



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, January 19, 2021

7:00 PM

City Council Chambers

## NOTICE

THIS MEETING WILL BE HELD IN ACCORDANCE WITH EXECUTIVE ORDER N-29-20, ISSUED BY CALIFORNIA GOVERNOR GAVIN NEWSOM ON MARCH 17, 2020, THE RALPH M. BROWN ACT (CALIFORNIA GOVERNMENT CODE SECTION 54950, ET SEQ.), AND THE FEDERAL AMERICANS WITH DISABILITIES ACT.

THIS MEETING WILL BE HELD VIA TELECONFERENCE AND WILL NOT BE PHYSICALLY OPEN TO THE PUBLIC. ALL MEMBERS OF THE PUBLIC MAY PARTICIPATE IN THE MEETING VIA TELECONFERENCING AT <https://us02web.zoom.us/j/89821302919> AND VIA TELECONFERENCE BY CALLING (888)788-0099, MEETING ID: 898 2130 2919 AND WILL BE GIVEN THE OPPORTUNITY TO PROVIDE PUBLIC COMMENT. THIS MEETING WILL BE TELEVISED ON COMCAST CHANNEL 7 AND AVAILABLE FOR PUBLIC VIEWING ON LIVESTREAM <https://livestream.com/cityfoakdale>.

Welcome to your City of Oakdale City Council regular meeting.

Your City Council are:

**Mayor Cheryl Bairo**  
**Mayor Pro Tem Christopher Smith**  
**Council Member Ericka Chiara**  
**Council Member Fred Smith**  
**Council Member - Vacant**

**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. **City Council Members Present/Absent**
3. **Pledge of Allegiance**
4. **Invocation Provided by Pastor Jesse Fernandez of River Oak Grace.**
5. **Presentations/Acknowledgements**
  - 5.1: [Recognition of Appreciation to Allen Reeves for Outstanding Citizenship.](#)
  - 5.2: [Presentation of 2020 City of Oakdale Fitness Challenge Winners.](#)



**CITY OF OAKDALE  
CITY COUNCIL  
REGULAR MEETING AGENDA  
Tuesday, January 19, 2021**

**Next City Council Resolution: 2021-001**

**Next Ordinance: 1275**

5.3: [Presentation by Gary Jones from the Stanislaus River Watch Group.](#)

**6. Additions/Deletions**

**7. Public Comments**

*Pursuant to Government Code section 54954.3, the City Council may adopt reasonable regulations to ensure that the business on the agenda can be conducted, therefore all members of the public will be given 3 minutes for their public comments. Individuals may not defer their time to another person. A maximum of 30 minutes will be allotted for general public comment. For agenda items, a maximum of 30 minutes will be allotted for public comment on each specific agenda item. Additionally, public comment will be accepted via email at [publiccomment@oakdalegov.com](mailto:publiccomment@oakdalegov.com) until 5:00 p.m. on January 19, 2021. If commenting on a specific agenda item via email, please include the agenda item number in the subject line (example: Agenda Item 11.1). A copy of each timely submitted e-mail will be provided to the City Council prior to the start of the meeting and will be made a part of the public record of the meeting but will not be read aloud during the meeting. All timely submitted emails shall also be made available on the City's website within 24 hours of the adjournment of the meeting to ensure public access to public comments. 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, Commissions, Committees**

**9. City Council Consent Agenda**

The consent agenda is comprised of Items 9.1 through 9.5. Unless there is discussion by a member of the audience/Council they may be approved in one motion.

9.1: [Approve the Special City Council Meeting Minutes of December 14, 2020 and Regular City Council Meeting Minutes of December 21, 2020.](#)

9.2: [Receive and File the Warrant List for the Period December 15, 2020 through January 8, 2021.](#)

9.3: [By Motion, Waive all Readings of Ordinances and Resolutions, except by Title.](#)

9.4: [Adopt City of Oakdale City Council Resolution 2021-\\_\\_ Accepting the 2020 Area 2 Slurry Seal Project and Authorize the Filing of a Notice of Completion.](#)

9.5: [Rejection by Minute Order, Claim for Damages Submitted by Theodore Lyman.](#)

**10. Public Hearings**

**11. Staff Reports**

11.1: [Consider a Resolution Authorizing the City Manager to Execute an Agreement with F. Loduca Co. in the Amount of \\$209,690.00 for the Cottle's Trail Improvements Project and a Contingency in the Amount of \\$20,000.00 as well as Construction Engineering in the Amount of \\$20,000.00 for a Grand Total Cost of \\$249,690.00 to be Funded by Surface Transportation Fund 316 CP1011.](#)



**CITY OF OAKDALE  
CITY COUNCIL  
REGULAR MEETING AGENDA  
Tuesday, January 19, 2021**

**Next City Council Resolution: 2021-001**

**Next Ordinance: 1275**

Recommended Action: Adopt City of Oakdale City Council Resolution 2021-\_\_\_, a Resolution of the City Council of the City of Oakdale, California Authorizing the City Manager to Execute an Agreement with F. Loduca Co. in the Amount of \$209,690.00 for the Cottle's Trail Improvements Project and a Contingency in the Amount of \$20,000.00 as well as Construction Engineering in the Amount of \$20,000.00 for a Grand Total Cost of \$249,690.00 to be Funded by Surface Transportation Fund 316 CP1011.

- 11.2: [Review the Results of the 2019-2020 Fiscal Year Financial Audit and Consider a Resolution Accepting the Audit Report for the 2019-2020 Fiscal Year Audit for the City of Oakdale.](#)

Recommended Action: Adopt City of Oakdale City Council Resolution 2021-\_\_\_, a Resolution of the City Council of the City of Oakdale, California Accepting the Audit Report for the 2019-2020 Fiscal Year Audit for the City of Oakdale.

**12. City Manager's Report**

- 12.1: [January 2021 Department Reports](#)  
12.2: [Update on COVID-19 Response in Oakdale \(Verbal Report\)](#)

**13. City Council Items**

**14. Adjournment**

**The next Regular meeting of the Oakdale City Council will be held Monday, February 1, 2021 at 7:00 p.m. in the City Council Chamber.**

*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.*

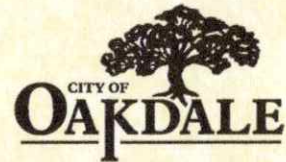
**DECLARATION OF POSTING**

I, Julie Christel, Council Services and Legislative Records Manager/Deputy 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, January 19, 2021 at the City Council Chambers, 277 North Second Avenue, Oakdale, CA, 95361 on Friday, January 15, 2021.

Dated: January 15, 2021

/s/ Julie Christel  
Julie Christel  
Council Services and Legislative Records Manager  
Deputy City Clerk



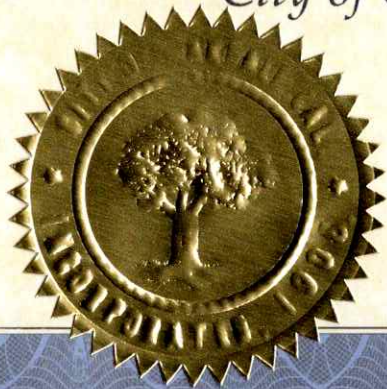


# Certificate of Recognition

PRESENTED TO

# Allen Reeves

*In recognition of your many years of dedicated service to the betterment of this community. Your outstanding citizenship to the City of Oakdale is greatly appreciated.*

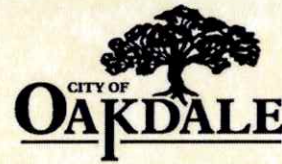


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Cherilyn Bairos, Mayor

*Presented on this 19th day of January, 2021.*





## Certificate of Recognition

PRESENTED TO

# Brad Clinkenbeard

In recognition of your outstanding achievement during the City of Oakdale's 2020 30-Day Fitness Challenge. During this challenge, 13 participants improved their overall health through exercise, nutrition, lifestyle changes and education. Participants were scored individually and broken into teams. Your team scored the highest number of combined points. Congratulations and way to go!

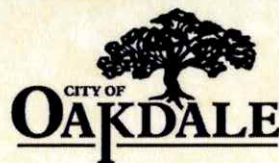


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Cherilyn Bairos, Mayor

*Presented on this 19th day of January, 2021.*





# Certificate of Recognition

PRESENTED TO

# Robert Riggs

In recognition of your outstanding achievement during the City of Oakdale's 2020 30-Day Fitness Challenge. During this challenge, 13 participants improved their overall health through exercise, nutrition, lifestyle changes and education. Participants were scored individually and broken into teams. Your team scored the highest number of combined points. Congratulations and way to go!

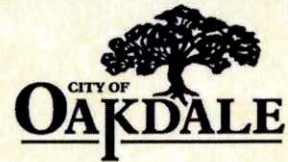


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Cherilyn Bairos, Mayor

*Presented on this 19th day of January, 2021.*



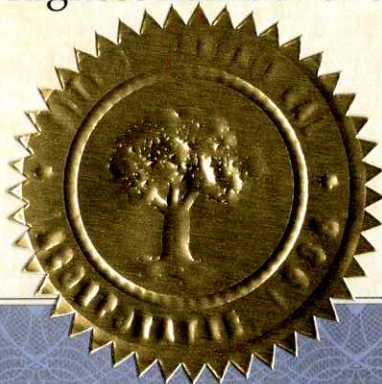


# Certificate of Recognition

PRESENTED TO

# Brian Odom

In recognition of your outstanding achievement during the City of Oakdale's 2020 30-Day Fitness Challenge. During this challenge, 13 participants improved their overall health through exercise, nutrition, lifestyle changes and education. Participants were scored individually and broken into teams. Your team scored the highest number of combined points. Congratulations and way to go!

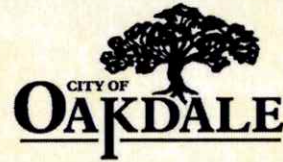


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Cherilyn Bairos, Mayor

*Presented on this 19th day of January, 2021.*



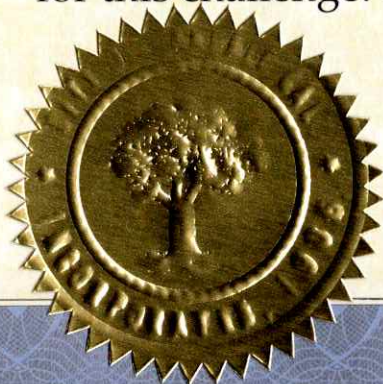


## Certificate of Recognition

PRESENTED TO

# Lovanna Brown

In recognition of your outstanding achievement during the City of Oakdale's 2020 30-Day Fitness Challenge. During this challenge, 13 participants improved their overall health through exercise, nutrition, lifestyle changes and education. Out of all the participants, you had the third highest number of individual points for this challenge. Congratulations and keep up the great work!

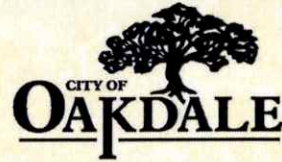


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Cherilyn Bairos, Mayor

*Presented on this 19th day of January, 2021.*





# Certificate of Recognition

PRESENTED TO

# Brian Odom

In recognition of your outstanding achievement during the City of Oakdale's 2020 30-Day Fitness Challenge. During this challenge, 13 participants improved their overall health through exercise, nutrition, lifestyle changes and education. Out of all the participants, you had the second highest number of individual points for this challenge. Congratulations and keep up the great work!

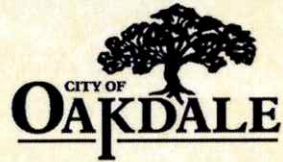


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Cherilyn Bairos, Mayor

*Presented on this 19th day of January, 2021.*





# Certificate of Recognition

PRESENTED TO

# Alex Hough

In recognition of your outstanding achievement during the City of Oakdale's 2020 30-Day Fitness Challenge. During this challenge, 13 participants improved their overall health through exercise, nutrition, lifestyle changes and education. Out of all the participants, you had the highest point score and were the overall winner. Congratulations and keep up the great work!

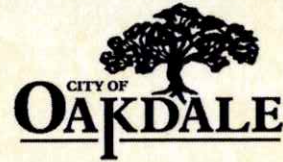


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Cherilyn Bairos, Mayor

*Presented on this 19th day of January, 2021.*





## Certificate of Recognition

PRESENTED TO

# Taylor Laugero

With grateful appreciation for your outstanding support as program coordinator for the City of Oakdale's 2020 Fitness Challenge. Through the 30-Day challenge, 13 participants improved their overall health through exercise, nutrition, lifestyle changes and education. This was critical in ensuring the overall health of our most important asset, our employees. Thank you again for all of your hard work.

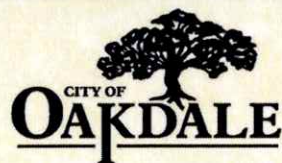


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Cherilyn Bairos, Mayor

*Presented on this 19th day of January, 2021.*



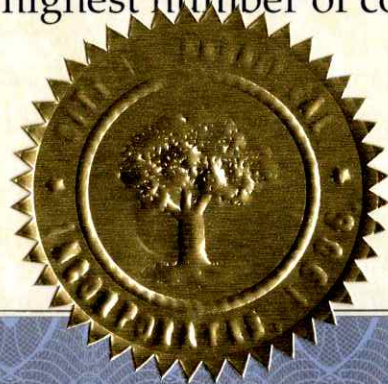


# Certificate of Recognition

PRESENTED TO

# Alex Hough

In recognition of your outstanding achievement during the City of Oakdale's 2020 30-Day Fitness Challenge. During this challenge, 13 participants improved their overall health through exercise, nutrition, lifestyle changes and education. Participants were scored individually and broken into teams. Your team scored the highest number of combined points. Congratulations and way to go!



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Cherilyn Bairos, Mayor

*Presented on this 19th day of January, 2021.*

**AGENDA ITEM 5.3:**

**Presentation by Gary Jones from the  
Stanislaus River Watch Group.**





**AGENDA ITEM 9.1:  
CITY OF OAKDALE  
CITY COUNCIL  
SPECIAL MEETING MINUTES**



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

**Gene Bianchi Community Center  
110 South Second Avenue • Oakdale • CA 95361**

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**Monday, December 14, 2020**

**6:00 PM**

**Gene Bianchi Community Center**

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**1. Call to Order – 6:00 p.m.**

**2. City Council Members Present/Absent**

Present: Mayor J.R. McCarty  
Council Cherilyn Bairos  
Council Christopher Smith  
Council Ericka Chiara  
Council Fred Smith

Staff Present: City Manager Whitemyer  
Finance Director Avila  
Council Services Manager Christel  
City Clerk Roberts  
Public Services Director Gravel

Absent: None

**3. Pledge of Allegiance**

Mayor McCarty asked everyone to stand for the pledge of allegiance and to continue standing for the invocation.

**4. Invocation**

Pastor Kent Roberts of The River Christian Community provided the invocation.

**5. Additions/Deletions**

**6. Public Comments**

City Manager Whitemyer provided instructions on how to participate in public comment.

Mayor McCarty opened public comment at 6:08 p.m.

John Shatswell congratulated and thanked Council Member Murdoch for his years of service, not only to the City Council but also to the entire community of Oakdale.

Mayor McCarty closed public comment at 6:10 p.m.

**7. Recognition of Outgoing City Council Member and Mayor Pro Tem Richard Murdoch.**

City Manager Whitemyer recognized City Council Member and Mayor Pro Tem Richard Murdoch for his service to the City of Oakdale and to the community over the past years and presented a plaque as a token of appreciation for that service.



**CITY OF OAKDALE  
CITY COUNCIL  
SPECIAL MEETING AGENDA  
Monday, December 14, 2020**

**Next City Council Resolution: 2020-144**

**Next Ordinance: 1275**

Council Member Murdoch came forward to accept his plaque and spoke about his time on the City Council. He expressed his thanks to the City Council, City Manager Whitemyer, City staff, members of the community and his family.

**8. Oath of Office Administered to Newly Elected Members of the City Council**

Deputy City Clerk Julie Christel administered the Oath of Office to incoming City Council Members Ericka Chiara and Fred Smith to initiate their four-year term as Council Members of the City of Oakdale City Council.

**9. Certificates of Election and Oath of Office Signings**

Council Member Chiara and Council Member Fred Smith signed their Certificate of Election and Oath of Office.

**10. Newly Elected Members of the Council Take Their Place at the Dais**

Council Member Chiara stated that it has been an honor serving for the past two years and she is very excited to begin this new term and get to work for the community. She thanked her husband and her family, friends, and the community for their support during the election process.

Council Member Fred Smith thanked his wife and family, friends, and the community for their support during the election process. He also looks forward to serving the community these next four years.

**11. Roll Call of New City Council**

Mayor J.R. McCarty	Present
Council Member Cherilyn Bairos	Present
Council Member Christopher Smith	Present
Council Member Ericka Chiara	Present
Council Member Fred Smith	Present

**12. Adjournment**

Mayor McCarty thanked those in attendance and wished everyone a Merry Christmas.

There being no further business, Mayor McCarty adjourned the meeting at 6:27 p.m.

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Julie Christel, Council Services and  
Legislative Records Manager  
Deputy City Clerk

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Cherilyn Bairos, Mayor



**CITY OF OAKDALE  
JOINT CITY COUNCIL AND SUCCESSOR AGENCY FOR  
THE FORMER  
OAKDALE COMMUNITY REDEVELOPMENT AGENCY  
REGULAR MEETING AGENDA**

**(The City Council also serves as the Successor Agency to the Dissolved  
Redevelopment Agency)  
City Council Chambers  
277 North Second Avenue  
Oakdale, CA 95361**



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

**Monday, December 21, 2020**

**7:00 PM**

**City Council Chambers**

**1. CALL TO ORDER:**

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

Council Services Manager Christel conducted roll call with Council Member Bairos, Council Member Smith, Council Member Chiara, Council Member F. Smith and Mayor McCarty responding they were present.

**2. COUNCIL/AGENCY MEMBERS PRESENT/ABSENT:**

Present: Mayor/Agency Member J.R. McCarty  
Council/Agency Member Cherilyn Bairos  
Council/Agency Member Christopher Smith  
Council/Agency Member Ericka Chiara  
Council/Agency Member Fred Smith

Staff Present: City Manager Whitemyer  
City Attorney Hallinan  
Finance Director Avila  
Public Services Director Gravel  
Public Works Superintendent Bridgewater  
Council Services Manager Christel  
Fire Division Chief Tietjen

Absent: None

**3. PLEDGE OF ALLEGIANCE**

Mayor McCarty asked everyone to stand for the pledge of allegiance. Once done, Mayor McCarty asked everyone to continue standing for the invocation.

**4. INVOCATION**

Pastor Jeff Cavanaugh of Calvary Chapel provided the invocation.

After the Mayor's report, City Manager Whitemyer read aloud the official notice of the meeting:

This meeting will be held in accordance with Executive Order N-29-20, issued by California Governor Gavin Newsom on March 17, 2020, the Ralph M. Brown Act (California Government Code Section 54950, et seq.), and the Federal Americans with Disabilities Act.

This meeting will be held via teleconference and will not be physically open to the public.





**CITY OF OAKDALE  
JOINT CITY COUNCIL AND SUCCESSOR AGENCY FOR THE  
FORMER OAKDALE COMMUNITY REDEVELOPMENT AGENCY  
MEETING MINUTES**

**Monday, December 21, 2020**

**Next City Council Resolution: 2020-152  
Next Successor Agency Resolution: 2020-002**

**Next Ordinance: 1275**

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All members of the public may participate in the meeting via teleconferencing at the following address: <https://us02web.zoom.us/j/83493481683> and via teleconference by calling (888)788-0099, meeting ID: 834 9348 1683 and will be given the opportunity to provide public comment. This meeting will be televised on Comcast channel 7 and available for public viewing on Oakdale's Livestream channel, <https://livestream.com/cityofOakdale>. He also provided viewing and participation instructions during Public Comment.

**5. PRESENTATION AND ACKNOWLEDGEMENTS**

None.

**6. ADDITIONS/DELETIONS**

Mayor McCarty asked whether there were any additions or deletions to the City Council agenda. City Manager Whitemyer advised there were none.

**7. PUBLIC COMMENTS**

City Manager Whitemyer provided instructions on how to participate in public comment via teleconferencing, calling in or via email.

Mayor McCarty opened public comment at 7:11 p.m.

Lana Casey commended Mayor McCarty on the great job his did and talked about living outside of the city limit.

Amy Velasco thanked Mayor McCarty for his service and congratulated Council Member Chiara and Council Member Fred Smith on their election. She also thanked Council Member Murdoch for his service.

Lupe Aguilera thanked and commended Mayor McCarty for his service to the city and for the difference he made in this community.

Richard Murdoch congratulated Mayor McCarty on his service to the City.

Sara Shipmen, on behalf of the Sward West-Shipmen family, thanked Mayor McCarty for his service and congratulated the newly elected.

With no public comment, Mayor McCarty closed public comment at 7:22 p.m.

**8. APPOINTMENT TO BOARDS AND COMMISSIONS**

None.

**9. CITY COUNCIL CONSENT AGENDA**

Mayor McCarty asked are there any questions or requests to remove items from the Consent Agenda. City Manager Whitemyer advised there were none.





**CITY OF OAKDALE  
JOINT CITY COUNCIL AND SUCCESSOR AGENCY FOR THE  
FORMER OAKDALE COMMUNITY REDEVELOPMENT AGENCY  
MEETING MINUTES**

**Monday, December 21, 2020**

**Next City Council Resolution: 2020-152**

**Next Ordinance: 1275**

**Next Successor Agency Resolution: 2020-002**

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The consent agenda is comprised of Items 9.1 through 9.9. 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 December 7, 2020 and the Special City Council Meeting Minutes of December 14, 2020.
- 9.2: Receive and File the Warrant List for the period of November 28, 2020 to December 14, 2020.
- 9.3: By Motion, Waive all Readings of Ordinances and Resolutions, except by Title.
- 9.4: Approve By Minute Order, the 2020 City of Oakdale List of Boards/Commissions/Committees and Authorizing the City Clerk's Office to Provide List to Stanislaus County Oakdale Branch Library in Compliance with State of California Government Code 54973.
- 9.5: Adopt City of Oakdale City Council Resolution 2020-144, Accepting the Fiscal Year 2020 Annual Report on Development Impact Fees (AB 1600 Report).
- 9.6: Adopt City of Oakdale City Council Resolution 2020-145, Accepting the Greger and Willowood Slurry Seal Project and Authorizing the Filing of a Notice of Completion.
- 9.7: Adopt City of Oakdale City Council Resolution 2020-146, Accepting the Bridle Ridge Trail Repair Project and Authorizing the Filing of a Notice of Completion.
- 9.8: Approve By Minute Order, the October 2020 Treasurer's Report.
- 9.9: Approve By Minute Order, the November 2020 Treasurer's Report.

**MOTION**

To approve the City of Oakdale City Council Consent Agenda Items 9.1 through 9.9 for December 21, 2020.

Moved by Council Member C. Smith and seconded by Council Member Chiara and PASSED AND ADOPTED this 21st day of December, 2020, by the following vote:

AYES: COUNCIL MEMBERS: C. Smith, Chiara, Bairos, F. Smith, McCarty	(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.

**10. PUBLIC HEARINGS**

None





**CITY OF OAKDALE  
JOINT CITY COUNCIL AND SUCCESSOR AGENCY FOR THE  
FORMER OAKDALE COMMUNITY REDEVELOPMENT AGENCY  
MEETING MINUTES**

**Monday, December 21, 2020**

**Next City Council Resolution: 2020-152**

**Next Ordinance: 1275**

**Next Successor Agency Resolution: 2020-002**

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**11. STAFF REPORTS**

- 11.1: Consider a Resolution Approving the Purchase of a 2011 Yale ERP060VL Electric Fork Lift from Pape Material Handling in the Amount of \$39,191.87 Funded by Sewer Capital Replacement Fund 621-4151-441005 as Well as Authorize the Surplus of a 1985 Hyster H-60XL Fork Lift.

Public Works Superintendent Bridgewater provided a staff report regarding the purchase of a new forklift for the Waste Water Treatment Plant. Superintendent Bridgewater explained that in order to remain in compliance with the mandates of our operating permit from the San Joaquin Valley Air Pollution Control District (Air Board), the City must reduce diesel emissions by upgrading its fleet as it ages. In an effort to decrease our emissions, the City is proposing to replace its 1985 Hyster H-60XL which is diesel powered with an electric unit.

Superintendent Bridgewater concluded his presentation requesting City Council approve the attached Resolution approving the purchase of a 2011 Yale ERP060VL Electric Fork Lift from Pape Material Handling and authorize the surplus of a 1985 Hyster H-60XL fork lift.

Staff responded to questions from the City Council.

With no public comment received, Mayor McCarty asked for a motion to be made on this item.

**MOTION**

Adopt Resolution 2020-144, a Resolution of the City Council of the City of Oakdale a Resolution of the City Council of the City of Oakdale Approving the Purchase of a 2011 Yale ERP060VL Electric Fork Lift from Pape Material Handling in the Amount of \$39,191.87 Funded by Sewer Capital Replacement Fund 621-4151-441005 as Well as Authorize the Surplus of a 1985 Hyster H-60XL Fork Lift.

Moved by Council Member Bairos and seconded by Council Member Chiara and PASSED AND ADOPTED this 21st day of December, 2020, by the following vote:

AYES: COUNCIL MEMBERS: Bairos, Chiara, Smith, F. Smith, McCarty	(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.

- 11.2: Consider a Resolution Authorizing the Purchase of Replacement of Network Storage Devices for Various City Departments.



**CITY OF OAKDALE  
JOINT CITY COUNCIL AND SUCCESSOR AGENCY FOR THE  
FORMER OAKDALE COMMUNITY REDEVELOPMENT AGENCY  
MEETING MINUTES**

**Monday, December 21, 2020**

**Next City Council Resolution: 2020-152**

**Next Ordinance: 1275**

**Next Successor Agency Resolution: 2020-002**

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Finance Director Avila provided a staff report regarding the purchase of network storage devices that would replace outdated devices at various City departments. He explained the City typically replaces these type storage devices every five to seven years and that the last upgrade was six years ago. He stated the recommended replacement equipment would provide the capacity currently needed and allow for increased storage capacity for future use. Finance Director Avila concluded his report requesting City Council authorize the purchase these replacement storage devices.

Staff responded to questions from the City Council.

City Manager Whitemyer introduced Jay Harvey, from Datapath, who provided additional information related to the equipment and contract pricing.

Mayor McCarty opened the item for public comment. With no public comment received, Mayor McCarty asked for a motion to be made on this item.

**MOTION**

Adopt Resolution 2020-148, a Resolution of the City Council of the City of Oakdale Authorizing the Purchase of Replacement of Network Storage Devices for Various City Departments.

Moved by Council Member C. Smith and seconded by Council Member Chiara and PASSED AND ADOPTED this 21st day of December, 2020, by the following vote:

AYES: COUNCIL MEMBERS: C. Smith, Chiara, Bairos, F. Smith, McCarty	(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.

- 11.3: Consider a Resolution Authorizing the City Manager to Sign a State Lands Commission General Lease-Public Use for the Sewer Pipeline Project, Located in the Stanislaus River near the City of Oakdale, Stanislaus County.

Public Services Director Gravel provided a staff report regarding the State Lands Commission General Lease-Public Use for the Sewer Pipeline Project. Director Gravel explained plans for the sewer crossing pipeline project and that the City was currently in the final stretch of review and permitting from State and Federal agencies. As part of the Real Estate arm of State Government, the State Land Commission is requiring the City amend the current lease to cross the Stanislaus River for sewer pipeline purposes. Director Gravel stated that this request is to amend the current lease to include the proposed alignment of the proposed pipeline. He concluded his report requesting City Council adopt a resolution authorizing the City Manager to sign the amended State Lands Commission General Lease-Public Use for the Sewer Pipeline Project.





**CITY OF OAKDALE  
JOINT CITY COUNCIL AND SUCCESSOR AGENCY FOR THE  
FORMER OAKDALE COMMUNITY REDEVELOPMENT AGENCY  
MEETING MINUTES**

**Monday, December 21, 2020**

**Next City Council Resolution: 2020-152  
Next Successor Agency Resolution: 2020-002**

**Next Ordinance: 1275**

Staff responded to questions from the City Council.

Mayor McCarty opened this item for public comment. With no public comment received, Mayor McCarty asked for a motion to be made on this item.

**MOTION**

Adopt Resolution 2020-149, a Resolution of the City Council of the City of Oakdale Authorizing the City Manager to Sign a State Lands Commission General Lease-Public Use for the Sewer Pipeline Project, Located in the Stanislaus River near the City of Oakdale, Stanislaus County.

Moved by Council Member C. Smith and seconded by Council Member Chiara and PASSED AND ADOPTED this 21st day of December, 2020, by the following vote:

AYES: COUNCIL MEMBERS: C. Smith, Chiara, Bairos, F. Smith, McCarty	(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.

- 11.4: Consider a Resolution Authorizing Staff to Purchase a New Fire Engine for Station 27 (450 S. Willowood Drive) from Hi-Tech Emergency Vehicle Service, Inc. in the amount of \$687,523.41 from Fund 232 – Fire Equipment Replacement.

Fire Division Chief Tietjen provided a staff report regarding the purchase of a new Type I fire engine for Station 27 located at 450 S. Willowood Drive. Chief Tietjen explained that of the two Type I fire engines the City owns, one of the engines is over 10 years old and approaching the end of its service life. If the City decided to replace the engine now, it has the option of utilizing the City of San Jose RFP process to purchase the new engine from Hi-Tech Emergency Vehicles, located in Oakdale, at a discounted rate. He reviewed the three pricing options available and provided the recommended option. Chief Tietjen concluded his presentation recommending the City Council authorize staff to purchase a new fire engine for Station 27 from Hi-Tech Emergency Vehicle Service, Inc.

Chief Tietjen responded to questions raised by the City Council.

Mayor McCarty opened this item for Public Comment.

**Public Comment**

Curtis (no last name)

With no further public comment received, Mayor McCarty asked for a motion to be made on this item.



**CITY OF OAKDALE  
JOINT CITY COUNCIL AND SUCCESSOR AGENCY FOR THE  
FORMER OAKDALE COMMUNITY REDEVELOPMENT AGENCY  
MEETING MINUTES**

**Monday, December 21, 2020**

**Next City Council Resolution: 2020-152  
Next Successor Agency Resolution: 2020-002**

**Next Ordinance: 1275**

**MOTION**

Adopt Resolution 2020-150, a Resolution of the City Council of the City of Oakdale a Resolution of the City Council of the City of Oakdale a Resolution of the City Council of the City of Oakdale Authorizing Staff to Purchase a New Fire Engine for Station 27 (450 S. Willowood Drive) from Hi-Tech Emergency Vehicle Service, Inc. in the amount of \$687,523.41 from Fund 232 – Fire Equipment Replacement.

Moved by Council Member C. Smith and seconded by Council Member Chiara and PASSED AND ADOPTED this 21st day of December, 2020, by the following vote:

AYES: COUNCIL MEMBERS: C. Smith, Chiara, Bairos, F. Smith, McCarty	(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. Staff Reports of the Successor Agency for the Former Oakdale Community Redevelopment Agency:**

12.1: Consider a Resolution of the City of Oakdale Successor Agency for the Former Oakdale Community Redevelopment Agency Approving the Recognized Obligations Payment Schedule (ROPS) for July 1, 2021 - June 30, 2022.

Finance Director Avila presented the staff report recommending the Successor Agency for the Former Oakdale Community Redevelopment Agency approve the Recognized Obligations Payment Schedule (ROPS) for July 1, 2021 – June 30, 2022.

The Successor Agency for the Former Community Redevelopment Agency discussed the payment schedule with City staff.

Agency Member McCarty opened the item to public comment. With no public comment, Agency Member McCarty asked for a motion to be made on this item.

**MOTION**

Adopt Resolution 2020-001, a Resolution of the City of Oakdale Successor Agency for the Former Oakdale Community Redevelopment Agency Approving the Recognized Obligations Payment Schedule (ROPS) for July 1, 2021 - June 30, 2022.

Moved by Agency Member Bairos and seconded by Agency Member Chiara and PASSED AND ADOPTED this 21st day of December, 2020, by the following vote:

AYES: AGENCY MEMBERS: Chiara, Bairos, C. Smith, F. Smith, McCarty	(5)
NOES: AGENCY MEMBERS: None	(0)





**CITY OF OAKDALE  
JOINT CITY COUNCIL AND SUCCESSOR AGENCY FOR THE  
FORMER OAKDALE COMMUNITY REDEVELOPMENT AGENCY  
MEETING MINUTES**

**Monday, December 21, 2020**

**Next City Council Resolution: 2020-152**

**Next Ordinance: 1275**

**Next Successor Agency Resolution: 2020-002**

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ABSENT: AGENCY MEMBERS: None (0)  
 ABSTAINED: AGENCY MEMBERS: None (0)

Motion carried 5/0 by Successor Agency for the Former Oakdale Community Redevelopment Agency roll call vote.

**13. CITY MANAGERS REPORT**

12.1: December 2020 Department Reports.

City Manager Whitemyer advised the City Council the December 2020 Department Reports were available in the agenda packet for their review.

12.2: Update on COVID-19 Response in Oakdale.

City Manager Whitemyer provided an update on the COVID-19 response in Oakdale and stated that staff continues to monitor the situation regarding testing sites and vaccine distribution. He stated that staff filed all required paperwork to the State for reimbursement of funds spent related to COVID-19 expenses and that all funds for the business relief grant awards have been dispersed. City Manager Whitemyer also talked about the benefits of using the RAD card.

**14. CITY COUNCIL ITEMS**

14.1: Consider Mayor’s Nomination and Appointment of Mayor Pro Tem.

Mayor McCarty appointed Council Member Christopher Smith as Mayor Pro Tem for Calendar Year 2021.

**MOTION**

To appoint Council Member Christopher Smith as Mayor Pro Tem for Calendar Year 2021.

Moved by Council Member Bairos and seconded by Council Member Chiara and PASSED AND ADOPTED this 21st day of December, 2020, by the following vote:

AYES: COUNCIL MEMBERS: Bairos, Chiara, C. Smith, F. Smith, McCarty (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.

14.2: Review Calendar to Schedule Dates to hold City Council Workshop.



**CITY OF OAKDALE  
JOINT CITY COUNCIL AND SUCCESSOR AGENCY FOR THE  
FORMER OAKDALE COMMUNITY REDEVELOPMENT AGENCY  
MEETING MINUTES**

**Monday, December 21, 2020**

**Next City Council Resolution: 2020-152**

**Next Ordinance: 1275**

**Next Successor Agency Resolution: 2020-002**

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City Manager Whitemyer provided a list of proposed dates for upcoming City Council meetings and workshop schedule for 2021. The City Council had no objections to the proposed schedule.

- 14.3: Options Regarding the Mayor’s Announced Resignation Effective December 31, 2020 and Upcoming City Council Schedule.

City Manager Whitemyer provided a staff report and PowerPoint Presentation on the resignation of Mayor McCarty and provide options available to the City Council to fill the Mayor’s seat. The options available are to:

- Option 1 – Special Election
- Option 2 – Select Current Council Member
- Option 3 – Seek Applicants from the Community

He provided the costs and steps necessary for each option and stated that this item will also be placed on the January 7, 2021 Council Agenda for additional discussion. He concluded his presentation recommending City Council review the options available to filling the upcoming Mayor seat vacancy and any questions they may have.

Mayor McCarty opened the for public comment.

Public Comment

Jamie Norwood  
Brandi Gleason

With no further comments or questions, Mayor McCarty shared his thoughts on the mayor position and asked the City Council to please continue to work on the property tax sharing agreement.

**15. Recognition of Outgoing Mayor J.R. McCarty**

City Manager Whitemyer provided a summary of Mayor McCarty’s years of service and presented to him a plaque recognizing those years of service and thanked him for his commitment to the City of Oakdale and this community. Mayor McCarty stated that it had been an honor to serve and thanked several people who helped him along the way. He stated his love for this community and that he looked forward to raising his grandchildren here and concluded his message with a verse from the bible stating, “Through him, all things are possible.”

**16. ADJOURNMENT**

There being no further business, Mayor McCarty adjourned the meeting at 7:40 p.m.

ATTEST:

APPROVED:

\_\_\_\_\_  
Julie Christel  
Council Services and Legislative  
Records Manager

\_\_\_\_\_  
Cherilyn Bairos  
Mayor





City of Oakdale, CA

**AGENDA ITEM 9.2:**

**WARRANT LIST**

By Vendor Name

Payment Dates 12/15/2020 - 1/8/2021

Post Date	Payable Number	Vendor Name	Payment Number	Account Number	Description (Item)	Amount
<b>Vendor: 5555555 - *</b>						
12/02/2020	RENFROW, MICHAEL 12/2/20	RENFROW, MICHAEL 12/2/20	147249	119-4110-425003	SAFETY BOOT REIMBURSEME	200
<b>Vendor 5555555 - * Total:</b>						<b>200</b>
<b>Vendor: 6666666 - *</b>						
12/04/2020	RIVER OF JORDAN	RIVER OF JORDAN	147340	110-202-0100	BL REFUND	49
<b>Vendor 6666666 - * Total:</b>						<b>49</b>
<b>Vendor: 8888888 - *</b>						
12/10/2020	BROWN/CASTRO	BROWN/CASTRO	147250	117-204-0500	DEPOSIT REFUND CANCELLED	600
<b>Vendor 8888888 - * Total:</b>						<b>600</b>
<b>Vendor: 9999999 - *</b>						
12/11/2020	SOTRE13654	SOTRE13654	147252	110-4140-427006	SALES TAX	106.43
11/24/2020	20-001	20-001	147251	229-1910-425003	CONTRACT SERVICES	960
12/02/2020	PGE E20-016	PGE E2 PGE E20-016	147247	119-4110-330800	PARTIAL REFUND FOR ENCRO/	335
12/08/2020	OAKDALE DRIVE-IN LLC	OAKDA OAKDALE DRIVE-IN LLC	147248	110-202-0100	BL REFUND	64
12/22/2020	12/22/20	12/22/20	147335	110-1910-436001	CLAIM FOR DAMAGES	125
<b>Vendor 9999999 - * Total:</b>						<b>1590.43</b>
<b>Vendor: 504 - ABS DIRECT, INC.</b>						
11/30/2020	125347	ABS DIRECT, INC.	147253	622-4153-425003	LATE NOTICES	232.44
11/30/2020	125347	ABS DIRECT, INC.	147253	622-4153-429000	LATE NOTICES	259.45
11/30/2020	125347	ABS DIRECT, INC.	147253	645-4161-425003	LATE NOTICES	232.43
11/30/2020	125347	ABS DIRECT, INC.	147253	645-4161-429000	LATE NOTICES	259.44
11/30/2020	125348	ABS DIRECT, INC.	147253	622-4153-425003	FINAL NOTICES	17.81
11/30/2020	125348	ABS DIRECT, INC.	147253	622-4153-429000	FINAL NOTICES	11.52
11/30/2020	125348	ABS DIRECT, INC.	147253	645-4161-425003	FINAL NOTICES	17.81
11/30/2020	125348	ABS DIRECT, INC.	147253	645-4161-429000	FINAL NOTICES	11.52
12/08/2020	125401	ABS DIRECT, INC.	147253	622-4153-425003	MONTHLY UTILITY BILLING	1048.78
12/08/2020	125401	ABS DIRECT, INC.	147253	622-4153-429000	MONTHLY UTILITY BILLING	1659.44
12/08/2020	125401	ABS DIRECT, INC.	147253	645-4161-425003	MONTHLY UTILITY BILLING	1048.78
12/08/2020	125401	ABS DIRECT, INC.	147253	645-4161-429000	MONTHLY UTILITY BILLING	1659.43
12/08/2020	125401	ABS DIRECT, INC.	147253	657-4170-429000	MONTHLY UTILITY BILLING	25
<b>Vendor 504 - ABS DIRECT, INC. Total:</b>						<b>6483.85</b>
<b>Vendor: 1445 - AIRMERGENCY</b>						
10/08/2020	8787	AIRMERGENCY	147341	645-4160-424002	6454160424002	850
11/02/2020	8751	AIRMERGENCY	147341	110-7210-425003	HVAC MAINTENANCE	85
11/11/2020	8851	AIRMERGENCY	147254	110-7413-424002	HVAC MAINTENANCE	75
11/19/2020	8735/8839/8878	AIRMERGENCY	147254	117-7440-424002	HVAC REPAIR	1145
<b>Vendor 1445 - AIRMERGENCY Total:</b>						<b>2155</b>
<b>Vendor: 1455 - ALL AMERICAN TRAFFIC SUPPLIES, LLC</b>						
11/30/2020	CITOA113020	ALL AMERICAN TRAFFIC SUPPL	147255	110-4140-427006	REPLACEMENT PARTS	3261.92



City of Oakdale, CA

# WARRANT LIST

By Vendor Name

Payment Dates 12/15/2020 - 1/8/2021

Post Date	Payable Number	Vendor Name	Payment Number	Account Number	Description (Item)	Amount
12/01/2020	CITOAK120120	ALL AMERICAN TRAFFIC SUPPL	147255	110-4140-427006	PLEXIMELT FOR STREETS	3726.35
<b>Vendor 1455 - ALL AMERICAN TRAFFIC SUPPLIES, LLC Total:</b>						<b>6988.27</b>
<b>Vendor: 01021 - ALLEY TREE AND LANDSCAPE</b>						
07/29/2020	2244	ALLEY TREE AND LANDSCAPE	147256	110-7210-425003	CONTRACT SERVICES	3980
08/26/2020	2281	ALLEY TREE AND LANDSCAPE	147256	110-4140-427006	TREE SERVICES	1800
<b>Vendor 01021 - ALLEY TREE AND LANDSCAPE Total:</b>						<b>5780</b>
<b>Vendor: 01197 - ALLPRO PEST SERVICES</b>						
08/03/2020	47234	ALLPRO PEST SERVICES	147257	110-7413-425003	PEST CONTROL	70
10/26/2020	48737	ALLPRO PEST SERVICES	147257	110-7413-425003	PEST CONTROL	45
11/03/2020	49595	ALLPRO PEST SERVICES	147257	110-7413-425003	PEST CONTROL	50
11/24/2020	49490	ALLPRO PEST SERVICES	147257	110-7413-425003	PEST CONTROL	45
12/03/2020	50287	ALLPRO PEST SERVICES	147257	110-7413-425003	PEST CONTROL	50
12/03/2020	50288	ALLPRO PEST SERVICES	147257	110-7413-425003	PEST CONTROL	70
12/03/2020	50289	ALLPRO PEST SERVICES	147257	110-7413-425003	PEST CONTROL	45
<b>Vendor 01197 - ALLPRO PEST SERVICES Total:</b>						<b>375</b>
<b>Vendor: 1469 - ALPHA ANALYTICAL LABORATORIES INC.</b>						
11/02/2020	0111259-SFL	ALPHA ANALYTICAL LABORAT(	147258	622-4151-425003	ROUTINE TESTING	223
11/30/2020	0114153-SFL	ALPHA ANALYTICAL LABORAT(	147258	622-4151-425003	ROUTINE TESTING	41
12/02/2020	0121691-SFL	ALPHA ANALYTICAL LABORAT(	147258	622-4151-425003	ROUTINE TESTING	223
12/07/2020	0122144-SFL	ALPHA ANALYTICAL LABORAT(	147258	622-4151-425003	ROUTINE TESTING	41
12/09/2020	0122604-SFL	ALPHA ANALYTICAL LABORAT(	147258	622-4151-425003	ROUTINE TESTING	223
12/14/2020	0123119-SFL	ALPHA ANALYTICAL LABORAT(	147258	622-4151-425003	ROUTINE TESTING	41
12/16/2020	0123459-SFL	ALPHA ANALYTICAL LABORAT(	147342	622-4151-425003	ROUTINE TESTING	291
12/18/2020	0123880-SFL	ALPHA ANALYTICAL LABORAT(	147342	622-4151-425003	ROUTINE TESTING	41
<b>Vendor 1469 - ALPHA ANALYTICAL LABORATORIES INC. Total:</b>						<b>1124</b>
<b>Vendor: 1578 - ANIMAL DAMAGE MANAGEMENT</b>						
11/11/2020	169826	ANIMAL DAMAGE MANAGEM	147259	622-4151-425003	CONTRACT SERVICES	325
<b>Vendor 1578 - ANIMAL DAMAGE MANAGEMENT Total:</b>						<b>325</b>
<b>Vendor: 1070 - AT&amp;T</b>						
12/01/2020	DEC. 2020	AT&T	147262	645-4160-420003	248134-87506048	4.53
12/01/2020	DEC. 2020	AT&T	147262	645-4160-420003	238841-10807716	33.34
<b>Vendor 1070 - AT&amp;T Total:</b>						<b>37.87</b>
<b>Vendor: 350 - AT&amp;T</b>						
12/11/2020	DEC. 2020	AT&T	147261	110-2110-420003	831-000-9659 421	455.16
12/11/2020	DEC. 2020	AT&T	147261	622-4152-420003	831-000-9588 213	530.5
12/11/2020	DEC. 2020	AT&T	147261	645-4160-420003	831-000-9588 213	530.52
<b>Vendor 350 - AT&amp;T Total:</b>						<b>1516.18</b>
<b>Vendor: 942 - AT&amp;T</b>						
12/01/2020	DEC. 2020	AT&T	147260	110-1910-420003	9391053394	50.02
12/01/2020	DEC. 2020	AT&T	147260	110-1910-420003	9391055865	129.02
12/01/2020	DEC. 2020	AT&T	147260	110-1910-420003	9391053408	507.33





