

COUNTY OF LAKE

**REPORT ON APPLYING
AGREED-UPON PROCEDURES TO THE
CITY OF LAKEPORT REDEVELOPMENT
AND SUCCESSOR AGENCY**

**FOR THE PERIOD JULY 1, 2011
THROUGH JANUARY 31, 2012**

**COUNTY OF LAKE
AGREED-UPON PROCEDURES TO THE
CITY OF LAKEPORT REDEVELOPMENT
AND SUCCESSOR AGENCY**

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**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

County of Lake Auditor-Controller
Oversight Board of the Successor Agency
of the Lakeport Redevelopment Agency
City of Lakeport, California

We have performed the minimum required agreed-upon procedures enumerated in Attachment A, which were agreed to by the California State Controller's Office, Department of Finance, and Lake County Auditor-Controller, solely to assist you in ensuring that the dissolved redevelopment agency is complying with its statutory requirements with respect to ABX1 26. Management of the successor agency and the County are responsible for the accounting records pertaining to statutory compliance pursuant to Health and Safety Code section 34182(a)(1). This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The scope of this engagement was limited to performing the minimum required agreed-upon procedures as set forth in Attachment A.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion as to the appropriateness of the results summarized in Attachment A. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Lake County Auditor-Controller, the successor agency, and applicable State agencies, and is not intended to be, and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

GALLINA LLP

Gallina LLP

Roseville, California
June 20, 2012

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**Attachment A—Agreed-Upon Procedures Engagement
Pursuant to ABX1 26, Community Redevelopment Dissolution**

Purpose: To establish each redevelopment agency's assets and liabilities, to document and determine each redevelopment agency's pass-through payment obligations to other taxing agencies, and to document and determine both the amount and the terms of any indebtedness incurred by the redevelopment agency and certify the initial recognized obligation payment schedule. [Health and Safety Code section 34182(a)(2)]

A. RDA DISSOLUTION AND RESTRICTIONS

1. Obtain a copy of the enforceable obligation payment schedule (EOPS) for the period of August 1, 2011, through December 31, 2011. Trace the redevelopment project name or area (which ever applies) associated with the obligations, the payee, a description of the nature of the work/service agreed to, and the amount of payments made by month through December 31, 2011, and compare it to the legal document(s) that forms the basis for the obligations. Since amount could be estimated, determine that they are stated as such and that legal documentation supports those estimates.

Results: The Enforceable Obligation Payment Schedule (EOPS) for the period of August 1, 2011 through December 31, 2011 was available for our review.

Some obligations on the EOPS were identified as not having supporting legal documentation or as being obligations of the City of Lakeport. See Appendix 1 for detailed results.

2. Obtain a copy of all amended EOPS filed during the period of January 1, 2012, through June 30, 2012. Trace the redevelopment project name or area (which ever applies) associated with the obligations, the payee, a description of the nature of the work/service agreed to, and the amount of payments to be made by month through June 30, 2012, and compare it to the legal documents that forms the basis for the obligations. Again, since amount could be estimated, determine that they are stated as such and that legal documentation supports those estimates.

Results: The Enforceable Obligation Payment Schedule (EOPS) for the period of January 1, 2012 through June 30, 2012 was available for our review.

Some obligations on the EOPS were identified as not having supporting legal documentation or as being obligations of the City of Lakeport. See Appendix 2 for detailed results.

3. Identify any obligation listed on the EOPS that were entered into after June 29, 2011, by inspecting the date of incurrence specified on Form A of the Statement of Indebtedness filed with the County Auditor-Controller, which was filed on or before October 1, 2011.

Results: There were several items on the amended EOPS that were not listed on the Statement of Indebtedness (SOI).

Our inspections of Form A of the Statement of Indebtedness filed with the County Auditor-Controller did not disclose any obligations that were entered into after June 29, 2011. See Appendix 2 for detailed results.

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4. Inquire and specifically state in the report the manner in which the agency did or did not execute a transfer of the Low and Moderate Income Housing Fund to the redevelopment successor agency by February 1, 2012. Procedures to accomplish this might include changing the name of the accounting fund and related bank accounts that are holding these assets for the successor agency. If the successor agency is a party other than the agency that created the redevelopment agency, an examination of bank statements and changing of account titles and fund names evidencing such transfer will be sufficient.

Results: We determined that the City of Lakeport did not execute a transfer of the Low and Moderate Income Housing Fund to the City of Lakeport as the successor agency by February 1, 2012, but rather on May 15, 2012. Through a resolution, the City Council authorized the opening of a new bank account in the name of the Successor Agency. In addition, the City of Lakeport changed the name of Fund 219 to Successor Agency Housing Fund.

5. Inquire and specifically state in the report how housing activities (assets and functions, rights, powers, duties, and obligations) were transferred and the manner in which this agency did or did not execute a transfer. Procedures to accomplish this might include changing the name of the accounting fund and related bank accounts that are holding these assets for the other agency. An examination of bank statements and changing of account titles and fund names evidencing such transfers will be sufficient. If the housing successor is a party other than the agency that created the redevelopment agency, an examination of bank statements and re-recording of titles evidencing such transfer will be sufficient.

Results: On January 17, 2012, the City elected to retain the housing assets and functions previously performed by the City of Lakeport Redevelopment Agency through Resolution 2442. Housing assets for the City as successor agency are reported with the assets of the Low & Moderate Income Housing Fund.

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B. SUCCESSOR AGENCY

1. Inspect evidence that a successor agency (A) has been established by February 1, 2012; and (B) the successor agency oversight board has been appointed, with names of the successor agency oversight board members, which must be submitted to the Department of Finance by May 1, 2012.

Results: We reviewed City of Lakeport Resolution No. 2441 (2012), passed January 10, 2012. The City elected to serve as the successor agency to the RDA. We also inspected an email dated April 10, 2012 which submitted the names of the successor agency oversight board members to the Department of Finance.

2. Inquire regarding the procedures accomplished and specifically state in the report the manner in which this agency did or did not execute a transfer of operations to the successor agency, which was due by February 1, 2012. Procedures to accomplish this might include changing the name of the accounting fund and related bank accounts that are holding these assets for the successor agency. If the successor agency is a party other than the agency that created the redevelopment agency, an examination of bank statements and changing of account titles and fund names evidencing such transfers will be sufficient.

Results: We determined that a transfer of operations took place on February 1, 2012 from the former redevelopment agency to the successor agency through changing the names of the accounting funds holding the assets, liabilities and fund balance of the successor agency. In addition, it was noted through a resolution, the City Council authorized the opening of a new bank account in the name of the Successor Agency on May 15, 2012.

3. Ascertain that the successor agency has established the Redevelopment Obligation Retirement Fund(s) in its accounting system.

Results: We determined that the City of Lakeport had established the Redevelopment Obligation Retirement Fund, also known as Fund 212 by viewing a trial balance for Fund 212 printed on May 9, 2012.

4. Inspect the EOPS and ROPS and identify the payments that were due to be paid through the date of the AUP report. Select a sample (based on a dollar amount and/or percentage amount as determined by the Lake County Auditor-Controller) and compare the payments that were due to be paid through the date of the AUP report to a copy of the cancelled check or other documentation supporting the payment.

Results: We noted scheduled payments per the EOPS and ROPS for which payments had not been made. We also noted payments for which amounts paid differed from the estimates on the EOPS and ROPS. See Appendix 3 for detailed results.

5. Obtain listings that support the asset figures (cash, investments, accounts receivable, notes, receivables, fixed assets, etc.) in the audited financial statements as of June 30, 2010, June 30, 2011, and as of January 31, 2012, as determined by the successor agency and include as an attachment to the AUP report.

Results: See Appendix 4A, 4B and 4C for listings to support the asset figures in the audited financial statements as of June 30, 2010 and June 30, 2011 as well as balances as of January 31, 2012 as determined by the successor agency. We noted that total cash and investments for the year ended June 30, 2010 did not agree to the issued financial statements. We inquired, but the City was unaware of the reason.

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C. RECOGNIZED OBLIGATION PAYMENT SCHEDULE (DRAFT ROPS)

Obtain a copy of the initial draft of the ROPS from the successor agency.

1. Inspect evidence that the initial draft of the ROPS was prepared by March 1, 2012.

Results: We examined the ROPS schedule and noted that it was signed and dated April 10, 2012. There was no evidence provided to show that the ROPS had been prepared by March 1, 2012.

2. Note in the minutes of the Oversight Board that the draft ROPS has been approved by the Oversight Board. If the Oversight Board has not yet approved the draft ROPS as of the date of the AUP, this should be mentioned in the AUP report.

