



**REGULAR MEETING OF THE  
PLANNING COMMISSION  
AND CITY COUNCIL OF THE  
CITY OF WESTMORLAND**

**WEDNESDAY, SEPTEMBER 4, 2024**

**6:00 PM**

**City Council Chambers  
355 South Center Street  
Westmorland, CA 92281**

*Mayor's Message*

This is a public meeting. You may be heard on an agenda item before the Council takes action on the item upon being recognized by the mayor. During the oral communications portion of the agenda, you may address the Council on items that do not appear on the agenda that are within the subject matter jurisdiction of the Council. Personal attacks on individuals, slanderous comments, or comments, which may invade an individual's privacy, are prohibited. The mayor reserves the right to limit the speaker's time. Individuals wishing accessibility accommodations at this meeting, under the Americans with Disabilities Act (ADA), may request such accommodations to aid hearing, visual, or mobility impairment by contacting City Hall at (760) 344-3411. Please note that 48 hours advance notice will be necessary to honor your request.

***Brown Act AB 361:***

**Location:** Westmorland City Hall Council Chambers 355 S Center Street

Judith Rivera- Mayor

Xavier Mendez- Mayor Pro- Tem

Ana Beltran- Council Member

Justina Cruz- Council Member

Ray Gutierrez- Council Member

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**Call to Order:**

**Pledge of Allegiance & Invocation:**

**Roll Call:**

**Oral Communication-Public Comment:** Now is the time for any member of the public to speak to the Council. Please step to the podium and state your name and address for the record. Three (3) minute maximum time.

1. Alex Cardenas, IID Vision 1 Director- Performance update regarding electrical service to the City of Westmorland.
2. Miguel Hernandez, Salton Sea Management Program- Salton Sea Management Program detailing current conditions at the Salton Sea and Revitalization efforts.

**Staff Reports Non-Action Items:**

Fire Department – Chief Sergio Cruz

Police Department – Chief Lynn Mara

City Manager- Laura Fischer

Public Works Director - Ramiro Barajas

CR&R- 2024 Second Quarter Report

**Consent Agenda:** Approve the Consent Agenda Items 1-2.

1. Approval of Meeting Minutes from July 17, 2024
2. Approval of City Warrant List.

**Regular Business:**

1. Discussion and Action: Approve the FY 2020, 2021, 2022 Independent Auditor's Report on the City's Transportation Development Act Financial Statements and direct staff to submit to appropriate government agencies - Laura Fischer, City Manager
2. Discussion and Action: Approve prior work to repair emergency water leak at Water Treatment Plant- Ramiro Barajas, Public Works Director
3. Discussion and Action: Approve payment of two invoices for the Water Treatment Plant Improvement Filter Project from Account # 510-00-6001 CIP Reserves to: BJ Engineering in the amount of \$1,115.00, and AWC in the amount of \$45,000.00 - Joel Hamby, Streets Director.

**Closed Session:**

- Public Service Employees Job descriptions and salary scales, as well as Appointment, Employment, or evaluation (Gov't. Code §54957(b)(1).)
- Conference with legal Counsel Pending Litigation (Gov't. Code §54956.9 (d) (1))

**Adjournment:** Next regular scheduled meeting September 18, 2024.

Council meetings are Open to the Public  
If you need further assistance, please email the City Clerk  
[cityclerk@cityofwestmorland.net](mailto:cityclerk@cityofwestmorland.net)



## Request to Address the City Council

**\*ANY REQUESTS MUST BE MADE TO THE WESTMORLAND CITY CLERK ONLY\***

Date: 8/23/2024

Agenda Month Requesting: \_\_\_\_\_

Print the Following Information.

To: City Clerk of Westmorland

From: Alex Cardenas Company: IID

Mailing Address: 1285 Broadway Ave El Centro State: CA Zip: 92243

Office Phone: 760-996-0487 Ext: \_\_\_\_\_

Cell Phone: 760-996-0487 Email: Aacardenas@IID.com

Subject to bring to City Council \_\_\_\_\_

Performance update regarding electrical service to City of Westmorland \_\_\_\_\_

**I will address the Council on the subject above provided. As well to have Westmorland City Council Minutes to reflect my name and address as written above.**

Alex Cardenas \_\_\_\_\_



8/23/2024

Print Name

Signature

Date

### Guidelines for Public Information Presentations

Presentations are limited to three (3) minutes. Multiple speakers on the same subject must abide by the total time allotment of three (3) minutes.

Requests to make public information presentations shall be in writing and may be made a week prior

#### NOTE:

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# Westmorland Power Interruptions

September 4, 2024

Matt Smelser

Power Manager



[www.iid.com](http://www.iid.com)

*Confidential Closed Session Materials  
Attorney-Client Privileged Communication*

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# Outage Update (April- July)

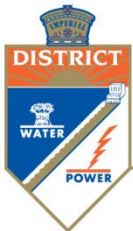
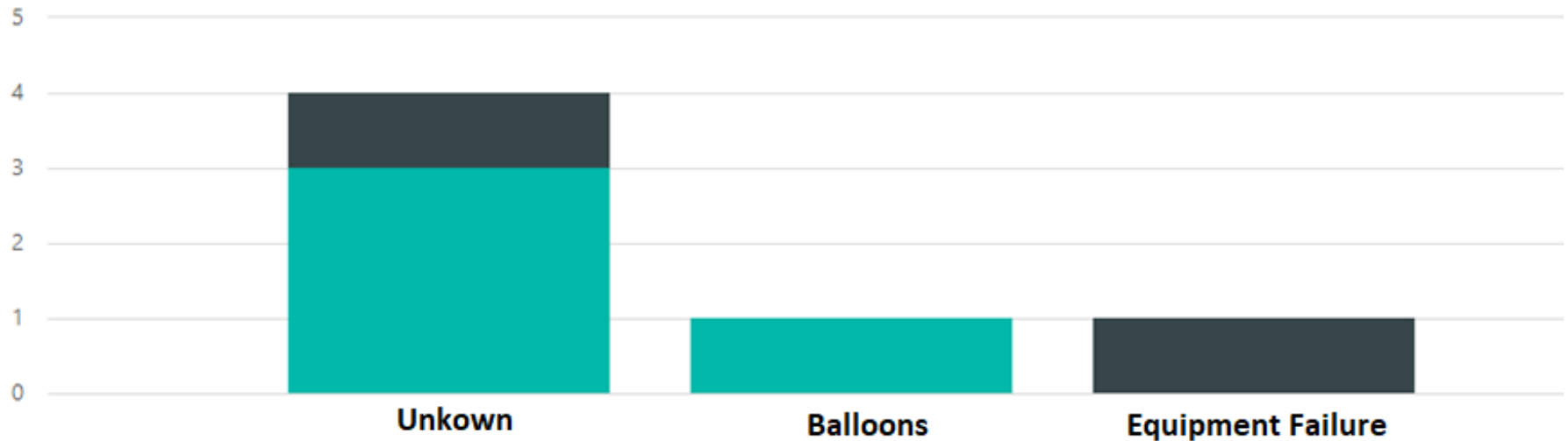
- For the period from April to July, Westmorland experienced six outages, four of which were momentary. Causes included Mylar balloons and equipment failure.
- The longest recorded outage occurred on April 20<sup>th</sup>. Lasting around 3 hours and impacting 52 customers.
- Westmorland did not experienced loss of power supply to the substation for this period.