City of Oakdale, CA

# WARRANT LIST

By Vendor Name

Payment Dates 12/15/2020 - 1/8/2021

Post Date	Payable Number	Vendor Name	Payment Number	Account Number	Description (Item)	Amount
12/01/2020	DEC. 2020	AT&T	147260	110-2110-420003	9391053390	185.87
12/01/2020	DEC. 2020	AT&T	147260	110-2110-420003	9391053232	164.95
12/01/2020	DEC. 2020	AT&T	147260	110-2110-420003	9391053294	54.05
12/01/2020	DEC. 2020	AT&T	147260	110-2110-420003	9391059080	22.88
12/01/2020	DEC. 2020	AT&T	147260	110-2110-420003	9391064981	1250.99
12/01/2020	DEC. 2020	AT&T	147260	117-7460-420003	9391053292	152.31
12/01/2020	DEC. 2020	AT&T	147260	118-7330-420003	9391053396	15.78
12/01/2020	DEC. 2020	AT&T	147260	118-7340-420003	9391053285	22.88
12/01/2020	DEC. 2020	AT&T	147260	118-7340-420003	9391053234	44.12
12/01/2020	DEC. 2020	AT&T	147260	622-4152-420003	9391053400	63.18
12/01/2020	DEC. 2020	AT&T	147260	645-4160-420003	9391053238	44.89
12/01/2020	DEC. 2020	AT&T	147260	645-4160-420003	9391053398	63.11
12/20/2020	DEC. 2020 2	AT&T	147343	110-2110-420003	9391053231	89.06
12/20/2020	DEC. 2020 2	AT&T	147343	110-2110-420003	9391053230	89.06
12/20/2020	DEC. 2020 2	AT&T	147343	110-2110-420003	9391053225	255.14
<b>Vendor 942 - AT&amp;T Total:</b>						<b>3204.64</b>
<b>Vendor: 156 - AVENU MUNISERVICES</b>						
11/20/2020	INV06-010396	AVENU MUNISERVICES	147263	110-1910-320100	SALES TAX AUDIT	3554.34
<b>Vendor 156 - AVENU MUNISERVICES Total:</b>						<b>3554.34</b>
<b>Vendor: 352 - AXON ENTERPRISE, INC.</b>						
11/02/2020	Q-269829-44138.862MS	AXON ENTERPRISE, INC.	147344	237-1910-425003	3 YEAR SUBSCRIPTION	6692.52
<b>Vendor 352 - AXON ENTERPRISE, INC. Total:</b>						<b>6692.52</b>
<b>Vendor: 1443 - BAY ALARM COMPANY</b>						
10/15/2020	17817312	BAY ALARM COMPANY	147345	110-2160-425003	ALARM SERVICES	70.87
10/15/2020	17817312	BAY ALARM COMPANY	147345	110-2161-425003	ALARM SERVICES	70.88
10/15/2020	17819083	BAY ALARM COMPANY	147345	110-2140-427010	ALARM SERVICES	236.25
10/15/2020	17819108	BAY ALARM COMPANY	147345	110-2130-427023	ALARM SERVICES	141.75
11/15/2020	17963638	BAY ALARM COMPANY	147345	110-2160-425003	ALARM SERVICES	1.07
11/15/2020	17963638	BAY ALARM COMPANY	147345	110-2161-425003	ALARM SERVICES	1.06
11/15/2020	17963826	BAY ALARM COMPANY	147345	110-2130-427023	ALARM SERVICES	2.13
<b>Vendor 1443 - BAY ALARM COMPANY Total:</b>						<b>524.01</b>
<b>Vendor: 01321 - BAY CITY ELECTRIC WORKS</b>						
12/07/2020	W234688	BAY CITY ELECTRIC WORKS	147346	622-4152-427006	GENERATOR REPOAR	554.94
<b>Vendor 01321 - BAY CITY ELECTRIC WORKS Total:</b>						<b>554.94</b>
<b>Vendor: 1544 - BEAR ELECTRICAL SOLUTIONS</b>						
11/28/2020	11782	BEAR ELECTRICAL SOLUTIONS	147347	110-4142-425003	T/S MAINTENANCE	430
11/30/2020	11853	BEAR ELECTRICAL SOLUTIONS	147347	110-4142-425003	T/S MAINTENANCE	680
<b>Vendor 1544 - BEAR ELECTRICAL SOLUTIONS Total:</b>						<b>1110</b>
<b>Vendor: 1537 - BLACKWATER CONSULTING ENGINEERS INC</b>						
12/02/2020	4149	BLACKWATER CONSULTING EN	147264	621-4159-442001	CHANGE ORDER #1	505.5
<b>Vendor 1537 - BLACKWATER CONSULTING ENGINEERS INC Total:</b>						<b>505.5</b>



City of Oakdale, CA

# WARRANT LIST

By Vendor Name

Payment Dates 12/15/2020 - 1/8/2021

Post Date	Payable Number	Vendor Name	Payment Number	Account Number	Description (Item)	Amount
<b>Vendor: 01077 - BUDGET TAX FORMS</b>						
12/22/2020	12/22/20	BUDGET TAX FORMS	147336	110-1310-425003	2020 TAX FORMS	23.64
12/22/2020	12/22/20	BUDGET TAX FORMS	147336	622-4153-425003	2020 TAX FORMS	23.65
12/22/2020	12/22/20	BUDGET TAX FORMS	147336	645-4161-425003	2020 TAX FORMS	23.64
<b>Vendor 01077 - BUDGET TAX FORMS Total:</b>						<b>70.93</b>
<b>Vendor: 1361 - CALIFORNIA STATE DISBURSEMENT UNIT</b>						
12/25/2020	INV00855	CALIFORNIA STATE DISBURSEMENT	147328	110-219-1900	GARNISHMENT CHILD SUPPORT	526.54
01/08/2021	INV00877	CALIFORNIA STATE DISBURSEMENT	147392	110-219-1900	GARNISHMENT CHILD SUPPORT	526.54
<b>Vendor 1361 - CALIFORNIA STATE DISBURSEMENT UNIT Total:</b>						<b>1053.08</b>
<b>Vendor: 232 - CAR WASH PARTNERS, INC.</b>						
11/30/2020	173535	CAR WASH PARTNERS, INC.	147265	110-2110-424003	CAR WASHES	196
11/30/2020	173535	CAR WASH PARTNERS, INC.	147265	110-7210-424003	CAR WASHES	4
11/30/2020	173535	CAR WASH PARTNERS, INC.	147265	110-7413-424003	CAR WASHES	4
11/30/2020	173535	CAR WASH PARTNERS, INC.	147265	119-4110-424003	CAR WASHES	4
11/30/2020	173535	CAR WASH PARTNERS, INC.	147265	120-3110-424003	CAR WASHES	4
11/30/2020	173535	CAR WASH PARTNERS, INC.	147265	120-3130-424003	CAR WASHES	8
11/30/2020	173535	CAR WASH PARTNERS, INC.	147265	622-4152-424003	CAR WASHES	6
11/30/2020	173535	CAR WASH PARTNERS, INC.	147265	645-4160-424003	CAR WASHES	6
<b>Vendor 232 - CAR WASH PARTNERS, INC. Total:</b>						<b>232</b>
<b>Vendor: 01029 - CENTRAL VALLEY TOXICOLOGY</b>						
10/14/2020	305521	CENTRAL VALLEY TOXICOLOGY	147348	110-2110-425003	MISC SERVICES	78
10/14/2020	305522	CENTRAL VALLEY TOXICOLOGY	147348	110-2110-425003	MISC SERVICES	78
10/19/2020	305606	CENTRAL VALLEY TOXICOLOGY	147348	110-2110-425003	MISC SERVICES	78
<b>Vendor 01029 - CENTRAL VALLEY TOXICOLOGY Total:</b>						<b>234</b>
<b>Vendor: 1329 - CHURCHWELL WHITE LLP</b>						
12/10/2020	40473-40385	CHURCHWELL WHITE LLP	147266	110-1610-425003	LEGAL SERVICES	7105.2
12/10/2020	40473-40385	CHURCHWELL WHITE LLP	147266	120-3110-425003	LEGAL SERVICES	4275.9
12/10/2020	40473-40385	CHURCHWELL WHITE LLP	147266	238-1910-425003	LEGAL SERVICES	1598.26
12/10/2020	40473-40385	CHURCHWELL WHITE LLP	147266	657-4170-425003	LEGAL SERVICES	177.9
12/10/2020	40473-40385	CHURCHWELL WHITE LLP	147266	720-3110-425003	LEGAL SERVICES	1595.3
12/10/2020	40473-40385	CHURCHWELL WHITE LLP	147266	720-3110-425003	LEGAL SERVICES	53
12/11/2020	40651-40723	CHURCHWELL WHITE LLP	147266	110-1610-425003	LEGAL SERVICES	4492.5
12/11/2020	40651-40723	CHURCHWELL WHITE LLP	147266	120-3110-425003	LEGAL SERVICES	76.3
12/11/2020	40651-40723	CHURCHWELL WHITE LLP	147266	120-3110-425003	LEGAL SERVICES	3293.4
12/11/2020	40651-40723	CHURCHWELL WHITE LLP	147266	238-1910-425003	LEGAL SERVICES	535.3
12/11/2020	40651-40723	CHURCHWELL WHITE LLP	147266	720-3110-425003	LEGAL SERVICES	927.5
12/11/2020	40651-40723	CHURCHWELL WHITE LLP	147266	720-3110-425003	LEGAL SERVICES	74.2
12/11/2020	40651-40723	CHURCHWELL WHITE LLP	147266	720-3110-425003	LEGAL SERVICES	74.2
12/11/2020	40651-40723	CHURCHWELL WHITE LLP	147266	720-3110-425003	LEGAL SERVICES	371
12/11/2020	40651-40723	CHURCHWELL WHITE LLP	147266	720-3110-425003	LEGAL SERVICES	74.2
<b>Vendor 1329 - CHURCHWELL WHITE LLP Total:</b>						<b>24724.16</b>





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<b>Vendor: 1577 - CINTAS CORPORATION</b>						
11/30/2020	4068679294	CINTAS CORPORATION	147267	622-4151-425016	UNIFORM SERVICES	71.48
11/30/2020	4068679367	CINTAS CORPORATION	147267	110-4140-425016	UNIFORM SERVICES	3.13
11/30/2020	4068679367	CINTAS CORPORATION	147267	110-4140-425016	UNIFORM SERVICES	3.34
11/30/2020	4068679367	CINTAS CORPORATION	147267	110-4140-425016	UNIFORM SERVICES	5.94
11/30/2020	4068679367	CINTAS CORPORATION	147267	110-4140-425016	UNIFORM SERVICES	17.5
11/30/2020	4068679367	CINTAS CORPORATION	147267	110-7210-425016	UNIFORM SERVICES	3.5
11/30/2020	4068679367	CINTAS CORPORATION	147267	110-7413-425016	UNIFORM SERVICES	9.53
11/30/2020	4068679367	CINTAS CORPORATION	147267	120-3130-425016	UNIFORM SERVICES	5.72
11/30/2020	4068679367	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	1.98
11/30/2020	4068679367	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	4.02
11/30/2020	4068679367	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	17.5
11/30/2020	4068679367	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	5.78
11/30/2020	4068679367	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	43.47
11/30/2020	4068679367	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	11.99
11/30/2020	4068679367	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	12.25
11/30/2020	4068679367	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	5.31
11/30/2020	4068679367	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	30.5
11/30/2020	4068679367	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	8.03
11/30/2020	4068679367	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	32.93
11/30/2020	4068679367	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	2.96
11/30/2020	4068679367	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	3.96
11/30/2020	4068679367	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	4.02
11/30/2020	4068679367	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	5.79
11/30/2020	4068679367	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	17.5
11/30/2020	4068679367	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	12.25
11/30/2020	4068679367	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	30.5
11/30/2020	4068679367	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	8.12
12/04/2020	4069287469	CINTAS CORPORATION	147267	110-7210-425016	UNIFORM SERVICES	29
12/04/2020	4069287469	CINTAS CORPORATION	147267	565-7215-425016	UNIFORM SERVICES	58.53
12/04/2020	4069287536	CINTAS CORPORATION	147267	622-4151-425016	UNIFORM SERVICES	71.48
12/04/2020	4069287604	CINTAS CORPORATION	147267	110-4140-425016	UNIFORM SERVICES	3.13
12/04/2020	4069287604	CINTAS CORPORATION	147267	110-4140-425016	UNIFORM SERVICES	5.94
12/04/2020	4069287604	CINTAS CORPORATION	147267	110-4140-425016	UNIFORM SERVICES	17.5
12/04/2020	4069287604	CINTAS CORPORATION	147267	110-4140-425016	UNIFORM SERVICES	3.34
12/04/2020	4069287604	CINTAS CORPORATION	147267	110-7210-425016	UNIFORM SERVICES	3.5
12/04/2020	4069287604	CINTAS CORPORATION	147267	110-7413-425016	UNIFORM SERVICES	9.53
12/04/2020	4069287604	CINTAS CORPORATION	147267	120-3130-425016	UNIFORM SERVICES	5.72
12/04/2020	4069287604	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	2.77
12/04/2020	4069287604	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	1.98
12/04/2020	4069287604	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	5.31
12/04/2020	4069287604	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	5.78



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12/04/2020	4069287604	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	8.03
12/04/2020	4069287604	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	12.25
12/04/2020	4069287604	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	3.96
12/04/2020	4069287604	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	30.5
12/04/2020	4069287604	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	49
12/04/2020	4069287604	CINTAS CORPORATION	147267	622-4152-425016	UNIFORM SERVICES	17.5
12/04/2020	4069287604	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	3.96
12/04/2020	4069287604	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	30.5
12/04/2020	4069287604	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	30.43
12/04/2020	4069287604	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	17.5
12/04/2020	4069287604	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	2.77
12/04/2020	4069287604	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	2.96
12/04/2020	4069287604	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	5.79
12/04/2020	4069287604	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	8.12
12/04/2020	4069287604	CINTAS CORPORATION	147267	645-4160-425016	UNIFORM SERVICES	12.25
12/11/2020	4069945186	CINTAS CORPORATION	147267	110-7210-425016	UNIFORM SERVICES	29
12/11/2020	4069945186	CINTAS CORPORATION	147267	565-7215-425016	UNIFORM SERVICES	58.53
12/11/2020	4069945206	CINTAS CORPORATION	147349	622-4151-425016	UNIFORM SERVICES	73.98
12/11/2020	4069945303	CINTAS CORPORATION	147349	110-4140-425016	UNIFORM SERVICES	3.13
12/11/2020	4069945303	CINTAS CORPORATION	147349	110-4140-425016	UNIFORM SERVICES	5.94
12/11/2020	4069945303	CINTAS CORPORATION	147349	110-4140-425016	UNIFORM SERVICES	3.34
12/11/2020	4069945303	CINTAS CORPORATION	147349	110-4140-425016	UNIFORM SERVICES	17.5
12/11/2020	4069945303	CINTAS CORPORATION	147349	110-7210-425016	UNIFORM SERVICES	3.5
12/11/2020	4069945303	CINTAS CORPORATION	147349	110-7413-425016	UNIFORM SERVICES	9.53
12/11/2020	4069945303	CINTAS CORPORATION	147349	120-3130-425016	UNIFORM SERVICES	5.72
12/11/2020	4069945303	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	30.5
12/11/2020	4069945303	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	89
12/11/2020	4069945303	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	17.5
12/11/2020	4069945303	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	12.25
12/11/2020	4069945303	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	5.78
12/11/2020	4069945303	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	8.03
12/11/2020	4069945303	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	5.31
12/11/2020	4069945303	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	3.96
12/11/2020	4069945303	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	2.77
12/11/2020	4069945303	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	1.98
12/11/2020	4069945303	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	2.96
12/11/2020	4069945303	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	2.77
12/11/2020	4069945303	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	32.93
12/11/2020	4069945303	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	3.96
12/11/2020	4069945303	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	12.25
12/11/2020	4069945303	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	8.12
12/11/2020	4069945303	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	30.5
12/11/2020	4069945303	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	17.5





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12/11/2020	4069945303	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	5.79
12/18/2020	4070628019	CINTAS CORPORATION	147349	622-4151-425016	UNIFORM SERVICES	71.48
12/18/2020	4070628063	CINTAS CORPORATION	147349	110-4140-425016	UNIFORM SERVICES	17.5
12/18/2020	4070628063	CINTAS CORPORATION	147349	110-4140-425016	UNIFORM SERVICES	5.94
12/18/2020	4070628063	CINTAS CORPORATION	147349	110-4140-425016	UNIFORM SERVICES	3.34
12/18/2020	4070628063	CINTAS CORPORATION	147349	110-4140-425016	UNIFORM SERVICES	3.13
12/18/2020	4070628063	CINTAS CORPORATION	147349	110-7210-425016	UNIFORM SERVICES	3.5
12/18/2020	4070628063	CINTAS CORPORATION	147349	110-7413-425016	UNIFORM SERVICES	9.53
12/18/2020	4070628063	CINTAS CORPORATION	147349	120-3130-425016	UNIFORM SERVICES	5.72
12/18/2020	4070628063	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	12.25
12/18/2020	4070628063	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	17.5
12/18/2020	4070628063	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	49
12/18/2020	4070628063	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	30.5
12/18/2020	4070628063	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	8.03
12/18/2020	4070628063	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	5.78
12/18/2020	4070628063	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	5.31
12/18/2020	4070628063	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	3.96
12/18/2020	4070628063	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	2.77
12/18/2020	4070628063	CINTAS CORPORATION	147349	622-4152-425016	UNIFORM SERVICES	1.98
12/18/2020	4070628063	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	8.12
12/18/2020	4070628063	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	5.79
12/18/2020	4070628063	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	3.96
12/18/2020	4070628063	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	2.96
12/18/2020	4070628063	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	2.77
12/18/2020	4070628063	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	30.5
12/18/2020	4070628063	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	12.25
12/18/2020	4070628063	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	17.5
12/18/2020	4070628063	CINTAS CORPORATION	147349	645-4160-425016	UNIFORM SERVICES	32.93
<b>Vendor 1577 - CINTAS CORPORATION Total:</b>						<b>1716.06</b>

**Vendor: 48 - CITY OF MODESTO**

12/03/2020	115619	CITY OF MODESTO	147269	110-2210-425030	FIRE CONTRACT	232847.08
<b>Vendor 48 - CITY OF MODESTO Total:</b>						<b>232847.08</b>

**Vendor: 346 - CITY OF OAKDALE CITYHALL ASSN**

12/11/2020	CM00018	CITY OF OAKDALE CITYHALL A'	10314	110-219-0800	CITY OF OAKDALE CITYHALL A'	-2
12/11/2020	INV00864	CITY OF OAKDALE CITYHALL A'	10314	110-219-0800	CITY OF OAKDALE CITYHALL A'	2
12/25/2020	CM00016	CITY OF OAKDALE CITYHALL A'	10314	110-219-0800	CITY OF OAKDALE CITYHALL A'	-9
12/25/2020	CM00021	CITY OF OAKDALE CITYHALL A'	10314	110-219-0800	CITY OF OAKDALE CITYHALL A'	-9
12/25/2020	CM00023	CITY OF OAKDALE CITYHALL A'	10314	110-219-0800	CITY OF OAKDALE CITYHALL A'	-9
12/25/2020	INV00849	CITY OF OAKDALE CITYHALL A'	10309	110-219-0800	CITY OF OAKDALE CITYHALL A'	44
12/25/2020	INV00862	CITY OF OAKDALE CITYHALL A'	10314	110-219-0800	CITY OF OAKDALE CITYHALL A'	9
12/25/2020	INV00867	CITY OF OAKDALE CITYHALL A'	10314	110-219-0800	CITY OF OAKDALE CITYHALL A'	9
12/25/2020	INV00869	CITY OF OAKDALE CITYHALL A'	10314	110-219-0800	CITY OF OAKDALE CITYHALL A'	9



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<b>Vendor 346 - CITY OF OAKDALE CITYHALL ASSN Total:</b>						<b>88</b>
<b>Vendor: 1507 - CITY OF OAKDALE FSA ACCOUNT</b>						
12/11/2020	CM00019	CITY OF OAKDALE FSA ACCOU	10315	110-219-0200	CITY OF OAKDALE FSA ACCOU	-19.23
12/11/2020	CM00020	CITY OF OAKDALE FSA ACCOU	10315	512-1910-374120	CITY OF OAKDALE FSA ACCOU	-105.76
12/11/2020	INV00865	CITY OF OAKDALE FSA ACCOU	10315	110-219-0200	CITY OF OAKDALE FSA ACCOU	19.23
12/11/2020	INV00866	CITY OF OAKDALE FSA ACCOU	10315	512-1910-374120	CITY OF OAKDALE FSA ACCOU	105.76
12/25/2020	CM00017	CITY OF OAKDALE FSA ACCOU	10315	512-1910-374120	CITY OF OAKDALE FSA ACCOU	-30
12/25/2020	CM00022	CITY OF OAKDALE FSA ACCOU	10315	512-1910-374120	CITY OF OAKDALE FSA ACCOU	-30
12/25/2020	CM00024	CITY OF OAKDALE FSA ACCOU	10315	512-1910-374120	CITY OF OAKDALE FSA ACCOU	-30
12/25/2020	INV00853	CITY OF OAKDALE FSA ACCOU	10310	110-219-0200	CITY OF OAKDALE FSA ACCOU	19.23
12/25/2020	INV00854	CITY OF OAKDALE FSA ACCOU	10310	512-1910-374120	CITY OF OAKDALE FSA ACCOU	466.12
12/25/2020	INV00863	CITY OF OAKDALE FSA ACCOU	10315	512-1910-374120	CITY OF OAKDALE FSA ACCOU	30
12/25/2020	INV00868	CITY OF OAKDALE FSA ACCOU	10315	512-1910-374120	CITY OF OAKDALE FSA ACCOU	30
12/25/2020	INV00870	CITY OF OAKDALE FSA ACCOU	10315	512-1910-374120	CITY OF OAKDALE FSA ACCOU	30
01/08/2021	INV00876	CITY OF OAKDALE FSA ACCOU	10315	512-1910-374120	CITY OF OAKDALE FSA ACCOU	724.62
<b>Vendor 1507 - CITY OF OAKDALE FSA ACCOUNT Total:</b>						<b>1209.97</b>
<b>Vendor: 50 - CLARK PEST CONTROL</b>						
12/10/2020	27358181	CLARK PEST CONTROL	147351	110-4140-427009	WEED ABATEMENT	210
12/10/2020	27603154	CLARK PEST CONTROL	147351	110-4140-427009	WEED ABATEMENT	486
12/11/2020	27358051	CLARK PEST CONTROL	147351	622-4150-427009	WEED ABATEMENT	280
12/11/2020	27358180	CLARK PEST CONTROL	147351	645-4160-427006	WEED ABATEMENT	336
12/14/2020	27358200	CLARK PEST CONTROL	147351	110-2210-425010	WEED ABATEMENT	912
12/15/2020	27463088	CLARK PEST CONTROL	147270	286-6230-425003	Clark Pest Control – PERC	65
12/15/2020	27463094	CLARK PEST CONTROL	147270	110-7210-425003	Clark Pest Control - PERC	294
12/15/2020	27463100	CLARK PEST CONTROL	147270	284-6210-425003	Clark Pest Control – PERC	130
<b>Vendor 50 - CLARK PEST CONTROL Total:</b>						<b>2713</b>
<b>Vendor: 01311 - COCINA MICHOACAN</b>						
11/05/2020	MACIEL, JASMINE	COCINA MICHOACAN	147339	237-1910-425003	COVID-19 SMALL BUSINESS RE	9600
<b>Vendor 01311 - COCINA MICHOACAN Total:</b>						<b>9600</b>
<b>Vendor: 01240 - COLE PRO MEDIA, LLC</b>						
12/16/2020	2230	COLE PRO MEDIA, LLC	147352	110-2110-425003	CONTRACT SERVICES	1500
<b>Vendor 01240 - COLE PRO MEDIA, LLC Total:</b>						<b>1500</b>
<b>Vendor: 1059 - COLONIAL PROCESSING CENTER</b>						
12/25/2020	INV00852	COLONIAL PROCESSING CENTER	147329	110-219-1700	COLONIAL LIFE	27.41
01/08/2021	INV00875	COLONIAL PROCESSING CENTER	147393	110-219-1700	COLONIAL LIFE	27.41
<b>Vendor 1059 - COLONIAL PROCESSING CENTER Total:</b>						<b>54.82</b>
<b>Vendor: 01207 - CRAMER FISH SCIENCES</b>						
11/06/2020	SIN005188	CRAMER FISH SCIENCES	147353	235-1910-425003	KERR PARK-STANISLAUS RIVER	2827.94
12/10/2020	SIN005274	CRAMER FISH SCIENCES	147353	235-1910-425003	KERR PARK-STANISLAUS RIVER	3678.52
<b>Vendor 01207 - CRAMER FISH SCIENCES Total:</b>						<b>6506.46</b>





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<b>Vendor: 59 - CRESCENT SUPPLY CO</b>						
11/30/2020	062520	CRESCENT SUPPLY CO	147354	110-2110-427004	UNIFORMS	94.91
12/04/2020	062539	CRESCENT SUPPLY CO	147354	110-2110-427004	UNIFORMS	80.9
12/08/2020	062557	CRESCENT SUPPLY CO	147354	110-2110-427004	UNIFORMS	-53.93
12/08/2020	062558	CRESCENT SUPPLY CO	147354	110-2110-427004	UNIFORMS	40.98
<b>Vendor 59 - CRESCENT SUPPLY CO Total:</b>						<b>162.86</b>
<b>Vendor: 349 - CSJVRMA</b>						
12/18/2020	RMA 2021-0221	CSJVRMA	147355	110-1910-415000	WORKERS COMP INSURANCE	27377.58
12/18/2020	RMA 2021-0221	CSJVRMA	147355	110-219-2800	WORKERS COMP INSURANCE	126565
12/18/2020	RMA 2021-0221	CSJVRMA	147355	120-3110-415000	WORKERS COMP INSURANCE	2432.38
12/18/2020	RMA 2021-0221	CSJVRMA	147355	622-4153-415000	WORKERS COMP INSURANCE	14497.21
12/18/2020	RMA 2021-0221	CSJVRMA	147355	645-4161-415000	WORKERS COMP INSURANCE	14497.21
12/18/2020	RMA 2021-0221	CSJVRMA	147355	657-4170-415000	WORKERS COMP INSURANCE	1105.62
<b>Vendor 349 - CSJVRMA Total:</b>						<b>186475</b>
<b>Vendor: 1315 - DATA PATH INC.</b>						
11/24/2020	148716	DATA PATH INC.	147271	525-1910-425003	TECH SUPPORT	3967.5
11/30/2020	148924	DATA PATH INC.	147271	525-1910-425003	TECH SUPPORT	4111.25
12/01/2020	148833	DATA PATH INC.	147271	525-1910-425003	TECH SUPPORT	4250
12/02/2020	148918	DATA PATH INC.	147271	525-1910-441005	SERVER HARDDRIVES	345
12/14/2020	148985	DATA PATH INC.	147271	525-1910-425003	TECH SUPPORT	948.75
12/25/2020	148776	DATA PATH INC.	147271	525-1910-441005	WIRELESS ACCESS POINT	535.7
<b>Vendor 1315 - DATA PATH INC. Total:</b>						<b>14158.2</b>
<b>Vendor: 718 - DEPARTMENT OF JUSTICE</b>						
12/03/2020	483629	DEPARTMENT OF JUSTICE	147356	110-2110-425003	LIVESCAN	128
<b>Vendor 718 - DEPARTMENT OF JUSTICE Total:</b>						<b>128</b>
<b>Vendor: 01320 - DEPARTMENT OF TOXIC SUBSTANCES CONTROL</b>						
12/18/2020	201918175	DEPARTMENT OF TOXIC SUBS	147357	657-4170-425003	FEES FOR EPA ID	407.5
<b>Vendor 01320 - DEPARTMENT OF TOXIC SUBSTANCES CONTROL Total:</b>						<b>407.5</b>
<b>Vendor: 414 - DONLEE PUMP</b>						
11/05/2020	98653	DONLEE PUMP	147272	110-2210-424001	APCD TEST	603.9
<b>Vendor 414 - DONLEE PUMP Total:</b>						<b>603.9</b>
<b>Vendor: 926 - DON'S MOBILE GLASS</b>						
11/30/2020	ICOM424876	DON'S MOBILE GLASS	147273	237-1910-425003	CITY HALL FRONT DOOR REPL	12222
<b>Vendor 926 - DON'S MOBILE GLASS Total:</b>						<b>12222</b>
<b>Vendor: 1456 - ENGINEERED FIRE SYSTEMS, INC.</b>						
12/01/2020	17040	ENGINEERED FIRE SYSTEMS, I	147358	120-3130-425003	PLAN REVIEW	550
<b>Vendor 1456 - ENGINEERED FIRE SYSTEMS, INC. Total:</b>						<b>550</b>
<b>Vendor: 01318 - EVERBRIDGE, INC.</b>						
12/17/2020	M57892	EVERBRIDGE, INC.	147274	238-1910-425003	INCIDENT MANAGEMENT	24510.27
<b>Vendor 01318 - EVERBRIDGE, INC. Total:</b>						<b>24510.27</b>



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<b>Vendor: 1235 - EXPRESS SERVICES, INC.</b>						
11/18/2020	24663485	EXPRESS SERVICES, INC.	147275	110-7210-410013	TEMP SERVICES	1909.44
<b>Vendor 1235 - EXPRESS SERVICES, INC. Total:</b>						<b>1909.44</b>
<b>Vendor: 213 - FAMILY VETERINARY CARE OF OAKDALE</b>						
11/18/2020	745535	FAMILY VETERINARY CARE OF	147359	110-2160-425003	ANIMAL SERVICES	213.95
11/18/2020	745535	FAMILY VETERINARY CARE OF	147359	110-2161-425003	ANIMAL SERVICES	213.95
11/19/2020	746903	FAMILY VETERINARY CARE OF	147359	110-2160-425003	ANIMAL SERVICES	11
11/19/2020	746903	FAMILY VETERINARY CARE OF	147359	110-2161-425003	ANIMAL SERVICES	11
11/19/2020	746903	FAMILY VETERINARY CARE OF	147359	742-2160-425003	ANIMAL SERVICES	120
11/23/2020	747642	FAMILY VETERINARY CARE OF	147359	110-2160-425003	ANIMAL SERVICES	42.46
11/23/2020	747642	FAMILY VETERINARY CARE OF	147359	110-2161-425003	ANIMAL SERVICES	42.46
<b>Vendor 213 - FAMILY VETERINARY CARE OF OAKDALE Total:</b>						<b>654.82</b>
<b>Vendor: 87 - FARMER'S BLACKMITH LLC</b>						
12/10/2020	703251	FARMER'S BLACKMITH LLC	147360	622-4151-427006	MISC TOOLS AND SUPPLIES	383.29
12/10/2020	703252	FARMER'S BLACKMITH LLC	147360	622-4151-427006	MISC TOOLS AND SUPPLIES	172.4
<b>Vendor 87 - FARMER'S BLACKMITH LLC Total:</b>						<b>555.69</b>
<b>Vendor: 1428 - FIRST CHOICE INDUSTRIAL SUPPLY INC.</b>						
09/09/2020	070077	FIRST CHOICE INDUSTRIAL SUPPLY	147276	110-2110-427004	MISC SUPPLIES	341.38
12/08/2020	072599	FIRST CHOICE INDUSTRIAL SUPPLY	147276	110-2110-427004	MISC SUPPLIES	867
12/09/2020	072296	FIRST CHOICE INDUSTRIAL SUPPLY	147361	622-4152-427006	SAFETY GLASSES	127.45
12/09/2020	072296	FIRST CHOICE INDUSTRIAL SUPPLY	147361	645-4160-427006	SAFETY GLASSES	127.45
<b>Vendor 1428 - FIRST CHOICE INDUSTRIAL SUPPLY INC. Total:</b>						<b>1463.28</b>
<b>Vendor: 1584 - FONTES PRO SOUND &amp; LIGHT</b>						
11/30/2020	79673102	FONTES PRO SOUND & LIGHT	147277	270-1910-425003	COUNCIL MEETING BROADCAST	2850
12/08/2020	86160955	FONTES PRO SOUND & LIGHT	147277	270-1910-425003	COUNCIL MEETING BROADCAST	330
<b>Vendor 1584 - FONTES PRO SOUND &amp; LIGHT Total:</b>						<b>3180</b>
<b>Vendor: 95 - GEORGE REED INC.</b>						
11/17/2020	100225233	GEORGE REED INC.	147278	110-4140-427006	HOT MIX/STREET PATCHING	403.27
11/17/2020	100225234	GEORGE REED INC.	147278	110-4140-427006	SAND	112.74
<b>Vendor 95 - GEORGE REED INC. Total:</b>						<b>516.01</b>
<b>Vendor: 96 - GILTON SOLID WASTE MANAGEMENT INC.</b>						
12/02/2020	NOVEMBER 2020	GILTON SOLID WASTE MANAGEMENT	147279	110-1910-320401	REFUSE MONIES COLLECTED	-21329.12
12/02/2020	NOVEMBER 2020	GILTON SOLID WASTE MANAGEMENT	147279	799-8280-425003	REFUSE MONIES COLLECTED	177742.66
12/04/2020	1120281	GILTON SOLID WASTE MANAGEMENT	147279	622-4151-425003	SLUDGE HAULING	7331
12/04/2020	1120282	GILTON SOLID WASTE MANAGEMENT	147279	622-4151-425003	MONTHLY TRASH	615.94
12/10/2020	OAKDSS-058	GILTON SOLID WASTE MANAGEMENT	147362	110-4140-425003	STREET SWEEPING	7806.56
<b>Vendor 96 - GILTON SOLID WASTE MANAGEMENT INC. Total:</b>						<b>172167.04</b>
<b>Vendor: 111 - HAIDLEN FORD-MERCURY</b>						
11/23/2020	43359	HAIDLEN FORD-MERCURY	147363	110-7210-424003	TOW	55
<b>Vendor 111 - HAIDLEN FORD-MERCURY Total:</b>						<b>55</b>
<b>Vendor: 120 - HI TECH EMERGENCY VEHICLE SERV INC.</b>						





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01/05/2021	1/5/21	HI TECH EMERGENCY VEHICLE	147391	532-2210-441005	REPLACEMENT FIRE ENGINE S	687523.41
<b>Vendor 120 - HI TECH EMERGENCY VEHICLE SERV INC. Total:</b>						<b>687523.41</b>
<b>Vendor: 123 - HOWK SYSTEMS INC</b>						
12/03/2020	0323262-IN	HOWK SYSTEMS INC	147280	645-4160-424002	WELL #10 REPAIR	5181.25
<b>Vendor 123 - HOWK SYSTEMS INC Total:</b>						<b>5181.25</b>
<b>Vendor: 870 - HUBER TECHNOLOGY INC.</b>						
08/27/2020	CD10020255	HUBER TECHNOLOGY INC.	147281	622-4151-424002	Maintenance Parts	6572.06
<b>Vendor 870 - HUBER TECHNOLOGY INC. Total:</b>						<b>6572.06</b>
<b>Vendor: 01313 - ICU TECHNOLOGIES</b>						
10/13/2020	1250	ICU TECHNOLOGIES	147282	237-1910-425003	FUSUS 3 YR CONTRACT	102900
<b>Vendor 01313 - ICU TECHNOLOGIES Total:</b>						<b>102900</b>
<b>Vendor: 127 - IMAGE UNIFORMS</b>						
10/26/2020	140406	IMAGE UNIFORMS	147283	110-2160-427006	UNIFORMS	158.02
10/26/2020	140406	IMAGE UNIFORMS	147283	110-2161-427006	UNIFORMS	158.02
<b>Vendor 127 - IMAGE UNIFORMS Total:</b>						<b>316.04</b>
<b>Vendor: 342 - INDUSTRIAL ELECTRICAL CO</b>						
08/26/2020	PI-033457	INDUSTRIAL ELECTRICAL CO	147284	110-2110-425003	GENERATOR SERVICE	700
<b>Vendor 342 - INDUSTRIAL ELECTRICAL CO Total:</b>						<b>700</b>
<b>Vendor: 01224 - INTELLISITE, LLC</b>						
11/30/2020	18207	INTELLISITE, LLC	147285	525-1910-425003	TECH SUPPORT	780
<b>Vendor 01224 - INTELLISITE, LLC Total:</b>						<b>780</b>
<b>Vendor: 1437 - J.B. ANDERSON</b>						
12/01/2020	120120GPS	J.B. ANDERSON	147364	120-3110-410013	PLANNING SERVICES	5850.05
12/01/2020	120120GPS	J.B. ANDERSON	147364	212-3110-425003	PLANNING SERVICES	298
12/01/2020	120120GPS	J.B. ANDERSON	147364	720-3110-425003	PLANNING SERVICES	752.45
12/01/2020	120120GPS	J.B. ANDERSON	147364	720-3110-425003	PLANNING SERVICES	2160.5
12/01/2020	120120GPS	J.B. ANDERSON	147364	720-3110-425003	PLANNING SERVICES	1205
12/01/2020	120120GPS	J.B. ANDERSON	147364	720-3110-425003	PLANNING SERVICES	1117.5
12/01/2020	120120GPS	J.B. ANDERSON	147364	720-3110-425003	PLANNING SERVICES	149
12/01/2020	120120GPS	J.B. ANDERSON	147364	720-3110-425003	PLANNING SERVICES	881
<b>Vendor 1437 - J.B. ANDERSON Total:</b>						<b>12413.5</b>
<b>Vendor: 131 - J.S. WEST PROPANE GAS</b>						
11/11/2020	451482	J.S. WEST PROPANE GAS	147365	110-2160-425003	CONTRACT SERVICES	131.02
11/11/2020	451482	J.S. WEST PROPANE GAS	147365	110-2161-425003	CONTRACT SERVICES	131.03
<b>Vendor 131 - J.S. WEST PROPANE GAS Total:</b>						<b>262.05</b>
<b>Vendor: 01072 - JONES &amp; MAYER</b>						
11/30/2020	100931	JONES & MAYER	147286	515-1910-425003	LEGAL SERVICES	2779.5
<b>Vendor 01072 - JONES &amp; MAYER Total:</b>						<b>2779.5</b>
<b>Vendor: 1476 - KCI SWEEPING</b>						
11/30/2020	20-1178	KCI SWEEPING	147287	622-4151-425003	SITE SWEEPING	385.67



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<b>Vendor 1476 - KCI SWEEPING Total:</b>						<b>385.67</b>
<b>Vendor: 01236 - KOEFRAN</b>						
11/30/2020	0000434039	KOEFRAN	147366	110-2160-425003	ANIMAL SERVICES	219.5
11/30/2020	0000434039	KOEFRAN	147366	110-2161-425003	ANIMAL SERVICES	219.5
<b>Vendor 01236 - KOEFRAN Total:</b>						<b>439</b>
<b>Vendor: 1230 - KUBWATER RESOURCES INC.</b>						
12/11/2020	09993	KUBWATER RESOURCES INC.	147367	622-4151-427006	POLYMER TOTE	4298.74
<b>Vendor 1230 - KUBWATER RESOURCES INC. Total:</b>						<b>4298.74</b>
<b>Vendor: 64 - L.N. CURTIS &amp; SONS</b>						
11/10/2020	INV438980	L.N. CURTIS & SONS	147368	545-2110-441005	MISC SUPPLIES	1207.29
<b>Vendor 64 - L.N. CURTIS &amp; SONS Total:</b>						<b>1207.29</b>
<b>Vendor: 158 - MCR ENGINEERING INC.</b>						
08/25/2020	15426	MCR ENGINEERING INC.	147369	720-3110-425003	ENGINEERING SERVICES	4050
11/04/2020	15587	MCR ENGINEERING INC.	147288	119-4110-425003	ENGINEERING SERVICES	1250
12/02/2020	15669	MCR ENGINEERING INC.	147288	720-3110-425003	ENGINEERING SERVICES	375
12/02/2020	15670	MCR ENGINEERING INC.	147369	720-3110-425003	ENGINEERING SERVICES	1250
12/02/2020	15671	MCR ENGINEERING INC.	147369	720-3110-425003	ENGINEERING SERVICES	4525
12/02/2020	15672	MCR ENGINEERING INC.	147369	720-3110-425003	ENGINEERING SERVICES	2400
12/02/2020	15673	MCR ENGINEERING INC.	147369	119-4110-425003	ENGINEERING SERVICES	350
12/02/2020	15674	MCR ENGINEERING INC.	147369	119-4110-425003	ENGINEERING SERVICES	875
12/02/2020	15675	MCR ENGINEERING INC.	147369	216-4149-442001	ENGINEERING SERVICES	562.5
12/02/2020	15676	MCR ENGINEERING INC.	147369	316-4149-442001	ENGINEERING SERVICES	6120.03
12/02/2020	15676	MCR ENGINEERING INC.	147369	621-4159-442001	ENGINEERING SERVICES	4603.38
12/02/2020	15676	MCR ENGINEERING INC.	147369	644-4169-442001	ENGINEERING SERVICES	2639.09
12/02/2020	15677	MCR ENGINEERING INC.	147369	349-4150-442001	ENGINEERING SERVICES	7696.75
12/02/2020	15678	MCR ENGINEERING INC.	147288	215-4149-442001	THIRD AVE. RECON E TO F STR	1312.5
12/02/2020	15679	MCR ENGINEERING INC.	147369	216-4149-442001	MCR - POPLAR STREET IMPRO	2500
12/02/2020	15680	MCR ENGINEERING INC.	147369	216-4149-442001	ENGINEERING SERVICES	2750
12/02/2020	15681	MCR ENGINEERING INC.	147369	110-4140-425003	ENGINEERING SERVICES	4375
12/02/2020	15682	MCR ENGINEERING INC.	147288	120-3110-425003	ENGINEERING SERVICES	250
<b>Vendor 158 - MCR ENGINEERING INC. Total:</b>						<b>47884.25</b>
<b>Vendor: 1504 - METLIFE - GROUP BENEFITS</b>						
12/14/2020	KM05931316 12/14/20	METLIFE - GROUP BENEFITS	147370	110-219-1104	BENEFITS	847.31
<b>Vendor 1504 - METLIFE - GROUP BENEFITS Total:</b>						<b>847.31</b>
<b>Vendor: 162 - MID VALLEY AG SERVICE INC.</b>						
11/30/2020	1710964	MID VALLEY AG SERVICE INC.	147290	110-7210-427006	PARKS SUPPLIES	695.79
<b>Vendor 162 - MID VALLEY AG SERVICE INC. Total:</b>						<b>695.79</b>
<b>Vendor: 161 - MID</b>						
12/01/2020	NOV. 2020	MID	147289	284-6210-420001	1337811713	44.03
12/01/2020	NOV. 2020	MID	147289	284-6210-420001	1122819817	1311.87





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12/01/2020	NOV. 2020	MID	147289	284-6210-420001	3151817535	2717.78
12/01/2020	NOV. 2020	MID	147289	286-6230-420001	8551425139	622.96
12/01/2020	NOV. 2020	MID	147289	622-4151-420001	5933712338	1119.85
12/01/2020	NOV. 2020	MID	147289	622-4151-420001	3357914926	158.95
12/01/2020	NOV. 2020	MID	147289	622-4151-420001	6483221405	17232.73
12/01/2020	NOV. 2020	MID	147289	622-4152-420001	3818618731	717.72
12/01/2020	NOV. 2020	MID	147289	645-4160-420001	6201815675	5340.51
12/01/2020	NOV. 2020	MID	147289	645-4160-420001	5097728103	1848.48
12/01/2020	NOV. 2020	MID	147289	645-4160-420001	0913324769	240.77
<b>Vendor 161 - MID Total:</b>						<b>31355.65</b>
<b>Vendor: 1513 - MIRACLE PLAYSYSTEMS, INC.</b>						
11/23/2020	F2020-1013	MIRACLE PLAYSYSTEMS, INC.	147291	110-7210-427006	PLAYGROUND SUPPLIES	815.51
<b>Vendor 1513 - MIRACLE PLAYSYSTEMS, INC. Total:</b>						<b>815.51</b>
<b>Vendor: 830 - MODESTO WELDING PRODUCTS, INC.</b>						
11/25/2020	73257	MODESTO WELDING PRODUC	147371	110-4120-425003	CYLINDER RENTAL	28
<b>Vendor 830 - MODESTO WELDING PRODUCTS, INC. Total:</b>						<b>28</b>
<b>Vendor: 01241 - NC CHILD SUPPORT</b>						
12/25/2020	INV00857	NC CHILD SUPPORT	147330	110-219-1900	GARNISHMENT CHILD SUPPOF	92.31
01/08/2021	INV00879	NC CHILD SUPPORT	147394	110-219-1900	GARNISHMENT CHILD SUPPOF	92.31
<b>Vendor 01241 - NC CHILD SUPPORT Total:</b>						<b>184.62</b>
<b>Vendor: 01023 - NICKERSON INVESTIGATIVE SERVICES</b>						
11/29/2020	20-015	NICKERSON INVESTIGATIVE SE	147372	110-2110-425006	PRE EMPLOYMENT	500
11/29/2020	20-016	NICKERSON INVESTIGATIVE SE	147372	110-2110-425006	PRE EMPLOYMENT	582.5
12/17/2020	20-017	NICKERSON INVESTIGATIVE SE	147372	110-2110-425006	PRE EMPLOYMENT	1118.15
<b>Vendor 01023 - NICKERSON INVESTIGATIVE SERVICES Total:</b>						<b>2200.65</b>
<b>Vendor: 01015 - NORTHSTAR CHEMICAL</b>						
12/04/2020	183892	NORTHSTAR CHEMICAL	147292	645-4160-427006	CHLORINATION	696.46
<b>Vendor 01015 - NORTHSTAR CHEMICAL Total:</b>						<b>696.46</b>
<b>Vendor: 191 - OAK VALLEY HOSPITAL</b>						
12/04/2020	CL0000003038 12/4/20	OAK VALLEY HOSPITAL	147373	110-2110-425006	PRE EMPLOYMENT	225
12/04/2020	CL0000003038 12/4/20	OAK VALLEY HOSPITAL	147373	237-1910-425003	PRE EMPLOYMENT	583
12/04/2020	CL0000004150 12/4/20	OAK VALLEY HOSPITAL	147293	110-1120-425003	PRE EMPLOYMENT	115
12/04/2020	CL0000004150 12/4/20.	OAK VALLEY HOSPITAL	147373	110-4140-427006	DOT EXAM	75
12/15/2020	V00012048929	OAK VALLEY HOSPITAL	147373	110-2110-425006	PRE EMPLOYEMNT	84.97
<b>Vendor 191 - OAK VALLEY HOSPITAL Total:</b>						<b>1082.97</b>
<b>Vendor: 210 - OAKDALE AUTO CARE &amp; TIRE</b>						
10/29/2020	2036666	OAKDALE AUTO CARE & TIRE	147374	110-2110-424003	VEHICLE MAINTENANCE	18
11/16/2020	2036948	OAKDALE AUTO CARE & TIRE	147374	110-2110-424003	VEHICLE MAINTENANCE	18
12/01/2020	2037186	OAKDALE AUTO CARE & TIRE	147374	110-2110-424003	VEHICLE MAINTENANCE	117
12/03/2020	2037238	OAKDALE AUTO CARE & TIRE	147374	110-2110-424003	VEHICLE MAINTENANCE	545.84



