit payments	monthly for life
Retirement age	50 - 63
Monthly benefits, as a % of eligible compensation	1.092% to 2.418%
Required employee contribution rates	7%
Required employer contribution rates	9.186%

	Miscellaneous PEPRA
Hire Date	On or after January 1, 2013
Benefit formula	2% @ 62
Benefit vesting schedule	5 years service
Benefit payments	monthly for life
Retirement age	52 - 67
Monthly benefits, as a % of eligible compensation	1% to 2.5%
Required employee contribution rates	6.75%
Required employer contribution rates	6.95%

12. PUBLIC EMPLOYEES' RETIREMENT SYSTEM, Continued

Plan provisions, continued

	Safety Police Tier 1
Hire Date	Prior to May 7, 2011
Benefit formula	3% @ 50
Benefit vesting schedule	5 years service
Benefit payments	monthly for life
Retirement age	50 - 55
Monthly benefits, as a % of eligible compensation	3%
Required employee contribution rates	9%
Required employer contribution rates	43.133%

	Safety Police Tier 2
Hire Date	On or after May 7, 2011 and prior to January 1, 2013
Benefit formula	2% at 50
Benefit vesting schedule	5 years service
Benefit payments	monthly for life
Retirement age	50 - 55
Monthly benefits, as a % of eligible compensation	2% to 2.7%
Required employee contribution rates	9%
Required employer contribution rates	21.463%

	Safety Police PEPRA
Hire Date	On or after January 1, 2013
Benefit formula	2.7% @ 57
Benefit vesting schedule	5 years service
Benefit payments	monthly for life
Retirement age	50 - 57
Monthly benefits, as a % of eligible compensation	2% to 2.7%
Required employee contribution rates	12.25%
Required employer contribution rates	12.25%

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

12. PUBLIC EMPLOYEES' RETIREMENT SYSTEM, Continued

For the year ended June 30, 2015, the contributions recognized as part of pension expense for each Plan were as follows:

	Miscellaneous	Tier 2 - Miscellaneous	PEPRA - Miscellaneous	Safety - Police	Tier 2 Safety - Police
Contributions - employer	$ 431,330	$ 39,364	$ 4,978	$ 1,002,138	$ 9,776
Contributions - employee (paid employer)	$ -	$ -	$ -	$ -	$ -

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2015, the City reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	$ 6,720,987
Tier 2 - Miscellaneous	10,469
PEPRA Miscellaneous	138
Safety - Police	10,212,669
Tier 2 Safety - Police	1,124
Total Net Pension Liability	$ 16,945,387

The City's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2014, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for each Plan as of June 30, 2013 and 2014 was as follows:

	Miscellaneous	Tier 2 - Miscellaneous	PEPRA - Miscellaneous	Safety - Police	Tier 2 Safety - Police
Proportion - June 30, 2013	N/A	N/A	N/A	N/A	N/A
Proportion - June 30, 2014	0.10801%	0.00017%	0.00000%	0.16413%	0.00002%
Change - Increase (Decrease)	N/A	N/A	N/A	N/A	N/A

12. PUBLIC EMPLOYEES' RETIREMENT SYSTEM, Continued

For the year ended June 30, 2015, the City recognized pension expense of $1,451,966. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Pension contributions subsequent to measurement date	$ 1,276,574	
Differences between actual and expected experience	-	
Changes in assumptions	-	
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of the contributions	29,015	
Net differences between projected and actual earnings on plan investments	-	$ 3,924,815
Total	$ 1,305,589	$ 3,924,815

$1,305,589 reported as deferred outflows of resources related to contributions subsequent to the measurement date and changes in proportions of contributions that will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. 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 30-Jun	
2016	$ (272,743)
2017	1,032,846
2018	1,032,846
2019	826,277
2020	-
Thereafter	-

12. PUBLIC EMPLOYEES' RETIREMENT SYSTEM, Continued

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

	Miscellaneous	Tier 2 - Miscellaneous	PEPRA - Miscellaneous	Safety - Police	Tier 2 Safety - Police
Valuation Date	30-Jun-13	30-Jun-13	30-Jun-13	30-Jun-13	30-Jun-13
Measurement	30-Jun-14	30-Jun-14	30-Jun-14	30-Jun-14	30-Jun-14
Actuarial Cost Method	Entry-Age Normal Cost Method				
Actuarial Assumptions:					
Discount Rate	7.50%	7.50%	7.50%	7.50%	7.50%
Inflation	2.75%	2.75%	2.75%	2.75%	2.75%
Payroll Growth	3%	3%	3%	3%	3%
Projected Salary Increase	3.3% - 14.2% (1)	3.3% - 14.2% (1)	3.3% - 14.2% (1)	3.3% - 14.2% (1)	3.3% - 14.2% (1)
Investment Rate of Return	7.5% (2)	7.5% (2)	7.5% (2)	7.5% (2)	7.5% (2)
Mortality	20 years (3)	20 years (3)	20 years (3)	20 years (3)	20 years (3)

(1) Depending on age, service, and type of employment
(2) Net of pension plan investment expenses, including inflation
(3) Based on CalPERS specific data using Society of Actuaries Schedule BB

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

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

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

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

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

12. PUBLIC EMPLOYEES' RETIREMENT SYSTEM, Continued

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

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

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 (a)	Real Return Years 11+ (b)
Global Equity	47%	5.25%	5.71%
Global Fixed Income	19%	0.99%	2.43%
Inflation Sensitive	6%	0.45%	3.36%
Private Equity	12%	6.83%	6.95%
Real Estate	11%	4.50%	5.13%
Infrastructure and Forestland	3%	4.50%	5.09%
Liquidity	2%	-0.55%	-1.05%
Total	100%		

(a) An expected inflation of 2.5% used for this period.
(b) An expected inflation of 3.0% used for this period.

12. PUBLIC EMPLOYEES' RETIREMENT SYSTEM, Continued

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

	Miscellaneous	Tier 2 - Miscellaneous	PEPRA - Miscellaneous	Safety - Police	Tier 2 Safety - Police
1% Decrease	6.50%	6.50%	6.50%	6.50%	6.50%
Net Pension Liability	$ 11,326,844	$ 18,652	$ 246	$ 15,464,121	$ 1,934
Current Discount Rate	7.50%	7.50%	7.50%	7.50%	7.50%
Net Pension Liability	$ 6,720,987	$ 10,469	$ 138	$ 10,212,669	$ 1,124
1% Increase	8.50%	8.50%	8.50%	8.50%	8.50%
Net Pension Liability	$ 2,898,563	$ 3,677	$ 48	$ 5,885,699	$ 456

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

E. Payable to the Pension Plan

13. OTHER POST EMPLOYMENT BENEFITS

Benefit Description

In prior years, the City sponsored a single employer benefit plan through CalPERS. Since the Plan was closed as of September 1, 2015, the portion of the Net OPEB obligation attributed to these benefits has been eliminated. The remaining balance accounts for three firefighters with at least twenty years of service at retirement who were eligible to receive $300 per month for life.

Funding Policy

Contribution requirements of the post-employment benefit are based on pay-as-you-go financing. For fiscal year 2014-15, the city contributed $10,800.

13. OTHER POST EMPLOYMENT BENEFITS, Continued

Annual OPEB Cost and Net OPEB Obligation

The City's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), and an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the City's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the City's net OPEB obligation.

Annual required contribution	$ 11,286
Interest on net OPEB obligation	3,040
Adjustment to annual required contribution	(185,663)
Annual OPEB cost (expense)	$ (171,337)
Contributions made	(10,800)
Benefit payments made outside of trust	-
Increase in net OPEB obligation	$ (182,137)
Net OPEB obligation - beginning of year	249,849
Net OPEB obligation - end of year	$ 67,712

The City 's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for June 30, 2015 and the two preceding fiscal years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/13	26,131	146%	67,564
6/30/14	262,474	11%	249,849
6/30/15	11,286	96%	67,712

Funded Status and Funding Progress

The funded status of the Plan as of July, 1, 2014, the Plan's most recent actuarial valuation date, was as follows:

Actuarial accrued liability (AAL)	$ 249,849
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	$ 249,849
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan participants)	$ 143,388
UAAL as a percentage of covered payroll	174%

13. OTHER POST EMPLOYMENT BENEFITS, Continued

Actuarial valuations of an ongoing plan involve estimates of the value of expected benefit payments and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan participants) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan participants to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The actuarial valuation of the retiree health liabilities as of July, 1, 2015 used the entry age normal cost method. The actuarial assumptions included a 4.5% rate of return on plan asset investments, an annual cost trend rate of 4% for medical, and 2.75% increase in inflation and payroll. The actuarial value of plan assets is not applicable since there were no plan assets on the valuation date). The initial UAAL was amortized using a level dollar, closed one year amortization period. Any residual UAAL was amortized using a level dollar, open one year amortization period.

14. ABANDONED VEHICLE ABATEMENT PROGRAM

The City has an Abandoned Vehicle Abatement Program (AVA) with revenues, expenditures, and balances of abandoned vehicle abatement funds for the year ended June 30, 2015 as follows:

Revenues		
Intergovernmental	$	21,696
Use of money and property		280
		21,976
Expenditures:		
Public safety		4,497
Transfers out		(6,587)
Revenues over (under) expenditures		10,892
Fund balances:		
Beginning balance		65,166
Ending balance	$	76,058

AVA expenditures for 2015 are in compliance with Sections 9250.7 and 22710 of the Vehicle Code.

15. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY

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

The Bill provides that upon dissolution of a redevelopment agency, either the city or other unit of local government will agree to serve as the "successor agency" to hold the assets units they are distributed to other units of state and local government. On January 17, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of the City resolution number 2012-11.

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

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

The Bill directs that State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011.

If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the state Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill.

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

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

Prior to that date, the final seven months of activity of the redevelopment agency continued to be reported in the governmental funds of the City. After the date of dissolution, the assets and activities of the dissolved redevelopment agency are reported in a fiduciary fund (private-purpose trust fund) in the financial statements of the City.

15. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY, Continued

Loans and notes receivable

Loans and notes receivable for the year ended June 30, 2015 for the Successor Agency, consisted of the following:

Cowboy Museum, receivable in installments of $306 per month, no interest required. No specific due date. Secured by deed of trust.	$ 58,467
	$ 58,467

Payments for the year were $3,674 on the loan. In addition, a loan of $31,163 was deemed uncollectible for the year and was written off.

15. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY, Continued

Capital Assets

Capital assets of the Successor Agency as of June 30, 2015 consisted of the following:

	Balance July 1, 2014	Additions	Deletions	Transfers/ Adjustments	Balance June 30, 2015
Depreciable assets:					
Buildings	$ 101,230	$ -	$ -	$ (101,230)	$ -
Improvements other than buildings	21,882	-	-	(21,882)	-
Total depreciable assets	123,112	-	-	(123,112)	-
Total	123,112	-	-	(123,112)	-
Accumulated depreciation:					
Buildings	(12,652)	-	-	12,652	-
Improvements other than buildings	(6,018)	-	-	6,018	-
Total accumulated depreciation	(18,670)	-	-	18,670	-
Net depreciable assets	104,442	-	-	(104,442)	-
Total net capital assets	$ 104,442	$ -	$ -	$ (104,442)	$ -

Long-term Liabilities

The following is a summary of changes in long-term debt for fiduciary activities for the year ended June 30, 2015:

	Balance July 1, 2014	Additions	Retirements	Balance June 30, 2015	Due Within One Year
1997 Tax allocation revenue bonds loan	$ 5,115,000	$ -	$ (260,000)	$ 4,855,000	$ 280,000
2004 Tax allocation revenue bonds loan	11,295,000	-	(250,000)	11,045,000	260,000
2011 Tax allocation revenue bonds loan	2,550,000	-	-	2,550,000	-
2011 Taxable housing allocation revenue bonds loan	820,000	-	-	820,000	-
Original issue discounts	(220,167)	-	10,914	(209,253)	(10,914)
Deferred loss on refunding	(31,362)	-	1,568	(29,794)	(1,568)
Payable to the City of Oakdale	1,603,828	-	-	1,603,828	-
Total long-term liabilities	$ 21,132,299	$ -	$ (497,518)	$ 20,634,781	$ 527,518

15. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY, Continued

1997 Tax Allocation Revenue Bonds Loan from the City of Oakdale Public Financing Authority

The City's Financing Authority issued $7,845,000 of 1997 Tax Allocation Revenue Bonds, for the purpose of assisting the former Redevelopment Agency (Agency) in advance refunding and defeasing $3,110,000 of the 1989 Revenue Bonds, Series A to the Authority on May 29, 1997. The proceeds were loaned to the Agency pursuant to the loan agreement.

The 1997 loan bears interest between 4.3 % and 6.0 % and is payable semi-annually on December 1 and June 1 through 2027. The loan is subject to optional early redemption on or after June 1, 2007 from any available source with premium as specified in the agreements. The loan is secured by a first pledge and lien on the Agency's incremental tax revenues excluding amounts required to be set aside in the Agency's Housing Fund. The outstanding principal balance of the loan from the Financing Authority at June 30, 2015 is $4,855,000.

2004 Tax Allocation Revenue Bonds Loan from the City of Oakdale Public Financing Authority

The City's Financing Authority issued $13,330,000 of 2004 Tax Allocation Revenue Bonds for the purpose of assisting the Agency in advance refunding and defeasing the remaining principal of $1,395,000 of the 1992 Revenue Bond Series A to the Authority on April 7, 2004. The proceeds were loaned to the Agency pursuant to the loan agreement.

The 2004 loan bears interest between 2.0 % and 5.0 % and is payable semi-annually on December 1 and June 1 through 2033. The loan is subject to optional early redemption on or after June 1, 2015 from any available source with premium as specified in the agreements. The loan is secured by a first pledge and lien on the Agency's incremental tax revenues excluding amounts required to be set aside in the Agency's Low and Moderate Income Housing Fund. The outstanding principal balance of the loan from the Financing Authority at June 30, 2015 is $11,045,000.

2011 Tax Allocation Revenue Bonds Loan from the City of Oakdale Public Financing Authority

The City's Financing Authority issued $2,550,000 of 2011 Tax Allocation Revenue Bonds for the purpose of assisting the Agency to finance certain capital improvements within the Agency's Central City Redevelopment Project Area, pay the costs of issuing the 2011 Non-Housing Bonds and fund a Reserve Account for the 2011 Non-Housing Bonds. The proceeds were loaned to the Agency pursuant to the loan agreement.

The 2011 loan bears interest at 7.5% and is payable semi-annually on December 1 and June 1 through 2036. The loan is subject to optional early redemption on or after June 1, 2034 from any available source with premium as specified in the agreements. The outstanding principal balance of the loan from the Financing Authority at June 30, 2015 is $2,550,000.

15. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY, Continued

2011 Taxable Housing Tax Allocation Revenue Bonds Loan from the City of Oakdale Public Financing Authority

The City's Financing Authority issued $820,000 of 2011 Tax Allocation Revenue Bonds for the purpose of assisting the Agency to finance low and moderate income housing projects within or of benefit to the Agency's Central City Redevelopment Project Area, pay the costs of issuing the 2011 Housing Bonds, and fund a Reserve Account for the 2011 Housing Bonds. The proceeds were loaned to the Agency pursuant to the loan agreement.

The 2011 loan bears interest at 9.75% and is payable semi-annually on December 1 and June 1 through 2036. The loan is subject to optional early redemption on or after June 1, 2034 from any available source with premium as specified in the agreements. The outstanding principal balance of the loan from the Financing Authority at June 30, 2015 is $820,000.

Payable to the City of Oakdale

The Successor Agency owes the City of Oakdale $1,603,828 as of June 30, 2015 for monies advanced to the former Redevelopment Agency in prior fiscal years. $748,544 is owed to the System Development Capital Projects Fund, $106,739 is owed to the Equipment Replacement Capital Projects Fund and $748,545 to the Water Fund.

Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. The City performed calculations of excess investment earnings on various bonds and financings and at June 30, 2015, there were no arbitrage liabilities.

15. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY, Continued

Future debt service at June 30, 2015, is as follows for fiduciary debt:

Year Ending June 30,	1997 Tax Allocation Revenue Bonds		2004 Tax Allocation Revenue Bonds		2011 Tax Allocation Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	280,000	294,925	260,000	583,138	$ -	$ 191,250
2017	300,000	278,125	265,000	571,438	-	191,250
2018	315,000	260,125	280,000	559,183	-	191,250
2019	335,000	241,225	295,000	546,023	-	191,250
2020	360,000	221,125	300,000	531,862		191,250
2021-2025	2,180,000	745,725	1,735,000	2,413,269	-	956,250
2026-2030	1,085,000	100,345	4,085,000	1,803,313	-	956,250
2031-2035	-	-	3,825,000	418,175	-	956,250
2036	-	-	-	-	2,550,000	175,313
Total	$ 4,855,000	$ 2,141,595	$ 11,045,000	$ 7,426,401	$ 2,550,000	$ 4,000,313
Due within one year	$ 280,000	$ 294,925	$ 260,000	$ 583,138	$ -	$ 191,250
Due after one year	4,575,000	1,846,670	10,785,000	6,843,263	2,550,000	3,809,063
Total	$ 4,855,000	$ 2,141,595	$ 11,045,000	$ 7,426,401	$ 2,550,000	$ 4,000,313

Year Ending June 30,	2011 Taxable Housing Tax Allocation Revenue Bond		Totals	
	Principal	Interest	Principal	Interest
2016	$ -	$ 79,950	$ 540,000	$ 1,149,263
2017	-	79,950	565,000	1,120,763
2018	-	79,950	595,000	1,090,508
2019	-	79,950	630,000	1,058,448
2020		79,950	660,000	1,024,187
2021-2025	-	399,750	3,915,000	4,514,994
2026-2030	-	399,750	5,170,000	3,259,658
2031-2035	-	399,750	3,825,000	1,774,175
2036	820,000	73,333	3,370,000	248,646
Total	$ 820,000	$ 1,672,333	$ 19,270,000	$ 15,240,642
Due within one year	$ -	$ 79,950	$ 540,000	$ 1,149,263
Due after one year	820,000	1,592,383	18,730,000	14,091,379
Total	$ 820,000	$ 1,672,333	$ 19,270,000	$ 15,240,642

16. COMMITMENTS AND CONTINGENCIES

The City is a 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 material adverse impact on the financial position of the City. The City participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

17. NEW ACCOUNTING PRONOUNCEMENTS

The GASB has issued Statement No. 72, "Fair Value Measurement and Application". The objective of this Statement is to improve financial reporting by clarifying the definition of fair value for financial reporting purposes, establishing general principles for measuring fair value, providing additional fair value application guidance, and enhancing disclosures about fair value measurements. These improvements are based in part on the concepts and definitions established in Concepts Statement No. 6, Measurement of Elements of Financial Statements, and other relevant literature. The requirements of this Statement are effective for financial statements for reporting periods beginning after June 15, 2015. The City will implement this statement, as applicable, to its financial statements for the year ending June 30, 2016.

The GASB has issued Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68". The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, "Accounting and Financial Reporting for Pensions", as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also amends certain provisions of Statement No. 67, "Financial Reporting for Pension Plans", and Statement 68 for pension plans and pensions that are within their respective scopes.

The requirements of this Statement that address accounting and financial reporting by employers and governmental nonemployer contributing entities for pensions that are not within the scope of Statement 68 are effective for financial statements for fiscal years beginning after June 15, 2016, and the requirements of this Statement that address financial reporting for assets accumulated for purposes of providing those pensions are effective for fiscal years beginning after June 15, 2015. The requirements of this Statement for pension plans that are within the scope of Statement 67 or for pensions that are within the scope of Statement 68 are effective for fiscal years beginning after June 15, 2015. The City will evaluate the applicability of the provisions of this Statement and implement it in the applicable year, accordingly.

17. NEW ACCOUNTING PRONOUNCEMENTS, Continued

The GASB has issued Statement No. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans". The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces Statements No. 43, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans", as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans, as amended, Statement 43, and Statement No. 50, Pension Disclosures. The provisions in Statement 74 are effective for fiscal years beginning after June 15, 2016. The City will implement this Statement in fiscal year ending June 30, 2017.

The GASB has issued Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces the requirements of Statements No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", as amended, and No. 57, "OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans", for OPEB. Statement No. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans", establishes new accounting and financial reporting requirements for OPEB plans. The provisions in Statement 75 are effective for fiscal years beginning after June 15, 2017. The City will implement this statement, as applicable, to its financial statements for the year ending June 30, 2018.

The GASB has issued Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments". The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. This Statement supersedes Statement No. 55, "The Hierarchy of

17. NEW ACCOUNTING PRONOUNCEMENTS, Continued

Generally Accepted Accounting Principles for State and Local Governments". The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015, and should be applied retroactively. The City will implement this statement, as applicable, to its financial statements for the year ending June 30, 2016.

The GASB has issued Statement No. 77, "Tax Abatement Disclosures". This information is intended, among other things, to assist these users of financial statements in assessing (1) whether a government's current-year revenues were sufficient to pay for current-year services (known as interperiod equity), (2) whether a government complied with finance-related legal and contractual obligations, (3) where a government's financial resources come from and how it uses them, and (4) a government's financial position and economic condition and how they have changed over time. The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. The City will implement this statement, as applicable, to its financial statements for the year ending June 30, 2017.

18. SENIOR HOUSING CORPORATION – INVESTMENT IN LIMITED PARTNERSHIP

The Oakdale Senior Housing Corporation (OSHC) is the general partner of the Oakdale Senior Housing Limited Partnership (OSHLP), which has a year end of December 31, 2014 as reported in the Statement of Net Position. Pursuant to the terms of the partnership agreement, the OSHC contributes, on an annual basis, to the operations and its partnership capital account of the OSHLP. At June 30, 2015, the OSHC reported $2,061,255 as "Investment in Limited Partnership", representing its partnership capital of the OSHLP at June 30, 2015. Upon dissolution of the OSHLP, net assets of the partnership will be distributed based on the terms of the partnership agreement which may not represent the balance of the OSHC's partnership capital.

REQUIRED SUPPLEMENTARY INFORMATION

City of Oakdale, California

Required Supplementary Information - Schedule of Contributions

Miscellaneous Plan

Last 10 Fiscal Years*

		2014
Actuarially determined contribution	$	431,330
Contributions in relation to the actuarially determined		(431,330)
Contribution deficiency (excess)	$	-
Covered-employee payroll	$	2,129,749
Contribution as a percentage of covered-employee payroll		20.25%

Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

* - Fiscal year 2015 was the first year of implementation, therefore only the first year was available.

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

City of Oakdale, California

Required Supplementary Information - Schedule of Contributions

Safety - Police Plan

Last 10 Fiscal Years*

		2014
Actuarially determined contribution	$	1,002,138
Contributions in relation to the actuarially determined		(1,002,138)
Contribution deficiency (excess)	$	-
Covered-employee payroll	$	2,775,774
Contribution as a percentage of covered-employee payroll		36.10%

Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

* - Fiscal year 2015 was the first year of implementation, therefore only the first year was available.

City of Oakdale, California

Required Supplementary Information - Schedule of Contributions

PEPRA Miscellaneous Plan

Last 10 Fiscal Years*

	2014
Actuarially determined contribution	$ 4,978
Contributions in relation to the actuarially determined	(4,978)
Contribution deficiency (excess)	$ -
Covered-employee payroll	$ 35,214
Contribution as a percentage of covered-employee payroll	14.14%

Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

* - Fiscal year 2015 was the first year of implementation, therefore only the first year was available.

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

City of Oakdale, California

Required Supplementary Information - Schedule of Contributions

Tier 2 Safety - Police Plan

Last 10 Fiscal Years*

	2014
Actuarially determined contribution	$ 9,776
Contributions in relation to the actuarially determined	(9,776)
Contribution deficiency (excess)	$ -
Covered-employee payroll	$ 45,100
Contribution as a percentage of covered-employee payroll	21.68%

Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

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City of Oakdale, California

Required Supplementary Information - Schedule of Contributions

Tier 2 - Miscellaneous Plan

Last 10 Fiscal Years*

		2014
Actuarially determined contribution	$	39,364
Contributions in relation to the actuarially determined		(39,364)
Contribution deficiency (excess)	$	-
Covered-employee payroll	$	280,816
Contribution as a percentage of covered-employee payroll		14.02%

Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

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

City of Oakdale, California

Required Supplementary Information - Schedule of the City's Proportionate Share of the Net Pension Liability

Miscellaneous Plan

Last 10 Fiscal Years*

		2014
Plan's Proportion of the Net Pension Liability/(Asset)		0.10801%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	$	6,720,987
Plan's Covered-Employee Payroll	$	2,129,749
Plan's Proportionate Share of the Net Pension Liability/(Asset) as		315.58%
Plan's Proportionate Share of the Fiduciary Net Position as a		80.64%
Plan's Proportionate Share of Aggregate Employer Contribution	$	757,100

Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

* - Fiscal year 2015 was the first year of implementation, therefore only the first year was available.