# (April-July) Outages Westmorland

Outages by Cause/System Response

Blown Transformer Fuse (OH) Breaker Operation

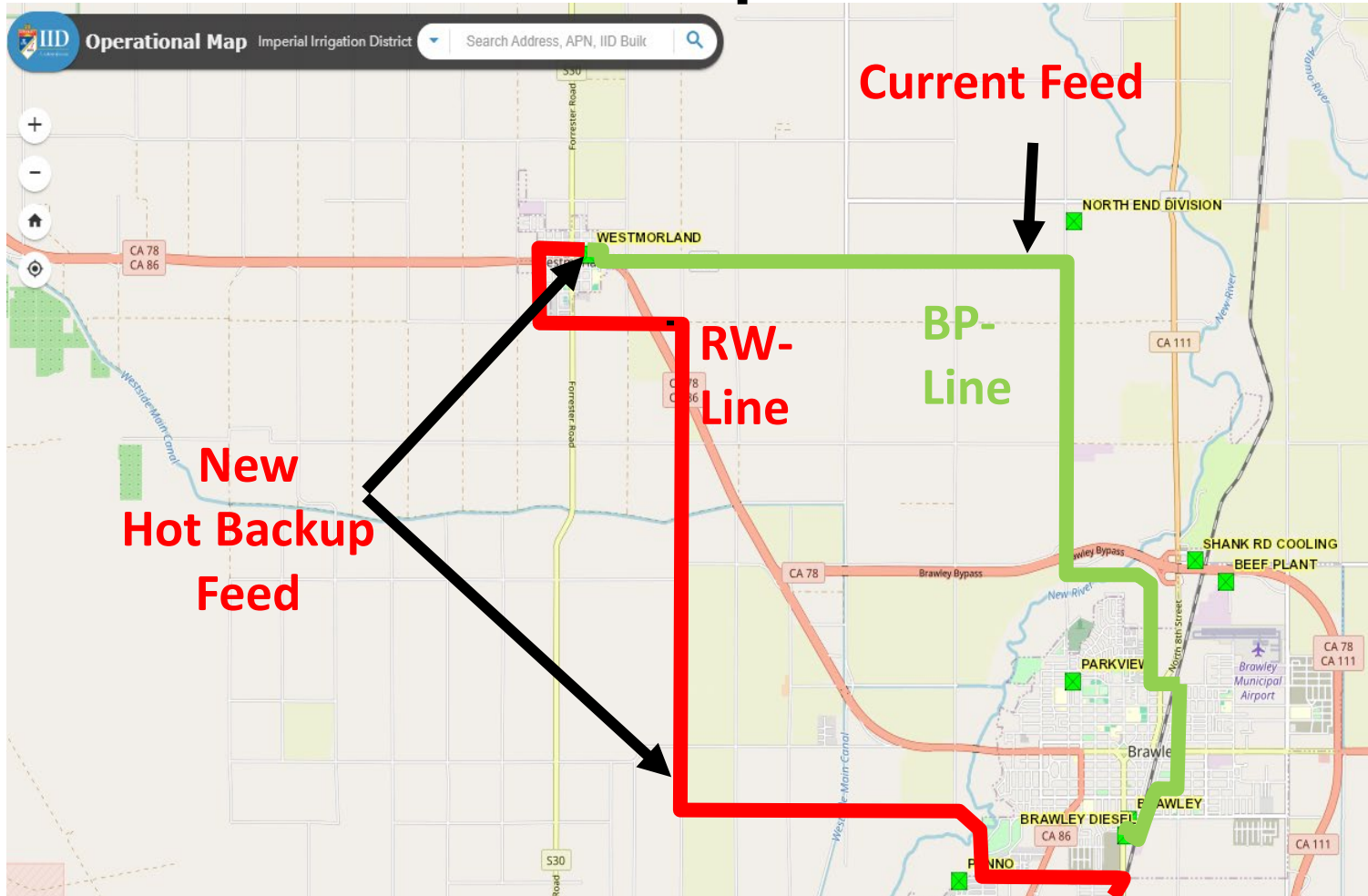


# IID

*A century of service.*

*Note: Four were breaker reclose operations less than a minute.*

# Hot Backup Feed



# IID

*A century of service.*



# New RW-line Breaker



NEW RW0 BKR

**SIEMENS**

**AC HIGH VOLTAGE CIRCUIT BREAKER**

Type	SDV7-SE-AR	With Type	VS-30041	Interrupter
Maximum Voltage	38.0 kV	Voltage Range Factor (K)	1.0	Rated Interrupting Time 3 (50) cycles (ms)
Continuous Current	1200 A	Short-Circuit Current	40 kA	Capacitance Current Switching General Purpose
Power Frequency	60 Hz	Out of Phase Current	— kA	Line Charging 5 A Isolated Bank Sw. 250 A
Weight	4438 (2013) lbs (kg)	Full Wave Impulse Withstand (BIL)	200 kV	Definite Purpose
Operating Duty Cycle	O-0.3s-CO-15s-CO	% DC Component	48	Line Charging 100 A Back-to-Back Sw. 250 A
Minimum Reclosing Time	0.3 s	Short-Time Current Duration	3 s	Inrush Peak 10 kA Inrush Frequency 4240 Hz
Date of Mfr.	2023	Sales Order No.	3009711559	Instruction Book and Parts List E50001-F710-K376-X-XXXX E50001-F710-K379-X-XXXX
Serial No.	3009711559-100-2	Sales Order Line Item	100	
IID P.O. #	4500111138	IID STOCK #	40007403	
<b>OPERATOR INFORMATION</b>				
Type	3AH35-SE			
Motor	90-140 DC	Volts Range	4.0	Amps Nom. SDV22-3009711559-100WD01D Wiring Diagram
Close	90-140 DC	Volts Range	2.1	Amps Nom. SDV22-3009711559-100SC01D Schematic Diagram
Trip (Col 1)	70-140 DC	Volts Range	7.4	Amps Nom.
Trip (Col 2)	N/A	Volts Range	N/A	Amps Nom.
Siemens Industry, Inc. Wendell, NC				Made in Queretaro, Mexico 18-763-405-002



# IID

A century of service.

www.iid.com

Confidential Closed Session Materials  
Attorney-Client Privileged Communication



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# Next Steps

- The IID Power Department is conducting assessments of the "Westmorland loop in". These assessments compare the reliability impact of this project with other reliability initiatives in IID's service area.
- Latest estimates suggest that implementing a fully looped Westmorland substation would cost approximately half a million dollars.



## Request to Address the City Council

**\*ANY REQUESTS MUST BE MADE TO THE WESTMORLAND CITY CLERK ONLY\***

Date: 8/7/24

Agenda Month Requesting: 9/4/24

Print the Following Information.

To: City Clerk of Westmorland

From: Miguel Hernández

Company: Salton Sea Management Program

Mailing Address: 715 P Street, 20th Floor, Sacramento State: CA Zip: 95814

Office Phone: (916) 213-8616 Ext: \_\_\_\_\_

Cell Phone: (442) 200-8438 Email: Miguel.Hernandez@resources.ca.gov

Subject to bring to City Council:

Presentation on the State's Salton Sea Management Program detailing current conditions at the Salton Sea and revitalization efforts.

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**I will address the Council on the subject above provided. As well to have Westmorland City Council Minutes to reflect my name and address as written above.**

Miguel Hernández



8/7/24

Print Name

Signature

Date

### **Guidelines for Public Information Presentations**

- Presentations are limited to three (3) minutes. Multiple speakers on the same subject must abide by the total time allotment of three (3) minutes.
- Requests to make public information presentations shall be in writing and may be made a week prior to the Regular Scheduled Meeting. Requests received after the deadline will be scheduled for the next Regular Scheduled Meeting of the Westmorland City Council.
- Public information sessions are limited to three (3) minutes. Any citizen that is not recognized during a public information session will be scheduled at the next Regular Scheduled Meeting of City Council.

### **NOTE:**

Completing and signing this form is voluntary. All persons may attend meetings and address the City Council. This form is intended to assist the City Clerk in ensuring that all persons wishing to address the City Council are recognized and to ensure correct spelling of names in the minutes.

You are able to attend all City Council meetings and your interest in the conduct of public business is appreciated. The audience is required to be seated in the Council Chambers. Standing or obstructing of aisles is prohibited.

*Thank You, City Clerk,*



**July 25, 2024**

**Ms. Laura Fischer  
City Manager  
City of Westmorland  
355 S. Center Street  
Westmorland, CA 92281**

**RE: 2nd Quarter Reporting (2024)**

Dear Ms. Fischer:

As outlined in the Franchise Agreement, Article 8 section 8.3.2 Quarterly Reports, please see the following information:

**8.3.2 Quarterly Reports**

Attachment 1 – Gross Receipts for the Month by sector (Residential, Commercial, Roll-Off)

Attachment 2 – Tonnage Report

Attachment 3 – Collection and Subscription Report

Attachment 4 – Contamination Monitoring Report

Attachment 5 – Customer Service Report / Generator Waivers / Education Program Report / Discarded Material  
Evaluation Reports

Once you have reviewed this information, please do not hesitate to contact me with any questions you may have.

Sincerely,

Matthew Gray  
Sustainability Specialist II  
CR&R Environmental Services  
760-908-9882

cc: Maria Lazaruk, Senior Sustainability Manager, CR&R Environmental Services  
Francisco Ochoa, General Manager, CR&R Environmental Services  
Tami Castro, City of Westmorland

11292 Western Ave.  
P. O. Box 125  
Stanton, CA 90680-2912

t: 800.826.9677  
t: 714.826.9049  
f: 714.890.6347

# **Attachment 1**

## **2nd Quarter Cash Receipts**

**City of Westmorland**  
**FRANCHISE FEES FOR ROLL OFF SERVICE**

	<u>APR 24</u>	<u>MAY 24</u>	<u>JUN 24</u>
Total Roll off Revenue	3,235.58	2,573.59	2,239.05
Less Roll off Disposal	1,815.74	1,463.71	877.22
Adjusted Roll off Revenue	1,419.84	1,109.88	1,361.83

# **Attachment 2**

## **2nd Quarter Diversion Reports**





environmental services  
the face of a greener generation

**CITY OF WESTMORLAND 2024  
RESIDENTIAL SOLID WASTE & RECYCLING TONS**

MONTH	2000	3000	TOTAL RESIDENTIAL DIVERTED	2000	3000	RESI TRASH	TOTAL RESIDENTIAL LANDFILLED	RESI DIVERSION RATE
	CURBSIDE RECYCLE	GREEN RECYCLE		CURBSIDE RESIDUE	GREEN RESIDUAL			
Jan-24	2.24	20.24	22.48	46.23	2.19	0.00	48.42	31.71%
Feb-24	2.01	28.15	30.16	56.62	3.04	0.00	59.66	33.58%
Mar-24	2.03	23.67	25.70	45.62	2.56	0.00	48.18	34.79%
Apr-24	2.27	18.55	20.82	45.65	2.00	0.00	47.65	30.41%
May-24	3.19	32.17	35.36	55.46	3.48	0.00	58.94	37.50%
Jun-24	2.73	26.31	29.04	35.95	2.84	0.00	38.79	42.81%
Jul-24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Aug-24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Sep-24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Oct-24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Nov-24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Dec-24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
<b>YTD TOTAL</b>	<b>14.47</b>	<b>149.09</b>	<b>163.56</b>	<b>285.53</b>	<b>16.11</b>	<b>0.00</b>	<b>301.64</b>	<b>35.16%</b>

Report Prepared By:  
Matt Gray  
CR&R Inc.  
(877) 728-0446

**RESIDENTIAL**

MONTH	CURBSIDE DIVERTED	CURBSIDE LANDFILLED	TOTAL RESI DIVERSION %
Jan-24	22.48	48.42	31.71%
Feb-24	30.16	59.66	33.58%
Mar-24	25.70	48.18	34.79%
Apr-24	20.82	47.65	30.41%
May-24	35.36	58.94	37.50%
Jun-24	29.04	38.79	42.81%
Jul-24	0.00	0.00	#DIV/0!
Aug-24	0.00	0.00	#DIV/0!
Sep-24	0.00	0.00	#DIV/0!
Oct-24	0.00	0.00	#DIV/0!
Nov-24	0.00	0.00	#DIV/0!
Dec-24	0.00	0.00	#DIV/0!
<b>YTD TOTAL</b>	<b>163.56</b>	<b>301.64</b>	<b>35.16%</b>

**COMMERCIAL / MULTI-FAMILY**

MONTH	2030			2030			
	COM / MF DIVERTED	COM / MF LANDFILLED	COM BIN DIVERSION %	COMMERCIAL ROLL OFF RECYCLE	COM ROLL OFF RESIDUAL/ LANDFILLED	ROLL OFF DIVERSION %	TOTAL COM DIVERSION %
Jan-24	1.42	31.15	4.36%	2.40	22.51	9.63%	6.65%
Feb-24	1.77	39.32	4.31%	4.07	16.99	19.33%	9.40%
Mar-24	1.94	37.85	4.88%	6.69	30.45	18.01%	11.22%
Apr-24	1.53	36.08	4.07%	4.35	17.20	20.19%	9.94%
May-24	1.71	39.22	4.18%	2.68	11.86	18.43%	7.91%
Jun-24	1.55	44.84	3.34%	2.86	10.65	21.17%	7.36%
Jul-24	0.00	0.00	#DIV/0!	0.00	0.00	#DIV/0!	#DIV/0!
Aug-24	0.00	0.00	#DIV/0!	0.00	0.00	#DIV/0!	#DIV/0!
Sep-24	0.00	0.00	#DIV/0!	0.00	0.00	#DIV/0!	#DIV/0!
Oct-24	0.00	0.00	#DIV/0!	0.00	0.00	#DIV/0!	#DIV/0!
Nov-24	0.00	0.00	#DIV/0!	0.00	0.00	#DIV/0!	#DIV/0!
Dec-24	0.00	0.00	#DIV/0!	0.00	0.00	#DIV/0!	#DIV/0!
<b>YTD TOTAL</b>	<b>9.92</b>	<b>228.46</b>	<b>4.16%</b>	<b>23.05</b>	<b>109.66</b>	<b>17.37%</b>	<b>8.88%</b>