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12/09/2020	2037326	OAKDALE AUTO CARE & TIRE	147294	621-4152-441005	MISC REPAIR	97.31
<b>Vendor 210 - OAKDALE AUTO CARE &amp; TIRE Total:</b>						<b>796.15</b>
<b>Vendor: 198 - OAKDALE EMPLOYEES ASSOCIATION</b>						
12/25/2020	INV00851	OAKDALE EMPLOYEES ASSOCI	10311	110-219-0800	OAKDALE EMPLOYEES ASSOCI.	42
01/08/2021	INV00874	OAKDALE EMPLOYEES ASSOCI	10316	110-219-0800	OAKDALE EMPLOYEES ASSOCI.	42
<b>Vendor 198 - OAKDALE EMPLOYEES ASSOCIATION Total:</b>						<b>84</b>
<b>Vendor: 208 - OAKDALE POLICE OFFICERS ASSOCIATION</b>						
12/25/2020	INV00850	OAKDALE POLICE OFFICERS AS	10313	110-219-0800	ASSOCIATION DUES	675
01/08/2021	INV00873	OAKDALE POLICE OFFICERS AS	10318	110-219-0800	ASSOCIATION DUES	700
<b>Vendor 208 - OAKDALE POLICE OFFICERS ASSOCIATION Total:</b>						<b>1375</b>
<b>Vendor: 209 - OAKDALE POLICE OFFICERS ASSOCIATION</b>						
12/25/2020	INV00856	OAKDALE POLICE OFFICERS AS	10312	110-219-0900	OAKDALE PD LTD	1092
01/08/2021	INV00878	OAKDALE POLICE OFFICERS AS	10317	110-219-0900	OAKDALE PD LTD	546
<b>Vendor 209 - OAKDALE POLICE OFFICERS ASSOCIATION Total:</b>						<b>1638</b>
<b>Vendor: 1563 - ONTEL SECURITY SERVICES, INC.</b>						
11/30/2020	31429	ONTEL SECURITY SERVICES, IN	147295	110-7210-425003	COMMUNITY PARK PATROL	450
<b>Vendor 1563 - ONTEL SECURITY SERVICES, INC. Total:</b>						<b>450</b>
<b>Vendor: 219 - OPERATING ENGINEERS LOCAL #3</b>						
12/25/2020	INV00859	OPERATING ENGINEERS LOCAL	147331	110-219-0800	UNION DUES - OAKDALE POLI	787.5
12/25/2020	INV00860	OPERATING ENGINEERS LOCAL	147331	110-219-0800	UNION DUES - OAKDALE MISC	715
01/08/2021	INV00881	OPERATING ENGINEERS LOCAL	147395	110-219-0800	UNION DUES - OAKDALE POLI	812.5
01/08/2021	INV00882	OPERATING ENGINEERS LOCAL	147395	110-219-0800	UNION DUES - OAKDALE MISC	726
<b>Vendor 219 - OPERATING ENGINEERS LOCAL #3 Total:</b>						<b>3041</b>
<b>Vendor: 218 - OPERATING ENGINEERS TRUST FUND</b>						
12/07/2020	DEC. 2020	OPERATING ENGINEERS TRUS	147296	110-219-1102	BENEFITS	2965
<b>Vendor 218 - OPERATING ENGINEERS TRUST FUND Total:</b>						<b>2965</b>
<b>Vendor: 62 - O'REILLY AUTOMOTIVE STORES, INC.</b>						
12/01/2020	2721-190043	O'REILLY AUTOMOTIVE STORE	147375	110-7210-424003	MISC SUPPLIES	187.87
12/03/2020	2721-190615	O'REILLY AUTOMOTIVE STORE	147375	110-4140-424003	MISC SUPPLIES	28.86
12/03/2020	2721-190705	O'REILLY AUTOMOTIVE STORE	147375	110-7210-424003	MISC SUPPLIES	40.62
12/04/2020	2721-190804	O'REILLY AUTOMOTIVE STORE	147375	110-7210-424003	MISC SUPPLIES	41.38
12/07/2020	2721-191559	O'REILLY AUTOMOTIVE STORE	147375	110-7210-424003	MISC SUPPLIES	18.13
<b>Vendor 62 - O'REILLY AUTOMOTIVE STORES, INC. Total:</b>						<b>316.86</b>
<b>Vendor: 223 - P&amp;L CONCRETE PRODUCTS</b>						
11/24/2020	220502	P&L CONCRETE PRODUCTS	147297	110-4140-427006	SIDEWALK REPAIR	186.62
12/04/2020	220707	P&L CONCRETE PRODUCTS	147297	110-4140-427006	SIDEWALK REPAIR	207.65
12/09/2020	220898	P&L CONCRETE PRODUCTS	147376	110-4140-427006	MAYER PARK	391.59
12/09/2020	220898.1	P&L CONCRETE PRODUCTS	147376	110-4140-427006	MAYER PARK	495.15
12/11/2020	221011	P&L CONCRETE PRODUCTS	147376	110-4140-427006	MAYER PARK	826.11
12/11/2020	221011.1	P&L CONCRETE PRODUCTS	147376	110-4140-427006	MAYER PARK	418.45
12/15/2020	26296	P&L CONCRETE PRODUCTS	147376	110-4140-427006	MAYER PARK	948.75



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12/16/2020	26317	P&L CONCRETE PRODUCTS	147376	110-4140-427006	MAYER PARK	1106.13
12/18/2020	26366	P&L CONCRETE PRODUCTS	147376	110-4140-427006	MAYER PARK	871.29
<b>Vendor 223 - P&amp;L CONCRETE PRODUCTS Total:</b>						<b>5451.74</b>
<b>Vendor: 01319 - PAPE MATERIAL</b>						
12/22/2020	A976B02093J	PAPE MATERIAL	147337	621-4151-441005	ELECTRIC FORKLIFT	39556.88
<b>Vendor 01319 - PAPE MATERIAL Total:</b>						<b>39556.88</b>
<b>Vendor: 226 - PG&amp;E</b>						
10/17/2020	0007958509-7	PG&E	147378	622-4152-420001	SIERRA & D SEWER LIFT STATI	311.11
11/24/2020	NOV 2020 2	PG&E	147298	110-1910-420001	18246929329	4501.15
11/24/2020	NOV 2020 2	PG&E	147298	110-1910-420002	18246929329	124.04
11/24/2020	NOV 2020 2	PG&E	147298	110-2160-420001	18246929329	1343.29
11/24/2020	NOV 2020 2	PG&E	147298	110-7210-420001	18246929329	153.25
12/02/2020	DEC. 2020	PG&E	147298	110-4142-420001	48213775637	608.22
12/02/2020	DEC. 2020	PG&E	147298	110-7210-420001	60758610988	1067.56
12/02/2020	DEC. 2020	PG&E	147298	117-7440-420001	21072898444	8.92
12/02/2020	DEC. 2020	PG&E	147298	117-7440-420001	21489565081	1044.75
12/02/2020	DEC. 2020	PG&E	147298	631-4180-420001	41595816467	1047.2
12/02/2020	DEC. 2020	PG&E	147298	645-4160-420001	60775846904	22503.29
12/15/2020	DEC 2020 2	PG&E	147298	110-4142-420001	07875298122	11.5
12/15/2020	DEC 2020 2	PG&E	147298	288-6243-420001	01868963875	168.73
12/15/2020	DEC 2020 2	PG&E	147298	288-6244-420001	47013986097	31.63
12/15/2020	DEC 2020 2	PG&E	147298	288-6245-420001	68565167456	11.48
12/15/2020	DEC 2020 2	PG&E	147298	293-6250-420001	88703594601	51.54
12/18/2020	DEC. 2020 1	PG&E	147377	110-1910-420001	18246929329	3566.95
12/18/2020	DEC. 2020 1	PG&E	147377	110-1910-420001	29735943408	78.72
12/18/2020	DEC. 2020 1	PG&E	147377	110-1910-420002	18246929329	1181.37
12/18/2020	DEC. 2020 1	PG&E	147377	110-2160-420001	18246929329	1757.98
12/18/2020	DEC. 2020 1	PG&E	147377	110-7210-420001	63695829133	657.66
12/18/2020	DEC. 2020 1	PG&E	147377	110-7210-420001	18246929329	209.41
12/18/2020	DEC. 2020 1	PG&E	147377	110-7210-420001	25332532271	96.38
12/18/2020	DEC. 2020 1	PG&E	147377	117-7460-420001	71493181177	1406.62
12/18/2020	DEC. 2020 1	PG&E	147377	117-7470-420001	63063551012	32.86
12/18/2020	DEC. 2020 1	PG&E	147377	119-4110-420001	07228975343	99.48
12/18/2020	DEC. 2020 1	PG&E	147377	119-4110-420002	07228975343	70.28
12/18/2020	DEC. 2020 1	PG&E	147377	285-6220-420001	16364492971	824.77
12/18/2020	DEC. 2020 1	PG&E	147377	285-6220-420001	98085099004	473.25
12/18/2020	DEC. 2020 1	PG&E	147377	286-6230-420001	98085099004	22.37
12/18/2020	DEC. 2020 1	PG&E	147377	288-6241-420001	29646608462	47.94
12/18/2020	DEC. 2020 1	PG&E	147377	288-6242-420001	79258195720	9.86
12/18/2020	DEC. 2020 1	PG&E	147377	622-4150-420001	45427294660	843.58
12/18/2020	DEC. 2020 1	PG&E	147377	622-4150-420001	44172864934	62.24
12/18/2020	DEC. 2020 1	PG&E	147377	622-4151-420001	529288	220.99





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12/18/2020	DEC. 2020 1	PG&E	147377	622-4151-420001	529290	860.42
12/18/2020	DEC. 2020 1	PG&E	147377	622-4152-420001	44133562536	1823.46
12/18/2020	DEC. 2020 1	PG&E	147377	622-4152-420001	07228975343	339.52
12/18/2020	DEC. 2020 1	PG&E	147377	645-4160-420001	07228975343	339.52
12/18/2020	DEC. 2020 1	PG&E	147377	657-4170-420001	86502703126	265.75
12/18/2020	DEC. 2020 1	PG&E	147377	657-4170-420001	44024983676	56.88
12/18/2020	DEC. 2020 1	PG&E	147377	657-4170-420001	07028519473	801.6
<b>Vendor 226 - PG&amp;E Total:</b>						<b>49137.52</b>
<b>Vendor: 1511 - PROMANTEK, INC.</b>						
12/01/2020	15049	PROMANTEK, INC.	147299	110-1910-425003	ANNUAL RENEWAL	3761
<b>Vendor 1511 - PROMANTEK, INC. Total:</b>						<b>3761</b>
<b>Vendor: 1429 - R &amp; B COMPANY</b>						
10/14/2020	S1974930.001	R & B COMPANY	147379	645-4160-427006	MISC PARTS	2898.59
10/14/2020	S1975041.001	R & B COMPANY	147379	645-4160-427006	MISC PARTS	2507.01
<b>Vendor 1429 - R &amp; B COMPANY Total:</b>						<b>5405.6</b>
<b>Vendor: 242 - RANDIK PAPER CO</b>						
10/01/2020	177695	RANDIK PAPER CO	147300	110-7413-427002	JANITORIAL SUPPLIES	68.25
11/04/2020	169990-01	RANDIK PAPER CO	147300	110-7413-427002	JANITORIAL SUPPLIES	64.29
11/18/2020	173393-02	RANDIK PAPER CO	147300	237-1910-425003	TOUCH FREE SOAP DISPENSER	674.22
11/18/2020	173393-03	RANDIK PAPER CO	147300	110-7413-427002	JANITORIAL SUPPLIES	26.97
11/25/2020	179759	RANDIK PAPER CO	147300	110-7413-427002	JANITORIAL SUPPLIES	1076.25
<b>Vendor 242 - RANDIK PAPER CO Total:</b>						<b>1909.98</b>
<b>Vendor: 1278 - RAY MORGAN COMPANY</b>						
12/07/2020	3160455	RAY MORGAN COMPANY	147301	110-1910-423000	COPIER LEASE	124.55
12/07/2020	3160455	RAY MORGAN COMPANY	147301	110-2110-423000	COPIER LEASE	234.24
12/07/2020	3160455	RAY MORGAN COMPANY	147301	119-4110-423000	COPIER LEASE	64.95
12/07/2020	3160455	RAY MORGAN COMPANY	147301	120-3110-423000	COPIER LEASE	64.95
12/07/2020	3160455	RAY MORGAN COMPANY	147301	622-4152-423000	COPIER LEASE	64.95
12/07/2020	3160455	RAY MORGAN COMPANY	147301	645-4160-423000	COPIER LEASE	64.95
12/08/2020	3163798	RAY MORGAN COMPANY	147301	110-1910-423000	COPIER LEASE	304.21
12/08/2020	3163798	RAY MORGAN COMPANY	147301	110-2110-423000	COPIER LEASE	608.43
12/08/2020	3163798	RAY MORGAN COMPANY	147301	119-4110-423000	COPIER LEASE	152.1
12/08/2020	3163798	RAY MORGAN COMPANY	147301	120-3110-423000	COPIER LEASE	152.1
12/08/2020	3163798	RAY MORGAN COMPANY	147301	622-4152-423000	COPIER LEASE	152.1
12/08/2020	3163798	RAY MORGAN COMPANY	147301	645-4160-423000	COPIER LEASE	152.1
<b>Vendor 1278 - RAY MORGAN COMPANY Total:</b>						<b>2139.63</b>
<b>Vendor: 600 - S.J.V.A.P.C.D.</b>						
12/03/2020	N143458	S.J.V.A.P.C.D.	147380	645-4160-425003	ANNUAL PERMITS N4152	577
12/03/2020	N143488	S.J.V.A.P.C.D.	147380	622-4151-425003	ANNUAL PERMITS N4871	210
<b>Vendor 600 - S.J.V.A.P.C.D. Total:</b>						<b>787</b>
<b>Vendor: 255 - SAFE-T-LITE OF MODESTO</b>						



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12/03/2020	K71234	SAFE-T-LITE OF MODESTO	147302	622-4152-427006	MISC. SUPPLIES	74.85
12/03/2020	K71234	SAFE-T-LITE OF MODESTO	147302	645-4160-427006	MISC. SUPPLIES	74.85
<b>Vendor 255 - SAFE-T-LITE OF MODESTO Total:</b>						<b>149.7</b>
<b>Vendor: 01047 - SAMUEL HARNED</b>						
12/21/2020	200	SAMUEL HARNED	147381	215-4149-442001	LANDSCAPE REVIEW	1750
<b>Vendor 01047 - SAMUEL HARNED Total:</b>						<b>1750</b>
<b>Vendor: 01067 - SHARP, LINDA J</b>						
12/09/2020	NOV/DEC 2020	SHARP, LINDA J	147303	118-7340-425003	INSTRUCTOR PAYMENT	42
<b>Vendor 01067 - SHARP, LINDA J Total:</b>						<b>42</b>
<b>Vendor: 1126 - SHERIFF'S CIVIL DIVISION</b>						
12/25/2020	INV00858	SHERIFF'S CIVIL DIVISION	147332	110-219-1900	WAGE GARNISHMENT	118.64
01/08/2021	INV00880	SHERIFF'S CIVIL DIVISION	147396	110-219-1900	WAGE GARNISHMENT	118.64
<b>Vendor 1126 - SHERIFF'S CIVIL DIVISION Total:</b>						<b>237.28</b>
<b>Vendor: 01317 - SITE LOGIC</b>						
12/04/2020	WO#1.0	SITE LOGIC	147304	237-1910-425003	HVAC GPS UNITS	51766
<b>Vendor 01317 - SITE LOGIC Total:</b>						<b>51766</b>
<b>Vendor: 01030 - SOUNDSCAPES ELECTRIC SECURITY &amp; AUDIO VIDEO</b>						
12/04/2020	20-0648	SOUNDSCAPES ELECTRIC SECL	147305	110-7413-425003	REPAIRS	622.68
<b>Vendor 01030 - SOUNDSCAPES ELECTRIC SECURITY &amp; AUDIO VIDEO Total:</b>						<b>622.68</b>
<b>Vendor: 01315 - STANISLAUS COUNTY -</b>						
12/16/2020	12/16/20	STANISLAUS COUNTY -	147306	231-1910-425003	SOUTH OAKDALE INDUSTRIAL	71000
<b>Vendor 01315 - STANISLAUS COUNTY - Total:</b>						<b>71000</b>
<b>Vendor: 1485 - STANISLAUS COUNTY TAX COLLECTOR</b>						
12/16/2020	006012067000 20/21	STANISLAUS COUNTY TAX COL	147307	343-7219-425025	PROPERTY TAX	305
12/16/2020	064010017000 20/21	STANISLAUS COUNTY TAX COL	147307	343-7219-425025	PROPERTY TAX	361.64
<b>Vendor 1485 - STANISLAUS COUNTY TAX COLLECTOR Total:</b>						<b>666.64</b>
<b>Vendor: 1368 - STANISLAUS FOUNDATION</b>						
11/16/2020	47786	STANISLAUS FOUNDATION	147308	510-1910-436001	BENEFITS	1100
12/01/2020	47856	STANISLAUS FOUNDATION	147308	510-1910-436001	BENEFITS	464
12/07/2020	47874	STANISLAUS FOUNDATION	147308	510-1910-436001	BENEFITSQ	858
<b>Vendor 1368 - STANISLAUS FOUNDATION Total:</b>						<b>2422</b>
<b>Vendor: 1163 - STAPLES BUSINESS ADVANTAGE</b>						
11/10/2020	3461619805	STAPLES BUSINESS ADVANTAGE	147309	119-4110-427001	OFFICE SUPPLIES	92.24
11/11/2020	3461684085	STAPLES BUSINESS ADVANTAGE	147309	119-4110-427001	OFFICE SUPPLIES	12.9
11/20/2020	3462367904	STAPLES BUSINESS ADVANTAGE	147309	110-2110-427001	OFFICE SUPPLIES	80.11
11/22/2020	3462641153	STAPLES BUSINESS ADVANTAGE	147309	110-2110-427001	OFFICE SUPPLIES	21.53
11/28/2020	3463081517	STAPLES BUSINESS ADVANTAGE	147309	110-2110-427001	OFFICE SUPPLIES	42.26
12/12/2020	3464361184	STAPLES BUSINESS ADVANTAGE	147382	110-1310-427001	OFFICE SUPPLIES	19.91
12/12/2020	3464361184	STAPLES BUSINESS ADVANTAGE	147382	622-4153-427001	OFFICE SUPPLIES	19.92



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12/12/2020	3464361184	STAPLES BUSINESS ADVANTAGE	147382	645-4161-427001	OFFICE SUPPLIES	19.91
12/19/2020	3464898146	STAPLES BUSINESS ADVANTAGE	147382	110-1310-427001	OFFICE SUPPLIES	23.98
12/19/2020	3464898146	STAPLES BUSINESS ADVANTAGE	147382	622-4153-427001	OFFICE SUPPLIES	23.99
12/19/2020	3464898146	STAPLES BUSINESS ADVANTAGE	147382	645-4161-427001	OFFICE SUPPLIES	23.98
<b>Vendor 1163 - STAPLES BUSINESS ADVANTAGE Total:</b>						<b>380.73</b>
<b>Vendor: 1410 - SUEZ</b>						
11/24/2020	900136268	SUEZ	147310	622-4151-424002	UV replacement parts	6441.13
<b>Vendor 1410 - SUEZ Total:</b>						<b>6441.13</b>
<b>Vendor: 1556 - SUTTER HEALTH PLUS</b>						
12/01/2020	1433765	SUTTER HEALTH PLUS	147312	110-219-1100	BENEFITS	7988.12
12/01/2020	1434686	SUTTER HEALTH PLUS	147311	110-219-1100	BENEFITS	57964.01
<b>Vendor 1556 - SUTTER HEALTH PLUS Total:</b>						<b>65952.13</b>
<b>Vendor: 1328 - SWIFT LAWN &amp; GARDEN</b>						
12/10/2020	8171	SWIFT LAWN & GARDEN	147313	285-6220-424007	TREE SERVICE	440
<b>Vendor 1328 - SWIFT LAWN &amp; GARDEN Total:</b>						<b>440</b>
<b>Vendor: 803 - SWRCB ACCOUNTING OFFICE</b>						
11/10/2020	SW-0195104	SWRCB ACCOUNTING OFFICE	147314	622-4150-425003	ANNUAL PERMIT FEE 5S50M2	8992
11/24/2020	WD-0176399	SWRCB ACCOUNTING OFFICE	147314	622-4151-425003	ANNUAL PERMIT FEE 5C5001C	20362
11/24/2020	WD-0179013	SWRCB ACCOUNTING OFFICE	147314	622-4152-425003	ANNUAL PERMIT FEE 5SSO11C	2848
<b>Vendor 803 - SWRCB ACCOUNTING OFFICE Total:</b>						<b>32202</b>
<b>Vendor: 1172 - THE PARKS GROUP</b>						
10/28/2020	63892	THE PARKS GROUP	147383	110-2110-427001	BUSINESS CARDS	135.47
<b>Vendor 1172 - THE PARKS GROUP Total:</b>						<b>135.47</b>
<b>Vendor: 1446 - TOP DOG POLICE K9 AND CONSULTING, LLC</b>						
11/28/2020	20-09	TOP DOG POLICE K9 AND CONSULTING, LLC	147384	110-246-4600	MAINTENANCE TRAINING	450
<b>Vendor 1446 - TOP DOG POLICE K9 AND CONSULTING, LLC Total:</b>						<b>450</b>
<b>Vendor: 281 - TP EXPRESS</b>						
11/27/2020	26824	TP EXPRESS	147315	237-1910-425003	CONTRACT SERVICES	200
11/27/2020	26824	TP EXPRESS	147315	565-7215-427006	CONTRACT SERVICES	165
<b>Vendor 281 - TP EXPRESS Total:</b>						<b>365</b>
<b>Vendor: 291 - TROMBETTA ELECTRICS DISTRIBUTORS</b>						
12/08/2020	177546	TROMBETTA ELECTRICS DISTRIBUTORS	147316	110-4142-427006	MISC SUPPLIES	51.24
<b>Vendor 291 - TROMBETTA ELECTRICS DISTRIBUTORS Total:</b>						<b>51.24</b>
<b>Vendor: 01066 - TRUGREEN COMMERCIAL</b>						
11/19/2020	132631431	TRUGREEN COMMERCIAL	147338	110-7210-425015	Trugreen Lawn Service	1644
<b>Vendor 01066 - TRUGREEN COMMERCIAL Total:</b>						<b>1644</b>
<b>Vendor: 978 - U.S. BANK</b>						
11/23/2020	ADM-11899 112320	U.S. BANK	147320	110-1910-420003	COMCAST	104.99
11/23/2020	ADM-11899 112320	U.S. BANK	147320	110-1910-420003	COMCAST	104.99
11/23/2020	ADM-11899 112320	U.S. BANK	147320	110-2110-420003	COMCAST	87.02





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11/23/2020	ADM-11899 112320	U.S. BANK	147320	110-2110-420003	COMCAST	104.98
11/23/2020	ADM-11899 112320	U.S. BANK	147320	110-2110-420003	COMCAST	104.98
11/23/2020	ADM-11899 112320	U.S. BANK	147320	110-2110-420003	COMCAST	87.02
11/23/2020	ADM-11899 112320	U.S. BANK	147320	110-7210-425003	COMCAST	87.02
11/23/2020	ADM-11899 112320	U.S. BANK	147320	110-7210-425003	COMCAST	87.02
11/23/2020	ADM-11899 112320	U.S. BANK	147320	117-7460-420003	COMCAST	116.15
11/23/2020	ADM-11899 112320	U.S. BANK	147320	120-3110-427006	MICROSOFT	49.99
11/23/2020	ADM-11899 112320	U.S. BANK	147320	270-1910-425003	LIVESTREAM	49
11/23/2020	ADM-11899 112320	U.S. BANK	147320	622-4152-427006	MICROSOFT	49.99
11/23/2020	ADM-11899 112320	U.S. BANK	147320	622-4153-425003	PERFORATED PAPER	77.94
11/23/2020	ADM-11899 112320	U.S. BANK	147320	622-4153-427001	OAKDALE ACE	15.73
11/23/2020	ADM-11899 112320	U.S. BANK	147320	622-4153-427001	AMAZON	20.91
11/23/2020	ADM-11899 112320	U.S. BANK	147320	622-4153-427001	NEWEGG	135.46
11/23/2020	ADM-11899 112320	U.S. BANK	147320	622-4153-427001	COMPUTER NETWORK ACCESS	77.11
11/23/2020	ADM-11899 112320	U.S. BANK	147320	622-4153-427001	AMAZON	129.45
11/23/2020	ADM-11899 112320	U.S. BANK	147320	645-4161-425003	PERFORATED PAPER	77.93
11/23/2020	ADM-11899 112320	U.S. BANK	147320	645-4161-427001	NEWEGG	135.47
11/23/2020	ADM-11899 112320	U.S. BANK	147320	645-4161-427001	AMAZON	129.46
11/23/2020	ADM-11899 112320	U.S. BANK	147320	645-4161-427001	COMPUTER NETWORK ACCESS	77.11
11/23/2020	ADM-11899 112320	U.S. BANK	147320	645-4161-427001	AMAZON	20.91
11/23/2020	ADM-11899 112320	U.S. BANK	147320	645-4161-427001	OAKDALE ACE	15.73
11/23/2020	ADM-2 4894 112320	U.S. BANK	147320	110-1910-427006	MISC SUPPLIES	32.98
11/23/2020	ADM-2 4894 112320	U.S. BANK	147320	110-1910-427006	MISC SUPPLIES	20
11/23/2020	ADM-2 4894 112320	U.S. BANK	147320	110-1910-427006	MISC SUPPLIES	119.88
11/23/2020	ADM-3 2821 112320	U.S. BANK	147320	110-1130-416002	CA LEAGUE OF CITIES	250
11/23/2020	ADM-3 2821 112320	U.S. BANK	147320	110-1130-416002	CA LEAGUE OF CITIES	150
11/23/2020	ADM-3 2821 112320	U.S. BANK	147320	110-1130-425013	SHUTTERSTOCK	29
11/23/2020	ADM-3 2821 112320	U.S. BANK	147320	110-1130-427001	NNA SERVICES	39.68
11/23/2020	ADM-3 2821 112320	U.S. BANK	147320	110-1130-427001	SHUTTERSTOCK	40
11/23/2020	ADM-3 2821 112320	U.S. BANK	147320	110-1130-427001	LOGO SPECTRUM	45.83
11/23/2020	ADM-3 2821 112320	U.S. BANK	147320	110-1130-427001	STAPLES	32.35
11/23/2020	ADM-3 2821 112320	U.S. BANK	147320	110-1130-427001	MISC SUPPLIES	119.58
11/23/2020	ADM-3 2821 112320	U.S. BANK	147320	237-1910-425003	AMAZON	32.49
11/23/2020	ADM-3 2821 112320	U.S. BANK	147320	237-1910-425003	ZOOM	299.9
11/23/2020	ADM-4 6505 112320	U.S. BANK	147320	110-1120-416002	MISC SUPPLIES	78.71
11/23/2020	ADM-4 6505 112320	U.S. BANK	147320	110-1120-416002	MISC SUPPLIES	206.38
11/23/2020	FAC-1 1563 112320	U.S. BANK	147320	118-7320-427001	SC SUPPLIES	23.07
11/23/2020	FAC-1 1563 112320	U.S. BANK	147320	118-7320-429000	SC SUPPLIES	44
11/23/2020	FAC-1 1563 112320	U.S. BANK	147320	118-7340-427001	SC SUPPLIES	53.38
11/23/2020	FAC-1 1563 112320	U.S. BANK	147320	118-7340-427006	SC SUPPLIES	15.27
11/23/2020	FAC-1 1563 112320	U.S. BANK	147320	118-7340-427006	SC SUPPLIES	23.7
11/23/2020	FAC-1 1563 112320	U.S. BANK	147320	118-7340-427028	SC SUPPLIES	10
11/23/2020	FAC-1 1563 112320	U.S. BANK	147320	744-7340-427004	SC SUPPLIES	200.27



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11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-424001	OAKDALE ACE	69.5
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-424001	HOME DEPOT	61.93
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-424001	OAKDALE ACE	15.15
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-424001	OAKDALE ACE	12.09
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-424001	OAKDALE ACE	28.69
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-424001	OAKDALE ACE	26.93
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-424001	OAKDALE ACE	21.65
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-424001	OAKDALE ACE	2.48
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-424001	OAKDALE ACE	5.4
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-424002	OAKDALE ACE	15.08
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-424002	OAKDALE LOCKSMITH	90.03
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-424002	PENA REFRIGERATION	197.95
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-425016	AMAZON	168.6
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-425016	OAKDALE ACE	50
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-427006	AMAZON	31.72
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-427006	HOME DEPOT	76.18
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-427006	AMAZON	108.27
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-427006	AMAZON	26
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-427006	HOME DEPOT	22.06
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-427006	OAKDALE ACE	6.49
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	110-7413-427006	OAKDALE ACE	38.82
11/23/2020	FAC-2 6423 112320	U.S. BANK	147320	237-1910-425003	PITTSBURGH WATER COOLER	1472.5
11/23/2020	PD-1 0210 112320	U.S. BANK	147320	110-2110-427004	MISC SUPPLIES	28.39
11/23/2020	PD-2 5779 112320	U.S. BANK	147320	110-2160-427006	HOME DEPOT	97
11/23/2020	PD-2 5779 112320	U.S. BANK	147320	110-2161-425003	HOME DEPOT	96.99
11/23/2020	PD-3 9825 112320	U.S. BANK	147320	110-2140-427010	ADVANTAGE GEAR/GUN ACCE	1155.45
11/23/2020	PD-4 6477 112320	U.S. BANK	147320	110-2110-427004	MISC. SUPPLIES	45.5
11/23/2020	PD-5 6485 112320	U.S. BANK	147320	110-2110-427004	SHUTTERFLY	394.2
11/23/2020	PD-6 2787 112320	U.S. BANK	147320	110-2110-425003	ATLAS	182
11/23/2020	PD-6 2787 112320	U.S. BANK	147320	110-2110-425003	DROPBOX	45
11/23/2020	PD-6 2787 112320	U.S. BANK	147320	110-2110-425006	PORAC	435
11/23/2020	PD-6 2787 112320	U.S. BANK	147320	110-2110-427004	USPS	8.65
11/23/2020	PD-6 2787 112320	U.S. BANK	147320	110-2110-427004	LYNN CARD CO	67.95
11/23/2020	PD-6 2787 112320	U.S. BANK	147320	110-2110-427004	READY FRESH	146.92
11/23/2020	PD-6 2787 112320	U.S. BANK	147320	110-2110-429000	USPS	68.92
11/23/2020	PD-6 2787 112320	U.S. BANK	147320	110-2160-425003	READY FRESH	13.62
11/23/2020	PD-6 2787 112320	U.S. BANK	147320	110-2161-425003	READY FRESH	13.63
11/23/2020	PD-6 2787 112320	U.S. BANK	147320	237-1910-425003	ZOOM	14.99
11/23/2020	PD-6 2787 112320	U.S. BANK	147320	545-2110-441005	NATIONAL BUSINESS FURNITU	2733.81
11/23/2020	PD-6 2787 112320	U.S. BANK	147320	743-2110-425003	EMBRACE PET INSURANCE	113.44
11/23/2020	PD-7 2543 112320	U.S. BANK	147320	110-2110-416003	LODGING/TRAINING	2226.8
11/23/2020	PD-7 2543 112320	U.S. BANK	147320	110-2110-427022	FUEL	118.98
11/23/2020	PD-8 8974 112320	U.S. BANK	147320	110-2110-427022	USPS/FUEL	56.51



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11/23/2020	PD-8 8974 112320	U.S. BANK	147320	110-2110-429000	USPS/FUEL	27.15
11/23/2020	PW-1 8837 112320	U.S. BANK	147320	110-2160-427006	HOME DEPOT	21.17
11/23/2020	PW-1 8837 112320	U.S. BANK	147320	110-2161-427006	HOME DEPOT	21.16
11/23/2020	PW-1 8837 112320	U.S. BANK	147320	110-7210-427006	MASTERLOCKS.COM	33.01
11/23/2020	PW-1 8837 112320	U.S. BANK	147320	237-1910-425003	AMAZON	302.76
11/23/2020	PW-1 8837 112320	U.S. BANK	147320	237-1910-425003	AMAZON	156.21
11/23/2020	PW-1 8837 112320	U.S. BANK	147320	237-1910-425003	STAPLES	247.06
11/23/2020	PW-1 8837 112320	U.S. BANK	147320	237-1910-425003	AMAZON	158.94
11/23/2020	PW-1 8837 112320	U.S. BANK	147320	622-4152-427001	STAPLES	127.9
11/23/2020	PW-1 8837 112320	U.S. BANK	147320	622-4152-427001	STAPLES	29.19
11/23/2020	PW-1 8837 112320	U.S. BANK	147320	622-4152-427006	MASTERLOCKS.COM	33.01
11/23/2020	PW-1 8837 112320	U.S. BANK	147320	622-4152-427006	AMAZON	229.12
11/23/2020	PW-1 8837 112320	U.S. BANK	147320	645-4160-427001	STAPLES	127.9
11/23/2020	PW-1 8837 112320	U.S. BANK	147320	645-4160-427001	OFFICE MAX	44.94
11/23/2020	PW-1 8837 112320	U.S. BANK	147320	645-4160-427001	STAPLES	29.19
11/23/2020	PW-1 8837 112320	U.S. BANK	147320	645-4160-427006	AMAZON	229.13
11/23/2020	PW-1 8837 112320	U.S. BANK	147320	645-4160-427006	MASTERLOCKS.COM	33.01
11/23/2020	PW-1 8837 112320	U.S. BANK	147320	645-4160-427006	AMAZON	136.55
11/23/2020	PW-2 8860 112320	U.S. BANK	147320	549-7219-442001	MODESTO TENT AND AWNING	854.43
11/23/2020	PW-3 0327 112320	U.S. BANK	147320	110-2210-424001	HOME DEPOT	67.17
11/23/2020	PW-3 0327 112320	U.S. BANK	147320	110-2210-424001	GRAINGER	39.67
11/23/2020	PW-3 0327 112320	U.S. BANK	147320	110-4142-427006	OAKDALE ACE	16.25
11/23/2020	PW-3 0327 112320	U.S. BANK	147320	110-4142-427006	GRAINGER	16.67
11/23/2020	PW-3 0327 112320	U.S. BANK	147320	110-4142-427006	OAKDALE ACE	79.62
11/23/2020	PW-3 0327 112320	U.S. BANK	147320	110-4142-427006	OAKDALE ACE	63.9
11/23/2020	PW-3 0327 112320	U.S. BANK	147320	622-4152-427006	USA BLUEBOOK	774.49
11/23/2020	PW-4 0335 112320	U.S. BANK	147320	645-4160-427006	USA BLUEBOOK	350.03
11/23/2020	PW-4 0335 112320	U.S. BANK	147320	645-4160-427006	AMAZON	75.85
11/23/2020	PW-4 0335 112320	U.S. BANK	147320	645-4160-427006	O'REILLYS	16.25
11/23/2020	PW-4 0335 112320	U.S. BANK	147320	645-4160-427006	HOME DEPOT	25.85
11/23/2020	PW-4 0335 112320	U.S. BANK	147320	645-4160-427006	BEST BUY	53.92
11/23/2020	PW-4 0335 112320	U.S. BANK	147320	645-4160-427006	OAKDALE ACE	36.81
11/23/2020	PW-4 0335 112320	U.S. BANK	147320	645-4160-427006	STAPLES	81.96
11/23/2020	PW-4 0335 112320	U.S. BANK	147320	645-4160-427006	AMAZON	227.55
11/23/2020	PW-4 0335 112320	U.S. BANK	147320	645-4160-427006	OAKDALE ACE	6.05
11/23/2020	PW-4 0335 112320	U.S. BANK	147320	645-4160-427006	OAKDALE ACE	49.75
11/23/2020	PW-4 0335 112320	U.S. BANK	147320	645-4160-427006	OAKDALE ACE	7.58
11/23/2020	PW-4 0335 112320	U.S. BANK	147320	645-4160-427006	USA BLUEBOOK	209.61
11/23/2020	PW-4 0335 112320	U.S. BANK	147320	645-4160-427006	UPS STORE	51.17
11/23/2020	PW-5 0368 112320	U.S. BANK	147320	110-7210-416002	TRAINING	40
11/23/2020	PW-5 0368 112320	U.S. BANK	147320	110-7210-427006	CONLIN SUPPLY	28.56
11/23/2020	PW-5 0368 112320	U.S. BANK	147320	110-7210-427006	AMAZON	52.03
11/23/2020	PW-5 0368 112320	U.S. BANK	147320	110-7210-427006	OAKDALE ACE	20.56





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11/23/2020	PW-5 0368 112320	U.S. BANK	147320	284-6210-424007	ANDERSON TREE EXPERTS	450
11/23/2020	PW-5 0368 112320	U.S. BANK	147320	565-7215-427006	WESTURF NURSERY	106.54
11/23/2020	PW-6 0624 112320	U.S. BANK	147320	657-4170-424001	MOSER ELECTRIC/ CA PROPAN	850.42
11/23/2020	PW-6 0624 112320	U.S. BANK	147320	657-4170-425003	MOSER ELECTRIC/ CA PROPAN	112.06
11/23/2020	PW-7 7866 112320	U.S. BANK	147320	622-4152-427006	OAKDALE ACE	22.28
11/23/2020	PW-8 1392 112320	U.S. BANK	147320	622-4152-427006	MISC. SUPPLIES	6
11/23/2020	PW-8 1392 112320	U.S. BANK	147320	645-4160-427006	MISC. SUPPLIES	6
11/23/2020	PW-9 6435 112320	U.S. BANK	147320	645-4160-427006	OAKDALE ACE	44.96
11/23/2020	PW-9 6435 112320	U.S. BANK	147320	645-4160-427006	OAKDALE ACE	22.39
11/23/2020	PW-9-1 2438 112320	U.S. BANK	147320	110-4140-427006	OAKDALE ACE	30.32
11/23/2020	PW-9-1 2438 112320	U.S. BANK	147320	110-4140-427006	OAKDALE ACE	400.98
11/23/2020	PW-9-1 2438 112320	U.S. BANK	147320	110-4140-427006	TRAINING	230
11/23/2020	PW-9-2 7025 112320	U.S. BANK	147320	110-7210-427006	BIG 5	19.47
11/23/2020	PW-9-2 7025 112320	U.S. BANK	147320	110-7210-427006	COSTCO	25.88
11/23/2020	PW-9-2 7025 112320	U.S. BANK	147320	110-7210-427006	TRACTOR SUPPLY	35.74
11/23/2020	PW-9-2 7025 112320	U.S. BANK	147320	110-7210-427006	OAKDALE ACE	570.96
11/23/2020	PW-9-3 7041 112320	U.S. BANK	147320	110-7210-427006	OAKDALE ACE	11.51
11/23/2020	PW-9-3 7041 112320	U.S. BANK	147320	565-7215-427006	AMAZON	81.23
11/23/2020	PW-9-3 7041 112320	U.S. BANK	147320	565-7215-427006	TRACTOR SUPPLY	92.11
11/23/2020	PW-9-4 8487 112320	U.S. BANK	147320	120-3130-416002	ANNUAL DUES	95
11/23/2020	PW-9-4 8487 112320	U.S. BANK	147320	120-3130-416002	TRAINING	25
11/23/2020	PW-9-4 8487 112320	U.S. BANK	147320	120-3130-425016	ARIAT WORK	182.27
11/23/2020	PW-9-4 8487 112320	U.S. BANK	147320	120-3130-425016	GALLS	137.23
11/23/2020	PW-9-5 1092 112320	U.S. BANK	147320	645-4160-427006	SILICA RESOURCES	102.85
11/23/2020	PW-9-6 4029 112320	U.S. BANK	147320	565-7215-427006	WSS	151.7
11/23/2020	PW-9-7 2141 112320	U.S. BANK	147320	110-4140-427006	KEY SEAL PRODUCTS	67.42
11/23/2020	PW-9-8 6790 112320	U.S. BANK	147320	645-4160-427006	OAKDALE ACE	163.53
11/23/2020	PW-9-9 6972 112320	U.S. BANK	147320	284-6210-424007	OAKDALE ACE	64.96
11/23/2020	PW-9-9 6972 112320	U.S. BANK	147320	284-6210-424007	WESTURF NURSERY	40.61
11/23/2020	PW-9-9 6972 112320	U.S. BANK	147320	622-4152-427006	OAKDALE ACE	223.23
11/23/2020	PW-9-9 6972 112320	U.S. BANK	147320	622-4152-427006	OAKDALE ACE	16.44
11/23/2020	PW-9-9 6972 112320	U.S. BANK	147320	622-4152-427006	OAKDALE FEED AND SEED	64.92
11/23/2020	PW-9-A 1731 112320	U.S. BANK	147320	622-4151-427006	O'REILLYS	373.79
11/23/2020	PW-9-A 1731 112320	U.S. BANK	147320	622-4151-427006	ULINE	285.39
11/23/2020	PW-9-A 1731 112320	U.S. BANK	147320	622-4151-427006	BOOT BARN	200
11/23/2020	PW-9-A 1731 112320	U.S. BANK	147320	622-4151-427006	USA BLUEBOOK	172.76
11/23/2020	PW-9-A 1731 112320	U.S. BANK	147320	622-4151-427006	NC LABS	172.36
11/23/2020	PW-9-A 1731 112320	U.S. BANK	147320	622-4151-427006	USA BLUEBOOK	96.84
11/23/2020	PW-9-A 1731 112320	U.S. BANK	147320	622-4151-427006	ULINE	78.39
11/23/2020	PW-9-A 1731 112320	U.S. BANK	147320	622-4151-427006	ALHAMBRA	59.19
11/23/2020	PW-9-A 1731 112320	U.S. BANK	147320	622-4151-427006	OAKDALE ACE	163.72
11/23/2020	PW-9-B 5782 112320	U.S. BANK	147320	110-7210-427006	OAKDALE ACE	51.46
11/23/2020	PW-9-B 5782 112320	U.S. BANK	147320	284-6210-424009	OAKDALE ACE	21.05



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11/23/2020	PW-9-B 5782 112320	U.S. BANK	147320	286-6230-424007	CENTRAL VALLEY AG	88.41
11/23/2020	PW-9-B 5782 112320	U.S. BANK	147320	565-7215-427006	OAKDALE ACE	38.78
11/23/2020	PW-9-C 8282 112320	U.S. BANK	147320	622-4151-424002	O'REILLYS	75.84
11/23/2020	PW-9-C 8282 112320	U.S. BANK	147320	622-4151-424002	MCMMASTER CARR	235.53
11/23/2020	PW-9-C 8282 112320	U.S. BANK	147320	622-4151-424002	O'REILLYS	155.02
11/23/2020	PW-9-C 8282 112320	U.S. BANK	147320	622-4151-424002	O'REILLYS	34.58
11/23/2020	PW-9-D 1240 112320	U.S. BANK	147320	622-4152-427006	FUEL	34.56
11/23/2020	PW-9-E 9837 112320	U.S. BANK	147320	284-6210-424007	CENTRAL VALLEY AG	30.21
11/23/2020	PW-9-E 9837 112320	U.S. BANK	147320	284-6210-424007	OAKDALE ACE	43.3
11/23/2020	PW-9-E 9837 112320	U.S. BANK	147320	284-6210-424007	WESTURF	311.74
11/23/2020	PW-9-E 9837 112320	U.S. BANK	147320	284-6210-424009	OAKDALE ACE	136.87
11/23/2020	PW-9-E 9837 112320	U.S. BANK	147320	286-6230-424009	OAKDALE ACE	48.63
11/23/2020	PW-9-E 9837 112320	U.S. BANK	147320	286-6230-424009	AMERINE SYSTEMS	283.45
11/23/2020	PW-9-E 9837 112320	U.S. BANK	147320	286-6230-424009	CONLIN SUPPLY	11.39
11/23/2020	PW-9-E 9837 112320	U.S. BANK	147320	565-7215-427006	OAKDALE ACE	224.87
11/23/2020	PW-9-E 9837 112320	U.S. BANK	147320	565-7215-427006	TRACTOR SUPPLIES	50.87
11/23/2020	PW-9-F 2106 112320	U.S. BANK	147320	110-2210-424001	OAKDALE ACE	14.08
11/23/2020	PW-9-F 2106 112320	U.S. BANK	147320	110-4142-427006	HOME DEPOT	16.33
11/23/2020	PW-9-F 2106 112320	U.S. BANK	147320	110-4142-427006	HOME DEPOT	67.2
11/23/2020	PW-9-F 2106 112320	U.S. BANK	147320	110-4142-427006	HOME DEPOT	74.92
11/23/2020	PW-9-F 2106 112320	U.S. BANK	147320	110-4142-427006	OAKDALE ACE	32.48
11/23/2020	PW-9-F 2106 112320	U.S. BANK	147320	110-4142-427006	OAKDALE ACE	34.63
11/23/2020	PW-9-F 2106 112320	U.S. BANK	147320	110-4142-427006	OAKDALE ACE	27.08
11/23/2020	PW-9-F 2106 112320	U.S. BANK	147320	110-4142-427006	GRAINGER	616.64
11/23/2020	PW-9-F 2106 112320	U.S. BANK	147320	110-4142-427006	OAKDALE ACE	6.49
11/23/2020	PW-9-F 2106 112320	U.S. BANK	147320	110-4142-427006	GRAINGER	203.79
11/23/2020	PW-9-F 2106 112320	U.S. BANK	147320	110-4142-427006	OAKDALE AUTO PARTS	305.43
11/23/2020	PW-9-F 2106 112320	U.S. BANK	147320	110-4142-427006	OAKDALE ACE	42.09
11/23/2020	PW-9-F 2106 112320	U.S. BANK	147320	110-4142-427006	HOME DEPOT	26.9
11/23/2020	PW-9-F 2106 112320	U.S. BANK	147320	110-4142-427006	HOME DEPOT	245.77
11/23/2020	PW-9-G 7993 112320	U.S. BANK	147320	622-4151-424002	OAKDALE ACE	43.33
11/23/2020	PW-9-G 7993 112320	U.S. BANK	147320	622-4151-424002	GRAINGER	283.18
11/23/2020	PW-9-G 7993 112320	U.S. BANK	147320	622-4151-427006	CONLIN SUPPLY	47.77
11/23/2020	PW-9-G 7993 112320	U.S. BANK	147320	622-4151-427006	OAKDALE ACE	29.49
11/23/2020	PW-9-G 7993 112320	U.S. BANK	147320	622-4151-427006	OAKDALE ACE	89.9
11/23/2020	PW-9-H 4382 112320	U.S. BANK	147320	284-6210-424007	FRANTZ GARDEN CENTER	257.28
11/23/2020	PW-9-H 4382 112320	U.S. BANK	147320	645-4160-427006	SRI SUPREME	8.49
11/23/2020	PW-9-H 4382 112320	U.S. BANK	147320	645-4160-427006	IBUY CREDIT	-138.19
11/23/2020	PW-9-I 2836 112320	U.S. BANK	147320	110-4140-424003	OAKDALE ACE	32.38
11/23/2020	PW-9-I 2836 112320	U.S. BANK	147320	110-4140-427006	OAKDALE ACE	27.5
11/23/2020	PW-9-I 2836 112320	U.S. BANK	147320	110-7210-427006	OAKDALE ACE	2.56
12/22/2020	PW-9-E 7993 122220	U.S. BANK	147385	237-1910-425003	AMAZON	108.87
12/29/2020	FAC-2 6423 012221.	U.S. BANK	147390	110-218-0000	PITTSBURGH WATER COOLER	-246.66



City of Oakdale, CA

# WARRANT LIST

By Vendor Name

Payment Dates 12/15/2020 - 1/8/2021

Post Date	Payable Number	Vendor Name	Payment Number	Account Number	Description (Item)	Amount
12/29/2020	FAC-2 6423 012221.	U.S. BANK	147390	110-218-0000	PITTSBURGH WATER COOLER	123.33
12/29/2020	FAC-2 6423 012221.	U.S. BANK	147390	110-218-0000	PITTSBURGH WATER COOLER	123.33
12/29/2020	FAC-2 6423 012221.	U.S. BANK	147390	237-1910-425003	PITTSBURGH WATER COOLER	1472.5
<b>Vendor 978 - U.S. BANK Total:</b>						<b>31569.13</b>
<b>Vendor: 01166 - UNITED PAVEMENT MAINTENANCE INC.- HUGHSON</b>						
12/10/2020	10572	UNITED PAVEMENT MAINTEN	147387	110-4140-425003	CONTRACT SERVICES	3960
<b>Vendor 01166 - UNITED PAVEMENT MAINTENANCE INC.- HUGHSON Total:</b>						<b>3960</b>
<b>Vendor: 299 - UNITED WAY OF STANISLAUS</b>						
12/25/2020	INV00861	UNITED WAY OF STANISLAUS	147333	110-219-1300	UNITED WAY OF STANISLAUS	2
01/08/2021	INV00883	UNITED WAY OF STANISLAUS	147397	110-219-1300	UNITED WAY OF STANISLAUS	2
<b>Vendor 299 - UNITED WAY OF STANISLAUS Total:</b>						<b>4</b>
<b>Vendor: 308 - VERIZON WIRELESS</b>						
11/26/2020	372078107-00002 11/26/20	VERIZON WIRELESS	147317	110-2110-420004	TELEPHONE	608.16
11/26/2020	570624185-00001 11/26/20	VERIZON WIRELESS	147317	110-4120-420004	TELEPHONE	69.65
11/26/2020	570624185-00001 11/26/20	VERIZON WIRELESS	147317	110-4140-425003	TELEPHONE	41.22
11/26/2020	570624185-00001 11/26/20	VERIZON WIRELESS	147317	119-4110-420004	TELEPHONE	78.11
11/26/2020	570624185-00001 11/26/20	VERIZON WIRELESS	147317	120-3130-420004	TELEPHONE	109.56
11/26/2020	570624185-00001 11/26/20	VERIZON WIRELESS	147317	622-4151-420004	TELEPHONE	318.35
11/26/2020	570624185-00001 11/26/20	VERIZON WIRELESS	147317	622-4151-427006	TELEPHONE	695.12
11/26/2020	570624185-00001 11/26/20	VERIZON WIRELESS	147317	622-4152-420004	TELEPHONE	744.26
11/26/2020	570624185-00001 11/26/20	VERIZON WIRELESS	147317	645-4160-420004	TELEPHONE	668.34
11/26/2020	870628391-00001 11/26/20	VERIZON WIRELESS	147317	110-2110-420004	TELEPHONE	551.39
12/19/2020	570628357-00001 121920	VERIZON WIRELESS	147388	110-2110-420004	TELEPHONE	1049.28
12/19/2020	970617907-00001 121920	VERIZON WIRELESS	147388	110-7413-420004	TELEPHONE	182.45
12/19/2020	970617907-00001 121920	VERIZON WIRELESS	147388	118-7320-420004	TELEPHONE	33.4
<b>Vendor 308 - VERIZON WIRELESS Total:</b>						<b>5149.29</b>
<b>Vendor: 324 - WESTURF NURSERY</b>						
12/03/2020	755976	WESTURF NURSERY	147318	565-7215-441005	EQUIPMENT REPAIRS	648.65
12/03/2020	755977	WESTURF NURSERY	147318	110-7210-427006	EQUIPMENT REPAIRS	70.38
<b>Vendor 324 - WESTURF NURSERY Total:</b>						<b>719.03</b>
<b>Vendor: 1560 - WGR SOUTHWEST, INC.</b>						
11/16/2020	24357	WGR SOUTHWEST, INC.	147319	622-4152-425003	CONTRACT SERVICES	1055.68
11/16/2020	24358	WGR SOUTHWEST, INC.	147389	720-3110-425003	MS4 INSPECTIONS	165
11/16/2020	24358	WGR SOUTHWEST, INC.	147389	720-3110-425003	MS4 INSPECTIONS	165
11/16/2020	24358	WGR SOUTHWEST, INC.	147389	720-3110-425003	MS4 INSPECTIONS	165
11/16/2020	24358	WGR SOUTHWEST, INC.	147389	720-3110-425003	MS4 INSPECTIONS	165
11/16/2020	24358	WGR SOUTHWEST, INC.	147389	720-3110-425003	MS4 INSPECTIONS	195
<b>Vendor 1560 - WGR SOUTHWEST, INC. Total:</b>						<b>1910.68</b>
<b>Grand Total:</b>						<b>2056034.33</b>



**AGENDA ITEM 9.3:**

**By Motion, Waive all Readings of Ordinances and Resolutions, except by Title.**



CITY OF OAKDALE  
CITY COUNCIL STAFF REPORT

**Date:** January 19<sup>th</sup>, 2021

**To:** Mayor Bairos and Members of the City Council

**From:** Cody Bridgewater, Public Works Superintendent

**Reviewed by:** Jeff Gravel, Public Services Director

**Subject:** Consideration of a Resolution Accepting the 2020 Area 2 Slurry Seal Project and Authorizing the Filing of a Notice of Completion

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**I. BACKGROUND**

On **June 1st, 2020** the City Council awarded a contract to **Dryco Construction, Inc.** for the 2020 Area 2 Slurry Seal Project. The project consisted of a Type II Slurry Seal and restriping the roadways between Willowood Avenue/Crane Road and Pontiac Street and West F Street.