Results: We read minutes of the Oversight Board for April 9, 2012. The ROPS was reviewed and approved.

3. Inspect evidence that a copy of the draft ROPS was submitted to the County Auditor-Controller, State Controller, and Department of Finance.

Results: We inspected emails dated April 10, 2012 in which the ROPS was submitted to the County Auditor-Controller, the State Controller, and the Department of Finance.

4. Inspect evidence that the draft ROPS includes monthly scheduled payments for each enforceable obligation for the current six-month reporting time period.

Results: We reviewed the ROPS and noted that monthly scheduled payments for January through July 2012 were included by enforceable obligation.

5. Select a sample (based on dollar amount and/or percentage amount as determined by the Lake County Auditor-Controller) and trace enforceable obligations listed on the draft ROPS to the legal document that forms the basis for the obligation.

Results: We noted that items selected for testing per the sample methodology approved by the County Auditor-Controller included amounts for which there was no supporting legal documentation provided, or that the contract was an obligation of the City. See Appendix 5 for detailed results.

6. Trace the obligations enumerated on the draft ROPS to the obligations enumerated on the EOPS (including amendments) and note any material differences as agreed to by the Lake County Auditor-Controller.

Results: We noted items that were not included on the initial EOPS. We also noted items for which the total obligations differed as a result of changing estimates.

There was no formal review process by the County Auditor-Controller for changes in obligations, though the Auditor-Controller was aware of the process and had an opportunity to comment if desired. See Appendix 6 for detailed results.

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D. RECOGNIZED OBLIGATION PAYMENT SCHEDULE (FINAL ROPS)

Obtain a copy of the final ROPS (January 1, 2012, through June 30, 2012) from the successor agency.

1. Inspect evidence that the final ROPS was submitted to the County Auditor-Controller, the State Controller, and Department of Finance by April 15, 2012, and is posted on the website of the City/County as successor agency (Health and Safety Code section 34177(2)(C)).

Results: We inspected emails dated April 10, 2012 in which the ROPS was submitted to the County Auditor-Controller, the State Controller, and the Department of Finance.

The ROPS is posted at the following address: www.cityoflakeport.com/hot-details.aspx?id=123

2. Inspect the final ROPS and identify the payments that were due to be paid through the date of the Agreed-Upon Procedures report. For payments on the ROPS that were identified as being due through the date of the Agreed-Upon Procedures report, inspect evidence of payment and determine that amounts agree to the purpose of the obligation as amounts could be estimated.

Results: We noted scheduled payments per the ROPS for which payments had not been made. We also noted payments for which amounts paid differed from the estimates on the ROPS. See Appendix 7 for detailed results.

3. Select a sample (based on a dollar amount and/or percentage amount as determined by the Lake County Auditor-Controller) and trace enforceable obligations listed on the final ROPS to the legal agreements or documents that forms the basis for the obligation.

Results: We noted that items selected for testing per the sample methodology approved by the County Auditor-Controller included amounts for which there was no supporting legal documentation provided, or that the contract was an obligation of the City. See Appendix 5 for detailed results.

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E. OTHER PROCEDURES

Obtain a list of pass-through obligations and payment schedules.

1. Obtain a list of pass-through obligations and payments made from the successor agency from July 1, 2011 through January 31, 2012. Inspect evidence of payment, and note any differences from the list of pass-through obligations and payments made.

Results: We inquired, and were informed that no pass-through payments were made between July 1, 2011 and January 31, 2012.

Appendix 1

Review of EOPS

August 1, 2011 through December 31, 2011

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Appendix 1: Review of EOPS August 1, 2011 through December 31, 2011

# on EOPS	Project name or area associated with the obligation	The payee	A description of the nature of the work /service agreed to	Total Obligation	The amount of payments obligated to be made by month through December 2011	Compare obligation as listed to legal documentation. (RDA must be a party to the contract)	If an estimate, is listed as such and legal documentation supports the estimate.
1	Lakeport Redevelopment Project Area	Union Bank of California	RDA entered into debt (2004 Series A Bonds) with several other agencies as part of the Association of Bay Area Governments, a JPA. Proceeds of \$1,070,000 were used to finance redevelopment projects.	\$2,196,337.50	\$27,562.50	Agrees to contracts/ agreements provided.	N/A
2	Lakeport Redevelopment Project Area	Union Bank of California	RDA entered into debt (2004 Series B Bonds) with several other agencies as part of the Association of Bay Area Governments, a JPA. Proceeds of \$1,170,000 were used to finance redevelopment projects.	\$1,446,018.00	\$66,227.00	Agrees to contracts/ agreements provided.	N/A
3	Lakeport Redevelopment Project Area	Union Bank of California	RDA issued debt (2008 Tax Allocation Bond) totaling \$3,425,000 to fund redevelopment projects.	\$6,789,488.75	\$92,863.75	Agrees to contracts/ agreements provided.	N/A
4	Lakeport Redevelopment Project Area	City of Lakeport	Office rent and board costs	\$1,011,678.44	\$12,149.68	No agreements/ contracts provided.	Estimated based on ongoing RDA operations (27 years)
5	Lakeport Redevelopment Project Area	City of Lakeport	Use of City staff for RDA activities	\$6,740,949.60	\$79,258.68	No agreements/ contracts provided.	Estimated based on ongoing RDA operations (27 years)
6	Lakeport Redevelopment Project Area	City of Lakeport	Insurance costs	\$480,955.97	No monthly charges listed for time period.	No agreements/ contracts provided.	Estimated based on ongoing RDA operations (27 years)
7	Lakeport Redevelopment Project Area	City of Lakeport	Office supplies and equipment	\$470,575.22	\$5,651.32	No agreements/ contracts provided.	Estimated based on ongoing RDA operations (27 years)
8	Lakeport Redevelopment Project Area	Lakeport Main Street Association	Development activity in project area	\$20,000.00	\$20,000.00	Agrees to contracts/ agreements provided.	N/A
9	Lakeport Redevelopment Project Area	BBK - Seth Merowitz	Legal services	\$540,000.00	\$6,666.68	No agreements/ contracts provided	Estimated based on ongoing RDA operations (27 years)
10	Lakeport Redevelopment Project Area	City of Lakeport	Agreement with City to implement projects outlined in the Five Year Implementation Plan (funded by bond proceeds).	\$2,468,426.00	\$2,468,426.00	Agrees to contracts/ agreements provided.	Estimate of total project cost based on the most recent engineer's estimate at the time schedule prepared.
11	Lakeport Redevelopment Project Area	Savings Bank Building Corporation	Owner Participation Agreement, owners of property will perform rehabilitation work on building and the RDA will acquire an easement for the façade.	\$30,000.00	\$30,000.00	No agreements/ contracts provided	Estimate.

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Appendix 1: Review of EOPS August 1, 2011 through December 31, 2011

# on EOPS	Project name or area associated with the obligation	The payee	A description of the nature of the work/ service agreed to	Total Obligation	The amount of payments obligated to be made by month through December 2011	Compare obligation as listed to legal documentation. (RDA must be a party to the contract)	If an estimate, is listed as such and legal documentation supports the estimate.
12	Lakeport Redevelopment Project Area	Thomas Nieto and Kathleen Delcon, Trustees	Owner Participation Agreement, owners of property will perform rehabilitation work on building and the RDA will acquire an easement for the facade.	\$6,000.00	\$6,000.00	Agrees to contracts/ agreements provided.	N/A
13	Lakeport Redevelopment Project Area	Robert and Antoinette Funderburg	Owner Participation Agreement, owners of property will perform rehabilitation work on building and the RDA will acquire an easement for the facade.	\$11,029.63	\$11,029.63	Agrees to contracts/ agreements provided.	N/A
14	Lakeport Redevelopment Project Area	Douglas Kues/Boss Realty & Appraisal	Consultant to provide real estate consulting services.	\$10,000.00	\$10,000.00	Contract with the City of Lakeport, not the RDA.	Estimate of costs necessary.
15	Lakeport Redevelopment Project Area	Rau and Associates	Contract for design and architectural services, not to exceed \$316,634	\$131,386.07	\$131,386.07	Agrees to contracts/ agreements provided.	Estimate based on remaining amount of contract.
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1	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$3,141,424.01	\$27,539.73	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.
2	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$129,421.34	\$1,134.59	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.
3	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$10,741.66	\$94.17	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.
4	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$93,817.43	\$822.47	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.
5	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$120,661.15	\$1,057.80	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.

