

**CITY OF MADERA, CALIFORNIA
MEASURE "T" FUND**

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED
JUNE 30, 2018**

**CITY OF MADERA, CALIFORNIA
MEASURE "T" FUND
JUNE 30, 2018**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Madera County Transportation Commission
Madera, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure "T" Fund of the City of Madera (the City Measure "T" Fund), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's Measure "T" Fund'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 an opinion on these financial statements based on our audit. We conducted our audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City'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 City's internal control as it relates to the City's Measure "T" Fund. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure "T" Fund of the City of Madera, as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Emphasis of Matter

As discussed in Note 1, the financial statements present only the City's Measure "T" Fund of the City of Madera and do not purport to, and do not present fairly the financial position of the City of Madera as of June 30, 2018, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 10-11 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's Measure "T" Fund's basic financial statements. The Balance Sheet by Funding Source and the Schedule of Revenues and Expenditures by Funding Source (the Schedules) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedules 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. In our opinion, the Schedules 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 May 20, 2019, on our consideration of the City's internal control over financial reporting as it relates to the City's Measure "T" Fund and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's 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.

Price Pange & Company

Clovis, California
May 20, 2019

FINANCIAL STATEMENTS

**CITY OF MADERA, CALIFORNIA
MEASURE "T" FUND
BALANCE SHEET
JUNE 30, 2018**

ASSETS

Current Assets:

Cash	\$ 8,172,768
Due from MCTA	<u>1,046,925</u>

Total assets	<u>\$ 9,219,693</u>
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LIABILITIES

Current Liabilities:

Accounts payable	<u>\$ 2,928</u>
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Total liabilities	<u>2,928</u>
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DEFERRED INFLOWS OF RESOURCES

Unavailable revenues	<u>1,046,925</u>
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Total deferred inflows of resources	<u>1,046,925</u>
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FUND BALANCE

Restricted for highway and streets	<u>8,169,840</u>
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Total fund balance	<u>8,169,840</u>
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Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 9,219,693</u>
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The accompanying notes are an integral part of this statement.

**CITY OF MADERA, CALIFORNIA
 MEASURE "T" FUND
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 2018**

REVENUES	
Measure "T" sales tax	\$ 1,583,485
Interest	<u>114,500</u>
Total revenues	<u>1,697,985</u>
 EXPENDITURES	
Highway and streets	<u>229,795</u>
Total expenditures	<u>229,795</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,468,190</u>
 OTHER FINANCING SOURCES (USES)	
Transfers out	<u>(1,439,955)</u>
Total other financing sources (uses)	<u>(1,439,955)</u>
Net change in fund balance	28,235
Fund balance - beginning	<u>8,141,605</u>
Fund balance - ending	<u><u>\$ 8,169,840</u></u>

The accompanying notes are an integral part of this statement.

**CITY OF MADERA, CALIFORNIA
MEASURE "T" FUND
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING INFORMATION

Description of Reporting Entity

The accompanying financial statements present only the Measure "T" Transportation Sales Tax Fund as recorded in the Measure "T" Fund of the City of Madera (the City's Measure "T" Fund) and are not intended to present fairly the financial position, change in financial position or cash flows of the City of Madera with accounting principles generally accepted in the United States of America.

Basis of Accounting and Measurement Focus

The financial statements of the City's Measure "T" Fund have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's Measure "T" Fund's accounting policies are described below.

The City's Measure "T" Fund is a governmental fund specifically categorized as a special revenue fund. Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Governmental funds are accounted for on a spending of "current financial resources" measurement focus and the modified accrual basis of accounting. Under 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's Measure "T" Fund are intergovernmental revenues. Expenditures are recorded in the accompanying period in which the related fund liability is incurred.

Intergovernmental revenues (primarily grants and subventions), which are received as reimbursement for specific purposes or projects, are recognized based upon the expenditures recorded. Intergovernmental revenues, which are usually unrestricted as to use and are revocable only for failure to meet prescribed compliance requirements, are reflected as revenues at the time of receipt or earlier, if they meet the availability criterion.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Unavailable Revenue

In the fund financial statements, unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unavailable revenue for transactions for which revenues have been earned, but for which funds are not available to meet current financial obligations. The City received the third, fourth quarter and excess allocations of fiscal year 2018 Measure "T" monies after the available period (60 days after year-end).

**CITY OF MADERA, CALIFORNIA
MEASURE "T" FUND
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING INFORMATION (Continued)

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable Fund Balance

Amounts cannot be spent either because they are in nonspendable form (such as inventory or prepaid expense, and long-term loans and notes receivable) or because they are legally or contractually required to be maintained intact (such as principal of a permanent fund).

Restricted Fund Balance

Amounts with external constraints placed on the use of these resources (such as debt covenants, grantors, contributors, or laws or regulations of other governments, etc.) or imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance

Amounts that can only be used for specific purposes pursuant to constraints imposed by City Council, the City's highest level of decision-making authority, through an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified uses through the same type of formal action taken to establish the commitment.