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

City of Oakdale, California

Required Supplementary Information - Schedule of the City's Proportionate Share of the Net Pension Liability

Safety - Police Plan

Last 10 Fiscal Years*

		2014
Plan's Proportion of the Net Pension Liability/(Asset)		0.16413%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	$	10,212,669
Plan's Covered-Employee Payroll	$	2,775,774
Plan's Proportionate Share of the Net Pension Liability/(Asset) as		367.92%
Plan's Proportionate Share of the Fiduciary Net Position as a		73.95%
Plan's Proportionate Share of Aggregate Employer Contribution	$	820,815

Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

* - Fiscal year 2015 was the first year of implementation, therefore only the first year was available.

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

City of Oakdale, California

Required Supplementary Information - Schedule of the City's Proportionate Share of the Net Pension Liability

PEPRA Miscellaneous Plan

Last 10 Fiscal Years*

		2014
Plan's Proportion of the Net Pension Liability/(Asset)		0.00000%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	$	138
Plan's Covered-Employee Payroll	$	35,214
Plan's Proportionate Share of the Net Pension Liability/(Asset) as		0.39%
Plan's Proportionate Share of the Fiduciary Net Position as a		83.05%
Plan's Proportionate Share of Aggregate Employer Contribution	$	18

Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

* - Fiscal year 2015 was the first year of implementation, therefore only the first year was available.

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

City of Oakdale, California

Required Supplementary Information - Schedule of the City's Proportionate Share of the Net Pension Liability

Tier 2 Safety - Police Plan

Last 10 Fiscal Years*

		2014
Plan's Proportion of the Net Pension Liability/(Asset)		0.00002%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	$	1,124
Plan's Covered-Employee Payroll	$	45,100
Plan's Proportionate Share of the Net Pension Liability/(Asset) as		2.49%
Plan's Proportionate Share of the Fiduciary Net Position as a		81.42%
Plan's Proportionate Share of Aggregate Employer Contribution	$	139

Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

* - Fiscal year 2015 was the first year of implementation, therefore only the first year was available.

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

City of Oakdale, California

Required Supplementary Information - Schedule of the City's Proportionate Share of the Net Pension Liability

Tier 2 - Miscellaneous Plan

Last 10 Fiscal Years*

		2014
Plan's Proportion of the Net Pension Liability/(Asset)		0.00017%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	$	10,469
Plan's Covered-Employee Payroll	$	280,816
Plan's Proportionate Share of the Net Pension Liability/(Asset) as		3.73%
Plan's Proportionate Share of the Fiduciary Net Position as a		83.03%
Plan's Proportionate Share of Aggregate Employer Contribution	$	1,385

Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

* - Fiscal year 2015 was the first year of implementation, therefore only the first year was available.

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

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COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

City of Oakdale, California
Combining Balance Sheet
General Fund
June 30, 2015

	General	Measure O	Totals
ASSETS			
Cash and investments	$ 2,447,982	$ 254,344	$ 2,702,326
Receivables:			
Taxes	203,290	-	203,290
Interest	1,258	36	1,294
Intergovernmental	469,926	333,722	803,648
Other receivable	158,148	-	158,148
Inventory	55,927	-	55,927
Prepaid items and deposits	450,546	-	450,546
Total assets	$ 3,787,077	$ 588,102	$ 4,375,179
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 276,880	$ -	$ 276,880
Other liabilities	96,216	-	96,216
Total liabilities	373,096	-	373,096
Deferred inflows	-	-	-
Total liabilities and deferred inflows	373,096	-	373,096
Fund Balances:			
Nonspendable	55,927	-	55,927
Unassigned (deficit)	3,358,054	588,102	3,946,156
Total fund balances	3,413,981	588,102	4,002,083
Total liabilities and fund balances	$ 3,787,077	$ 588,102	$ 4,375,179

City of Oakdale, California

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

General Fund

For the year ended June 30, 2015

	General	Measure O	Totals
REVENUES:			
Property taxes	$ 3,106,592	$ -	$ 3,106,592
Sales and use taxes	3,091,105	1,712,949	4,804,054
Franchise taxes	940,245	-	940,245
Other taxes	493,938	-	493,938
Licenses and permits	36,517	-	36,517
Fines and forfeitures	266,860	-	266,860
Intergovernmental	312,253	-	312,253
Use of money and property	141,685	191	141,876
Charges for services	178,573	-	178,573
Other revenues	23,588	-	23,588
Total revenues	8,591,356	1,713,140	10,304,496
EXPENDITURES:			
Current:			
General government	1,155,926	-	1,155,926
Public safety	6,087,088	-	6,087,088
Public works	641,445	-	641,445
Community development	-	-	-
Parks and recreation	292,899	-	292,899
Capital outlay	112,615	-	112,615
Total expenditures	8,289,973	-	8,289,973
REVENUES OVER (UNDER) EXPENDITURES	301,383	1,713,140	2,014,523
OTHER FINANCING SOURCES (USES):			
Transfers in	1,984,948	-	1,984,948
Transfers out	(1,236,431)	(1,261,729)	(2,498,160)
Total other financing sources and uses	748,517	(1,261,729)	(513,212)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	1,049,900	451,411	1,501,311
FUND BALANCES:			
Beginning of year	2,364,081	136,691	2,500,772
End of year	$ 3,413,981	$ 588,102	$ 4,002,083

City of Oakdale, California
Combining Balance Sheet
System Development Capital Projects Fund
June 30, 2015

	Parks	Streets	Storm Drain
ASSETS			
Cash and investments	$ 115,096	$ -	$ 429,726
Receivables:			
Interest	1,190	-	237
Intergovernmental	10,900	-	-
Due from other funds	2,340,758	-	-
Advances to Successor Agency private purpose trust	374,272	-	374,272
Total assets	$ 2,842,216	$ -	$ 804,235
Liabilities:			
Accounts payable	$ 27,413	$ 9,882	$ 36,715
Due to other funds	-	1,090,132	-
Total liabilities	27,413	1,100,014	36,715
Fund Balances:			
Assigned	2,814,803	-	767,520
Unassigned (deficit)	-	(1,100,014)	-
Total fund balances	2,814,803	(1,100,014)	767,520
Total liabilities and fund balances	$ 2,842,216	$ -	$ 804,235

Administration	Fire	Police	General Government	Totals
$ 32,501	$ -	$ 33,797	$ 494,203	$ 1,105,323
14	-	13	258	1,712
-	-	-	-	10,900
-	-	-	-	2,340,758
-	-	-	-	748,544
$ 32,515	$ -	$ 33,810	$ 494,461	$ 4,207,237
$ -	$ -	$ -	$ 6,881	$ 80,891
-	1,106,235	-	-	2,196,367
-	1,106,235	-	6,881	2,277,258
-	-	-	487,580	4,069,903
32,515	(1,106,235)	33,810	-	(2,139,924)
32,515	(1,106,235)	33,810	487,580	1,929,979
$ 32,515	$ -	$ 33,810	$ 494,461	$ 4,207,237

City of Oakdale, California

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

System Development Capital Projects Fund

For the year ended June 30, 2015

	Parks	Streets	Storm Drain
REVENUES:			
Intergovernmental	$ 58,701	$ -	$ -
Use of money and property	9,309	-	1,996
Charges for services	326,846	160,398	131,976
Total revenues	394,856	160,398	133,972
EXPENDITURES:			
Current:			
General government	-	-	-
Public works	-	29,835	82,764
Parks and recreation	102,124	-	-
Capital outlay	44,886	-	128,446
Total expenditures	147,010	29,835	211,210
REVENUES OVER (UNDER) EXPENDITURES	247,846	130,563	(77,238)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	-	-	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	247,846	130,563	(77,238)
FUND BALANCES (DEFICIT):			
Beginning of year	2,566,957	(1,230,577)	844,758
End of year	$ 2,814,803	$ (1,100,014)	$ 767,520

Administration	Fire	Police	General Government	Totals
$ -	$ -	$ -	$ -	$ 58,701
94	-	79	2,029	13,507
22,929	63,038	31,836	23,452	760,475
23,023	63,038	31,915	25,481	832,683
135	-	-	129	264
-	-	-	-	112,599
-	-	-	-	102,124
-	-	-	39,807	213,139
135	-	-	39,936	428,126
22,888	63,038	31,915	(14,455)	404,557
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
22,888	63,038	31,915	(14,455)	404,557
9,627	(1,169,273)	1,895	502,035	1,525,422
$ 32,515	$ (1,106,235)	$ 33,810	$ 487,580	$ 1,929,979

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

System Development Capital Projects Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Intergovernmental	$ 80,000	$ 80,000	$ 58,701	$ (21,299)
Use of money and property	3,500	13,100	13,507	407
Charges for services	252,000	252,000	760,475	508,475
Reimbursements	-	-	-	-
Other revenues	-	-	-	-
Total revenues	335,500	345,100	832,683	487,583
EXPENDITURES:				
Current:				
General government	90,000	90,000	264	89,736
Public works	125,000	184,000	112,599	71,401
Parks and recreation	-	105,565	102,124	3,441
Capital outlay	285,000	1,115,365	213,139	902,226
Total expenditures	500,000	1,494,930	428,126	1,066,804
REVENUES OVER (UNDER) EXPENDITURES	(164,500)	(1,149,830)	404,557	1,554,387
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(164,500)	(1,149,830)	404,557	1,554,387
FUND BALANCES:				
Beginning of year	1,525,422	1,525,422	1,525,422	-
End of year	$ 1,360,922	$ 375,592	$ 1,929,979	$ 1,554,387

NON-MAJOR GOVERNMENTAL FUNDS

Fund Type	Description
Special Revenue Funds	These funds account for restricted revenues (for specified purposes).
Capital Projects Funds	These funds account for construction or acquisition of governmental capital assets (capital outlay).
Debt Service Funds	This fund accounts for the accumulation of resources to pay principal and interest for debt service.

City of Oakdale, California

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2015

	Governmental Funds			
	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Non-Major Funds Totals
ASSETS				
Cash and investments	$ 3,245,891	$ 62,253	$ 162,313	$ 3,470,457
Restricted cash and investments	-	-	2,711	2,711
Receivables:				
Taxes	12,392	-	-	12,392
Interest	1,843	28	35	1,906
Intergovernmental	177,453	150,132	-	327,585
Loans/Notes receivable	752,543	-	-	752,543
Other receivable	9,924	-	-	9,924
Advances to Successor Agency private purpose trust	-	106,739	-	106,739
Total assets	$ 4,200,046	$ 319,152	$ 165,059	$ 4,684,257
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	$ 428,539	$ 492,742	$ -	$ 921,281
Due to other funds	-	144,391	-	144,391
Total liabilities	428,539	637,133	-	1,065,672
Fund Balances:				
Restricted	3,245,739	149,015	-	3,394,754
Assigned	-	-	165,059	165,059
Unassigned (deficit)	525,768	(466,996)	-	58,772
Total fund balances	3,771,507	(317,981)	165,059	3,618,585
Total liabilities and fund balances	$ 4,200,046	$ 319,152	$ 165,059	$ 4,684,257

City of Oakdale, California

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the year ended June 30, 2015

	Governmental Funds			
	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Non-Major Funds Totals
REVENUES:				
Taxes and assessments	$ 1,437,171	$ -	$ -	$ 1,437,171
Fines and forfeitures	735	-	-	735
Intergovernmental	1,369,732	215,141	-	1,584,873
Use of money and property	110,200	208	6,978	117,386
Charges for services	634,770	13,486	-	648,256
Other revenues	-	-	179,440	179,440
Total revenues	3,552,608	228,835	186,418	3,967,861
EXPENDITURES:				
Current:				
General government	45,163	-	-	45,163
Public safety	13,566	-	2,975	16,541
Public works	436,376	506,379	-	942,755
Community development	20,085	-	-	20,085
Parks and recreation	1,167,804	211,531	-	1,379,335
Capital outlay	187,556	42,861	-	230,417
Debt Service				
Principal	-	-	168,500	168,500
Interest and fiscal charges	-	-	335,789	335,789
Total expenditures	1,870,550	760,771	507,264	3,138,585
REVENUES OVER (UNDER) EXPENDITURES	1,682,058	(531,936)	(320,846)	829,276
OTHER FINANCING SOURCES (USES):				
Proceeds from issuance of long-term debt			6,256,772	6,256,772
Costs of issuance			(204,542)	(204,542)
Payment to refunding escrow agent			(2,244,920)	(2,244,920)
PERS Side Fund payment	-	-	(3,804,599)	(3,804,599)
Transfers in	77,237	-	307,578	384,815
Transfers out	(896,219)	-	(127,578)	(1,023,797)
Total other financing sources (uses)	(818,982)	-	182,711	(636,271)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	863,076	(531,936)	(138,135)	193,005
FUND BALANCES:				
Beginning of year	2,908,431	213,955	303,194	3,425,580
End of year	$ 3,771,507	$ (317,981)	$ 165,059	$ 3,618,585

NON-MAJOR SPECIAL REVENUE FUNDS

Fund	Description
Gas Tax Fund	Accounts for state gas tax revenues based on population. The revenues may be expended only for street and road repair, maintenance, design, construction, and traffic signal design and installation.
Supplemental Law Enforcement Fund	To account for grant monies received for additional police
Local Transportation Fund	To account for the City's allocation of local transportation revenues for streets, roads, and sidewalk improvements.
Non-Judicial Forfeiture Fund	To account for monies received from asset seizures in the City's jurisdiction.
Public Safety Fund	To account for monies received through a special sales tax to be spent to sustain the public safety department.
Police Reserves Fund	To account for billings and costs associated with special events
Lighting and Landscaping Fund	To account for the maintenance of lighting and landscaping in various districts.
Abandoned Vehicle Abatement Fund	To account for revenues and expenditures associated with the abatement of abandoned vehicles.
Proposition 84 Toolkit #5 Fund	To account for revenues and expenditures associated with the State of California Proposition 84 grant.
Community Development Block Grant Fund	To account for federal grants and other monies received and disbursed under the Housing and Community Development Act, to assist low and moderate income groups in obtaining loans to rehabilitate or revitalize their homes.

(continued)

NON-MAJOR SPECIAL REVENUE FUNDS, Continued

Fund	Description
Fire Services CFD 2003-1 Fund	To account for revenues collected within the district to provide fire protection services.
General Plan Fund	To account for fees charged on all building permits to provide funding for the update of the City's General Plan.
Solid Waste Management Fund	To account for the operation of the City's recycling program.
Economic Development Fund	To account for the City's Economic Development Activity.
Public Safety CFD 2007-1 Fund	To account for the revenues collected from a new assessment district to provide funding for public safety (Police and Fire) personnel.
Education/Government CTV Fund	To manage and coordinate the City's public education/ government cable television activities, record and televise City Council meetings. Funding is provided by a 1% fee on all cable TV in the City.
NSP Grant Fund	To account for the Neighborhood Stabilization grants.
Facilities Fund	To account for the revenues and expenditures related to the operation of various City facilities that are available for use by the community service groups and the general public. These activities were previously reported in the recreation activity fund.

(concluded)

City of Oakdale, California
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2015

	Gas Tax	Supplemental Law Enforcement	Local Transportation	Non-Judicial Forfeiture
ASSETS				
Cash and investments	$ 996,915	$ 16,984	$ 804,972	$ 122,412
Receivables:				
Taxes	-	-	-	-
Interest	468	26	379	61
Intergovernmental	-	-	166,629	-
Loans/Notes receivable	-	-	-	-
Other receivable	-	-	-	-
Total assets	$ 997,383	$ 17,010	$ 971,980	$ 122,473
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	$ 217,478	$ 7,535	$ 18,438	$ 61,552
Total liabilities	217,478	7,535	18,438	61,552
Fund Balances:				
Restricted	779,905	9,475	-	60,921
Unassigned (deficit)	-	-	953,542	-
Total fund balances	779,905	9,475	953,542	60,921
Total liabilities and fund balances	$ 997,383	$ 17,010	$ 971,980	$ 122,473

Public Safety	Police Reserves	Lighting and Landscaping	Abandoned Vehicle Abatement	Proposition 84 Toolkit #5	Community Development Block Grant
$ 31,198	$ 5,502	799,435	$ 76,022	$ (944)	$ 55,562
12,392	-	-	-	-	-
21	-	397	36	-	26
-	-	-	-	10,824	-
-	-	-	-	-	717,688
-	-	-	-	-	130
$ 43,611	$ 5,502	$ 799,832	$ 76,058	$ 9,880	$ 773,406
$ -	$ -	64,033	$ -	$ 9,880	$ -
-	-	64,033	-	9,880	-
43,611	5,502	735,799	76,058	-	773,406
-	-	-	-	-	-
43,611	5,502	735,799	76,058	-	773,406
$ 43,611	$ 5,502	$ 799,832	$ 76,058	$ 9,880	$ 773,406

(continued)

City of Oakdale, California
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2015

	Fire Services CFD 2003-1	General Plan	Solid Waste Management	Economic Development
ASSETS				
Cash and investments	$ (71)	$ (474,647)	$ 46,204	$ 638,511
Receivables:				
Taxes	-	-	-	-
Interest	33	-	20	316
Intergovernmental	-	-	-	-
Loans/Notes receivable	-	-	-	34,855
Other receivable	-	-	-	-
Total assets	$ (38)	$ (474,647)	$ 46,224	$ 673,682
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	$ 310	$ -	$ -	$ 900
Total liabilities	310	-	-	900
Fund Balances:				
Restricted		-	46,224	672,782
Unassigned (deficit)	(348)	(474,647)	-	-
Total fund balances	(348)	(474,647)	46,224	672,782
Total liabilities and fund balances	$ (38)	$ (474,647)	$ 46,224	$ 673,682

Public Safety CFD 2007-1	Education/ Government CTV	NSP Grant	Facilities	Totals
$ 31,304	$ 41,817	$ 42,035	$ 12,680	$ 3,245,891
-	-	-	-	12,392
14	25	21	-	1,843
-	-	-	-	177,453
-	-	-	-	752,543
-	9,344	-	450	9,924
$ 31,318	$ 51,186	$ 42,056	$ 13,130	$ 4,200,046
$ -	$ 35,283	$ -	$ 13,130	$ 428,539
-	35,283	-	13,130	428,539
-	-	42,056	-	3,245,739
31,318	15,903	-	-	525,768
31,318	15,903	42,056	-	3,771,507
$ 31,318	$ 51,186	$ 42,056	$ 13,130	$ 4,200,046

(concluded)

City of Oakdale, California

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the year ended June 30, 2015

	Gas Tax	Supplemental Law Enforcement	Local Transportation	Non-Judicial Forfeiture
REVENUES:				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	735
Intergovernmental	541,734	106,230	622,203	41,029
Use of money and property	3,826	101	2,312	499
Charges for services	-	-	-	-
Total revenues	545,560	106,331	624,515	42,263
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	13,566
Public works	359,119	-	76,868	-
Community development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	76,882	-	46,152
Total expenditures	359,119	76,882	76,868	59,718
REVENUES OVER (UNDER) EXPENDITURES	186,441	29,449	547,647	(17,455)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(269,632)	(50,000)	-	-
Total other financing sources and uses	(269,632)	(50,000)	-	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	(83,191)	(20,551)	547,647	(17,455)
FUND BALANCES (DEFICITS):				
Beginning of year	863,096	30,026	405,895	78,376
End of year	$ 779,905	$ 9,475	$ 953,542	$ 60,921

Public Safety	Police Reserves	Lighting and Landscaping	Abandoned Vehicle Abatement	Proposition 84 Toolkit #5	Community Development Block Grant
$ 166,239	$ -	$ 848,793	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	21,696	10,359	6,421
168	24	2,716	280	-	3,682
-	-	-	-	-	-
166,407	24	851,509	21,976	10,359	10,103
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	389
-	-	-	-	178	16,681
-	-	873,009	-	-	-
-	-	30,876	4,497	-	-
-	-	903,885	4,497	178	17,070
166,407	24	(52,376)	17,479	10,181	(6,967)
-	-	-	-	-	-
(160,000)	-	-	(6,587)	-	-
(160,000)	-	-	(6,587)	-	-
6,407	24	(52,376)	10,892	10,181	(6,967)
37,204	5,478	788,175	65,166	(10,181)	780,373
$ 43,611	$ 5,502	$ 735,799	$ 76,058	$ -	$ 773,406

(continued)

City of Oakdale, California

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the year ended June 30, 2015

	Fire Services CFD 2003-1	General Plan	Solid Waste Management	Economic Development
REVENUES:				
Taxes and assessments	$ 309,671	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	20,060	-
Use of money and property	80	-	146	1,458
Charges for services	-	38,540	-	470,809
Total revenues	309,751	38,540	20,206	472,267
EXPENDITURES:				
Current:				
General government	-	-	-	7,022
Public safety	-	-	-	-
Public works	-	-	-	-
Community development	-	-	-	-
Parks and recreation	-	-	-	230
Capital outlay	-	-	-	3,760
Total expenditures	-	-	-	11,012
REVENUES OVER (UNDER) EXPENDITURES	309,751	38,540	20,206	461,255
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(350,000)	-	-	-
Total other financing sources and uses	(350,000)	-	-	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	(40,249)	38,540	20,206	461,255
FUND BALANCES (DEFICITS):				
Beginning of year	39,901	(513,187)	26,018	211,527
End of year	$ (348)	$ (474,647)	$ 46,224	$ 672,782

Public Safety CFD 2001-1	Education/ Government CTV	NSP Grant	Facilities	Totals
$ 76,278	$ 36,190	$ -	$ -	$ 1,437,171
-	-	-	-	735
-	-	-	-	1,369,732
54	210	228	94,416	110,200
-	-	-	125,421	634,770
76,332	36,400	228	219,837	3,552,608
-	38,141	-	-	45,163
-	-	-	-	13,566
-	-	-	-	436,376
-	-	3,226	-	20,085
-	-	-	294,565	1,167,804
-	22,881	-	2,508	187,556
-	61,022	3,226	297,073	1,870,550
76,332	(24,622)	(2,998)	(77,236)	1,682,058
-	-	-	77,237	77,237
(60,000)	-	-	-	(896,219)
(60,000)	-	-	77,237	(818,982)
16,332	(24,622)	(2,998)	1	863,076
14,986	40,525	45,054	(1)	2,908,431
$ 31,318	$ 15,903	$ 42,056	$ -	$ 3,771,507

(concluded)

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Gas Tax Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Intergovernmental	$ 592,000	$ 581,700	$ 541,734	$ (39,966)
Use of money and property	1,000	4,000	3,826	(174)
Total revenues	593,000	585,700	545,560	(40,140)
EXPENDITURES:				
Current:				
Public works	689,500	816,886	359,119	457,767
Total expenditures	689,500	816,886	359,119	457,767
REVENUES OVER (UNDER) EXPENDITURES	(96,500)	(231,186)	186,441	417,627
OTHER FINANCING SOURCES (USES):				
Transfers out	(269,633)	(269,633)	(269,632)	1
Total other financing sources (uses)	(269,633)	(269,633)	(269,632)	1
Net change in fund balances	(366,133)	(500,819)	(83,191)	417,628
FUND BALANCES:				
Beginning of year	863,096	863,096	863,096	-
End of year	$ 496,963	$ 362,277	$ 779,905	$ 417,628

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Supplemental Law Enforcement Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Intergovernmental	$ 100,000	$ 100,000	$ 106,230	$ 6,230
Use of money and property	-	120	101	(19)
Total revenues	100,000	100,120	106,331	6,211
EXPENDITURES:				
Capital outlay	50,000	75,000	76,882	(1,882)
Total expenditures	50,000	75,000	76,882	(1,882)
REVENUES OVER (UNDER) EXPENDITURES	50,000	25,120	29,449	4,329
OTHER FINANCING SOURCES (USES):				
Transfers out	(50,000)	(50,000)	(50,000)	-
Total other financing sources (uses)	(50,000)	(50,000)	(50,000)	-
Net change in fund balances	-	(24,880)	(20,551)	4,329
FUND BALANCES:				
Beginning of year	30,026	30,026	30,026	-
End of year	$ 30,026	$ 5,146	$ 9,475	$ 4,329

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Local Transportation Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Intergovernmental	$ -	$ 622,203	$ 622,203	$ -
Use of money and property	500	2,000	2,312	312
Total revenues	500	624,203	624,515	312
EXPENDITURES:				
Current:				
Public works	-	154,389	76,868	77,521
Capital outlay	-	10,000	-	10,000
Total expenditures	-	164,389	76,868	87,521
REVENUES OVER (UNDER) EXPENDITURES	500	459,814	547,647	87,833
Net change in fund balances	500	459,814	547,647	87,833
FUND BALANCES:				
Beginning of year	405,895	405,895	405,895	-
End of year	$ 406,395	$ 865,709	$ 953,542	$ 87,833