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Appendix 1: Review of EOPS August 1, 2011 through December 31, 2011

# on EOPS	Project name or area associated with the obligation	The payee	A description of the nature of the work /service agreed to	Total Obligation	The amount of payments obligated to be made by month through December 2011	Compare obligation as listed to legal documentation. (RDA must be a party to the contract)	If an estimate, is listed as such and legal documentation supports the estimate.
6	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$924,429.19	\$8,104.14	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.
7	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$197,281.51	\$1,729.50	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.
8	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$1,418,232.60	\$12,433.14	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.
9	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$138,431.81	\$1,213.58	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.
10	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$287,062.99	\$2,516.58	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.
11	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$3,321,185.13	\$29,115.63	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.
12	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$646,115.95	\$5,664.27	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.
13	Lakeport Redevelopment Project Area	Lakeport Housing Program	20% housing set-aside required of RDAs.	\$4,951,791.72	\$91,425.57	No agreements/ contracts exist. Obligation is based on statute.	20% of expected tax increment, projected over term of outstanding bonds
14	Lakeport Redevelopment Project Area	State of California	ERAF payment required by State Budget.	\$382,357.00	No monthly charges listed for time period.	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on previously expected payments.

Appendix 2

Review of EOPS

January 1, 2012 through June 30, 2012

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Appendix 2: Review of EOPS January 1, 2012 through June 30, 2012

# on EOPS	Project name or area associated with the obligation	The payee	A description of the nature of the work/ service agreed to	Total Obligation	The amount of payments obligated to be made by month through June 30, 2012	Compare obligation as listed to legal documentation.	If an estimate, is listed as such and legal documentation supports the estimate.	Identify any obligation entered into after June 30, 2011 based on Form A of the Statement of Indebtedness
Page 1								
1	Lakeport Redevelopment Project Area	Union Bank of California	RDA entered into debt (2004 Series A Bonds) with several other agencies as part of the Association of Bay Area Governments, a JPA. Proceeds of \$1,070,000 were used to finance redevelopment projects.	\$2,196,338.00	\$27,563.00	Agrees to contracts/ agreements provided.	N/A	Included in Statement of Indebtedness, Form A, A
2	Lakeport Redevelopment Project Area	Union Bank of California	RDA entered into debt (2004 Series B Bonds) with several other agencies as part of the Association of Bay Area Governments, a JPA. Proceeds of \$1,170,000 were used to finance redevelopment projects.	\$1,446,018.00	\$25,215.00	Agrees to contracts/ agreements provided.	N/A	Included in Statement of Indebtedness, Form A, B
3	Lakeport Redevelopment Project Area	Union Bank of California	RDA issued debt (2008 Tax Allocation Bond) totaling \$3,425,000 to fund redevelopment projects.	\$6,789,489.00	\$82,714.00	Agrees to contracts/ agreements provided.	N/A	Included in Statement of Indebtedness, Form A, E
4	Lakeport Redevelopment Project Area	City of Lakeport	Office rent and board costs	\$3,037.00	\$3,037.00	No agreements/ contracts provided	Estimated based on remainder of RDA operations. Item subject to administrative allowance.	Included in Statement of Indebtedness, Form A, F
5	Lakeport Redevelopment Project Area	City of Lakeport	Use of City staff for RDA activities	\$4,493,844.00	\$138,699.00	No agreements/ contracts provided	Estimated based on remainder of RDA operations. Item subject to administrative allowance.	Included in Statement of Indebtedness, Form A, F
6	Lakeport Redevelopment Project Area	City of Lakeport	Insurance costs	\$13,216.00	\$11,328.00	No agreements/ contracts provided	Estimated based on remainder of RDA operations. Item subject to administrative allowance.	Included in Statement of Indebtedness, Form A, F
7	Lakeport Redevelopment Project Area	City of Lakeport	Office supplies and equipment	\$1,007,765.00	\$31,121.00	No agreements/ contracts provided	Estimated based on remainder of RDA operations. Item subject to administrative allowance.	Included in Statement of Indebtedness, Form A, F
8	Lakeport Redevelopment Project Area	BBK - Seth Merowitz	Legal services	\$20,834.00	\$19,834.00	No agreements/ contracts provided	Estimated based on remainder of RDA operations.	Not included in the Statement of Indebtedness
9	Lakeport Redevelopment Project Area	City of Lakeport	Lakeport Main Street Improvement Project: Agreement with City to implement projects outlined in the Five Year Implementation Plan (funded by bond proceeds).	\$2,779,447.00	\$789,624.00	Agrees to contracts/ agreements provided.	Estimate of total project cost based on the most recent engineer's estimate at the time schedule prepared.	Included in Statement of Indebtedness, Form A, G
10	Lakeport Redevelopment Project Area	Thomas Nieto and Kathleen DeLeon, Trustees	Owner Participation Agreement, owners of property will perform rehabilitation work on building and the RDA will acquire an easement for the facade.	\$1,000.00	\$1,000.00	Agrees to contracts/ agreements provided.	Estimate of amount left on contract.	Included in Statement of Indebtedness, Form B, B

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Appendix 2: Review of EOPS January 1, 2012 through June 30, 2012

# on EOPS	Project name or area associated with the obligation	The payee	A description of the nature of the work/ service agreed to	Total Obligation	The amount of payments obligated to be made by month through June 30, 2012	Compare obligation as listed to legal documentation.	If an estimate, is listed as such and legal documentation supports the estimate.	Identify any obligation entered into after June 30, 2011 based on Form A of the Statement of Indebtedness
11	Lakeport Redevelopment Project Area	Robert and Antoinette Funderburg	Owner Participation Agreement, owners of property will perform rehabilitation work on building and the RDA will acquire an easement for the facade.	\$11,030.00	\$11,030.00	Agrees to contracts/ agreements provided.	N/A	Included in Statement of Indebtedness, Form B, A
12	Lakeport Redevelopment Project Area	Douglas Kues/Boss Realty & Appraisal	Consultant to provide real estate consulting services.	\$10,000.00	\$10,000.00	Contract with the City of Lakeport, not the RDA.	Estimate of costs necessary.	Included in Statement of Indebtedness, Form B, D
13	Lakeport Redevelopment Project Area	Rau and Associates	Contract for design and architectural services, not to exceed \$316,634	\$131,386.00	\$131,386.00	Agrees to contracts/ agreements provided.	Estimate based on remaining amount of contract.	Included in Statement of Indebtedness, Form B, C
14	Lakeport Redevelopment Project Area	City of Lakeport	Administration and execution of Oversight Board meetings.	\$405,000.00	\$37,500.00	No agreements/ contracts provided	Estimated based on expected activity.	Included in Statement of Indebtedness, Form A, F
15	Lakeport Redevelopment Project Area	California Housing and Community Development (CDBG) grant match	RDA Resolution 35 (2010) committed \$60,000 of Low/Moderate Income Housing Fund money as local match on City CDBG grant application.	\$60,000.00	\$51,429.00	Grant agreement is with the City of Lakeport. Resolution commits funds.	N/A	Included in Statement of Indebtedness, Form A, G
16	Lakeport Redevelopment Project Area	Kenneth & Janet Davis	Rehabilitation loan of \$65,000 made to homeowners, 2.5% interest.	\$65,000.00	\$65,000.00	Contract is with the City of Lakeport, not the RDA.	N/A	Included in Statement of Indebtedness, Form A, G
17	Lakeport Redevelopment Project Area	Various	Various costs expected to be incurred as part of wind down/dissolution of RDA, including appraisal, legal, and consulting.	\$100,000.00	\$85,716.00	Lakeport Main Street Association agreement provided. Remainder of amount, no contracts/ agreements provided.	Estimated costs based on expected activity.	Not included in the Statement of Indebtedness
18	Lakeport Redevelopment Project Area	Habitat for Humanity	Grant of up to \$180,000 to Habitat for Humanity to construct 3 affordable single family housing units (\$60,000 per home). Funds from the Low/Moderate Housing Fund.	\$180,000.00	\$70,000.00	Resolution only, no agreement exists.	Amount committed in Resolution.	Included in Statement of Indebtedness, Form A, G
1	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$3,141,424.00	\$27,540.00	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.	Included in Statement of Indebtedness, Form A, D
2	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$129,421.00	\$1,135.00	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.	Included in Statement of Indebtedness, Form A, D
3	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$10,742.00	\$94.00	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.	Included in Statement of Indebtedness, Form A, D