**C&D PROCESSING / TEMP SERVICE**

MONTH	4060			4060		
	C&D ROLL OFF RECYCLE	C&D ROLL OFF LANDFILLED	CRT C&D DIVERSION %	TEMP ROLL OFF RECYCLE	TEMP ROLL OFF LANDFILLED	C&D DIVERSION %
Jan-24	0.00	0.00	#DIV/0!	0.00	0.00	#DIV/0!
Feb-24	0.00	0.00	#DIV/0!	4.41	2.61	62.82%
Mar-24	0.00	0.00	#DIV/0!	0.93	12.60	6.87%
Apr-24	6.61	3.54	65.12%	0.00	3.76	0.00%
May-24	0.00	0.00	#DIV/0!	2.23	8.31	21.16%
Jun-24	0.00	0.00	#DIV/0!	0.08	0.29	21.62%
Jul-24	0.00	0.00	#DIV/0!	0.00	0.00	#DIV/0!
Aug-24	0.00	0.00	#DIV/0!	0.00	0.00	#DIV/0!
Sep-24	0.00	0.00	#DIV/0!	0.00	0.00	#DIV/0!
Oct-24	0.00	0.00	#DIV/0!	0.00	0.00	#DIV/0!
Nov-24	0.00	0.00	#DIV/0!	0.00	0.00	#DIV/0!
Dec-24	0.00	0.00	#DIV/0!	0.00	0.00	#DIV/0!
<b>YTD TOTAL</b>	<b>6.61</b>	<b>3.54</b>	<b>65.12%</b>	<b>7.65</b>	<b>27.57</b>	<b>21.72%</b>

**OVERALL TOTAL**

MONTH	TOTAL DIVERTED	TOTAL LANDFILLED	OVERALL DIVERSION
Jan-24	26.30	102.08	20.49%
Feb-24	40.41	118.58	25.42%
Mar-24	35.26	129.08	21.46%
Apr-24	33.31	108.23	23.53%
May-24	41.98	118.33	26.19%
Jun-24	33.53	94.57	26.17%
Jul-24	0.00	0.00	#DIV/0!
Aug-24	0.00	0.00	#DIV/0!
Sep-24	0.00	0.00	#DIV/0!
Oct-24	0.00	0.00	#DIV/0!
Nov-24	0.00	0.00	#DIV/0!
Dec-24	0.00	0.00	#DIV/0!
<b>2022 YTD TOTAL</b>	<b>210.79</b>	<b>670.87</b>	<b>23.91%</b>

THIS REPORT REFLECTS THE MOST UP-TO-DATE INFORMATION FOR ALL MONTHS LISTED.

Facilities Used:  
 Transfer: CR&R Material Recovery & Transfer  
 599 East Main Street, El Centro  
 El Centro Direct Transfer  
 853 South Dogwood Ave, El Centro

Processing & Composting:  
 South Yuma County Landfill  
 Western  
 11262 Western Ave, Stanton

Landfill, Residual:  
 South Yuma County Landfill  
 Imperial County

# **Collection and Subscription Report**

**2nd Quarter 2024**

**Attachment 3**

# Collection and Subscription Report

## 2nd Quarter (2024)

	Single Family	Multi Family	Commercial
Total Accounts	497	21	31
Total Cart Gallons of Service	138,780	9,990	2,795
Total Bin Yards of Service	n/a	148	260
Total Roll off Tons of Service	n/a	n/a	n/a
Total Compactor Tons of Service	n/a	n/a	n/a
Average volume of service per gallon	279.24	475.71	90.16
Average volume of service per yard		7	8

<b>Bulky Item Collections Performed</b>	
Pickups	
Item Amount	

### Cart and Bin Totals

<b>Single Family</b>	
Trash	497
Recycle	502
Green	543

<b>Commercial Bins by Levels of Service:</b>	Trash	Recycle	Food Waste	Green Waste	
35 Gallon					0
65 Gallon			7		455
90 Gallon	11	12		3	2340
2 Yard	1				2
3 Yard	14	5			57
4 Yard	3	1			16
5 Yard	1				5
6 Yard	3	2			180
Roll Off					0

<b>Multi Family Carts and Bins by Levels of Service:</b>	Trash	Recycle	Food Waste	Green Waste	
35 Gallon					0
65 Gallon					0
90 Gallon	47	53		11	9990
2 Yard					0
3 Yard	4	3			21
4 Yard	1				4
5 Yard	3				15
6 Yard	3				108

**Westmorland Commercial and Multi-Family Properties (2 cy and Above)**

ACCT	CSLNAM	CSFNAM	CSADR#	CSSEDIR	CSSTRT	CSSUFIX
477	WESTMORLAND LITTLE LEAGUE			E	1ST	ST
23	ASHURST HONEY COMPANY		130	S	BEE	ST
985	DOLLAR GENERAL STORE #25442		223	E	MAIN	ST
590	EL OASIS WATER COMPANY		200	E	MAIN	ST
104	EL SOL MARKET		110	W	MAIN	ST
330	THE TOWN PUMP		200	W	MAIN	
964	TOTAL TECHNOLOGY, INC		230	E	MAIN	ST
328	U S POST OFFICE		199	S	CENTER	ST
231	VANCE MALLORY		510	E	MAIN	ST
1009	VELASCO	SALVADOR	5267	S	H	ST
550	WAEI FEJLEN		139	W	MAIN	ST
332	WESTMORLAND SCHOOL		200	S	C	ST
331	AMERICAN BEST VALLEY INN		351	W	MAIN	
26	ASHURST WAREHOUSE		450	W	MAIN	ST
227	FRANK & SONS LYALLS		431	W	MAIN	ST
70	CIRCLE K #1391		123	E	MAIN	ST
201	JOHNNY'S LIQUOR STORE		163	W	MAIN	ST
295	VICTOR M PANIAGUA		255	N	CENTER	
915	GOYAL	MASOON	301	E	MAIN	ST
723	H. GOYAL REALTOR		271	W	3RD	
190	HYDER CO REDONDO I		201	N	G	ST
191	HYDER CO REDONDO II		301	N	G	ST
337	HOUSING AUTHORITY		200	S	CENTER	ST
338	HOUSING AUTHORITY		155	W	6TH	ST
329	WESTMORLAND APTS		181	S	G	ST









City of Westmorland C&D Report  
2nd Quarter 2024

CUST#	NAME	ADDRESS	DATE	QUANTITY	Diversion %
986	JOBE HARKER	4892 FORRESTER RD	4/19/2024	10.15	

# **Contamination Monitoring Report**

**2nd Quarter 2024**

**Attachment 4**













# **Customer Service Report**

**2nd Quarter 2024**

**Attachment 5**

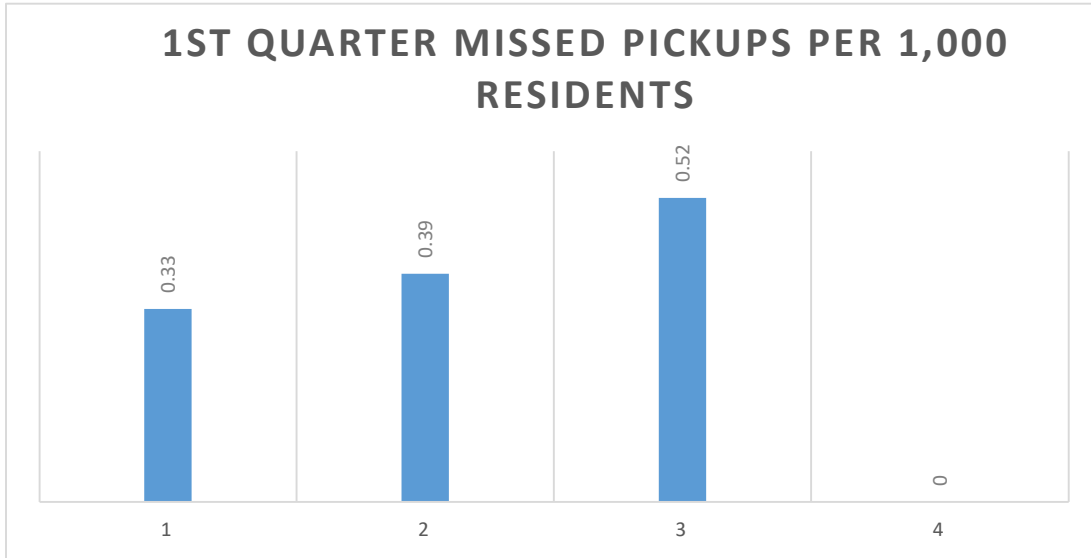
City of Westmorland  
Complaints (2nd Quarter 2024)

ACCT	FIRST NAME	LAST NAME	NOTE DATE	NOTE
None				

# Customer Service Report (Missed or Incomplete Collections)

Per 1,000 Residents

	<u>April</u>	<u>May</u>	<u>June</u>		
2nd Quarter	0.33	0.39	0.52		



**City of New Service Request (2nd Quarter 2024)**

<u>CUST#</u>	<u>SERV NAME</u>	<u>SERV ADR 1</u>
None		







### Education Program Report

<u>Date</u>	<u>Commercial</u>	<u>Multi Family</u>	<u>Residential</u>	<u>Item</u>	<u>Notes</u>

## MINUTES OF THE



### REGULAR MEETING OF THE PLANNING COMMISSION AND CITY COUNCIL OF THE CITY OF WESTMORLAND

WEDNESDAY, JULY 17, 2024

6:00 PM

City Council Chambers  
355 South Center Street  
Westmorland, CA 92281

#### *Mayor's Message*

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#### ***Brown Act AB 361:***

**Location:** Westmorland City Hall Council Chambers 355 S Center Street

Judith Rivera- Mayor

Xavier Mendez- Mayor Pro- Tem

Ana Beltran- Council Member

Justina Cruz- Council Member

Ray Gutierrez- Council Member

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**Call to Order:** The meeting was called to order by Mayor Rivera

**Pledge of Allegiance & Invocation:** The pledge of allegiance was led by Mayor Rivera

**Roll Call: Council Members Present:**

**Present:** Mayor Rivera, Council Members Mendez and Beltran

**Absent:** Council Member Gutierrez and Cruz was excused absent.

**Oral Communication-Public Comment:** Now is the time for any member of the public to speak to the Council. Please step to the podium and state your name and address for the record. Three (3) minute maximum time.

1. Xavier Mendez, Council Member- Mr. Mendez wanted to report that the funeral arrangement for Henry Halcon was hosted by the family over the weekend and the family wanted to take the city staff for being extremely helpful as well as the public works department and the Police department for escorting the family from the funeral home to the burial site.