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Non-Judicial Forfeiture Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Fines and forfeitures	$ 1,500	$ 1,500	$ 735	$ (765)
Intergovernmental	-	-	41,029	41,029
Use of money and property	-	550	499	(51)
Total revenues	1,500	2,050	42,263	40,213
EXPENDITURES:				
Current:				
Public safety	-	16,000	13,566	2,434
Community development	-	63,100	-	63,100
Capital outlay	-	-	46,152	(46,152)
Total expenditures	-	79,100	59,718	19,382
REVENUES OVER (UNDER) EXPENDITURES	1,500	(77,050)	(17,455)	59,595
Net change in fund balances	1,500	(77,050)	(17,455)	59,595
FUND BALANCES:				
Beginning of year	78,376	78,376	78,376	-
End of year	$ 79,876	$ 1,326	$ 60,921	$ 59,595

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Public Safety Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Taxes and assessments	$ 140,000	$ 140,000	$ 166,239	$ 26,239
Use of money and property	50	125	168	43
Total revenues	140,050	140,125	166,407	26,282
EXPENDITURES:				
Current:				
General government	-	-	-	-
Total expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	140,050	140,125	166,407	26,282
OTHER FINANCING SOURCES (USES):				
Transfers out	(160,000)	(160,000)	(160,000)	-
Total other financing sources (uses)	(160,000)	(160,000)	(160,000)	-
Net change in fund balances	(19,950)	(19,875)	6,407	26,282
FUND BALANCES:				
Beginning of year	37,204	37,204	37,204	-
End of year	$ 17,254	$ 17,329	$ 43,611	$ 26,282

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Police Reserves Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Use of money and property	$ -	$ 15	$ 24	$ 9
Charges for services	2,500	-	-	-
Total revenues	2,500	15	24	9
EXPENDITURES:				
Current:				
Public safety	2,500	2,500	-	2,500
Total expenditures	2,500	2,500	-	2,500
REVENUES OVER (UNDER) EXPENDITURES	-	(2,485)	24	2,509
Net change in fund balances	-	(2,485)	24	2,509
FUND BALANCES:				
Beginning of year	5,478	5,478	5,478	-
End of year	$ 5,478	$ 2,993	$ 5,502	$ 2,509

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Lighting and Landscaping Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Taxes and assessments	$ 843,200	$ 860,979	$ 848,793	$ (12,186)
Use of money and property	850	3,210	2,716	(494)
Total revenues	844,050	864,189	851,509	(12,680)
EXPENDITURES:				
Current:				
Parks and recreation	922,110	919,548	873,009	46,539
Capital outlay	-	-	30,876	(30,876)
Total expenditures	922,110	919,548	903,885	15,663
REVENUES OVER (UNDER) EXPENDITURES	(78,060)	(55,359)	(52,376)	2,983
Net change in fund balances	(78,060)	(55,359)	(52,376)	2,983
FUND BALANCES:				
Beginning of year	788,175	788,175	788,175	-
End of year	$ 710,115	$ 732,816	$ 735,799	$ 2,983

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Abandoned Vehicle Abatement Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Intergovernmental	$ 18,000	$ 18,000	$ 21,696	$ 3,696
Use of money and property	50	300	280	(20)
Total revenues	18,050	18,300	21,976	3,676
EXPENDITURES:				
Capital outlay	-	2,000	4,497	(2,497)
Total expenditures	-	2,000	4,497	(2,497)
REVENUES OVER (UNDER) EXPENDITURES	18,050	16,300	17,479	1,179
OTHER FINANCING SOURCES (USES):				
Transfers out	(10,000)	(10,000)	(6,587)	3,413
Total other financing sources (uses)	(10,000)	(10,000)	(6,587)	3,413
Net change in fund balances	8,050	6,300	10,892	4,592
FUND BALANCES:				
Beginning of year	65,166	65,166	65,166	-
End of year	$ 73,216	$ 71,466	$ 76,058	$ 4,592

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Proposition 84 Toolkit #5 Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Intergovernmental	$ -	$ 10,181	$ 10,359	$ 178
Total revenues	-	10,181	10,359	178
EXPENDITURES:				
Current:				
Community development	-	-	178	(178)
Total expenditures	-	-	178	(178)
REVENUES OVER (UNDER) EXPENDITURES	-	10,181	10,181	-
Net change in fund balances	-	10,181	10,181	-
FUND BALANCES (DEFICIT):				
Beginning of year	(10,181)	(10,181)	(10,181)	-
End of year	$ (10,181)	$ -	$ -	$ -

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Community Development Block Grant Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Intergovernmental	$ 224,000	$ 224,000	$ 6,421	$ (217,579)
Use of money and property	50	230	3,682	3,452
Total revenues	224,050	224,230	10,103	(214,127)
EXPENDITURES:				
Current:				
Public works	200,000	156,010	389	155,621
Community development	24,168	35,888	16,681	19,207
Total expenditures	224,557	191,898	17,070	174,828
REVENUES OVER (UNDER) EXPENDITURES	(507)	32,332	(6,967)	(39,299)
Net change in fund balances	(507)	32,332	(6,967)	(39,299)
FUND BALANCES:				
Beginning of year	780,373	780,373	780,373	-
End of year	$ 779,866	$ 812,705	$ 773,406	$ (39,299)

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Fire Services CFD 2003-1 Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Taxes and assessments	$ 310,500	$ 310,500	$ 309,671	$ (829)
Use of money and property	50	100	80	(20)
Total revenues	310,550	310,600	309,751	(849)
EXPENDITURES:				
Current:				
Public safety	-	-	-	-
Total expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	310,550	310,600	309,751	(849)
OTHER FINANCING SOURCES (USES):				
Transfers out	(354,000)	(350,000)	(350,000)	-
Total other financing sources (uses)	(354,000)	(350,000)	(350,000)	-
Net change in fund balances	(43,450)	(39,400)	(40,249)	(849)
FUND BALANCES (DEFICIT):				
Beginning of year	39,901	39,901	39,901	-
End of year	$ (3,549)	$ 501	$ (348)	$ (849)

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

General Plan Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Charges for services	$ 36,000	$ 36,000	$ 38,540	$ 2,540
Total revenues	36,000	36,000	38,540	2,540
EXPENDITURES:				
Current:				
General government	-	-	-	-
Total expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	36,000	36,000	38,540	2,540
Net change in fund balances	36,000	36,000	38,540	2,540
FUND BALANCES (DEFICIT):				
Beginning of year	(513,187)	(513,187)	(513,187)	-
End of year	$ (477,187)	$ (477,187)	$ (474,647)	$ 2,540

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Solid Waste Management Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Intergovernmental	$ -	$ 6,000	$ 20,060	$ 14,060
Use of money and property	25	125	146	21
Total revenues	25	6,125	20,206	14,081
EXPENDITURES:				
Current:				
Public works	-	-	-	-
Total expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	25	6,125	20,206	14,081
Net change in fund balances	25	6,125	20,206	14,081
FUND BALANCES:				
Beginning of year	26,018	26,018	26,018	-
End of year	$ 26,043	$ 32,143	$ 46,224	$ 14,081

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Economic Development Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Use of money and property	$ 500	$ 800	$ 1,458	$ 658
Charges for services	-	-	470,809	470,809
Total revenues	500	800	472,267	471,467
EXPENDITURES:				
Current:				
General government	7,022	7,022	7,022	-
Parks and recreation	2,000	2,000	230	1,770
Capital outlay	-	60,000	3,760	56,240
Total expenditures	9,022	69,022	11,012	58,010
REVENUES OVER (UNDER) EXPENDITURES	(8,522)	(68,222)	461,255	529,477
Net change in fund balances	(8,522)	(68,222)	461,255	529,477
FUND BALANCES:				
Beginning of year	211,527	211,527	211,527	-
End of year	$ 203,005	$ 143,305	$ 672,782	$ 529,477

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Public Safety CFD 2007-1 Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Taxes and assessments	$ 54,374	$ 77,798	$ 76,278	$ (1,520)
Use of money and property	-	50	54	4
Total revenues	54,374	77,848	76,332	(1,516)
EXPENDITURES:				
Current:				
Public safety	-	-	-	-
Total expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	54,374	77,848	76,332	(1,516)
OTHER FINANCING SOURCES (USES):				
Transfers out	(60,000)	(60,000)	(60,000)	-
Total other financing sources (uses)	(60,000)	(60,000)	(60,000)	-
Net change in fund balances	(5,626)	17,848	16,332	(1,516)
FUND BALANCES (DEFICIT):				
Beginning of year	14,986	14,986	14,986	-
End of year	$ 9,360	$ 32,834	$ 31,318	$ (1,516)

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Education/Government CTV Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Taxes and assessments	$ 30,000	$ 30,000	$ 36,190	$ 6,190
Use of money and property	-	180	210	30
Total revenues	30,000	30,180	36,400	6,220
EXPENDITURES:				
Current:				
General government	15,000	40,000	38,141	1,859
Capital outlay	30,000	15,000	22,881	(7,881)
Total expenditures	45,000	55,000	61,022	(6,022)
REVENUES OVER (UNDER) EXPENDITURES	(15,000)	(24,820)	(24,622)	198
Net change in fund balances	(15,000)	(24,820)	(24,622)	198
FUND BALANCES:				
Beginning of year	40,525	40,525	40,525	-
End of year	$ 25,525	$ 15,705	$ 15,903	$ 198

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

NSP Grant Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Intergovernmental	$ -	$ -	$ -	$ -
Use of money and property	-	-	228	228
Total revenues	-	-	228	228
EXPENDITURES:				
Current:				
Community development	10,071	10,071	3,226	6,845
Total expenditures	10,071	10,071	3,226	6,845
REVENUES OVER (UNDER) EXPENDITURES	(10,071)	(10,071)	(2,998)	7,073
Net change in fund balances	(10,071)	(10,071)	(2,998)	7,073
FUND BALANCES:				
Beginning of year	45,054	45,054	45,054	-
End of year	$ 34,983	$ 34,983	$ 42,056	$ 7,073

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Facilities Special Revenue Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Use of money and property	$ 95,990	$ 96,900	$ 94,416	$ (2,484)
Charges for services	121,615	121,615	125,421	3,806
Total revenues	217,605	218,515	219,837	1,322
EXPENDITURES:				
Current:				
Parks and recreation	335,031	304,944	294,565	10,379
Capital outlay	1,800	3,000	2,508	492
Total expenditures	336,831	307,944	297,073	10,871
REVENUES OVER (UNDER) EXPENDITURES	(119,226)	(89,429)	(77,236)	12,193
OTHER FINANCING SOURCES (USES):				
Transfers in	69,816	89,429	77,237	12,192
Total other financing sources (uses)	69,816	89,429	77,237	12,192
Net change in fund balances	(49,410)	-	1	24,385
FUND BALANCES (DEFICIT):				
Beginning of year	(1)	(1)	(1)	-
End of year	$ (49,411)	$ (1)	$ -	$ 24,385

NON-MAJOR CAPITAL PROJECTS FUNDS

Fund	Description
Surface Transportation Fund	To account for federal grant revenues and expenditures for street projects.
Proposition 84 South Yosemite Park Fund	To account for revenues and capital expenditures for South Yosemite Community Park funded by the State of California Proposition 84 grant.
Equipment Replacement Fund	To account for revenues reserved for equipment replacement.

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City of Oakdale, California
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2015

	Surface Transportation	Proposition 84 South Yosemite Park	Equipment Replacement	Totals
ASSETS				
Cash and investments	$ 19,993	$ -	$ 42,260	$ 62,253
Receivables:				
Interest	12	-	16	28
Intergovernmental	-	150,132	-	150,132
Advances to Successor Agency private purpose trust	-	-	106,739	106,739
Total assets	$ 20,005	$ 150,132	$ 149,015	$ 319,152
Liabilities:				
Accounts payable	$ 485,881	$ 6,861	$ -	$ 492,742
Due to other funds	-	144,391	-	144,391
Total liabilities	485,881	151,252	-	637,133
Fund Balances (deficit):				
Restricted	-	-	149,015	149,015
Assigned	-	-	-	-
Unassigned (deficit)	(465,876)	(1,120)	-	(466,996)
Total fund balances (deficit)	(465,876)	(1,120)	149,015	(317,981)
Total liabilities and fund balances	$ 20,005	$ 150,132	$ 149,015	$ 319,152

City of Oakdale, California

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the year ended June 30, 2015

	Surface Transportation	Proposition 84 South Yosemite Park	Equipment Replacement	Totals
REVENUES:				
Intergovernmental	$ 1,620	$ 213,521	$ -	$ 215,141
Use of money and property	75	-	133	208
Charges for services	-	-	13,486	13,486
Total revenues	1,695	213,521	13,619	228,835
EXPENDITURES:				
Current:				
Public works	506,379	-	-	506,379
Parks and recreation	-	211,531	-	211,531
Capital outlay	-	-	42,861	42,861
Total expenditures	506,379	211,531	42,861	760,771
REVENUES OVER (UNDER) EXPENDITURES	(504,684)	1,990	(29,242)	(531,936)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	(504,684)	1,990	(29,242)	(531,936)
FUND BALANCES (DEFICIT) :				
Beginning of year	38,808	(3,110)	178,257	213,955
End of year	$ (465,876)	$ (1,120)	$ 149,015	$ (317,981)

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Surface Transportation Capital Projects Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Intergovernmental	$ 1,186,342	$ 1,186,342	$ 1,620	$ (1,184,722)
Use of money and property	-	200	75	(125)
Total revenues	1,186,342	1,186,542	1,695	(1,184,847)
EXPENDITURES:				
Current:				
Public works	1,216,342	1,216,342	506,379	709,963
Total expenditures	1,216,342	1,216,342	506,379	709,963
REVENUES OVER (UNDER) EXPENDITURES	(30,000)	(29,800)	(504,684)	(474,884)
Net change in fund balances	(30,000)	(29,800)	(504,684)	(474,884)
FUND BALANCES (DEFICIT):				
Beginning of year	38,808	38,808	38,808	-
End of year	$ 8,808	$ 9,008	$ (465,876)	$ (474,884)

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Proposition 84 South Yosemite Park Capital Projects Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Intergovernmental	$ 500,000	$ 503,111	$ 213,521	$ (289,590)
Total revenues	500,000	503,111	213,521	(289,590)
EXPENDITURES:				
Current:				
Parks and recreation	500,000	500,000	211,531	288,469
Capital outlay	-	-	-	-
Total expenditures	500,000	500,000	211,531	288,469
REVENUES OVER (UNDER) EXPENDITURES	-	3,111	1,990	(1,121)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	3,111	1,990	(1,121)
FUND BALANCES (DEFICIT):				
Beginning of year	(3,110)	(3,110)	(3,110)	-
End of year	$ (3,110)	$ 1	$ (1,120)	$ (1,121)

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Equipment Replacement Capital Projects Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Use of money and property	$ 500	$ 500	$ 133	$ (367)
Charges for services	4,000	4,000	13,486	9,486
Total revenues	4,500	4,500	13,619	9,119
EXPENDITURES:				
Capital outlay	-	82,803	42,861	39,942
Total expenditures	-	82,803	42,861	39,942
REVENUES OVER (UNDER) EXPENDITURES	4,500	(78,303)	(29,242)	49,061
Net change in fund balances	4,500	(78,303)	(29,242)	49,061
FUND BALANCES:				
Beginning of year	178,257	178,257	178,257	-
End of year	$ 182,757	$ 99,954	$ 149,015	$ 49,061

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NON-MAJOR DEBT SERVICE FUNDS

Fund	Description
Western Alliance Bank Loan	To account for the loan agreement with Western Alliance Bank to prepay the 2005 Lease Revenue Bonds.
2005 Lease Revenue Bonds Fund	To account for principal and interest payments on the 2005 lease revenue bonds for the fire station.
2015 Pension Obligation Bonds	To account for principal and interest payments on the 2015 pension obligation bonds for the payoff of the PERS side fund.

City of Oakdale, California
Balance Sheet
Nonmajor Debt Service Funds
June 30, 2015

	Western Alliance Bank Loan	2005 Lease Revenue Bonds	2015 Pension Obligation Bonds	Totals
ASSETS				
Cash and investments	$ 127,578	$ -	$ 34,735	$ 162,313
Restricted cash and investments	-	-	2,711	2,711
Receivables:				
Interest	19	-	16	35
Total assets	$ 127,597	$ -	$ 37,462	$ 165,059
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Total liabilities	-	-	-	-
Fund Balances (deficit):				
Restricted	127,597	-	37,462	165,059
Total fund balances (deficit)	127,597	-	37,462	165,059
Total liabilities and fund balances	$ 127,597	$ -	$ 37,462	$ 165,059

City of Oakdale, California

Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the year ended June 30, 2015

	Western Alliance Bank Loan	2005 Lease Revenue Bonds	2015 Pension Obligation Bonds	Total
REVENUES:				
Use of money and property	$ 19	$ 6,913	$ 46	$ 6,978
Other revenues		-	179,440	179,440
Total revenues	19	6,913	179,486	186,418
EXPENDITURES:				
Current:				
Public safety		2,975		2,975
Debt service:				
Principal		65,000	103,500	168,500
Interest and fiscal charges		294,554	41,235	335,789
Total expenditures	-	362,529	144,735	507,264
REVENUES OVER (UNDER) EXPENDITURES	19	(355,616)	34,751	(320,846)
OTHER FINANCING SOURCES (USES):				
Proceeds from issuance of long-term debt	2,329,672	-	3,927,100	6,256,772
Costs of issuance	(84,752)	-	(119,790)	(204,542)
Payment to refunding escrow agent	(2,244,920)	-	-	(2,244,920)
PERS Side Fund payment		-	(3,804,599)	(3,804,599)
Transfers in	127,578	180,000	-	307,578
Transfers out	-	(127,578)	-	(127,578)
Total other financing sources and uses	127,578	52,422	2,711	182,711
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	127,597	(303,194)	37,462	(138,135)
FUND BALANCES:				
Beginning of year	-	303,194	-	303,194
End of year	$ 127,597	$ -	$ 37,462	$ 165,059

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

2005 Lease Revenue Bonds Debt Service Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Use of money and property	$ -	$ 1,500	$ 6,913	$ 5,413
Total revenues	-	1,500	6,913	5,413
EXPENDITURES:				
Current:				
Public safety	3,550	3,550	2,975	575
Debt service:				
Principal	65,000	65,000	65,000	-
Interest	111,300	111,300	294,554	(183,254)
Total expenditures	179,850	179,850	362,529	(182,679)
REVENUES OVER (UNDER) EXPENDITURES	(179,850)	(178,350)	(355,616)	(177,266)
OTHER FINANCING SOURCES (USES):				
Transfers in	180,000	180,000	180,000	-
Transfers out	-	-	(127,578)	(127,578)
Total other financing sources (uses)	180,000	180,000	52,422	(127,578)
Net change in fund balances	150	1,650	(303,194)	(304,844)
FUND BALANCES:				
Beginning of year	303,194	303,194	303,194	-
End of year	$ 303,344	$ 304,844	$ -	$ (304,844)

City of Oakdale, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

2015 Pension Obligation Bonds Debt Service Fund

For the year ended June 30, 2015

	Budgeted Amounts			Variance w/Final Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Use of money and property	$ -	$ -	$ 46	$ 46
Other revenues	-	179,440	179,440	-
Total revenues	-	179,440	179,486	46
EXPENDITURES:				
Debt service:				
Principal	-	103,500	103,500	-
Interest	-	41,235	41,235	-
Total expenditures	-	144,735	144,735	-
REVENUES OVER (UNDER) EXPENDITURES	-	34,705	34,751	46
OTHER FINANCING SOURCES (USES):				
Proceeds from issuance of long-term debt	-	-	3,927,100	3,927,100
Costs of issuance	-	-	(119,790)	(119,790)
PERS Side Fund payment	-	-	(3,804,599)	(3,804,599)
Total other financing sources (uses)	180,000	180,000	2,711	(177,289)
Net change in fund balances	180,000	214,705	37,462	(177,243)
FUND BALANCES:				
Beginning of year	-	-	-	-
End of year	$ 180,000	$ 214,705	$ 37,462	$ (177,243)

INTERNAL SERVICE FUNDS

Fund Type	Description
Fire Equipment Replacement Fund	To account for the annual contributions from the general fund to provide for the long-term replacement of fire equipment.
Dental Insurance Fund	To account for the annual contribution from all funds to provide for dental insurance to employees.
Risk Management	To account for the annual contribution from various funds to purchase employment practices insurance and to set aside reserves for the City's deductible for $50,000 per incident.
Employee Liability	To account for the annual contribution from various funds to fund the employee liability for accrued vacation, sick leave and compensated time. The payment is made to the employee at retirement or the termination of their employment with the City.
Information Technology	To account for the annual contribution from various funds to provide a regular funding for upgrades to the City's technology, which includes the City's computer and telephone network.
Vehicle Replacement	To account for the annual contribution from various funds to provide a regular funding for the replacement of the city's vehicle fleet.

City of Oakdale, California
Combining Statement of Net Position
Internal Service Funds
For the year ended June 30, 2015

	Fire Equipment Replacement	Dental Insurance	Risk Management
ASSETS			
Assets:			
Cash and investments	$ 322,851	$ 17,945	$ 126,738
Receivables:			
Accounts	-	1,470	-
Interest	136	10	55
Total assets	$ 322,987	$ 19,425	$ 126,793
LIABILITIES AND NET POSITION			
Liabilities:			
Accounts payable	$ -	$ 2,144	$ -
Total liabilities	-	2,144	-
Net Position:			
Unrestricted	322,987	17,281	126,793
Total net position	322,987	17,281	126,793
Total liabilities and net position	$ 322,987	$ 19,425	$ 126,793

Employee Liability	Information Technology	Vehicle Replacement	Totals
$ 1,625,252	$ 37,650	$ 151,048	$ 2,281,484
-	-	-	1,470
731	32	71	1,035
$ 1,625,983	$ 37,682	$ 151,119	$ 2,283,989
$ -	$ 15,138	$ -	$ 17,282
-	15,138	-	17,282
1,625,983	22,544	151,119	2,266,707
1,625,983	22,544	151,119	2,266,707
$ 1,625,983	$ 37,682	$ 151,119	$ 2,283,989

City of Oakdale, California

Combining Statement of Revenues, Expenses, and Changes in Net Position

Internal Service Funds

For the year ended June 30, 2015

	Fire Equipment Replacement	Dental Insurance	Risk Management
OPERATING REVENUES:			
Interdepartmental charges	$ 100,000	$ 50,163	$ 108,133
Total operating revenues	100,000	50,163	108,133
OPERATING EXPENSES:			
Administration	-	46,712	56,645
Total operating expenses	-	46,712	56,645
OPERATING INCOME (LOSS)	100,000	3,451	51,488
NONOPERATING REVENUES (EXPENSES):			
Interest revenue	1,030	82	286
Total non-operating revenues (expenses)	1,030	82	286
NET INCOME (LOSS)	101,030	3,533	51,774
Transfers in	-	-	-
Total transfers	-	-	-
Change in net position	101,030	3,533	51,774
NET POSITION:			
Beginning of year	221,957	13,748	75,019
End of year	$ 322,987	$ 17,281	$ 126,793

Employee Liability	Information Technology	Vehicle Replacement	Totals
$ 31,250	$ 31,250	$ 50,000	$ 370,796
31,250	31,250	50,000	370,796
174,745	62,959	-	341,061
174,745	62,959	-	341,061
(143,495)	(31,709)	50,000	29,735
5,124	256	719	7,497
5,124	256	719	7,497
(138,371)	(31,453)	50,719	37,232
900,000	-	-	900,000
900,000	-	-	900,000
761,629	(31,453)	50,719	937,232
864,354	53,997	100,400	1,329,475
$ 1,625,983	$ 22,544	$ 151,119	$ 2,266,707

City of Oakdale, California
Combining Statement of Cash Flows
Internal Service Funds
For the year ended June 30, 2015

	Fire Equipment Replacement	Dental Insurance
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from interfund services provided	$ 100,000	$ 50,163
Cash paid to suppliers for goods and services	(274)	(46,661)
Net cash provided (used) by operating activities	99,726	3,502
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers received	-	-
Net cash provided (used) by noncapital financing activities	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and construction of capital assets	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment income received	929	74
Net cash provided by investing activities	929	74
Net increase (decrease) in cash and cash equivalents	100,655	3,576
CASH AND CASH EQUIVALENTS:		
Beginning of year	222,196	14,369
End of year	$ 322,851	$ 17,945
Reconciliation of income from operations to net cash provided (used) by operating activities:		
Operating income (loss)	$ 100,000	$ 3,451
Adjustments to reconcile operating income to net cash provided by operating activities:		
(Increase) decrease in current assets:		
Accounts receivable	-	(201)
Increase (decrease) in liabilities:		
Accounts payable	(274)	252
Net cash provided by operating activities	$ 99,726	$ 3,502

Risk Management	Employee Liability	Information Technology	Vehicle Replacement	Totals
$ 108,133	$ 31,250	$ 31,250	$ 50,000	$ 370,796
(56,645)	(174,745)	(62,959)	-	(341,284)
51,488	(143,495)	(31,709)	50,000	29,512
-	900,000	-	-	900,000
-	900,000	-	-	900,000
-	-	15,138	-	15,138
241	4,513	233	663	6,653
241	4,513	233	663	6,653
51,729	761,018	(16,338)	50,663	951,303
75,009	864,234	53,988	100,385	1,330,181
$ 126,738	$ 1,625,252	$ 37,650	$ 151,048	$ 2,281,484
$ 51,488	$ (143,495)	$ (31,709)	$ 50,000	$ 29,735
-	-	-	-	(201)
-	-	-	-	(22)
$ 51,488	$ (143,495)	$ (31,709)	$ 50,000	$ 29,512

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AGENCY FUNDS

Fund	Description
Agency Funds	
Senior Housing Corporation	To account for funds deposited with the City as part of an investment agreement.
G & J Streets Assessment	To account for the collection of special assessments and the remittance to bond holders.
Developer Activity	To account for deposits made by developers and charges related to specific developments.
Refuse Collection	To account for the billing for garbage can services to City residents on behalf of the local garbage Company.
Bridle Ridge CFD 2003-2	To account for the collection of special assessments and the remittance to bond holders.
Bridle Ridge CFD 2004-1	To account for the collection of special assessments and the remittance to bond holders.
Bridle Ridge CFD 2005-1	To account for the collection of special assessments and the remittance to
Crane Crossing Plan	To account for the deposits and costs related to the Crane Crossing specific plan.
Sierra Point Plan	To account for the deposits and costs related to the Sierra Point specific plan.
Heritage Oaks CFD 2007-1	To account for deposits made by property owner. These funds will be used to pay their required annual assessment for CFD 2007-1.
Bridle Ridge South Trail Trust	To account for deposits received from developers to be used to develop a trail on the South side of the development.
Crane/ Patterson Signal Trust	To account for deposits received from developers for the future installation of a traffic signal at the intersection of Crane and Patterson roads.
Animal Control Trust	To account for funds collected from adoption of animals at the City's Animal shelter that are used to pay for the Spaying and Neutering of animals.
K-9 Unit Trust	To account for funds received to be used for the K-9 unit.
Tesoro 1 Safeguard	Developer deposit for Tesoro Subdivision
Senior Center Trust	To account for deposits made by residents for various trips coordinated by Senior Center.
Police Range Trust	To account for revenues and expenditures related to the City Police Shooting Range.