**COUNTY OF LAKE
 AGREED-UPON PROCEDURES TO THE
 CITY OF LAKEPORT REDEVELOPMENT
 AND SUCCESSOR AGENCY**

Appendix 2: Review of EOPS January 1, 2012 through June 30, 2012

# on EOPS	Project name or area associated with the obligation	The payee	A description of the nature of the work/ service agreed to	Total Obligation	The amount of payments obligated to be made by month through June 30, 2012	Compare obligation as listed to legal documentation.	If an estimate, is listed as such and legal documentation supports the estimate.	Identify any obligation entered into after June 30, 2011 based on Form A of the Statement of Indebtedness
4	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$93,817.00	\$823,000	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.	Included in Statement of Indebtedness, Form A, D
5	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$120,661.00	\$1,058,000	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.	Included in Statement of Indebtedness, Form A, D
6	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$924,429.00	\$8,104,000	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.	Included in Statement of Indebtedness, Form A, D
7	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$197,282.00	\$1,730,000	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.	Included in Statement of Indebtedness, Form A, D
8	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$1,418,233.00	\$12,433,000	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.	Included in Statement of Indebtedness, Form A, D
9	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$138,432.00	\$1,214,000	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.	Included in Statement of Indebtedness, Form A, D
10	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$287,063.00	\$2,517,000	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.	Included in Statement of Indebtedness, Form A, D
11	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$3,321,185.00	\$29,116,000	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.	Included in Statement of Indebtedness, Form A, D
12	Lakeport Redevelopment Project Area	Various taxing entities	Statutory pass-throughs of tax increment to taxing entities.	\$646,116.00	\$5,665,000	No agreements/ contracts exist. Obligation is based on statute.	Estimated based on projected revenues and statutory increases for the term of outstanding bond issues.	Included in Statement of Indebtedness, Form A, D
13	Lakeport Redevelopment Project Area	Lakeport Housing Program	20% housing set-aside required of RDAs.	\$4,951,788.00	\$91,426,000	No agreements/ contracts exist. Obligation is based on statute.	20% of expected tax increment, projected over term of outstanding bonds	Included in Statement of Indebtedness, Form A, C

Appendix 3

Test of Payments Compared to EOPS and ROPS

**COUNTY OF LAKE
 AGREED-UPON PROCEDURES TO THE
 CITY OF LAKEPORT REDEVELOPMENT
 AND SUCCESSOR AGENCY**

Appendix 3: Test of Payments compared to EOPS and ROPS

# ON EOPS	# ON ROPS	PER SCHEDULES		ACTUAL PAYMENT		Examine copy of the cancelled check or other documentation to determine if payments made agreed to schedules
		AMOUNT	DATE	AMOUNT	DATE	
Page 1						
1	1	27,563	March 2012	27,562.50	2/24/2012	Examined check stub and notice of payment due from bank. Payment appears to agree to schedule.
2	2	25,215	March 2012	25,215.00	2/24/2012	Examined check stub and notice of payment due from bank. Payment appears to agree to schedule.
3	3	82,714	March 2012	82,245.76	2/27/2012	Examined check stub and notice of payment due from bank. Payment appears to agree to schedule.
5	5	39,629	Jan 2012	58,772.77	Various	Examined expenditure report for successor agency funds showing payroll charges. Payroll is allocated based on budgeted allocations. Amount on schedule is an estimate.
9	9	157,925	April 2012			No payments made as of fieldwork
9	9	157,925	May 2012			No payments made as of fieldwork
9	9	473,774	June 2012			No payments made as of fieldwork
9	9	1,105,472	July 2012			No payments made as of fieldwork
13	13	21,898	April 2012			No payments made as of fieldwork
13	13	21,898	May 2012			No payments made as of fieldwork
13	13	87,590	June 2012			No payments made as of fieldwork
16	16	21,667	Jan 2012	16,000.00	12/19/2011	Examined check stub, City claim, and bill. First payment was earlier than on schedule and lesser amount.
16	16	21,667	Feb 2012	41,500.00	3/20/2012	Examined check stub, City claim, and bill. 2nd payment was later than on schedule and greater amount.
16	16	21,666	March 2012			No payments made as of fieldwork
18	18	20,000	April 2012			No payments made as of fieldwork
18	18	20,000	May 2012			No payments made as of fieldwork
18	18	30,000	June 2012			No payments made as of fieldwork

**COUNTY OF LAKE
 AGREED-UPON PROCEDURES TO THE
 CITY OF LAKEPORT REDEVELOPMENT
 AND SUCCESSOR AGENCY**

Appendix 3: Test of Payments compared to EOPS and ROPS

# ON EOPS	# ON ROPS	PER SCHEDULES		ACTUAL PAYMENT		Examine copy of the cancelled check or other documentation to determine if payments made agreed to schedules No payments made as of fieldwork
		AMOUNT	DATE	AMOUNT	DATE	
18	18	110,000	July 2012			No payments made as of fieldwork
Page 2						
13	13	91,426	June 2012			No payments made as of fieldwork

Appendix 4A

Detailed Listing of Assets as of June 30, 2010

BALANCE SHEET

City of Lakeport

As of Month of June

Balances

2010

Fund Type: GF GENERAL FUND

Fund: 212 - RDA OBLIGATION RETIREME

Assets

101.000	WESTAMERICA BANK CHECKING	38,440.17
102.000	CASH INVESTED - L.A.I.F.	204,925.45
104.000	ACCOUNTS RECEIVABLE	0.00
105.000	PROPERTY TAXES RECEIVABLE	15,775.69
107.000	ACCRUED INTEREST RECEIVABLE	0.00
112.000	GRANTS RECEIVABLE	0.00
126.000	LOANS RECEIVABLE	25,983.00
149.000	PREPAID ADMIN	0.00
155.000	LAND HELD FOR RESALE	407,963.50
160.000	ADVANCES TO OTHER FUNDS	0.00

Total Assets 693,087.81

Liabilities

201.000	ACCOUNTS PAYABLE	118,539.18
202.000	PAYROLL PAYABLE	9,658.91
207.000	STATE DISABILITY INS PAYABLE	0.00
208.000	P E R S RETIREMENT PAYABLE	0.00
209.000	HEALTH INSURANCE PAYABLE	0.00
210.000	LIFE INSURANCE PAYABLE	0.00
212.000	L T D INSURANCE PAYABLE	0.00
213.000	DENTAL/VISION INS PAYABLE	0.00
215.000	MEDICARE TAX PAYABLE	0.00
216.000	DUE TO OTHER FUNDS	98,501.22
223.000	LOANS PAYABLE	0.00
228.000	UNITED WAY CONTRIBUTIONS	0.00
229.000	EAP PAYABLE	0.00
290.000	DEFERRED REVENUES	25,983.00

Total Liabilities 252,682.31

Reserves/Balances

370.000	FUND TRANSFERS	0.00
375.000	PRIOR PERIOD ADJUSTMENT	0.00
390.000	UNASSIGNED FUND BALANCE	1,274,999.03
398.000	CHANGE IN FUND BALANCE	-834,593.53

Total Reserves/Balances 440,405.50

Total Liabilities & Balances 693,087.81

BALANCE SHEET

City of Lakeport

As of Month of June

Balances

2010

Fund Type: CPF CAPITAL PROJECT FUND

Fund: 213 - SUCCESSOR AGENCY CAPIT.

Assets

101.000	WESTAMERICA BANK CHECKING	0.00
102.000	CASH INVESTED - L.A.I.F.	0.00
104.000	ACCOUNTS RECEIVABLE	0.00
107.000	ACCRUED INTEREST RECEIVABLE	0.00
112.000	GRANTS RECEIVABLE	0.00

Total Assets 0.00

Liabilities

201.000	ACCOUNTS PAYABLE	0.00
216.000	DUE TO OTHER FUNDS	0.00

Total Liabilities 0.00

Reserves/Balances

390.000	UNASSIGNED FUND BALANCE	0.00
398.000	CHANGE IN FUND BALANCE	0.00

Total Reserves/Balances 0.00

Total Liabilities & Balances 0.00

BALANCE SHEET

City of Lakeport

As of Month of June

Balances

2010

Fund Type: DSF DEBT SERVICE FUNDS

Fund: 217 - SUCCESSOR AGENCY DEBT

Assets

101.000	WESTAMERICA BANK CHECKING	-11,637.88
102.000	CASH INVESTED - L.A.I.F.	44.10
102.500	UNION BANK BOND ACCOUNTS	3,383,115.98
116.000	DUE FROM OTHER FUNDS	0.00