#### **Staff Reports Non-Action Items:**

Fire Department – Sergio Cruz- ABSENT

Police Department – Chief Lynn Mara- Mr. Lynn Mara reposted that mid-September Officer Hamby will be done with his hours of training and as well reported his class for RTO will be in September as well.

City Manager- Laura Fischer – ABSENT

Public Works Director - Ramiro Barajas- Mr. Barajas reported that the installed cameras at the pool aren't online yet he's working with the IT Department, update on the potential veteran monument possible having grant funding help with the costs.

City Hall Supervisor- Tami Castro- Ms. Castro reported that the system will be 180 hours of training still working on receiving information from Fray Software.

**Consent Agenda:** Approve the Consent Agenda Items 1-2.

1. Approval of Meeting Minutes from June 18, 2024
2. Approval of City Warrant List.

AYES: (1) Beltran, (2) Mendez, Rivera  
NOS: 0  
ABSENT: Gutierrez, Cruz

**Regular Business: 6:14pm**

1. Discussion & Action to authorize staff to advertise the water plant filter replacement projects for bid (designed by Dudek)- Joel Hamby, Streets Director. Mr. Hamby reported that the design is 100% complete the cost estimate may or may not be over the grand total amount, the newspaper posting has to be posted twice due to new state law consistent for two (2) weeks August 22<sup>nd</sup> – September 18<sup>th</sup>.

AYES: (1) Beltran, (2) Mendez, Rivera  
NOS: 0  
ABSENT: Gutierrez, Cruz

2. Discussion & Action to authorize additional cost for the design of the water distribution piping replacement project (designed by BJ Engineering)- Joel Hamby, Streets Director. Mr. Hamby requested to go by the contract between BJ Engineering and the city for the hourly rate to authorize additional costs to not to exceed \$20,000 totaling to \$40,000 for the designing of the piping replacement project. He as well requests the motion to be an attentive motion of the additional cost.

AYES: (1) Beltran, (2) Mendez, Rivera  
NOS: 0  
ABSENT: Gutierrez, Cruz

3. Discussion & Action to declare certain items as surplus and authorize the auctioning of WPD (Westmorland Police Department) and Public Works surplus vehicles - Chief Lynn Mara, Police Chief and Ramiro Barajas, Public Works Director Chief Lynn Mara and Mr. Barajas brought to council the lists of surplus vehicles to be auctioned off recommended by Mrs. River the auctioning process to start sometime in September due to the removal of the police equipment in the police cars.

AYES: (1) Beltran, (2) Mendez, Rivera  
NOS: 0  
ABSENT: Gutierrez, Cruz

4. Discussion & Action to approve adjusting journal entries as prepared and recommended by City accountant and auditor – ~~Laura Fischer, Manager~~ (Tami Castro). Mrs. Castro presented to council that currently the finance department has adjusted journal entries for the 4 years of the years being currently worked on. Mrs. Castro recommend to approve so we can continue on with the audit process taking on the auditors and the city accountant recommendations to the years 2020, 2021, 2022 and 2023.

AYES: (1) Beltran, (2) Mendez, Rivera  
NOS: 0  
ABSENT: Gutierrez, Cruz

5. Discussion & Action to authorize the write off of certain dis continued accounts as recommended by City accountant and auditor – ~~Laura Fischer, Manager~~ (Tami Castro). Mrs. Castro recommended to staff for the approval of the write-offs of accounts that had left large balances behind the city will continue the current process of sending to collections department the amount of \$22,594.19 had been corrected to a rough \$17,000 due to the residents currently paying off the balances and being on payment plans and receiving assistances. The write-off will only be in the cities books but will continue the collections process.

AYES: (1) Beltran, (2) Mendez, Rivera  
NOS: 0  
ABSENT: Gutierrez, Cruz

**Closed Session:**

- Public Service Employees Job descriptions and salary scales, as well as Appointment, Employment, or evaluation (Gov't. Code §54957(b)(1).)
- Conference with legal Counsel Pending Litigation (Gov't. Code §54956.9 (d) (1))

City council reported back that to give direction to Mr. Barajas to start advertising for his operator position.

**Adjournment:** Next regular scheduled meeting September 4, 2024.

**ADJOURNMENT AT 6:50PM**

AYES: (1) Beltran, (2) Mendez, Rivera  
NOS: 0  
ABSENT: Gutierrez, Cruz

Council meetings are Open to the Public  
If you need further assistance, please email the City Clerk

[cityclerk@cityofwestmorland.net](mailto:cityclerk@cityofwestmorland.net)



DRAFT

**CITY OF WESTMORLAND**  
**REPORT TO CITY COUNCIL**

**MEETING DATE:** September 4, 2024

**FROM:** Laura Fischer, Manager

**SUBJECT:** FY 2020, 2021 and 2022 Audited Transportation Development Act  
Financial Statements

**ISSUE:**

Shall the City Council approve the FY 2020, 2021, 2022 Independent Auditor's Report on the City's Transportation Development Act Financial Statements and direct staff to submit to appropriate government agencies?

**MANAGER'S RECOMMENDATION:**

It is recommended that the City Council approve the Independent Auditor's reports and authorize staff to submit to ICTC and State Controller's Office.

**FISCAL IMPACT:**

The City of Westmorland authorized Felcher & Associates to prepare the TDA audits so they could work on the City's financial audits at the same time. The cost for the audits is paid out of the Transportation Development Act funds.

**DISCUSSION:**

The City of Westmorland is required to prepare and submit annual TDA audits. To have an independent Auditor's report is to have a qualified third party express an opinion on the fair presentation of its financial statements and schedules in conformity with generally accepted accounting principles.

**CONCLUSION:**

Staff recommends that the City Council approve the FY 2020, 2021, 2022 Independent Auditor's Report and direct staff to file the audits with the appropriate governmental agencies and financial institutions.

Respectfully Submitted,

Laura Fischer,  
Manager

Attachment: City of Westmorland TDA Audited Financial Statement FY 2020, 2021,  
2022

## Communication with Those Charged with Governance at the Conclusion of the Audit

August 23, 2024

To the City Council  
City of Westmorland  
Westmorland, California

We have audited the financial statements of the of the Transportation Development Act Funds (the TDA) of the City of Westmorland, for the years ended June 30, 2022, 2021, and 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and the *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 16, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

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

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

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

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

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

#### *Disagreements with Management*

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



To the City Council  
City of Westmorland  
Westmorland, California

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 23, 2024.

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

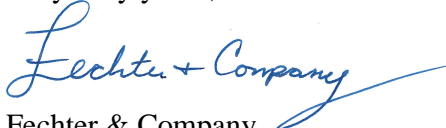
Other Matters

We applied certain limited procedures to the budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

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

Very truly yours,



Fechter & Company  
Certified Public Accountants

**CITY OF WESTMORLAND**  
**TRANSPORTATION DEVELOPMENT ACT FUNDS**  
**Annual Financial Report**  
**With Independent Auditor's Report Thereon**  
**June 30, 2020**

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS**

**JUNE 30, 2020**

The City of Westmorland was incorporated in 1934 and now has a population of approximately 2,000 residents.

Current City leaders want to retain the small-town feel, but bring growth to the City. The City is governed by a five-member Council, elected at large for four years on staggered schedules. The Council selects the Mayor from its members, generally for a one-year term. The City also has a City Clerk and a City Treasurer which are appointed positions.

Elected Officials

<u>Official</u>	<u>Office</u>
Ana Beltran	Mayor
Xavier Mendez	Council Member
Justina Cruz	Council Member
Larry Ritchie	Council Member
Henry Graham	Council Member

Appointed Officials

Christine Pisch	City Clerk
Teresa Nava	City Treasurer

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS**

Annual Financial Report

June 30, 2020

Table of Contents

	<u>Page</u>
<b>FINANCIAL SECTION</b>	
<b>Independent Auditors' Report</b> .....	1-3
<b>Basic Financial Statements – Fund Financial Statements:</b>	
Balance Sheet – June 30, 2020 .....	4
Statement of Revenues, Expenditures, and Changes in Fund Balances – For the Year Ended June 30, 2020 .....	5
Notes to Financial Statements .....	6-8
<b>Required Supplementary Information:</b>	
Budgetary Comparison Schedules:	
Article 3 - For the Year Ended June 30, 2020 .....	9
Article 8 (e) - For the Year Ended June 30, 2020 .....	10
 <b>OTHER REPORTING REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i></b>	
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 <i>Government Auditing Standards</i> .....	11-12
Schedule of Findings and Responses.....	13-14

## INDEPENDENT AUDITOR'S REPORT

To the City Council  
City of Westmorland  
Westmorland, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Transportation Development Act Funds (the TDA) of the City of Westmorland, as of June 30, 2020, and for the year then ended, and the related notes to the financial statements, which collectively comprise the TDA'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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits 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 TDA'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 TDA's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

To the City Council  
City of Westmorland  
Westmorland, California

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 TDA as of June 30, 2020, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **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 requires 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.

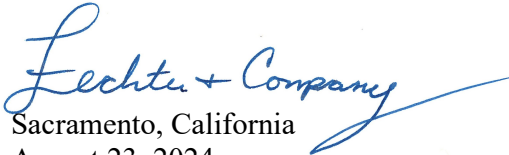
Accounting principles generally accepted in the United States of America require that the budgetary comparison information, as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required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

To the City Council  
City of Westmorland  
Westmorland, California

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 23, 2024, on our consideration of the TDA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and 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 TDA's internal control over financial reporting and compliance.

Fechter & Company  
Certified Public Accountants

  
Sacramento, California  
August 23, 2024

## **BASIC FINANCIAL STATEMENTS**



**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
BALANCE SHEET  
JUNE 30, 2020  
(With Comparative Totals as of June 30, 2019)**

<b>ASSETS</b>	<u>Article 3</u>	<u>Article 8 (e)</u>	<u>Totals 2020</u>	<u>Totals 2019</u>
Current Assets:				
Cash and investments	\$ 73,415	\$ 147	\$ 73,562	\$ 73,562
<b>TOTAL ASSETS</b>	<u>73,415</u>	<u>147</u>	<u>73,562</u>	<u>73,562</u>
<b>NET POSITION</b>				
Unrestricted	<u>73,415</u>	<u>147</u>	<u>73,562</u>	<u>73,562</u>
<b>TOTAL NET POSITION</b>	<u>\$ 73,415</u>	<u>\$ 147</u>	<u>\$ 73,562</u>	<u>\$ 73,562</u>

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

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED  
JUNE 30, 2020  
(With Comparative Totals For the Fiscal Year Ended June 30, 2019)**

	<u>Article 3</u>	<u>Article 8 (e)</u>	<u>Total 2020</u>	<u>Total 2019</u>
<b>REVENUE</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Total revenue	-	-	-	-
<b>EXPENDITURES</b>				
Professional services	-	-	-	-
Total expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	73,415	147	73,562	73,562
Fund Balance, End of Year	<u>\$ 73,415</u>	<u>\$ 147</u>	<u>\$ 73,562</u>	<u>\$ 73,562</u>

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

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS**

Notes to Financial Statements  
June 30, 2020

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the Transportation Development Act Funds (TDA) of the City of Westmorland (City) have been prepared in conformity with generally accepted accounting principles (GAAP) 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 TDA's accounting policies are described below.