City of Oakdale, California

Combining Statement of Assets and Liabilities

Agency Funds

June 30, 2015

	Senior Housing Corporation	G & J Streets Assessment	Developer Activity	Refuse Collection
ASSETS				
Cash and investments	$ 19,724	$ 33,209	$ 192,461	$ 159,805
Restricted cash and investments	-	-	-	-
Due from other funds	-	-	-	-
Receivables:				
Accounts	-	-	-	213,644
Interest	10	16	-	-
Total assets	$ 19,734	$ 33,225	$ 192,461	$ 373,449
LIABILITIES				
Accounts payable	$ -	$ -	$ 19,995	$ 159,805
Due to other funds	-	-	-	-
Amounts held in trust	19,734	-	172,466	213,644
Due to bondholders	-	33,225	-	-
Total liabilities	$ 19,734	$ 33,225	$ 192,461	$ 373,449

Bridle Ridge CFD 2003-2	Bridle Ridge CFD 2004-1	Bridle Ridge CFD 2005-1	Crane/ Crossing Plane	Sierra Point Plan	Heritage Oaks CFD 2007-1
$ 219,889	$ 80,737	$ 149,394	$ -	$ -	$ 100,151
264,512	100,571	221,442	-	-	-
-	-	-	-	-	-
-	-	-	37,614	442,869	-
86	32	59	-	-	52
$ 484,487	$ 181,340	$ 370,895	$ 37,614	$ 442,869	$ 100,203
$ 45	$ 30	$ 738	$ 8,450		$ -
-	-	-	29,164	442,869	-
264,511	100,572	221,442	-	-	100,203
219,931	80,738	148,715	-	-	-
$ 484,487	$ 181,340	$ 370,895	$ 37,614	$ 442,869	$ 100,203

City of Oakdale, California

Combining Statement of Assets and Liabilities

Agency Funds

June 30, 2015

	Bridle Ridge South Trail Trust	Crane/ Patterson Signal Trust	Animal Control Trust	K-9 Unit Trust	Tesoro 1 Safeguard
ASSETS					
Cash and investments	$ 593,077	$ 203,378	$ 24,426	$ 11,326	$ 50,000
Restricted cash and investments	-	-	-	-	-
Due from other funds	472,033	-	-	-	-
Receivables:					
Accounts	-	-	-	-	-
Interest	350	101	12	6	-
Total assets	$ 1,065,460	$ 203,479	$ 24,438	$ 11,332	$ 50,000
LIABILITIES					
Accounts payable and accrued liabilities	$ -	$ -	$ 1,773	$ 400	$ -
Due to other funds	-	-	-	-	-
Amounts held in trust	1,065,460	203,479	22,665	10,932	50,000
Due to bondholders	-	-	-	-	-
Total liabilities	$ 1,065,460	$ 203,479	$ 24,438	$ 11,332	$ 50,000

Senior Center Trust	Police Range Trust	Totals
$ 10,291	$ 11,909	$ 1,859,777
-	-	586,525
-	-	472,033
-	-	694,127
5	5	734
$ 10,296	$ 11,914	$ 3,613,196

$ 793	$ -	$ 192,029
-	-	472,033
9,503	11,914	2,466,525
-	-	482,609
$ 10,296	$ 11,914	$ 3,613,196

(Concluded)

City of Oakdale, California

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the year ended June 30, 2015

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
Senior Housing Corporation				
ASSETS				
Cash and investments	$ 19,653	$ 71	$ -	$ 19,724
Receivables:				
Interest	3	10	(3)	10
Total assets	$ 19,656	$ 81	$ (3)	$ 19,734
LIABILITIES				
Amounts held in trust	$ 19,656	$ 78	$ -	$ 19,734
Total liabilities	$ 19,656	$ 78	$ -	$ 19,734
G & J Streets Assessment				
ASSETS				
Cash and investments	$ 33,088	$ 121	$ -	$ 33,209
Receivables:				
Accounts	-	-		-
Interest	6	16	(6)	16
Total assets	$ 33,094	$ 137	$ (6)	$ 33,225
LIABILITIES				
Accounts payable	$ -	$ -		$ -
Due to bondholders	33,094	131	-	33,225
Total liabilities	$ 33,094	$ 131	$ -	$ 33,225
Developer Activity				
ASSETS				
Cash and investments	$ 169,067	$ 263,287	$ (239,893)	$ 192,461
Total assets	$ 169,067	$ 263,287	$ (239,893)	$ 192,461
LIABILITIES				
Accounts payable	$ 44,295	$ -	$ (24,300)	$ 19,995
Amounts held in trust	124,772	263,287	(215,593)	172,466
Total liabilities	$ 169,067	$ 263,287	$ (239,893)	$ 192,461

(continued)

City of Oakdale, California

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the year ended June 30, 2015

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
Refuse Collection				
ASSETS				
Cash and investments	$ 170,065	$ 1,785,948	$ (1,796,208)	$ 159,805
Receivables:				
Accounts	205,363	1,792,716	(1,784,435)	213,644
Total assets	$ 375,428	$ 3,578,664	$ (3,580,643)	$ 373,449
LIABILITIES				
Accounts payable	$ 170,065	$ 1,785,607	$ (1,795,867)	$ 159,805
Amount held in trust	205,363	1,792,716	(1,784,435)	213,644
Total liabilities	$ 375,428	$ 3,578,323	$ (3,580,302)	$ 373,449
Bridle Ridge CFD 2003-2				
ASSETS				
Cash and investments	$ 218,175	$ 320,665	$ (318,951)	$ 219,889
Restricted cash and investments	312,921	403,367	(451,776)	264,512
Receivables:				
Accounts	2,707	-	(2,707)	-
Interest	25	61	-	86
Total assets	$ 533,828	$ 724,093	$ (773,434)	$ 484,487
LIABILITIES				
Accounts payable	$ -	$ 45	$ -	$ 45
Amounts held in trust	312,921	-	(48,410)	264,511
Due to bondholders	220,907	3,784,310	(3,785,286)	219,931
Total liabilities	$ 533,828	$ 3,784,355	$ (3,833,696)	$ 484,487
Bridle Ridge CFD 2004-1				
ASSETS				
Cash and investments	$ 82,495	$ 126,999	$ (128,757)	$ 80,737
Restricted cash and investments	116,504	100,571	(116,503)	100,572
Receivables:				
Accounts	393	-	(393)	-
Interest	10	31	(10)	31
Total assets	$ 199,402	$ 227,601	$ (245,663)	$ 181,340
LIABILITIES				
Accounts Payable	$ -	$ 30	$ -	$ 30
Amounts held in trust	116,504	-	(15,933)	100,571
Due to bondholders	82,898	1,439,821	(1,441,950)	80,769
Total liabilities	$ 199,402	$ 1,439,821	$ (1,457,883)	$ 181,340

(continued)

City of Oakdale, California

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the year ended June 30, 2015

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
Bridle Ridge CFD 2005-1				
ASSETS				
Cash and investments	$ 143,272	$ 235,989	$ (229,867)	$ 149,394
Restricted cash and investments	228,362	224,836	(231,756)	221,442
Receivables:				
Accounts	2,203	-	(2,203)	-
Interest	16	43	-	59
Total assets	$ 373,853	$ 460,868	$ (463,826)	$ 370,895
LIABILITIES				
Accounts payable	$ -	$ 738	$ -	$ 738
Amounts held in trust	228,362	-	(6,920)	221,442
Due to bondholders	145,491	3,170,477	(3,167,253)	148,715
Total liabilities	$ 373,853	$ 3,171,215	$ (3,174,173)	$ 370,895
Crane/ Crossing Plane				
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Receivables:				
Accounts	13,069	37,614	(13,069)	37,614
Total assets	$ 13,069	$ 37,614	$ (13,069)	$ 37,614
LIABILITIES				
Accounts payable	$ 6,457	$ 1,993	$ -	$ 8,450
Due to other funds	6,612	22,552	-	29,164
Total liabilities	$ 13,069	$ 24,545	$ -	$ 37,614
Sierra Point Plan				
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Receivables:				
Accounts	442,869	-	-	442,869
Total assets	$ 442,869	$ -	$ -	$ 442,869
LIABILITIES				
Accounts payable	$ 3,757	$ 3,757	$ (3,757)	$ 3,757
Due to other funds	439,112	439,112	(439,112)	439,112
Total liabilities	$ 442,869	$ 442,869	$ (442,869)	$ 442,869

(continued)

City of Oakdale, California

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the year ended June 30, 2015

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
Heritage Oaks CFD 2007-1				
ASSETS				
Cash and investments	$ 115,563	$ -	$ (15,412)	$ 100,151
Receivables:				
Accounts	-	-	-	-
Interest	19	33	-	52
Total assets	$ 115,582	$ 33	$ (15,412)	$ 100,203
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Amounts held in trust	115,582	33	(15,412)	100,203
Total liabilities	$ 115,582	$ 33	$ (15,412)	$ 100,203
FCB Vineyard Trust				
ASSETS				
Cash and investments	$ 432,501	$ -	$ (432,501)	$ -
Receivables:				
Interest	-	-	-	-
Total assets	$ 432,501	$ -	$ (432,501)	$ -
LIABILITIES				
Amounts held in trust	$ 432,501	$ -	$ (432,501)	$ -
Total liabilities	$ 432,501	$ -	$ (432,501)	$ -
Bridle Ridge South Trail Trust				
ASSETS				
Cash and investments	$ 530,290	$ 89,096	$ -	$ 619,386
Due from other funds	445,724	-	-	445,724
Receivables:				
Interest	160	190	-	350
Total assets	$ 976,174	$ 89,286	$ -	$ 1,065,460
LIABILITIES				
Amounts held in trust	$ 976,174	$ 89,286	$ -	$ 1,065,460
Total liabilities	$ 976,174	$ 89,286	$ -	$ 1,065,460

(continued)

City of Oakdale, California

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the year ended June 30, 2015

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
Crane/ Patterson Signal Trust				
ASSETS				
Cash and investments	$ 202,641	$ 737	$ -	$ 203,378
Receivables:				
Interest	33	68	-	101
Total assets	$ 202,674	$ 805	$ -	$ 203,479
LIABILITIES				
Amounts held in trust	$ 202,674	$ 805	$ -	$ 203,479
Total liabilities	$ 202,674	$ 805	$ -	$ 203,479
Animal Control Trust				
ASSETS				
Cash and investments	$ 19,612	$ 24,128	$ (19,314)	$ 24,426
Receivables:				
Accounts	-	-	-	-
Interest	3	9	-	12
Total assets	$ 19,615	$ 24,137	$ (19,314)	$ 24,438
LIABILITIES				
Accounts payable	$ 232	$ 1,773	$ (232)	$ 1,773
Amounts held in trust	19,383	24,137	(20,855)	22,665
Total liabilities	$ 19,615	$ 25,910	$ (21,087)	$ 24,438
K-9 Unit Trust				
ASSETS				
Cash and investments	$ 20,009	$ 236	$ (8,919)	$ 11,326
Receivables:				
Interest	2	6	(2)	6
Total assets	$ 20,011	$ 242	$ (8,921)	$ 11,332
LIABILITIES				
Accounts payable	$ 2,984	$ 400	$ (2,984)	$ 400
Amounts held in trust	17,027	240	(6,335)	10,932
Total liabilities	$ 20,011	$ 640	$ (9,319)	$ 11,332

(continued)

City of Oakdale, California

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the year ended June 30, 2015

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
Tesoro 1 Safeguard				
ASSETS				
Cash and investments	$ -	$ 50,000	$ -	$ 50,000
Receivables:				
Interest	-		-	-
Total assets	$ -	$ 50,000	$ -	$ 50,000
LIABILITIES				
Amounts held in trust	$ -	$ 50,000	$ -	$ 50,000
Total liabilities	$ -	$ 50,000	$ -	$ 50,000
Senior Center Trust				
ASSETS				
Cash and investments	$ -	$ 56,469	$ (46,178)	$ 10,291
Receivables:				
Accounts	-	-	-	-
Interest	-	5	-	5
Total assets	$ -	$ 56,474	$ (46,178)	$ 10,296
LIABILITIES				
Accounts payable	$ -	$ 793	$ -	$ 793
Amounts held in trust	-	56,474	(46,971)	9,503
Total liabilities	$ -	$ 57,267	$ (46,971)	$ 10,296
Police Range Trust				
ASSETS				
Cash and investments	$ -	$ 15,251	$ (3,342)	$ 11,909
Receivables:				
Interest	-	5	-	5
Total assets	$ -	$ 15,256	$ (3,342)	$ 11,914
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Amounts held in trust	-	15,256	(3,342)	11,914
Total liabilities	$ -	$ 15,256	$ (3,342)	$ 11,914

(continued)

City of Oakdale, California

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the year ended June 30, 2015

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
TOTAL OF ALL AGENCY FUNDS				
ASSETS				
Cash and investments	$ 2,156,431	$ 2,968,997	$ (3,239,342)	$ 1,886,086
Restricted cash and investments	657,787	728,774	(800,035)	586,526
Due from other funds	445,724	-	-	445,724
Receivables:				
Accounts	666,604	1,830,330	(1,802,807)	694,127
Interest	277	477	(21)	733
Total assets	$ 3,926,823	$ 5,528,578	$ (5,842,205)	$ 3,613,196
LIABILITIES				
Accounts payable	$ 227,790	$ 1,795,106	$ (1,827,140)	$ 195,756
Due to other funds	445,724	461,664	(439,112)	468,276
Amounts held in trust	2,770,919	2,292,312	(2,596,707)	2,466,524
Due to bondholders	482,390	8,394,739	(8,394,489)	482,640
Total liabilities	$ 3,926,823	$ 12,943,821	$ (13,257,448)	$ 3,613,196

(concluded)

AGENDA ITEM 11.3:

CITY OF OAKDALE
CITY COUNCIL STAFF REPORT

Report Date: **February 16, 2016**

To: **Mayor and City Council**

From: **Albert Avila, Finance Director**
Carolyn Wheeler, City Treasurer

Subject: **Treasurer's Reports**

I. BACKGROUND

The Treasurer's Reports for the month of December 2015 are attached.

II. DISCUSSION

The Treasurer's Reports represent the schedule of cash and investments for the City. The schedule reflects the reconciled cash balances at the end of each month for checking, savings, investments, customer service cash drawers and petty cash.

III. RECOMMENDATION

Staff recommends that the City Council accept the Treasurer Reports as presented.

IV. ATTACHMENTS

Attachment A: Treasurer's Report dated December 31, 2015.

CITY OF OAKDALE
TREASURER'S REPORT
SCHEDULE OF CASH AND INVESTMENTS
12/31/2015

Type of Investment	Interest Rate	Maturity Date		
Cash and Cash Equivalents				
Oak Valley Bank / Checking		Due on Demand	$	649,819.19
Oak Valley Bank / Payroll Checking		Due on Demand		174,320.33
Oak Valley Bank / FSA Checking		Due on Demand		500.00
Oak Valley Bank / Savings	0.4264	Due on Demand		3,570,255.62
Oak Valley Bank / Savings-Direct Deposits	0.0880	Due on Demand		9,274.24
Cash on Hand		Due on Demand		2,200.00
Total Checking and Savings Accounts			$	4,406,369.38
Managed Pool Accounts				
Chandler Asset Management	0.0800	Due on Demand		10,130,680.00
Local Agency Investment Fund	0.0607	Due on Demand		5,910,557.68
Certificates of Deposit				
American Express Centurion	1.05	8/22/2016		250,000.00
BMW Bank	1.40	8/16/2017		250,000.00
Discover Bank	1.96	8/21/2018		250,000.00
Compass Bank	2.45	8/21/2020		250,000.00
				1,000,000.00
Total Investments			$	17,041,237.68
Total Cash & Investments				21,447,607.06

I certify that this report reflects all government agency pooled investments and is in conformity with the investment policy of the City of Oakdale as stated in Resolution 01-04 dated January 16, 2001. A copy of this resolution is available at the office of the City Clerk and Finance Director.

The City currently maintains its investments in the following instruments:

Certificates of Deposit	4.66%
Chandler Asset Management	47.23%
Local Agency Investment Fund (LAIF)	27.56%
Total	79.46%

The investment program herein shown provides sufficient cash flow liquidity to meet next month's estimated expenditures.

Report Prepared by Finance Department

Signed:

Carolyn M Wheeler

Carolyn Wheeler
Treasurer

CITY OF OAKDALE
TREASURERS REPORT
12/31/2015

	CHECKING	PAYROLL	TOTAL
BANK STATEMENT BALANCE	637,919.19	46,945.41	684,864.60
OUTSTANDING DEPOSITS	39,412.09		39,412.09
OUTSTANDING CHECKS	(27,512.09)	127,374.92	99,862.83
ADJUSTED TOTAL	649,819.19	174,320.33	824,139.52

CASH DRAWERS	2,200.00
EMPLOYEE FSA CHECKING	500.00
SAVINGS - DIRECT DEPOSIT	9,274.24
SAVINGS	3,570,255.62
INVESTMENTS - VARIOUS	1,000,000.00
INVESTMENTS - CHANDLER ASSET MANAGEMENT	10,130,680.00
INVESTMENTS - LAIF	5,910,557.68
	21,447,607.06

	All Funds	December 2014	December 2015
110	GENERAL FUND	932,011.02	929,392.96
115	MEASURE O	15,143.12	53,276.96
203	SUPPLE MENTAL LAW ENFORCE MENT	(5,475.40)	(35,044.84)
209	FEDERAL ASSET SEIZURE	10,029.58	9,182.95
210	AB109-PUBLIC SAFETY REALING	97,998.66	66,204.99
211	ASSET FORFEI TURE	22,415.16	23,692.69
213	POLICE RESERVES	5,486.67	5,516.39
214	SAFETY SALES TAX	(11,673.16)	33,302.45
215	GAS TAX	967,826.26	886,953.90
217	FACILITIES	8,967.69	51,260.20
218	RECREATION ACTIVITY	53,179.88	29,294.35
219	ENGINEERING / PW - ADMIN	16,390.26	29,766.19
220	DEVELOPMENT SERVICES	335,130.83	398,009.39
221	LOCAL TRANSPORTATION	405,687.34	963,347.56
230	GENERAL PLAN UPDATE	(502,383.78)	(444,860.41)
232	FIRE EQUIPMENT REPLACEMENT	222,066.15	323,744.63
241	LOW/MODERATE HOUSING	19,872.47	52,115.45
242	HOME - CONSORTIUM	2,550.41	1,737.90
243	HOME LOAN REUSE	1,743.32	1,678.74
244	HOME LOAN CONSORTIUM REUSE	133.09	36,141.35
245	ECONOMIC DEVELOPMENT FUND	167,204.24	614,882.20
248	CAL HOME LOAN REUSE	32,038.06	37.73
251	PRO 84 - TOOLKIT #5	(478.02)	1.34
252	100TH CELEBRATION FUND	-	2,610.92
265	NEIGHBORHOOD STABILIZATION PROG	42,544.61	42,153.71
266	CDBG FUND -REUSE	26,862.60	43,837.79
267	CDBG	17,533.31	(72,415.71)
268	ABANDONED VEHICLE ABATEMENT	70,337.66	90,271.78
270	EDUCATION / GOVERNMENT CTV	46,521.02	14,509.34
284	BRIDLE RIDGE LLD	283,792.37	(78,527.44)
285	BURCHELL HILL LLD	(755.05)	(89,424.01)
286	VINEYARD LLD	336,463.02	259,395.26
288	LIGHT & LANDSCAPE 2003-1	387,832.26	191,400.94
291	FIRE SERVICES CFD	(135,630.01)	(138,352.47)

CITY OF OAKDALE
TREASURERS REPORT
12/31/2015

	All Funds	December 2014	December 2015
292	PUBLIC SAFETY CFD	3,928.54	1,359.96
316	SURFACE TRANSPORTATION GRANTS	33,234.56	(122,415.02)
331	YOSEMITE PARK	(24,813.05)	(121.93)
342	EQUIPMENT REPLACE MENT	30,732.36	34,397.01
360	EAST F PLAN AREA FEE	-	63,000.00
465	2005 LEASE BONDS DEBT SERVICE	(5,804.40)	89,295.99
467	2015 PENSION DEBT SERVICE	-	12,753.72
510	DENTAL INSURANCE	16,256.00	24,379.06
512	EMPLOYEE FSA FUND	-	500.00
515	RISK MANAGEMENT	76,465.60	114,045.68
520	EMPLOYEE LIABILITY	411,489.58	649,533.46
525	INFORMATION TECHNOLOGY	63,797.50	11,599.40
530	VEHICLE MAINTENANCE	125,470.25	176,656.86
535	PERS LIABILITY	752,142.24	1,088,160.22
540	FACILITY MAINTENANCE FUND	-	91,339.79
613	SOLID WASTE MANAGEMENT	31,605.13	49,890.63
620	SRF LOAN RESERVE	145,635.00	350,440.31
621	SEWER CAPITAL REPLACEMENT	933,043.35	3,744,962.74
622	SEWER SANITATION	2,751,309.67	1,871,131.94
624	WATER CAPITAL REPLACEMENT	63,038.54	1,996,223.26
625	WATER	2,268,378.93	723,723.20
627	AVIATION FUND	197,723.85	160,981.91
628	AIRPORT CAPITAL REPLACEMENT	-	89,360.31
631	DOWN TOWN PARKING FUND	8,283.39	17,361.99
720	DEVELOPMENT ACTIVITY TRUST	175,912.89	193,252.05
721	CRANE CROSSING SPECIFIC PLAN	(25,708.67)	319.31
722	SIERRA POINT SPECIFIC PLAN	(442,869.24)	(417,752.44)
730	HERITAGE OAKS (CFD 2007-1) TRUST	115,650.31	100,433.33
733	TESORO 1 SAFEGUARD FUND	-	50,000.00
740	BRIDLE RIDGE SOUTH TRAIL TRUST	1,061,866.89	1,067,932.90
741	CRANE/PATTERSON SIGNAL TRUST	202,792.60	203,951.00
742	ANIMAL CONTROL TRUST	26,420.27	27,139.55
743	K-P UNIT TRUST	13,969.37	6,721.00
744	SENIOR CENTER TRUST	14,299.30	16,365.57
745	POLICE RANGE TRUST	7,527.09	16,168.82
746	SENIOR OUTREACH TRUST	-	70,000.00
747	POLICE EQUESTRIAN UNIT	-	3,587.35
769	SENIOR HOUSING FUND	19,667.92	19,779.22
784	G & J STREET BOND	33,113.61	33,302.71
790	BRIDLE RIDGE CFD	174,794.61	21,211.31
791	BRIDLE RIDGE CFD #2	64,809.60	8,604.27
792	BRIDLERIDGE CFD 2005-1	127,093.74	93,716.70
799	REFUSE COLLECTION	155,277.50	162,708.63
	REDEVELOPMENT AGENCY	240,063.02	143,683.97
	DEVELOPER IMPACT FEES	3,959,665.86	4,092,826.14
		17,677,629.35	21,447,607.06

CITY OF OAKDALE
TREASURERS REPORT
12/31/2015

BREAK DOWN OF REDEVELOPMENT AGENCY ***

363	RDA SUCCESSOR AGENCY	142,881.75	31,270.02
460	REDEVELOP MENT DEBT SERVICE	97,181.27	112,413.95
		240,063.02	143,683.97

All Funds		December 2014	December 2015
BREAKDOWN OF IMPACT FEES ***			
343	SYSTEM DEV-PARKS	2,270,258.17	2,556,201.84
344	SYSTEM DEV-STREETS	(1,210,656.53)	(1,046,492.66)
349	SYSTEM DEV -STORM DRN	500,921.35	313,676.49
354	SYS DEV - ADMINISTRATION	16,678.29	22,749.77
355	SYSTEM DEV - FIRE	(1,152,061.40)	(1,068,905.00)
356	SYSTEM DEV - POLICE	10,779.03	50,726.13
357	SYSTEM DEV - GEN GOVT	503,424.45	501,200.59
623	SYSTEM DEV - SEWER	292,643.84	485,942.31
626	SYSTEM DEV - WATER	2,727,678.66	2,277,726.67
		3,959,665.86	4,092,826.14

LOANS TO REDEVELOPMENT AGENCY

342 EQUIPMENT REPLACEMENT	106,738.70	106,738.70
343 SYSTEM DEVELOP - PARKS	374,272.29	374,272.29
349 SYSTEM DEV STORM DRN-OLD	374,272.29	374,272.29
626 WATER CAPITAL FACILITIES	748,544.65	748,544.65
	1,603,827.93	1,603,827.93

CHANDLER ASSET MANAGEMENT

Monthly Account Statement

City of Oakdale

December 1, 2015 through December 31, 2015

Chandler Team

For questions about your account,
please call (800) 317-4747 or
Email operations@chandlerasset.com

Custodian

Bank of New York Mellon Trust Company
Gaby Rodriguez
(213)630-6461

Information contained herein is confidential. We urge you to compare this statement to the one you receive from your qualified custodian. Prices are provided by IDC, an independent pricing source.