The City Council authorized; a contract to **Dryco Construction, Inc.** in the amount of \$145,390.00 and contingencies in the amount of \$7,500.00 and an additional \$7,500.00 for construction engineering for a total project budget of \$160,390.00. On **July 6, 2020**, City Council also approved a Change Order in the amount of \$92,700.00 for additional work expanding Area 2 from Willowood Ave., to a new eastern project limit of Willow Glen Ave.

**II. DISCUSSION**

On November 3<sup>rd</sup>, 2020, the City Engineer found that the site improvements for this project to be fully constructed and inspected by City Staff. The City Engineer and City of Oakdale Public Works Department find that **Dryco Construction, Inc.** has completed the work and find it in compliance with City Standards.



CITY OF OAKDALE  
City Council Staff Report (Continued)

SUBJECT: 2020 Area 2 Slurry Seal Project  
MEETING DATE: January 19, 2021



**III. FISCAL IMPACT**

Project Funding:	\$ 274,777.38
Project Cost :	\$ 267,227.38
<b>Project Under Budget:</b>	<b>\$ 7,550.00</b>

The funding for the project came from SB1 Road Maintenance Fund 216.

**IV. RECOMMENDATION**

Staff Recommends the City Council adopt a Resolution accepting the 2020 Area 2 Slurry Seal Project Improvements in the amount of \$267,227.38 and authorize the filing of a Notice of Completion.

**V. ATTACHMENTS**

Attachment A: Draft City Council Resolution 2021-\_\_





IN THE CITY COUNCIL  
OF THE CITY OF OAKDALE  
STATE OF CALIFORNIA  
CITY COUNCIL RESOLUTION 2021-\_\_\_

**RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL  
ACCEPTING THE \$ 267,227.38, 2020 AREA 2 SLURRY SEAL PROJECT  
AND AUTHORIZING THE FILING OF A NOTICE OF COMPLETION**

**THE CITY OF OAKDALE CITY COUNCIL DOES HEREBY RESOLVE THAT:**

**WHEREAS**, on **June 1st, 2020** the City Council awarded a contract to **Dryco Construction, Inc.** for the 2020 Area 2 Slurry Seal Project; and

**WHEREAS, Dryco Construction, Inc.** has completed the work and the City Engineer and City of Oakdale Public Works Department finds the project acceptable; and

**WHEREAS** SB1 Road Maintenance Fund 216 paid for this contract; and

**WHEREAS**, staff recommends accepting the project and authorize the filing of a Notice of Completion; and

**NOW, THEREFORE, BE IT RESOLVED** that the **CITY COUNCIL** hereby accepts the \$267,277.38, **2020 Area 2 Slurry Seal Project** Improvements and authorizes the filing of a Notice of Completion.

**THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 19th DAY OF JANUARY, 2020**, by the following vote:

AYES:           COUNCIL MEMBERS:  
NOES:           COUNCIL MEMBERS:  
ABSENT:        COUNCIL MEMBERS:  
ABSTAINED:   COUNCIL MEMBERS:

\_\_\_\_\_  
Cherilyn Bairos, Mayor

ATTEST:

\_\_\_\_\_  
Julie Christel, Deputy City Clerk



**CITY OF OAKDALE  
PUBLIC SERVICES DEPARTMENT**

455 S. Fifth Avenue • Oakdale, CA 95361 • Ph: (209) 845-3625 • Fax: (209) 848-4344

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**PROJECT ACCEPTANCE**

**DATE:** November 11, 2020  
**TO:** Jeff Gravel, Public Services Director  
**FROM:** Rob Marler, Assistant City Engineer  
**RE:** CP-0000– 2020 Slurry Seal Area 2 Project  
DRYCO Construction, Inc.

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**Acceptance:**

On November 3<sup>rd</sup>, 2020, the site improvements for this project have been fully constructed and inspected by our staff. The work is now complete and is in compliance with City Standards.

**Final Construction Cost:**

Beginning Contract Amount:	\$ 145,390.00
Project Change Orders:	<u>\$ 114,387.38</u>
Final Construction Cost:	<b>\$ 259,777.38</b>



**CITY OF OAKDALE  
CITY COUNCIL STAFF REPORT**

**Meeting Date:** January 19, 2021  
**To:** Mayor Bairos and Members of the Oakdale City Council  
**From:** Julie Christel, Council Services and Legislative Record Manager  
**Subject:** Claim for Damage – Theodore Lyman

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**I. BACKGROUND**

A claim against the City was received on October 5, 2020. The claim, as submitted, indicated the incident occurred May 28, 2020 and the date injuries, damages, or losses were discovered was May 28, 2020. The location of the incident was listed as Oakdale Police Department, 280 N. 3rd Avenue, Oakdale, CA 95361.

**II. DISCUSSION**

The claim was submitted to the City's claims adjuster, Acclamation Insurance Services (AIMS), for review and recommendation. The City's claims adjuster has recommended City Council reject the claim.

**III. FISCAL IMPACT**

No fiscal impact to date.

**IV. RECOMMENDATION**

Staff concurs with AIMS' recommendation and recommends rejection of the claim by City Council Minute Order.

**V. ATTACHMENTS**

None.



CITY OF OAKDALE  
CITY COUNCIL STAFF REPORT

**Meeting Date:** January 19, 2021

**To:** Mayor Bairos and Members of the City Council

**From:** Cody Bridgewater, Public Works Superintendent

**Reviewed by:** Jeff Gravel, Public Services Director

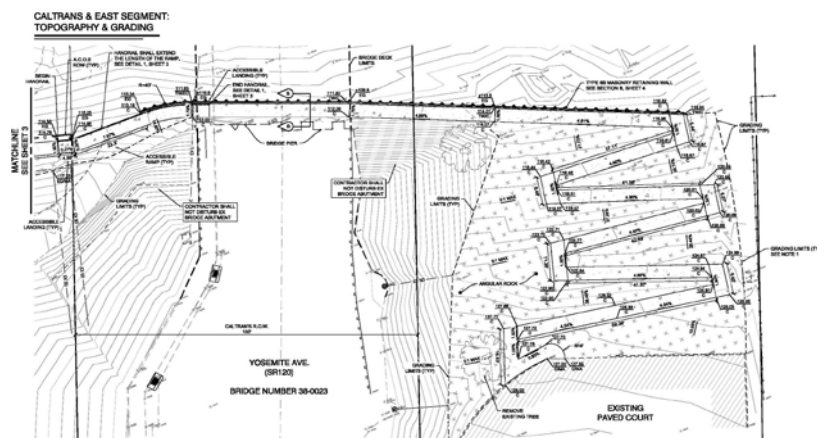
**Subject:** Consideration of a Resolution Authorizing the City Manager to Execute an Agreement with F. Loduca Co. in the Amount of \$209,690.00 for the Cottle's Trail Improvements Project and a Contingency in the Amount of \$20,000.00 as well as Construction Engineering in the Amount of \$20,000.00 for a Total Project Cost of \$249,690.00 to be Funded by Surface Transportation Fund 316 CP1011

**I. BACKGROUND**

Cottle's Trail runs parallel and on the east side of State Route 120 on the North end of the City of Oakdale. The trail begins on A Street near the Senior Center, and runs north towards the Stanislaus River, where it dead ends with a Cul-De-Sac. The City programmed this project in 2010 and has recently received grant funding to update street striping leading to the trail, as well as make improvements leading to the Stanislaus River, underneath the bridge for SR 120, and connecting the trail to the Cost Less Shopping Center on the west side of the highway.

**II. DISCUSSION**

The plan allows for safe and increased pedestrian access to the Cost Less Shopping Center from the east side of the highway, without having to cross the Highway, as well as increased access to the Stanislaus River. The plan consists of a switch back type trail similar to the Valley View River Access Trail.







CITY OF OAKDALE  
City Council Staff Report (Continued)

SUBJECT: Cottle's Trail Improvement Project  
MEETING DATE: January 19, 2021

### III. FISCAL IMPACT

Bids were received on Tuesday, December 22, 2020. Bids amounts were submitted per the table below:

CONTRACTOR	BID AMOUNT
F. Loduca Co.	\$209,690.00
Harris Development Corp.	\$234,264.66
Sinclair General Engineering Const. Inc.	\$256,940.00
McFadden Construction, Inc.	\$279,963.00
Sutton Enterprises	\$360,403.00

F. Loduca Co. is the apparent low bidder at \$209,690.00. Staff is requesting an additional \$20,000.00 for Construction Engineering/Inspections and \$20,000.00 for Contingency, for a total Project cost of \$249,690.00. This is a budgeted project and fully and Federally grant funded by Fund 316 for FY 20/21. City General Funds will not be used with this project.

### IV. RECOMMENDATION

Staff recommends that the City Council adopt the Resolution authorizing the City Manager to execute an agreement with F. Loduca Co. in the amount of \$209,690.00 for the Cottle's Trail Improvement Project and a contingency in the amount of \$20,000.00 as well as Construction Engineering in the amount of \$20,000.00 for a total project cost of \$249,690.00 to be funded by Surface Transportation Fund 316 CP1011

### V. ATTACHMENTS

Attachment A: Draft City Council Resolution 2021-\_\_  
Attachment B: Construction Agreement



IN THE CITY COUNCIL  
OF THE CITY OF OAKDALE  
STATE OF CALIFORNIA  
**CITY COUNCIL RESOLUTION 2021-\_\_**

**RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL  
AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH F.  
LODUCA CO. IN THE AMOUNT OF \$209,690.00 FOR THE COTTLE'S TRAIL  
IMPROVEMENT PROJECT AND A CONTINGENCY IN THE AMOUNT OF  
\$20,000.00 AS WELL AS CONSTRUCTION ENGINEERING IN THE AMOUNT OF  
\$20,000.00 FOR A TOTAL PROJECT COST OF \$249,690.00 TO BE FUNDED BY  
SURFACE TRANSPORTATION FUND316 CP1011**

**THE CITY OF OAKDALE CITY COUNCIL DOES HEREBY RESOLVE THAT:**

**WHEREAS**, Cottle's Trail runs parallel State Route 120 on the North end of the City of Oakdale. The trail begins on A Street near the Senior Center, and runs north towards the Stanislaus River, where it dead ends with a Cul-De-Sac; and

**WHEREAS**, the City has received grant funding to update street striping leading to the trail, as well as make improvements leading to the Stanislaus River, underneath the bridge for SR 120, and connecting the trail to the Cost Less Shopping Center on the west side of the highway; and

**WHEREAS**, the plan allows for increased pedestrian access to the Cost Less Shopping Center from the east side of the highway, without having to cross the busy street, as well as increased access to the Stanislaus River; and

**WHEREAS**, F. Loduca Co. is the apparent low bidder at \$209,690.00. Staff is requesting an additional \$20,000.00 for Construction Engineering/Inspections and \$20,000.00 for Contingency, for a total Project cost of \$249,690.00; and

**WHEREAS**, Staff recommends that the City Council adopt the Resolution authorizing the City Manager to execute an agreement with F. Loduca Co. in the amount of \$209,690.00 for the Cottle's Trail Improvement Project and a contingency in the amount of \$20,000.00 as well as Construction Engineering in the amount of \$20,000.00 for a total project cost of \$249,690.00 to be funded by Surface Transportation Fund 316 CP1011.

**NOW, THEREFORE, BE IT RESOLVED** that the **CITY COUNCIL** hereby adopts the Resolution authorizing the City Manager to execute an agreement with F. Loduca Co. in the amount of \$209,690.00 for the Cottle's Trail Improvement Project and a contingency in the amount of \$20,000.00 as well as Construction Engineering in the Amount of \$20,000.00 for a total project cost of \$249,690.00 to be funded by Surface Transportation Fund316 CP1011



CITY OF OAKDALE  
City Council Resolution (Continued)

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SUBJECT: Cottle's Trail Improvement Project  
MEETING DATE: January 19, 2021

**THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 19th DAY OF  
JANUARY, 2021**, by the following vote:

AYES: COUNCIL MEMBERS:  
NOES: COUNCIL MEMBERS:  
ABSENT: COUNCIL MEMBERS:  
ABSTAINED: COUNCIL MEMBERS:

SIGNED:

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Cherilyn Bairos, Mayor

ATTEST:

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Julie Christel, Deputy City Clerk

# CONSTRUCTION AGREEMENT

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THIS AGREEMENT made the 19th day of January, 20 21  
by and between THE CITY OF OAKDALE, A Municipal Corporation, hereinafter designated as the owner,  
and F. Loduca Co. hereinafter designated as the Contractor.

WITNESSETH: That the Owner and the Contractor agrees to provide all required materials, labor transportation, equipment, facilities, services, incidentals necessary for construction of Cottle's Trail Improvements all in strict conformity with the Drawings and Contract Documents prepared by the Owner.

ARTICLE II: CONSTRUCTION DOCUMENTS: The Construction Documents consisting of the Invitation to Bidders, Proposal, Construction Agreement, the Specifications, all as listed under the Table of Contents, and the Drawings, together with all modifications and addenda included in these documents before their execution, all of which Construction Documents are made a part hereof.

ARTICLE III: CONTRACT TIME: It is hereby understood and agreed that the work under this Contract shall be completed within the following times for the work set forth in the Bid Proposal.

A. All work as set forth under Contract Bid Items within 45 calendar days.

ARTICLE IV: DAMAGES FOR DELAY: In case of failure on the part of the Contractor to complete the work within the time stipulated, plus any duly authorized extension of time, the parties hereby agree and recite that Owner's actual damages in the sum of \$ 1,000.00 for each calendar day's delay. Time is of the essence in the completion of this contract.

ARTICLE V: CONTRACT SUM: The Owner shall pay or cause to have paid to the Contractor, for the performance of the Contract, subject to additions and deductions described in Exhibit A hereof shall not exceed \$209,690.00. In lawful money of the United States and shall be paid in payments in accordance with and subject to the provisions embodied in the Documents made a part of this contract. The contract sum as herein stipulated shall include all applicable taxes.

ARTICLE VI: CONTRACT ALTERATIONS: Any alteration or alterations made in the Drawings and Specifications which are a part of this Agreement, or in any provision of this Agreement, shall not operate to release any surety from liability on any bond required hereunder, and the consent to make such alterations is hereby given, and any surety on said bonds hereby waives the provisions of Section 2819 of the Civil Code.

ARTICLE VII: PRECEDENCE OF CONTRACT ELEMENTS: All parts of this Construction Agreement (also known as Contract) shall be construed with each other to be consistent wherever possible, but in the event any conflict shall occur with any of the Contract Documents, then the order of precedence shall be as follows:



- A. This Construction Agreement
- B. Addenda
- C. General & Supplementary Conditions
- D. Technical Specifications
- E. Improvement Plans

In this regard, if there is a conflict between the plans and the technical portions of the Specifications, quality shall be governed by the Specifications. In the event of conflict within the technical portions of the Specifications, a higher quality shall govern. If there is a conflict between quantities, the higher quantity shall be provided.

**ARTICLE VIII: BONDS:** Contractor shall furnish and deliver to Owner for its approval upon the execution of this Construction Agreement, two good and sufficient bonds issued by a Surety Company authorized to do business in the State of California and shall maintain such bonds during the entire life of the Construction Agreement. The Bonds shall be a Labor and Material Payment Bond and a Faithful Performance Bond in the sum of not less than 100 percent each of the Contract sum. No prepayment or delay in payment, change extension of time, alteration, or addition to the terms of the contract or to the work to be performed there under or the specifications accompany the same and no forbearance on the part of the Owner shall in any way affect the obligations of the surety on the bonds, and the extension of time, alteration, or addition to the terms of the Contract or to the work or to the specifications and forbearance and said surety does hereby waive the provisions of Section 2819 and 2845 of the California Civil Code.

**ARTICLE XI: GENERAL INSURANCE:** Contractor shall, at its expense, maintain in effect at all times during the duration of this Agreement not less than the following coverage and limits of insurances:

- A. General Liability. Contractor shall maintain commercial general liability insurance with coverage as least as broad as Insurance Services Office form CG 00 01, in an amount not less than **two million dollars (\$2,000,000)** per occurrence, **four million dollars (\$4,000,000)** general aggregate, and **two million dollars (\$2,000,000)** products damage and completed operations aggregate for bodily injury, personal injury and property damage. General liability policies shall provide or be endorsed using Insurance Services Office forms CG 20 10 to provide that City and its officers, officials, employees, and agents shall be additional insureds (“the Additional Insureds”) under such policies. An endorsement providing completed operations to the Additional Insureds, ISO form CG 20 37, is also required. For construction contracts, an endorsement providing completed operations to the Additional Insureds to the policy, shall be endorsed on each commercial general liability policy issued to Contractor for ten years after completion of the work.
- B. Automobile Liability. Contractor shall maintain automobile liability insurance at least as broad as Insurance Services Office form CA 00 01 covering bodily injury and property damage for all activities of the Contractor arising out of or in connection with Work to be performed under this Agreement, including coverage for any owned, hired, non-owned or rented vehicles, in an amount not less than **two million dollars (\$2,000,000)** combined single limit for each accident.
- C. Workers Compensation. Contractor shall maintain Workers’ Compensation Insurance (statutory benefits) and Employer’s Liability Insurance (with limits of at least **one millions dollars (\$1,000,000)**). Contractor shall submit to City, along with the certificate of insurance, a Waiver of



Subrogation endorsement in favor of City, its officers, agents, employees, and volunteers (unless otherwise approved by the City).

- D. **Pollution Coverage.** Contractor shall provide a Contractors Pollution Liability form or other form acceptable to City providing coverage for liability arising out of sudden, accidental and gradual pollution and remediation. The policy limit shall be no less than **two million dollars (\$2,000,000)** per claim. All activities contemplated in this agreement shall be specifically scheduled on the policy as "covered operations." The policy shall provide coverage for the hauling of waste from the project site to the final disposal location, including non-owned disposal sites.
- E. **Umbrella or Excess Liability:** Contractor shall obtain and maintain an umbrella or excess liability insurance policy with limits of not less than **four million dollars (\$4,000, 000)** that will provide bodily injury, personal injury and property damage liability coverage at least as broad as the primary liability coverages set forth above, including commercial general liability and employer's liability. Such policy or policies shall include the following terms and conditions:
- A drop down feature requiring the policy to respond if any primary insurance that would otherwise have applied provides to be uncollectible, in whole or in part for any reason;
  - Pay on behalf of working as opposed to reimbursement;
  - Concurrence of effective dates with primary policies; and
  - Insureds under primary policies shall also be insureds under the umbrella or excess policies with no additional restrictions.
- F. **Professional Liability:** Design-build contractors shall maintain professional liability insurance that insures against professional errors and omissions that may be made in performing the Services to be rendered in connection with the Agreement, in the minimum amount of **five million dollars (\$5,000,000)** per claim and in the aggregate. Any policy inception date, continuity date, or retroactive date must be before the effective date of this agreement, and Contractor agrees to maintain continuous coverage through a period no less than three years after completion of the services required by this agreement.
- G. **Certificates of Insurance.** Prior to commencement of any work, Contractor shall provide City with certificates of insurance evidencing that all insurance and/or endorsements required by this Agreement have been obtained and are in full force and effect. Approval of the insurance by City shall not relieve or decrease any liability of Contractor. The certificates and policies shall provide that thirty (30) days' written notice of any material change, reduction in coverage or cancellation of the insurance policies will be provided to City. In addition, in the event any change is made in the insurance carrier, policies or nature of coverage required under this Agreement, Contractor shall notify City prior to making such changes.
- Such insurance shall include a provision for endorsement naming City, its officers, directors, employees and agents as additional insured's with respect to liability arising out of the performance of any work under this Agreement, and providing that such insurance is primary insurance with respect to the interest of City and that any other insurance maintained by City is excess and not contributing insurance with the insurance required hereunder.
- H. All insurance policies shall be issued by an insurance company currently authorized by the Insurance Commissioner to transact business of insurance in the State of California, with an A.M. Best-assigned policyholders' Rating of A- (or higher) and Financial Size Category Class VII (or larger), unless otherwise approved by the City.



- I. **Maintenance of Coverage:** Contractor shall procure and maintain, for the duration of the contract, insurance against claims for injuries to persons or damages to property, which may arise from or in connection with the performance of the Work hereunder by Contractor, his agents, representatives, employees or subconsultants as specified in this contract.
- J. **Proof of Insurance:** Contractor shall provide to City, certificates of insurance and endorsements, as required, as evidence of the insurance coverage required herein, along with a waiver of subrogation endorsement for workers' compensation. For policies using so-called "blanket" or "automatic insurance" "where required by contract" provisions, contractor must provide a copy of the policy language or the "blanket" endorsement. Insurance certificates and endorsements must be approved by City prior to commencement of performance. Current evidence of insurance shall be kept on file with City at all times during the term of this contract. City reserves the right to require complete, certified copies of all required insurance policies, at any time.
- K. **City's Rights of Enforcement:** In the event any policy of insurance required under this Agreement does not comply with these specifications, or is canceled and not replaced, City has the right, but not the duty, to obtain the insurance it deems necessary. Any premium paid by City will be promptly reimbursed by Contractor, or City will withhold amounts sufficient to pay premium from Contractor payments. In the alternative, City may cancel this Agreement.
- L. **Acceptable Insurers:** All insurance policies shall be issued by an insurance company currently authorized by the Insurance Commissioner to transact business of insurance in the State of California, with an A.M. Best-assigned policyholders' Rating of A- (or higher) and Financial Size Category Class VII (or larger), unless otherwise approved by the City.
- M. **Waiver of Subrogation:** All insurance coverage maintained or procured pursuant to this agreement shall be endorsed to waive subrogation against City, its elected or appointed officers, agents, officials, employees, and volunteers, or shall specifically allow Contractor, or others providing insurance evidence in compliance with these specifications, to waive their right of recovery prior to a loss. Contractor hereby waives its own right of recovery against City, and shall require similar written express waivers and insurance clauses from each of its subconsultants.
- N. **Enforcement of Contract Provisions (non estoppel):** Contractor acknowledges and agrees that any actual or alleged failure on the part of the City to inform Contractor of non-compliance with any requirement imposes no additional obligations on the City, nor does it waive any rights hereunder.
- O. **Primary and Non-contributory:** For any claims related to this project, the Contractor's insurance coverage shall be primary insurance as respects the City, its officers, officials, employees, agents and volunteers. Any insurance or self-insurance maintained by the Entity, its officers, officials, employees, agents or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.
- P. **Specifications not Limiting:** Requirements of specific coverage features or limits contained in this Section are not intended as a limitation on coverage, limits or other requirements, or a waiver of any coverage normally provided by any insurance. Specific reference to a given coverage feature is for purposes of clarification only as it pertains to a given issue and is not intended by any party or insured to be all inclusive, or to the exclusion of other coverage, or a waiver of any type.
- Q. **Severability of Interests:** The Contractor's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.



- R. Notice of Cancellation: Contractor agrees to oblige its insurance agent or broker and insurers to provide to City with thirty (30) days notice of cancellation (except for nonpayment for which ten (10) days' notice is required) or nonrenewal of coverage for each required coverage.
- S. City's Right to Revise Specifications: The City reserves the right, at any time during the term of the contract, to change the amounts and types of insurance required by giving the Contractor ninety (90) days advance written notice of such change. If such change results in substantial additional cost to the Contractor, the City and Contractor may renegotiate Contractor's compensation.
- T. Self-insured Retentions: Any self-insured retentions must be declared to and approved by City. City reserves the right to require that self-insured retentions be eliminated, lowered, or replaced by a deductible. Self-insurance will not be considered to comply with these specifications unless approved by City.
- U. Timely Notice of Claims: Contractor shall give City prompt and timely notice of claims made or suits instituted that arise out of or result from Contractor's performance under this Agreement, and that involve or may involve coverage under any of the required liability policies.
- V. Additional Insurance: Contractor shall also procure and maintain, at its own cost and expense, any additional kinds of insurance, which in its own judgment may be necessary for its proper protection and prosecution of the Work.

ARTICLE IX: ACCEPTANCE: Final inspection shall be made by the owner upon receipt of written notice from the Contractor stating that the work is substantially completed and ready for such inspection. The work will be accepted in writing by the Owner when the work is found acceptable under the terms of the Contract and the Contract is fully performed and the work fully completed.

ARTICLE X: FINAL PAYMENT: Final payment shall be made within 35 days after filing the Notice of Completion, provided that the Contract be then fully performed and the work fully completed and duly accepted and also provided that no liens remaining unsatisfied are on file at that time.

The making and acceptance of the Final payment shall constitute a waiver of all claims by the Owner, other than those arising from unsettled liens from defects in materials and workmanship or from faulty work appearing after final payment, and of all claims by the Contractor, except those previously made and still unsettled. No payment or certificate issued to the Contractor shall be considered to be an acceptance of any of the work of the Contract.

ARTICLE XI: INDEMNITY: Contractor shall indemnify and hold harmless City, its officers, employees, agents and volunteers from and against all liability, loss, damage, expense, and cost (including, without limitation, reasonable legal counsel fees, expert fees and all other costs and fees of litigation) of every nature arising out of or in connection with Contractor's negligence, recklessness, or willful misconduct in the performance of work hereunder, or its failure to comply with any of its obligations contained in this Agreement, except such loss or damage caused by the active negligence, sole negligence or willful misconduct of the City. It is expressly understood and agreed that the foregoing provisions are intended to be as broad and inclusive as is permitted by the law of the State of California and will survive termination of this Agreement.



ARTICLE XII: ASSIGNMENT: The contract shall not be assigned or sublet as a whole, by either party without the written consent of the other. The Owner and the Contractor for themselves, their heirs, successors, executors, administrators, agents, representatives, and subcontractors do hereby agree to the full performance of the terms, conditions, provisions, and covenants herein contained.


ARTICLE XIII: ATTORNEY'S FEES: If any legal action, including arbitration, is necessary to enforce or interpret the terms of this agreement, the prevailing party shall be entitled to reasonable attorney's fees, which may be set by the Court or the Arbitrator, as the case may be, in the same action, or in a separate action brought for that purpose, in addition to any other relief to which he may be entitled.

IN WITNESS WHEREOF the parties execute this Agreement on the day and year first hereinabove written.

CITY OF OAKDALE

CONTRACTOR

\_\_\_\_\_  
BRYAN WHITEMYER, City Manager

  
Name: FRANK LOUCA  
Title: SOLE PROPRIETOR

ATTEST:

\_\_\_\_\_  
ROUZÉ ROBERTS, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
THOMAS HALLINAN, City Attorney

**Cottle's Trail Improvements CML 5153(024) (#7413020)**

12/22/2020 03:00 PM PST

Line Item	Item Description	UofM	Quantity	F. Loduca Co.	
				Unit Price	Extension
1	Mobilization	LS	1	\$ 12,500.00	\$ 12,500.00
2	Site Clearing and Grubbing	LS	1	\$ 3,900.00	\$ 3,900.00
3	Grading - Cut	CY	264	\$ 134.00	\$ 35,376.00
4	Grading - Fill	CY	57	\$ 150.00	\$ 8,550.00
5	Off Haul	CY	207	\$ 24.00	\$ 4,968.00
6	Retaining Wall	LF	160	\$ 236.00	\$ 37,760.00
7	Fencing	LF	160	\$ 53.50	\$ 8,560.00
8	Handrail	LF	120	\$ 120.00	\$ 14,400.00
9	4" Concrete	SF	3096	\$ 9.00	\$ 27,864.00
10	Erosion Control	LS	1	\$ 21,145.00	\$ 21,145.00
11	SWPPP Implementation & Maintenance	LS	1	\$ 9,800.00	\$ 9,800.00
12	Traffic Control	LS	1	\$ 4,892.00	\$ 4,892.00
13	Striping	LS	1	\$ 19,975.00	\$ 19,975.00
<b>Base Bid Total:</b>				<b>\$ 209,690.00</b>	



CITY OF OAKDALE  
CITY COUNCIL STAFF REPORT

**Date:** January 19, 2021  
**To:** Mayor Bairos and Members of the City Council  
**From:** Albert Avila, Finance Director  
**Subject:** Review and Accept 2019-2020 Fiscal Year Financial Audit

---

**I. Background:**

The City's Auditors, Badawi & Associates, recently completed the 2019 -20 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, 2020, total assets of the City exceeded its liabilities by \$105,984,534 (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 \$14,617,238. There is currently \$17,341,316 of net position that are restricted and may only be used for a specific purpose. The remaining \$74,025,980 is invested in capital assets, net of any related debt. (Page18)
3. As of June 30, 2020, the City's Governmental Activities reported combined net position of \$23,311,602 of that, \$5,340,860 is unrestricted, (Page 27)
4. General Fund reserve ratio has increased from 41% to 44% (an increase of 3 %). The City Council has an adopted policy to maintain a minimum General Fund reserve ratio of 20 %.

**II. Recommendation:**

Staff recommends that the City Council Review and Accept the 2019-20 Fiscal Year Financial Audit for the City.

**III. Attachments**

- Attachment 1: Draft City Council Resolution 2021-\_\_  
Attachment 2: Annual financial Report FY 2019-20 (Audit)





IN THE CITY COUCIL  
OF THE CITY OF OAKDALE  
STATE OF CALIFORNIA  
CITY COUNCIL RESOLUTION 2021-XXX

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OAKDALE  
ACCEPTING THE AUDIT REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF OAKDALE AS FOLLOWS:

**WHEREAS**, Finance Director Avila presented the Audit Report for the Fiscal year ended June 30, 2020; and

**WHEREAS**, the Audit was performed by Badawi & Associates, Certified Public Accountants, and

**WHEREAS**, the Auditors issued an unqualified opinion, which is the highest level of opinion that can be provided on Audited Financial Reports.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Oakdale that the Audit report be accepted as presented.

**THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 19th DAY OF JANUARY, 2021**, by the following vote:

AYES:	COUNCIL MEMBERS:	(0)
NOES:	COUNCIL MEMBERS:	(0)
NOES:	COUNCIL MEMBERS:	(0)
NOES:	COUNCIL MEMBERS:	(0)

\_\_\_\_\_  
Cherilyn Bairos, Mayor

ATTEST:

\_\_\_\_\_  
Julie Christel, Deputy City Clerk

**City of  
Oakdale**  
Oakdale, California

*Basic Financial Statements*

*For the year ended June 30, 2020*

Prepared by:  
Finance Department



**City of Oakdale**  
**Annual Financial Report**  
**For the year ended June 30, 2020**

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**Annual Financial Report**  
**For the year ended June 30, 2020**

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**City of Oakdale**  
**Annual Financial Report**  
**For the year ended June 30, 2020**

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the 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, each major fund, the aggregate discretely presented component units, and the aggregate remaining fund information of the City of Oakdale, California, as of and for the year ended June 30, 2020, 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 Senior Housing Corporation's equity in the Oakdale Senior Housing Limited Partnership, which represent 57 percent, 142 percent, and 0 percent, respectively, of the assets, net position, and expenses of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Senior Housing Corporation's equity in the Oakdale Senior Housing Limited Partnership, is based solely on the report of the other auditors. We did not audit the financial statements of the Oakdale Senior Housing Limited Partnership, which represent 38 percent, -54 percent, and 100 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has 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.



To the Honorable Mayor and Members of the City Council  
of the City of Oakdale  
Oakdale, California  
Page 2

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 financial statement 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, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component units, and the aggregate remaining fund information of the City, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension information on pages 5-13 and 86-88 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 and other auditors 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.

To the Honorable Mayor and Members of the City Council  
of the City of Oakdale  
Oakdale, California  
Page 3

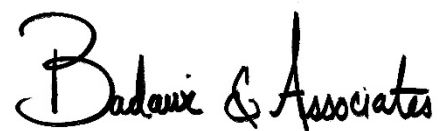
*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The budgetary comparison schedule for the major capital projects fund, combining and individual general fund and nonmajor fund financial statements, and other budgetary comparison information on pages 92 to 161 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison schedule for the major capital projects fund, combining and individual general fund and nonmajor fund financial statements, and other budgetary comparison information on pages 92 to 161 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the budgetary comparison schedule for the major capital projects fund, combining and individual general fund and nonmajor fund financial statements, and other budgetary comparison information on pages 92 to 161 are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2020 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.



Badawi & Associates, CPAs  
Berkeley, California  
December 31, 2020

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**City of Oakdale, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2020**

**Management's Discussion and Analysis**

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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, 2020. It should be read in conjunction with the accompanying transmittal letter and basic financial statements.

**FINANCIAL HIGHLIGHTS**

- As of June 30, 2020, total assets of the City exceeded its liabilities by \$105,984,534 (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 \$14,644,002. There are currently \$17,314,552 of net position that are restricted and may only be used for a specific purpose. The remaining \$74,025,980 is net investment in capital assets.
- As of June 30, 2020, the City's Governmental Activities reported combined net position of \$51,146,326 of that, \$(5,697,672) is unrestricted.
- As of June 30, 2020, the City's governmental funds reported combined ending fund balances of \$23,311,602. Approximately 74% of this total amount, \$17,342,509, 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, \$5,367,624 is unassigned.
- Governmental Activities' Capital assets, net of depreciation, increase to \$41,468,371 from \$39,341,449, which includes \$37,817,839 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.



**City of Oakdale, California  
Basic Financial Statements  
For the year ended June 30, 2020**

**Management's Discussion and Analysis, Continued**

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**OVERVIEW OF THE ANNUAL FINANCIAL REPORT, Continued**

**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.

◆ *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.

**City of Oakdale, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2020**

**Management's Discussion and Analysis, Continued**

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**OVERVIEW OF THE ANNUAL FINANCIAL REPORT, Continued**

**Fund Financial Statements, Continued**

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.

For the fiscal year ended June 30, 2020, the City's major funds are as follows:

**GOVERNMENTAL FUNDS:**

- General Fund
- System Development Capital Project Fund

**PROPRIETARY FUNDS:**

- Sewer Enterprise Fund
- Water 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.

**City of Oakdale, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2020**

**Management's Discussion and Analysis, Continued**

**OVERVIEW OF THE ANNUAL FINANCIAL REPORT, Continued**

**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 44-83 of this report

**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 100-111 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 \$105,984,534 as of June 30, 2020.

The Summary of Net Position as of June 30, 2020, and 2019, follows:

	2020			2019		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 24,924,260	\$ 25,553,145	\$ 50,477,405	\$ 23,492,029	\$ 22,794,830	\$ 46,286,859
Noncurrent assets	49,690,453	46,359,778	96,050,231	47,747,628	44,569,050	92,316,678
Total assets	74,614,713	71,912,923	146,527,636	71,239,657	67,363,880	138,603,537
Deferred outflows	4,247,655	1,139,857	5,387,512	4,167,932	1,118,464	5,286,396
Total assets and deferred outflows	78,862,368	73,052,780	151,915,148	75,407,589	68,482,344	143,889,933
Current and other liabilities	2,295,631	1,424,648	3,720,279	3,067,527	2,554,736	5,622,263
Long-term liabilities	23,871,856	16,374,369	40,246,225	22,985,170	16,646,994	39,632,164
Total liabilities	26,167,487	17,799,017	43,966,504	26,052,697	19,201,730	45,254,427
Deferred inflows	1,548,555	415,555	1,964,110	1,467,752	393,871	1,861,623
Total deferred inflows	1,548,555	415,555	1,964,110	1,467,752	393,871	1,861,623
Net position:						
Net investment in capital assets	39,529,446	34,496,534	74,025,980	37,370,823	31,883,528	69,254,351
Restricted	17,341,316	-	17,341,316	16,253,582	-	16,253,582
Unrestricted (deficit)	(5,724,436)	20,341,674	14,617,238	(5,737,265)	17,003,215	11,265,950
Total net position	\$ 51,146,326	\$ 54,838,208	\$ 105,984,534	\$ 47,887,140	\$ 48,886,743	\$ 96,773,883

**City of Oakdale, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2020**

**Management's Discussion and Analysis, Continued**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

The change in net position for the fiscal years ended June 30, 2020 and 2019, follows:

	2020			2019		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Revenues						
Program revenues:						
Charges for services	\$ 3,797,984	\$ 12,990,693	\$ 16,788,677	\$ 4,960,823	\$ 12,127,967	\$ 17,088,790
Operating grants and contributions	861,197	-	861,197	955,376	-	955,376
Capital grants and contributions	2,251,265	450,506	2,701,771	2,844,595	1,740,100	4,584,695
General revenues and transfers:			-			-
Property taxes	4,065,791	-	4,065,791	3,694,653	-	3,694,653
Sales taxes	6,091,328	-	6,091,328	5,628,908	-	5,628,908
Franchise taxes	1,087,280	-	1,087,280	1,033,371	-	1,033,371
Other taxes	559,037	-	559,037	614,026	-	614,026
Investment earnings	920,615	771,779	1,692,394	725,679	537,058	1,262,737
Total revenues	<u>19,634,497</u>	<u>14,212,978</u>	<u>33,847,475</u>	<u>20,457,431</u>	<u>14,405,125</u>	<u>34,862,556</u>
Expenses						
Governmental activities:						
General government	2,204,356	-	2,204,356	1,673,547	-	1,673,547
Public Safety	9,088,900	-	9,088,900	9,492,091	-	9,492,091
Public Works	1,819,007	-	1,819,007	1,700,368	-	1,700,368
Community Development	740,742	-	740,742	859,986	-	859,986
Parks and recreation	2,178,200	-	2,178,200	2,224,812	-	2,224,812
Interest and fiscal charges	273,106	-	273,106	192,322	-	192,322
Business-type activities:			-			-
Sewer	-	4,503,898	4,503,898	-	4,653,726	4,653,726
Water	-	3,181,193	3,181,193	-	2,940,562	2,940,562
Parking	-	30,764	30,764	-	33,471	33,471
Aviation	-	545,658	545,658	-	370,822	370,822
Total expenses	<u>16,304,311</u>	<u>8,261,513</u>	<u>24,565,824</u>	<u>16,143,126</u>	<u>7,998,581</u>	<u>24,141,707</u>
Change in net position	3,330,186	5,951,465	9,281,651	4,314,305	6,406,544	10,720,849
Net position:						
Beginning of year	47,887,140	48,886,743	96,773,883	43,572,835	42,480,199	86,053,034
Prior period correction	(71,000)	-	(71,000)	-	-	-
End of year	<u>\$ 51,146,326</u>	<u>\$ 54,838,208</u>	<u>\$ 105,984,534</u>	<u>\$ 47,887,140</u>	<u>\$ 48,886,743</u>	<u>\$ 96,773,883</u>



**City of Oakdale, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2020**

**Management’s Discussion and Analysis, Continued**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

**Revenues**

The City’s total revenues for governmental and business-type activities were \$33,847,475 for the fiscal year ended June 30, 2020. Approximately 41.19% 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 8.22% 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 10.05%, as we continue to see recovery in property values.
- 3. Grants and Contributions – Governmental Activities Operating.** The City receives funds under the state funding for the construction of the Valley View Trail and federal grants for the MAA6 + G Intersection and Airport Pavement Rehab projects.

**Expenses**

Governmental and business-type activity expenses of the City for the year totaled \$24,565,824. Governmental activity expenses totaled \$16,304,311 or 66% of total expenses. Business-type activities incurred \$8,261,513 of expenses during the fiscal year. Public safety costs represented 55.7% 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, 2020, and 2019, are as follows:

	2020		2019	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General government	\$ 2,204,356	\$ (729,228)	\$ 1,673,547	\$ (133,769)
Public safety	9,088,900	(7,957,096)	9,492,091	(8,106,770)
Public works	1,819,007	705,827	1,700,368	1,091,597
Community development	740,742	(414,538)	859,986	(404,815)
Parks and recreation	2,178,200	(725,724)	2,224,812	363,747
Interest and fiscal charges	273,106	(273,106)	192,322	(192,322)
<b>Total</b>	<b>\$ 16,304,311</b>	<b>\$ (9,393,865)</b>	<b>\$ 16,143,126</b>	<b>\$ (7,382,332)</b>

**City of Oakdale, California  
Basic Financial Statements  
For the year ended June 30, 2020**

**Management's Discussion and Analysis, Continued**

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

**Business-type activities.** Business-type activities increased the City's net position by \$5,179,686. The City has four business-type activities: Sewer, Water, Parking and Aviation. Sewer accounts for 47.26%, Water accounts for 49.6%, Parking accounts for (0.23%), and Aviation accounts for 3.37% of total business-type activity revenue.

**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, 2020, the City's governmental funds reported combined fund balances of \$23,311,602. This is an increase of \$1,388,141 or 6.33% over last year. The increase was mainly due to the receipting of final state funds on the completion of Valley View Trail, increased allocation of State SB1 Road Maintenance Funds. The General Fund is the chief operating fund of the City. At the fiscal year ended June 30, 2020, General Fund unassigned fund balance totaled \$5,586,228 with \$27,957 reported as nonspendable.

**Enterprise funds.** The City's enterprise funds net position increase by \$5,951,465 in the fiscal year ended June 30, 2020. This was primarily in the sewer and water capital replacement reserve funds for some large projects in the next five years.

**General Fund Budgetary Highlights**

The difference between the final budget and actual revenues reflects a positive of \$656,341. This was mainly due to an increase in sales tax being over the budget estimates as we had estimated revenue losses due to Covid-19 that did not materialize.

The difference between the total original budget and the total final amended budget was a decrease of \$126,399. Actual expenditures were \$635,698 below budget, 4.9% of the budget.

**City of Oakdale, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2020**

**Management's Discussion and Analysis, Continued**

**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, 2020, amount to \$87,358,889. This investment in capital assets includes land, buildings and improvements, machinery and equipment, and infrastructure.

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land and improvements	\$ 2,585,665	\$ 2,585,665	\$ 2,971,430	\$ 2,971,430	\$ 5,557,095	\$ 5,557,095
Construction in progress	1,095,180	2,619,548	2,315,142	3,116,204	3,410,322	5,735,752
Buildings and improvements	5,542,206	5,761,151	117,845	87,780	5,660,051	5,848,931
Machinery and equipment	1,950,170	1,035,048	2,817,572	1,907,644	4,767,742	2,942,692
Infrastructure	30,295,150	27,340,037	37,668,529	35,921,812	67,963,679	63,261,849
Total capital assets	<u>\$ 41,468,371</u>	<u>\$ 39,341,449</u>	<u>\$ 45,890,518</u>	<u>\$ 44,004,870</u>	<u>\$ 87,358,889</u>	<u>\$ 83,346,319</u>

Major capital asset events during the year included street construction projects and the ongoing construction of the valley view trail.

More detail of the capital assets and current activity can be found in the notes to the financial statements in Note 5 to the Basic Financial Statements.

**Long-term Obligations**

At June 30, 2020, the City had long-term debt outstanding of \$3.7 million and \$11.3 million for governmental activities and business-type activities respectively compared to \$4 million and \$12.1 million for governmental activities and business-type activities in the prior year. The City's long-term debt obligations at June 30, 2020 and 2019 were as follows:

	Governmental Activities		Business-type Activities	
	2020	2019	2020	2019
Western Alliance Bank Loan	\$ 1,826,925	\$ 1,920,626	\$ -	\$ -
2015 Pension Obligation Bonds	1,802,900	2,064,500	-	-
Stanislaus County Loan	112,000	50,000	-	-
WestAmerica Bank Loan	-	-	177,701	359,666
CSWRCB Revolving Loan	-	-	11,216,283	11,761,676
Total	<u>\$ 3,741,825</u>	<u>\$ 4,035,126</u>	<u>\$ 11,393,984</u>	<u>\$ 12,121,342</u>

Additional information on long-term obligations is provided in Note 6 to the Basic Financial Statements.

**City of Oakdale, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2020**

**Management's Discussion and Analysis, Continued**

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**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 increased due to limited availability of housing stock although we are seeing the limited housing lots getting built out.

The City's major General Fund revenue sources are sales tax and property taxes. We are estimating property tax revenue to increase approximately 3.0% and are projecting a small increase in sales tax in fiscal year 2020-2021.

The revenues for the water and sewer enterprise will continue to increase as we continue to implement the November 2015 approved 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](http://www.oakdalegov.com).