**A. Reporting Entity**

The financial statements are intended to reflect the financial position, respective changes in financial position, and compliance with the Transportation Development Act to the City of Westmorland, California. The funds presented include the following Transportation Development Act Articles:

PUC 99234	Article 3 (SB821) Pedestrian and Bicycle Facilities
PUC 99400e	Article 8 Fixed Facilities

**B. Basis of Accounting**

The accounts of the City's Transportation Development Act Funds are organized on the basis of funds. A fund is defined as an independent fiscal and accounting entity wherein the operations of each fund are accounted for in a separate set of self-balancing accounts that records resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The City's TDA Funds are used to account for assets held by City of Westmorland. The City disburses the funds according to the Transportation Development Act allocations which are restricted for specific expenditures other than debt service or capital projects.

The fund is accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when the related fund liabilities are incurred. Measurable means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

**C. Budgets**

The City adopts budgets for the Transportation Development Act Funds. Budgets are adopted on a basis consistent with generally accepted accounting principles. All budget appropriations lapse at year end.

**CITY OF WESTMORLAND**  
**TRANSPORTATION DEVELOPMENT ACT FUNDS**

Notes to Financial Statements  
June 30, 2020

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**D. Fund Balance**

Fund balance is reported in classifications that comprise a hierarchy based primarily on the extent to which the TDA is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components: nonspendable, restricted, committed, assigned, and unassigned.

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

Restricted – This component includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of the resource providers.

Committed – This component includes amounts that can only be used for the specific purposes determined by a formal action of the TDA’s highest level of decision-making authority, the City Council. Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally.

Assigned – This component comprises amounts intended to be used for specific purposes that are neither restricted nor committed. Intent is expressed by (a) the City Council or (b) a body (for example: a budget or finance committee) or official to which the City Council has delegated the authority to assign amounts to be used for specific purposes.

Unassigned – This classification represents amounts that have not been restricted, committed, or assigned to specific purposes within the general fund.

When both restricted and unrestricted resources are available for use, it is the TDA’s policy to use restricted resources first, then unrestricted resources (committed, assigned, and unassigned) as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use it is the TDA’s policy to use committed resources first, then assigned, and then unassigned as they are needed.

**E. 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.

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS**

Notes to Financial Statements  
June 30, 2020

**NOTE 2: CASH AND INVESTMENTS**

The cash is restricted for specific use of the Transportation Development Act Funds. As provided by the Government Code, the cash balances of substantially all funds are pooled and invested by the City's Treasurer for purposes of increasing interest earnings. Investment income resulting from this pooling is allocated to all participating funds, including the TDA Funds, based upon the average daily cash-in-treasury balances of the funds. Detailed disclosures, including investment policies and associated risk policies, regarding the City's cash and cash equivalents can be found in the City's June 30, 2020 basic financial statements.

**NOTE 3: INTERGOVERNMENTAL ALLOCATIONS**

For the year ended June 30, 2020, the City did not receive any allocations from Local Transportation Funds.

**NOTE 4: SUBSEQUENT EVENT REVIEW**

The TDA's management has evaluated events and transactions subsequent to June 30, 2020 for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through August 23, 2024, the date the financial statements became available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
BUDGETARY COMPARISON SCHEDULE  
ARTICLE 3  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Intergovernmental	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
<b>EXPENDITURES:</b>				
Professional services	4,500	4,500	-	4,500
Repairs and maintenance	5,000	5,000	-	5,000
Total expenditures	<u>9,500</u>	<u>9,500</u>	<u>-</u>	<u>9,500</u>
Net change in fund balances	10,500	10,500	-	(10,500)
Fund balances - beginning	<u>73,415</u>	<u>73,415</u>	<u>73,415</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 83,915</u></u>	<u><u>\$ 83,915</u></u>	<u><u>\$ 73,415</u></u>	<u><u>\$ (10,500)</u></u>

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
BUDGETARY COMPARISON SCHEDULE  
ARTICLE 8 (e)  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Intergovernmental	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
<b>EXPENDITURES:</b>				
Professional services	5,500	5,500	-	5,500
Safety equipment	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>-</u>	<u>8,500</u>
Net change in fund balances	11,500	11,500	-	(11,500)
Fund balances - beginning	<u>147</u>	<u>147</u>	<u>147</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 11,647</u></u>	<u><u>\$ 11,647</u></u>	<u><u>\$ 147</u></u>	<u><u>\$ (11,500)</u></u>



**OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

**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***

To the City Council  
City of Westmorland  
Westmorland, 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 Transportation Development Act Funds (TDA) of the City of Westmorland, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the TDA's basic financial statements, and have issued our report thereon dated August 23, 2024.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the TDA's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control of the TDA's internal control. Accordingly, we do not express an opinion on the effectiveness of the TDA'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the 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 considered to be material weaknesses. However, material weaknesses may exist that we have not identified.

To the City Council  
City of Westmorland  
Westmorland, California

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the TDA’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2020-01.

### **TDA’s Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the TDA’s response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The TDA’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **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 result of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fechter & Company  
Certified Public Accountants

A handwritten signature in blue ink that reads "Fechter + Company". The signature is written in a cursive, flowing style with a long horizontal flourish extending to the right.

Sacramento, California  
August 23, 2024

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS**

**Schedule of Findings and Responses  
June 30, 2020**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	Yes

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**NONCOMPLIANCE**

**Finding 2020-01**

**Financial Reporting Was Not Performed in a Timely Manner**

Criteria

Per California Public Utility Code § 99245, fiscal audits of the TDA must be conducted annually and submitted to the transportation planning agency, transit development board, county transportation commission, and to the Controller within 180 days after the end of the fiscal year.

Condition

During our review of compliance with financial reporting requirements, it was noted that audited financial statements had not been submitted to the TDA’s oversight agencies listed above in a timely manner.

Cause

The City has not implemented policies and procedures to ensure that annual TDA audits are completed and submitted to its oversight agencies in a timely manner.

Effect of Condition

By not completing and submitting the financial audits in a timely manner, the City may have missed out on additional sources of funding.

Recommendation

We recommend that the City take the measures necessary to ensure that all financial reporting is done in a timely manner going forward.

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS**

**Schedule of Findings and Responses  
June 30, 2020**

**SECTION II – FINANCIAL STATEMENT FINDINGS - continued**

**NONCOMPLIANCE - continued**

**Finding 2020-01 - continued**

Views of responsible officials and planned corrective actions

We agree with the finding. Our plan is to submit our audits for the years ended June 30, 2023 and 2024 to our oversight agencies by December 31, 2024, which will make us compliant for the year ended June 30, 2024. Going forward, we plan to submit our annual audits within 180 days after the end of the fiscal year.

**SECTION III - STATUS OF PRIOR YEAR FINDINGS**

None noted.

**CITY OF WESTMORLAND**  
**TRANSPORTATION DEVELOPMENT ACT FUNDS**  
**Annual Financial Report**  
**With Independent Auditor's Report Thereon**  
**June 30, 2021**

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS**

**JUNE 30, 2021**

The City of Westmorland was incorporated in 1934 and now has a population of approximately 2,000 residents.

Current City leaders want to retain the small-town feel, but bring growth to the City. The City is governed by a five-member Council, elected at large for four years on staggered schedules. The Council selects the Mayor from its members, generally for a one-year term. The City also has a City Clerk and a City Treasurer which are appointed positions.

Elected Officials

<u>Official</u>	<u>Office</u>
Ana Beltran	Mayor
Xavier Mendez	Mayor Pro Tem
Justina Cruz	Council Member
Ray Gutierrez	Council Member
Judith Rivera	Council Member

Appointed Officials

Christine Pisch	City Clerk
Teresa Nava	City Treasurer

**CITY OF WESTMORLAND**  
**TRANSPORTATION DEVELOPMENT ACT FUNDS**

Annual Financial Report

June 30, 2021

Table of Contents

	<u>Page</u>
<b>FINANCIAL SECTION</b>	
<b>Independent Auditors' Report</b> .....	1-3
<b>Basic Financial Statements – Fund Financial Statements:</b>	
Balance Sheet – June 30, 2021 .....	4
Statement of Revenues, Expenditures, and Changes in Fund Balances – For the Year Ended June 30, 2021 .....	5
Notes to Financial Statements .....	6-8
<b>Required Supplementary Information:</b>	
Budgetary Comparison Schedules:	
Article 3 - For the Year Ended June 30, 2021 .....	9
Article 8 (e) - For the Year Ended June 30, 2021 .....	10
 <b>OTHER REPORTING REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i></b>	
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 <i>Government Auditing Standards</i> .....	11-12
Schedule of Findings and Responses .....	13-14



## INDEPENDENT AUDITOR'S REPORT

To the City Council  
City of Westmorland  
Westmorland, California

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the Transportation Development Act Funds (the TDA) of the City of Westmorland, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the TDA's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the TDA, as of June 30, 2021, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the TDA, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the TDA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the City Council  
City of Westmorland  
Westmorland, California

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 TDA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the TDA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires 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.

To the City Council  
City of Westmorland  
Westmorland, California

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, as listed under the Table of Contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 23, 2024 on our consideration of the TDA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the TDA'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 TDA's internal control over financial reporting and compliance.