Total Assets 3,371,522.20

Liabilities

201.000	ACCOUNTS PAYABLE	0.00
216.000	DUE TO OTHER FUNDS	0.00

Total Liabilities 0.00

Reserves/Balances

370.000	FUND TRANSFERS	0.00
390.000	UNASSIGNED FUND BALANCE	3,375,642.44
398.000	CHANGE IN FUND BALANCE	-4,120.24

Total Reserves/Balances 3,371,522.20

Total Liabilities & Balances 3,371,522.20

BALANCE SHEET

Page: 1
6/27/2012
9:30 am

City of Lakeport

As of Month of June

Balances

2010

Fund Type: SRF SPECIAL REVENUE FUND

Fund: 219 - SUCCESSOR AGENCY HOUS

Assets

101.000	WESTAMERICA BANK CHECKING	1,801.85
101.000	WESTAMERICA BANK CHECKING	100,438.32
102.000	CASH INVESTED - L.A.I.F.	41,858.68
102.500	UNION BANK BOND ACCOUNTS	0.00
104.000	ACCOUNTS RECEIVABLE	0.00
105.000	PROPERTY TAXES RECEIVABLE	895.62
105.000	PROPERTY TAXES RECEIVABLE	3,048.30
107.000	ACCRUED INTEREST RECEIVABLE	0.00
109.000	NOTES RECEIVABLE	0.00
109.000	NOTES RECEIVABLE	0.00
109.001	CSLE NOTE	53,051.00
109.002	HERNANDEZ NOTE	83,832.00
109.003	SATRE NOTE	65,397.00
109.003	SATRE NOTE	0.00
109.004	SUMMERFIELD NOTE	7,267.00
109.005	ROSENCRANS NOTE	6,992.00
109.006	EWING NOTE	22,000.00
109.007	DONAHUE NOTE	13,486.00
109.008	POINDEXTER NOTE	22,945.00
109.009	BENITEZ NOTE	22,630.00
109.010	JACQUES NOTE	20,484.00
109.011	FERRELL NOTE	17,564.00
109.012	MEGOWN NOTE	27,616.00
109.013	DAVIS NOTE	65,000.00
116.000	DUE FROM OTHER FUNDS	98,501.22
149.000	PREPAID ADMIN	0.00

Total Assets**674,807.99****Liabilities**

201.000	ACCOUNTS PAYABLE	1,009.20
201.000	ACCOUNTS PAYABLE	0.00
202.000	PAYROLL PAYABLE	3,068.53
207.000	STATE DISABILITY INS PAYABLE	0.00
208.000	P E R S RETIREMENT PAYABLE	0.00
208.000	P E R S RETIREMENT PAYABLE	0.00
209.000	HEALTH INSURANCE PAYABLE	0.00
209.000	HEALTH INSURANCE PAYABLE	0.00
210.000	LIFE INSURANCE PAYABLE	0.00
210.000	LIFE INSURANCE PAYABLE	0.00
212.000	L T D INSURANCE PAYABLE	0.00
212.000	L T D INSURANCE PAYABLE	0.00
213.000	DENTAL/VISION INS PAYABLE	0.00
213.000	DENTAL/VISION INS PAYABLE	0.00
215.000	MEDICARE TAX PAYABLE	0.00
215.000	MEDICARE TAX PAYABLE	0.00
229.000	EAP PAYABLE	0.00
229.000	EAP PAYABLE	0.00
290.000	DEFERRED REVENUES	183,183.00
290.000	DEFERRED REVENUES	245,081.00

Total Liabilities**432,341.73****Reserves/Balances**

370.000	FUND TRANSFERS	0.00
390.000	UNASSIGNED FUND BALANCE	562,155.32
398.000	CHANGE IN FUND BALANCE	-319,689.06

Total Reserves/Balances**242,466.26**

BALANCE SHEET

City of Lakeport

As of Month of June

Balances

Total Liabilities & Balances

674,807.99

Appendix 4B

Detailed Listing of Assets as of June 30, 2011

BALANCE SHEET

Page: 1
6/27/2012
9:25 am

City of Lakeport

As of: 6/30/2011 (PFY)

Balances

Fund Type: GF GENERAL FUND
Fund: 212 - RDA OBLIGATION RETIREMENT FUND

Assets

101.000 WESTAMERICA BANK CHECKING	-205,716.93
102.000 CASH INVESTED - L.A.I.F.	205,716.73
104.000 ACCOUNTS RECEIVABLE	0.00
105.000 PROPERTY TAXES RECEIVABLE	2,366.52
107.000 ACCRUED INTEREST RECEIVABLE	187.13
109.034 MULHAUSER NOTE	25,983.45
112.000 GRANTS RECEIVABLE	0.00
116.000 DUE FROM OTHER FUNDS	0.00
126.000 LOANS RECEIVABLE	0.00
149.000 PREPAID ADMIN	0.00
155.000 LAND HELD FOR RESALE	0.00
160.000 ADVANCES TO OTHER FUNDS	0.00
	<hr/>
Total Assets	28,536.90

Liabilities

201.000 ACCOUNTS PAYABLE	1,991.83
202.000 PAYROLL PAYABLE	11,039.38
207.000 STATE DISABILITY INS PAYABLE	0.00
208.000 P E R S RETIREMENT PAYABLE	1,789.40
209.000 HEALTH INSURANCE PAYABLE	0.00
210.000 LIFE INSURANCE PAYABLE	0.00
212.000 L T D INSURANCE PAYABLE	0.00
213.000 DENTAL/VISION INS PAYABLE	0.00
215.000 MEDICARE TAX PAYABLE	1,615.10
216.000 DUE TO OTHER FUNDS	19,811.30
223.000 LOANS PAYABLE	0.00
228.000 UNITED WAY CONTRIBUTIONS	0.00
229.000 EAP PAYABLE	0.00
233.000 TI PASS-THROUGH PAYABLE	0.00
290.000 DEFERRED REVENUES	0.00
	<hr/>
Total Liabilities	36,247.01

Reserves/Balances

370.000 FUND TRANSFERS	0.00
375.000 PRIOR PERIOD ADJUSTMENT	0.00
386.000 NONSPENDABLE	0.00
387.000 RESTRICTED	0.00
388.000 COMMITTED	0.00
388.004 RPTTF #4	0.00
388.005 RPTTF #5	0.00
388.006 RPTTF #6	0.00
388.007 RPTTF #7	0.00
388.008 RPTTF #8	0.00
389.000 ASSIGNED	0.00
390.000 UNASSIGNED FUND BALANCE	553,385.84
398.000 CHANGE IN FUND BALANCE	-561,095.95
	<hr/>
Total Reserves/Balances	-7,710.11

Total Liabilities & Balances

28,536.90

BALANCE SHEET

Page: 1
6/27/2012
9:27 am

City of Lakeport

As of: 6/30/2011 (PFY)

Balances

Fund Type: CPF CAPITAL PROJECT FUNDS
Fund: 213 - SUCCESSOR AGENCY CAPITAL PROJ

Assets

101.000	WESTAMERICA BANK CHECKING	-0.33
102.000	CASH INVESTED - L.A.I.F.	0.00
102.500	UNION BANK BOND ACCOUNTS	2,574,534.00
104.000	ACCOUNTS RECEIVABLE	0.00
107.000	ACCRUED INTEREST RECEIVABLE	0.00
112.000	GRANTS RECEIVABLE	0.00
116.000	DUE FROM OTHER FUNDS	0.33

<u>Total Assets</u>	<u>2,574,534.00</u>
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Liabilities

201.000	ACCOUNTS PAYABLE	0.00
216.000	DUE TO OTHER FUNDS	533,329.00

<u>Total Liabilities</u>	<u>533,329.00</u>
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Reserves/Balances

386.000	NONSPENDABLE	0.00
387.000	RESTRICTED	0.00
388.000	COMMITTED	0.00
389.000	ASSIGNED	0.00
390.000	UNASSIGNED FUND BALANCE	428,813.00
398.000	CHANGE IN FUND BALANCE	1,612,392.00

<u>Total Reserves/Balances</u>	<u>2,041,205.00</u>
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<u>Total Liabilities & Balances</u>	<u>2,574,534.00</u>
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BALANCE SHEET

Page: 1
6/27/2012
9:27 am

City of Lakeport

As of: 6/30/2011 (PFY)

Balances

Fund Type: DSF DEBT SERVICE FUNDS
Fund: 217 - SUCCESSOR AGENCY DEBT SERVICE

Assets

101.000 WESTAMERICA BANK CHECKING	743,305.00
102.000 CASH INVESTED - L.A.I.F.	2,172.55
102.500 UNION BANK BOND ACCOUNTS	300,769.70
105.001 TAX INCREMENT RECEIVABLE	0.00
107.000 ACCRUED INTEREST RECEIVABLE	1.98
116.000 DUE FROM OTHER FUNDS	0.00