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**BASIC  
FINANCIAL STATEMENTS**

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# GOVERNMENT-WIDE FINANCIAL STATEMENTS

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**City of Oakdale**  
**Statement of Net Position**  
**June 30, 2020**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 22,724,688	\$ 24,135,826	\$ 46,860,514
Restricted cash and investments	35,004	-	35,004
Receivables:			
Accounts Receivable	36,555	1,360,090	1,396,645
Taxes	214,335	-	214,335
Interest	34,188	35,156	69,344
Intergovernmental	1,730,676	-	1,730,676
Other Receivables	110,326	-	110,326
Inventory	27,957	32,604	60,561
Prepaid items and deposits	-	-	-
Internal balance	10,531	(10,531)	-
Total current assets	<u>24,924,260</u>	<u>25,553,145</u>	<u>50,477,405</u>
Noncurrent assets:			
Investments in limited partnership	-	-	-
Prepaid bond insurance	-	18,500	18,500
Loans/Notes receivable	7,716,457	-	7,716,457
Advance to Successor Agency private purpose trust	505,625	450,760	956,385
Capital assets:			
Non-depreciable	3,680,845	5,286,572	8,967,417
Depreciable, net	37,787,526	40,603,946	78,391,472
Total capital assets	<u>41,468,371</u>	<u>45,890,518</u>	<u>87,358,889</u>
Total noncurrent assets	<u>49,690,453</u>	<u>46,359,778</u>	<u>96,050,231</u>
<b>Total assets</b>	<u>74,614,713</u>	<u>71,912,923</u>	<u>146,527,636</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pension	4,247,655	1,139,857	5,387,512
<b>Total deferred outflows of resources</b>	<u>4,247,655</u>	<u>1,139,857</u>	<u>5,387,512</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable and accrued liabilities	1,076,901	348,615	1,425,516
Interest payable	71,241	235,046	306,287
Unearned revenue	-	-	-
Deposits payable	493,383	65,554	558,937
Compensated absences - due within one year	80,650	39,479	120,129
Long term debt - due within one year	573,456	735,954	1,309,410
Total current liabilities	<u>2,295,631</u>	<u>1,424,648</u>	<u>3,720,279</u>
Noncurrent liabilities:			
Compensated absences - due in more than one year	725,855	355,310	1,081,165
Net pension liability	19,977,632	5,361,029	25,338,661
Long term debt - due in more than one year	3,168,369	10,658,030	13,826,399
Total noncurrent liabilities	<u>23,871,856</u>	<u>16,374,369</u>	<u>40,246,225</u>
<b>Total liabilities</b>	<u>26,167,487</u>	<u>17,799,017</u>	<u>43,966,504</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pension	1,548,555	415,555	1,964,110
<b>Total deferred inflows of resources</b>	<u>1,548,555</u>	<u>415,555</u>	<u>1,964,110</u>
<b>NET POSITION</b>			
Net investment in capital assets	39,529,446	34,496,534	74,025,980
Restricted	17,341,316	-	17,341,316
Unrestricted (deficit)	(5,724,436)	20,341,674	14,617,238
<b>Total net position</b>	<u>\$ 51,146,326</u>	<u>\$ 54,838,208</u>	<u>\$ 105,984,534</u>

See accompanying Notes to Basic Financial Statements.

December 31, 2019	December 31, 2019
Discretely Presented Component Units	
Oakdale Senior Housing LP	Senior Housing Corporation
172,770	\$ 160,190
-	-
7,048	-
-	-
-	-
-	-
-	-
165,134	-
-	-
<u>344,952</u>	<u>160,190</u>
-	2,059,055
-	-
-	-
-	-
400,000	-
635,270	-
<u>1,035,270</u>	<u>-</u>
<u>1,035,270</u>	<u>2,059,055</u>
<u>1,380,222</u>	<u>2,219,245</u>
-	-
-	-
2,907	-
144,559	-
2,489	-
27,800	-
-	-
442,402	-
<u>620,157</u>	<u>-</u>
-	-
-	-
1,533,897	-
<u>1,533,897</u>	<u>-</u>
<u>2,154,054</u>	<u>-</u>
-	-
-	-
-	-
-	-
-	2,059,055
(773,832)	160,190
<u>\$ (773,832)</u>	<u>\$ 2,219,245</u>

**City of Oakdale**  
**Statement of Activities**  
**For the year ended June 30, 2020**

Functions/Programs	Expenses	Program Revenues			Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary Government:</b>					
<b>Governmental activities:</b>					
General government	\$ 2,204,356	\$ 1,379,425	\$ 95,703	\$ -	\$ 1,475,128
Public safety	9,088,900	598,015	533,789	-	1,131,804
Public works	1,819,007	180,514	217,605	2,126,715	2,524,834
Community development	740,742	324,104	2,100	-	326,204
Parks and recreation	2,178,200	1,315,926	12,000	124,550	1,452,476
Interest and fiscal charges	273,106	-	-	-	-
Total governmental activities	16,304,311	3,797,984	861,197	2,251,265	6,910,446
<b>Business-type activities:</b>					
Sewer	4,503,898	6,922,536	-	29,216	6,951,752
Water	3,181,193	5,593,777	-	156,561	5,750,338
Parking	30,764	18,742	-	-	18,742
Aviation	545,658	455,638	-	264,729	720,367
Total business-type activities	8,261,513	12,990,693	-	450,506	13,441,199
<b>Total primary government</b>	<b>\$ 24,565,824</b>	<b>\$ 16,788,677</b>	<b>\$ 861,197</b>	<b>\$ 2,701,771</b>	<b>\$ 20,351,645</b>
<b>Discretely Presented Component Units:</b>					
Oakdale Senior Housing LP	\$ 640,377	\$ 626,819	-	-	\$ 626,819
Senior Housing Corporation	532	-	-	-	-
<b>Total discretely presented component units</b>	<b>\$ 640,909</b>	<b>\$ 626,819</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 626,819</b>

**General Revenues:**

Taxes:

- Property taxes
- Sales and use taxes
- Franchise taxes
- Other taxes

Total taxes

Investment earnings

**Total general revenues**

**Change in net position**

Net position - beginning of year, as restated

Net position - end of year

Primary Government			December 31, 2019	December 31, 2019
Net (Expense) Revenue and Changes in Net Position			Discretely Presented Component Units	
Governmental Activities	Business-Type Activities	Total	Oakdale Senior Housing LP	Senior Housing Corporation
\$ (729,228)	\$ -	\$ (729,228)	\$ -	\$ -
(7,957,096)	-	(7,957,096)	-	-
705,827	-	705,827	-	-
(414,538)	-	(414,538)	-	-
(725,724)	-	(725,724)	-	-
(273,106)	-	(273,106)	-	-
(9,393,865)	-	(9,393,865)	-	-
-	2,447,854	2,447,854	-	-
-	2,569,145	2,569,145	-	-
-	(12,022)	(12,022)	-	-
-	174,709	174,709	-	-
-	5,179,686	5,179,686	-	-
(9,393,865)	5,179,686	(4,214,179)	-	-
-	-	-	(13,558)	-
-	-	-	-	(532)
-	-	-	(13,558)	(532)
4,065,791	-	4,065,791	-	-
6,091,328	-	6,091,328	-	-
1,087,280	-	1,087,280	-	-
559,037	-	559,037	-	-
11,803,436	-	11,803,436	-	-
920,615	771,779	1,692,394	-	266
12,724,051	771,779	13,495,830	-	266
3,330,186	5,951,465	9,281,651	(13,558)	(266)
47,816,140	48,886,743	96,702,883	(760,274)	2,219,511
\$ 51,146,326	\$ 54,838,208	\$ 105,984,534	\$ (773,832)	\$ 2,219,245

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# FUND FINANCIAL STATEMENTS

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*Governmental Fund Financial Statements*

*Proprietary Fund Financial Statements*

*Fiduciary Funds Financial Statements*

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## GOVERNMENTAL FUND FINANCIAL STATEMENTS

*General Fund* primary operating fund of the City, accounts for all activities except those legally or administratively required to be accounted for in other funds.

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

*Other Governmental Funds* is the aggregate of all the non-major governmental funds.

**City of Oakdale**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2020**

	General Fund	System Development Capital Project Fund	Non-Major Governmental Funds	Totals
<b>ASSETS</b>				
Cash and investments	\$ 4,916,681	\$ 4,526,009	\$ 5,027,659	\$ 14,470,349
Restricted cash and investments	-	-	35,004	35,004
Receivables:				
Account receivables	33,724	-	1,955	35,679
Taxes	188,714	-	25,621	214,335
Interest	8,944	8,318	7,123	24,385
Intergovernmental	1,352,372	-	374,481	1,726,853
Loans/Notes receivable	-	-	7,716,457	7,716,457
Other receivable	100,619	-	9,707	110,326
Due from other funds	351,846	-	-	351,846
Inventory	27,957	-	-	27,957
Advances to Successor Agency private purpose trust	-	449,374	-	449,374
<b>Total assets</b>	<b>\$ 6,980,857</b>	<b>\$ 4,983,701</b>	<b>\$ 13,198,007</b>	<b>\$ 25,162,565</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 922,577	\$ 4,854	\$ 88,834	\$ 1,016,265
Due to other funds	-	-	341,315	341,315
Deposits payable	472,052	-	21,331	493,383
<b>Total liabilities</b>	<b>1,394,629</b>	<b>4,854</b>	<b>451,480</b>	<b>1,850,963</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
Nonspendable	27,957	-	-	27,957
Restricted	-	4,978,847	12,362,469	17,341,316
Assigned	-	-	601,469	601,469
Unassigned	5,558,271	-	(217,411)	5,340,860
<b>Total fund balances</b>	<b>5,586,228</b>	<b>4,978,847</b>	<b>12,746,527</b>	<b>23,311,602</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 6,980,857</b>	<b>\$ 4,983,701</b>	<b>\$ 13,198,007</b>	<b>\$ 25,162,565</b>

See accompanying Notes to Basic Financial Statements.

**City of Oakdale**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Statement of Net Position**  
**June 30, 2020**

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**Total Fund Balances - Total Governmental Funds** \$ 23,311,602

different because:

Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds' Balance Sheet.

Non-depreciable	\$ 3,680,845	
Depreciable	37,787,526	
Total capital assets	<u>\$ 41,468,371</u>	41,468,371

Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in Governmental Funds Balance Sheet. (71,241)

Internal service funds were used by management to charge the costs of certain activities, such as equipment replacement charges, to individual funds. The assets and liabilities of the internal service funds were included in governmental activities in the Government-Wide Statement of Net Position. 8,253,656

Employer contributions for pension were recorded as expenditures in the governmental funds. However, in the Government-Wide Financial Statements, these contributions are deferred. 1,139,809

In the Government-Wide Financial Statements, certain differences between actuarial amounts and actual results for pension are deferred and amortized over a period of time, however these differences are not recognized on the Governmental Funds' Balance Sheet:

Deferred outflows of resources - pension		3,107,846
Deferred inflows of resources - pension		(1,548,555)

Long-term liabilities were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet.

Compensated absences - due within one year	\$ (80,650)	
Long term debt - due within one year	(573,456)	
Compensated absences - due in more than one year, net of internal service funds	(715,055)	
Long term debt - due in more than one year	(3,168,369)	
Net pension liability	<u>(19,977,632)</u>	
Total long-term liabilities	<u>\$ (24,515,162)</u>	<u>(24,515,162)</u>

**Net Position of Governmental Activities** \$ 51,146,326

See accompanying Notes to Basic Financial Statements.



**City of Oakdale**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the year ended June 30, 2020**

	General Fund	System Development Capital Project Fund	Non-Major Governmental Funds	Totals
<b>REVENUES:</b>				
Property taxes	\$ 4,065,791	\$ -	\$ 1,747,919	\$ 5,813,710
Sales and use taxes	5,901,560	-	189,769	6,091,329
Franchise taxes	1,048,941	-	38,339	1,087,280
Other taxes	559,037	-	1,299,378	1,858,415
Licenses and permits	267,967	-	-	267,967
Fines and forfeitures	192,943	-	954	193,897
Intergovernmental	369,979	124,550	1,345,333	1,839,862
Use of money and property	434,770	188,887	254,181	877,838
Charges for services	690,892	199,629	481,170	1,371,691
<b>Total revenues</b>	<b>13,531,880</b>	<b>513,066</b>	<b>5,357,043</b>	<b>19,401,989</b>
<b>EXPENDITURES:</b>				
Current:				
General government	1,569,697	-	132,746	1,702,443
Public safety	8,730,876	-	1,808	8,732,684
Public works	886,955	-	-	886,955
Community development	640,826	-	2,382	643,208
Parks and recreation	896,138	625	1,073,576	1,970,339
Capital outlay	22,800	233,805	2,089,730	2,346,335
Debt service:				
Principal	-	9,000	355,301	364,301
Interest and fiscal charges	-	-	237,583	237,583
<b>Total expenditures</b>	<b>12,747,292</b>	<b>243,430</b>	<b>3,893,126</b>	<b>16,883,848</b>
<b>REVENUES OVER (UNDER) OVER (UNDER) EXPENDITURES</b>	<b>784,588</b>	<b>269,636</b>	<b>1,463,917</b>	<b>2,518,141</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,230,842	-	260,000	1,490,842
Transfers out	(1,415,000)	-	(1,205,842)	(2,620,842)
<b>Total other financing sources (uses)</b>	<b>(184,158)</b>	<b>-</b>	<b>(945,842)</b>	<b>(1,130,000)</b>
<b>Net change in fund balances</b>	<b>600,430</b>	<b>269,636</b>	<b>518,075</b>	<b>1,388,141</b>
<b>FUND BALANCES:</b>				
Beginning of year	4,985,798	4,709,211	12,228,452	21,923,461
End of year	<u>\$ 5,586,228</u>	<u>\$ 4,978,847</u>	<u>\$ 12,746,527</u>	<u>\$ 23,311,602</u>

See accompanying Notes to Basic Financial Statements.

# City of Oakdale

## Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities For the year ended June 30, 2020

<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$ 1,388,141
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over their estimated useful lives as depreciation expense. This was the amount of capital assets recorded in the current period.	3,456,929
Depreciation expense on capital assets was reported in the Government-Wide Statement of Activities, but they did not require the use of current financial resources. Therefore, depreciation expense was not reported as expenditures in the governmental funds.	(1,325,446)
Loss on disposal of capital assets was reported in the Government-Wide Statement of Activities, but it did not require the use of current financial resources. Therefore, loss on disposal of capital assets was not reported as expenditures in the governmental funds.	(4,561)
Bond proceeds provided current financial resources to governmental funds, but issuing debt increased long-term liabilities in the Government-Wide Statement of Net Position. Repayment of bond principal was an expenditure in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position.	
Debt principal payments	364,301
Accrued compensated leave payable was an expenditure in governmental funds, but the accrued payable increased compensated leave liabilities in the Government-Wide Statement of Net Position	205,238
Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in Governmental Funds Balance Sheet.	(35,523)
Current year employer pension contributions are recorded as expenditures in the governmental funds, however these amounts are reported as deferred outflow of resources in the Government-Wide Statement of Net Position.	1,829,748
Pension expense is recorded as incurred in the Government-Wide Statement of Activities, however, pension expense is not recognized in the governmental funds as it does not require the use of current financial resources.	(3,317,030)
Internal services funds are used by management to charge the cost of certain activities, such as equipment replacement, risk management, technology to individual funds.	768,389
<b>Change in Net Position of Governmental Activities</b>	<u>\$ 3,330,186</u>

See accompanying Notes to Basic Financial Statements.

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## PROPRIETARY FUND FINANCIAL STATEMENTS

*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 operation

*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**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2020**

	Major Enterprise Funds			Non-Major
	Sewer Fund	Aviation Fund	Water Fund	Enterprise Fund Parking Fund
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 15,251,678	\$ -	\$ 8,826,358	\$ 57,790
Restricted cash and investments	-	-	-	-
Receivables:				
Accounts receivable	719,166	12,662	626,585	1,677
Interest	22,207	135	12,729	85
Intergovernmental	-	-	-	-
Inventory	-	-	32,604	-
<b>Total current assets</b>	<b>15,993,051</b>	<b>12,797</b>	<b>9,498,276</b>	<b>59,552</b>
Noncurrent assets:				
Advances to Successor Agency private purpose trust	-	-	450,760	-
Prepaid bond insurance	18,500	-	-	-
Capital assets:				
Non-depreciable	3,197,819	1,489,447	512,306	87,000
Depreciable, net	22,753,145	3,569,843	13,976,065	304,893
<b>Total capital assets</b>	<b>25,950,964</b>	<b>5,059,290</b>	<b>14,488,371</b>	<b>391,893</b>
<b>Total noncurrent assets</b>	<b>25,969,464</b>	<b>5,059,290</b>	<b>14,939,131</b>	<b>391,893</b>
<b>Total assets</b>	<b>41,962,515</b>	<b>5,072,087</b>	<b>24,437,407</b>	<b>451,445</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>				
Deferred outflows related to pension	619,127	6,600	514,130	-
<b>Total deferred outflows of resources</b>	<b>619,127</b>	<b>6,600</b>	<b>514,130</b>	<b>-</b>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	173,896	38,124	134,486	2,109
Interest payable	235,046	-	-	-
Deposits payable	-	7,185	58,369	-
Due to other funds	-	10,531	-	-
Compensated absences - due within one year	20,912	144	18,423	-
Long term debt - due within one year	735,954	-	-	-
<b>Total current liabilities</b>	<b>1,165,808</b>	<b>55,984</b>	<b>211,278</b>	<b>2,109</b>
Noncurrent liabilities:				
Compensated absences - due in more than one year	188,208	1,300	165,802	-
Net pension liability	2,911,908	31,040	2,418,081	-
Long term debt - due in more than one year	10,658,030	-	-	-
<b>Total noncurrent liabilities</b>	<b>13,758,146</b>	<b>32,340</b>	<b>2,583,883</b>	<b>-</b>
<b>Total liabilities</b>	<b>14,923,954</b>	<b>88,324</b>	<b>2,795,161</b>	<b>2,109</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows related to pension	225,714	2,406	187,435	-
<b>Total deferred inflows of resources</b>	<b>225,714</b>	<b>2,406</b>	<b>187,435</b>	<b>-</b>
<b>NET POSITION</b>				
Net investment in capital assets	14,556,980	5,059,290	14,488,371	391,893
Unrestricted	12,874,994	(71,333)	7,480,570	57,443
<b>Total net position</b>	<b>27,431,974</b>	<b>4,987,957</b>	<b>21,968,941</b>	<b>449,336</b>

See accompanying Notes to Basic Financial Statements.



Totals	Governmental Activities Internal Service Funds
\$ 24,135,826	\$ 8,254,339
	-
1,360,090	876
35,156	9,803
-	3,823
32,604	-
<u>25,563,676</u>	<u>8,268,841</u>
450,760	56,251
18,500	-
5,286,572	-
40,603,946	-
<u>45,890,518</u>	<u>-</u>
<u>46,359,778</u>	<u>56,251</u>
<u>71,923,454</u>	<u>8,325,092</u>
1,139,857	-
<u>1,139,857</u>	<u>-</u>
348,615	60,636
235,046	-
65,554	-
10,531	-
39,479	-
735,954	-
<u>1,435,179</u>	<u>60,636</u>
355,310	10,800
5,361,029	-
10,658,030	-
<u>16,374,369</u>	<u>10,800</u>
<u>17,809,548</u>	<u>71,436</u>
415,555	-
<u>415,555</u>	<u>-</u>
34,496,534	-
<u>20,341,674</u>	<u>8,253,656</u>
<u>54,838,208</u>	<u>8,253,656</u>

**City of Oakdale**  
**Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the year ended June 30, 2020**

	Major Enterprise Funds			Non Major Enterprise Fund
	Sewer Fund	Aviation Fund	Water Fund	Parking Fund
<b>OPERATING REVENUES:</b>				
Charges for services:				
Service charges	\$ 6,922,536	\$ 450,375	\$ 5,593,777	\$ 9,797
Interdepartmental charges	-	-	-	-
Other	-	5,263	-	8,945
<b>Total operating revenues</b>	<b>6,922,536</b>	<b>455,638</b>	<b>5,593,777</b>	<b>18,742</b>
<b>OPERATING EXPENSES:</b>				
General and administrative	539,716	56,417	676,748	-
Maintenance and operations	2,895,319	392,406	2,092,728	13,853
Depreciation and amortization	780,131	96,835	411,717	16,911
<b>Total operating expenses</b>	<b>4,215,166</b>	<b>545,658</b>	<b>3,181,193</b>	<b>30,764</b>
<b>OPERATING INCOME (LOSS):</b>	<b>2,707,370</b>	<b>(90,020)</b>	<b>2,412,584</b>	<b>(12,022)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Investment income	481,016	2,810	286,101	1,852
Connection fees	5,175	-	3,787	-
Capital fees	24,041	-	-	-
Intergovernmental	-	264,729	152,774	-
Interest and debt service expenses	(288,732)	-	-	-
<b>Total nonoperating revenues (expenses)</b>	<b>221,500</b>	<b>267,539</b>	<b>442,662</b>	<b>1,852</b>
<b>NET INCOME (LOSS) BEFORE TRANSFERS</b>	<b>2,928,870</b>	<b>177,519</b>	<b>2,855,246</b>	<b>(10,170)</b>
Transfers in	252,134	-	-	-
Transfers out	-	-	(252,134)	-
<b>Total transfers</b>	<b>252,134</b>	<b>-</b>	<b>(252,134)</b>	<b>-</b>
<b>Change in net position</b>	<b>3,181,004</b>	<b>177,519</b>	<b>2,603,112</b>	<b>(10,170)</b>
<b>NET POSITION:</b>				
Beginning of year	24,250,970	4,810,438	19,365,829	459,506
End of year	<u>\$ 27,431,974</u>	<u>\$ 4,987,957</u>	<u>\$ 21,968,941</u>	<u>\$ 449,336</u>

See accompanying Notes to Basic Financial Statements.

<u>Totals</u>	<u>Governmental Activities Internal Service Funds</u>
\$ 12,976,485	\$ -
-	967,510
<u>14,208</u>	<u>178,409</u>
<u>12,990,693</u>	<u>1,145,919</u>
1,272,881	473,014
5,394,306	1,269,962
<u>1,305,594</u>	<u>-</u>
<u>7,972,781</u>	<u>1,742,976</u>
<u>5,017,912</u>	<u>(597,057)</u>
771,779	231,623
8,962	-
24,041	-
417,503	3,823
<u>(288,732)</u>	<u>-</u>
<u>933,553</u>	<u>235,446</u>
5,951,465	(361,611)
252,134	1,328,000
<u>(252,134)</u>	<u>(198,000)</u>
<u>-</u>	<u>1,130,000</u>
5,951,465	768,389
<u>48,886,743</u>	<u>7,485,267</u>
<u>\$ 54,838,208</u>	<u>\$ 8,253,656</u>

**City of Oakdale**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the year ended June 30, 2020**

	Major Funds			Non Major Enterprise Fund
	Sewer Fund	Aviation Fund	Water Funds	Parking Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Receipts from customers	\$ 6,886,826	\$ 454,732	\$ 5,533,922	\$ 18,644
Cash received from interfund services provided	-	-	-	-
Payments to vendors for services and suppliers	(3,525,675)	(1,374,215)	(2,859,546)	(12,460)
Payments to employees for salaries and benefits	249,277	3,153	218,276	-
<b>Net cash provided by operating activities</b>	<b>3,610,428</b>	<b>(916,330)</b>	<b>2,892,652</b>	<b>6,184</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfers in	252,134	-	-	-
Transfers out	-	-	(252,134)	-
Interfund borrowing	-	(110,421)	76,401	-
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>252,134</b>	<b>(110,421)</b>	<b>(175,733)</b>	<b>-</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition and construction of capital assets	(1,963,623)	(370,896)	(844,412)	-
Connection fees	5,175	-	3,787	-
Capital fees	24,041	-	-	-
Grants received	-	1,394,836	152,774	-
Principal payments - long-term debt	(727,358)	-	-	-
Interest and fees paid on long-term debt	(295,309)	-	-	-
<b>Net cash used in capital and related financing activities</b>	<b>(2,957,074)</b>	<b>1,023,940</b>	<b>(687,851)</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Investment income received	482,913	2,811	284,799	1,854
<b>Net cash provided by investing activities</b>	<b>482,913</b>	<b>2,811</b>	<b>284,799</b>	<b>1,854</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>1,388,401</b>	<b>-</b>	<b>2,313,867</b>	<b>8,038</b>
<b>CASH AND CASH EQUIVALENTS:</b>				
Beginning of year	13,863,277	-	6,512,491	49,752
End of year	<u>\$ 15,251,678</u>	<u>\$ -</u>	<u>\$ 8,826,358</u>	<u>\$ 57,790</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES: RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>				
Operating income	\$ 2,707,370	\$ (90,020)	\$ 2,412,584	\$ (12,022)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation and amortization	780,131	96,835	411,717	16,911
Changes in assets and liabilities:				
Accounts receivable	(35,710)	(2,931)	(37,550)	(98)
Inventory	3,916	-	4,080	-
Deferred outflows related to pension	(11,620)	(124)	(9,649)	-
Accounts payable	(94,556)	(925,392)	(94,150)	1,393
Deposits payable	-	2,025	(22,305)	-
Compensated absences	32,494	842	38,257	-
Net pension liability	216,625	2,309	179,888	-
Deferred inflows related to pension	11,778	126	9,780	-
<b>Net cash provided by (used in) operating activities</b>	<b>\$ 3,610,428</b>	<b>\$ (916,330)</b>	<b>\$ 2,892,652</b>	<b>\$ 6,184</b>

See accompanying Notes to Basic Financial Statements.

		Governmental Activities	
		Internal	
Totals		Service Funds	
\$ 12,894,124	\$	-	
-		1,142,071	
(7,771,896)		(1,707,779)	
470,706		-	
<u>5,592,934</u>		<u>(565,708)</u>	
252,134		1,340,884	
(252,134)		(198,000)	
(34,020)		-	
<u>(34,020)</u>		<u>1,142,884</u>	
(3,178,931)		-	
8,962		-	
24,041		-	
1,547,610		3,823	
(727,358)		-	
<u>(295,309)</u>		<u>-</u>	
<u>(2,620,985)</u>		<u>3,823</u>	
772,377		232,661	
<u>772,377</u>		<u>232,661</u>	
3,710,306		813,660	
20,425,520		7,440,679	
<u>\$ 24,135,826</u>		<u>8,254,339</u>	
\$ 5,017,912	\$	(597,057)	
1,305,594		-	
(76,289)		(3,848)	
7,996		-	
(21,393)		-	
(1,112,705)		36,693	
(20,280)		-	
71,593		(1,496)	
398,822		-	
21,684		-	
<u>\$ 5,592,934</u>		<u>(565,708)</u>	



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## FIDUCIARY FUND FINANCIAL STATEMENTS

*Successor Agency Private Purpose Trust Fund* 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* accounts for assets held by the City as an agent for individuals, private organizations and other governments.

**City of Oakdale**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2020**

	Successor Agency Private Purpose Trust Fund	Agency Fund
<b>ASSETS</b>		
Cash and investments	\$ 2,242,095	\$ 2,425,258
Restricted cash and investment	1	602,299
Receivables:		
Accounts	306	234,071
Taxes	-	6,512
Interest	3,352	3,133
Loans	43,774	-
<b>Total assets</b>	<b>2,289,528</b>	<b>\$ 3,271,273</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred loss on refunding	1,087,076	
<b>Total deferred outflows of resources</b>	<b>1,087,076</b>	
<b>LIABILITIES</b>		
<b>Liabilities:</b>		
Accounts payable	10,442	\$ 211,801
Wages payable	714	-
Interest payable	46,209	-
Due to the City of Oakdale - due in one year	167,425	-
Amount held in trust	-	2,450,942
Due to bondholders	-	608,530
Total current liabilities	224,790	3,271,273
Long-term obligations		
Long term debt - due in more than one year	15,856,719	-
Due to the City of Oakdale	788,960	-
Total long-term liabilities	16,645,679	-
<b>Total liabilities</b>	<b>16,870,469</b>	<b>\$ 3,271,273</b>
<b>NET POSITION</b>		
Net position held in trust for redevelopment dissolution	(13,493,865)	
<b>Total net position</b>	<b>\$ (13,493,865)</b>	

See accompanying Notes to Basic Financial Statements.

**City of Oakdale**  
**Statement of Changes in Fiduciary Net Position**  
**All Fiduciary Funds - Private Purpose Trust Fund**  
**For the year ended June 30, 2020**

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	Successor Agency Trust Fund
	<u>                    </u>
<b>ADDITIONS:</b>	
Investment income	\$ 73,545
RDA property tax trust fund distribution	<u>402,256</u>
<b>Total additions</b>	<u>475,801</u>
 <b>DEDUCTIONS:</b>	
Administration	64,495
Interest expense	<u>625,713</u>
<b>Total Deductions</b>	<u>690,208</u>
 <b>Change in fiduciary net position</b>	 (214,407)
 <b>NET POSITION:</b>	
Beginning of year	<u>(13,279,458)</u>
End of year	<u>\$ (13,493,865)</u>

See accompanying Notes to Basic Financial Statements.

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# NOTES TO BASIC FINANCIAL STATEMENTS

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**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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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 Standards Board (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 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.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**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 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 PFA and Parking Authority were blended component units:

- The members of the City Council also acted as the governing bodies of the PFA and Parking Authority.
- The PFA and Parking Authority were managed by employees of the City.
- The City, the PFA and Parking Authority are financially interdependent.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**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, deferred outflows of resources, liabilities, deferred inflows of resources, 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. 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.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

*B. Basis of Accounting and Measurement Focus, Continued*

**Government-Wide Financial Statements, Continued**

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.

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

**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 City's major governmental funds are described on the following page.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**B. Basis of Accounting and Measurement Focus, Continued**

**Governmental Fund Financial Statements, Continued**

- *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.
- *System Development Capital Project 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.

Unavailable revenues arise when potential revenues do not meet both the “measurable” and “available” criteria for recognition in the current period. In subsequent periods when both revenue recognition criteria are met, the unavailable revenue is removed from the balance sheet and revenue is recognized.

Unearned revenues 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 the government has a legal claim to the resources, the unearned 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.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**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 following were the City's major enterprise funds:

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

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

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

A separate column representing internal service funds is also presented in these statements. The City's Internal Service Funds account for risk management activity, costs of the City's employee benefit plans, insurance, as well as maintenance and replacement costs of City facilities, vehicles, and technology items. However, internal service balances and activities have been consolidated 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 present 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.

**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.



**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**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.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, 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. The City categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City does not have any investments that are measured using Level 3 inputs.

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.

Cash equivalents are considered amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the City and are presented as "Cash and Investments" in the accompanying Basic Financial Statements.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

*C. Cash, Cash Equivalents, and Investments, Continued*

For the purpose of the accompanying statement of cash flows, the City considers all pooled cash and investments (consisting of cash and investments and restricted cash and investments) held by the City as cash and cash equivalents because the pool is used essentially as a demand deposit account from the standpoint of the funds. The City also considers all non-pooled cash and investments (consisting of restricted cash and investments held by fiscal agent) as cash and cash equivalents because investments meet the criteria for cash equivalents defined above.

*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.

*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*

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 acquisition 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
Infrastructure	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.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

*F. Capital Assets, Continued*

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.

*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.

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.

*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, except for prepaid bond insurance, are expensed as incurred. Prepaid bond insurance is amortized over the life of the bond.

**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.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**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.

*Unrestricted Net Position* – This amount is all net position that does not meet the definition of “invested in capital assets, net of related debt” or “restricted net position.”

When both restricted and unrestricted net position is available, restricted resources are depleted first before the unrestricted resources are used.

**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).

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**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).

The City applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available.

Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**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 (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. 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 result 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."



**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

*O. New Pronouncements*

In 2020, the City did not adopt any new accounting pronouncements.

**2. CASH AND INVESTMENTS**

The City maintains a cash and investment pool for all funds. Certain restricted funds that are held and invested by independent outside custodians through contractual agreements are not pooled. These restricted funds include cash and investment held by trustees.

The following is a summary of pooled cash and investments and restricted cash and investments at June 30, 2020:

	Governmental Activities	Business-Type Activities	Fiduciary Funds	Total
Deposits and investments	\$ 22,724,688	\$ 24,135,826	\$ 4,667,353	\$ 51,527,867
Restricted cash and investments	35,004	-	602,300	637,304
<b>Total cash and investments</b>	<b>\$ 22,759,692</b>	<b>\$ 24,135,826</b>	<b>\$ 5,269,653</b>	<b>\$ 52,165,171</b>

In addition to the amounts described above, the Oakdale Senior Housing Limited Partnership (Partnership) reported \$172,770 in cash and investments as of December 31, 2019, and the Senior Housing Corporation (Corporation) reported \$160,190 in cash and investments as of December 31, 2019.

The Partnership's bank balance before reconciling items as of December 31, 2019 was in one bank with a total balance of \$204,801 that was covered by the Federal Deposit Insurance Corporation Coverage. The Partnership had no investments as of December 31, 2019.

The Senior Housing Corporation's bank balance before reconciling items as of December 31, 2019 was in one bank with a total balance of \$140,475 that was covered by the Federal Deposit Insurance Corporation Coverage. The Corporation had no investments as of December 31, 2018.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**2. CASH AND INVESTMENTS, Continued**

*A. Summary of Cash and Investments*

Cash and investments as of June 30, 2020 consist of the following:

Cash on hand	\$ 2,500
Deposits with financial institution	11,430,968
Total cash on hand and deposits	<u>11,433,468</u>
Local Agency Investment funds	6,355,026
Investment in CSJRMA Investment Pool	33,739,373
Total investments	<u>40,094,399</u>
<b>Total City Treasury</b>	<u>51,527,867</u>
Cash and investments with fiscal agent	<u>637,304</u>
<b>Total cash and investments</b>	<u><u>\$ 52,165,171</u></u>

*B. Deposits*

The carrying amounts of the City's cash deposits were \$11,430,968 at June 30, 2020. Bank balances before reconciling items were a positive amount of \$11,738,562 at June 30, 2020. The City's cash deposits were fully insured up to \$250,000 by the Federal Deposit Insurance Corporation. The remaining amounts were collateralized with securities held by the pledging financial institutions in the City's name.

The California Government Code (Code) Section 53652 requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. The Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor.

The market value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits.

The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated to the various funds based on the period-end cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**2. CASH AND INVESTMENTS, Continued**

**C. Investments**

Under the provisions of the City's investment policy, and in accordance with the Code, the following investments are authorized:

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Banker's acceptances	180 days	40%	No limit
Municipal securities	5 years	Unlimited	5%
Certificates of deposits	5 years	30%	No limit
Negotiable certificates of deposit	5 years	30%	5%
Commercial paper	270 days	25%	5%
Local Agency Investment Fund	N/A	Unlimited	\$50 million per entity
Medium-term notes	5 years	30%	5%
Money market funds	N/A	20%	10%
Passbook savings and money market accounts (insured)	None	Unlimited	No limit
U.S. Treasury obligations	5 years	Unlimited	No limit
U.S. Government agency issues	5 years	20% for callable securities	25%
Repurchase agreements	1 year	Unlimited	No limit
Mortgage pass-through and asset backed securities	5 years	20%	5%
Joint powers authority pools	N/A	Unlimited	No limit

The City's portfolio value fluctuates in an inverse relationship to any change in interest rate. Accordingly, if interest rates rise, the portfolio value will decline. If interest rates fall, the portfolio value will rise. The portfolio for year-end reporting purposes is treated as if it were all sold. Therefore, fund balance must reflect the portfolio's change in value. These portfolio value changes are unrealized unless sold. Generally the City's practice is to buy and hold investments until maturity dates. Consequently, the City's investments are carried at fair value.

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments with LAIF at June 30, 2020, include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes - are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.

Asset-Backed Securities - the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**2. CASH AND INVESTMENTS, Continued**

*C. Investments, Continued*

As of June 30, 2020, the City had \$6,355,026 invested in LAIF, which had invested 3.37% of the pool investment funds in Structured Notes and Asset-Backed Securities as compared to 1.77% in the previous year. The LAIF fair value factor of 1.004912795 was used to calculate the fair value of the investments in LAIF.

As of June 30, 2020, the City also had \$33,739,373 invested in Central San Joaquin Valley Risk Management (CSJRMA) Investment Pool. As of June 30, 2020, CSJRMA had investments in federal agency securities, U.S. Treasury notes, corporate notes, LAIF, money market funds, commercial paper, asset-backed securities, and supranational securities.

*D. Risk Disclosures*

*Interest Risk:* Interest rate risk is the market value fluctuation due to overall changes in the interest rates.

Investments held in the City Treasury grouped by maturity date at June 30, 2020, are shown below:

Investment Type	Total	Investment Maturities (in years)				
		1 year or Less	1 - 2 years	2 - 3 years	3 - 4 years	5 years or More
Local Agency Investment Fund	\$ 6,355,026	\$ 6,355,026	\$ -	\$ -	\$ -	\$ -
Investment in CSJRMA Investment Pool	33,739,373	33,739,373	-	-	-	-
<b>Total</b>	<b>\$ 40,094,399</b>	<b>\$ 40,094,399</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*Credit Risk:* Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt.

At June 30, 2020, the City's investments were rated as follows:

	Credit Quality Ratings	
	Moody's	S&P
Local Agency Investment Funds	Not Rated	Not Rated
CSJRMA Investment Pool	Not Rated	Not Rated

*Custodial Credit Risk:* For an investment, custodial credit risk 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 party.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**2. CASH AND INVESTMENTS, Continued**

*H. Investment Valuation*

Investments (except money market accounts that are included as part of restricted cash and investments) are measured at fair value on a recurring basis. *Recurring* fair value measurements, are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City's investments in external investment pools were exempt from levelling disclosure.

**3. 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, 2020, consisted of the following:

	<u>June 30, 2020</u>
<b>Governmental Activities:</b>	
<u>Non-Major Governmental Funds</u>	
Central Valley Coalition for Affordable Housing	\$ 2,397,956
CIC Oakridge Apartments L.P.	1,000,000
Oakdale Senior Housing Limited Partnership	626,397
Children's Guardian Fund	36,352
First Time Home Buyer Program	5,000
Total Housing Successor	<u>4,065,705</u>
HOME - First Time Home Buyer Program	1,729,272
HOME - Central Valley Coalition for Affordable Housing	1,292,653
Subtotal HOME Program	<u>3,021,925</u>
CDBG - Rehabilitation Loans	562,473
CDBG - First Time Home Buyer Program	36,500
Subtotal CDBG Program	<u>598,973</u>
Economic Development Loans	29,854
Subtotal Non-Major Governmental Funds	<u>7,716,457</u>
<b>Total Governmental Activities</b>	<u><u>\$ 7,716,457</u></u>
<b>Fiduciary Funds - Successor Agency Private Purpose Trust Fund</b>	
Economic Development Loans	\$ 47,447
<b>Total Fiduciary Funds</b>	<u><u>\$ 47,447</u></u>

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**4. LOANS AND NOTES RECEIVABLE, Continued**

*Housing Special Revenue Fund Loans*

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 loan was made in 2009 to develop a 50-unit senior apartment complex for extremely low-income households. The balance of these loans at June 30, 2020, was \$2,397,956.

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, 2020, was \$1,000,000.

Oakdale Senior Housing Limited Partnership - receivable in annual installments of \$70,691 including interest at 5%. Secured by deed of trust. The balance of these loans at June 30, 2020, was \$626,398.

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, 2020, was \$36,352.

First Time Home Buyer - 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, 2020, was \$5,000.

*Other Funds' Loans*

HOME Program 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, 2020, was \$3,021,925.

Community Development Block Grant (CDBG) Program - 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, 2020, was \$598,973.



**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**4. LOANS AND NOTES RECEIVABLE, Continued**

*Housing Special Revenue Fund Loans, Continued*

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, 2020, was \$77,301; \$29,854 was included in the Economic development Special Revenue Fund with the remainder of \$47,447 shown in the Successor Agency Private Purpose Trust.

**5. CAPITAL ASSETS**

Capital asset activity for governmental activities for the year ended June 30, 2020, was as follows:

	Balance				Balance
	June 30, 2019	Additions	Deletions	Transfers	June 30, 2020
<b>Governmental Activities</b>					
<b>Nondepreciable assets:</b>					
Land	\$ 2,585,665	\$ -	\$ -	\$ -	2,585,665
Construction in progress	2,619,548	2,562,393	(4,561)	(4,082,200)	1,095,180
Total nondepreciable assets	5,205,213	2,562,393	(4,561)	(4,082,200)	3,680,845
<b>Depreciable assets:</b>					
Equipment	7,331,344	894,536	(283,978)	311,048	8,252,950
Buildings	10,039,742	-	-	-	10,039,742
Infrastructure	34,046,687	-	-	3,771,152	37,817,839
Total depreciable assets	51,417,773	894,536	(283,978)	4,082,200	56,110,531
<b>Accumulated depreciation</b>					
Equipment	(6,296,296)	(290,462)	283,978	-	(6,302,780)
Buildings	(4,278,591)	(218,945)	-	-	(4,497,536)
Infrastructure	(6,706,650)	(816,039)	-	-	(7,522,689)
Total accumulated depreciation	(17,281,537)	(1,325,446)	283,978	-	(18,323,005)
Net depreciable assets	34,136,236	(430,910)	-	4,082,200	37,787,526
<b>Total capital assets</b>	<b>\$ 39,341,449</b>	<b>\$ 2,131,483</b>	<b>\$ (4,561)</b>	<b>\$ -</b>	<b>\$ 41,468,371</b>

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

General government	\$ 276,396
Public safety	230,696
Public works	516,607
Community development	402
Parks and recreation	301,345
Total	<u>\$ 1,325,446</u>

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**5. CAPITAL ASSETS, Continued**

Capital asset activity for business-type activities for the year ended June 30, 2020, was as follows:

<b>Business-type Activities</b>	Balance June 30, 2019	Additions	Deletions	Transfers	Balance June 30, 2020
<b>Nondepreciable assets:</b>					
Land	\$ 2,971,430	\$ -	\$ -	\$ -	\$ 2,971,430
Construction in progress	3,116,204	2,669,617	-	(3,470,679)	2,315,142
Total nondepreciable assets	6,087,634	2,669,617	-	(3,470,679)	5,286,572
<b>Depreciable assets:</b>					
Equipment	7,428,337	503,105	(8,195)	659,930	8,583,177
Buildings and systems	977,022	-	-	36,344	1,013,366
Infrastructure	51,126,365	-	-	2,774,405	53,900,770
Total depreciable assets	59,531,724	503,105	(8,195)	3,470,679	63,497,313
<b>Accumulated depreciation</b>					
Equipment	(5,520,693)	(253,107)	8,195	-	(5,765,605)
Buildings and systems	(889,241)	(6,280)	-	-	(895,521)
Infrastructure	(15,204,553)	(1,027,688)	-	-	(16,232,241)
Total accumulated depreciation	(21,614,487)	(1,287,075)	8,195	-	(22,893,367)
Net depreciable assets	37,917,237	(783,970)	-	3,470,679	40,603,946
<b>Total capital assets</b>	<b>\$ 44,004,871</b>	<b>\$ 1,885,647</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,890,518</b>

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

Sewer	\$ 761,612
Aviation	96,835
Water	411,717
Parking	16,911
Total	<u>\$ 1,287,075</u>

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**5. CAPITAL ASSETS, Continued**

Capital asset activity for Oakdale Senior Housing L.P. for the year ended December 31, 2019, was as follows:

	Balance December 31, 2018	Additions	Deletions	Balance December 31, 2019
<b>Nondepreciable assets:</b>				
Land	\$ 400,000	\$ -	\$ -	400,000
Total nondepreciable assets	400,000	-	-	400,000
<b>Depreciable assets:</b>				
Buildings and improvements	4,333,036	11,460	-	4,344,496
Furniture, fixtures and equipment	42,246	-	-	42,246
Total depreciable assets	4,375,282	11,460	-	4,386,742
<b>Accumulated depreciation</b>	(3,606,797)	(144,675)	-	(3,751,472)
Net depreciable assets	768,485	(133,215)	-	635,270
<b>Total capital assets</b>	\$ 1,168,485	\$ (133,215)	\$ -	\$ 1,035,270

**6. 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, 2020:

	June 30, 2019		June 30, 2020		Due Within	Due in
	Balance (as restated)	Additions	Retirements	Balance	One Year	More Than One Year
<b>Governmental activities:</b>						
Direct Borrowings:						
Western Alliance Bank Loan	\$ 1,920,626	\$ -	\$ (93,701)	\$ 1,826,925	\$ 95,456	\$ 1,731,469
2015 Pension Obligation Bonds	2,064,500	-	(261,600)	1,802,900	469,000	1,333,900
Industrial Specific Plan	121,000	-	(9,000)	112,000	9,000	103,000
Subtotal	4,106,126	-	(364,301)	3,741,825	573,456	3,168,369
Compensated absences	1,013,239	-	(206,734)	806,505	80,650	725,855
Total Governmental activities	\$ 5,119,365	\$ -	\$ (571,035)	\$ 4,548,330	\$ 654,106	\$ 3,894,224
<b>Business-type activities:</b>						
Direct Borrowings:						
WestAmerica Bank Loan	\$ 359,666	\$ -	\$ (181,965)	\$ 177,701	\$ 177,701	\$ -
CSWRCB Revolving Loan	11,761,676	-	(545,393)	11,216,283	558,253	10,658,030
Subtotal	12,121,342	-	(727,358)	11,393,984	735,954	10,658,030
Compensated absences	323,196	71,593	-	394,789	39,479	355,310
Business-type activities	\$ 12,444,538	\$ 71,593	\$ (727,358)	\$ 11,788,773	\$ 775,433	\$ 11,013,340
Long-term liabilities	\$ 12,444,538	\$ 71,593	\$ (727,358)	\$ 11,788,773	\$ 775,433	\$ 11,013,340

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**6. LONG-TERM LIABILITIES, Continued**

**Governmental Activities**

*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.

The scheduled annual minimum debt service requirements at June 30, 2020 are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2021	\$ 95,456	\$ 64,026	\$ 159,482
2022	100,880	60,602	161,482
2023	106,537	56,960	163,497
2024	110,971	53,139	164,110
2025	115,336	49,160	164,496
2026-2030	637,616	180,883	818,499
2031-2035	660,129	59,526	719,655
Total	<u>\$ 1,826,925</u>	<u>\$ 524,296</u>	<u>\$ 2,351,221</u>
Due within one year	\$ 95,456	\$ 64,026	\$ 159,482
Due after one year	<u>1,731,469</u>	<u>460,270</u>	<u>2,191,739</u>
Total	<u>\$ 1,826,925</u>	<u>\$ 524,296</u>	<u>\$ 2,351,221</u>

**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, 2034 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, 2017 from any available source with premium as specified in the Indenture. Repayment of the bonds are funded by the City's General Fund revenues.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**6. LONG-TERM LIABILITIES, Continued**

**Governmental Activities, Continued**

The scheduled annual minimum debt service requirements at June 30, 2020 are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2021	\$ 469,000	\$ 84,981	\$ 553,981
2022	411,100	49,605	460,705
2023	444,000	31,824	475,824
2024	478,800	12,635	491,435
Total	<u>\$ 1,802,900</u>	<u>\$ 179,045</u>	<u>\$ 1,981,945</u>
Due within one year	\$ 469,000	\$ 84,981	\$ 431,834
Due after one year	1,333,900	94,064	1,874,015
Total	<u>\$ 1,802,900</u>	<u>\$ 179,045</u>	<u>\$ 2,305,849</u>

***Stanislaus County Loans***

The amount owed to the County of Stanislaus as of June 30, 2020 of \$112,000 consisting of two loans outstanding in the amounts of \$71,000 and \$41,000.

On August 21, 2001, the City was awarded an economic development advance from the County of Sonoma of \$71,000 for capital improvements for the South Oakdale Industrial Specific Plan. The City has not made any payments on the advance, and the advance has accrued \$35,523 in interest (that is classified as interest payable). There is currently no repayment schedule for this 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, 2020 is \$41,000. The scheduled annual minimum debt service requirements at June 30, 2020 are as follows:

Fiscal Year Ending June 30,	Principal Repayment
2021	\$ 9,000
2022	9,000
2023	9,000
2024	14,000
	<u>\$ 41,000</u>

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**6. LONG-TERM LIABILITIES, Continued**

**Governmental Activities, Continued**

*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, 2020 is \$1,201,294, comprised of \$806,505 from Governmental Activities and \$394,789 from Business-type activities.