Fechter & Company  
Certified Public Accountants

  
Sacramento, California  
August 23, 2024

## **BASIC FINANCIAL STATEMENTS**

**CITY OF WESTMORLAND**  
**TRANSPORTATION DEVELOPMENT ACT FUNDS**  
**BALANCE SHEET**  
**JUNE 30, 2021**  
**(With Comparative Totals as of June 30, 2020)**

<b>ASSETS</b>	Article 3	Article 8 (e)	<b>Totals 2021</b>	<b>Totals 2020</b>
Current Assets:				
Cash and investments	\$ 56,915	\$ 147	\$ 57,062	\$ 73,562
<b>TOTAL ASSETS</b>	<b>56,915</b>	<b>147</b>	<b>57,062</b>	<b>73,562</b>
 <b>NET POSITION</b>				
Unrestricted	56,915	147	57,062	73,562
<b>TOTAL NET POSITION</b>	<b>\$ 56,915</b>	<b>\$ 147</b>	<b>\$ 57,062</b>	<b>\$ 73,562</b>

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

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED  
JUNE 30, 2021**

**(With Comparative Totals For the Fiscal Year Ended June 30, 2020)**

	<u>Article 3</u>	<u>Article 8 (e)</u>	<u>Totals 2021</u>	<u>Totals 2020</u>
<b>REVENUE</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Total revenue	-	-	-	-
<b>EXPENDITURES</b>				
Professional services	16,500	-	16,500	-
Total expenditures	16,500	-	16,500	-
Net Change in Fund Balance	(16,500)	-	(16,500)	-
Fund Balance, Beginning of Year	73,415	147	73,562	73,562
Fund Balance, End of Year	<u>\$ 56,915</u>	<u>\$ 147</u>	<u>\$ 57,062</u>	<u>\$ 73,562</u>

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

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS**

Notes to Financial Statements  
June 30, 2021

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the Transportation Development Act Funds (TDA) of the City of Westmorland (City) have been prepared in conformity with generally accepted accounting principles (GAAP) 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 TDA's accounting policies are described below.

**A. Reporting Entity**

The financial statements are intended to reflect the financial position, respective changes in financial position, and compliance with the Transportation Development Act to the City of Westmorland, California. The funds presented include the following Transportation Development Act Articles:

PUC 99234	Article 3 (SB821) Pedestrian and Bicycle Facilities
PUC 99400e	Article 8 Fixed Facilities

**B. Basis of Accounting**

The accounts of the City's Transportation Development Act Funds are organized on the basis of funds. A fund is defined as an independent fiscal and accounting entity wherein the operations of each fund are accounted for in a separate set of self-balancing accounts that records resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The City's TDA Funds are used to account for assets held by City of Westmorland. The City disburses the funds according to the Transportation Development Act allocations which are restricted for specific expenditures other than debt service or capital projects.

The fund is accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when the related fund liabilities are incurred. Measurable means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

**C. Budgets**

The City adopts budgets for the Transportation Development Act Funds. Budgets are adopted on a basis consistent with generally accepted accounting principles. All budget appropriations lapse at year end.

**CITY OF WESTMORLAND**  
**TRANSPORTATION DEVELOPMENT ACT FUNDS**

Notes to Financial Statements  
June 30, 2021

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**D. Fund Balance**

Fund balance is reported in classifications that comprise a hierarchy based primarily on the extent to which the TDA is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components: nonspendable, restricted, committed, assigned, and unassigned.

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

Restricted – This component includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of the resource providers.

Committed – This component includes amounts that can only be used for the specific purposes determined by a formal action of the TDA’s highest level of decision-making authority, the City Council. Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally.

Assigned – This component comprises amounts intended to be used for specific purposes that are neither restricted nor committed. Intent is expressed by (a) the City Council or (b) a body (for example: a budget or finance committee) or official to which the City Council has delegated the authority to assign amounts to be used for specific purposes.

Unassigned – This classification represents amounts that have not been restricted, committed, or assigned to specific purposes within the general fund.

When both restricted and unrestricted resources are available for use, it is the TDA’s policy to use restricted resources first, then unrestricted resources (committed, assigned, and unassigned) as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use it is the TDA’s policy to use committed resources first, then assigned, and then unassigned as they are needed.

**E. 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.



**CITY OF WESTMORLAND**  
**TRANSPORTATION DEVELOPMENT ACT FUNDS**

Notes to Financial Statements  
June 30, 2021

**NOTE 2: CASH AND INVESTMENTS**

The cash is restricted for specific use of the Transportation Development Act Funds. As provided by the Government Code, the cash balances of substantially all funds are pooled and invested by the City's Treasurer for purposes of increasing interest earnings. Investment income resulting from this pooling is allocated to all participating funds, including the TDA Funds, based upon the average daily cash-in-treasury balances of the funds. Detailed disclosures, including investment policies and associated risk policies, regarding the City's cash and cash equivalents can be found in the City's June 30, 2021 basic financial statements.

**NOTE 3: INTERGOVERNMENTAL ALLOCATIONS**

For the year ended June 30, 2021, the City did not receive any allocations from Local Transportation Funds.

**NOTE 4: EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2021, the Article 3 Fund had an excess of expenditures over appropriations of \$7,000.

**NOTE 5: SUBSEQUENT EVENT REVIEW**

The TDA's management has evaluated events and transactions subsequent to June 30, 2021 for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through August 23, 2024, the date the financial statements became available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
BUDGETARY COMPARISON SCHEDULE  
ARTICLE 3  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Intergovernmental	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
<b>EXPENDITURES:</b>				
Professional services	4,500	4,500	16,500	(12,000)
Repairs and maintenance	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>9,500</u>	<u>9,500</u>	<u>16,500</u>	<u>(7,000)</u>
Net change in fund balances	10,500	10,500	(16,500)	(27,000)
Fund balances - beginning	<u>73,415</u>	<u>73,415</u>	<u>73,415</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 83,915</u></u>	<u><u>\$ 83,915</u></u>	<u><u>\$ 56,915</u></u>	<u><u>\$ (27,000)</u></u>

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
BUDGETARY COMPARISON SCHEDULE  
ARTICLE 8 (e)  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Intergovernmental	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
<b>EXPENDITURES:</b>				
Professional services	5,500	5,500	-	5,500
Safety equipment	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>-</u>	<u>8,500</u>
Net change in fund balances	11,500	11,500	-	(11,500)
Fund balances - beginning	<u>147</u>	<u>147</u>	<u>147</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 11,647</u></u>	<u><u>\$ 11,647</u></u>	<u><u>\$ 147</u></u>	<u><u>\$ (11,500)</u></u>

**OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

**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***

To the City Council  
City of Westmorland  
Westmorland, 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 Transportation Development Act Funds (TDA) of the City of Westmorland, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the TDA's basic financial statements, and have issued our report thereon dated August 23, 2024.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the TDA's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control of the TDA's internal control. Accordingly, we do not express an opinion on the effectiveness of the TDA'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the 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 considered to be material weaknesses. However, material weaknesses may exist that we have not identified.

To the City Council  
City of Westmorland  
Westmorland, California

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the TDA’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2021-01.

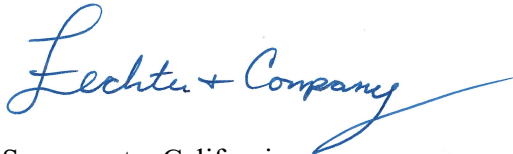
### **TDA’s Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the TDA’s response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The TDA’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **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 result of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fechter & Company  
Certified Public Accountants



Sacramento, California  
August 23, 2024

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS**

**Schedule of Findings and Responses  
June 30, 2021**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	Yes

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**NONCOMPLIANCE**

**Finding 2021-01**

**Financial Reporting Was Not Performed in a Timely Manner**

Criteria

Per California Public Utility Code § 99245, fiscal audits of the TDA must be conducted annually and submitted to the transportation planning agency, transit development board, county transportation commission, and to the Controller within 180 days after the end of the fiscal year.

Condition

During our review of compliance with financial reporting requirements, it was noted that audited financial statements had not been submitted to the TDA’s oversight agencies listed above in a timely manner.

Cause

The City has not implemented policies and procedures to ensure that annual TDA audits are completed and submitted to its oversight agencies in a timely manner.

Effect of Condition

By not completing and submitting the financial audits in a timely manner, the City may have missed out on additional sources of funding.

Recommendation

We recommend that the City take the measures necessary to ensure that all financial reporting is done in a timely manner going forward.



**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS**

**Schedule of Findings and Responses  
June 30, 2021**

**SECTION II – FINANCIAL STATEMENT FINDINGS - continued**

**NONCOMPLIANCE - continued**

**Finding 2021-01 - continued**

**Views of responsible officials and planned corrective actions**

We agree with the finding. Our plan is to submit our audits for the years ended June 30, 2023 and 2024 to our oversight agencies by December 31, 2024, which will make us compliant for the year ended June 30, 2024. Going forward, we plan to submit our annual audits within 180 days after the end of the fiscal year.

**SECTION III - STATUS OF PRIOR YEAR FINDINGS**

**NONCOMPLIANCE**

**Finding 2020-01 - Financial Reporting Was Not Performed in a Timely Manner**

**Status:** Not implemented, repeat finding in fiscal year 2021

**CITY OF WESTMORLAND**  
**TRANSPORTATION DEVELOPMENT ACT FUNDS**  
**Annual Financial Report**  
**With Independent Auditor's Report Thereon**  
**June 30, 2022**

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS**

**JUNE 30, 2022**

The City of Westmorland was incorporated in 1934 and now has a population of approximately 2,000 residents.

Current City leaders want to retain the small-town feel, but bring growth to the City. The City is governed by a five-member Council, elected at large for four years on staggered schedules. The Council selects the Mayor from its members, generally for a one-year term. The City also has a City Clerk and a City Treasurer which are appointed positions.

Elected Officials

<u>Official</u>	<u>Office</u>
Xavier Mendez	Mayor
Ana Beltran	Mayor Pro Tem
Justina Cruz	Council Member
Ray Gutierrez	Council Member
Judith Rivera	Council Member

Appointed Officials

Christine Pisch	City Clerk
Terri Nava	City Treasurer

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS**

Annual Financial Report

June 30, 2022

Table of Contents

	<u>Page</u>
<b>FINANCIAL SECTION</b>	
<b>Independent Auditors' Report</b> .....	1-3
<b>Basic Financial Statements – Fund Financial Statements:</b>	
Balance Sheet – June 30, 2022 .....	4
Statement of Revenues, Expenditures, and Changes in Fund Balances – For the Year Ended June 30, 2022 .....	5
Notes to Financial Statements .....	6-8
<b>Required Supplementary Information:</b>	
Budgetary Comparison Schedules:	
Article 3 - For the Year Ended June 30, 2022 .....	9
Article 8 (e) - For the Year Ended June 30, 2022 .....	10
 <b>OTHER REPORTING REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i></b>	
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 <i>Government Auditing Standards</i> .....	11-12
Schedule of Findings and Responses.....	13-14

## INDEPENDENT AUDITOR'S REPORT

To the City Council  
City of Westmorland  
Westmorland, California

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the Transportation Development Act Funds (the TDA) of the City of Westmorland, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the TDA's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the TDA, as of June 30, 2022, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the TDA, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the TDA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the City Council  
City of Westmorland  
Westmorland, California

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 TDA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the TDA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires 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.


To the City Council  
City of Westmorland  
Westmorland, California

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, as listed under the Table of Contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 23, 2024 on our consideration of the TDA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the TDA'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 TDA's internal control over financial reporting and compliance.