Total Assets

1,046,249.23

Liabilities

201.000 ACCOUNTS PAYABLE	0.00
216.000 DUE TO OTHER FUNDS	-0.20

Total Liabilities

-0.20

Reserves/Balances

370.000 FUND TRANSFERS	0.00
386.000 NONSPENDABLE	0.00
387.000 RESTRICTED	0.00
388.000 COMMITTED	0.00
388.001 RPTTF #1	0.00
388.002 RPTTF #2	0.00
388.003 RPTTF #3	0.00
388.004 RPTTF #4	0.00
388.005 RPTTF #5	0.00
388.006 RPTTF #6	0.00
388.007 RPTTF #7	0.00
388.008 RPTTF #8	0.00
388.009 ADMIN #1	0.00
388.010 ADMIN #2	0.00
388.011 ADMIN #3	0.00
388.012 ADMIN #4	0.00
389.000 ASSIGNED	0.00
390.000 UNASSIGNED FUND BALANCE	3,404,216.85
398.000 CHANGE IN FUND BALANCE	-2,357,967.42

Total Reserves/Balances

1,046,249.43

Total Liabilities & Balances

1,046,249.23

BALANCE SHEET

Page: 1
6/27/2012
9:27 am

City of Lakeport

As of: 6/30/2011 (PFY)

Balances

Fund Type: SRF SPECIAL REVENUE FUNDS
Fund: 219 - SUCCESSOR AGENCY HOUSING FUND

Assets

101.000	WESTAMERICA BANK CHECKING	-336,888.38
101.000	WESTAMERICA BANK CHECKING	-44,557.29
102.000	CASH INVESTED - L.A.I.F.	0.00
102.000	CASH INVESTED - L.A.I.F.	431,100.69
102.500	UNION BANK BOND ACCOUNTS	0.00
104.000	ACCOUNTS RECEIVABLE	0.00
104.000	ACCOUNTS RECEIVABLE	0.00
105.000	PROPERTY TAXES RECEIVABLE	473.30
105.000	PROPERTY TAXES RECEIVABLE	0.00
105.001	TAX INCREMENT RECEIVABLE	0.00
107.000	ACCRUED INTEREST RECEIVABLE	392.14
109.000	NOTES RECEIVABLE	0.00
109.000	NOTES RECEIVABLE	0.00
109.001	CSLE NOTE	48,163.47
109.002	HERNANDEZ NOTE	83,832.00
109.003	SATRE NOTE	53,922.00
109.003	SATRE NOTE	0.00
109.004	SUMMERFIELD NOTE	7,267.00
109.005	ROSENCRANS NOTE	6,992.00
109.006	EWING NOTE	22,000.00
109.007	DONAHUE NOTE	13,486.00
109.008	POINDEXTER NOTE	22,945.00
109.009	BENITEZ NOTE	22,630.00
109.010	JACQUES NOTE	20,484.00
109.011	FERRELL NOTE	17,564.00
109.012	MEGOWN NOTE	27,616.00
109.013	DAVIS NOTE	65,000.00
109.015	HUGHES NOTE	43,636.00
109.042	JONES NOTE	25,229.00
109.043	GAITAN NOTE	22,183.00
116.000	DUE FROM OTHER FUNDS	553,140.00
149.000	PREPAID ADMIN	0.00

Total Assets

1,106,609.93

Liabilities

201.000	ACCOUNTS PAYABLE	123.80
201.000	ACCOUNTS PAYABLE	0.00
202.000	PAYROLL PAYABLE	3,169.58
207.000	STATE DISABILITY INS PAYABLE	0.00
208.000	P E R S RETIREMENT PAYABLE	6,078.10
208.000	P E R S RETIREMENT PAYABLE	0.00
209.000	HEALTH INSURANCE PAYABLE	368.16
209.000	HEALTH INSURANCE PAYABLE	0.00
210.000	LIFE INSURANCE PAYABLE	223.88
210.000	LIFE INSURANCE PAYABLE	0.00
212.000	L T D INSURANCE PAYABLE	0.00
212.000	L T D INSURANCE PAYABLE	0.00
213.000	DENTAL/VISION INS PAYABLE	0.00
213.000	DENTAL/VISION INS PAYABLE	0.00
215.000	MEDICARE TAX PAYABLE	17.74
215.000	MEDICARE TAX PAYABLE	0.00
229.000	EAP PAYABLE	0.00
229.000	EAP PAYABLE	0.00
290.000	DEFERRED REVENUES	-245,080.53

BALANCE SHEET

Page: 2
6/27/2012
9:27 am

City of Lakeport

As of: 6/30/2011 (PFY)

Balances

Fund Type: SRF SPECIAL REVENUE FUNDS
Fund: 219 - SUCCESSOR AGENCY HOUSING FUND

Liabilities

290.000 DEFERRED REVENUES 245,081.00

Total Liabilities 9,981.73

Reserves/Balances

370.000 FUND TRANSFERS 0.00

386.000 NONSPENDABLE 0.00

387.000 RESTRICTED 0.00

388.000 COMMITTED 0.00

389.000 ASSIGNED 0.00

390.000 UNASSIGNED FUND BALANCE -13,591.97

398.000 CHANGE IN FUND BALANCE 1,110,220.17

Total Reserves/Balances 1,096,628.20

Total Liabilities & Balances 1,106,609.93

Appendix 4C

Detailed Listing of Assets as of January 31, 2012

BALANCE SHEET

Page: 1

6/1/2012

10:11 am

City of Lakeport

As of: 1/31/2012

Balances

Fund Type: GF GENERAL FUND

Fund: 212 - RDA OBLIGATION RETIREMENT FUND

Assets

101.000	WESTAMERICA BANK CHECKING	0.00
102.000	CASH INVESTED - L.A.I.F.	0.00
104.000	ACCOUNTS RECEIVABLE	0.00
105.000	PROPERTY TAXES RECEIVABLE	0.00
107.000	ACCRUED INTEREST RECEIVABLE	187.13
109.034	MULHAUSER NOTE	25,276.62
112.000	GRANTS RECEIVABLE	0.00
116.000	DUE FROM OTHER FUNDS	0.00
126.000	LOANS RECEIVABLE	0.00
149.000	PREPAID ADMIN	0.00
155.000	LAND HELD FOR RESALE	0.00
160.000	ADVANCES TO OTHER FUNDS	0.00
Total Assets		25,463.75

Liabilities

201.000	ACCOUNTS PAYABLE	289.55
202.000	PAYROLL PAYABLE	0.00
207.000	STATE DISABILITY INS PAYABLE	0.00
208.000	P E R S RETIREMENT PAYABLE	0.00
209.000	HEALTH INSURANCE PAYABLE	0.00
210.000	LIFE INSURANCE PAYABLE	0.00
212.000	L T D INSURANCE PAYABLE	0.00
213.000	DENTAL/VISION INS PAYABLE	0.00
215.000	MEDICARE TAX PAYABLE	1,499.45
216.000	DUE TO OTHER FUNDS	0.30
223.000	LOANS PAYABLE	0.00
228.000	UNITED WAY CONTRIBUTIONS	0.00
229.000	EAP PAYABLE	0.00
233.000	TI PASS-THROUGH PAYABLE	86,224.00
290.000	DEFERRED REVENUES	0.00
Total Liabilities		88,013.30

Reserves/Balances

370.000	FUND TRANSFERS	0.00
375.000	PRIOR PERIOD ADJUSTMENT	0.00
386.000	NONSPENDABLE	25,276.17
387.000	RESTRICTED	0.00
388.000	COMMITTED	0.00
389.000	ASSIGNED	0.00
390.000	UNASSIGNED FUND BALANCE	-33,693.11
398.000	CHANGE IN FUND BALANCE	-54,132.61
Total Reserves/Balances		-62,549.55

Total Liabilities & Balances

25,463.75

BALANCE SHEET

City of Lakeport

As of: 1/31/2012

Balances

Fund Type: CPF CAPITAL PROJECT FUNDS
 Fund: 213 - SUCCESSOR AGENCY CAPITAL PROJ

Assets

101.000	WESTAMERICA BANK CHECKING	0.00
102.000	CASH INVESTED - L.A.I.F.	0.00
102.500	UNION BANK BOND ACCOUNTS	109,038.67
104.000	ACCOUNTS RECEIVABLE	0.00
107.000	ACCRUED INTEREST RECEIVABLE	0.00
112.000	GRANTS RECEIVABLE	0.00
116.000	DUE FROM OTHER FUNDS	0.00

	<u>Total Assets</u>	<u>109,038.67</u>
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Liabilities

201.000	ACCOUNTS PAYABLE	0.00
216.000	DUE TO OTHER FUNDS	0.00

	<u>Total Liabilities</u>	<u>0.00</u>
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Reserves/Balances