**Business-type Activities**

*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.

*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 begin on August 31, 2015 through August 31, 2031. The rehabilitation and upgrade of the wastewater treatment plan was completed on February 21, 2012. The City has pledged sewer revenues for the repayment of the loan, and is covenanted to maintain net revenues equal to 110% of annual debt service requirements. Net revenues, debt service, and coverage were \$3,973,692, \$1,022,667, and 389% respectively for the fiscal year ended June 30, 2020.

The scheduled annual minimum debt service requirements at June 30, 2020 are as follows:

Fiscal Year Ended June 30,	Westamerica Bank Loan		CSWRCB Loan		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 177,701	\$ 3,169	\$ 558,253	\$ 280,336	\$ 735,954	\$ 283,505
2022	-	-	571,947	266,379	571,947	266,379
2023	-	-	796,495	252,081	796,495	252,081
2024	-	-	932,916	232,166	932,916	232,166
2025	-	-	956,239	208,845	956,239	208,845
2026-2030	-	-	5,151,964	1,573,458	5,151,964	1,573,458
2031-2032	-	-	2,248,469	84,557	2,248,469	84,557
<b>Total</b>	<b>\$ 177,701</b>	<b>\$ 3,169</b>	<b>\$ 11,216,283</b>	<b>\$ 2,897,822</b>	<b>\$ 11,393,984</b>	<b>\$ 2,900,991</b>
Due within one year	\$ 177,701	\$ 3,169	\$ 558,253	\$ 280,336	\$ 735,954	\$ 283,505
Due after one year	-	-	10,658,030	2,617,486	10,658,030	2,617,486
<b>Total</b>	<b>\$ 177,701</b>	<b>\$ 3,169</b>	<b>\$ 11,216,283</b>	<b>\$ 2,897,822</b>	<b>\$ 11,393,984</b>	<b>\$ 2,900,991</b>

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**6. LONG-TERM LIABILITIES, Continued**

**Oakdale Senior Housing Limited Partnership**

The following is a summary of changes in long-term debt for Oakdale Senior Housing Limited Partnership for the year ended December 31, 2019:

	December 31, 2018		December 31, 2019		Due Within	Due in
	Balance	Retirements	Balance	One Year	More Than	One Year
Note Payable to City of Oakdale	\$ 626,398	\$ -	\$ 626,398	\$ 375,958	\$ 250,440	
California Housing Finance Agency	1,412,174	(62,273)	1,349,901	66,444	1,283,457	
Total	\$ 2,038,572	\$ (62,273)	\$ 1,976,299	\$ 442,402	\$ 1,533,897	

**Note Payable to City of Oakdale**

The note is payable to the City of Oakdale, due in installments of \$70,692, for thirty years, including interest at 5% per annum, commencing August 1, 1999, and maturing July 1, 2023. Interest was not accrued between June 1993 and August 1998. This note is secured by a deed of trust on the land and building. The City of Oakdale has temporarily suspended the requirement for repayment, but interest will continue to accrue. The City and Partnership are reviewing repayment options.

**California Housing Finance Agency**

The original 8.5% note payable to the California Housing Finance Agency, due in monthly interest and principal payments of \$16,455. These payments began February 1, 1996, and mature January 1, 2026. A modification was made to the note to change interest to 6.5%. A new monthly interest and principal payment of \$12,686 began April 1, 2003, and matures March 1, 2033. This note is secured by a deed of trust on the land and building. There is currently no repayment schedule for the loans.

**7. ASSESSMENT DISTRICT DEBT**

The following is a summary of the special assessment bonds outstanding at June 30, 2020. 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, 2019	Additions (Retirements)	Ending June 30, 2020
Refunding Bridle Ridge Bonds, Series 2015 (CFD 2003-2, CFD 2004-1, CFD 2005-1)	\$ 6,585,000	\$ (320,000)	\$ 6,265,000
Total	\$ 6,585,000	\$ (320,000)	\$ 6,265,000



**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**8. NET POSITION/ FUND BALANCES**

*Net Position*

	Governmental Activities	Business-Type Activities	Total
Net investment in capital assets	\$ 39,529,446	\$ 34,496,534	\$ 74,025,980
Restricted	17,341,316	-	17,341,316
Unrestricted	(5,724,436)	20,341,674	14,617,238
Total	<u>\$ 51,146,326</u>	<u>\$ 54,838,208</u>	<u>\$ 105,984,534</u>

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

*Fund Balance Deficits*

The following governmental funds had fund balance deficits as of June 30, 2020:

General Plan Fund	\$ (130,620)
CA Dept Fish Wildlife Restoration	\$ (21,751)
Bridle Bridge Street Maintenance	\$ (65,040)

Fund deficits were created due to the incurrence of initial project expenditures prior to collection of grant or other assigned revenues. Deficits are expected to be eliminated in the future as revenues are generated and projects are completed.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**8. NET POSITION/ FUND BALANCES, Continued**

*Fund Balance*

In the fund financial statements, fund balances are classified in the following categories:

	<b>Major Governmental Funds</b>			<b>Total Government</b>
	General	System Development Capital Project Fund	Non Major Government Funds	
Fund Balances				
<b>Nonspendable fund balance:</b>				
Inventory and prepaid items	\$ 27,957	\$ -	\$ -	\$ 27,957
	27,957	-	-	27,957
<b>Restricted fund balance for:</b>				
Gas tax - Street and Road Projects	-	-	529,550	529,550
Supplemental Law Enforcement Activities	-	-	242,152	242,152
Non-Judicial Forfeiture Activities	-	-	14,426	14,426
Transportation activities	-	-	1,037,257	1,037,257
Public Safety	-	-	322,949	322,949
Lighting and Landscaping Activities	-	-	512,346	512,346
Abandoned Vehicle Abatement Program	-	-	145,731	145,731
CDBG and HOME Activities	-	-	3,927,475	3,927,475
Low and Moderate Income Housing Program	-	-	4,344,922	4,344,922
Solid Waste Program Activities	-	-	56,255	56,255
Economic Development Activities	-	-	394,538	394,538
SB-1 Road Repair & Maintenance	-	-	596,922	596,922
NSP Program Activities	-	-	45,354	45,354
Equipment and Capital Projects	-	4,978,847	-	4,978,847
Other	-	-	192,592	192,592
	-	4,978,847	12,362,469	17,341,316
<b>Assigned fund balance for:</b>				
Debt Service	-	-	91,557	91,557
Equipment and Capital Projects	-	-	509,912	509,912
	-	-	601,469	601,469
<b>Unassigned fund balance</b>	<b>5,558,271</b>	<b>-</b>	<b>(217,411)</b>	<b>5,340,860</b>
<b>Total Fund Balances</b>	<b>\$ 5,586,228</b>	<b>\$ 4,978,847</b>	<b>\$ 12,746,527</b>	<b>\$ 23,311,602</b>

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**8. NET POSITION/ FUND BALANCES, Continued**

*Excess of Expenditures and Transfers over Appropriations:*

Expenditures and transfers exceeded appropriations for the year ended June 30, 2020, for the following funds:

Governmental Activities	Final Budget	Total Expenditures and Transfers	Excess Expenditures Over Appropriations
Non-major Funds:			
Special Revenue Funds:			
Local Transportation	\$ -	\$ 172	\$ 172
CA Dept Fish Wildlife Restoration	-	117,454	117,454
Debt Service Funds:			
2015 Pension Obligation Bond	419,776	433,650	13,874

**9. INTERFUND TRANSACTIONS**

Due to and due from other funds consisted of the following as of June 30, 2020:

<u>Due To General Fund</u>	<u>Due From Other Funds</u>
Non-Major Governmental Funds	\$ 341,315
Aviation Enterprise Fund	10,531
Total	<u>\$ 351,846</u>

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.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**9. INTERFUND TRANSACTIONS, Continued**

Transfers consisted of the following at June 30, 2020:

Transfers Out:	Transfers In:				Total
	Governmental Funds		Proprietary Funds		
	General Fund	Non-Major Gov't Funds	Wastewater System	Internal Service	
Governmental Funds:					
General Fund	\$ -	\$ 87,000	\$ -	\$ 1,328,000	\$ 1,415,000
Non-Major Governmental Funds	1,032,842	173,000	-	-	1,205,842
Proprietary Funds:					
Water System	-	-	252,134	-	252,134
Internal Service	198,000	-	-	-	198,000
<b>Total</b>	<b>\$ 1,230,842</b>	<b>\$ 260,000</b>	<b>\$ 252,134</b>	<b>\$ 1,328,000</b>	<b>\$ 3,070,976</b>

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.

**10. 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.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**10. RISK MANAGEMENT, Continued**

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.

**11. CITY EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN)**

Plan Description

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

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**11. CITY EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN), 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 Employee's Retirement Law.

The rate plan provisions and benefits in effect at June 30, 2020 are summarized as follows:

	Miscellaneous Tier 1	Miscellaneous Tier 2	Miscellaneous PEPRA
Hire Date	Prior to May 7, 2011	After May 7, 2011	On or after January 1, 2013
Benefit formula	2.5% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payment	Monthly for life	Monthly for life	Monthly for life
Retirement age	50 - 55	50 - 63	52 - 67
Monthly benefits, as a % of annual salary	2% to 2.5%	1.092% to 2.418%	1% to 2.5%
Required employee contribution rates	8.000%	7.000%	6.750%
Required employer contribution rates	12.431%	8.965%	7.863%
Required UAL payment	\$ 773,966	\$ 2,795	\$ 864
	Safety Police Tier 1	Safety Police Tier 2	Safety Police PEPRA
Hire Date	Prior to May 7, 2011	After May 7, 2011	On or after January 1, 2013
Benefit formula	3% @ 50	2% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50 - 55	50 - 55	50 - 57
Monthly benefits, as a % of annual salary	3.00%	2% to 2.7%	2% to 2.7%
Required employee contribution rates	9.000%	9.000%	12.250%
Required employer contribution rates	23.654%	18.183%	13.786%
Required UAL payment	\$ 789,506	\$ 1,279	\$ 1,143

**Contributions** - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are to 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 the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**11. CITY EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN), Continued**

The City's contributions to the Plan for the measurement period ended June 30, 2019 were \$1,970,972.

Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2020, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$25,338,661 (measured as of June 30, 2019).

The City's net pension liability for the Plan is measured as the proportionate share of the total net pension liability of the Plan. The net pension liability of the Plan is measured as of June 30, 2019, and the total pension liability for the Plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The City's proportionate of the net pension liability was based on the City's plan liability and asset-related information where available, and proportional allocations of individual plan amounts as of the valuation date where not available.

The City's proportionate share of the net pension liability for the Plan as of the measurement dates June 30, 2018 and 2019 were as follows:

Proportion - June 30, 2018	0.24339%
Proportion - June 30, 2019	0.24728%
Change - Increase (Decrease)	<u>0.00389%</u>

For the year ended June 30, 2020, the City recognized pension expense of \$4,207,155. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u>\$</u>	<u>\$</u>
Pension contributions subsequent to measurement date	2,320,760	-
Changes of assumptions	1,120,742	(311,930)
Differences between expected and actual experience	1,668,522	(29,080)
Changes in employer's proportion	277,488	(100,848)
Differences between the employer's contribution and the employer's proportionate share of contributions	-	(1,127,958)
Net differences between projected and actual earnings on plan investments	-	(394,294)
Total	<u>\$ 5,387,512</u>	<u>\$ (1,964,110)</u>



**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**11. CITY EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN), Continued**

\$2,320,760 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year	
Ending June 30:	
2021	\$ 1,284,558
2022	(416,115)
2023	155,873
2024	78,326

*Actuarial Assumptions* - The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	Varies by entry age and service
Investment Rate of Return <sup>(1)</sup>	7.15%
Mortality	Derived by CalPERS membership data for all funds

(1) Net of pension plan administrative expenses.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2018 valuation were based on the results of a December 2017 actuarial experience study for the period 1997 to 2015. 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 7.15% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 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.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**11. CITY EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN), Continued**

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

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

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 <sup>(a)</sup>	Real Return Years 11+ <sup>(b)</sup>
Global Equity	50.00%	4.80%	5.98%
Global Fixed Income	28.00%	1.00%	2.62%
Inflation Sensitive	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	100%		

(a) An expected inflation of 2.00% used for this period.

(b) An expected inflation of 2.92% used for this period.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**11. CITY EMPLOYEES’ RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN), 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 the Plan, calculated using the discount rate for the 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 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease	6.15%
Net Pension Liability	\$ 37,528,985
Current Discount Rate	7.15%
Net Pension Liability	\$ 25,338,661
1% Increase	8.15%
Net Pension Liability	\$ 15,313,221

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

Payable to the Pension Plan

At June 30, 2020 the City reported a payable of \$0 for outstanding amount of contributions to the pension plan required for the year ended June 30, 2020.

**12. 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, 2020 as follows:

Revenues:	
Intergovernmental	\$ 16,576
Use of money and property	4,555
Total revenues	<u>21,131</u>
Expenditures:	
Capital outlay	800
<b>Revenues Over Expenditure</b>	<u>20,331</u>
Transfer out	(5,850)
<b>Net change in fund balances</b>	<u>14,481</u>
Beginning balance	<u>131,250</u>
Ending balance	<u><u>\$ 145,731</u></u>

AVA expenditures for 2020 are in compliance with Sections 9250.7 and 22710 of the Vehicle Code.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**13. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY**

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 (“the Bill”) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of 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.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**13. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY,**  
**Continued**

*Long Term Debt*

The following is a summary of changes in long-term debt for the year ended June 30, 2020:

	June 30, 2019 Balance	Additions	Retirements	June 30, 2020 Balance	Due Within One Year	Due in More Than One Year
<b>Governmental activities:</b>						
2018 Series A Tax Allocation Bonds	\$ 13,935,000	\$ -	\$ -	\$ 13,935,000	\$ -	\$ 13,935,000
2018 Series B Tax Allocation Bonds	1,660,000	-	-	1,660,000	-	1,660,000
Original issue premium	278,076	-	(16,357)	261,719	-	261,719
Subtotal	15,873,076	-	(16,357)	15,856,719	-	15,856,719
Due to City of Oakdale	1,122,070	-	(165,685)	956,385	167,425	788,960
Total	<u>\$ 16,995,146</u>	<u>\$ -</u>	<u>\$ (182,042)</u>	<u>\$ 16,813,104</u>	<u>\$ 167,425</u>	<u>\$ 16,645,679</u>

**2018 Series A Tax Allocation Revenue Bonds Loan from the City of Oakdale Public Financing Authority**

On April 1, 2018, the City's Financing Authority issued \$13,935,000 of 2018 Series A Tax Allocation Revenue Bonds and \$1,660,000 of 2018 Series B Tax Allocation Revenue Bonds for the purpose of assisting the Agency in advance refunding and defeasing the remaining principals of the, 1997 Tax Allocation Bonds, 2004 Tax Allocations Bonds and 2011 Taxable Housing Allocation Bonds, of \$4,275,000, \$10,520,000 and \$2,550,000, respectively.. The proceeds were loaned to the Agency pursuant to the loan agreement.

The 2018 Series A loan bears interest between 3.375% and 4.0% and is payable semi-annually on June 1 and December 1, 2018 through 2036. The loan is subject to optional early redemption on or after June 1, 2026 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, 2020 is \$13,935,000.

The 2018 Series B loan bears interest between 3.402% and 3.552% and is payable semi-annually on June 1 2018 through 2025. The outstanding principal balance of the loan from the Financing Authority at June 30, 2020 is \$1,660,000.

**Payable to the City of Oakdale**

The Successor Agency owes the City of Oakdale \$956,385 as of June 30, 2020 for monies advanced to the former Redevelopment Agency in prior fiscal years. \$449,374 is owed to the System Development Capital Projects Fund, \$56,251 is owed to the Equipment Replacement Internal Service Fund, and \$450,760 to the Water Fund.

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**13. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY,**  
**Continued**

*Long Term Debt, Continued*

**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 (IRD) at least every five years. The City performed calculations of excess investment earnings on various bonds and financing and at June 30, 2020, there were no arbitrage liabilities.

Future debt service at June 30, 2020, is as follows for fiduciary debt:

Fiscal Year Ended June 30,	2018 Series A Tax Allocation Revenue Bonds		2018 Series B Tax Allocation Revenue Bonds		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ -	\$ 496,538	\$ -	\$ 57,973	\$ -	\$ 554,511
2022	-	496,538	-	57,973	-	554,511
2023	-	496,538	-	57,973	-	554,511
2024	-	496,538	660,000	57,973	660,000	554,511
2025	105,000	496,538	1,000,000	35,520	1,105,000	532,058
2026-2030	5,760,000	1,983,040	-	-	5,760,000	1,983,040
2031-2035	6,810,000	848,739	-	-	6,810,000	848,739
2036	1,260,000	42,525	-	-	1,260,000	42,525
<b>Total</b>	<b>\$ 13,935,000</b>	<b>\$ 5,356,994</b>	<b>\$ 1,660,000</b>	<b>\$ 267,412</b>	<b>\$ 15,595,000</b>	<b>\$ 5,624,406</b>
Due within one year	\$ -	\$ 496,538	\$ -	\$ 57,973	\$ -	\$ 554,511
Due after one year	13,935,000	4,860,456	1,660,000	209,439	15,595,000	5,069,895
<b>Total</b>	<b>\$ 13,935,000</b>	<b>\$ 5,356,994</b>	<b>\$ 1,660,000</b>	<b>\$ 267,412</b>	<b>\$ 15,595,000</b>	<b>\$ 5,624,406</b>

**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**14. 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 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.

**15. 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, 2019 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 December 31, 2019, the OSHC reported \$2,059,055 as "Investment in Limited Partnership", representing its partnership capital of the OSHLP at December 31, 2019. Upon dissolution of the OSHLP, net position of the partnership will be distributed based on the terms of the partnership agreement.

**16. COVID-19 PANDEMIC**

In April 2020 staff was anticipating that the General Fund sales tax revenues and the Transit Occupancy Tax were going to be severally impacted by Covid-19. As we closed the year.

The Sales tax revenues exceeded projections by \$312,000 and our ½ cent local sales tax measure exceed projections by \$214,645. The Transient Occupancy Tax did come in under budget by 16% (55,734) we were projecting that it was going to be \$150,000 under budget. The City's General Fund revenues came in at 103.6% of budget.



**City of Oakdale**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**17. PRIOR PERIOD ADJUSTMENT**

The City recorded the following adjustment to long term liabilities to recognize a loan payable to the County of Stanislaus that was not previously recorded.

	Net Position/ Fund Balance, as Previously Reported at June 30, 2019	Prior Period Adjustments Long-term liabilities	Net Position/ Fund Balance, as Restated at June 30, 2019
Government-Wide Statements			
Governmental Activities	\$ 47,887,140	\$ (71,000)	\$ 47,816,140

**18. SUBSEQUENT EVENTS**

At the November 16<sup>th</sup> Council meeting the City Council approved the borrowing of \$3,000,000 ECA Loan from the California Energy Resources Conservation and Development Commission and a \$3,053,675.25 Equipment Lease from Sterling National Bank.

The ECA Loan and Equipment lease will be obtained to finance a capital project to provide energy efficiency and equipment for the City. The total project is estimated to cost \$6,053,675.

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**REQUIRED  
SUPPLEMENTARY INFORMATION**

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**City of Oakdale**  
**Required Supplementary Information**  
**For the year ended June 30, 2020**

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**1. BUDGETS AND BUDGETARY ACCOUNTING**

***B. Budgetary Control and Budgetary Accounting***

The City Council is required to adopt an annual budget resolution by July 1<sup>st</sup> 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.

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

**City of Oakdale**  
**Required Supplementary Information, Continued**  
**For the year ended June 30, 2020**

**1. BUDGETS AND BUDGETARY ACCOUNTING, Continued**

**C. Budgetary Comparison Schedules**

The following are the budget comparison schedules for all major Governmental Funds.

Budgetary Comparison Schedule, General Fund

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$3,699,956	\$3,905,852	\$4,065,791	\$ 159,939
Sales and use taxes	5,350,000	5,350,000	5,901,560	551,560
Franchise taxes	939,000	989,000	1,048,941	59,941
Other taxes	620,600	620,600	559,037	(61,563)
Licenses and permits	392,500	322,500	267,967	(54,533)
Fines and forfeitures	227,900	227,900	192,943	(34,957)
Intergovernmental	317,840	317,840	369,979	52,139
Use of money and property	356,287	381,287	434,770	53,483
Charges for services	768,560	760,560	690,892	(69,668)
<b>Total revenue</b>	<b>12,672,643</b>	<b>12,875,539</b>	<b>13,531,880</b>	<b>656,341</b>
<b>EXPENDITURES:</b>				
Current:				
General government:	1,593,540	1,625,311	1,569,697	55,614
Public safety	9,050,721	8,998,798	8,730,876	267,922
Public works	998,718	989,425	886,955	102,470
Community development	612,390	619,775	640,826	(21,051)
Parks and recreation	998,124	1,036,681	896,138	140,543
Capital outlay	108,000	113,000	22,800	90,200
<b>Total expenditures</b>	<b>13,361,493</b>	<b>13,382,990</b>	<b>12,747,292</b>	<b>635,698</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(688,850)</b>	<b>(507,451)</b>	<b>784,588</b>	<b>1,292,039</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	3,791,239	4,036,657	1,230,842	(2,805,815)
Transfers out	(2,866,239)	(3,166,657)	(1,415,000)	1,751,657
<b>Total other financing sources (uses)</b>	<b>925,000</b>	<b>870,000</b>	<b>(184,158)</b>	<b>(1,054,158)</b>
<b>Net change in fund balance</b>	<b>\$ 236,150</b>	<b>\$ 362,549</b>	<b>600,430</b>	<b>\$ 237,881</b>
<b>FUND BALANCE:</b>				
Beginning of year			4,985,798	
End of year			<b>\$ 5,586,228</b>	

**City of Oakdale**  
**Required Supplementary Information, Continued**  
**For the year ended June 30, 2020**

**2. DEFINED BENEFIT PENSION PLAN**

**A. Schedule of the City's Proportionate Share of the Net Pension Liability – Last 10 Years\***

Fiscal year:	2020	2019	2018	2017	2016	2015
Measurement date:	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Proportion of the net pension liability	0.24728%	0.24339%	0.23624%	0.23580%	0.23635%	0.27924%
Proportionate share of the net pension liability	\$ 25,338,661	\$ 23,453,637	\$ 23,428,400	\$ 20,404,349	\$ 16,222,873	\$ 16,945,387
Covered payroll	\$ 5,706,039	\$ 5,074,991	\$ 5,036,864	\$ 4,809,572	\$ 4,565,165	\$ 5,266,653
Proportionate share of the net pension liability as a percentage of covered payroll	444.07%	462.14%	465.14%	424.24%	355.36%	321.75%
Plan's share of fiduciary net position as a percentage of total pension liability	75.26%	75.26%	73.31%	74.06%	78.40%	79.82%

\*Fiscal year 2015 was the 1st year of implementation, therefore only six years are shown.

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016, and then decreased from 7.65% to 7.15% in fiscal year 2018. The CalPERS mortality assumptions were adjusted in fiscal year 2019.

**B. Schedule of Contributions – Last 10 Years\***

Fiscal year:	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$2,320,760	\$1,970,972	\$1,657,298	\$1,445,677	\$1,309,360	\$1,194,954
Contribution in relation to the actuarially determined contributions	(2,320,760)	(1,970,972)	(1,657,298)	(1,445,677)	(1,309,360)	(4,999,553)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,804,599)
Covered payroll	\$6,210,193	\$5,706,039	\$5,074,991	\$5,036,864	\$4,809,572	\$4,565,165
Contributions as a percentage of covered payroll	37.37%	34.54%	32.66%	28.70%	27.22%	109.52%

**Note to Schedule**

\*Fiscal year 2015 was the 1st year of implementation, therefore only six years are shown.

Methods and assumptions used to determine contribution rates:

Valuation date (for contractually required contribution):	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013	6/30/2012
Actuarial cost method:	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method:	(1)	(1)	(1)	(1)	(1)	(1)
Assets valuation method:	Market Value	Market Value	Market Value	Market Value	Market Value	15 Year Smoothed Market Method
Inflation:	2.63%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases:	(2)	(2)	(2)	(2)	(2)	(2)
Investment rate of return:	7.25%	7.375%	7.50%	7.50%	7.50%	7.50%
Retirement age:	(3)	(3)	(3)	(3)	(3)	(3)
Mortality:	(4)	(4)	(4)	(4)	(4)	(4)

<sup>(1)</sup> Level percentage of payroll, closed

<sup>(2)</sup> Depending on age, service, and type of employment

<sup>(3)</sup> 50 for all plans, with the exception of 52 for Miscellaneous PEPRA 2%@62

<sup>(4)</sup> Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

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# SUPPLEMENTARY INFORMATION

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**BUDGETED MAJOR GOVERNMENTAL FUNDS OTHER THAN  
GENERAL FUND AND SPECIAL REVENUE FUNDS**

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual System Development Capital Project Fund For the year ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 124,550	\$ 124,550
Use of money and property	62,493	62,493	188,887	126,394
Charges for services	764,000	764,000	199,629	(564,371)
<b>Total revenues</b>	<b>826,493</b>	<b>826,493</b>	<b>513,066</b>	<b>(313,427)</b>
<b>EXPENDITURES:</b>				
Current:				
Parks and recreation	-	-	625	(625)
Capital outlay	16,100	216,100	233,805	(17,705)
Debt service:				
Principal	9,000	9,000	9,000	-
<b>Total expenditures</b>	<b>25,100</b>	<b>225,100</b>	<b>243,430</b>	<b>(18,330)</b>
<b>Net change in fund balances</b>	<b>\$ 801,393</b>	<b>\$ 601,393</b>	<b>269,636</b>	<b>\$ (331,757)</b>
<b>FUND BALANCES:</b>				
Beginning of year			4,709,211	
End of year			\$ 4,978,847	

## GENERAL FUND

**City of Oakdale**  
**Combining Balance Sheet**  
**General Fund**  
**June 30, 2020**

	General Fund	Measure O Fund	Police Reserves Fund	Facilities Fund	Recreation Activities Fund
<b>ASSETS</b>					
Cash and investments	\$ 3,905,473	\$ -	\$ -	\$ 29,747	\$ 7,938
Receivables:					
Account receivables	32,524	-	-	-	-
Taxes	188,714	-	-	-	-
Interest	7,401	413	-	-	-
Intergovernmental	867,022	485,350	-	-	-
Other receivable	100,619	-	-	-	-
Due from other funds	620,227	-	-	-	-
Inventory	27,957	-	-	-	-
<b>Total Assets</b>	<b>\$ 5,749,937</b>	<b>\$ 485,763</b>	<b>\$ -</b>	<b>\$ 29,747</b>	<b>\$ 7,938</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable and accrued liabilities	\$ 784,630	\$ 1,813	\$ -	\$ 16,647	\$ 2,787
Due to other funds	-	268,381	-	-	-
Deposits payable	148,799	-	-	13,100	5,151
<b>Total liabilities</b>	<b>933,429</b>	<b>270,194</b>	<b>-</b>	<b>29,747</b>	<b>7,938</b>
<b>Deferred Inflows of Resources:</b>					
Unavailable revenue	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable					
Nonspendable	27,957	-	-	-	-
Unassigned	4,788,551	215,569	-	-	-
<b>Total fund balances</b>	<b>4,816,508</b>	<b>215,569</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 5,749,937</b>	<b>\$ 485,763</b>	<b>\$ -</b>	<b>\$ 29,747</b>	<b>\$ 7,938</b>

Engineering and Public Works Admin Fund	Development Services Fund	Cannabis Fund	General Fund Total
\$ 13,201	\$ 393,882	\$ 566,440	\$ 4,916,681
-	1,200	-	33,724
-	-	-	188,714
-	312	818	8,944
-	-	-	1,352,372
-	-	-	100,619
-	-	-	620,227
-	-	-	27,957
<u>\$ 13,201</u>	<u>\$ 395,394</u>	<u>\$ 567,258</u>	<u>\$ 7,249,238</u>
\$ 13,201	\$ 90,392	\$ 13,107	922,577
-	-	-	268,381
-	305,002	-	472,052
<u>13,201</u>	<u>395,394</u>	<u>13,107</u>	<u>1,663,010</u>
-	-	-	-
-	-	-	-
-	-	-	27,957
-	-	554,151	5,558,271
-	-	554,151	5,586,228
<u>\$ 13,201</u>	<u>\$ 395,394</u>	<u>\$ 567,258</u>	<u>\$ 7,249,238</u>

**City of Oakdale**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**General Fund**  
**For the year ended June 30, 2020**

	General Fund	Measure O Fund	Police Reserves Fund	Facilities Fund	Recreation Activities Fund
<b>REVENUES:</b>					
Property taxes	\$ 4,065,791	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	3,712,715	2,188,845	-	-	-
Franchise taxes	1,048,941	-	-	-	-
Other taxes	559,037	-	-	-	-
Licenses and permits	29,072	-	-	-	-
Fines and forfeitures	187,228	-	-	-	-
Intergovernmental	369,979	-	-	-	-
Use of money and property	319,766	2,122	-	98,474	-
Charges for services	179,594	-	-	-	23,137
<b>Total revenues</b>	<b>10,472,123</b>	<b>2,190,967</b>	<b>-</b>	<b>98,474</b>	<b>23,137</b>
<b>EXPENDITURES:</b>					
Current:					
General government	1,520,862	-	-	-	-
Public safety	8,718,941	-	-	-	-
Public works	701,504	-	-	-	-
Community development	-	-	-	-	-
Parks and recreation	532,075	-	-	172,084	191,979
Capital outlay	2,654	-	-	484	6,555
<b>Total expenditures</b>	<b>11,476,036</b>	<b>-</b>	<b>-</b>	<b>172,568</b>	<b>198,534</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,003,913)</b>	<b>2,190,967</b>	<b>-</b>	<b>(74,094)</b>	<b>(175,397)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in	3,195,627	-	-	74,094	175,397
Transfers out	(2,109,706)	(1,964,785)	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,085,921</b>	<b>(1,964,785)</b>	<b>-</b>	<b>74,094</b>	<b>175,397</b>
<b>Net change in fund balances</b>	<b>82,008</b>	<b>226,182</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES:</b>					
Beginning of year	4,734,500	(10,613)	-	-	-
End of year	\$ 4,816,508	\$ 215,569	\$ -	\$ -	\$ -

Engineering and Public Works Admin Fund	Development Services Fund	Cannabis Fund	General Fund Total
\$ -	\$ -	\$ -	\$ 4,065,791
-	-	-	5,901,560
-	-	-	1,048,941
-	-	-	559,037
49,350	189,545	-	267,967
-	5,715	-	192,943
-	-	-	369,979
-	8,292	6,116	434,770
4,832	123,328	360,001	690,892
<u>54,182</u>	<u>326,880</u>	<u>366,117</u>	<u>13,531,880</u>
-	-	48,835	1,569,697
-	-	11,935	8,730,876
185,451	-	-	886,955
-	640,826	-	640,826
-	-	-	896,138
-	-	13,107	22,800
<u>185,451</u>	<u>640,826</u>	<u>73,877</u>	<u>12,747,292</u>
<u>(131,269)</u>	<u>(313,946)</u>	<u>292,240</u>	<u>784,588</u>
131,269	313,946	-	3,890,333
-	-	-	(4,074,491)
<u>131,269</u>	<u>313,946</u>	<u>-</u>	<u>(184,158)</u>
-	-	292,240	600,430
-	-	261,911	4,985,798
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 554,151</u>	<u>\$ 5,586,228</u>



## NON-MAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

*Home Loan Special Revenue 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.

*Gas Tax Fund* account for state gas tax revenues based on population. The revenues may expended only for street and road repair, maintenance, design, construction, and traffic signal design and installation.

*Supplemental Law Enforcement Fund* accounts for grant monies received for additional police.

*Local Transportation Fund* accounts for the City's allocation of local transportation revenues for streets, roads, and sidewalk improvements.

*Non-Judicial Forfeiture Fund* accounts for monies received from asset seizures in the City's jurisdiction.

*Public Safety Fund* accounts for monies received through a special sales tax to be spent to sustain the public safety department.

*Lighting and Landscaping Fund* accounts for the maintenance of lighting and landscaping in various districts.

*Abandoned Vehicle Abatement Fund* accounts for revenues and expenditures associated with the abatement of abandoned vehicles.

*Community Development Block Grant Fund* 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.

*Fire Services CFD 2003-1 Fund* accounts for revenues collected within the district to provide fire protection services.

*General Plan Fund* accounts for fees charged on all building permits to provide funding for the update of the City's General Plan.

*Solid Waste Fund* accounts for the operation of the City's recycling program.

*Economic Development Fund* accounts for the City's Economic Development Activity.

*Public Safety CFD 2007-1 Fund* accounts for the revenues collected from a new assessment district to provide funding for public safety (Police and Fire) personnel.

*Education/Government CTV Fund* manages and coordinates 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* accounts for the Neighborhood Stabilization grants.

## NON-MAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

*Measure L Fund* accounts for City's share of Measure L, a County wide 1/2 cent sales tax measure for street improvements.

*Maintenance Services CFD Fund* accounts for the revenues collected from a new assessment district to provide maintenance activities.

*Alcoholic Beverage Control Grant Fund* accounts for activities for the Alcoholic Beverage Control Grant.

*OTS DUI Grant Fund* accounts for activities for the OTS DUI Grant.

*SB 1 Road Repair Maintenance Fund* accounts for activities for SB 1 Road and Repair Maintenance monies.

*OTS Enforcement Grant Fund* accounts for activities for the OTS Enforcement Grant.

*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.

*CA Dept Fish Wildlife Restoration Fund* accounts for revenues and expenditures for the California Department of Fish and Wildlife Restoration Grant.

*Traffic Congestion Relief Fund* accounts for revenues and expenditures relating to the Traffic Congestion Relief Fund (Prop 42).

### DEBT SERVICE FUNDS

*Fire Station Debt Service Fund* accounts for debt service related to the construction of the fire station on Willowood Drive

*2015 Pension Obligation Bonds* accounts for principal and interest payments on the 2015 pension obligation bonds for the payoff of the PERS side fund.

### CAPITAL PROJECT FUND

*Bridle Ridge Street Maintenance Fund* accounts for savings in refinancing of CFD's 2003-1, 2004-1 and 2005-1. These proceeds will be used toward the maintenance of streets in Bidle Ridge Subdivision.

*Surface Transportation Fund* accounts for federal grant revenues and expenditures for street projects

*Equipment Replacement Fund* accounts for revenues reserved for equipment replacement.

*Plan Area Fee Fund* - the plan area fee is to finance the installation of public facilities, or portions thereof, that are not included in the City's existing Capital Facility Fee program, including but not limited to improvements to East F street required pursuant to existing Project Approvals.

*Animal Control Equipment Replacement Fund* accounts for revenues reserved for animal control equipment replacement.

**City of Oakdale**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**June 30, 2020**

	Special Revenue Funds				
	Home Loan Special Revenue Fund	Gas Tax Fund	Supplemental Law Enforcement Fund	Local Transportation Fund	Non-Judicial Forfeiture Fund
<b>ASSETS</b>					
Cash and investments	\$ 185,013	\$ 568,326	\$ 241,795	\$ 46,592	\$ 35,745
Restricted cash and investments	-	-	-	-	-
Receivables:					
Account receivables	-	-	-	-	-
Taxes	-	-	-	-	-
Interest	-	652	357	69	12
Intergovernmental	-	-	-	57,466	-
Loans/Notes receivable	3,021,925	-	-	-	-
Other receivable	-	-	-	-	-
<b>Total Asset</b>	<b>\$ 3,206,938</b>	<b>\$ 568,978</b>	<b>\$ 242,152</b>	<b>\$ 104,127</b>	<b>\$ 35,757</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable and accrued liabilities	\$ -	\$ 39,428	\$ -	\$ 172	\$ -
Due to other funds	-	-	-	-	-
Deposits payable	-	-	-	-	21,331
<b>Total liabilities</b>	<b>-</b>	<b>39,428</b>	<b>-</b>	<b>172</b>	<b>21,331</b>
<b>Deferred Inflows of Resources:</b>					
Unavailable revenue	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Restricted	3,206,938	529,550	242,152	103,955	14,426
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total fund balances</b>	<b>3,206,938</b>	<b>529,550</b>	<b>242,152</b>	<b>103,955</b>	<b>14,426</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 3,206,938</b>	<b>\$ 568,978</b>	<b>\$ 242,152</b>	<b>\$ 104,127</b>	<b>\$ 35,757</b>

Special Revenue Funds

Public Safety Fund	Lighting and Landscaping Fund	Abandoned Vehicle Abatement Fund	Community Development Block Grant	Fire Services CFD 2003-1 Fund	General Plan Fund	Solid Waste Fund	Economic Development Fund
\$ 46,103	\$ 527,175	\$ 145,523	\$ 121,408	\$ 40,383	\$ -	\$ 56,172	\$ 372,561
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
11,749	9,085	-	-	3,856	-	-	-
102	1,135	208	156	213	-	83	549
-	-	-	-	-	-	-	-
-	-	-	598,973	-	-	-	29,854
-	-	-	-	-	-	-	-
<u>\$ 57,954</u>	<u>\$ 537,395</u>	<u>\$ 145,731</u>	<u>\$ 720,537</u>	<u>\$ 44,452</u>	<u>\$ -</u>	<u>\$ 56,255</u>	<u>\$ 402,964</u>
\$ -	\$ 25,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,426
-	-	-	-	-	130,620	-	-
-	-	-	-	-	-	-	-
-	25,049	-	-	-	130,620	-	8,426
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
57,954	512,346	145,731	720,537	44,452	-	56,255	394,538
-	-	-	-	-	-	-	-
-	-	-	-	-	(130,620)	-	-
<u>57,954</u>	<u>512,346</u>	<u>145,731</u>	<u>720,537</u>	<u>44,452</u>	<u>(130,620)</u>	<u>56,255</u>	<u>394,538</u>
<u>\$ 57,954</u>	<u>\$ 537,395</u>	<u>\$ 145,731</u>	<u>\$ 720,537</u>	<u>\$ 44,452</u>	<u>\$ -</u>	<u>\$ 56,255</u>	<u>\$ 402,964</u>

**City of Oakdale**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**June 30, 2020**

	Special Revenue Funds				
	Public Safety CFD 2007-1 Fund	Education/ Government CTV Fund	NSP Grant Fund	Measure L Fund	Maintenance Services CFD Fund
<b>ASSETS</b>					
Cash and investments	\$ 32,502	\$ 77,787	\$ 45,287	\$ 711,450	\$ 264,586
Restricted cash and investments	-	-	-	-	-
Receivables:					
Account receivables	-	-	-	-	-
Taxes	931	-	-	-	-
Interest	212	114	67	931	324
Intergovernmental	-	-	-	196,962	465
Loans/Notes receivable	-	-	-	-	-
Other receivable	-	9,707	-	-	-
<b>Total Asset</b>	<b>\$ 33,645</b>	<b>\$ 87,608</b>	<b>\$ 45,354</b>	<b>\$ 909,343</b>	<b>\$ 265,375</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable and accrued liabilities	\$ -	\$ 424	\$ -	\$ 2,805	\$ 380
Due to other funds	-	-	-	-	-
Deposits payable	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>424</b>	<b>-</b>	<b>2,805</b>	<b>380</b>
<b>Deferred Inflow of Resources:</b>					
Unavailable revenue	-	-	-	-	-
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Restricted	33,645	87,184	45,354	906,538	264,995
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total fund balances</b>	<b>33,645</b>	<b>87,184</b>	<b>45,354</b>	<b>906,538</b>	<b>264,995</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 33,645</b>	<b>\$ 87,608</b>	<b>\$ 45,354</b>	<b>\$ 909,343</b>	<b>\$ 265,375</b>

Special Revenue Funds							Debt Service Funds
Alcohol Beverage Control Grant Fund	OTS DUI Grant Fund	SB-1 Road Rep Maint Fund	OTS Enforcement Grant Fund	Housing Fund	CA Dept Fish Wildlife Restoration	Traffic Congestion Relief Fund	Fire Station Debt Service Fund
\$ -	\$ -	\$ 574,595	\$ -	\$ 278,643	\$ -	\$ 26,764	\$ 91,448
-	-	-	-	-	-	-	-
-	-	-	-	288	-	-	-
-	-	789	-	286	-	-	109
-	-	29,688	-	-	89,900	-	-
-	-	-	-	4,065,705	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 605,072</u>	<u>\$ -</u>	<u>\$ 4,344,922</u>	<u>\$ 89,900</u>	<u>\$ 26,764</u>	<u>\$ 91,557</u>
\$ -	\$ -	\$ 8,150	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	111,651	-	-
-	-	-	-	-	-	-	-
-	-	8,150	-	-	111,651	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	596,922	-	4,344,922	-	26,764	-
-	-	-	-	-	-	-	91,557
-	-	-	-	-	(21,751)	-	-
-	-	596,922	-	4,344,922	(21,751)	26,764	91,557
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 605,072</u>	<u>\$ -</u>	<u>\$ 4,344,922</u>	<u>\$ 89,900</u>	<u>\$ 26,764</u>	<u>\$ 91,557</u>

**City of Oakdale**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**June 30, 2020**

	Debt Service		Capital Projects Funds		
	Funds		Bridle Bridge		Animal
	2015 Pension	Street	Surface	Plan	Control
	Obligation	Maintenance	Transportation	Area Fee	Equipment
	Bond	Fund	Fund	Fund	Fund
<b>ASSETS</b>					
Cash and investments	\$ 27,236	\$ -	\$ 46,308	\$ 404,809	\$ 59,448
Restricted cash and investments	-	35,004	-	-	-
Receivables:					
Account receivables	-	-	-	-	1,667
Taxes	-	-	-	-	-
Interest	75	-	-	595	85
Intergovernmental	-	-	-	-	-
Loans/Notes receivable	-	-	-	-	-
Other receivable	-	-	-	-	-
<b>Total Asset</b>	<b>\$ 27,311</b>	<b>\$ 35,004</b>	<b>\$ 46,308</b>	<b>\$ 405,404</b>	<b>\$ 61,200</b>
<b>LIABILITIES</b>					
<b>AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable and accrued liabilities	\$ -	\$ 1,000	\$ 3,000	\$ -	\$ -
Due to other funds	-	99,044	-	-	-
Deposits payable	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>100,044</b>	<b>3,000</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflow of Resources:</b>					
Unavailable revenue	-	-	-	-	-
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Restricted	27,311	-	-	-	-
Assigned	-	-	43,308	405,404	61,200
Unassigned	-	(65,040)	-	-	-
<b>Total fund balances</b>	<b>27,311</b>	<b>(65,040)</b>	<b>43,308</b>	<b>405,404</b>	<b>61,200</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 27,311</b>	<b>\$ 35,004</b>	<b>\$ 46,308</b>	<b>\$ 405,404</b>	<b>\$ 61,200</b>



Total

Non-Major  
Governmental  
Funds

\$ 5,027,659  
35,004  
  
1,955  
25,621  
7,123  
374,481  
7,716,457  
9,707  
\$ 13,198,007

\$ 88,834  
341,315  
21,331  
451,480

-  
-

12,362,469  
601,469  
(217,411)  
12,746,527  
  
\$ 13,198,007



**City of Oakdale**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the year ended June 30, 2020**

	Special Revenue Funds				
	Home Loan Special Revenue Fund	Gas Tax Fund	Supplemental Law Enforcement Fund	Local Transportation Fund	Non-Judicial Forfeiture Fund
<b>REVENUES:</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-	-
Franchise taxes	-	-	-	-	-
Other taxes	-	-	-	57,466	-
Fines and forfeitures	-	-	-	-	954
Intergovernmental	2,012	517,551	187,739	-	-
Use of money and property	8,029	14,016	7,438	1,666	520
Charges for services	-	-	-	-	-
<b>Total revenues</b>	<b>10,041</b>	<b>531,567</b>	<b>195,177</b>	<b>59,132</b>	<b>1,474</b>
<b>EXPENDITURES:</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Community development	2,012	-	-	-	-
Parks and recreation	-	-	-	-	-
Capital outlay	-	145,846	5,496	172	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total expenditures</b>	<b>2,012</b>	<b>145,846</b>	<b>5,496</b>	<b>172</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>8,029</b>	<b>385,721</b>	<b>189,681</b>	<b>58,960</b>	<b>1,474</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in	-	-	-	-	-
Transfers out	-	(200,000)	(49,992)	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(200,000)</b>	<b>(49,992)</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>8,029</b>	<b>185,721</b>	<b>139,689</b>	<b>58,960</b>	<b>1,474</b>
<b>FUND BALANCES:</b>					
Beginning of year	3,198,909	343,829	102,463	44,995	12,952
End of year	\$ 3,206,938	\$ 529,550	\$ 242,152	\$ 103,955	\$ 14,426

Special Revenue Funds							
Public Safety Fund	Lighting and Landscaping Fund	Abandoned Vehicle Abatement Fund	Community Development Block Grant	Fire Services CFD 2003-1 Fund	General Plan Fund	Solid Waste Fund	Economic Development Fund
\$ -	\$ 1,037,352	\$ -	\$ -	\$ 410,095	\$ -	\$ -	\$ -
189,769	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	16,576	88	-	-	-	-
2,446	22,366	4,555	3,628	3,837	-	1,802	11,968
-	-	-	-	-	13,677	-	-
192,215	1,059,718	21,131	3,716	413,932	13,677	1,802	11,968
-	-	-	-	-	-	-	6,000
-	-	800	-	-	-	-	-
-	-	-	370	-	-	-	-
-	1,070,923	-	-	-	-	-	-
-	3,256	-	-	-	-	-	15,263
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,074,179	800	370	-	-	-	21,263
192,215	(14,461)	20,331	3,346	413,932	13,677	1,802	(9,295)
-	50,000	-	-	-	50,000	-	-
(250,000)	-	(5,850)	-	(440,000)	-	-	-
(250,000)	50,000	(5,850)	-	(440,000)	50,000	-	-
(57,785)	35,539	14,481	3,346	(26,068)	63,677	1,802	(9,295)
115,739	476,807	131,250	717,191	70,520	(194,297)	54,453	403,833
\$ 57,954	\$ 512,346	\$ 145,731	\$ 720,537	\$ 44,452	\$ (130,620)	\$ 56,255	\$ 394,538

# City of Oakdale

## Statement of Revenues, Expenditures and Changes in Fund Balances

### Nonmajor Governmental Funds

For the year ended June 30, 2020

	Special Revenue Funds				
	Public Safety CFD 2007-1 Fund	Education/ Government CTV Fund	NSP Grant Fund	Measure L Fund	Maintenance Services CFD Fund
<b>REVENUES:</b>					
Property taxes	\$ 220,739	\$ -	\$ -	\$ -	\$ 79,733
Sales and use taxes	-	-	-	-	-
Franchise taxes	-	38,339	-	-	-
Other taxes	-	-	-	1,241,912	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Use of money and property	3,920	2,429	1,451	19,721	8,031
Charges for services	-	-	-	-	-
<b>Total revenues</b>	<b>224,659</b>	<b>40,768</b>	<b>1,451</b>	<b>1,261,633</b>	<b>87,764</b>
<b>EXPENDITURES:</b>					
Current:					
General government	-	7,477	-	-	-
Public safety	-	-	-	-	-
Community development	-	-	-	-	-
Parks and recreation	-	-	-	-	2,653
Capital outlay	-	5,365	-	1,025,364	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>12,842</b>	<b>-</b>	<b>1,025,364</b>	<b>2,653</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>224,659</b>	<b>27,926</b>	<b>1,451</b>	<b>236,269</b>	<b>85,111</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in	-	-	-	-	-
Transfers out	(260,000)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(260,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(35,341)</b>	<b>27,926</b>	<b>1,451</b>	<b>236,269</b>	<b>85,111</b>
<b>FUND BALANCES:</b>					
Beginning of year	68,986	59,258	43,903	670,269	179,884
End of year	\$ 33,645	\$ 87,184	\$ 45,354	\$ 906,538	\$ 264,995