City of Oakdale
Account #1117

Portfolio Summary

As of 12/31/2015

PORTFOLIO CHARACTERISTICS

Average Duration	0.00
Average Coupon	0.00 %
Average Purchase YTM	0.00 %
Average Market YTM	0.00 %
Average S&P/Moody Rating	NR/NR
Average Final Maturity	0.00 yrs
Average Life	0.00 yrs

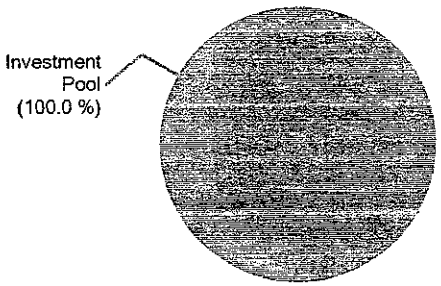
ACCOUNT SUMMARY

	Beg. Values as of 11/30/15	End Values as of 12/31/15
Market Value	10,072,416	10,061,112
Accrued Interest	0	0
Total Market Value	**10,072,416**	**10,061,112**
Income Earned	0	32,330
Cont/WD		0
Par	943,538	946,580
Book Value	10,098,350	10,130,680
Cost Value	10,098,350	10,130,680

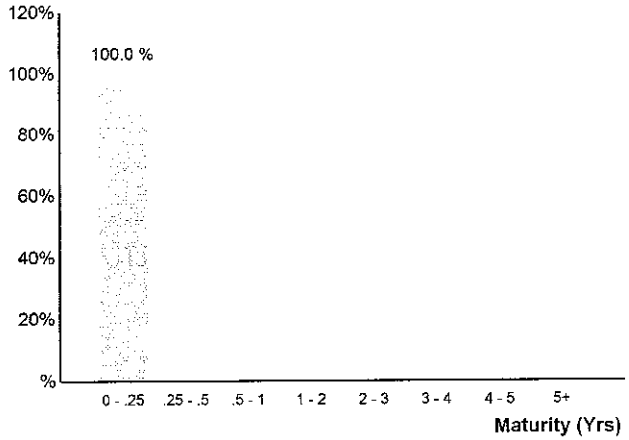
TOP ISSUERS

Issuer	% Portfolio
CSJVRMA Investment Pool	100.0 %
	100.0 %

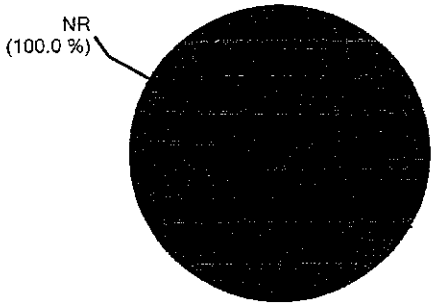
SECTOR ALLOCATION



MATURITY DISTRIBUTION



CREDIT QUALITY (S&P)



PERFORMANCE REVIEW

Total Rate of Return As of 12/31/2015	Current Month	Latest 3 Months	Year To Date	1 Yr	Annualized 3 Yrs	5 Yrs	10 Yrs	4/30/2014	Since 4/30/2014
City of Oakdale	-0.11 %	-0.48 %	1.03 %	1.03 %	N/A	N/A	N/A	1.04 %	1.73 %
BAML 1-5 Yr US Treasury/Agency Index	-0.15 %	-0.65 %	0.97 %	0.97 %	N/A	N/A	N/A	1.02 %	1.71 %
BAML 1-5 Yr US Issuers Corp/Govt Rated AAA-A Index	-0.17 %	-0.59 %	1.05 %	1.05 %	N/A	N/A	N/A	1.09 %	1.82 %

City of Oakdale
Account #1117

Holdings Report

As of 12/31/15

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
INVESTMENT POOL									
99CAMBX$1	CSJVRMA Inv Pool Investment Pool	946,579.62	Various 0.00 %	10,130,680.00 10,130,680.00	10.63 0.00 %	10,061,111.71 0.00	100.00 % (69,568.29)	NR / NR NR	0.00 0.00
Total Investment Pool		**946,579.62**	**0.00 %**	**10,130,680.00** **10,130,680.00**	**0.00 %**	**10,061,111.71** **0.00**	**100.00 %** **(69,568.29)**	**NR / NR** **NR**	**0.00** **0.00**
TOTAL PORTFOLIO		**946,579.62**	**0.00 %**	**10,130,680.00** **10,130,680.00**	**0.00 %**	**10,061,111.71** **0.00**	**100.00 %** **(69,568.29)**	**NR / NR** **NR**	**0.00** **0.00**
TOTAL MARKET VALUE PLUS ACCRUED						**10,061,111.71**			

City of Oakdale
Account #1117

Transaction Ledger

11/30/15 Thru 12/31/15

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
ACQUISITIONS										
Purchase	12/31/2015	99CAMBX$1	3,041.66	CSJVRMA Inv Pool Investment Pool	10.629		32,329.56	0.00	32,329.56	0.00
	Subtotal		**3,041.66**				**32,329.56**	**0.00**	**32,329.56**	**0.00**
TOTAL ACQUISITIONS			**3,041.66**				**32,329.56**	**0.00**	**32,329.56**	**0.00**
OTHER TRANSACTIONS										
Dividend	12/31/2015	99CAMBX$1	943,537.96	CSJVRMA Inv Pool Investment Pool	0.000		32,329.56	0.00	32,329.56	0.00
	Subtotal		**943,537.96**				**32,329.56**	**0.00**	**32,329.56**	**0.00**
TOTAL OTHER TRANSACTIONS			**943,537.96**				**32,329.56**	**0.00**	**32,329.56**	**0.00**

City of Oakdale
Account #1117

Income Earned

11/30/15 Thru 12/31/15

CUSIP	Security Description	Trade Date Settle Date Units	Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End	Prior Accrued Inc. Received Ending Accrued Total Interest	Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned	Unreal G/L Total Income
Investment Pool						
99CAMBX$1	CSJVRMA Inv Pool		10,098,350.44	0.00	0.00	
	Investment Pool	Various	32,329.56	32,329.56	0.00	
		Various	0.00	0.00	0.00	0.00
		946,579.62	10,130,680.00	32,329.56	32,329.56	32,329.56
			10,098,350.44	**0.00**	**0.00**	
			32,329.56	**32,329.56**	**0.00**	
			0.00	**0.00**	**0.00**	**0.00**
TOTAL Investment Pool		**946,579.62**	**10,130,680.00**	**32,329.56**	**32,329.56**	**32,329.56**
			10,098,350.44	**0.00**	**0.00**	
			32,329.56	**32,329.56**	**0.00**	
			0.00	**0.00**	**0.00**	**0.00**
TOTAL PORTFOLIO		**946,579.62**	**10,130,680.00**	**32,329.56**	**32,329.56**	**32,329.56**

Central San Joaquin Valley Risk Management Authority

Claims Payment Account

December 31, 2015

COMPLIANCE WITH INVESTMENT POLICY

The portfolio complies with State law and with the Authority's investment policy.

Category	Standard	Comment
Treasury/Agency Issues	No limits	Complies
Supranationals	Issued by IBRD, IFC or IADB only; "AA" rated or better by a NRSRO; 30% max; 10% max per issuer	Complies
Asset-backed/MBS	20% maximum	Complies
Banker's Acceptances	A1/P1; 40% max; <180 days; AA	Complies
Commercial Paper	25% maximum; A1/P1 rated; 270 days max maturity	Complies
Medium Term Notes	30% maximum; A-rated	Complies
Money Market Acct	15% maximum; AAA-rated	Complies
Mutual Funds	15% maximum; AAA-rated	Complies
Negotiable CDs	30% maximum	Complies
Repurchase Agreements	10% maximum; 1-year maximum	Complies
CMO's	Prohibited	Complies
Reverse Repos	Prohibited	Complies
Maximum Maturity	5 years	Complies
Duration	Approximately equal to duration of the claims	Complies

AGENDA ITEM 11.4:

CITY OF OAKDALE
CITY COUNCIL STAFF REPORT

Date: **February 16, 2016**

To: **Mayor and City Council**

From: **Michael Renfrow, Senior Engineering Technician**

Reviewed by: **Thom Clark, Director of Public Services**

Subject: **Consideration of a Resolution Awarding a Contract for Annual Street Sweeping Services to Gilton Solid Waste Management, Inc. in the Amount of $66,650, to be Funded from Aviation Fund 627 and General Fund 110**

I. BACKGROUND

Street Sweeping provides two primary benefits to the City. The most noticeable benefit is the collection and removal of paper, leaves, and other visible debris that collect in the gutters. This debris can block storm water facilities, causing localized flooding during heavy rains and also make their way to the Stanislaus River. An equally important, but less visible benefit is the removal of metal particles and other hazardous waste products left by passing vehicles. Although they are virtually invisible, these particles can be extremely harmful to fish and other wildlife if they reach creeks, our river, the Delta, beaches and bays. Street sweeping is an effective method of removing both the large and microscopic pollutants that collect on City streets. This sweeping service also serves as one of our Best Management Practices (BMP) to control and improve water quality as required by the Central Valley Regional Water Quality Control Board.

II. DISCUSSION

The schedule consists of sweeping our residential streets once per month; the downtown and industrial and commercial streets will be swept twice per month. This contract also includes sweeping 11 parking lots and the Oakdale Municipal Airport once every quarter on an as needed basis.

The parking lots include the following:

- North 3rd Avenue Parking Lot (100 Block)
- North 2nd Avenue Parking Lot
- North 3rd Avenue Parking (200 Block)
- South Yosemite Parking Lot
- South Sierra Parking Lot
- Gene Bianchi Center
- Kerr Park
- Cottles Wood Park
- Dorada Park
- Wood Park
- Oakdale Fire Station 5

The current three (3) year street sweeping contract ends on February 19th, 2016. In December, 2015, a Request for Bids (RFB) was advertised for Annual Street Sweeping Services. A mandatory bidder's conference was conducted on January 6, 2016, at the Gene Bianchi Center, with four (4) companies attending. All four companies submitted bids by the January 20, 2016, 2:00pm deadline.

The bid results are as follows:

Rank	Vendor / Plan Holder	City	Streets Base Bid	Parking Lots Bid Alt 1	Airport Bid Alt 2	Grand Total
1	Gilton Resource Recovery	Oakdale	$61,650.00	$3,000.00	$2,000.00	$66,650.00
2	Contract Sweeping Service	Milpitas	$62,700.00	$2,200.00	$1,920.00	$66,820.00
3	KCI	Oakdale	$64,011.00	$4,800.00	$5,000.00	$73,811.00
4	Garrett Thompson	Modesto	$64,923.00	$3,800.00	$5,000.00	$73,723.00

Gilton Solid Waste Management, Inc. was the lowest qualified bidder in the amount of $66,650. Staff has reviewed the bid and recommends awarding the project to Gilton Solid Waste Management, Inc.

The initial term of contract will be from March 1, 2016 through February 28, 2018. The City and the Contractor, by mutual agreement, may extend the contract on a yearly basis for three (3) additional years, through February 28, 2021

III. FISCAL IMPACT

The current street sweeping contract totaled $52,579.56 annually. That's an increase of $14,070.44. A $5,000 annual increase is attributed to additional sweeping services in our City maintained parking lots and runway/taxiway sweeping at our Airport.

Additional requirements in the scope of work, such as; hand-sweeping / vacuuming all visible debris in and around "porkchop" islands, medians, parking block, valley gutters, or any other area not handled by the mechanical sweeper, may have an impact on cost of service.

Lastly, all street sweepers used to perform Oakdale's Annual Street Sweeping Services shall have installed a Global Positioning Systems that will enable the City of Oakdale to view via computer internet where the sweepers are at all times. The system shall be capable of gathering and reporting the following real time data; speed, direction, location on a map, address, distance traveled, brooms up or down, water on or off. The sweepers' path of travel shall be superimposed on a map and the Contractor will generate daily reports of sweep activity including the items listed above. This requirement may have an impact on cost of service.

Project Funding	
General Fund	$64,650
Airport Enterprise	$2,000
Total Available Funding:	**$66,650**

The Project is funded from Aviation Fund 627 and General Fund 110. The increased cost of service is within the amounts appropriated in the current budget.

IV. RECOMMENDATION

Move that the City Council adopt a resolution awarding a contract for Annual Street Sweeping Services to Gilton Solid Waste Management, Inc. in the amount of $66,650, to be funded from Aviation Fund 627 and General Fund 110.

V. ATTACHMENTS

Attachment A: Draft City Council Resolution 2016-__
Attachment B: Maintenance and Trade Services Agreement

"ATTACHMENT A"

IN THE CITY COUNCIL
OF THE CITY OF OAKDALE
STATE OF CALIFORNIA
CITY COUNCIL RESOLUTION 2016-__

RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL AWARDING A CONTRACT FOR ANNUAL STREET SWEEPING SERVICES TO GILTON SOLID WASTE MANAGEMENT, INC. IN THE AMOUNT OF $66,650 TO BE FUNDED FROM AVIATION FUND 627 AND GENERAL FUND 110

THE CITY OF OAKDALE CITY COUNCIL DOES HEREBY RESOLVE THAT:

WHEREAS, street sweeping serves as one of our Best Management Practices (BMP) to control and improve water quality as required by the Central Valley Regional Water Quality Control Board; and

WHEREAS, after review of the bids received, Staff has determined that Gilton Solid Waste Management, Inc. is the lowest responsive bidder submitting a bid in the amount of $66,650; and

WHEREAS the initial term of contract will be from March 1, 2016 through February 28, 2018; and

WHEREAS staff recommends awarding the contract to Gilton Solid Waste Management, Inc.; and

NOW, THEREFORE, BE IT RESOLVED that the **CITY COUNCIL** hereby awards a contract for Annual Street Sweeping Services to Gilton Solid Waste Management, Inc. in the amount of $66,650, to be funded from Aviation Fund 627 and General Fund 110.

THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 16th DAY OF FEBRUARY, 2016, by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAINED: COUNCIL MEMBERS:

_____
Pat Paul, Mayor

ATTEST:

_____
Kathy Teixeira, City Clerk

"ATTACHMENT B"

MAINTENANCE AND TRADE SERVICES AGREEMENT

THIS AGREEMENT made the **16TH** day of **FEBRUARY , 2016** by and between THE CITY OF OAKDALE, A Municipal Corporation, hereinafter designated as the CITY, and **GILTON SOLID WASTE MANAGEMENT, INC.** hereinafter designated as the CONTRACTOR regarding **ANNUAL STREET SWEEPING SERVICES INCLUDING STREETS, PARKING LOTS AND AIRPORT** hereinafter referred to as (PROJECT).

RECITALS

A. Contractor is qualified and experienced in providing annual street sweeping services for the purposes specified in this Agreement.

B. City finds it necessary and advisable to obtain these services from Contractor for the purposes provided in this Agreement.

NOW THEREFORE, in consideration of the mutual covenants and conditions in this Agreement, City and Consultant agree as follows:

1. Services to be Performed. The work will consist of providing street sweeping services for the City of Oakdale as described further in Exhibit A, Scope of Work, which is attached and incorporated to the extent consistent with this Agreement.

2. Compensation. The total compensation under this Agreement shall not exceed **$66,650.00**, with the details set forth in Exhibit A, which is attached and incorporated to the extent consistent with this Agreement.

3. Term. The term of this Agreement will expire on February 28, 2018. The City and the Contractor, by mutual agreement, may extend the contract for three additional one year terms, through February 28, 2021.

4. Method of Payment. Payment shall be made within thirty days (30) of receipt of Contractor's invoice and approval by City. Delivery shall not constitute acceptance of any goods.

5. Indemnification. Contractor shall indemnify, save and hold harmless from and defend the City of Oakdale, its officers, agents and employees, against any and all claims, costs, demands, causes of action, suits, losses, expense or liability arising from, or alleged to have arisen, from any acts or omissions of Contractor, its agents, sub-contractors, officials or employees, in connection with the execution of the work covered by this Agreement, as it may be amended, except for the sole negligence or willful misconduct of City. This entire indemnification provision shall survive termination or cancellation of this Agreement.

6. Insurance. As required per Request for Bids General Conditions Section 6-10.

7. Independent Contractor. The Contractor is an independent contractor retained by the City. All personnel employed by the Contractor, including subcontractors, and personnel of subcontractors, are not and shall not be employees of the City.

8. Labor Code. To the extent applicable, Contractor shall comply with the requirements of the California Labor Code including but not limited to hours of labor, nondiscrimination, payroll records, apprentices, workers' compensation.

9. Miscellaneous Provisions.

a. Subject to Request for Bids General Conditions Section 5-2, City may terminate this Agreement at any time by mailing a notice to Contractor. Contractor shall be paid for that portion of goods provided/ work completed when notice is received.

b. Contractor shall not assign or transfer this Agreement.

c. If either City or Contractor waive a breach of this Agreement, such waiver shall not constitute a waiver of other or succeeding breaches of this Agreement.

d. This Agreement constitutes the entire understanding of the parties.

e. This Agreement may only be modified by a writing signed by the authorized representative of both parties.

f. Contractor covenants that it has obtained all certificates, licenses, including a City Business License, permits or the like required by any federal, state or local regulatory agency in order to perform the work under this Agreement.

g. Contractor shall comply with all federal, state and local laws, regulations and rules, including but not limited to applicable safety and environmental laws. Contractor shall bear full and exclusive responsibility for any release of hazardous or non-hazardous substances and disposal of hazardous wastes.

h. The Contractor will permit the City to audit, examine and make copies of all contracts, invoices, payrolls and other documents or data relating to this Agreement. Such records shall be maintained for three years from the date of final payment under this Agreement.

i. This Agreement shall be governed by the laws of the State of California, with venue for any action under this Agreement in Stanislaus County, California.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the date and year first above written.

CITY OF OAKDALE

_____
BRYAN WHITEMYER, City Manager

ATTEST:

_____
KATHY TEIXEIRA, CMC
City Clerk

APPROVED AS TO FORM:

_____
THOMAS HALLINAN, City Attorney

CONTRACTOR:

Name:_____

Title:_____

EXHIBIT A

SECTION 1

DEFINITIONS AND TERMS

1-1 City - City of Oakdale, California.

1-2 Contract Documents - The City of Oakdale Standard Specifications and Details – dated October, 2015, Request for Bids for Annual Street Sweeping Services, accepted Bid Bids, the maps, the General Conditions, the Special Provisions, addenda or bulletins issued during the time of the Bid, and any addenda or changes to the foregoing documents agreed to by the City and the Contractor.

1-3 Contractor - The person, corporation or partnership performing street sweeping services under contract with the City.

1-4 Curb Mile - Curb mile shall be defined as the distance the sweeping machine travels with an effective sweeping width of eight (8) feet minimum (except where specified otherwise) from the curb face along an improved street.

1-5 Debris - All loose, inert, dry waste material including refuse, dirt, rocks, sticks, sand, glass, metal fragments, cans, bottles, leaves and typical street litter. Debris does not include waste materials in the catch basins of storm sewers or leave piles larger than a square yard (3x3x3).

1-6 Sweeping Path - Specified paved surface distance from curb line or pavement edge in which Scheduled Service is to be performed. Both gutter brooms shall be deployed during sweeping operation.

1-7 Scheduled Service - Sweeping frequency as defined in the contract documents which must be performed on the schedule set forth in the contract documents.

1-8 Unscheduled Service - That service which can be requested by the City to be performed outside the bounds of the scheduled service which can be anticipated a minimum of twenty-four (24) hours in advance.

1-9 Emergency Service - That service which can be requested by the City to be performed outside the bounds of the scheduled service within one (1) hour of being notified to provide such service.

1-10 Machines – The primary and secondary sweepers shall be referenced in this RFB as “machines”. All requirements of this RFB for machines shall be for both the primary sweeper and the secondary sweeper.

SECTION 2

SCOPE OF WORK

2-1 Scope of Work - The work under this contract shall consist of the items contained in the Bid, including all the supervision, vehicles, labor, materials, tools, equipment and all other items necessary to complete said work in accordance with the contract documents.

SECTION 3

SWEEPING SERVICES

3-1 Types of Sweeping Services

3-1.01 Scheduled Service - The Contractor will furnish scheduled sweeping service for:

1. Those streets designated by City at the time of the execution of the contract. After the execution of the contract, City may add or delete other streets or portions of streets at the agreed contract rate. The City may request a change in the schedule within seven (7) day advance notice to the contractor.

2. Those parking lots designated by City at the time of the execution of the contract. After the execution of the contract, City may add or delete other parking lots or portions of parking lots based on a negotiated price, compared to the previous. The City may request a change in the schedule within seven (7) day advance notice to the contractor.

3. Those runways, taxiways, aprons, lanes and driveways of the Oakdale Municipal Airport designated by City at the time of the execution of the contract. After the execution of the contract, City may add or delete other areas or portions of the Airport at the agreed contract rate. The City may request a change in the schedule within seven (7) day advance notice to the contractor.

3-1.02 Unscheduled Service - The Contractor will also provide, if required by the City, unscheduled sweeping of any street or streets or portions of streets. The City will give Contractor a minimum twenty-four (24) hour notice for unscheduled sweeping.

3-1.03 Emergency Service - The Contractor will also respond to emergency calls for service at any and all times of the day or night every day during the term of this contract within one (1) hour of being notified to provide such service.

3-2 Frequency of Service - Residential areas shall be swept once per month. Commercial/Industrial areas shall be swept once per month. Designated downtown

streets shown on the maps provided shall be swept once per week. Frequency for residential areas will be increased to twice per month, for up to 3 months, in the fall.

3-3 Existing Streets Curb Mileage – The Contractor shall have sixty days (60) from the execution of this Agreement to provide estimated curb miles table of the streets shown in the maps provided. The Contractor shall provide GPS files, per Section 5-4, to corroborate its estimated curb miles table.

3-3.01 New City Streets – New streets may be added by the Director of Public Services or their designated representative during the term of this Agreement. Such streets shall be added to the street sweeping schedule upon receipt of notice of the streets to be added by the Contractor and approval. New street miles will be added to the Contractors estimated curb miles table and adjusted to the payment schedule on a pro-rata basis.

3-4 Days and Hours of Operation - Scheduled service shall be Monday through Friday only. **Sweeping of residential areas shall not start before 6:00 am or continue after 5:00 pm. Commercial areas shall be swept between 6:00 pm and 6:00 am.** Sweeping shall be scheduled to maximize the area of streets being swept by minimizing interference by parked vehicles. Sweeping shall be scheduled and done in such a way as to minimize noise complaints in residential areas and parking lots adjacent to residential areas. The Director of Public Services or their designated representative may require revisions in the hours and/or manner of operation as necessary to maximize sweeping coverage, to minimize noise complaints, or to coincide with City staff working hours.

3-5 Holidays - There will be no sweeping on the following observed holidays: New Year's Day, Martin Luther King Jr. Day, Presidents' Day, Memorial Day, Independence Day, Labor Day, Thanksgiving and Christmas. Contractor shall perform scheduled sweeping on the day after said holiday except when that day would be a weekend or coincide with same day garbage pick-up service; then scheduled sweeping would be performed the day following the holiday.