386.000	NONSPENDABLE	0.00
387.000	RESTRICTED	0.00
388.000	COMMITTED	0.00
389.000	ASSIGNED	2,041,204.67
390.000	UNASSIGNED FUND BALANCE	0.00
398.000	CHANGE IN FUND BALANCE	-1,932,166.00

	<u>Total Reserves/Balances</u>	<u>109,038.67</u>
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	<u>Total Liabilities & Balances</u>	<u>109,038.67</u>
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BALANCE SHEET

Page: 6
6/1/2012
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City of Lakeport

As of: 1/31/2012

Balances

Fund Type: DSF DEBT SERVICE FUNDS
Fund: 217 - SUCCESSOR AGENCY DEBT SERVICE

Assets

101.000	WESTAMERICA BANK CHECKING	106,932.97
102.000	CASH INVESTED - L.A.I.F.	207,889.28
102.500	UNION BANK BOND ACCOUNTS	300,859.24
105.001	TAX INCREMENT RECEIVABLE	344,898.26
107.000	ACCRUED INTEREST RECEIVABLE	1.98
116.000	DUE FROM OTHER FUNDS	0.00

	<u>Total Assets</u>	<u>960,581.73</u>
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Liabilities

201.000	ACCOUNTS PAYABLE	20,000.00
216.000	DUE TO OTHER FUNDS	0.00

	<u>Total Liabilities</u>	<u>20,000.00</u>
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Reserves/Balances

370.000	FUND TRANSFERS	0.00
386.000	NONSPENDABLE	0.00
387.000	RESTRICTED	1,046,249.23
388.000	COMMITTED	0.00
389.000	ASSIGNED	0.00
390.000	UNASSIGNED FUND BALANCE	0.00
398.000	CHANGE IN FUND BALANCE	-105,667.50

	<u>Total Reserves/Balances</u>	<u>940,581.73</u>
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	<u>Total Liabilities & Balances</u>	<u>960,581.73</u>
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BALANCE SHEET

City of Lakeport

As of: 1/31/2012

Balances

Fund Type: SRF SPECIAL REVENUE FUNDS
Fund: 219 - SUCCESSOR AGENCY HOUSING FUND

Assets

101.000	WESTAMERICA BANK CHECKING	72,835.27
101.000	WESTAMERICA BANK CHECKING	0.00
102.000	CASH INVESTED - L.A.I.F.	431,100.69
102.000	CASH INVESTED - L.A.I.F.	0.00
102.500	UNION BANK BOND ACCOUNTS	0.00
104.000	ACCOUNTS RECEIVABLE	0.00
105.000	PROPERTY TAXES RECEIVABLE	0.00
105.000	PROPERTY TAXES RECEIVABLE	0.00
105.001	TAX INCREMENT RECEIVABLE	86,224.00
107.000	ACCRUED INTEREST RECEIVABLE	392.14
109.000	NOTES RECEIVABLE	0.00
109.000	NOTES RECEIVABLE	0.00
109.001	CSLE NOTE	48,163.47
109.002	HERNANDEZ NOTE	71,150.00
109.003	SATRE NOTE	53,922.00
109.003	SATRE NOTE	0.00
109.004	SUMMERFIELD NOTE	7,267.00
109.005	ROSENCRANS NOTE	6,992.00
109.006	EWING NOTE	22,000.00
109.007	DONAHUE NOTE	13,486.00
109.008	POINDEXTER NOTE	22,945.00
109.009	BENITEZ NOTE	22,630.00
109.010	JACQUES NOTE	20,484.00
109.011	FERRELL NOTE	17,564.00
109.012	MEGOWN NOTE	27,616.00
109.013	DAVIS NOTE	65,000.00
109.015	HUGHES NOTE	43,636.00
109.042	JONES NOTE	25,229.00
109.043	GAITAN NOTE	22,183.00
116.000	DUE FROM OTHER FUNDS	0.00
149.000	PREPAID ADMIN	0.00

Total Assets

1,080,819.57

Liabilities

201.000	ACCOUNTS PAYABLE	0.00
201.000	ACCOUNTS PAYABLE	0.00
202.000	PAYROLL PAYABLE	0.00
207.000	STATE DISABILITY INS PAYABLE	0.00
208.000	P E R S RETIREMENT PAYABLE	0.00
208.000	P E R S RETIREMENT PAYABLE	5,552.17
209.000	HEALTH INSURANCE PAYABLE	0.00
209.000	HEALTH INSURANCE PAYABLE	368.16
210.000	LIFE INSURANCE PAYABLE	0.00
210.000	LIFE INSURANCE PAYABLE	223.88
212.000	L T D INSURANCE PAYABLE	0.00
212.000	L T D INSURANCE PAYABLE	0.00
213.000	DENTAL/VISION INS PAYABLE	0.00
213.000	DENTAL/VISION INS PAYABLE	0.00
215.000	MEDICARE TAX PAYABLE	0.00
215.000	MEDICARE TAX PAYABLE	0.00
229.000	EAP PAYABLE	0.00
229.000	EAP PAYABLE	0.00
290.000	DEFERRED REVENUES	0.00
290.000	DEFERRED REVENUES	0.00

BALANCE SHEET

City of Lakeport

As of: 1/31/2012

Balances

Fund Type: SRF SPECIAL REVENUE FUNDS
Fund: 219 - SUCCESSOR AGENCY HOUSING FUND

	<u>Total Liabilities</u>	<u>6,144.21</u>
Reserves/Balances		
370.000 FUND TRANSFERS		0.00
386.000 NONSPENDABLE		490,267.47
387.000 RESTRICTED		593,679.20
388.000 COMMITTED		0.00
389.000 ASSIGNED		0.00
390.000 UNASSIGNED FUND BALANCE		12,681.53
398.000 CHANGE IN FUND BALANCE		-21,952.84
	<u>Total Reserves/Balances</u>	<u>1,074,675.36</u>
	<u>Total Liabilities & Balances</u>	<u>1,080,819.57</u>

Appendix 5

Review of Selected ROPS Items

**COUNTY OF LAKE
 AGREED-UPON PROCEDURES TO THE
 CITY OF LAKEPORT REDEVELOPMENT
 AND SUCCESSOR AGENCY**

Appendix 5: Review of Selected ROPS Items

on draft ROPS Trace enforceable obligations to the legal document(s)

# on draft ROPS	Trace enforceable obligations to the legal document(s)
Page 1	
1	Agrees to contracts/agreements provided.
2	Agrees to contracts/agreements provided.
3	Agrees to contracts/agreements provided.
5	No agreements/ contracts provided
7	No agreements/ contracts provided
8	No agreements/ contracts provided
9	Agreement with City of Lakeport agrees to obligation.
13	Agrees to contracts/agreements provided.
14	No agreements/ contracts provided
15	Grant agreement is with the City of Lakeport. Resolution commits funds.
16	Contract is with the City of Lakeport, not the RDA.
17	Lakeport Main Street Association agreement provided. Remainder of amount, no contracts/agreements provided.
18	Resolution only, no agreement exists.
Page 2	
13	No agreements/ contracts provided