Special Revenue Funds							Debt Service Funds
Alcohol Beverage Control Grant Fund	OTS DUI Grant Fund	SB-1 Road Rep Maint Fund	OTS Enforcement Grant Fund	Housing Fund	CA Dept Fish Wildlife Restoration	Traffic Congestion Relief Fund	Fire Station Debt Service Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	379,057	-	-	95,703	26,764	-
-	-	16,452	-	93,307	-	-	2,061
2,938	-	-	-	-	-	-	-
2,938	-	395,509	-	93,307	95,703	26,764	2,061
-	-	-	-	-	117,454	-	-
-	685	-	323	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	365,678	-	-	-	-	-
-	-	-	-	-	-	-	93,701
-	-	-	-	-	-	-	67,348
-	685	365,678	323	-	117,454	-	161,049
2,938	(685)	29,831	(323)	93,307	(21,751)	26,764	(158,988)
-	-	-	-	-	-	-	160,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	160,000
2,938	(685)	29,831	(323)	93,307	(21,751)	26,764	1,012
(2,938)	685	567,091	323	4,251,615	-	-	90,545
\$ -	\$ -	\$ 596,922	\$ -	\$ 4,344,922	\$ (21,751)	\$ 26,764	\$ 91,557

# City of Oakdale

## Statement of Revenues, Expenditures and Changes in Fund Balances

### Nonmajor Governmental Funds

For the year ended June 30, 2020

	Debt Service Funds		Capital Projects Funds		
	2015 Pension Obligation Bond	Bridle Bridge Street Maintenance Fund	Surface Transportation Fund	Plan Area Fee Fund	Animal Control Equipment Fund
<b>REVENUES:</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-	-
Franchise taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	-	99,843	-	20,000
Use of money and property	1,948	7,731	-	13,035	1,824
Charges for services	429,597	34,958	-	-	-
<b>Total revenues</b>	<b>431,545</b>	<b>42,689</b>	<b>99,843</b>	<b>13,035</b>	<b>21,824</b>
<b>EXPENDITURES:</b>					
Current:					
General government	1,815	-	-	-	-
Public safety	-	-	-	-	-
Community development	-	-	-	-	-
Parks and recreation	-	-	-	-	-
Capital outlay	-	267,882	28,140	227,268	-
Debt service:					
Principal	261,600	-	-	-	-
Interest and fiscal charges	170,235	-	-	-	-
<b>Total expenditures</b>	<b>433,650</b>	<b>267,882</b>	<b>28,140</b>	<b>227,268</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,105)</b>	<b>(225,193)</b>	<b>71,703</b>	<b>(214,233)</b>	<b>21,824</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(2,105)</b>	<b>(225,193)</b>	<b>71,703</b>	<b>(214,233)</b>	<b>21,824</b>
<b>FUND BALANCES:</b>					
Beginning of year	29,416	160,153	(28,395)	619,637	39,376
End of year	\$ 27,311	\$ (65,040)	\$ 43,308	\$ 405,404	\$ 61,200

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<u>Total</u>
<u>Non-Major Governmental Funds</u>
\$ 1,747,919
189,769
38,339
1,299,378
954
1,345,333
254,181
<u>481,170</u>
<u>5,357,043</u>
132,746
1,808
2,382
1,073,576
2,089,730
355,301
<u>237,583</u>
<u>3,893,126</u>
<u>1,463,917</u>
260,000
<u>(1,205,842)</u>
<u>(945,842)</u>
518,075
<u>12,228,452</u>
<u>\$ 12,746,527</u>

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Home Loan Special Revenue Fund

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 2,500	\$ 2,500	\$ 2,012	\$ (488)
Use of money and property	3,203	3,203	8,029	4,826
<b>Total revenues</b>	<b>5,703</b>	<b>5,703</b>	<b>10,041</b>	<b>4,338</b>
<b>EXPENDITURES:</b>				
Current:				
Community development	52,500	52,500	2,012	50,488
<b>Total expenditures</b>	<b>52,500</b>	<b>52,500</b>	<b>2,012</b>	<b>50,488</b>
<b>Net change in fund balances</b>	<b>\$ (46,797)</b>	<b>\$ (46,797)</b>	<b>8,029</b>	<b>\$ 54,826</b>
<b>FUND BALANCES:</b>				
Beginning of year			3,198,909	
End of year			<b>\$ 3,206,938</b>	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Gas Tax Fund

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 611,800	\$ 578,261	\$ 517,551	\$ (60,710)
Use of money and property	5,958	5,958	14,016	8,058
<b>Total revenues</b>	<b>617,758</b>	<b>584,219</b>	<b>531,567</b>	<b>(52,652)</b>
<b>EXPENDITURES:</b>				
Capital outlay	275,000	285,000	145,846	139,154
<b>Total expenditures</b>	<b>275,000</b>	<b>285,000</b>	<b>145,846</b>	<b>139,154</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>342,758</b>	<b>299,219</b>	<b>385,721</b>	<b>86,502</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(400,000)	(400,000)	(200,000)	200,000
<b>Total other financing sources (uses)</b>	<b>(400,000)</b>	<b>(400,000)</b>	<b>(200,000)</b>	<b>200,000</b>
<b>Net change in fund balances</b>	<b>\$ (57,242)</b>	<b>\$ (100,781)</b>	<b>185,721</b>	<b>\$ 286,502</b>
<b>FUND BALANCES:</b>				
Beginning of year			343,829	
End of year			\$ 529,550	



# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Supplemental Law Enforcement Fund For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 150,000	\$ 150,000	\$ 187,739	\$ 37,739
Use of money and property	2,206	2,206	7,438	5,232
<b>Total revenues</b>	<b>152,206</b>	<b>152,206</b>	<b>195,177</b>	<b>42,971</b>
<b>EXPENDITURES:</b>				
Current:				
Capital outlay	140,000	140,000	5,496	134,504
<b>Total expenditures</b>	<b>140,000</b>	<b>140,000</b>	<b>5,496</b>	<b>134,504</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>12,206</b>	<b>12,206</b>	<b>189,681</b>	<b>177,475</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(50,000)	(50,000)	(49,992)	8
<b>Total other financing sources (uses)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(49,992)</b>	<b>8</b>
<b>Net change in fund balances</b>	<b>\$ (37,794)</b>	<b>\$ (37,794)</b>	<b>139,689</b>	<b>\$ 177,483</b>
<b>FUND BALANCES:</b>				
Beginning of year			102,463	
End of year			<b>\$ 242,152</b>	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Local Transportation

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Other taxes	\$ -	\$ -	\$ 57,466	\$ 57,466
Use of money and property	1,000	1,000	1,666	666
<b>Total revenues</b>	<b>1,000</b>	<b>1,000</b>	<b>59,132</b>	<b>58,132</b>
<b>EXPENDITURES:</b>				
Capital outlay	-	-	172	(172)
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>172</b>	<b>(172)</b>
<b>Net change in fund balances</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 58,960</b>	<b>\$ 57,960</b>
<b>FUND BALANCES:</b>				
Beginning of year			44,995	
End of year			\$ 103,955	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Non-Judicial Forfeiture Fund

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fines and forfeitures	\$ 500	\$ 500	\$ 954	\$ 454
Use of money and property	940	940	520	(420)
<b>Total revenues</b>	<b>1,440</b>	<b>1,440</b>	<b>1,474</b>	<b>34</b>
<b>EXPENDITURES:</b>				
Capital outlay	2,500	2,500	-	2,500
<b>Total expenditures</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>
<b>Net change in fund balances</b>	<b>\$ (1,060)</b>	<b>\$ (1,060)</b>	<b>1,474</b>	<b>\$ 2,534</b>
<b>FUND BALANCES:</b>				
Beginning of year			12,952	
End of year			\$ 14,426	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Public Safety Fund

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Sales and use taxes	\$ 155,000	\$ 130,000	\$ 189,769	\$ 59,769
Use of money and property	1,492	1,492	2,446	954
<b>Total revenues</b>	<b>156,492</b>	<b>131,492</b>	<b>192,215</b>	<b>60,723</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>156,492</b>	<b>131,492</b>	<b>192,215</b>	<b>60,723</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(200,000)	(250,000)	(250,000)	-
<b>Total other financing sources (uses)</b>	<b>(200,000)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (43,508)</b>	<b>\$ (118,508)</b>	<b>(57,785)</b>	<b>\$ 60,723</b>
<b>FUND BALANCES:</b>				
Beginning of year			115,739	
End of year			\$ 57,954	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Lighting and Landscaping Fund

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 1,012,230	\$ 1,012,230	\$ 1,037,352	\$ 25,122
Use of money and property	13,361	13,361	22,366	9,005
<b>Total revenues</b>	<b>1,025,591</b>	<b>1,025,591</b>	<b>1,059,718</b>	<b>34,127</b>
<b>EXPENDITURES:</b>				
Current:				
Parks and recreation	1,100,730	1,100,730	1,070,923	29,807
Capital outlay	-	20,000	3,256	16,744
<b>Total expenditures</b>	<b>1,100,730</b>	<b>1,120,730</b>	<b>1,074,179</b>	<b>46,551</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>			(14,461)	
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	50,000	(50,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>(50,000)</b>
<b>Net change in fund balances</b>	<b>\$ (75,139)</b>	<b>\$ (95,139)</b>	<b>\$ 35,539</b>	<b>\$ 80,678</b>
<b>FUND BALANCES:</b>				
Beginning of year			476,807	
End of year			\$ 512,346	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Abandoned Vehicle Abatement Fund

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 18,000	\$ 18,000	\$ 16,576	\$ (1,424)
Use of money and property	2,358	2,358	4,555	2,197
<b>Total revenues</b>	<b>20,358</b>	<b>20,358</b>	<b>21,131</b>	<b>773</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	-	-	800	(800)
Capital outlay	45,500	45,500	-	45,500
<b>Total expenditures</b>	<b>45,500</b>	<b>45,500</b>	<b>800</b>	<b>44,700</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(25,142)</b>	<b>(25,142)</b>	<b>20,331</b>	<b>45,473</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(10,000)	(10,000)	(5,850)	4,150
<b>Total other financing sources (uses)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(5,850)</b>	<b>4,150</b>
<b>Net change in fund balances</b>	<b>\$ (35,142)</b>	<b>\$ (35,142)</b>	<b>14,481</b>	<b>\$ 49,623</b>
<b>FUND BALANCES:</b>				
Beginning of year			131,250	
End of year			\$ 145,731	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Community Development Block Grant

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 476,627	\$ 476,627	\$ 88	\$ (476,539)
Use of money and property	2,062	2,062	3,628	1,566
<b>Total revenues</b>	<b>478,689</b>	<b>478,689</b>	<b>3,716</b>	<b>(474,973)</b>
<b>EXPENDITURES:</b>				
Current:				
Community development	3,262	3,262	370	2,892
Capital outlay	468,698	468,698	-	468,698
<b>Total expenditures</b>	<b>471,960</b>	<b>471,960</b>	<b>370</b>	<b>471,590</b>
<b>Net change in fund balances</b>	<b>\$ 6,729</b>	<b>\$ 6,729</b>	<b>3,346</b>	<b>\$ (3,383)</b>
<b>FUND BALANCES:</b>				
Beginning of year			717,191	
End of year			\$ 720,537	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Fire Service CFD 2003 -1 Fund

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 394,659	\$ 410,500	\$ 410,095	\$ (405)
Use of money and property	714	714	3,837	3,123
<b>Total revenues</b>	<b>395,373</b>	<b>411,214</b>	<b>413,932</b>	<b>2,718</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>395,373</b>	<b>411,214</b>	<b>413,932</b>	<b>2,718</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(440,000)	(440,000)	(440,000)	-
<b>Total other financing sources (uses)</b>	<b>(440,000)</b>	<b>(440,000)</b>	<b>(440,000)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (44,627)</b>	<b>\$ (28,786)</b>	<b>(26,068)</b>	<b>\$ 2,718</b>
<b>FUND BALANCES:</b>				
Beginning of year			70,520	
End of year			\$ 44,452	



# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual General Plan Fund For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for services	\$ 65,000	\$ 65,000	\$ 13,677	\$ (51,323)
<b>Total revenues</b>	<b>65,000</b>	<b>65,000</b>	<b>13,677</b>	<b>(51,323)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>65,000</b>	<b>65,000</b>	<b>13,677</b>	<b>(51,323)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	50,000	50,000
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>
<b>Net change in fund balances</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>63,677</b>	<b>\$ (1,323)</b>
<b>FUND BALANCES:</b>				
Beginning of year			(194,297)	
End of year			\$ (130,620)	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Solid Waste Fund

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Use of money and property	1,025	1,025	1,802	777
<b>Total revenues</b>	<b>1,025</b>	<b>1,025</b>	<b>1,802</b>	<b>777</b>
<b>EXPENDITURES:</b>				
Current:				
General government	5,000	5,000	-	5,000
<b>Total expenditures</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>
<b>Net change in fund balances</b>	<b>\$ (3,975)</b>	<b>\$ (3,975)</b>	<b>1,802</b>	<b>\$ 5,777</b>
<b>FUND BALANCES:</b>				
Beginning of year			54,453	
End of year			<b>\$ 56,255</b>	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Economic Development Fund

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Use of money and property	\$ 5,000	\$ 5,000	\$ 11,968	\$ 6,968
Other revenues	-	6,667	-	(6,667)
<b>Total revenues</b>	<b>5,000</b>	<b>11,667</b>	<b>11,968</b>	<b>301</b>
<b>EXPENDITURES:</b>				
Current:				
General government	8,000	8,000	6,000	2,000
Capital outlay	-	45,000	15,263	29,737
<b>Total expenditures</b>	<b>8,000</b>	<b>53,000</b>	<b>21,263</b>	<b>31,737</b>
<b>Net change in fund balances</b>	<b>\$ (3,000)</b>	<b>\$ (41,333)</b>	<b>(9,295)</b>	<b>\$ 32,038</b>
<b>FUND BALANCES:</b>				
Beginning of year			403,833	
End of year			\$ 394,538	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Public Safety CFD 2007 - 1

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 197,000	\$ 202,100	\$ 220,739	\$ 18,639
Use of money and property	408	408	3,920	3,512
<b>Total revenues</b>	<b>197,408</b>	<b>202,508</b>	<b>224,659</b>	<b>22,151</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>197,408</b>	<b>202,508</b>	<b>224,659</b>	<b>22,151</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(240,000)	(260,000)	(260,000)	-
<b>Total other financing sources (uses)</b>	<b>(240,000)</b>	<b>(260,000)</b>	<b>(260,000)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (42,592)</b>	<b>\$ (57,492)</b>	<b>(35,341)</b>	<b>\$ 22,151</b>
<b>FUND BALANCES:</b>				
Beginning of year			68,986	
End of year			\$ 33,645	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Education/Government CTV Fund For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Franchise taxes	\$ 45,000	\$ 45,000	\$ 38,339	\$ (6,661)
Use of money and property	445	445	2,429	1,984
<b>Total revenues</b>	<b>45,445</b>	<b>45,445</b>	<b>40,768</b>	<b>(4,677)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	10,000	10,000	7,477	2,523
Capital outlay	30,000	30,000	5,365	24,635
<b>Total expenditures</b>	<b>40,000</b>	<b>40,000</b>	<b>12,842</b>	<b>27,158</b>
<b>Net change in fund balances</b>	<b>\$ 5,445</b>	<b>\$ 5,445</b>	<b>27,926</b>	<b>\$ 22,481</b>
<b>FUND BALANCES:</b>				
Beginning of year			59,258	
End of year			\$ 87,184	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### NSP Grant Fund

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Use of money and property	\$ 830	\$ 830	\$ 1,451	\$ 621
<b>Total revenues</b>	<b>830</b>	<b>830</b>	<b>1,451</b>	<b>621</b>
<b>Net change in fund balances</b>	<b>\$ 830</b>	<b>\$ 830</b>	<b>1,451</b>	<b>\$ 621</b>
<b>FUND BALANCES:</b>				
Beginning of year			43,903	
End of year			\$ 45,354	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Measure L Fund

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Other taxes	\$ 1,055,000	\$ 1,055,000	\$ 1,241,912	\$ 186,912
Use of money and property	2,000	2,000	19,721	17,721
<b>Total revenues</b>	<b>1,057,000</b>	<b>1,057,000</b>	<b>1,261,633</b>	<b>204,633</b>
<b>EXPENDITURES:</b>				
Capital outlay	1,415,000	2,008,000	1,025,364	982,636
<b>Total expenditures</b>	<b>1,415,000</b>	<b>2,008,000</b>	<b>1,025,364</b>	<b>982,636</b>
<b>Net change in fund balances</b>	<b>\$ (358,000)</b>	<b>\$ (951,000)</b>	<b>236,269</b>	<b>\$ 1,187,269</b>
<b>FUND BALANCES:</b>				
Beginning of year			670,269	
End of year			\$ 906,538	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Maintenance Services CFD Fund

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 57,114	\$ 79,400	\$ 79,733	\$ 333
Use of money and property	1,412	1,412	8,031	6,619
<b>Total revenues</b>	<b>58,526</b>	<b>80,812</b>	<b>87,764</b>	<b>6,952</b>
<b>EXPENDITURES:</b>				
Parks and recreation	8,000	8,000	2,653	5,347
<b>Total expenditures</b>	<b>8,000</b>	<b>8,000</b>	<b>2,653</b>	<b>5,347</b>
<b>Net change in fund balances</b>	<b>\$ 50,526</b>	<b>\$ 72,812</b>	<b>85,111</b>	<b>\$ 12,299</b>
<b>FUND BALANCES:</b>				
Beginning of year			179,884	
End of year			\$ 264,995	



# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Alcohol Beverage Control Grant Fund

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 31,365	\$ 31,365	\$ -	\$ (31,365)
Charges for services	-	-	2,938	2,938
<b>Total revenues</b>	<b>31,365</b>	<b>31,365</b>	<b>2,938</b>	<b>(28,427)</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	28,427	28,427	-	28,427
<b>Total expenditures</b>	<b>28,427</b>	<b>28,427</b>	<b>-</b>	<b>28,427</b>
<b>Net change in fund balances</b>	<b>\$ 2,938</b>	<b>\$ 2,938</b>	<b>2,938</b>	<b>\$ -</b>
<b>FUND BALANCES:</b>				
Beginning of year			(2,938)	
End of year			\$ -	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### OTS DUI Grant Fund

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 32,415	\$ 32,415	\$ -	\$ (32,415)
<b>Total revenues</b>	<b>32,415</b>	<b>32,415</b>	<b>-</b>	<b>(32,415)</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	32,415	32,415	685	31,730
<b>Total expenditures</b>	<b>32,415</b>	<b>32,415</b>	<b>685</b>	<b>31,730</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(685)</b>	<b>\$ (685)</b>
<b>FUND BALANCES:</b>				
Beginning of year			685	
End of year			\$ -	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### SB-1 Road Rep. Maintenance Fund

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 383,327	\$ 438,599	\$ 379,057	\$ (59,542)
Use of money and property	300	300	16,452	16,152
<b>Total revenues</b>	<b>383,627</b>	<b>438,899</b>	<b>395,509</b>	<b>(43,390)</b>
<b>EXPENDITURES:</b>				
Capital outlay	605,000	721,000	365,678	355,322
<b>Total expenditures</b>	<b>605,000</b>	<b>721,000</b>	<b>365,678</b>	<b>355,322</b>
<b>Net change in fund balances</b>	<b>\$ (221,373)</b>	<b>\$ (282,101)</b>	<b>29,831</b>	<b>\$ 311,932</b>
<b>FUND BALANCES:</b>				
Beginning of year			567,091	
End of year			\$ 596,922	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### OTS Enforcement Grant

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 12,891	\$ 12,567	\$ -	\$ (12,567)
<b>Total revenues</b>	<b>12,891</b>	<b>12,567</b>	<b>-</b>	<b>(12,567)</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	12,891	12,891	323	12,568
<b>Total expenditures</b>	<b>12,891</b>	<b>12,891</b>	<b>323</b>	<b>12,568</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>\$ (324)</b>	<b>(323)</b>	<b>\$ 1</b>
<b>FUND BALANCES:</b>				
Beginning of year			323	
End of year			\$ -	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Housing Special Revenue Fund

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>REVENUES:</b>				
Use of money and property	\$ 4,456	\$ 4,456	\$ 93,307	\$ 88,851
<b>Total revenues</b>	<b>4,456</b>	<b>4,456</b>	<b>93,307</b>	<b>88,851</b>
<b>Net change in fund balances</b>	<b>\$ 4,456</b>	<b>\$ 4,456</b>	<b>93,307</b>	<b>\$ 88,851</b>
<b>FUND BALANCES:</b>				
Beginning of year			4,251,615	
End of year			\$ 4,344,922	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### CA Dept Fish Wildlife Restoration Fund

For the year ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 95,703	\$ 95,703
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>95,703</b>	<b>95,703</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	117,454	(117,454)
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>117,454</b>	<b>(117,454)</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(21,751)</b>	<b>\$ (21,751)</b>
<b>FUND BALANCES:</b>				
Beginning of year			-	
End of year			\$ (21,751)	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Traffic Congestion Relief Fund

For the year ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 26,764	\$ 26,764	\$ -
<b>Total revenues</b>	<b>-</b>	<b>26,764</b>	<b>26,764</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>\$ 26,764</b>	<b>26,764</b>	<b>\$ -</b>
<b>FUND BALANCES:</b>				
Beginning of year			-	
End of year			\$ 26,764	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Fire Station Debt Service Fund

For the year ended June 30, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Use of money and property	\$ 1,292	\$ 1,292	\$ 2,061	\$ 769
<b>Total revenues</b>	<b>1,292</b>	<b>1,292</b>	<b>2,061</b>	<b>769</b>
<b>EXPENDITURES:</b>				
Debt service:				
Principal	126,566	126,566	93,701	32,865
Interest and fiscal charges	35,718	35,718	67,348	(31,630)
<b>Total expenditures</b>	<b>162,284</b>	<b>162,284</b>	<b>161,049</b>	<b>1,235</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(160,992)</b>	<b>(160,992)</b>	<b>(158,988)</b>	<b>2,004</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	160,000	160,000	160,000	-
<b>Total other financing sources (uses)</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (992)</b>	<b>\$ (992)</b>	<b>1,012</b>	<b>\$ 2,004</b>
<b>FUND BALANCES:</b>				
Beginning of year			90,545	
End of year			\$ 91,557	



# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 2015 Pension Obligation Bond For the year ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>REVENUES:</b>				
Use of money and property	\$ 1,414	\$ 1,414	\$ 1,948	\$ 534
Charges for services	437,699	437,699	429,597	(8,102)
<b>Total revenues</b>	<b>439,113</b>	<b>439,113</b>	<b>431,545</b>	<b>(7,568)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	1,650	1,650	1,815	(165)
Debt service:				
Principal	322,900	322,900	261,600	61,300
Interest and fiscal charges	95,226	95,226	170,235	(75,009)
<b>Total expenditures</b>	<b>419,776</b>	<b>419,776</b>	<b>433,650</b>	<b>(13,874)</b>
<b>Net change in fund balances</b>	<b>\$ 19,337</b>	<b>\$ 19,337</b>	<b>(2,105)</b>	<b>\$ (21,442)</b>
<b>FUND BALANCES:</b>				
Beginning of year			29,416	
End of year			\$ 27,311	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Bridle Bridge Street Maintenance Fund

For the year ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>REVENUES:</b>				
Use of money and property	\$ 2,000	\$ 500	\$ 7,731	\$ 7,231
Charges for services	39,500	39,500	34,958	(4,542)
<b>Total revenues</b>	<b>41,500</b>	<b>40,000</b>	<b>42,689</b>	<b>2,689</b>
<b>EXPENDITURES:</b>				
Capital outlay	-	287,000	267,882	19,118
<b>Total expenditures</b>		<b>287,000</b>	<b>267,882</b>	<b>19,118</b>
<b>Net change in fund balances</b>	<b>\$ 41,500</b>	<b>\$ (247,000)</b>	<b>(225,193)</b>	<b>\$ 21,807</b>
<b>FUND BALANCES:</b>				
Beginning of year			160,153	
End of year			\$ (65,040)	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Surface Transportation Fund

For the year ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 585,000	\$ 585,000	\$ 99,843	\$ (485,157)
<b>Total revenues</b>	<b>585,000</b>	<b>585,000</b>	<b>99,843</b>	<b>(485,157)</b>
<b>EXPENDITURES:</b>				
Capital outlay	585,000	585,000	28,140	556,860
<b>Total expenditures</b>	<b>585,000</b>	<b>585,000</b>	<b>28,140</b>	<b>556,860</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>71,703</b>	<b>\$ 71,703</b>
<b>FUND BALANCES:</b>				
Beginning of year			(28,395)	
End of year			\$ 43,308	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Plan Area Fee Fund

For the year ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>REVENUES:</b>				
Use of money and property	\$ 8,740	\$ 8,740	\$ 13,035	\$ 4,295
Charges for services	150,000	150,000	-	(150,000)
<b>Total revenues</b>	<b>158,740</b>	<b>158,740</b>	<b>13,035</b>	<b>(145,705)</b>
<b>EXPENDITURES:</b>				
Capital outlay	-	228,000	227,268	732
<b>Total expenditures</b>		<b>228,000</b>	<b>227,268</b>	<b>732</b>
<b>Net change in fund balances</b>	<b>\$ 158,740</b>	<b>\$ (69,260)</b>	<b>(214,233)</b>	<b>\$ (144,973)</b>
<b>FUND BALANCES:</b>				
Beginning of year			619,637	
End of year			\$ 405,404	

# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Animal Control Fund

For the year ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Use of money and property	-	-	1,824	1,824
<b>Total revenues</b>	<b>20,000</b>	<b>20,000</b>	<b>21,824</b>	<b>1,824</b>
<b>EXPENDITURES:</b>				
Capital outlay	18,966	18,966	-	18,966
<b>Total expenditures</b>	<b>18,966</b>	<b>18,966</b>	<b>-</b>	<b>18,966</b>
<b>Net change in fund balances</b>	<b>\$ 1,034</b>	<b>\$ 1,034</b>	<b>21,824</b>	<b>\$ 20,790</b>
<b>FUND BALANCES:</b>				
Beginning of year			39,376	
End of year			\$ 61,200	

## INTERNAL SERVICE FUNDS

***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

***Employee FSA Fund*** accounts for employee deduction for flexible spending account.

***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.

***Facilities Maintenance Fund*** To account for the annual contribution from various funds to provide a regular funding for the maintenance of various facilities.

***Equipment Replacement Fund*** accounts for revenues reserved for equipment replacement.

***Police Equipment Replacement Fund*** To account for the annual contributions from the general fund to provide for the long-term replacement of police equipment.

***LLD Maintenance Fund*** To account for the annual contribution from various funds to provide a regular funding for the maintenance of various facilities for landscape and lighting districts.

***Park Replacement Fund*** To account for the annual contributions from the general fund to provide for the long-term replacement of parks.

**City of Oakdale**  
**Combining Statement of Net Position**  
**All Internal Service Funds**  
**June 30, 2020**

	Fire Equipment Replacement Fund	Dental Insurance Fund	Employee FSA Fund	Risk Management Fund	Employee Liability Fund
<b>ASSETS</b>					
Cash and investments	\$ 884,605	\$ 83,229	\$ 2,779	\$ 414,353	\$ 3,755,619
Receivables:					
Account receivables	-	876	-	-	-
Loans to Successor Agency	-	-	-	-	-
Interest	1,268	115	-	592	4,890
<b>Total assets</b>	<b>885,873</b>	<b>84,220</b>	<b>2,779</b>	<b>414,945</b>	<b>3,760,509</b>
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	-	5,604	-	-	-
Compensated absences	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>5,604</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>					
Unrestricted	885,873	78,616	2,779	414,945	3,760,509
<b>Total net position</b>	<b>\$ 885,873</b>	<b>\$ 78,616</b>	<b>\$ 2,779</b>	<b>\$ 414,945</b>	<b>\$ 3,760,509</b>

Information Technology Fund	Vehicle Replacement Fund	Facilities Maintenance Fund	Equipment Replacement Fund	Police Equipment Replacement Fund	LLD Maintenance Fund	Parks Replacement Fund	Total
\$ 90,084	\$ 76,474	\$ 2,087,319	\$ 6,653	\$ 89,664	\$ 76,989	\$ 686,571	\$ 8,254,339
-	-	-	-	3,823	-	-	4,699
-	-	-	56,251	-	-	-	56,251
127	105	1,782	11	164	14	735	9,803
90,211	76,579	2,089,101	62,915	93,651	77,003	687,306	8,325,092
16,070	-	4,369	-	2,148	18,094	14,351	60,636
-	-	-	-	-	10,800	-	10,800
16,070	-	4,369	-	2,148	28,894	14,351	71,436
74,141	76,579	2,084,732	62,915	91,503	48,109	672,955	8,253,656
\$ 74,141	\$ 76,579	\$ 2,084,732	\$ 62,915	\$ 91,503	\$ 48,109	\$ 672,955	\$ 8,253,656



# City of Oakdale

## Combining Statement of Revenues, Expenses and Changes in Net Position

### All Internal Service Funds

For the year ended June 30, 2020

	Fire Equipment Replacement Fund	Dental Insurance Fund	Employee FSA Fund	Risk Management Fund	Employee Liability Fund
<b>OPERATING REVENUES:</b>					
Interdepartmental charges	\$ 100,000	\$ 57,811	\$ 14,203	\$ 109,106	\$ 28,663
Other revenues	-	-	-	178,409	-
<b>Total operating revenues</b>	<b>100,000</b>	<b>57,811</b>	<b>14,203</b>	<b>287,515</b>	<b>28,663</b>
<b>OPERATING EXPENSES:</b>					
Administration	-	-	-	107,374	350,840
Maintenance and operation	112,316	38,348	15,572	2,021	-
<b>Total operating expenses</b>	<b>112,316</b>	<b>38,348</b>	<b>15,572</b>	<b>109,395</b>	<b>350,840</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(12,316)</b>	<b>19,463</b>	<b>(1,369)</b>	<b>178,120</b>	<b>(322,177)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest revenue	29,046	2,472	-	12,080	107,932
Intergovernmental revenue	-	-	-	-	-
<b>Total non-operating revenues (expenses)</b>	<b>29,046</b>	<b>2,472</b>	<b>-</b>	<b>12,080</b>	<b>107,932</b>
<b>NET INCOME (LOSS) BEFORE TRANSFERS</b>	<b>16,730</b>	<b>21,935</b>	<b>(1,369)</b>	<b>190,200</b>	<b>(214,245)</b>
Transfer in	-	-	-	-	450,000
Transfer out	-	-	-	-	(185,000)
<b>Total transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>265,000</b>
<b>Change in net position</b>	<b>16,730</b>	<b>21,935</b>	<b>(1,369)</b>	<b>190,200</b>	<b>50,755</b>
<b>NET POSITION</b>					
Beginning of year	869,143	56,681	4,148	224,745	3,709,754
End of year	\$ 885,873	\$ 78,616	\$ 2,779	\$ 414,945	\$ 3,760,509

Information Technology Fund	Vehicle Replacement Fund	Facilities Maintenance Fund	Equipment Replacement Fund	Police Equipment Replacement Fund	LLD Maintenance Fund	Parks Replacement Fund	Total
\$ 189,600	\$ 50,610	\$ -	\$ -	\$ 26,500	\$ 391,017	\$ -	\$ 967,510
-	-	-	-	-	-	-	178,409
189,600	50,610	-	-	26,500	391,017	-	1,145,919
-	-	14,800	-	-	-	-	473,014
224,642	81,381	14,503	-	245,296	425,903	109,980	1,269,962
224,642	81,381	29,303	-	245,296	425,903	109,980	1,742,976
(35,042)	(30,771)	(29,303)	-	(218,796)	(34,886)	(109,980)	(597,057)
2,756	2,316	52,237	1,386	3,584	1,190	16,624	231,623
-	-	-	-	3,823	-	-	3,823
2,756	2,316	52,237	1,386	7,407	1,190	16,624	235,446
(32,286)	(28,455)	22,934	1,386	(211,389)	(33,696)	(93,356)	(361,611)
-	-	512,500	-	13,000	50,000	302,500	1,328,000
-	-	-	(13,000)	-	-	-	(198,000)
-	-	512,500	(13,000)	13,000	50,000	302,500	1,130,000
(32,286)	(28,455)	535,434	(11,614)	(198,389)	16,304	209,144	768,389
106,427	105,034	1,549,298	74,529	289,892	31,805	463,811	7,485,267
\$ 74,141	\$ 76,579	\$ 2,084,732	\$ 62,915	\$ 91,503	\$ 48,109	\$ 672,955	\$ 8,253,656

**City of Oakdale**  
**Combining Statement of Cash Flows**  
**All Internal Service Funds**  
**For the year ended June 30, 2020**

	Fire Equipment Replacement Fund	Dental Insurance Fund	Employee FSA Fund	Risk Management Fund	Employee Liability Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Receipts from city charges	\$ 100,000	\$ 57,786	\$ 14,203	\$ 287,515	\$ 28,663
Payment to suppliers and users	(112,316)	(34,717)	(15,572)	(109,395)	(286,188)
<b>Net cash provided by (used in) operating activities</b>	<b>(12,316)</b>	<b>23,069</b>	<b>(1,369)</b>	<b>178,120</b>	<b>(257,525)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
Operating grant receipts	-	-	-	-	-
Cash receipts from other funds	-	-	-	-	450,000
Cash payments to other funds	-	-	-	-	(185,000)
<b>Net cash provided by noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>265,000</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest income received	29,033	2,462	-	11,846	109,549
<b>Net cash provided by investing activities</b>	<b>29,033</b>	<b>2,462</b>	<b>-</b>	<b>11,846</b>	<b>109,549</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>16,717</b>	<b>25,531</b>	<b>(1,369)</b>	<b>189,966</b>	<b>117,024</b>
<b>CASH AND CASH EQUIVALENTS:</b>					
Beginning of year	867,888	57,698	4,148	224,387	3,638,595
End of year	\$ 884,605	\$ 83,229	\$ 2,779	\$ 414,353	\$ 3,755,619
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>					
Operating income (loss)	\$ (12,316)	\$ 19,463	\$ (1,369)	\$ 178,120	\$ (322,177)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	-	(25)	-	-	-
Accounts payable and accrued liabilities	-	3,631	-	-	64,652
Compensated absences	-	-	-	-	-
Total adjustments	-	3,606	-	-	64,652
<b>Net cash provided by (used in) operating activities</b>	<b>\$ (12,316)</b>	<b>\$ 23,069</b>	<b>\$ (1,369)</b>	<b>\$ 178,120</b>	<b>\$ (257,525)</b>

Information Technology Fund	Vehicle Replacement Fund	Facilities Maintenance Fund	Equipment Replacement Fund	Police		LLD Maintenance Fund	Parks Replacement Fund	Total
				Equipment Replacement Fund	Equipment Replacement Fund			
\$ 189,600	\$ 50,610	\$ -	\$ -	\$ 22,677	\$ 391,017	\$ -	\$ -	\$ 1,142,071
(217,221)	(81,381)	(30,371)	-	(247,521)	(477,468)	(95,629)	(95,629)	(1,707,779)
(27,621)	(30,771)	(30,371)	-	(224,844)	(86,451)	(95,629)	(95,629)	(565,708)
-	-	-	-	3,823	-	-	-	3,823
-	-	512,500	12,884	13,000	50,000	302,500	302,500	1,340,884
-	-	-	(13,000)	-	-	-	-	(198,000)
-	-	512,500	(116)	16,823	50,000	302,500	302,500	1,146,707
2,828	2,380	51,620	1,380	3,930	1,261	16,372	16,372	232,661
2,828	2,380	51,620	1,380	3,930	1,261	16,372	16,372	232,661
(24,793)	(28,391)	533,749	1,264	(204,091)	(35,190)	223,243	223,243	813,660
114,877	104,865	1,553,570	5,389	293,755	112,179	463,328	463,328	7,440,679
\$ 90,084	\$ 76,474	\$ 2,087,319	\$ 6,653	\$ 89,664	\$ 76,989	\$ 686,571	\$ 686,571	\$ 8,254,339
\$ (35,042)	\$ (30,771)	\$ (29,303)	\$ -	\$ (218,796)	\$ (34,886)	\$ (109,980)	\$ (109,980)	\$ (597,057)
-	-	-	-	(3,823)	-	-	-	(3,848)
7,421	-	(1,068)	-	(2,225)	(50,069)	14,351	14,351	36,693
-	-	-	-	-	(1,496)	-	-	(1,496)
7,421	-	(1,068)	-	(6,048)	(51,565)	14,351	14,351	31,349
\$ (27,621)	\$ (30,771)	\$ (30,371)	\$ -	\$ (224,844)	\$ (86,451)	\$ (95,629)	\$ (95,629)	\$ (565,708)

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## FIDUCIARY FUNDS

*Senior Housing Corporation* accounts for monies held on behalf of the Senior Housing Corporation.

*G&J Streets Assessments Funds* accounts for special assessments due to third parties.

*Developer Activity Fund* accounts for monies held for developers.

*Refuse Collection Fund* accounts for monies held for refuse monies collected for third parties.

*Bridle Ridge CFD 2003-2 Fund* accounts for monies held for third parties relating to Bridge Ridge CFD 2003-2.

*Bridle Ridge CFD 2004-1 Fund* accounts for monies held for third parties relating to Bridge Ridge CFD

*Bridle Ridge CFD 2005-1 Fund* accounts for monies held for third parties relating to Bridge Ridge CFD

*Sierra Point Plan Fund* accounts for monies held for third parties relating to Sierra Point Plan.

*Heritage Oaks CFD 2007-1 Fund* accounts for monies held for third parties relating to Heritage Oaks CFD

*Bridle Ridge South Trail Trust Fund* accounts for monies held for third parties relating to Bridle Ridge

*Crane/Patterson Signal Trust Fund* accounts for monies held for third parties relating to Crane/Patterson

*Animal Control Trust Fund* accounts for monies relating to animal control held for third parties

*K-9 Unit Fund* accounts for monies held for the K-9 Unit.

*Senior Center Trust Fund* accounts for monies held for third parties.

*Police Range Trust Fund* accounts for monies held for the Police Range.

*Senior Outreach Fund* accounts for monies held for third parties.

*Police Equestrian Unit Fund* accounts for monies held for the Police Equestrian Unit.

**City of Oakdale**  
**Agency Funds**  
**Combining Statement of Assets and Liabilities**  
**June 30, 2020**

	<b>Senior Housing Corporation</b>	<b>G&amp;J Streets Assessments</b>	<b>Developer Activity</b>	<b>Refuse Collection</b>
<b>ASSETS</b>				
Cash and investments	\$ 20,737	\$ -	\$ 77,749	\$ 183,055
Restricted cash and investments	-	-	-	-
Receivables:				
Accounts	-	-	-	233,916
Taxes	-	-	-	-
Interest	31	-	-	-
<b>Total assets</b>	<b>\$ 20,768</b>	<b>\$ -</b>	<b>\$ 77,749</b>	<b>\$ 416,971</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ 26,067	\$ 183,055
Amounts held in trust	20,768	-	51,682	233,916
Due to bondholders	-	-	-	-
<b>Total liabilities</b>	<b>\$ 20,768</b>	<b>\$ -</b>	<b>\$ 77,749</b>	<b>\$ 416,971</b>

<b>Bridle Ridge CFD 2003-2</b>	<b>Bridle Ridge CFD 2004-1</b>	<b>Bridle Ridge CFD 2005-1</b>	<b>Sierra Point Plan</b>	<b>Heritage Oaks CFD 2007-1</b>	<b>Bridle Ridge South Trail Trust</b>
\$ 286,801	\$ 104,311	\$ 210,072	\$ -	\$ 18,209	\$ 1,148,532
272,856	102,899	226,544	-	-	-
-	-	-	-	-	-
4,315	-	2,197	-	-	-
398	145	291	-	31	1,687
<b>\$ 564,370</b>	<b>\$ 207,355</b>	<b>\$ 439,104</b>	<b>\$ -</b>	<b>\$ 18,240</b>	<b>\$ 1,150,219</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
272,856	102,899	226,544	-	18,240	1,150,219
291,514	104,456	212,560	-	-	-
<b>\$ 564,370</b>	<b>\$ 207,355</b>	<b>\$ 439,104</b>	<b>\$ -</b>	<b>\$ 18,240</b>	<b>\$ 1,150,219</b>



**City of Oakdale**  
**Agency Funds**  
**Combining Statement of Assets and Liabilities**  
**June 30, 2020**

	Crane/ Patterson Signal Trust	Animal Control Trust	K-9 Unit	Senior Center Trust
<b>ASSETS</b>				
Cash and investments	\$ 210,530	\$ 46,765	\$ 1,897	\$ 5,749
Restricted cash and investments	-	-	-	-
Receivables:				
Accounts	-	-	155	-
Taxes	-	-	-	-
Interest	309	68	-	9
<b>Total assets</b>	<b>\$ 210,839</b>	<b>\$ 46,833</b>	<b>\$ 2,052</b>	<b>\$ 5,758</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 600	\$ 505	\$ 595
Amounts held in trust	210,839	46,233	1,547	5,163
Due to bondholders	-	-	-	-
<b>Total liabilities</b>	<b>\$ 210,839</b>	<b>\$ 46,833</b>	<b>\$ 2,052</b>	<b>\$ 5,758</b>



<u>Police Range</u> <u>Trust</u>	<u>Senior</u> <u>Outreach</u>	<u>Police</u> <u>Equestrian</u> <u>Unit</u>	<u>Total</u>
\$ 42,668	\$ 67,171	\$ 1,012	\$ 2,425,258
-	-	-	602,299
-	-	-	234,071
-	-	-	6,512
63	101	-	3,133
<u>\$ 42,731</u>	<u>\$ 67,272</u>	<u>\$ 1,012</u>	<u>\$ 3,271,273</u>
\$ -	\$ 979	\$ -	\$ 211,801
42,731	66,293	1,012	2,450,942
-	-	-	608,530
<u>\$ 42,731</u>	<u>\$ 67,272</u>	<u>\$ 1,012</u>	<u>\$ 3,271,273</u>

**City of Oakdale**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**For the Year Ended June 30, 2020**

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020
<b>Senior Housing Corporation</b>				
<b>ASSETS</b>				
Cash and investments	\$ 20,419	\$ 318	\$ -	\$ 20,737
Receivables:				
Interest	36	31	(36)	31
Total Assets	<u>\$ 20,455</u>	<u>\$ 349</u>	<u>\$ (36)</u>	<u>\$ 20,768</u>
<b>LIABILITIES</b>				
Accounts payable				
Amounts held in trust	\$ 20,455	\$ 313	\$ -	\$ 20,768
Total Liabilities	<u>\$ 20,455</u>	<u>\$ 313</u>	<u>\$ -</u>	<u>\$ 20,768</u>
<b>G &amp; J Street Assessments</b>				
<b>ASSETS</b>				
Cash and investments	\$ 34,348	\$ (34,348)	\$ -	\$ -
Receivables:				
Interest	-	-	-	-
Total Assets	<u>\$ 34,348</u>	<u>\$ (34,348)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>LIABILITIES</b>				
Due to bondholders	\$ 34,348	\$ (34,348)	\$ -	\$ -
Total Liabilities	<u>\$ 34,348</u>	<u>\$ (34,348)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Developer Activity</b>				
<b>ASSETS</b>				
Cash and investments	\$ 142,030	\$ -	\$ (64,281)	\$ 77,749
Total Assets	<u>\$ 142,030</u>	<u>\$ -</u>	<u>\$ (64,281)</u>	<u>\$ 77,749</u>
<b>LIABILITIES</b>				
Accounts payable and other accrued liabilities	\$ 33,520	\$ 26,067	\$ (33,520)	\$ 26,067
Amounts held in trust	108,510	51,682	(108,510)	51,682
Total Liabilities	<u>\$ 142,030</u>	<u>\$ 77,749</u>	<u>\$ (142,030)</u>	<u>\$ 77,749</u>

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020
<b>Refuse Collection</b>				
<b>ASSETS</b>				
Cash and investments	\$ 169,324	\$ 13,731	\$ -	\$ 183,055
Receivables:				
Accounts	213,899	233,916	(213,899)	233,916
Total Assets	<u>\$ 383,223</u>	<u>\$ 247,647</u>	<u>\$ (213,899)</u>	<u>\$ 416,971</u>
<b>LIABILITIES</b>				
Accounts payable and other accrued liabilities	\$ 171,071	\$ 183,055	\$ (171,071)	\$ 183,055
Amounts held in trust	212,152	21,764	-	233,916
Total Liabilities	<u>\$ 383,223</u>	<u>\$ 204,819</u>	<u>\$ (171,071)</u>	<u>\$ 416,971</u>
<b>Bridle Ridge CFD 2003-2</b>				
<b>ASSETS</b>				
Cash and investments	\$ 279,308	\$ 7,493	\$ -	\$ 286,801
Restricted cash and investments	269,481	3,375	-	272,856
Receivables:				
Taxes	2,671	4,315	(2,671)	4,315
Interest	542	398	(542)	398
Total Assets	<u>\$ 552,002</u>	<u>\$ 15,581</u>	<u>\$ (3,213)</u>	<u>\$ 564,370</u>
<b>LIABILITIES</b>				
Amounts held in trust	\$ 269,481	\$ 3,375	\$ -	\$ 272,856
Due to bondholders	282,521	8,993	-	291,514
Total Liabilities	<u>\$ 552,002</u>	<u>\$ 12,368</u>	<u>\$ -</u>	<u>\$ 564,370</u>
<b>Bridle Ridge CFD 2004-1</b>				
<b>ASSETS</b>				
Cash and investments	\$ 96,607	\$ 7,704	\$ -	\$ 104,311
Restricted cash and investments	101,794	1,105	-	102,899
Receivables:				
Taxes	1,445	-	(1,445)	-
Interest	66	145	(66)	145
Total Assets	<u>\$ 199,912</u>	<u>\$ 8,954</u>	<u>\$ (1,511)</u>	<u>\$ 207,355</u>
<b>LIABILITIES</b>				
Amounts held in trust	\$ 101,794	\$ 1,105	\$ -	\$ 102,899
Due to bondholders	98,118	6,338	-	104,456
Total Liabilities	<u>\$ 199,912</u>	<u>\$ 7,443</u>	<u>\$ -</u>	<u>\$ 207,355</u>