Assigned Fund Balance

Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Intent is expressed by the City Council or its designee and may be changed at the discretion of the City Council or its designee. For all governmental funds other than the General Fund, any remaining positive amounts not classified as nonspendable, restricted or committed must be designated as assigned fund balance.

Unassigned Fund Balance

This classification includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the City.

The City would typically use restricted fund balances first, followed by committee resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to deter the use of these other classified funds.

**CITY OF MADERA, CALIFORNIA
MEASURE "T" FUND
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 2 – CASH AND INVESTMENTS

The City's Measure "T" Fund participates in the City's cash and investments pool that includes all other City funds, which the City Treasurer invests to enhance interest earnings. Income from the investment of pooled cash is allocated on a quarterly basis, based upon the actual daily balance of the fund as a percentage of the total pooled cash balance.

The City participates in an investment pool managed by the State of California, titled Local Agency Investment Fund (LAIF), which has invested a portion of the pool funds in Structured Notes and Assets-Backed Securities. The City values all of its cash and investments at fair value on a portfolio basis. The City manages its pooled idle cash and investments under a formal investment policy that is adopted and reviewed by the City Council, and that follows the guidelines of the State of California Government Code.

Citywide information concerning cash and investments for the year ended June 30, 2018, including authorized investments, custodial credit risk, credit and interest rate risk for debt securities and concentration of investments, carrying amount and market value of deposits and investments, may be found in the notes of the City's Financial Statements.

NOTE 3 – DUE FROM MADERA COUNTY TRANSPORTATION AUTHORITY (MCTA)

The Measure "T" third quarter, fourth quarter and excess allocations due from MCTA totaled \$1,046,925 as of June 30, 2018.

NOTE 4 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of net 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 or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The City's Measure "T" Fund has no items to report in this category.

In addition to liabilities, the statement of net position will sometimes report a section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City's Measure "T" Fund has one type of deferred inflows, unavailable revenues, which totaled \$1,046,925 as of June 30, 2018.

NOTE 5 – TRANSFERS

Transfers for the year ended June 30, 2018 are summarized as follows:

	<u>Transfers Out</u>
Measure "T" Fund	\$ 1,439,955

The City's Measure "T" Fund's transferred amount was to supplement the Streets operations.

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF MADERA, CALIFORNIA
 MEASURE "T" FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Measure "T" sales tax	\$ 3,203,985	\$ 3,203,985	\$ 1,583,485	\$(1,620,500)
Interest	<u>-</u>	<u>-</u>	<u>114,500</u>	<u>114,500</u>
Total revenues	<u>3,203,985</u>	<u>3,203,985</u>	<u>1,697,985</u>	<u>(1,506,000)</u>
EXPENDITURES				
Highway and streets	<u>1,829,393</u>	<u>6,825,045</u>	<u>229,795</u>	<u>6,595,250</u>
Total expenditures	<u>1,829,393</u>	<u>6,825,045</u>	<u>229,795</u>	<u>6,595,250</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,374,592</u>	<u>(3,621,060)</u>	<u>1,468,190</u>	<u>5,089,250</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>-</u>	<u>-</u>	<u>(1,439,955)</u>	<u>(1,439,955)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1,439,955)</u>	<u>(1,439,955)</u>
Net change in fund balance	1,374,592	(3,621,060)	28,235	3,649,295
Fund balance - beginning	<u>8,141,605</u>	<u>8,141,605</u>	<u>8,141,605</u>	<u>-</u>
Fund balance - ending	<u>\$ 9,516,197</u>	<u>\$ 4,520,545</u>	<u>\$ 8,169,840</u>	<u>\$ 3,649,295</u>

**CITY OF MADERA, CALIFORNIA
MEASURE "T" FUND
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2018**

A. BUDGETARY INFORMATION

The City establishes annual budgets for the City's Measure "T" Fund. Except for encumbrances and long-term projects in progress, which are carried forward to the following year, all appropriations remaining will lapse at year-end. The following procedures are followed in establishing the budgetary data reflected in the budgetary comparison schedules:

- 1) The department heads prepare a budget request based upon the previous year's expenditures.
- 2) A meeting is held between the department heads, Finance Director and the City Administrator for the purpose of reviewing and prioritizing the budget requests.
- 3) The City Administrator submits the proposed City budget to the City Council, who makes decisions regarding department budgets.
- 4) The approved budget is placed in the City accounting system and monitored by the Finance Department as well as by the department heads.

Department heads may, with the City Administrator's authorization, transfer amounts between line items which do not change the original operational budget appropriation limit of the department. The transfers between departments and funds require approval of the City Council.