3-6 Sweeping Routes - Sweeping routes shall be adhered to by the Contractor. The Contractor shall provide a description of how it plans to meet the sweeping route schedule, which is subject to approval by the Director of Public Services or their designated representative. Sweeping schedules are to be on the same day of the week each month for the specific route, e.g., second Tuesday of each month, etc. Contractor shall submit a calendar schedule designating the routes to the City for its approval. **Areas scheduled for sweeping shall not coincide with same day garbage pick-up service or special events requiring use of parking lots or special events at the Airport.**

3-7 Vehicles - It is understood that if vehicles are parked on the streets when services are being performed by the Contractor, then Contractor's operations will be impeded and Contractor will be required to bypass said parked vehicles. In such events, the rates charged by Contractor shall not be reduced.

3-7.01 Level of Cleanliness - Level of cleanliness shall be defined as the absence of "debris" in the streets and gutters, parking lots and Airport upon the completion of the sweeping operation. Payment will be for one pass only, and no separate payment will be made for a second pass needed to remove debris.

3-7.02 Hand-Sweeping/Vacuuming - Contractor shall remove by hand-sweeping / vacuuming all visible debris in and around "porkchop" islands, medians, parking block, valley gutters, adjacent Airport hangars or any other area not handled by the mechanical sweeper. Compensation for hand-sweeping/vacuuming shall be considered as included in other terms of work, and no separate payment will be made.

3-8 Intersections – At all intersections, where debris has accumulated forming "invisible" islands, extra sweeper passes must be made to eliminate debris accumulation. No separate payment will be made for extra passes needed to clean intersections.

3-9 Parking Lot Sweeping – as described below:

CITY OF OAKDALE PARKING LOTS			
Area	**Parking Lot**	**Address**	**APN**
P-1	North 3rd Avenue Parking	200 Block North 3rd Avenue	130-003-059
P-2	North 2nd Avenue Parking	100 Block North 2nd Avenue	130-003-035 130-003-034
P-3	North 3rd Avenue Parking	100 Block North 3rd Avenue	130-003-053 130-003-043
P-4	Dorada Park	500 Block North 3rd Avenue	N/A
P-5	Gene Bianchi Center	110 South 2nd Avenue	130-009-044
P-6	Oakdale Fire Station 5	325 South 3rd Avenue	130-004-006
P-7	South Yosemite Parking	300 Block East G Street	130-004-004
P-8	Wood Park	200 Block South Yosemite Avenue	129-004-061
P-9	South Sierra Parking Lot	200 Block south Sierra Avenue	129-004-065
P-10	Cottles Wood Park	1300 Block East "J" Street	064-022-033 064-064-053
P-11	Kerr Park	842 North Stearns Road	064-010-013

3-9.01 Frequency - The City parking lots and the Oakdale Municipal Airport are to be swept once a quarter, unless otherwise required to more or less frequent as determined by the Director of Public Services or their designated representative. The parking lot and Airport shall be reduced or increased according to the Unit Price on the Additive Bid Alternatives. Schedule and time of parking lot sweeping to be provided by the Contractor and approved by the Director of Public Services or their designated representative.

3-9.02 Adding Parking Lots – Should the City desire the contractor to sweep additional parking lots, the City will provide a 30-day advance notice to the contractor. The City will pay the contractor for the added parking lots based on a negotiated price, compared to the previous.

3-10 Weather - In the event of heavy rain or other severe weather conditions, the scheduled sweeping service may be suspended. A request to not sweep will be made by the Contractor and accepted or denied by the City within eight hours of receipt.

3-11 Water – The Contractor shall obtain a Fire Hydrant Permit from City of Oakdale Public Services Department and a water meter from the City of Oakdale Water Division for the sweeping operations. The Contractor shall be responsible for the replacement value of the water meter if damaged, lost or stolen. The Contractor shall report water usage per sweeping reporting schedule as outlined in Section 5-3 of the Special Provisions.

3-12 Dust Control - The proper volume and pressure of water will be supplied by the sweeper and shall be in good working condition at all times to adequately control dust during the sweeping operations. The Contractor shall take care not to blow, sweep or cause debris to enter into airplane hangars at the Airport.

3-13 Traffic Counters - The Contractor is cautioned that at various times and locations, the City will temporarily install portable traffic counters which utilize a hose placed in the roadway. When an area with a counter is swept, care should be taken to avoid the counter hose.

3-14 Speed - The Contractor shall operate the sweepers between three and five miles per hour when sweeping, unless it can be proven, to the satisfaction of the Director of Public Services or their designated representative, the sweeper can operate at a higher speed and still operate efficiently.

3-15 Call Backs - Whenever, in the opinion of the Director, a section of street is inadequately swept evidenced by the appearance of debris, the Contractor shall, within 24 hours after notification, re-sweep the section in question and may, at the discretion of the Director, forfeit One Hundred Dollars ($100.00) for each time a street is inadequately swept as liquidated damages. No additional payment will be made for callback sweeping.

3-16 Disposal – The City will provide a container at its 5th Avenue yard, or a location to be determined by the Director of Public Services or their designated representative, for debris disposal.

SECTION 4

EQUIPMENT

4-1 Equipment - The equipment used to complete the sweeping required by this contract is subject to the approval of the Director of Public Services or their designated representative, and must conform to the following:

4-1.01 Proof of Ownership - The Contractor must have proof of ownership or a signed lease for the duration of the contract for each sweeping machine used in the performance of this contract.

4-1.02 Registration - Sweeping machines must be properly registered and insured in accordance with California State Motor Vehicle Laws.

4-1.03 Safety Regulations - Sweeping machines must conform to all federal, state and local safety regulations and be properly licensed through the State of California.

4-1.04 Condition of Equipment - Primary and secondary machine shall be approval by the Director of Public Services or their designated representative.

Primary and secondary machine must be in excellent working condition capable of removing debris throughout the life of the contract. The outside body of the machine must be free from dents and large scratches, and paint must be well maintained.

Machines must be equipped with dual gutter brooms no shorter than seven (7) inches, which shall be operating during all sweeping operations, and a main broom no shorter than eight (8) inches capable of sweeping at minimum an eight (8)-foot path, or vacuum sweep if approved by the Director of Public Services or their designated representative. Only polyurethane bristles will be allowed at the Oakdale Municipal Airport, metal bristles are strictly prohibited.

The use of a steel plate on the sweeper wheel to prevent tire scuffing against the curb will not be permitted.

All machines and equipment must meet State of California emissions standards.

4-2 Maintenance of Equipment - All required maintenance, parts and fuel are part of the contract and furnished by the Contractor, and all major mechanical problems must be corrected at the Contractor's yard. A sufficient supply of spare brooms and other parts must be kept on hand to ensure the timely and continuous fulfillment of this contract.

4-3 Breakdown of Equipment - At all times the Contractor shall properly maintain a minimum of two (2) sweeping machines, both as to condition and appearance, for the use on the work under this contract. In case of breakdown by the

primary sweeper, service by a secondary sweeper is required to complete the daily schedule. The Contractor shall be responsible for and bear the cost of; oil, transmission, fuel and hydraulic fluid spills cleanup.

4-4 Storage of Equipment - The Contractor must provide his or her own storage for equipment such as sweeping machines, brooms, tires, gas, oil and other required parts and materials. The City will not provide storage for any Contractor equipment.

SECTION 5

COMMUNICATIONS AND REPORTS

5-1 Office - The Contractor shall maintain an office or such other facility through which he/she can be contacted and from which he/she can maintain radio or pager contact with sweeping vehicles. It shall be equipped with sufficient telephones and shall have a responsible person in charge from 7:30 am to 4:00 pm, Monday through Friday, except holidays. The Contractor shall also provide a 24-hour emergency contact telephone number.

5-2 Complaints - Complaints regarding the street sweeping operations, which the Director of Public Services or their designated representative considers justifiable and the responsibility of the Contractor, will be referred to the Contractor for immediate attention. Within two (2) days, the Contractor shall submit to the Director of Public Services or their designated representative a report of the action taken on each complaint.

5-3 Reports - Contractor shall submit a monthly report of curb miles swept and water used. Reports to the City shall be submitted at the end of each month on forms provided by the City.

5-4 Global Positioning System (GPS) Tracking – All street sweepers used to perform Oakdale's Annual Street Sweeping Services shall have installed a Global Positioning Systems that will enable the City of Oakdale to view via computer internet where the sweepers are at all times. The cost of the entire GPS System will be the responsibility of the successful bidder and the system must be capable of the following:

1. The system shall be Internet based and the Contractor shall provide to the City two (2) accounts to have full access to the site.
2. The system shall be capable of gathering and reporting the following real time data; speed, direction, location on a map, address, distance traveled, brooms up or down, water on or off.
3. The sweepers' path of travel shall be superimposed on a map.
4. Generate daily reports of sweep activity including the items listed above.
5. Maintaining the data for a period of 90 days, after which data will be downloaded to the City of Oakdale for storage.

AGENDA ITEM 12.1:

To: Oakdale City Council

From: Bryan Whitemyer, City Manager

Re: **February 2016 Administration Department Report**

In an effort to highlight the work being done by all City Departments, City staff provides monthly activity reports to the City Council at the 2nd City Council meeting of each month. These reports are included in the agenda packet as an informational item but council members are encouraged to ask questions about any of the items listed in the report. The purpose of these reports is to help keep the City Council and the public apprised of the work being done in all areas of city operations.

Administration Department Activities

- Negotiated the sale of the Church Building located at the northwest corner of E Street and N. 3rd Avenue. The Church Building will be moved to the vacant lot located at the southwest corner of Walnut Avenue and 1st Avenue. The plan for the building is to refurbish it and turn it into a residence.

- Coordinated the Special City Council Meeting – Goal Setting session held on February 4, 2016. Met with each department and reviewed the presentations prior to the meeting.

- Met with Kurt Clark with the SBDC/Stanislaus Business Alliance to finalize the details of the City's $1,000 Business Incentive Program.

- Prepared for and attended the Chamber of Commerce Economic Development Committee and the City of Oakdale Economic Development Committee meetings held on Friday, February 5, 2016.

- Attended the Central San Joaquin Valley Risk Management Authority annual planning meetings held on Thursday, January 28, 2016 and Friday, January 29, 2016. I currently serve as the 1st Vice President of the organization. These meetings are extremely valuable as information is presented on best management practices for reducing liability risk for the City.

<u>Upcoming Administration Department Activities:</u>

- Explore options for the Youth Building located across the street from Oakdale High School on Gilbert Avenue. The building was donated many years ago to the City to be used to serve the youth of the community. The building is used a couple of times a week by a Boy Scout troop and by a 4-H Club. Staff will be exploring options to more fully utilize the building.
    - 2-16-16 UPDATE: The City met with the Center for Human Services on January 15, 2016. They expressed interest in the building but do not have the necessary funds to maintain the building as needed. The City has reached out to the Family Support Network to see if they are interested in and have the resources to utilize and maintain the youth building.

    - Mid-Year Budget and Budget development for Fiscal Year 2016-2017 – We are currently preparing our Mid-Year Budget presentation for the council which we will present to the City Council in March. We are also in the process of developing the budget for the upcoming fiscal year. The new budget will be presented to the Council in May and June 2016.

    - Financial Reserve Policy: Staff is working on updating its reserve policy for City Council Review. The current policy requires the General Fund reserve level to be 20%. Council has provided direction to raise that to a higher level which could be 50%. Staff will be presenting options to the council in March.

Date: February 5, 2016

To: Bryan Whitemyer, City Manager

From: Kathy Teixeira

Re: **February 2016 City Clerk Department Report**

Department Actions of Note:

- Prepared and processed City Council January 19, and February 1, 2016 agenda packets.
- Attended January 19, February 1, and February 4, 2016 City Council meetings.
- Prepared and obtained signatures for Resolutions 2016-001 through 2016-006, adopted by the City Council January 19, 2016.
- Prepared and obtained signatures for Resolutions 2016-007 through 2016-009, adopted by the City Council February 1, 2016.
- Prepared and obtained signatures for Successor Agency Resolution 2016-001 approving the July 1, 2016 to June 30, 2017 Recognized Obligation Payment Schedule (ROPS).
- Prepared January 19, February 1, and February 4, 2016 draft City Council minutes.
- Scheduled, coordinated, prepared packet and attended February 3, 2016 meeting of the Oversight Board for the Successor Agency to the Dissolved Oakdale Community Redevelopment Agency.
- Prepared and obtained signatures for the resolution adopted by the Oversight Board for the Successor Agency to the Oakdale Community Redevelopment Agency approving the July 1, 2016 to June 30, 2017 Recognized Obligation Payment Schedule (ROPS).
- Participated in Webinar for Campaign Filing Officers.
- Processed new claim against the City, coordinating with Public Services and AIMS.
- Reviewed, coordinated and processed and approved One Time Event Application submitted by F.E.S. for Marinated Pork Dinner Dance February 13, 2016.
- Reviewed, coordinated and processed and approved request made to City Council by Oakdale Lions Club for City co-sponsorship (waive fees and insurance) of Don Osborne Memorial Fun Run February 6, 2016.
- Reviewed, coordinated and processed and approved One Time Event Application submitted by Sports Boosters Annual Dinner Dance Auction February 27, 2016.

- Reviewed, coordinated and processed and approved made by Friends of the Oakdale Library for City co-sponsorship (waive fees and insurance) of Friends of the Oakdale Library Book Sale March 7 – 10, 2016.
- Reviewed, coordinated and processed and approved Special Events Application submitted by Mendocino Railway to hold a special event in Wood Park "The Easter Egg Express" March 20, 24, 26 and 27, 2016.

- Ongoing review of City Clerk's records management system and will make changes as needed to ensure that all required records are available as required by law.
- Prepared Orientation Binders and met with new Planning Commissioners.
- Published Ordinance by title (should it be adopted) Ordinance 1241 OMC, Chapter 14, Health and Sanitation, Article IV., Medical Marijuana Dispensary Ban, to prohibit all cultivation and deliveries of medical marijuana.
- Prepared and facilitated recording of Walnut Avenue Emergency Storm Drain Project Improvements Notice of Completion.
- Processed contract for the Sierra Sidewalk Infill Project to Sinclair General Engineering Construction Inc.
- Processed Police Service Agreement with the Oakdale Joint Unified School District.
- Processed contract for the South Yosemite Avenue Pedestrian Improvement Project to George Reed, Inc.
- Prepared Certificates of Recognition for Mayor's signature.
- Submitted Statements of Economic Interests to the FPPC.
- Filed Semi-Annual Campaign Statements.
- Posted and published display ad for vacant posts and expiring terms on City boards, committees and commissions. Notify existing City boards, committees, and commissions with expiring terms.
- Notified Commissioners with expiring terms inviting them to apply for reappointment.
- Scheduled Commission interviews with Mayor and Council Member Bairos.

Pending Items:

- Continue review of the City Clerk's records management system and will make changes as needed to ensure that all required records are available as required by law.
- Prepare and distribute Annual Statement of Economic Interests notifications.
- Schedule AB1234, Public Records Act and Legislative Update training for staff and boards, commissions and committees.

To: Bryan Whitemyer, City Manager

From: Miranda Lutzow, Management Analyst

Re: **February 2016 Human Resources Department Report**

Below is a summary of personnel actions performed in the previous month.

Departmental Actions of Note:

- Processed applications and set up interviews for Code Enforcement/Water Conservation Officer, Public Safety Dispatcher and Animal Shelter Attendant.
- Completed OSHA 300A Form and posted as legally Required.
- Completed setup of new employee evaluation system.
- Attended Police Officer Return-to-Work training offered by Liebert Cassidy Whitmore
- Created partnership with Stanislaus and San Joaquin Counties to provide low and no-cost training to Oakdale employees.
- Attended AIMS Training (3rd Party Workers Compensation Administrator) training on how to successfully defend against fraudulent claims.

Pending Items:

- Conduct interviews for Code Enforcement/Water Conservation Officer, Police Dispatcher and Animal Shelter Attendant.
- Open recruitment for Wastewater Operator-in-Training position.
- Complete city-wide training on new employee evaluation system.
- Complete implementation of new employee evaluation system.
- Conduct training on new employee evaluation system.
- Begin creation of new policies as outlined in 2016-17 goals.

	January 2016	Year to Date
Recruitments	0	0
Applications Received	74	74
New Hires	0	0
Evaluations Processed	0 (New system)	0
Employee Turnover	0	0
Workers Compensation Reports	1	1

To: Bryan Whitemyer, City Manager

From: Albert Avila, Director of Finance

Re: **February 2016 Finance Department Report**

Departmental Actions of Note:

Finance

- Completed and submitted calendar year-end reporting: 1099's, W-2's, 1094's, 1095's, 941's, 940, 945, DE-9, DE-9C
- Prepared Federal Excise Return – 8849
- Prepared retirees' 1099-R
- Compiled and submitted quarter end reporting: Sales Tax Report, Multiple Worksite Report, Diesel Fuel Reports Tax Report, etc.
- Reviewed and submitted Valley View River Access Trail grant reimbursement request.
- Processing business licenses as they are received for renewal.
- Updated community development project balance list for deposit accounts.
- Prepared and mailed invoices for balances due in deposit accounts for community development projects.
- Coordinated and organized City's Alliance clerical volunteer staff.
- Carrie and Crissy attended the class titled "How to Become a Great Communicator".
- Carrie completed online course titled "Introduction to Time Management".
- Assisted Public Services with interviewing of Solar Companies for power purchase agreements.

Information Technology (IT)

- Organizing and removing old telephone and network wiring at Public Services Yard in preparation for replacement of telephone system.

Benefit Administration

- Completed data collection and reporting for Affordable Care Act required forms for employees.
- Met with Teacher's Pension to go over employer portal and what is expected of the City.

Facility Rentals

Facility	City Meetings	Weekday Rentals	Weekend Rental
Gene Bianchi Community Center		10	3
Gene Bianchi Conference Rooms	15	3	
Oakdale Senior Community Center			1

Senior Center is used for daily activities M-F 8 am to 4 pm
Adult Rec evening programs held at the Senior Center T-Th

Facility Improvements

- Installation of new Hospitality Desk at Senior Center – Funded by donations

Recreation

Senior Center

Attendance and Membership

- Attendance in December – 1708 Average 82 participants a day
- Current Membership 1228
- New Member registration in January 2016

Classes & Programs

- Weekly Classes and Program – 36
- Lunch served 5 days a week

Senior Services at Center

- HICAP
- Blood Pressure Screening
- CPR & First Aid
- Green Bag Program

Special Event

- Tenth Anniversary of the Oakdale Rockettes Reception

Recreation Programs

- Once a week evening quilting classes
- Once a week evening line dancing classes
- Once a month Line Dancing on Sunday

Recreations

- Kids Spring Fest – March 26-10am-1pm-Kerr Park
- Senior Center
  Maximize Your Memory Seminar-February 9-2 at 3pm
  Valentine Dinner – February 12 at 5pm
  Community Band & Singing Seniors Concert - February 16 at 6:30pm

Pending Items:

Finance

- Revising Grant Management Policy.
- Revising Purchasing Policy.
- Reviewing and submitting Grant Reimbursement Submissions for CDBG and FAA
- Preparing projected amounts for CalPERS unfunded liability, regular contributions and side fund liability for each tier.
- Updating employee accruals spreadsheet.
- Preparing insurance claims for damage to City property.
- Preparing RFP for Audit Services
- Working with Websoft to upload location information to new MMS software.
- Preparing the PowerPoint presentation on department goals and accomplishments to deliver at City council workshop.

Benefit Administration

- Transitioning employee deferred compensation plans to Alta Montclair through Teacher's Pension.

Recreation:

- Kids Spring Fest – Kerr Park, March 26 from 10am-1pm
- Senior Center
  - Tenth Anniversary of the Oakdale Rockettes Reception January 21 from1 - 2pm
  - Maximize Your Memory Seminar-February 9 from 2 - 3pm
  - Valentine Dinner – February 12 5pm

- Community Band & Singing Seniors Concert-February 16 at 6:30pm

To: Bryan Whitemyer, City Manager

From: Michael Wapnowski, Deputy Fire Chief

Re: **February, 2016 Fire Department Report**

2015 Incidents

7,769 Total Incidents: 1,907 Oakdale City

2015 Incident Type Response Summary by Station: 7,769 Total Calls										
Station	**Fire**	**EMS/ Rescue**	**Hazardous Condition**	**Service Call**	**Good Intent**	**False Call**	**Rupture/ Explosion**	**Other**	**Blank or Invalid**	**Total per Station**
1	113	280	14	31	92	19	0	2	0	551
6	1	0	0	0	2	0	1	0	0	4
7	8	8	1	2	10	0	0	0	0	29
8	2	0	1	0	2	0	0	1	0	6
9	16	30	2	5	15	1	0	0	0	69
10	4	0	0	0	3	0	0	0	0	7
11	5	1	0	1	0	0	0	0	0	7
12	0	0	0	1	0	0	0	0	0	1
13	3	2	0	0	2	0	0	0	0	7
15	1	0	0	0	1	0	0	0	0	2
16	0	1	0	0	2	0	0	0	0	3
17	0	1	0	0	0	0	0	0	0	1
18	1	2	1	2	2	0		0	0	8
21/31	71	516	11	42	162	39	1	6	0	848
22/32	44	423	7	41	86	40	0	3	0	644
23/33	21	85	3	7	16	4	1	3	0	140
24/34	53	692	18	53	104	20	0	2	0	942
25/35	21	47	1	2	14	0	0	0	0	85
26/36	87	1098	33	131	314	49	2	8	0	1722
27/4	41	396	64	75	81	38	0	7	2	704
28/5	49	843	19	85	159	42	1	5	0	1203
29/2	45	130	2	18	35	3	1	1	0	235
30/3	87	326	6	32	81	7	0	1	0	540
No Sta.	1	0	0	0	1	0	0	0	0	2
RE	9	0	0	0	0	0	0	0	0	9
Total	683	4881	183	528	1184	262	7	39	2	**7769**

Fire Operations

726 Total Incidents in January, 2016: 462 SCFPD, 262 (Contract Response Areas)

January, 2016 Incident Type Response Summary by Station									
Station	Fire	EMS/ Rescue	Hazardous Condition	Service Call	Good Intent	False Call	Other	Blank or Invalid	Total per Station
1	4	2		2	2				10
7	5								5
8		1							1
9	1	13		2	4	1			21
11					3				3
15	3			1	1				5
18		1			1				2
21/31	4	77	1	9	23	5			119
22/32	1	43		3	5	4			56
23/33	1	8		2	2				13
24/34		68	1	7	11				87
25/35		1			3			1	5
26/36	6	95	4	7	23	7	2		144
27/4	2	31	12	9	5	4		1	64
28/5	3	83	2	14	26	3			131
29/2	1	10			6				17
30/3	5	22	4	2	7	2			42
No Sta.								1	1
Total	36	455	24	58	122	26	2	3	**726**
SCFPD Total:		462	Oakdale City Total:		195	OFPD Total:		69	

Significant Incidents

- 1/4/16: E23, Q22, BC2 responded to a shooting on Albers Road. 1 patient was shot accidentally in the chest, CPR was performed by crews while enroute to MMC.
- 1/8/16: E27, E28, WT28, BC2, TR3 responded to a hay fire on Patterson Road. Upon arrival, crews found a small fire in the middle of an 800 ton stack, crews worked quickly to help the landowner extinguish the fire and save approximately 600 remaining tons.
- 1/11/16: E23, Q22, BC2 responded to a 1179 on Albers Rd. Upon arrival units found a vehicle that had rolled multiple times with one 1144 child found outside of the vehicle.

Operational Items

- We are continuing to work with the Cities of Oakdale, Riverbank and Waterford on updating their City Emergency Operations Plans. Department head meetings are scheduled for late January, 2016 to review components of the plans.
- The movement of surplus OAK E22 to Capitol Auction has occurred and we received one bid for $3,000 last week, which is significantly lower than anticipated. The vehicle will remain at Capitol Auction until a higher price is offered.
- We worked with City of Oakdale on their 2016 Goal Setting workshop, a PowerPoint presentation and spreadsheet were delivered on behalf of SCFPD.

- Captain Tim Johnson remains very busy with the new hire academy. The new hires were brought on January 18th and will be assigned to the training academy until April 1st. Many of the line staff, as well as Management, have been asked to participate in the instruction portion of the joint academy with Modesto Fire & Patterson Fire.

Community Events

- Participated in Oakdale City's 2016 Goal Planning Sessions, PowerPoint & Spreadsheets were generated by Staff for Council review.

Explorer Post 3399

- Captains Bachman, Morua & Hankins continue to work on coordinating the District's new Explorer Post.

Fire Prevention

Below are the Fire Prevention staff activities for the month of January. Fire prevention staff continues to conduct plan reviews of new construction projects and inspections throughout the District, City of Oakdale, and the Oakdale Rural Fire Protection District.