**City of Oakdale**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**For the Year Ended June 30, 2020**

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020
<b>Bridle Ridge CFD 2005-1</b>				
<b>ASSETS</b>				
Cash and investments	\$ 205,983	\$ 4,089	\$ -	\$ 210,072
Restricted cash and investments	224,114	2,430	-	226,544
Receivables:				
Taxes	3,026	2,197	(3,026)	2,197
Interest	332	291	(332)	291
Total Assets	<u>\$ 433,455</u>	<u>\$ 9,007</u>	<u>\$ (3,358)</u>	<u>\$ 439,104</u>
<b>LIABILITIES</b>				
Amounts held in trust	\$ 224,114	\$ 2,430	\$ -	\$ 226,544
Due to bondholders	209,341	3,219	-	212,560
Total Liabilities	<u>\$ 433,455</u>	<u>\$ 5,649</u>	<u>\$ -</u>	<u>\$ 439,104</u>
<b>Sierra Point Plan</b>				
<b>ASSETS</b>				
Cash and investments	\$ (71,155)	\$ 71,155	\$ -	\$ -
Total Assets	<u>\$ (71,155)</u>	<u>\$ 71,155</u>	<u>\$ -</u>	<u>\$ -</u>
<b>LIABILITIES</b>				
Amounts held in trust	\$ (71,155)	\$ 71,155	\$ -	\$ -
Total Liabilities	<u>\$ (71,155)</u>	<u>\$ 71,155</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Heritage Oaks CFD 2007-1</b>				
<b>ASSETS</b>				
Cash and investments	\$ 35,751	\$ -	\$ (17,542)	\$ 18,209
Receivables:				
Interest	94	31	(94)	31
Total Assets	<u>\$ 35,845</u>	<u>\$ 31</u>	<u>\$ (17,636)</u>	<u>\$ 18,240</u>
<b>LIABILITIES</b>				
Amounts held in trust	\$ 35,845	\$ -	\$ (17,605)	\$ 18,240
Total Liabilities	<u>\$ 35,845</u>	<u>\$ -</u>	<u>\$ (17,605)</u>	<u>\$ 18,240</u>

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020
<b>Bridle Ridge South Trail Trust</b>				
<b>ASSETS</b>				
Cash and investments	\$ 1,111,444	\$ 37,088	\$ -	\$ 1,148,532
Receivables:				
Interest	1,963	1,687	(1,963)	1,687
Total Assets	<u>\$ 1,113,407</u>	<u>\$ 38,775</u>	<u>\$ (1,963)</u>	<u>\$ 1,150,219</u>
<b>LIABILITIES</b>				
Amounts held in trust	\$ 1,113,407	\$ 36,812	\$ -	\$ 1,150,219
Total Liabilities	<u>\$ 1,113,407</u>	<u>\$ 36,812</u>	<u>\$ -</u>	<u>\$ 1,150,219</u>
<b>Crane/ Patterson Signal Trust</b>				
<b>ASSETS</b>				
Cash and investments	\$ 212,260	\$ -	\$ (1,730)	\$ 210,530
Receivables:				
Interest	375	309	(375)	309
Total Assets	<u>\$ 212,635</u>	<u>\$ 309</u>	<u>\$ (2,105)</u>	<u>\$ 210,839</u>
<b>LIABILITIES</b>				
Amounts held in trust	\$ 210,035	\$ 804	\$ -	\$ 210,839
Accounts payable and other accrued liabilities	2,600	-	(2,600)	-
Total Liabilities	<u>\$ 212,635</u>	<u>\$ 804</u>	<u>\$ (2,600)</u>	<u>\$ 210,839</u>
<b>Animal Control Trust</b>				
<b>ASSETS</b>				
Cash and investments	\$ 38,431	\$ 8,334	\$ -	\$ 46,765
Receivables:				
Interest	66	68	(66)	68
Total Assets	<u>\$ 38,497</u>	<u>\$ 8,402</u>	<u>\$ (66)</u>	<u>\$ 46,833</u>
<b>LIABILITIES</b>				
Accounts payable and other accrued liabilities	\$ 1,300	\$ -	\$ (700)	\$ 600
Amounts held in trust	37,197	9,036	-	46,233
Total Liabilities	<u>\$ 38,497</u>	<u>\$ 9,036</u>	<u>\$ (700)</u>	<u>\$ 46,833</u>

**City of Oakdale**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**For the Year Ended June 30, 2020**

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020
<b>K - 9 Unit Trust</b>				
<b>ASSETS</b>				
Cash and investments	\$ 1,715	\$ 182	\$ -	\$ 1,897
Receivables:				
Accounts	146	155	(146)	155
Total Assets	<u>\$ 1,861</u>	<u>\$ 337</u>	<u>\$ (146)</u>	<u>\$ 2,052</u>
<b>LIABILITIES</b>				
Accounts payable and other accrued liabilities	\$ 1,191	\$ 505	\$ (1,191)	\$ 505
Amounts held in trust	670	877	-	1,547
Total Liabilities	<u>\$ 1,861</u>	<u>\$ 1,382</u>	<u>\$ (1,191)</u>	<u>\$ 2,052</u>
<b>Senior Center Trust</b>				
<b>ASSETS</b>				
Cash and investments	\$ 6,790	\$ -	\$ (1,041)	\$ 5,749
Receivables:				
Interest	11	9	(11)	9
Total Assets	<u>\$ 6,801</u>	<u>\$ 9</u>	<u>\$ (1,052)</u>	<u>\$ 5,758</u>
<b>LIABILITIES</b>				
Accounts payable and other accrued liabilities	\$ 6,643	\$ 595	\$ (6,643)	\$ 595
Amounts held in trust	158	5,005	-	5,163
Total Liabilities	<u>\$ 6,801</u>	<u>\$ 5,600</u>	<u>\$ (6,643)</u>	<u>\$ 5,758</u>
<b>Police Range Trust</b>				
<b>ASSETS</b>				
Cash and investments	\$ 35,008	\$ 7,660	\$ -	\$ 42,668
Receivables:				
Interest	62	63	(62)	63
Total Assets	<u>\$ 35,070</u>	<u>\$ 7,723</u>	<u>\$ (62)</u>	<u>\$ 42,731</u>
<b>LIABILITIES</b>				
Amounts held in trust	35,070	7,661	-	42,731
Total Liabilities	<u>\$ 35,070</u>	<u>\$ 7,661</u>	<u>\$ -</u>	<u>\$ 42,731</u>

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020
<b>Senior Outreach</b>				
<b>ASSETS</b>				
Cash and investments	\$ 68,033	\$ -	\$ (862)	\$ 67,171
Receivables:				
Interest	121	101	(121)	101
Total Assets	<u>\$ 68,154</u>	<u>\$ 101</u>	<u>\$ (983)</u>	<u>\$ 67,272</u>
<b>LIABILITIES</b>				
Accounts payable and other accrued liabilities	\$ 529	\$ 979	\$ (529)	\$ 979
Amounts held in trust	67,625	-	(1,332)	66,293
Total Liabilities	<u>\$ 68,154</u>	<u>\$ 979</u>	<u>\$ (1,861)</u>	<u>\$ 67,272</u>
<b>Police Equestrian Unit</b>				
<b>ASSETS</b>				
Cash and investments	\$ 1,490	\$ -	\$ (478)	\$ 1,012
Total Assets	<u>\$ 1,490</u>	<u>\$ -</u>	<u>\$ (478)</u>	<u>\$ 1,012</u>
<b>LIABILITIES</b>				
Amounts held in trust	\$ 1,490	\$ -	\$ (478)	\$ 1,012
Total Liabilities	<u>\$ 1,490</u>	<u>\$ -</u>	<u>\$ (478)</u>	<u>\$ 1,012</u>
<b>TOTAL OF ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash and investments	\$ 2,387,786	\$ 123,406	\$ (85,934)	\$ 2,425,258
Restricted cash and investments	595,389	6,910	-	602,299
Receivables:				
Accounts	214,045	234,071	(214,045)	234,071
Interest	3,668	3,133	(3,668)	3,133
Taxes	7,142	6,512	(7,142)	6,512
Total Assets	<u>\$ 3,208,030</u>	<u>\$ 374,032</u>	<u>\$ (310,789)</u>	<u>\$ 3,271,273</u>
<b>LIABILITIES</b>				
Accounts payable and other accrued liabilities	\$ 216,854	\$ 211,201	\$ (216,254)	\$ 211,801
Amounts held in trust	2,366,848	212,019	(127,925)	2,450,942
Due to bondholders	624,328	(15,798)	-	608,530
Total Liabilities	<u>\$ 3,208,030</u>	<u>\$ 407,422</u>	<u>\$ (344,179)</u>	<u>\$ 3,271,273</u>





To: Oakdale City Council

From: Bryan Whitemyer, City Manager

Re: **January 2021 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 2<sup>nd</sup> 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**

COVID-19 Updates:

Administration staff continues to be in close contact with the Stanislaus County Emergency Operations Center and the Oakdale Emergency Operations continues to hold weekly check in meetings in order to discuss current issues facing our residents and businesses.

**UPDATE: Stanislaus County continues to remain under Governor Newsom's Regional Stay Home Order. The order indicates that it cannot be lifted until "a region's projected ICU capacity meets or exceeds 15%."**

Other Activities:

- Mayor Vacancy: As a result of the resignation of Mayor McCarty effective December 31, 2020 staff conducted research on the options available to the City Council to fill the Mayor seat vacancy.
- Developed multiple staff reports that were presented to the City Council on this topic.
- Contacted Amador County regarding Rule 20A funds that would benefit the Oakdale Senior Housing project. Rule 20A funds are funds utilized to underground overhead utility lines. We presented a proposal for the developer to purchase Rule 20A fund credits that would save the project about \$250,000. Unfortunately, Amador County decided to sell their credits to another entity who could purchase all of their credits. We are now in the process of working with Mariposa

County to see if we can negotiate a sale of their Rule 20A credits that would benefit the Oakdale Senior Housing project.

- Participated in a call with Fish Cramer Sciences who is working on the river restoration planning project on the Stanislaus River at the Stanley Wakefield Wilderness area near Kerr Park. This project is just a planning grant but the U.S. Fish and Wildlife Service has taken an interest in the wilderness area and there may be additional federal dollars available to fund the permitting process and ultimate construction of river restoration improvements in this area. We will present a full presentation to the Council in the next couple of months.
- Attended the virtual City Manager's of Stanislaus County monthly meeting on Wednesday, January 6, 2021.
- Attended the StanCOG virtual Management and Finance Committee meeting on Wednesday, January 6, 2021.
- 3<sup>rd</sup> Avenue Rehab Project: Staff held an internal meeting to discuss the 3<sup>rd</sup> Avenue Rehab Project and the discussion focused on comments received from the public at a previous planning commission meeting. As a result of this discussion, City staff will be working with our architect to develop conceptual plans that are similar to the current conceptual plans for Third Avenue to incorporate Second Avenue between F Street and E Street, First Avenue between F Street and E Street and Third Avenue between G Street and E Street. Once this new layout is developed, we will hold another public input meeting.
- Held meetings with two home builders who are interested in building homes on the vacant properties along West F Street near Crane Road. These properties were the location that Walmart was looking at building a Super Walmart Store but decided not to do so in February 2017. The goal would be to keep commercial uses along F Street but consider changing portions of the property for housing. If the builders do decide to move forward on this, they will need to amend the Crane Crossing Specific Plan. The process to amend the plan will include public hearings and discussions at the Planning Commission and City Council. These were initial discussions only and no formal applications have been received by the City from either of these builders.
- East D Street Extension: The new D Street extension out to the Golf Course is still closed to through traffic. We are still waiting for PG&E to provide electrical service to the street lights. For safety reasons this road will not be open to traffic until we can turn the street lights on.

- Fire Advisory Committee: The City Manager attended the Oakdale Fire Advisory Committee meeting with Mayor Bairos. This meeting brings representatives together from the Oakdale Fire Protection District, the City of Modesto, and the City of Oakdale to discuss the current fire protection services agreement and the services that are being provided. We are about half way through the three-year agreement so we will start negotiating a new agreement soon. The City of Oakdale is very pleased with the fire services we are receiving from the Modesto Fire Department.

To: Bryan Whitemyer, City Manager  
From: Albert Avila, Director of Finance



**Re: December 2020 Finance Department Report for January 2021**

**Departmental Actions of Note:**

Finance – Doors were closed to the public effective March 16, 2020 and reopened to the public on June 1, 2020.

- Processed and 7,668 monthly utility bills
- Processed and mailed 1,193 late utility notices
- 1,110 customers assisted at the front counter
- Processed 5,651 payments received through the USPS, online, or City drop box
- 19 customers received the recycling bags
- Continued online training of new financial software system
- 70 Customers registered on the online bill payment site.

**Facility**

**Facility Rentals November 2020**

Facility	City Meetings	Weekday Rentals	Weekend Rental
Gene Bianchi Community Center	0	0	0
Gene Bianchi Conference Rooms	4	1	0
Gene Bianchi Kitchen Rental	0	2	0
Oakdale Senior Community Center	0	0	0

**Recreation**

The Community Park (Skate Park) concession will reopen on July 2<sup>nd</sup>

**Senior Center**

The Senior Center closed on March 16<sup>th</sup>. We now offer:

- Senior wellness checks through phone calls, emails and text messages

- Weekly lunch distribution program; 260 seniors have registered. Average of 130 food boxes are distributed weekly. It is a contact-less distribution process.
- Senior Center serves as a pantry for food and other staples for seniors in need
- Drive-thru holiday dinner served 54 seniors
- Virtual Line Dance class has 4 participants (weekly class, using Zoom as the platform)

Outreach to community

- Recreation Facebook page has 2010 followers
- Senior Center Facebook has 100 followers

**Pending Items:**

Finance

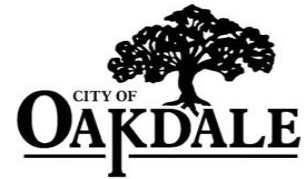
Continued Implementation of New Accounting System

Audit for 2019-2020 has started preliminary review

To: Bryan Whitemyer, City Manager

From: Patrick Mondragon, Assistant to the City Manager

Re: **January 2021 Human Resources Department Report**



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### Recruitments & Terminations:

- Performed Orientation for new part time Animal Shelter Attendant who started on 12/9/2020.
- Performed Orientation for new full-time Animal Control Officer on 12/14/2020.
- Performed Orientation for new part time Animal Shelter Attendant who started on 12/14/2020.
- Conducted Oral Interviews for part time Parks Maintenance Worker position on 12/30/2020.

### Strategic Communication:

- Closed application window and sent Equipment Coordinator (Lead Mechanic) applications to Public Services Director and PW Superintendent for review.
- Coordinated meeting with City Manager and HR Intern on 12/10.
- Met with Code Enforcement/Water Conservation Officer for weekly updates on 12/9 and 12/23.

### Training:

- Provided NEOGOV training to Police Department Executive Secretary on 12/2,12/9

### Special Projects:

- Continued to work with RED INC. Architects and Pezzoni Engineering, INC. to finalize plans for Oakdale Police Department/City Hall Facility Improvement Project; working on the PG&E approval process.

## MONTHLY SNAPSHOT

New Recruitments	1
Applications Received	17
New Hires	3
Evaluations Processed	5
Employee Turnover	0
Workers Compensation Reports	1
Interactive Process Meetings	0

To: Bryan Whitemyer, City Manager

From: Julie Christel, Council Services and Legislative Records Manager



Re: January 2021 Department Report

## Legislative

- Prepared the City Council agenda packets for the special and regular meeting of December 7, 2020, the special meeting of December 14, 2020 and the regular meeting of December 21, 2020. Attended all meetings and prepared draft City Council minutes for each meeting.
- Prepared and finalized City Council Resolutions for the Mayor's and City Clerk's signatures which were then scanned, filed in the City's Records Retention System and copies distributed to departments and vendors.
- Processed contracts/agreements/Resolutions approved at the December 2020 City Council meetings:
  - Community Development Block Grant CAPER for FY 2019-2020
  - Dailey-Wells Communications, Inc. - Police Department Encryption Equipment
  - Community Facilities District No. 2007-1 (Public Safety Services) for Annexation No. 14 (Senior Housing)
  - Howk Systems, Inc. - Well 4 inspection
  - Official Canvased Results of the November 3, 2020 General Municipal Election
  - AB1600 for FY ending June 2020
  - Pape Material - electric fork lift
  - Datapath – network storage devices
  - State of California State Lands Commission – River Crossing Sewer Line State Lease
  - Hi-Tech Emergency Vehicle Service, Inc. – new fire engine
  - Recognized Obligation Payment Schedule (ROPS) for July 2021 to June 2022
- Prepared, posted and publicized in accordance with California Government Code 54973, Local Appointment List (Maddy Act) for all City boards, commissions and committees for 2021.
- Received and processed two claims of property damage. Processed notification of rejection of claim submitted by Foothill Oaks.
- Filed Notice of Completion for:
  - Greger and Willowood Area 2 Slurry Seal Project
  - Bridle Ridge Trail Repair Project
  - Maag Avenue and E Street Pavement Rehabilitation and Resurfacing Project
- Assisted filers with submittal of Statement of Economic Interests.



## **General Administration**

- Four Public Records Act requests were received during the month of December and four Notice of Determinations were provided to requestors.
- Researched City records and provided documentation for various City departments.
- Continue to work on updating files to Laserfiche.
- Continue to review and update information on City website.
- Manage the City's "Information" email account and respond to inquiries regarding City departments or services.
- Provided Notary Services to city staff and elected officials.
- Records Management – Ongoing.
- Completed Session 6 of 7 of the Technical Training for Clerks (TTC) Virtual Series 100 class.



To: Bryan Whitemyer, City Manager

From: Jeff Gravel, Public Services Director

Re: **January 2021 Public Services Department Report for December**

### AIRPORT DIVISION

- **2020 AIRPORT LAYOUT PLAN AND NARRATIVE:** This Projects scope of work includes Runway Safety Area mitigation, a Drainage Study, a Pavement Condition Study and Operation Counting Report. City Staff received a grant offer from the FAA in May, to prepare a Pavement Condition Study, positioning the City to receive additional grants for pavement rehabilitation. The operations counter is currently not collecting data. Data collection will start in spring of 2021.
- **AIRPORT FUEL SALES (MONTHLY):**

○ January	3,637 gallons	○ August	7,626 gallons
○ February	8,083 gallons	○ September	7,582 gallons
○ March	6,012 gallons	○ October	9,328 gallons
○ April	11,047 gallons	○ November	8,672 gallons
○ May	15,853 gallons	○ December	
○ June	10,464 gallons	○	
○ July	10,126 gallons		

### BUILDING DIVISION

BUILDING PERMIT ACTIVITY	ISSUED
RESIDENTIAL-SINGLE FAMILY DWELLINGS	20
RESIDENTIAL REMODELS/ALTERATIONS	24
RESIDENTIAL-SOLAR	46
COMMERCIAL REMODELS	7
TOTAL INSPECTIONS PERFORMED	52
TOTAL PERMITS ISSUED	108

- **WINDWARD DEVELOPMENT** – River Pointe subdivision -21 home gated community. Under construction
- **OAKLEAF MEADOWS APARTMENTS** – Nearly all units are occupied as of January 4th. The Constructor is continuing with construction progress to finish the project. Staff continue to inspect.
- **ICON at BRIDLE RIDGE** – Florsheim Homes – 48 lot subdivision including 10 infill lots in upper Bridle Ridge. All currently under construction.

### CODE ENFORCEMENT DIVISION

CODE ENFORCEMENT ACTIVITY	NUMBER
NEW CASES	38
CASES RESPONDED	166
CASES CLOSED	54
NEW CASES YEAR TO DATE	552
CLOSED CASES YEAR TO DATE	580
OPEN CASES	35
GILTON BULKY-ITEM PICK UPS SCHEDULED	28
WATER CONSERVATION ACTIVITY	ISSUED
WATER CONSERVATION CASES ADDRESSED	1

- Working on open cases and new service requests.
- 24 COVID-19 Business Compliance cases responded to.

## ENGINEERING DIVISION

ENGINEERING PERMIT ACTIVITY	ISSUED
ENCROACHMENT	12
TRANSPORTATION	0
GRADING	1

## MONTHLY CAPITAL IMPROVEMENT PROJECT UPDATES

- **SEWER CROSSING:** 100% Improvement plans are complete. Finalizing property purchase agreement with Seventh Day Adventist Church, currently under review. State Land Commission finalizing review of our permit for construction. Expected State review to be completed by 2/2021.
- **WOOD BASIN/ Randy Plaza:** storm drainage project complete and operating
- **2020 AREA 2 SLURRY SEAL PROJECT:** Working with Constructor to address slurry seal soft conditions. The area will be aggressively swept while ambient temperatures drop to allow the oils in the slurry harden. Completed.
- **SOUTH FIRST AVENUE REHABILITATION:** This Project will remove and replace the sewer, water and pavement. It will also install curb, gutter and sidewalk that is in disrepair. The contractor is paving the first lift on the street on December 15. PGE will do work starting on January 4. The contractor will return in early February to complete paving. PGE is paying for additional costs.

## PARKS DIVISION

WORK COMPLETED	NUMBER
PARK INSPECTIONS PERFORMED	14
IRRIGATION	Off
PLAYGROUND REPAIRS	4

- **PARK AND LANDSCAPE STRIPS:** Irrigation water is off. Will spot irrigation as needed.
- **MOWING:** Mow and edge as needed.
- **PRUNE:** Prune vegetation.
- **TREES:** Pruning, checking tree stakes, and ties to see if they function. Adjust as needed.
- **WEEDS:** Spot spray weeds in all landscape areas as needed.
- **LEAF PICK-UP:** Assist with leaf pick-up as needed.
- **WILLOWOOD:** Preparing for a plant infill project on Willowood between F and the round-a-bout.

## PLANNING DIVISION

APPLICATION	LOCATION	DESCRIPTION	STATUS
2017-02 General Plan Amendment and Re-Zone	Oak Leaf Meadows 1135 E J St	56 multi-family residential dwelling units focused on lower income households.	Project is under construction. Staff is working on a check list to complete the project.
2017-17 ANNEX	Sierra Pointe Specific Plan area	Specific Plan Amendment, Annexation/Pre- Zone, Tentative Subdivision Map, Financing Plan, and Development Agreement.	Staff working with Applicant on Development Agreement terms and Annexation matters. Public Hearings anticipated 2021.
2019-16 MNUP	Last Call Brewing Co.	Minor Use Permit to allow for Mobile Food Vendors at taproom location.	Staff in process of initiating preparation of a Citywide Mobile Food Vendor Ordinance.
2019-17 General Plan Amendment and Rezone	East F Street	48-unit multi-family residential project located adjacent to Foothills Oaks Shopping Center.	City Staff working on draft Conditions of Approval and driveway design and building treatment.
Loma Lane Subdivision	Loma Lane	Single-Family Residential Units.	Pending Home Building plan check
2019-20 SPR	South Oakdale Industrial Specific Plan area	200,000 square foot warehouse and associated site improvements.	Applicant is looking at design options and cost

## SEWER / STREETS / STORM DRAIN DIVISION

WORK COMPLETED	NUMBER
MISC. WORK ORDERS	60
TRAFFIC SIGN/STREET REPLACEMENT	5
SEWER LIFT STATION REPAIRS	2
CLEAN DRAIN INLETS (DI'S)	12
SEWER LINES CLEANED	22,101 FEET
POT HOLE REPAIRS (HOT MIX) 12x12	5
CRACK SEALING (LINEAR FEET)	20,770 FEET
STORM MAIN CLEANING	890 FEET

- **AUTOMATIC GENERATORS:** We exercised 10 generators last month. (Weekly task-15-minute run time per week.)
- **OTHER TASKS ASSIGN**
  - Running at least two leaf trucks through out town picking up leaf's

## WATER DIVISION

WORK COMPLETED	NUMBER
METER SHUT-OFFS	0
WATER METER READS	8188
MANUAL WATER METER READS	13
WATER RELATED WORK ORDERS	183
WATER TESTING / SAMPLES-ROUTINE	24
WATER TESTING / SAMPLES-WELL HEADS	7
EMERGENCY WATER SERVICE LINE REPAIRS	0
WATER COMPLAINTS	15
UNDERGROUND SERVICE LOCATES FOR CITY UTILITIES	89

- **IRRIGATION WATER & DROUGHT:** Since the drought regulations started, which includes comparable water usage monitoring to similar dates in 2013, water usage In December 2020 was 6 % **ABOVE** usage in 2013 in the same month.
- **Well 10:** Well 10 is currently offline and pulled out of the ground. We are having problems with HPC's and are in the process of cleaning the well. More information to follow.

To: Bryan Whitemyer, City Manager

From: Scott Heller, Chief of Police

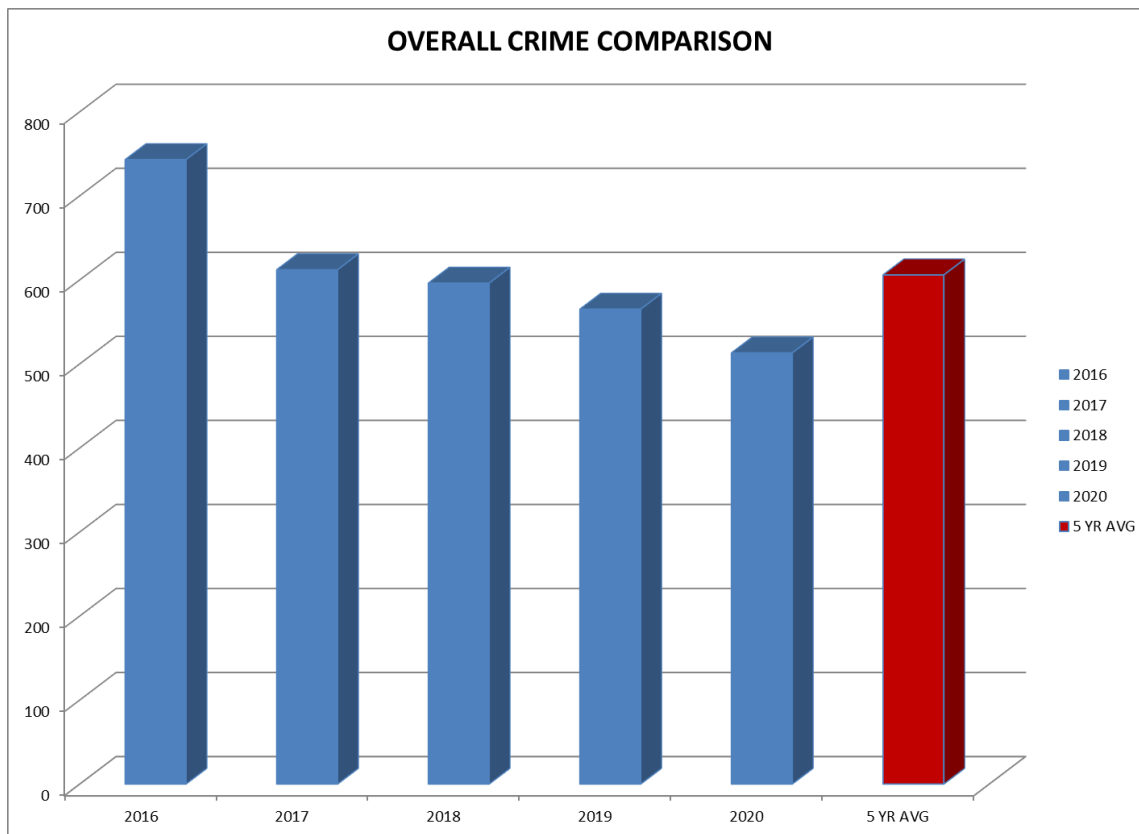
Re: January 2021 Police Department Report for December 2020



## CRIME STATS - YTD

Below are the latest available crime stats for the calendar year to date (January – December 2019 vs January – December 2020 - Attachment A):

- There was 1 homicide in December 2019 and 1 in 2020.
- Robbery increased from 9 in 2019 to 12 in 2020.
- Aggravated Assault increased from 25 in 2019 to 30 in 2020.
- Rape increased from 5 in 2019 to 8 in 2020.
- Simple Assault increased 44% from 105 in 2019 to 151 in 2020.
- Burglary decreased 42% from 98 in 2019 to 57 in 2020.
- Vehicle Theft decreased 36% from 90 in 2019 to 58 in 2020.
- Larceny decreased 43% from 337 in 2019 to 193 in 2020.
- Non-Injury Collisions decreased 39% from 158 in 2019 to 97 in 2020.
- Injury Collisions decreased 35% from 83 in 2019 to 54 in 2020.



## TOTAL INCIDENT STATS - YTD

Below are the total incident stats for the department. The department has responded to a total of 29,088 incidents for the calendar year to date:

Total Incident Stats YTD	
Calls for Service	18,121
Officer Initiated Incidents	10,967
Traffic Stops	4,357
Other Officer Involved Activity Incidents	6,610
Business / Building Checks	563
Vehicle / Pedestrian Checks	1,699

## INCIDENT BREAKDOWN

During the month of December, the police department responded to approximately 2,256 incidents/calls for service. Below is a list highlighting just a few of the various incident types and counts. The comprehensive list of incidents is attached to the end of this report (Attachment B).

Incidents by Incident Type December 2020	
Suspicious Person	52
Suspicious Vehicle	88
Audible Alarm	62
Silent Alarm	3
Reckless Driving	31
Pedestrian Contact	44
Disturbance	12
Noise Disturbance	41
Petty Theft	25
Burglary	4
Traffic Stop	262
New Warrants	76

## PATROL – ONGOING

- On December 4th, officers initiated an enforcement stop for various vehicle code violations. The driver of the motorcycle was on Post Release Community Supervision (PRCS) and a search revealed over one ounce of methamphetamine and an eighth of an ounce of heroin. The driver was booked into county jail for possession of controlled substances for sale.

- On December 5th, officers were conducting extra patrol in the parking lot area of the vacant K-Mart building when they made contact with a subject in possession of an Uzi submachine gun. The subject in possession of the firearm was a convicted felon. He was booked into county jail for numerous felony charges.
- On December 6th, officers conducted an enforcement stop for vehicle code violations. Both the driver and passenger were booked into county jail for various charges, including identity theft, providing a false name, and drug charges.
- On December 7th, officers conducted an enforcement stop for various vehicle code violations. The passenger was found to be in possession of a dagger and was booked into county jail.
- On December 8th, dispatch received calls reporting one vehicle chasing another while shooting at it near the main intersection of "F" / Yosemite. The victim eventually called dispatch from Escalon but refused to return to Oakdale to make the police report.
- On December 8th, dispatch received calls reporting a fight on S. 4th. Upon arrival, officers learned that a father had been struck in the head, causing a laceration, by his son. The residence was surrounded and the son eventually surrendered. It was alleged the son struck the father in the head in self-defense. The case was sent to the District Attorney for review.
- On December 8th, officers were dispatched to investigate a traffic collision. Upon arrival, officers contacted the driver who caused the collision and discovered he was DUI. While taking the subject into custody, the subject struck an officer in the chest. The driver was booked into county jail for DUI and assaulting an officer.
- On December 13th, officers took a report of subjects ordering pizza for delivery and paying with a counterfeit \$100 bill. On December 17th, officers located the subject who passed the fraudulent bill and took him into custody for a warrant. A search of the subject revealed additional counterfeit bills. The subject was booked into county jail.
- On December 16th, officers conducted an enforcement stop for vehicle code violations. The driver initially lied about his name using his brother's identity. The brother had a warrant so the driver was arrested. A search of the vehicle revealed a loaded firearm and approximately one half of an ounce of methamphetamine. The driver was booked into county jail for numerous felonies, including possession of a loaded firearm while in possession of a controlled substance.
- On December 18th, officers were dispatched to investigate a hit-and-run collision. Officers located the responsible person and vehicle involved in the collision and determined he was DUI and



on PRCS. He was booked into county jail for numerous violations.

- On December 19th, officers were dispatched to investigate a disturbance. Upon arrival, officers located the responsible subject for the disturbance. The subject provided the name of her sister. After discovering the subject had lied about her name, she was booked into county jail for false personation of another.
- On December 20th, officers were dispatched to the 300 block of S. 3rd to investigate reports of shots fired. Upon arrival, officers located a stabbing victim. The victim was transported to the hospital in stable condition. The investigation led to the identity of two suspects. Officers located one of the suspects and took him into custody after a brief foot pursuit. He was booked into county jail for attempted murder and criminal street gang participation. The second suspect is outstanding and currently has a felony warrant for attempted murder and criminal street gang participation.
- On December 21st, a subject drove to 1007 Post Road and lit his motorcycle on fire. The subject then stole a bicycle from a business in the area and rode it to the police department. Officers made contact with the subject and took him into custody. He was booked into county jail for theft.
- On December 21st, while officers were at Motel 6 investigating a report of trespassing, they observed a subject known to be on probation, walk into one of the rooms. Officers made contact with the subject and conducted a probation search. Officers located controlled substances near the subject's infant child. The subject and his girlfriend were arrested and booked into county jail for felony child endangerment.
- On December 22nd, officers located Victor Salinas, who they knew had a felony arrest warrant, and took him into custody without incident. He was booked into county jail.
- On December 23rd, officers were conducting extra patrol at Motel 6 when they located a subject sitting in a vehicle with the engine running. The subject was determined to be on probation. A search of the vehicle revealed marijuana packaged for sale. The subject was booked into county jail for numerous charges.
- On December 26th, officers conducted an enforcement stop for vehicle code violations. A search of the vehicle revealed drug paraphernalia and a billy club. The driver was booked into county jail for numerous violations.
- On December 30th, suspects entered the Tractor Supply Company and stole numerous items. Store employees advised dispatch of the vehicle description and direction of travel. Officers were able to locate the vehicle and conducted an enforcement stop. The vehicle occupants were booked into county jail for

numerous felony charges, including looting.

- On December 31st, officers were dispatched to Speedway Gas Station to investigate a suspicious person. Officers contacted the subject and it was determined she was under the influence of a controlled substance. A search of the subject revealed controlled substances and drug paraphernalia. The subject also provided a false name. The subject was booked into county jail.

## **SUPPORT SERVICES**

- Detectives are currently investigating or assisting in the investigation of 17 active cases.
- Detectives continue to investigate a shooting that occurred at the Motel 6, OPD20-2789.

## **EVENTS AND PROJECTS**

- On December 22nd, members of the Oakdale Police Department participated in a Toy Drive event lead by Les Schwab Tires.
- On December 23rd, members of the Oakdale Police Department distributed donated gift cards to members of the community.
- CALEA (Commission on Accreditation of Law Enforcement Agencies)
- NIBRS (National Incident-Based Reporting System)
- CLETS Audit
- RIPA (Racial and Identity Profiling Act)
- Communications Center
- PD Renovation
- Vigilant LPR
- FUSUS Real Time Crime Center (RTCC)

## **RECRUITMENT**

- The Department continues to recruit full-time and part-time Public Safety Dispatcher/Clerks.
- The Department continues to recruit full-time and reserve Police Officers.
- The Department continues to recruit for the position of part-time Police Administrative Support.

- The Department continues to recruit for the position of part-time Animal Shelter Attendant.
- Two new employees joined the Oakdale Police Department as part-time Animal Shelter Attendants. Salina Smith started on December 9th and Terah Amerine started on December 14th.
- Prior Animal Shelter Attendant Alex Tillis was appointed as an Animal Control Officer on December 1<sup>st</sup>.

## **EXTRODINARY CIRCUMSTANCES**

**The COVID-19 Pandemic has required sustained operation of the City Emergency Operation Center (EOC). As a result, many support staff members have been tasked with projects relating to the day-to-day monitoring and required documentation for the fully functioning EOC. In addition, changes to the order continue to be monitored and information continues to be broadcasted accordingly.**

## **ONGOING**

Staff received the graffiti report for the month of December from the city's TAG (Team-up Against Graffiti) coordinator Mike Hancock. Mr. Hancock reported there were a total of seven incidents for the month of December, and noted this is a significant decrease over November's eleven incidents, and also marks a continuation of higher rates than recent years. Mr. Hancock advised that 2020 ended with the highest YTD incident rate since 2015, and that incidents in 2020 were at higher-than-normal rates in each quarter of the year. Incidents this month include the following locations: Yosemite Bridge, Ash Street Tunnel, Community Park and Gilbert Park. It should be noted, there was one unusual location, the East J Street sound wall. There was no gang related graffiti reported for the month of December, however, the year ended with eight gang related incidents, matching the highest annual rate since 2015. There were no known open graffiti reports at the close of the month. Graffiti patrols have been ramped back up in response to the increased number of incidents. Please note, graffiti occurring at the Community Park is now being reported to either TAG or to PD for reporting and abatement by Public Works. The details are now incorporated into the reporting for more inclusive city-wide view. A map showing graffiti incidents is attached (Attachment C).

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OAKDALE POLICE DEPARTMENT CRIME STATISTICS - DECEMBER 2020

PREVIOUS

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	YTD 2020	YTD 2019	YTD +/-%
<b>PART ONE</b>															
Homicide	0	0	0	0	0	0	0	1	0	0	0	0	1	1	0%
Rape	1	0	0	1	1	2	0	1	0	2	0	0	8	5	60%
Robbery	1	2	1	1	0	2	0	1	2	0	1	1	12	9	33%
Assault Total	9	21	11	10	14	14	18	29	11	23	11	11	182	130	40%
Aggravated Assault	0	5	1	2	1	1	4	3	3	7	0	2	29	25	16%
Simple Assault	9	16	10	8	11	13	14	26	8	16	11	9	151	105	44%
Burglary	10	6	2	7	4	6	4	4	3	3	4	4	57	98	-42%
Vehicle Theft	3	5	3	10	6	6	6	1	3	3	6	6	58	90	-36%
Larceny-Theft	14	21	10	15	21	12	22	15	12	17	20	14	193	337	-43%
	38	56	27	44	46	42	50	52	31	48	42	36	511	670	-24%
<b>CITATION TOTAL:</b>															
Moving	451	180	144	99	162	112	140	179	230	306	205	158	2366	3224	-27%
Criminal	352	91	64	39	57	43	51	91	76	147	59	42	1112	1936	-43%
Parking	49	37	36	60	96	60	78	85	71	80	71	61	784	510	54%
Animal	44	29	24	0	2	0	7	3	72	75	69	51	376	636	-41%
	6	23	20	0	7	9	4	0	11	4	6	4	94	142	-34%
<b>ARRESTS TOTAL:</b>															
Adult - Felony	230	154	117	114	162	129	136	204	218	272	184	165	2085	1976	6%
Adult - Misd.	34	34	24	21	24	25	23	28	36	43	39	37	368	308	19%
Juvenile - Felony	194	119	87	89	135	103	110	169	180	228	142	126	1682	1579	7%
Juvenile - Misd.	1	1	0	4	0	0	1	5	0	0	1	1	14	21	-33%
	1	0	6	0	3	1	2	2	2	1	2	1	21	68	-69%
<b>ACCIDENT TOTAL:</b>															
Non-Injury	20	15	16	8	6	12	16	10	6	12	15	15	151	241	-37%
Injury	16	14	9	2	2	10	8	6	3	6	10	11	97	158	-39%
Number Injured	4	1	7	6	4	2	8	4	3	6	5	4	54	83	-35%
Fatalities	5	1	10	7	4	3	10	13	7	10	7	4	81	117	-31%
Pedestrian	0	0	0	0	0	0	0	1	0	0	0	0	1	1	0%
Bike	1	0	0	0	0	0	1	0	0	0	0	0	2	5	-60%
Motorcycle	1	0	2	0	0	0	1	2	0	1	1	2	10	5	100%
PCF - Speed	0	1	1	3	0	1	0	0	1	0	1	0	8	7	14%
PCF - Rt of Way	8	3	6	5	2	3	6	1	2	3	6	6	51	84	-39%
DUI	0	0	0	1	0	1	3	2	3	2	1	3	16	38	-58%
	4	3	1	0	0	1	1	2	0	2	2	5	21	12	75%
DUI Arrests	0														
	11	9	10	3	9	6	4	10	8	20	13	13	116	79	47%
Citation: 14601	26	16	16	11	18	21	10	24	34	10	23	19	228	163	40%
Thirty Day Holds	4	1	1	0	0	2	1	0	2	2	1	2	16	19	-16%
DOMESTIC VIO.	5	15	6	8	9	9	9	19	12	11	10	6	119	92	29%
Vandalism	10	13	10	9	9	12	20	13	19	10	15	15	155	178	-13%
Gang Related Cases	0	0	0	2	0	4	2	1	0	2	1	2	14	8	75%
Arson	0	0	1	0	2	0	1	1	0	1	0	1	7	0	0%
<b>TOT INCID. RPTD:</b>	<b>3221</b>	<b>2513</b>	<b>2187</b>	<b>2130</b>	<b>2422</b>	<b>2415</b>	<b>2441</b>	<b>2715</b>	<b>2712</b>	<b>3070</b>	<b>2576</b>	<b>2298</b>	<b>30700</b>	<b>37176</b>	<b>-17%</b>

**OAKDALE POLICE DEPARTMENT**

ATTACHMENT B

**INCIDENTS BY INCIDENT TYPE  
DECEMBER 2020**

INCIDENT TYPE	DESCRIPTION	NUMBER THIS TY
10-37	10-37 Susp Person	52
10-38	10-38 Susp Vehicle	88
10-44	10-44 Suicide/Attempt Suicide	2
10-48	10-48 Person Down	1
10-53	10-53 Missing Person	7
10-57D	10-57d Dead Animal	16
10-57I	10-57i Injured Animal	10
10-57S	10-57s Stray Animal	30
10-57V	10-57V Vicious Animal	3
10-60	10-60 Audible alarm	62
10-61	10-61 Silent Alarm	3
10-64S	10-64s Subpoena Service	31
10851	10851 VC Stolen Vehicle	8
10851R	10851R Recovered Stolen Veh	5
11-24	11-24 Abandoned Veh	14
11-25	11-25 Road Hazard	8
11-44	11-44 Unattended Death OR Suicide	4
11-80	11-80 Traff Coll - Major Injury	1
11-81	11-81 Traff Coll - Minor Injury	3
11-82	11-82 Traff Coll - Non Injury	19
11-83	11-83 Traff Coll - Unk details	9
11350	11350 HS Possession of a Controlled Substance	1
11364	11364 HS HS Paraphenalia	5
11377	11377 HS Felony Possession of HS	1
12500	12500 VC Unlicensed Driver	4
14601.1A	Drive w/License Suspended	1
14601.2A	Drive w/License suspended DUI	1
148.9	False ID to Specific PO	1
166.4	Contemp Disoby Crt Order	9
19-1 OCC	Poss open cont in public	2
20002	20002 VC Hit & Run	8
211	211 PC Robbery	1
21310	21310	1
23103	23103 VC Reckless Driving	31
23152	23152 VC Driving Under Influence	12
240	240 PC Assault	1
242	242 PC Battery	3
243E1	243(E)(1) PC Battery of Non Cohab	2
261	261 PC Rape	1
273.5	273.5 PC Domestic Violence	3
273A	273a PC Child Endangerment/Abuse	1

**OAKDALE POLICE DEPARTMENT****INCIDENTS BY INCIDENT TYPE  
DECEMBER 2020**

INCIDENT TYPE	DESCRIPTION	NUMBER THIS TY
415E	415E PC Noise Disturbance	41
415F	415F PC Family Disturbance	4
415V	VERBAL ARGUMENT	17
417	417 PC Brandishing Weapon	1
459	459 PC Burglary	3
460	460 PC Burglary	1
470	470 PC Forgery	1
484E PC	Theft of Access Card/Account Info	7
484G PC	Fraudulent Use of Access Card/Account Info	1
488	488 PC Petty Theft	25
5150	5150 WI Mentally Disabled	4
594	594 PC Vandalism	13
602	602 PC Trespassing	4
647A	647A PC Lewd Conduct	1
647F	647F PC Public Intoxication	1
653M	653M PC Annoying Phone Calls	1
664/460	Attempt Burglary	1
911	911 Hang up	170
ANIMAL	Animal Incident	40
AOA	Assist Outside Agency	18
AREACK	Area Check	104
ARREST	Arrest	20
ASSIST	Public Assist	51
BARK	Barking Dog Complaint	4
BIKE	Bicycle Stop	7
BITE	Animal Bite	3
BOL	BOL	18
C5	C5 Stake Out	12
C6	C6 Follow - up	16
CANV	CANVASS - ANIMAL CONTROL	1
CITE	Cite Sign Off	17
CIVIL	Civil Problem	21
COMP	Complaint	48
COP	COMMUNITY ORIENTED POLICING	8
CT ORD	Court Order	6
DTC	Delayed T/C	1
EMS	Emergency Med Srv	157
EVENT	SPECIAL EVENT	1
FIRE	Fire, Non-specific	24
FLAG	Citizen Flag Down	11
FOOT	Foot Patrol	16

**OAKDALE POLICE DEPARTMENT****INCIDENTS BY INCIDENT TYPE  
DECEMBER 2020**

INCIDENT TYPE	DESCRIPTION	NUMBER THIS TYP
HARASS	Harassment	4
HAZARD	Hazard	3
HOME	Home Check	11
HS	Drug Activity	2
INFO	Information	63
JUVCOMP	Juvenile Complaint	7
LPROP	Lost Property	2
MOTORIST	Motorist Assist	1
NAME	Name Exchange Accident Rpt	2
OCC CK	OCC ENFORCEMENT	34
OTHER	Other - Unclassified	1
PED	Pedestrian Contact	44
PKG	Parking Comp	18
PPTOW	Private Property Tow	1
PREMCK	Premise Check	106
PUBLIC	Public Assist	4
PW	Public Works Detail	2
REPO	Repossessed Vehicle	10
SECCK	Security/Welfare Check	44
SHOTS	Shots Fired	5
SRO	School Resource Inc	1
SUPCIR	Susp Circ	60
THREAT	Threat Complaint	6
TRAFFIC	Special Traffic Enforcement	10
TRAINING	Training Assignment	1
TSTOP	Traffic Stop	262
WARFRGN	Foreign Wrnt Proc	2
WARNEW	New Warrant	76
WARRANT	Warrant Arrest	13
XPTL	Extra Patrol	61
<b>Total Incidents</b>		<b>2256</b>





**OAKDALE CITY**  
**MONTHLY REPORT (as dispatched)**  
**NOVEMBER 2020**

	OCT 2020	NOV 2020	% CHANGE	YTD 2019	YTD 2020	% CHANGE
<b>CALLS FOR SERVICE (CFS)</b>	193	234	21%	2,176	2,226	2%
<b>APPARATUS RUNS</b>	237	320	35%	3,086	3,078	0%

<b>FIRES</b>	OCT 2020	NOV 2020	% CHANGE	YTD 2019	YTD 2020	% CHANGE
STRUCTURE	0	3	n/a	15	13	-13%
VEHICLE	4	2	-50%	8	16	100%
VEGETATION	2	3	50%	53	46	-13%
OTHER	7	7	0%	52	60	15%
<b>TOTAL FIRES</b>	<b>13</b>	<b>15</b>	<b>15%</b>	<b>128</b>	<b>135</b>	<b>5%</b>

<b>EMS</b>	OCT 2020	NOV 2020	% CHANGE	YTD 2019	YTD 2020	% CHANGE
EMS	112	137	22%	1,269	1,337	5%
VEHICLE ACCIDENT	12	19	58%	118	130	10%
CPR	3	3	0%	27	38	41%
<b>TOTAL EMS</b>	<b>127</b>	<b>159</b>	<b>25%</b>	<b>1,414</b>	<b>1,505</b>	<b>6%</b>

<b>OTHER</b>	OCT 2020	NOV 2020	% CHANGE	YTD 2019	YTD 2020	% CHANGE
FIRE ALARM	11	16	45%	154	163	6%
CO ALARM	2	4	100%	21	41	95%
ALL OTHER	40	40	0%	459	382	-17%
<b>TOTAL OTHER</b>	<b>53</b>	<b>60</b>	<b>13%</b>	<b>634</b>	<b>586</b>	<b>-8%</b>

<b>RESPONSE TIMES</b>	OCT 2020	NOV 2020	CHANGE
AVG RESPONSE TIME	0:07:07	0:07:01	- 6 SECS
AVG TURNOUT TIME	0:01:51	0:01:53	+ 2 SECS

**AGENDA ITEM 12.2:**

**Update on COVID-19 Response in Oakdale.**