Fechter & Company  
Certified Public Accountants

  
Sacramento, California  
August 23, 2024

## **BASIC FINANCIAL STATEMENTS**



**CITY OF WESTMORLAND**  
**TRANSPORTATION DEVELOPMENT ACT FUNDS**  
**BALANCE SHEET**  
**JUNE 30, 2022**  
**(With Comparative Totals as of June 30, 2021)**

<b>ASSETS</b>	<b>Article 3</b>	<b>Article 8 (e)</b>	<b>Totals 2022</b>	<b>Totals 2021</b>
Current Assets:				
Cash and investments	\$ 54,165	\$ 147	\$ 54,312	\$ 57,062
<b>TOTAL ASSETS</b>	<b>54,165</b>	<b>147</b>	<b>54,312</b>	<b>57,062</b>
 <b>NET POSITION</b>				
Unrestricted	54,165	147	54,312	57,062
<b>TOTAL NET POSITION</b>	<b>\$ 54,165</b>	<b>\$ 147</b>	<b>\$ 54,312</b>	<b>\$ 57,062</b>

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

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED  
JUNE 30, 2022**

**(With Comparative Totals For the Fiscal Year Ended June 30, 2021)**

	<u>Article 3</u>	<u>Article 8 (e)</u>	<u>Totals 2022</u>	<u>Totals 2021</u>
<b>REVENUE</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Total revenue	-	-	-	-
<b>EXPENDITURES</b>				
Professional services	2,750	-	2,750	16,500
Total expenditures	2,750	-	2,750	16,500
Net Change in Fund Balance	(2,750)	-	(2,750)	(16,500)
Fund Balance, Beginning of Year	56,915	147	57,062	73,562
Fund Balance, End of Year	<u>\$ 54,165</u>	<u>\$ 147</u>	<u>\$ 54,312</u>	<u>\$ 57,062</u>

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

**CITY OF WESTMORLAND**  
**TRANSPORTATION DEVELOPMENT ACT FUNDS**

Notes to Financial Statements  
June 30, 2022

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the Transportation Development Act Funds (TDA) of the City of Westmorland (City) have been prepared in conformity with generally accepted accounting principles (GAAP) 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 TDA's accounting policies are described below.

**A. Reporting Entity**

The financial statements are intended to reflect the financial position, respective changes in financial position, and compliance with the Transportation Development Act to the City of Westmorland, California. The funds presented include the following Transportation Development Act Articles:

PUC 99234	Article 3 (SB821) Pedestrian and Bicycle Facilities
PUC 99400e	Article 8 Fixed Facilities

**B. Basis of Accounting**

The accounts of the City's Transportation Development Act Funds are organized on the basis of funds. A fund is defined as an independent fiscal and accounting entity wherein the operations of each fund are accounted for in a separate set of self-balancing accounts that records resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The City's TDA Funds are used to account for assets held by City of Westmorland. The City disburses the funds according to the Transportation Development Act allocations which are restricted for specific expenditures other than debt service or capital projects.

The fund is accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when the related fund liabilities are incurred. Measurable means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

**C. Budgets**

The City adopts budgets for the Transportation Development Act Funds. Budgets are adopted on a basis consistent with generally accepted accounting principles. All budget appropriations lapse at year end.

**CITY OF WESTMORLAND**  
**TRANSPORTATION DEVELOPMENT ACT FUNDS**

Notes to Financial Statements  
June 30, 2022

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**D. Fund Balance**

Fund balance is reported in classifications that comprise a hierarchy based primarily on the extent to which the TDA is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components: nonspendable, restricted, committed, assigned, and unassigned.

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

Restricted – This component includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of the resource providers.

Committed – This component includes amounts that can only be used for the specific purposes determined by a formal action of the TDA’s highest level of decision-making authority, the City Council. Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally.

Assigned – This component comprises amounts intended to be used for specific purposes that are neither restricted nor committed. Intent is expressed by (a) the City Council or (b) a body (for example: a budget or finance committee) or official to which the City Council has delegated the authority to assign amounts to be used for specific purposes.

Unassigned – This classification represents amounts that have not been restricted, committed, or assigned to specific purposes within the general fund.

When both restricted and unrestricted resources are available for use, it is the TDA’s policy to use restricted resources first, then unrestricted resources (committed, assigned, and unassigned) as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use it is the TDA’s policy to use committed resources first, then assigned, and then unassigned as they are needed.

**E. 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.

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS**

Notes to Financial Statements  
June 30, 2022

**NOTE 2: CASH AND INVESTMENTS**

The cash is restricted for specific use of the Transportation Development Act Funds. As provided by the Government Code, the cash balances of substantially all funds are pooled and invested by the City's Treasurer for purposes of increasing interest earnings. Investment income resulting from this pooling is allocated to all participating funds, including the TDA Funds, based upon the average daily cash-in-treasury balances of the funds. Detailed disclosures, including investment policies and associated risk policies, regarding the City's cash and cash equivalents can be found in the City's June 30, 2022 basic financial statements.

**NOTE 3: INTERGOVERNMENTAL ALLOCATIONS**

For the year ended June 30, 2022, the City did not receive any allocations from Local Transportation Funds.

**NOTE 4: EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2022, the Article 3 Fund had an excess of expenditures over appropriations of \$2,750.

**NOTE 5: SUBSEQUENT EVENT REVIEW**

The TDA's management has evaluated events and transactions subsequent to June 30, 2022 for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through August 23, 2024, the date the financial statements became available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
BUDGETARY COMPARISON SCHEDULE  
ARTICLE 3  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Professional services	<u>-</u>	<u>-</u>	<u>2,750</u>	<u>(2,750)</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>2,750</u>	<u>(2,750)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(2,750)</u>	<u>(2,750)</u>
Fund balances - beginning	<u>56,915</u>	<u>56,915</u>	<u>56,915</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 56,915</u></u>	<u><u>\$ 56,915</u></u>	<u><u>\$ 54,165</u></u>	<u><u>\$ (2,750)</u></u>

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
BUDGETARY COMPARISON SCHEDULE  
ARTICLE 8 (e)  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Intergovernmental	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
<b>EXPENDITURES:</b>				
Professional services	-	-	-	-
Safety equipment	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	20,000	20,000	-	(20,000)
Fund balances - beginning	<u>147</u>	<u>147</u>	<u>147</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 20,147</u></u>	<u><u>\$ 20,147</u></u>	<u><u>\$ 147</u></u>	<u><u>\$ (20,000)</u></u>



**OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

**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***

To the City Council  
City of Westmorland  
Westmorland, 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 Transportation Development Act Funds (TDA) of the City of Westmorland, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the TDA's basic financial statements, and have issued our report thereon dated August 23, 2024.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the TDA's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control of the TDA's internal control. Accordingly, we do not express an opinion on the effectiveness of the TDA'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the 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 considered to be material weaknesses. However, material weaknesses may exist that we have not identified.

To the City Council  
City of Westmorland  
Westmorland, California

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the TDA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2022-01.

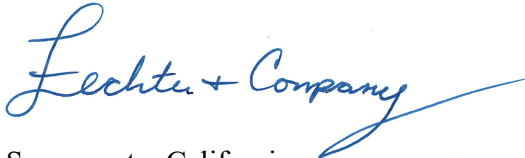
### **TDA's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the TDA's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The TDA's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fechter & Company  
Certified Public Accountants



Sacramento, California  
August 23, 2024

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS**

**Schedule of Findings and Responses  
June 30, 2022**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	Yes

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**NONCOMPLIANCE**

**Finding 2022-01**

**Financial Reporting Was Not Performed in a Timely Manner**

Criteria

Per California Public Utility Code § 99245, fiscal audits of the TDA must be conducted annually and submitted to the transportation planning agency, transit development board, county transportation commission, and to the Controller within 180 days after the end of the fiscal year.

Condition

During our review of compliance with financial reporting requirements, it was noted that audited financial statements had not been submitted to the TDA’s oversight agencies listed above in a timely manner.

Cause

The City has not implemented policies and procedures to ensure that annual TDA audits are completed and submitted to its oversight agencies in a timely manner.

Effect of Condition

By not completing and submitting the financial audits in a timely manner, the City may have missed out on additional sources of funding.

Recommendation

We recommend that the City take the measures necessary to ensure that all financial reporting is done in a timely manner going forward.

**CITY OF WESTMORLAND  
TRANSPORTATION DEVELOPMENT ACT FUNDS**

**Schedule of Findings and Responses  
June 30, 2022**

**SECTION II – FINANCIAL STATEMENT FINDINGS - continued**

**NONCOMPLIANCE - continued**

**Finding 2022-01 - continued**

Views of responsible officials and planned corrective actions

We agree with the finding. Our plan is to submit our audits for the years ended June 30, 2023 and 2024 to our oversight agencies by December 31, 2024, which will make us compliant for the year ended June 30, 2024. Going forward, we plan to submit our annual audits within 180 days after the end of the fiscal year.

**SECTION III - STATUS OF PRIOR YEAR FINDINGS**

**NONCOMPLIANCE**

**Finding 2021-01 - Financial Reporting Was Not Performed in a Timely Manner**

**Status:** Not implemented, repeat finding in fiscal year 2022

Primo Construction & Services, Inc.

665 MARILYN AVE.  
Brawley, CA 92227

# Invoice

Date	Invoice #
8/21/2024	10382

<b>Bill To</b>
CITY OF WESTMORLAND PO BOX 699 WESTMORLAND, CA 92281

P.O. No.	Terms	Project
N/A	Due on receipt	

Quantity	Description	Rate	Amount
	JOB # 240808 EXPOSE 12" WATER VALVE TO REPLACE LEAKING SECTION OF PIPE, BACKFILL & CLEAN UP		
	TK # 34456 08/19/2024		
8	PREV. OPERATOR	133.00	1,064.00
8	PREV. HOURS LABOR	120.00	960.00
4	PREV. HOURS LABOR	120.00	480.00
4	PREV. HOURS LABOR	120.00	480.00
	SUPPORT EQUIPMENT	300.00	300.00
	TK # 34457 08/20/2024		
8	PREV. OPERATOR	133.00	1,064.00
8	PREV. HOURS LABOR	120.00	960.00
6	PREV. HOURS LABOR	120.00	720.00
6	PREV. HOURS LABOR	120.00	720.00
	SUPPORT EQUIPMENT	300.00	300.00
		7.75%	0.00

Thank you for your business.	<b>Total</b>	\$7,048.00
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PREVAILING