January, 2016 Fire Prevention Summary													
	Grp. A	Grp. B	Grp. E	Grp. F	Grp. H	Grp. I	Grp. R	Grp. S	Const.	*Misc.	Insp.	Review	Admin.
Consolidated	0.5	14.5	1	10	3	0	25.5	0	23.5	60	49	6	189
Oakdale City	3.5	4	3	0	0	0	4	2	0	5	17	0	13.75
Oakdale Fire	0	0	0	0	0	0	4.25	0	6	1.5	27	3	0

January, 2016 Fire Prevention Summary Hours	
Tim Spears	160
Shane Hawkins	54
Bill Houk	16
Phil Soria	80
Caressa Guerra	98

January Fire Prevention Revenue		
Plan Review	$	2,156.69
Fire Flow Test	$	130.00
Permits	$	2,116.60
Inspection	$	1,796.60
Total	$	6,199.89

*** "Other Fire Prevention Activities, unassigned". Example; Fire Prevention Pub Ed, special event, inspection with customer service, administrative duties, parcel reviews.**

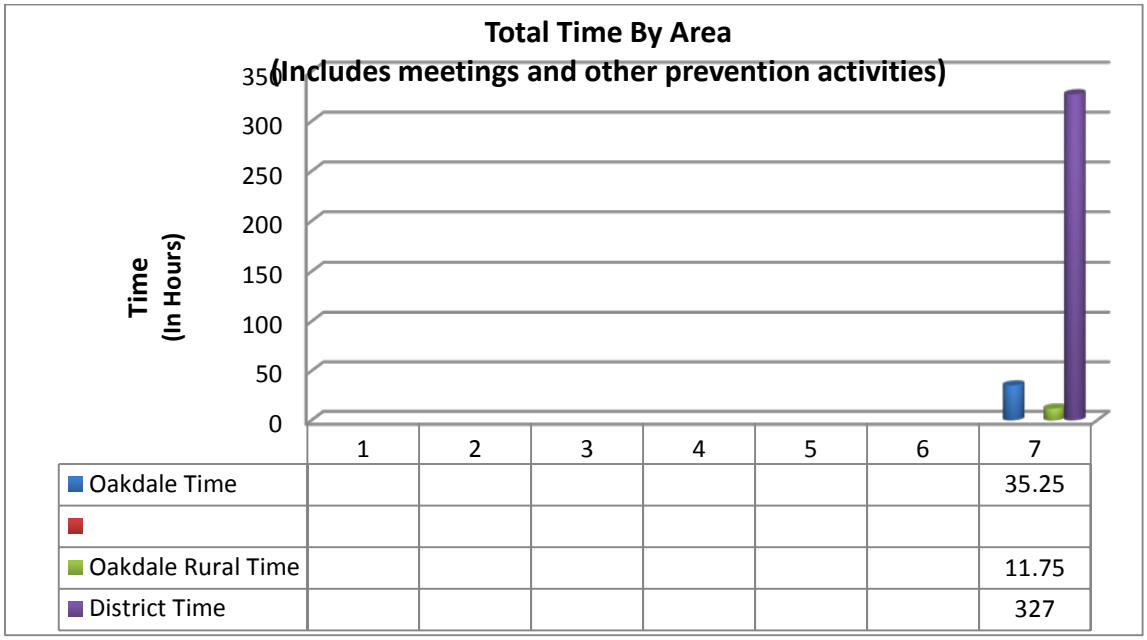
Special Event Applications

Fire Marshal Spears completed reviews of several special events in the City of Oakdale

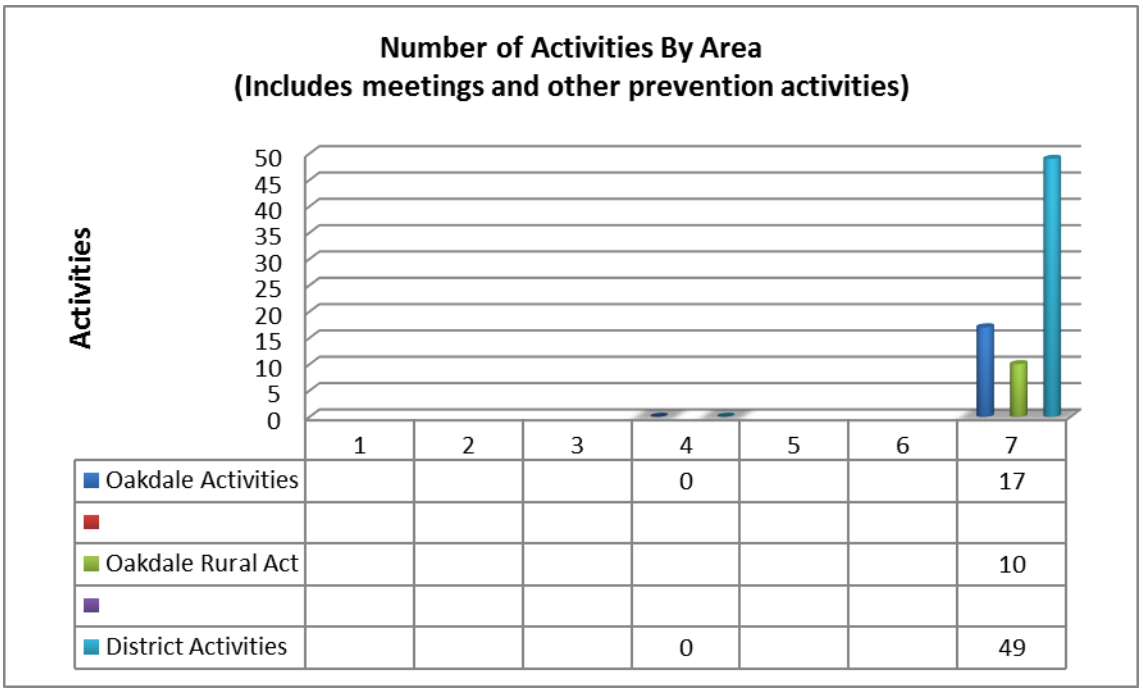
Other Activities

- Fire Marshal Spears completed a review of the fire fee study conducted by NBS. He provided feedback to NBS on any necessary revisions to the report and any additional categories that needed to be added. NBS will be present for a work session before the February 11, 1016 Board Meeting to provide information on the study.

- Fire Marshal Spears and Chief Wapnowski attended the State of the City Address in the City of Oakdale.
- Fire Marshal Spears collaborated with Chief Wapnowski on a goal setting session for the City of Oakdale as requested from City Manager Whitemyer.



	1	2	3	4	5	6	7
Oakdale Time							35.25
Oakdale Rural Time							11.75
District Time							327



	1	2	3	4	5	6	7
Oakdale Activities				0			17
Oakdale Rural Act							10
District Activities				0			49

To: Bryan Whitemyer, City Manager

From: Lester Jenkins, Chief of Police

Re: **February 2016 Police Department Report**

The December crime stats (most recent month available) are unavailable at the time of this report due to Heather being on night shift as a dispatcher (temporarily). Instead, we will be providing updates of Crime Highlights for the month of January.

- 16-0256: Anthony Perez, a volunteer at the Oakdale High School was arrested for child molest, 288(a) PC.
- 16-0200: Lacy Young, 32 year-old transient was arrested for attempted murder of her boyfriend, who she stabbed in the chest after an argument at the Tiger Exxon Station.
- 16-0286: Felony drug and child abuse/child endangerment case. Daniel Hilderbrand was arrested by Officer Ebbert after Ebbert discovered nearly an ounce of Chrystal Methamphetamine while his children were present.
- 16-0443: Officer Stever arrested Mark Redding, 54 years old from Oakdale after finding him prowling at Performance Muffler and Brake on North Yosemite. Additional drug charges were added after Stever located Methamphetamine and three pipes on Redding.

EVENTS AND PROJECTS

- We hired Rachel Marcellin as a full-time dispatcher and made a conditional job offer to Serena Van Dyke for a part-time dispatch position.
- We moved one of our clerks, Heather Tamburrino, into a night shift assignment as a dispatcher. This is a temporary assignment until we have two dispatchers return from medical and maternity leaves and we hire another full-time dispatcher.

- We experienced a first for the as far back as memory serves me; we had the number of dogs in the shelter go down to ZERO for the last week of January! Our collaborative efforts with ASTRO and OSPA to license and spay/neuter dogs seems to be paying off.
- The filing period for the part-time Shelter Attendant closed on January 8th. We are looking forward to getting a little more help at the shelter and this will reduce the overtime that we have to pay our full-time staff to clean on weekends and holidays.
- Sgt. Johnson has narrowed down the field to three final candidates for the part-time Shelter Attendant position. Final selection will be made shortly after the oral panel on February 17th.
- Officer Crowley purchased a miniature horse that is now a part of the equestrian unit and will be used for PR purposes at events that draw children. His name is Sebastian and his photo was featured in the Mayor's State of the City Address.
- Swore-in two new officers, Reserve Richard Plath and Full-Time Officer Dale Russell in front of council.
- Established Goals and Objectives for 2016.

Sebastian and Officer Crowley's daughter, Brooke.

K9 Officer Blake Ebbert and Cruise doing narcotics search training.

K9 Officer Andy Stever and Chevy training at Kerr Park.

To: Bryan Whitemyer, City Manager

From: Thom Clark, Public Services Director

Re: **February 2016 Public Services Department Report**

Capital Improvement Projects

- **Well No. 10:** drilling is complete. We are pumping to determine the size of the motor and other associated equipment. Well depth of 620 ft. Site Plan in design. Located on Greger Street across from mini-storage. Nothing new to report.
- **Well No. 6:** site work underway in preparation for a new automatic generator. Location is just south of Oakdale Automotive and Tire on Yosemite Avenue. Nearing completion of site work.
- **Skate Park:** PG&E has removed their wires from the poles. Comcast should be off the poles by February 12th. AT&T is scheduled to be off the poles by March 17th and will remove the poles when their wires are off. The street and pedestrian improvement project was awarded by the City Council on January 19. They have a 60 construction window, so we are right on schedule and will be bidding the park project next.
- **Sierra Sidewalk Infill:** pre-construction meeting with Sinclair Construction complete. Contractor is waiting for the site to dry.
- **Airport Erosion Control:** we have not yet started. We have FAA approval but not CalRecycle's. Since this is a closed dump site, we must submit a Work Plan to CalRecycle for approval. We have not yet received approval from CalRecycle.
- **Davitt Sewer, Water, and Street Improvements:** project is complete – on time and under budget.
- **Valley View Burn Dump:** we submitted a formal request to CalRecycle for that agency to take over the entire site investigative work and they have agreed to do so for the site, excluding the trail. New sink holes have developed at the extreme northwest corner of the property next to the house on River Bluff. We prepared a Work Plan to fix the problem and CalRecycle has approved the Plan. Basically, we are going to fill the basin in with soil.
- **Valley View Trail:** we have submitted a draft Work Plan to CalRecycle to cover the trail with two feet of fill dirt. Waiting for the response. We will have to fence the trail from top to bottom, prior to completion, to keep people out of other areas that may have dump debris. Nothing new to report.
- **Airport Fence Improvements Phase I:** Project is currently is design phase. Improvements consist of new fence at Laughlin Road and around park, 3 new automatic gates and system upgrade. Nothing new to report.

- **Sierra and D Lift Station:** we have received bids for this important infrastructure project and will be before the City Council for award in the near future.
- **C Street Water Main Replacement and Overlay Project:** we have received bids and will be before the City Council for award in the near future.

Public Works General

- We responded to 320 Work Orders in January.
- We performed 94 Underground Service Alert inspections.
- We constructed a kiosk in front of the City Council Chambers.
- Parks crews have begun start up inspections on irrigation systems to ready ourselves for the irrigation season.
- We replaced 3,000 feet of stolen street light wiring.

Water

- **Irrigation Water and Drought:** we shut off all irrigation of parks and landscaping on November 1. We reduced water usage by 36% in January. 32% is our reduction goal set by the State. Our neighboring city of Riverbank is struggling with their reduction target, actually *increasing* usage by about 24% in January.
- **Meter Conversion:** we are surveying routes for meter upgrades. We are planning to have all routes converted to radio-read meters and radio tower system in place to automatically send all meter data directly to the Finance Department within two years – sooner if possible. Nothing new to report.
- **Water Wells:** We performed weekly checks on all water wells.
    - We are doing some of the site work at the Well 6 rehabilitation site.
    - We have pulled the motor from Well 3 for inspection and maintenance. This is the well up by the Water Tank in Valley View Park.
- **Backflow Devices:** we tested about 80 backflow devices in the water system.
- **Water Meters:** we read 7,700 water meters; 2,200 of them manually. We are surveying the manual-read routes in preparation for the radio-read meter installations. Nothing new to report.
- **Meter Shut-offs:** we shut off 80 meters for non-payment last month. All were turned back on after payment was made.
- **Water Testing:** we tested 35 water samples and had a 100% pass rate.

Sewer/Wastewater Treatment Plant

- **Grease:** our Vac-truck and crew have cleaned 35 trouble sewer locations.

- **Wastewater Treatment Plant (WWTP):** the plant is processing about 1.5 million gallons per day (MGD) or about 1,042 gallons per minute. We receive up to 5 MGD during storm events.
- **Lift Station Checks:** we performed weekly sewer lift station site checks.
- **Other Lift Station Work:** we cleaned the wet pits in nine (9) sewer lift stations and performed scheduled maintenance on five (5) other lift stations.

Streets and Storm Drains

- **J Street Realignment:** we have been working with Oak Valley Hospital's new design firm and have agreed on what the improvements to this section will look like. We are waiting for the hospital to ready their parking lot project so that they can take advantage of economies of scale and construct both projects at once. Nothing new to report.
- **Leaf Pick-up:** we are in leaf pick-up mode right now, trying to keep the drain inlets open for any storms. Since many of our storm pipes drain directly into the Stanislaus River, we are also keeping the leaves from breaking down in the river. The leaf decomposition process robs the water of oxygen. We believe our MS 4 Storm Water permit will eventually require us to filter all storm water before it enters the river. Nothing new to report.
- **Street Patching:** we put down 5 tons of street patch and pot- hole filling.
- **Street Lights:** we repaired 30 street lights.
    - We also have made application with PG&E for a new light at the intersection of E Street and 5th Avenue due to high crime. Nothing new to report.
- **Street Trees:** we continued hard pruning of trees in parks and roadways and installed 30 more trees.
- **Street Sweeping:** An RFP for Annual Street Sweeping Services was issued and the award is before the City Council for approval.

Planning Division

Approved Projects:

Type of Application	Address	Brief Description	Approval Date
• P.C. Appeal (On agenda for February 16th meeting)	1625 E. F Street	Denied sign permit	Not approved

Pending Projects:

Type of Application	Address	Brief Description	Status

- Site Plan Review 627 Fairfax Dr. New 2,250 sq ft warehouse In staff review
- Out of Boundary Water Tioga Avenue Water service In review by OID
- Housing Element City Wide Update To P.C. 3/16
- Extension Request Bridle Ridge Developer Agreement Withdrawn
- Tesoro II Map E. F St. Specific Plan 107 residential lots In staff review (deemed incomplete)
- Specific Plan Amend. East F St. Modify land use In staff review

Building Division – December Permits

- 0 single family dwellings
- 5 residential solar
- 3 commercial remodels
- 192 total inspections in December

Subdivisions:

- JKB Homes has two working subdivisions in Bridle Ridge around Greger and Mustang. They are looking at the possibility of purchasing more subdivisions in that area, mostly north of Greger. To date they have constructed 38 of 44 lots in Phase II and 15 of 56 lots in Phase III.
- Beck Homes has a working subdivision off of Orsi Road, south of Lando. To date they have built all but 12 lots in the Sterling Hills Subdivision. Applications for the remaining twelve lots are ready to issue.
- Navigator Development is working on the Tesoro Subdivision across from the golf course on Stearns Road. They are in the preliminary design stage for a second, non-gated subdivision to the west of Tesoro. To date they have pulled permits for 18 of the 86 lots in Phase I, as well as the Clubhouse building for the gated community.
- Lafferty Homes will begin building soon since they just received Design Review approval from the Planning Commission. They have about 45 infill lots on and around Greger in the Shire Park area of Bridle Ridge. House plans are in Plan Review.
- Bran Homes has a four lot subdivision on Cloverland near Old Stockton Road. In Plan Review.
- The Carter Company is working toward approval of a 16 unit small lot subdivision on E. G Street. Building Permit fee estimates have been provided to developer to assist them with cost analysis.

Code Enforcement

- **Code Enforcement Officer:** although we lost our part-time code enforcement person, we still responded to code enforcement complaints.
    - We responded to and closed 10 cases.
    - We have 4 new and/or ongoing cases.

- Scheduled 3 Gilton bulky-item pick-ups.
- Picked up a mattress that was left in the street.

Energy

- **Solar Farm:** we had previously received the third proposal for a Power Purchase Agreement involving a solar farm out at the Airport. We interviewed three firms and short-listed two. We have sent both firms updated (2015) energy bills and will interview them when the updated calculations have been completed. Two Councilmen have been appointed to sit on that selection committee.

General

- **Capital Improvement Program:** we are prioritizing capital projects and outlay purchases now that the Master Plans have been adopted. The CIP should be before the City Council in January or February. The CIP is still being worked on – looks like March.

Parks

- **Park and Landscape Strips:** we shut off all irrigation water to the parks and landscape areas City-wide. Nothing new to report.
- **Park Inspections:** we performed inspections on eight (8) park playgrounds.

Airport

- **Wildlife Hazard Assessment (WHA):** A WHA was required by the FAA before perimeter fencing south of the runway could be installed. We have an RFP for services due January 27. Proposals have been received and are under evaluation.
- **Grants:** We submitted two grants requests to the FAA on 12/31. A request in the amount of $83,800 for the Airport Fence Project Phase I, noted in the CIP portion of this document and a request in the amount of $260,200 for the Airport Pavement Rehabilitation Design Project.
- **RFP for FBO:** Request for Proposals for a Fixed Base Operator was issued on 10/22/2015. The Proposals are due on 3/2/2016.

Encroachment Permits

- 11 permits issued in January.

AGENDA ITEM 12.2:

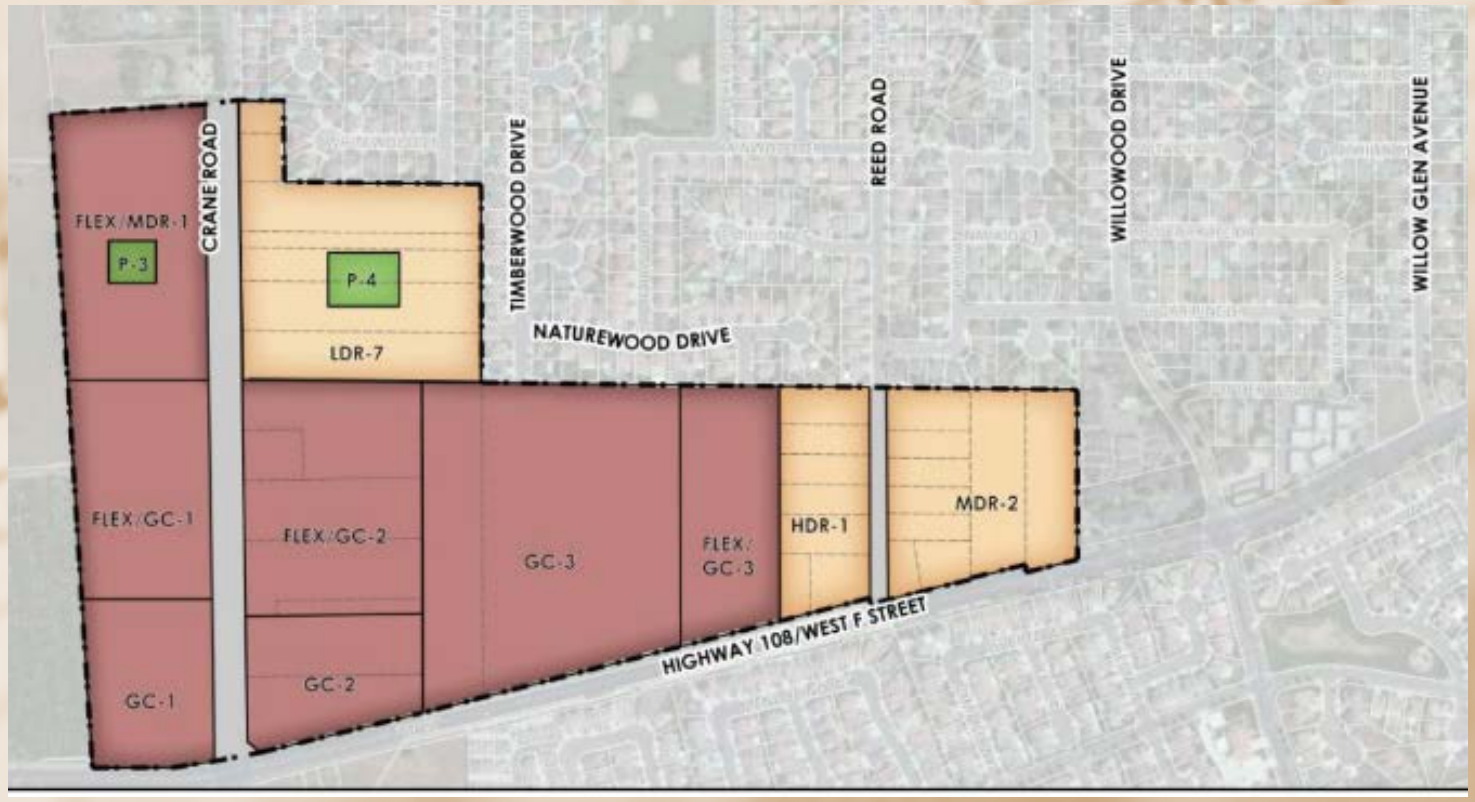
Oakdale Public Services Department

2015 ACCOMPLISHMENTS – FY 2016/2017 GOALS

2015 ACCOMPLISHMENTS

Annexation of Crane Crossing

- Specific Plan Area 3 will bring a new shopping center to Oakdale



New Bump-Outs on Greger

Safer Park Access

Park Turf Rehabilitation

Cottleswood Park

5,200 Feet of Thermo-Striping

Hot plastic paint lasts five times longer than normal street paint.

20,000 Feet of Street Crack Sealed

S. Yosemite Avenue

Well #10 Under Construction

Drawing water from over 600 feet.

New Underground Trash Cans

Holds four yards of trash. Six of these installed last year. Reduces park maintenance.
This installation is at Kerr Park.