- 5) Budgets are adopted on the modified accrual basis. Revenues are budgeted in the year receipt is expected, and expenditures are budgeted in the year that the applicable purchase orders are expected to be issued. Budgeted amounts are maintained as originally adopted and as further amended by the City Council. The level of control (level at which expenditures may not exceed budget) is at fund level for the City's Measure "T" Fund.

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OTHER SUPPLEMENTARY INFORMATION

**CITY OF MADERA, CALIFORNIA
MEASURE "T" FUND
BALANCE SHEET BY FUNDING SOURCE
JUNE 30, 2018**

	Commuter Corridors/ Farm to Market	Safe Routes to School and Jobs	Transit Enhancement	Environmental Enhancement	Total
ASSETS					
Current Assets:					
Cash	\$ 6,616,554	\$ 1,031,619	\$ 293,570	\$ 231,025	\$ 8,172,768
Due from MCTA	<u>510,695</u>	<u>454,519</u>	<u>40,855</u>	<u>40,856</u>	<u>1,046,925</u>
Total assets	<u>\$ 7,127,249</u>	<u>\$ 1,486,138</u>	<u>\$ 334,425</u>	<u>\$ 271,881</u>	<u>\$ 9,219,693</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	\$ 2,508	-	\$ 370	\$ 50	\$ 2,928
Total liabilities	<u>2,508</u>	<u>-</u>	<u>370</u>	<u>50</u>	<u>2,928</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	<u>510,695</u>	<u>454,519</u>	<u>40,855</u>	<u>40,856</u>	<u>1,046,925</u>
Total deferred inflows of resources	<u>510,695</u>	<u>454,519</u>	<u>40,855</u>	<u>40,856</u>	<u>1,046,925</u>
FUND BALANCE					
Restricted	<u>6,614,046</u>	<u>1,031,619</u>	<u>293,200</u>	<u>230,975</u>	<u>8,169,840</u>
Total fund balance	<u>6,614,046</u>	<u>1,031,619</u>	<u>293,200</u>	<u>230,975</u>	<u>8,169,840</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,127,249</u>	<u>\$ 1,486,138</u>	<u>\$ 334,425</u>	<u>\$ 271,881</u>	<u>\$ 9,219,693</u>

**CITY OF MADERA, CALIFORNIA
 MEASURE "T" FUND
 SCHEDULE OF REVENUES AND EXPENDITURES
 BY FUNDING SOURCE
 FOR THE YEAR ENDED JUNE 30, 2018**

	Commuter Corridors/ Farm to Market	Safe Routes to School and Jobs	Transit Enhancement	Environmental Enhancement	Total
REVENUES					
Measure "T" sales tax	\$ 772,431	\$ 687,464	\$ 61,796	\$ 61,794	\$ 1,583,485
Interest	<u>91,023</u>	<u>17,567</u>	<u>2,894</u>	<u>3,016</u>	<u>114,500</u>
Total revenues	<u>863,454</u>	<u>705,031</u>	<u>64,690</u>	<u>64,810</u>	<u>1,697,985</u>
EXPENDITURES					
Highway and streets	<u>139,172</u>	<u>1,534</u>	<u>84,293</u>	<u>4,796</u>	<u>229,795</u>
Total expenditures	<u>139,172</u>	<u>1,534</u>	<u>84,293</u>	<u>4,796</u>	<u>229,795</u>
Excess (deficiency) of revenues over (under) expenditures	<u>724,282</u>	<u>703,497</u>	<u>(19,603)</u>	<u>60,014</u>	<u>1,468,190</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	<u>-</u>	<u>(1,439,955)</u>	<u>-</u>	<u>-</u>	<u>(1,439,955)</u>
Total other financing sources (uses)	<u>-</u>	<u>(1,439,955)</u>	<u>-</u>	<u>-</u>	<u>(1,439,955)</u>
Net change in fund balance	724,282	(736,458)	(19,603)	60,014	28,235
Fund balance - beginning	<u>5,889,764</u>	<u>1,768,077</u>	<u>312,803</u>	<u>170,961</u>	<u>8,141,605</u>
Fund balance - ending	<u>\$ 6,614,046</u>	<u>\$ 1,031,619</u>	<u>\$ 293,200</u>	<u>\$ 230,975</u>	<u>\$ 8,169,840</u>

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OTHER REPORT

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS* AND THE RULES AND
REGULATIONS OF THE MEASURE "T" ENABLING LEGISLATION

To the Board of Commissioners
Madera County Transportation Commission
Madera, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure "T" Fund of the City of Madera (the City's Measure "T" Fund), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's Measure "T" Fund's basic financial statements, and have issued our report thereon dated April 4, 2019, which included an explanatory paragraph that the financial statements only present the City's Measure "T" Fund.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's Measure "T" Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. Our audit was further made to determine that allocations made and expended by the City were made in accordance with the Measure "T" Enabling Legislation. However, providing an

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opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Price Pange & Company

Clovis, California
May 20, 2019