PRIMO CONSTRUCTION  
AMALGAMATED RECYCLING  
DAILY REPORT

34456

TASK # / P.O. # \_\_\_\_\_  
JOB NUMBER: 240808  
CUSTOMER: WVWP  
JOB DESCRIPTION: \_\_\_\_\_

DATE: 8/19/24  
DAY: MON  
LOCATION: Westmorland water plant

EXPOSE 12" valve

PICK UP PARTS

REG.	O.T.	D.T.	TRADE	EMPLOYEE
			AUGER W / OPERATOR.....	
			BACKHOE W / OPERATOR.....	
			BLADE W / OPERATOR.....	
			COMPACTOR W / OPERATOR.....	
			DISC W / OPERATOR.....	
			DOZER W / OPERATOR.....	
			DUMP TRUCK W / OPERATOR.....	
			EXCAVATOR W / OPERATOR.....	
			HITACHI EXC W / OPERATOR.....	
			LOADER W / OPERATOR.....	
			MINI EXCAVATOR W / OPERATOR.....	
			SCRAPER W / OPERATOR.....	
			WATER TRUCK W / OPERATOR.....	
			SUPERVISOR.....	
			LEAD MAN.....	
<u>3</u>			OPERATOR ONLY.....	<u>HITARIO</u>
			LABOR.....	
<u>3</u>			LABOR.....	<u>WALKER</u>
<u>4</u>			LABOR.....	<u>ANGE</u>
<u>4</u>			LABOR.....	<u>AIFRICO</u>

START TIME: \_\_\_\_\_ FINISH TIME: \_\_\_\_\_

6:00 - 2:30

REMARKS (STATUS OF WORK PROGRESS MADE TODAY)

DELAYS (GIVE CAUSE AND EXTENT OF ALL DELAYS)

TONS CRUSHED \_\_\_\_\_

TONS \_\_\_\_\_

HOT MIX \_\_\_\_\_

COLD MIX \_\_\_\_\_

DELIVERED BY: \_\_\_\_\_

SUPPLIES BOUGHT \_\_\_\_\_

INVOICE # \_\_\_\_\_ FROM WHO \_\_\_\_\_

EQUIPMENT USED

DUMP TRAILER \_\_\_\_\_

GENERATOR \_\_\_\_\_

JACK HAMMER AND SPADE \_\_\_\_\_

JACK HAMMER WITH COMPRESSOR \_\_\_\_\_

LASER AND RECEIVER \_\_\_\_\_

PLATE COMPACTOR \_\_\_\_\_

WATER WAGON \_\_\_\_\_

TRIPOD AND SNIFFER \_\_\_\_\_

WACKER \_\_\_\_\_

BOOT RAMMER / COMPACTOR \_\_\_\_\_

SACKS REGULAR CEMENT \_\_\_\_\_

SACKS READY MIX \_\_\_\_\_

FINES / BASE II / SILT \_\_\_\_\_

ASPHALT \_\_\_\_\_

MOB-MINI EXCAVATOR \_\_\_\_\_

MOB IN/OUT \_\_\_\_\_

TURNER TRUCKING MOB \_\_\_\_\_

SUPPORT EQUIPMENT \_\_\_\_\_

EQUIPMENT \_\_\_\_\_ HOURS \_\_\_\_\_

RED DYE/DIESEL/GAS \_\_\_\_\_ PIECE OF EQUIPMENT \_\_\_\_\_ GALS. \_\_\_\_\_

PRIMO'S FOREMAN: John Walker

CUSTOMER'S SIGNATURE \_\_\_\_\_



**PRIMO CONSTRUCTION  
AMALGAMATED RECYCLING  
DAILY REPORT**

34457

TASK # / P.O. # \_\_\_\_\_  
 JOB NUMBER: 240808  
 CUSTOMER: City of Westmorland  
 JOB DESCRIPTION: \_\_\_\_\_

DATE: 8/20/24  
 DAY: Tuesday  
 LOCATION: Water plant

Expose make safe pump water out  
 pipe Remove valve, put new section of  
 backfill & compact, clean up

REG.	O.T.	D.T.	TRADE	EMPLOYEE
			AUGER W / OPERATOR.....	
			BACKHOE W / OPERATOR .....	
			BLADE W / OPERATOR.....	
			COMPACTOR W / OPERATOR .....	
			DISC W / OPERATOR.....	
			DOZER W / OPERATOR .....	
			DUMP TRUCK W / OPERATOR .....	
			EXCAVATOR W / OPERATOR .....	
			HITACHI EXC W / OPERATOR.....	
			LOADER W / OPERATOR .....	
			MINI EXCAVATOR W / OPERATOR.....	
			SCRAPER W / OPERATOR.....	
			WATER TRUCK W / OPERATOR.....	
			SUPERVISOR .....	
			LEAD MAN.....	
			OPERATOR ONLY .....	<u>Eng</u>
			LABOR.....	<u>ALFREDO</u>
			LABOR.....	<u>HILARIO</u>
			LABOR.....	<u>WALKER</u>
			LABOR.....	

START TIME: \_\_\_\_\_ FINISH TIME: \_\_\_\_\_  
6:00 - 2:30  
 REMARKS (STATUS OF WORK PROGRESS MADE TODAY)

DELAYS (GIVE CAUSE AND EXTENT OF ALL DELAYS)

TONS CRUSHED \_\_\_\_\_  
 TONS \_\_\_\_\_  
 HOT MIX \_\_\_\_\_  
 COLD MIX \_\_\_\_\_  
 DELIVERED BY: \_\_\_\_\_

SUPPLIES BOUGHT \_\_\_\_\_

INVOICE # \_\_\_\_\_ FROM WHO \_\_\_\_\_

EQUIPMENT USED

- \_\_\_\_\_ DUMP TRAILER
- \_\_\_\_\_ GENERATOR
- \_\_\_\_\_ JACK HAMMER AND SPADE
- \_\_\_\_\_ JACK HAMMER WITH COMPRESSOR
- \_\_\_\_\_ LASER AND RECEIVER
- \_\_\_\_\_ PLATE COMPACTOR
- \_\_\_\_\_ WATER WAGON
- \_\_\_\_\_ TRIPOD AND SNIFFER
- \_\_\_\_\_ WACKER
- \_\_\_\_\_ BOOT RAMMER / COMPACTOR
- \_\_\_\_\_ SACKS REGULAR CEMENT
- \_\_\_\_\_ SACKS READY MIX
- \_\_\_\_\_ FINES / BASE II / SILT
- \_\_\_\_\_ ASPHALT
- \_\_\_\_\_ MOB-MINI EXCAVATOR
- \_\_\_\_\_ MOB IN/OUT
- \_\_\_\_\_ TURNER TRUCKING MOB
- \_\_\_\_\_ SUPPORT EQUIPMENT

EQUIPMENT	HOURS

RED DYE/DIESEL/GAS	PIECE OF EQUIPMENT	GALS.

PRIMO'S FOREMAN: [Signature] CUSTOMER'S SIGNATURE \_\_\_\_\_





Customer #	057698
Order #	V484319
Date Ordered	08/20/24
Job #	
Job Name	
Customer Reference	WTP EMERGENCY
Purchase Order #	510-00-6246
Method of Shipment	PICKUP
Contract Order #	0000000
Ordered By	RAMIRO
Ship Via	WILL CALL

**Sold To:**  
 CITY OF WESTMORLAND  
 STOCK BRAWLEY  
 PO BOX 699  
 WESTMORLAND, CA 92281-0699

**Ship To:**  
 CITY OF WESTMORLAND  
 Branch - 111  
 1583 River Dr  
 Brawley, CA 92227 0000

**Branch:**  
 BRAWLEY CA  
 Branch - 111  
 1583 River Dr  
 Brawley, CA 92227 0000

Phone: 760-351-2676

Bid Seq#	Product Code	Description	Qty Ordered	Qty Shipped	Qty B/O	Net Price	UOM	Ext Price
	021218W	12 PVC C900 DR18 PIPE 20' GSKT PC235	20	20		56.08000	FT	1121.60
	7446112751440031	461-12751440-031 12X7-1/2 CPLG EPXY 304SS B&N 12.75-14.40 OD	2	2		854.49000	EA	1708.98

Terms in accordance with shipping manifest.

<b>Special Instructions/Comments:</b> WARNING-HEAVY ITEM-LIFT ASSISTANCE REQ'D
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Total Shipped:		2830.58
Total Ordered:	2830.58	
Tax Amount:	219.36	219.36
Other Charges:	.00	.00
Total:	3049.94	3049.94

BJ ENGINEERING & SURVEYING, INC.

341 WEST CROWN COURT, SUITE 100  
 IMPERIAL, CA 92251

# Invoice

DATE	INVOICE #
8/7/2024	25056

<b>BILL TO</b>
CITY OF WESTMORLAND 355 SOUTH CENTER WESTMORLAND, CA 92281

<b>JOB DESCRIPTION</b>
DWR - SCDRP WATER DISTRIBUTION PIPING REPLACEMENT

P.O. NO.	TERMS	DESIGNER/FIELD CREW	JOB NUMBER
			23-105

SERVICED	QUANTITY	DESCRIPTION	RATE	Prev. Invoiced	AMOUNT
7/11/2024	3.5	7TH STREET WATERLINE CROSSING DETAIL	105.00		367.50
7/12/2024	7.5	7TH STREET WATERLINE CROSSING DETAIL	105.00		787.50
		OK to pay 8/28/23 DWR/SCDR grant Wat. Cap./restricted 510-00-6001  <i>JH</i>			

THANK YOU FOR YOUR BUSINESS. PLEASE REMIT TO THE ABOVE ADDRESS.

FINANCE CHARGES WILL BE COMPUTED AT A RATE OF 1.5%/MO. & APPLIED TO ANY UNPAID BALANCE 30 DAYS AFTER DATE OF INVOICE

Phone: 760-353-3552 Fax: 760-353-3751  
 E-mail: bjengineering@sbcglobal.net

<b>Invoice Total</b>	\$1,155.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$1,155.00



9087A 198 St, Langley, BC, V1M 3B1, Canada  
 p. 604-936-4217 email. info@awcsolutions.com

# Invoice


Date	AWC Job #	Invoice #
05-07-2024 07/05/2024	34138	319

Bill To
Dudek 605 Third Street Encinitas, CA 92024

Ship To

P.O. Number	Ordered By	AWC Rep	Payment Terms	Customer PST #	Due Date
15667	Brandon Lacap	BM	Net 45		19-08-2024

Ship Via	Prepaid/Collect	Courier Account	FCA	Shipping Weight	Ship Date
			Langley		05-07-2024

Description	Qty	Price/Ea	Backordered	Amount
30% upon approval of drawings	0.3	150,000.00	0	45,000.00
OK to pay 8/19/24 DWR/SCDR grant Wat. Restr. 510-00-6001 				

No statements issued. Please pay by invoice.  
 Overdue invoices will result in finance charge of 24% per annum.

<b>Subtotal</b>	USD 45,000.00
<b>Sales Tax</b>	USD 0.00
<b>Total</b>	USD 45,000.00

All sales subject to AWC Water Solutions Standard Terms and Conditions.