Staff's Community Volunteering

Dorada Park

Storm Drain Inlet Stenciling Project – Burchell Hill

55 Tons of Street Patch and Pothole Repair

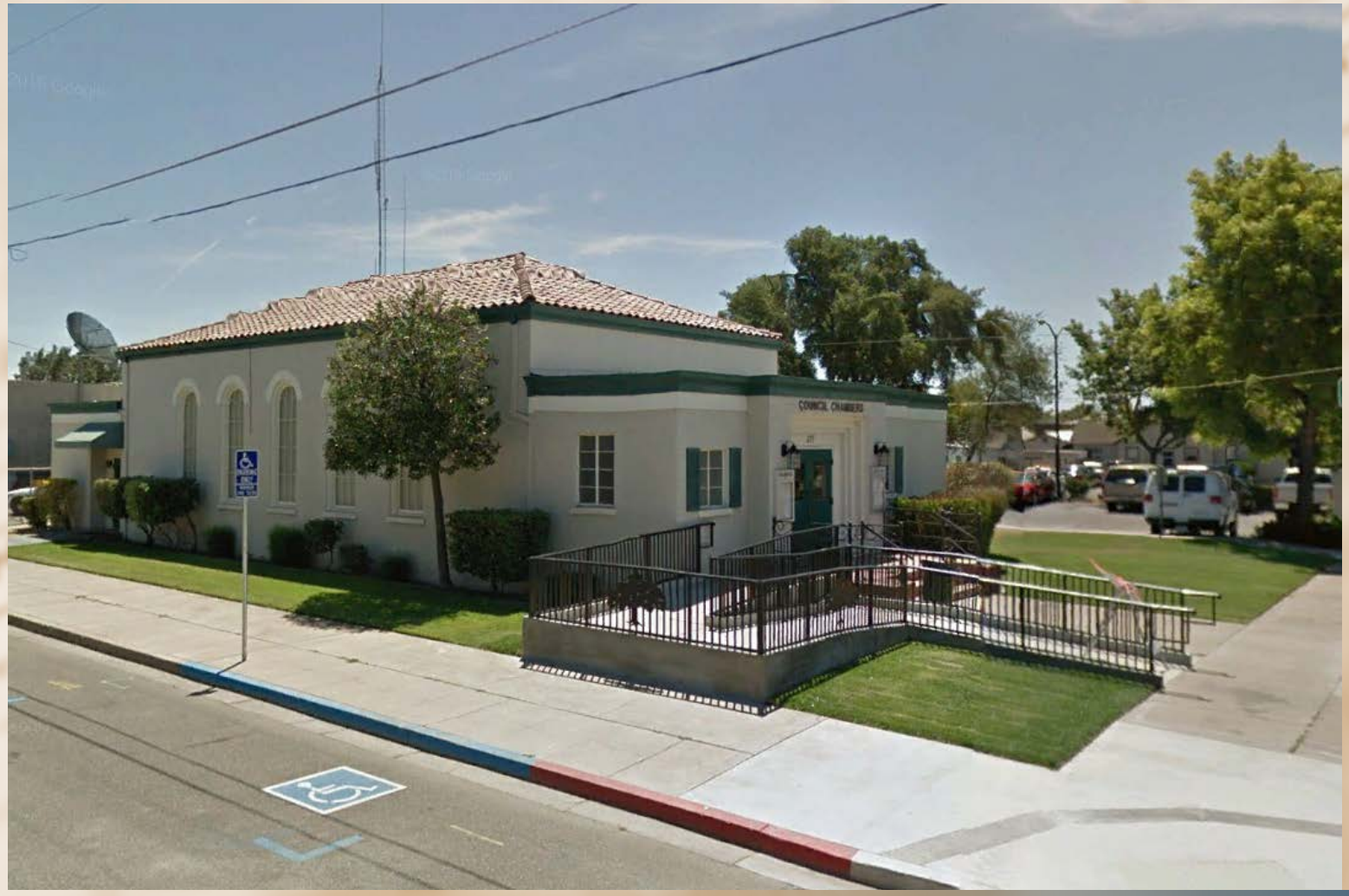
Downtown Sidewalk Repair and Tree Replacement

River Bluff Street Resurfacing

South Yosemite Street Resurfacing

Walnut Avenue Emergency Storm Drain Project

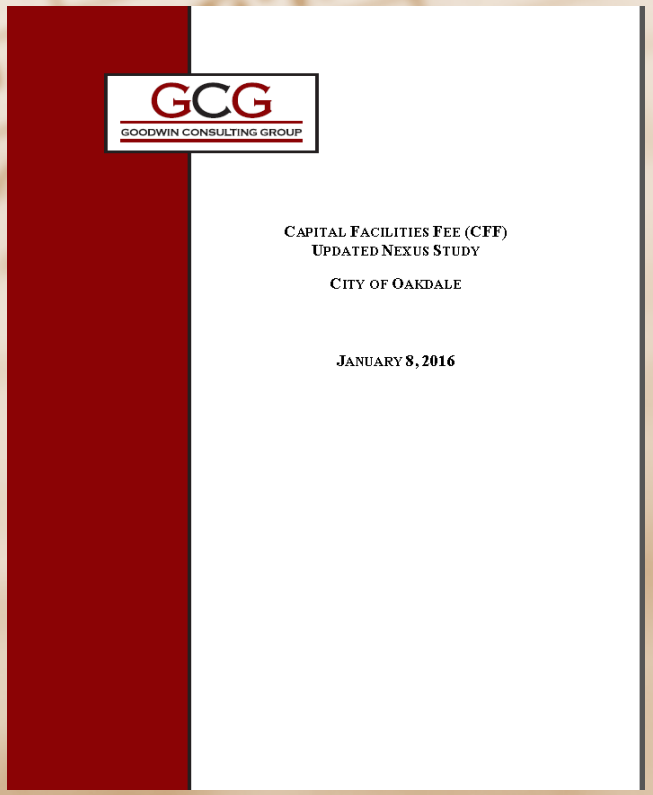
City Council Chambers ADA Access



Davitt Avenue Water Main and Street Resurfacing Project

Adoption of new Master Plans and CFF Nexus Study

- **WATER MASTER PLAN**
- **WASTEWATER MASTER PLAN**
- **STORM DRAIN MASTER PLAN**
- **STREET MASTER PLAN**

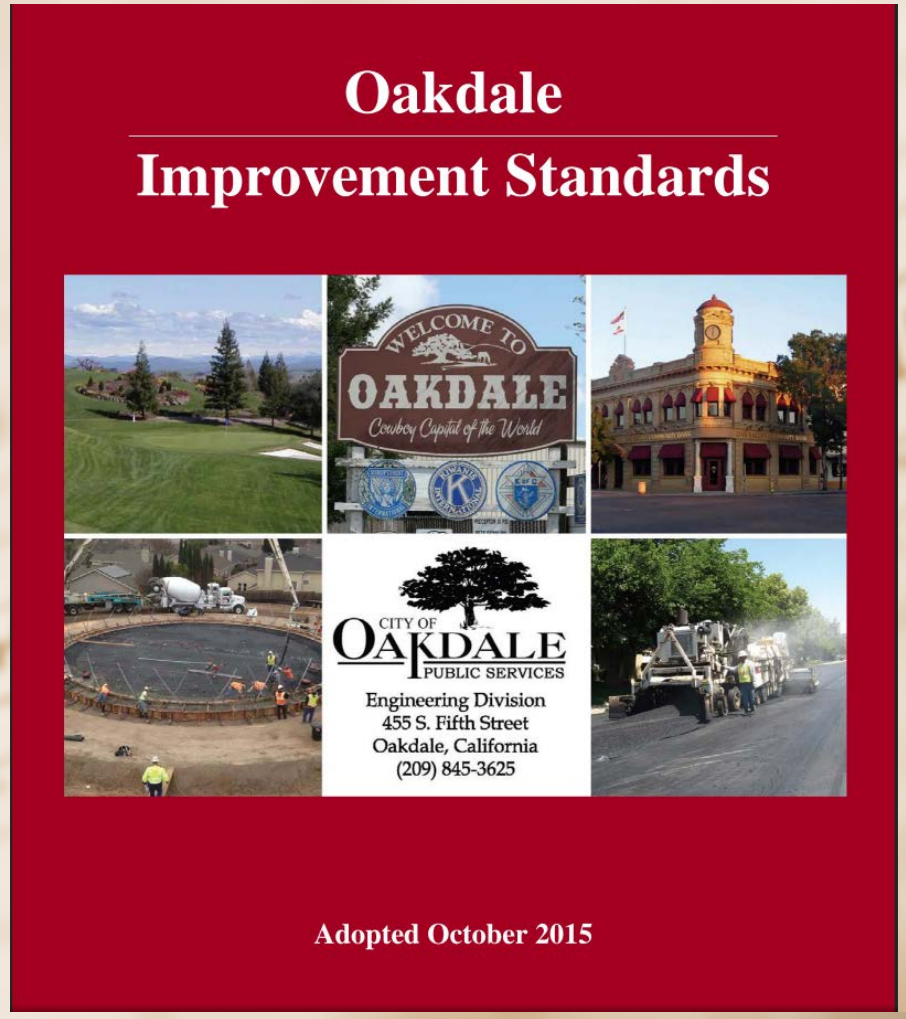

GCG
GOODWIN CONSULTING GROUP

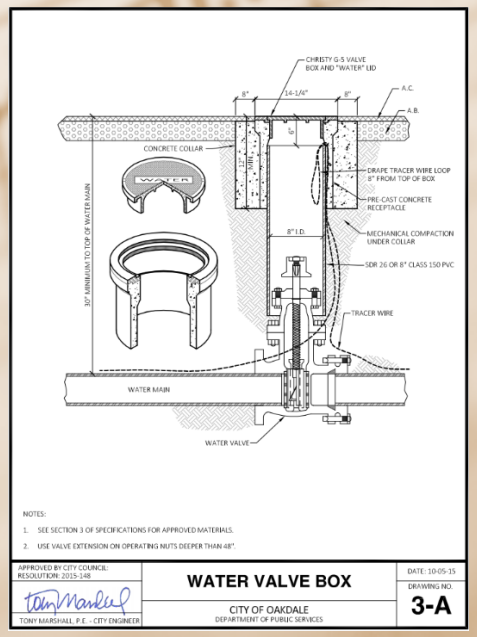
CAPITAL FACILITIES FEE (CFF)
UPDATED NEXUS STUDY

CITY OF OAKDALE

JANUARY 8, 2016

Adoption of New Improvement Standards





Electrical Savings for Rate Payers

Saved $35,000 per year for water customers by changing PG&E rates for water wells #3 and #8.

Conserving Water at a High Rate

WATER SAVINGS FOR STANISLAUS COUNTY CITIES

The reductions are based on comparing water use in one month with the same month in 2013.

City	Mandated Reduction	June-Nov. Reduction	November Reduction
Ceres	28%	25.1%	23.8%
Patterson	28%	32.2%	39.7%
Oakdale	32%	38.9%	45.8%
Turlock	32%	26.8%	33.1%
Modesto	36%	29.4%	32.2%
Riverbank	32%	12.7%	1.3%

Source: State Water Resources Control Board

Technology in the Field – Saving Water – Saving Time

Water conservation using WaterSmart software – showing customers how to save.

Mobile MMS Map Based Asset Management software – electronic Work Order sign offs.

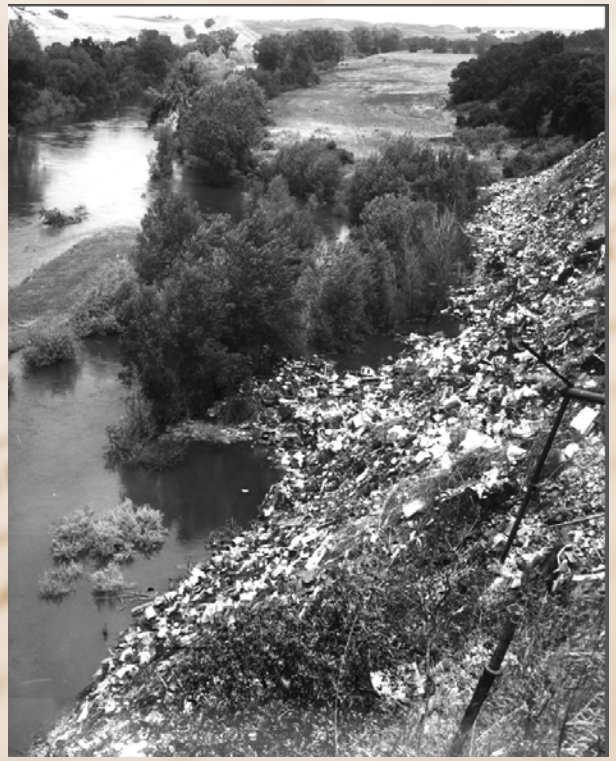
FY 2016/2017 GOALS

Overall Goals

- FINANCIAL:
  - Reduce General Fund expenditures
  - Find operational efficiencies
  - Find new revenue
- EXCELLENCE IN:
  - Customer Service
  - Maintenance – to reduce long term costs
  - Safety
- SHOW RESPECT:
  - To others, no matter their station in life

General Goals

- Properly close Valley View Burn Dump site.



- Secure closed cut-and-cover dump site at Oakdale Airport.
- Complete and begin implementation of the Facilities Master Plan, with priority on security and safety.

General Goals

- Continue technology improvements in Public Works – including the Mobile MMS map based asset maintenance program and WaterSmart program.
- Contract with solar provider for a Power Purchase Agreement to off-set PG&E electrical costs.

Capital Projects

- Adopt and begin implementation of a 5-year Capital Improvement Program (CIP).
- Complete South Yosemite Pedestrian Improvement Project.
- Begin work on Skate Park.

- Complete C Street Overlay and Water Line Replacement Project – Johnson to 6th.
- Complete Well 10 Project – Phase 1.
- Complete Phase II Storm Water Improvement Project (pump station on Walnut Ave) for Hwy 108 and Lambuth relief.

Capital Projects

- Continue Water Meter Replacement Project throughout town.
- Continue Water Meter Radio Upgrades throughout town.
- Complete Airport Erosion Control Project.
- Complete Airport Fencing Project.
- Complete Pilot’s Lounge in partnership with volunteers.

Capital Projects

- Complete Sierra Sidewalk Infill Project.
- Complete Well 6 Automatic Generator Project.
- Complete 2nd Avenue Sewer and Water Main Replacement and Street Rebuild Project – C Street to E Street.
- Complete Sierra and D Sewer Lift Station.

- Complete Valley View Trail project.

Community Development

- Continue technological upgrades by adding Planning and Code Enforcement modules to the Building Division software. This will allow fast and accurate tracking of projects in any phase of development and by anyone given access (like the City Manager).
- Complete the ADA Self-Evaluation and Transition Plan.
- Contract with consultant to overhaul the Sign Ordinance. (Planning Commission recommendation)

Community Development

- Prepare and adopt ordinance for 2016 Building and Fire Codes.
- Obtain H&CD certification of the Housing Element.
- Provide First-Time Home Buyer loans to two families.
- Begin educational and enforcement program for Water Conservation/Code Enforcement Officer.

Parks

- Replace bathroom at Gilbert Park, including handicap accessibility via sidewalk to street.
- Rehabilitate lighting and tennis court at Gilbert Park.
- Rehabilitate lighting and baseball fields at Kerr Park.

Parks

- Complete rehabilitation of Dorada Park.
- Install additional in-ground trash cans for reduced park maintenance.
- Install new playground and park signs city-wide.
- Fish Park turf rehabilitation at baseball fields.
- Complete landscaping replacement at Bridle Ridge Trail.
- Complete landscaping replacement at Willowood.
- Begin conversion of irrigation controllers to smart controllers.

Water

- Tie in Crane Crossing commercial area to Pressure Zone to alleviate the need for booster pumps for new businesses.
- Abandon Well 2.
- Complete Well 3 rehabilitation.
- Step up water conservation efforts.
- Provide water to Tioga Road properties through an agreement with OID.

Streets and Storm Drains

- Crack seal 25,000 feet of streets.
- Thermo-paint 20,000 feet of street striping.
- Remove trees and replace sidewalk on N. Maag.
- Continue with Downtown tree and sidewalk rehabilitation.
- Maintain street light outages below 2% city-wide.
- Begin retrofit of all City owned street lights to LED.

Wastewater Treatment Plant

- Install security gate at plant entrance.
- Complete installation of headworks screens.
- Implement Mobile MMS asset management software.
- Add onto office building to accommodate SCADA computer system – needed for security.
- Install stand-alone UV dip tank for UV modules. Tank is currently installed in the middle of a walkway.

Wastewater Treatment Plant

- Clean West Aeration Basin.
- Clean aeration diffuser assemblies in both basins and replace as necessary.

4.6 million gallons in each basin.

About 2 million gallons of trash and solids need to be removed.

Force Main River Crossing

- Condition Assessment Report is complete.
  - No immediate danger of structural failure

Sagging pipeline sections

Garage

- Implement vehicle maintenance software

PUBLIC SERVICES DEPARTMENT
GOALS AND OBJECTIVES

GOAL	WHO	WHAT	WHEN	STATUS			COMMENTS
				DONE	ON TARGET	REV	
Financial	Public Services Director	Reduce General Fund expenditures	On-going				
Financial	Public Services Director	Find operational efficiencies	On-going				
Financial	Public Services Director	Find new revenue	On-going				
General Goals	All Staff	Excellence in Customer Service	On-going				
General Goals	Public Services Director	Excellence in Maintenance - Reduce long term costs	On-going				
General Goals	All Staff	Excellence in Safety	On-going				
General Goals	All Staff	Show Respect to others, no matter their station in life	On-going				
General Goals	Public Services Director	Properly close Valley View Burn Dump site	FY 2016/17				
General Goals	Public Services Director	Secure closed cut-and-cover dump site at Oakdale Airport	FY 2016/17				

PUBLIC SERVICES DEPARTMENT
GOALS AND OBJECTIVES

GOAL	WHO	WHAT	WHEN	STATUS			COMMENTS
				DONE	ON TARGET	REV	
General Goals	Public Services Director	Complete and begin implementation of the Facilities Master Plan, w/ priority on security and safety.	FY 2016/17				
General Goals	Public Services Director / PW Superintendent	Continue technology improvements in Public Works - including the Mobile MMS map based asset maintenance program and WaterSmart program	FY 2016/17				
General Goals	Public Services Director	Contract w/ solar provide for a Power Purchase Agreement to off-set PG&E electrical costs	FY 2016/17				
Capital Projects	Public Services Director / City Engineer	Adopt and begin implementation of a 5-year Capital Improvement Program (CIP)	FY 2016/17				
Capital Projects	Public Serivces Director / City Engineer	Complete South Yosemite Pedestrian Improvement Project	FY 2016/17				
Capital Projects	Public Services Director / City Engineer	Begin work on Skate Park	FY 2016/17				

PUBLIC SERVICES DEPARTMENT
GOALS AND OBJECTIVES

GOAL	WHO	WHAT	WHEN	STATUS			COMMENTS
				DONE	ON TARGET	REV	
Capital Projects	Public Services Director / City Engineer	Complete C Street Overlay and Water Line Replacement Project - Johnson to 6th	FY 2016/17				
Capital Projects	Public Services Director / City Engineer	Complete Well 10 Project - Phase 1	FY 2016/17				
Capital Projects	Public Services Director / City Engineer	Complete Phase II stomr Water Improvement Project (pump station on Walnut Ave.) for Hwy 108 and Lambuth relief	FY 2016/17				
Capital Projects	Public Services Director / City Engineer	Continue Water Meter Replacement Project	FY 2016/17				
Capital Projects	Public Services Director / City Engineer	Continue Water Meter Radio Upgrades throughout town	FY 2016/17				
Capital Projects	Public Services Director / City Engineer	Complete Airport Erosion Control Project	FY 2016/17				
Capital Projects	Public Services Director / City Engineer	Complete Airport Fencing Project	FY 2016/17				
Capital Projects	Public Services Director / City Engineer	Complete Pilot's Lounge in partenership with volunteers	FY 2016/17				

PUBLIC SERVICES DEPARTMENT
GOALS AND OBJECTIVES

GOAL	WHO	WHAT	WHEN	STATUS			COMMENTS
				DONE	ON TARGET	REV	
Capital Projects	Public Services Director / City Engineer	Complete Sierra Sidewalk Infill Project	FY 2016/17				
Capital Projects	Public Services Director / City Engineer	Well 6 Automatic Generator Project	FY 2016/17				
Capital Projects	Public Services Director / City Engineer	Complete 2nd Avenue Sewer and Water Main Replacement and Street Rebuild Project - C Street to E Street	FY 2016/17				
Capital Projects	Public Services Director / City Engineer	Complete Sierra and D Sewer Lift Station	FY 2016/17				
Capital Projects	Public Services Director / City Engineer	Complete Valley Veiw Trail Project	FY 2016/17				
Community Development	Sr. Building Inspector / Management Analyst	Continue upgrades by adding Planning and Code Enforcement modules to the Building Divison software	FY 2016/17				
Community Development	Management Analyst	Complete the ADA Self-Evaluation and Transisiton Plan	FY 2016/17				

PUBLIC SERVICES DEPARTMENT
GOALS AND OBJECTIVES

GOAL	WHO	WHAT	WHEN	STATUS			COMMENTS
				DONE	ON TARGET	REV	
Community Development	Public Services Director	Contract w/ consultant to overhaul the Sign Ordinance (Planning Commission recommendation)	FY 2016/17				
Community Development	Sr. Building Inspector	Prepare and adopt ordinance for 2016 Building and Fire Codes	FY 2016/17				
Community Development	Sr. Planner / Management Analyst	Obtain H&CD certificaiton of the Housing Element	FY 2016/17				
Community Development	Management Analyst	Provide First-Time Home Buyer loans to 2 families.	FY 2016/17				
Community Development	Water Conservation / Code Enforcment Officer	Begin education and enforcement program for Water Conservation / Code Enforcement Officer	FY 2016/17				
Parks	PW Superintendent / Parks Lead	Replace bathroom at Gilbert Park, including handicap accessibility via sidewalk to street	FY 2016/17				
Parks	PW Superintendent / Parks Lead	Rehabilitate lighting and tennis court at Gilbert Park	FY 2016/17				

PUBLIC SERVICES DEPARTMENT
GOALS AND OBJECTIVES

GOAL	WHO	WHAT	WHEN	STATUS			COMMENTS
				DONE	ON TARGET	REV	
Parks	PW Superintendent / Parks Lead	Rehabilitate lighting and baseball fields at Kerr Park	FY 2016/17				
Parks	PW Superintendent / Parks Lead	Complete rehabilitation of Dorada Park	FY 2016/17				
Parks	PW Superintendent / Parks Lead	Install additional in-ground trash cans for reduced park maintenance	FY 2016/17				
Parks	PW Superintendent / Parks Lead	Install new playground and park signs city-wide	FY 2016/17				
Parks	PW Superintendent / Parks Lead	Fish Park turf rehabilitation at baseball fields	FY 2016/17				
Parks	PW Superintendent / Parks Lead	Complete landscaping replacement at Bridle Ridge Trail	FY 2016/17				
Parks	PW Superintendent / Parks Lead	Complete landscaping replacment at Willowood	FY 2016/17				
Parks	PW Superintendent / Parks Lead	Begin conversion of irrigation controllers to smart controllers	FY 2016/17				

PUBLIC SERVICES DEPARTMENT
GOALS AND OBJECTIVES

GOAL	WHO	WHAT	WHEN	STATUS			COMMENTS
				DONE	ON TARGET	REV	
Water	PW Superintendent / Water Lead	Tie in Crane Crossing commercial area to Pressure Zone to alleviate the need for booster pumps for new businesses	FY 2016/17				
Water	PW Superintendent / Water Lead	Abandon Well 2	FY 2016/17				
Water	PW Superintendent / Water Lead	Complete Well 3 rehabilitation	FY 2016/17				
Water	PW Superintendent / Water Lead	Step up water conservation efforts	FY 2016/17				
Streets and Storm Drains	PW Superintendent / Streets Lead	Crack seal 25,000 feet of streets	FY 2016/17				
Streets and Storm Drains	PW Superintendent / Streets Lead	Thermo-paint 20,000 feet of street striping	FY 2016/17				
Streets and Storm Drains	PW Superintendent	Remove trees and replace sidewalk on N. Maag Ave.	FY 2016/17				
Streets and Storm Drains	PW Superintendent	Continue w/ Downtown tree and sidewalk rehabilitation	FY 2016/17				

PUBLIC SERVICES DEPARTMENT
GOALS AND OBJECTIVES

GOAL	WHO	WHAT	WHEN	STATUS			COMMENTS
				DONE	ON TARGET	REV	
Streets and Storm Drains	PW Electrical Systems Technician	Maintain street light outage below 2% city-wide	On-going				
Streets and Storm Drains	PW Electrical Systems Technician	Begin retrofit of all City owned street lights to LED	FY 2016/17				
Wastewater Treatment Plant	WWTP Supervisor	Install security gate at WWTP entrance	FY 2016/17				
Wastewater Treatment Plant	WWTP Supervisor	Complete installation of headworks screens	FY 2016/17				
Wastewater Treatment Plant	WWTP Supervisor	Implement Mobile MMS asset management software	FY 2016/17				
Wastewater Treatment Plant	WWTP Supervisor	Add onto office building to accommodate SCADA computer system - needed for security	FY 2016/17				
Wastewater Treatment Plant	WWTP Supervisor	Install stand-alone UV dip tank for UV modules	FY 2016/17				
Wastewater Treatment Plant	WWTP Supervisor	Clean West Aeration Basin	FY 2016/17				
Wastewater Treatment Plant	WWTP Supervisor	Clean aeration diffuser assemblies in both basins and replace as necessary	FY 2016/17				

PUBLIC SERVICES DEPARTMENT
GOALS AND OBJECTIVES

GOAL	WHO	WHAT	WHEN	STATUS			COMMENTS
				DONE	ON TARGET	REV	
Wastewater Treatment Plant	WWTP Supervisor	Repaint process piping, equipment, and buildings	FY 2016/17				
Wastewater Treatment Plant	WWTP Supervisor	Rehabilitation of effluent disposal valves and piping	FY 2016/17				
Wastewater Treatment Plant	WWTP Supervisor	Relocate tool shed and shipping container for installation of wharehouse	FY 2016/17				
Wastewater Treatment Plant	WWTP Supervisor	Complete new Standard Operating Procedures for plant processes	FY 2016/17				
Wastewater Treatment Plant	WWTP Supervisor	Fabricate system to remove trash from filter backwash	FY 2016/17				
Wastewater Treatment Plant	WWTP Supervisor	Install sheet metal siding on south side of UV building	FY 2016/17				
Wastewater Treatment Plant	WWTP Supervisor	Begin implement of Master Plan & CIP	FY 2016/17				
Wastewater Treatment Plant	WWTP Supervisor	Rehabilitate SCADA system	FY 2016/17				
Garage	PW Superintendent / Garage Lead	Implement vehicle maintenance software	FY 2016/17				

PUBLIC SERVICES DEPARTMENT
GOALS AND OBJECTIVES

GOAL	WHO	WHAT	WHEN	STATUS			COMMENTS
				DONE	ON	REV	
Airport	Public Works Superintendent/ Senior Engineering Tech	Taxiway crack sealing	FY 2016/17				
Airport	Public Services Director/ Senior Engineering Tech	Enhance entrance paving and appearance	FY 2016/17				
Airport	Public Services Director/ Senior Engineering Tech	Complete Wildlife Hazard Assessment	FY 2016/17				