Appendix 6

Trace ROPS Items to EOPS

**COUNTY OF LAKE
 AGREED-UPON PROCEDURES TO THE
 CITY OF LAKEPORT REDEVELOPMENT
 AND SUCCESSOR AGENCY**

Appendix 6: Trace ROPS items to EOPS

# on draft ROPS	Trace obligations listed on the draft ROPS to the EOPS (including amendments).	Note any material differences agreed to by County Auditor-Controller
Page 1		
1	Included on initial EOPS as line #1. Included on amended EOPS as line #1.	No differences noted.
2	Included on initial EOPS as line #2. Included on amended EOPS as line #2.	No differences noted.
3	Included on initial EOPS as line #3. Included on amended EOPS as line #3.	No differences noted.
4	Included on initial EOPS as line #4. Included on amended EOPS as line #4.	Obligation of \$1,011,678.44 on the initial EOPS was estimated assuming RDA operations would continue. Obligation of \$3,037 on the amended EOPS and ROPS was based on time needed to dissolve the RDA.
5	Included on initial EOPS as line #5. Included on amended EOPS as line #5.	Obligation of \$6,740,949.60 on the initial EOPS was estimated assuming RDA operations would continue. Obligation of \$4,493,844 on the amended EOPS and ROPS was based on time needed to dissolve the RDA.
6	Included on initial EOPS as line #6. Included on amended EOPS as line #6.	Obligation of \$480,955.97 on the initial EOPS was estimated assuming RDA operations would continue. Obligation of \$13,216 on the amended EOPS and ROPS was based on time needed to dissolve the RDA.
7	Included on initial EOPS as line #7. Included on amended EOPS as line #7.	Obligation of \$470,575.22 on the initial EOPS was estimated. Obligation of \$1,007,765 on the amended EOPS and ROPS was a revision of that estimate.
8	Included on initial EOPS as line #9. Included on amended EOPS as line #8.	Obligation of \$540,000 on the initial EOPS was estimated assuming RDA operations would continue. Obligation of \$20,834 on the amended EOPS and ROPS was based on time needed to dissolve the RDA.
9	Included on initial EOPS as line #10 Included on amended EOPS as line #9.	Obligation of \$2,468,426 on the initial EOPS was a estimate of project costs. Obligation of \$2,779,447 on the amended EOPS and ROPS was a revision of that estimate.
10	Included on initial EOPS as line #12. Included on amended EOPS as line #10.	Obligation of \$6,000 on the initial EOPS was based on contracted costs. Obligation of \$1,000 on the amended EOPS and ROPS reflects payments made against the obligation.
11	Included on initial EOPS as line #13. Included on amended EOPS as line #11.	No differences noted.
12	Included on initial EOPS as line #14. Included on amended EOPS as line #12.	No differences noted.
13	Included on initial EOPS as line #15. Included on amended EOPS as line #13.	No differences noted.
14	Not included on the initial EOPS. Included on amended EOPS as line #14.	Obligation was not included on the initial EOPS. Amounts on the amended EOPS agrees to the ROPS.
15	Not included on the initial EOPS. Included on amended EOPS as line #15.	Obligation was not included on the initial EOPS. Amounts on the amended EOPS agrees to the ROPS.
16	Not included on the initial EOPS. Included on amended EOPS as line #16.	Obligation was not included on the initial EOPS. Amounts on the amended EOPS agrees to the ROPS.
17	Not included on the initial EOPS. Included on amended EOPS as line #17.	Obligation was not included on the initial EOPS. Amounts on the amended EOPS agrees to the ROPS.

**COUNTY OF LAKE
 AGREED-UPON PROCEDURES TO THE
 CITY OF LAKEPORT REDEVELOPMENT
 AND SUCCESSOR AGENCY**

Appendix 6: Trace ROPS items to EOPS

# on draft ROPS	Trace obligations listed on the draft ROPS to the EOPS (including amendments).	Note any material differences agreed to by County Auditor-Controller
18	Not included on the initial EOPS. Included on amended EOPS as line #18.	Obligation was not included on the initial EOPS. Amounts on the amended EOPS agrees to the ROPS.
Page 2		
1	Included on initial EOPS, Other Obligation page, as line #1 Included on amended EOPS, page 2, as line #1	No differences noted.
2	Included on initial EOPS, Other Obligation page, as line #1 Included on amended EOPS, page 2, as line #2	No differences noted.
3	Included on initial EOPS, Other Obligation page, as line #1 Included on amended EOPS, page 2, as line #3	No differences noted.
4	Included on initial EOPS, Other Obligation page, as line #1 Included on amended EOPS, page 2, as line #4	No differences noted.
5	Included on initial EOPS, Other Obligation page, as line #1 Included on amended EOPS, page 2, as line #5	No differences noted.
6	Included on initial EOPS, Other Obligation page, as line #1 Included on amended EOPS, page 2, as line #6	No differences noted.
7	Included on initial EOPS, Other Obligation page, as line #1 Included on amended EOPS, page 2, as line #7	No differences noted.
8	Included on initial EOPS, Other Obligation page, as line #1 Included on amended EOPS, page 2, as line #8	No differences noted.
9	Included on initial EOPS, Other Obligation page, as line #1 Included on amended EOPS, page 2, as line #9	No differences noted.
10	Included on initial EOPS, Other Obligation page, as line #1 Included on amended EOPS, page 2, as line #10	No differences noted.
11	Included on initial EOPS, Other Obligation page, as line #1 Included on amended EOPS, page 2, as line #11	No differences noted.
12	Included on initial EOPS, Other Obligation page, as line #1 Included on amended EOPS, page 2, as line #12	No differences noted.

**COUNTY OF LAKE
 AGREED-UPON PROCEDURES TO THE
 CITY OF LAKEPORT REDEVELOPMENT
 AND SUCCESSOR AGENCY**

Appendix 6: Trace ROPS items to EOPS

# on draft ROPS	Trace obligations listed on the draft ROPS to the EOPS (including amendments).	Note any material differences agreed to by County Auditor-Controller
13	Included on initial EOPS, Other Obligation page, as line #13 Included on amended EOPS, page 2, as line #13	Obligation of \$4,951,791.72 on the initial and amended EOPS was estimated. Obligation of \$2,475,908 on the ROPS was a revision of that estimate.

Per inquiry with the client, there was no formal review process for different drafts. However, the Auditor-Controller was aware of the process and had an opportunity to comment.

Appendix 7

Test of Payments Compared to ROPS

**COUNTY OF LAKE
 AGREED-UPON PROCEDURES TO THE
 CITY OF LAKEPORT REDEVELOPMENT
 AND SUCCESSOR AGENCY**

Appendix 7: Test of Payments compared to ROPS

# on final ROPS	PER SCHEDULE		ACTUAL PAYMENT		Inspect evidence of payment	Determine that amounts agree to the purpose of the obligation
	AMOUNT	DATE	AMOUNT	DATE		
Page 1						
1	27,563	March 2012	27,562.50	2/24/2012	Examined check stub and notice of payment due from bank.	Payment appears to agree to the purpose of the obligation.
2	25,215	March 2012	25,215.00	2/24/2012	Examined check stub and notice of payment due from bank.	Payment appears to agree to the purpose of the obligation.
3	82,714	March 2012	82,245.76	2/27/2012	Examined check stub and notice of payment due from bank.	Payment appears to agree to the purpose of the obligation.
4	3,037	Jan 2012	3,037.42	2/2/2012	Examined journal entry report.	Payment appears to agree to the purpose of the obligation.
5	39,629	Jan 2012	58,772.77	Various	Examined expenditure report for successor agency funds showing payroll charges. Payroll is allocated based on budgeted allocations.	Payment appears to agree to the purpose of the obligation.
5	19,814	Feb 2012	45,617.39	Various	Examined expenditure report for successor agency funds showing payroll charges. Payroll is allocated based on budgeted allocations.	Payment appears to agree to the purpose of the obligation.
5	19,814	March 2012	21,502.79	Various	Examined expenditure report for successor agency funds showing payroll charges. Payroll is allocated based on budgeted allocations.	Payment appears to agree to the purpose of the obligation.
5	19,814	April 2012	31,364.92	Various	Examined expenditure report for successor agency funds showing payroll charges. Payroll is allocated based on budgeted allocations.	Payment appears to agree to the purpose of the obligation.
5	19,814	May 2012	13,143.05	Various	Examined expenditure report for successor agency funds showing payroll charges. Payroll is allocated based on budgeted allocations.	Payment appears to agree to the purpose of the obligation.
5	19,814	June 2012			No payments made as of fieldwork	
6	1,888	Jan 2012	825.32	1/23/2012	Examined expenditure report for successor agency funds showing insurance charges.	Payment appears to agree to the purpose of the obligation.
6	1,888	Feb 2012	40.50	2/21/2012	Examined expenditure report for successor agency funds showing insurance charges.	Payment appears to agree to the purpose of the obligation.
6	1,888	March 2012			No payments made as of fieldwork	
6	1,888	April 2012	825.32	4/13/2012	Examined expenditure report for successor agency funds showing insurance charges.	Payment appears to agree to the purpose of the obligation.
6	1,888	May 2012			No payments made as of fieldwork	
6	1,888	June 2012			No payments made as of fieldwork	
7	5,186	Jan 2012	4,571.41	Various	Examined GL detail transaction report for successor agency funds showing operating costs charged to the successor agency.	Payment appears to agree to the purpose of the obligation.

**COUNTY OF LAKE
 AGREED-UPON PROCEDURES TO THE
 CITY OF LAKEPORT REDEVELOPMENT
 AND SUCCESSOR AGENCY**

Appendix 7: Test of Payments compared to ROPS

# on final ROPS	PER SCHEDULE		ACTUAL PAYMENT		Inspect evidence of payment	Determine that amounts agree to the purpose of the obligation
	AMOUNT	DATE	AMOUNT	DATE		
7	5,187	Feb 2012	1,187.08	Various	Examined GL detail transaction report for successor agency funds showing operating costs charged to the successor agency.	Payment appears to agree to the purpose of the obligation.
7	5,187	March 2012	2,778.12	Various	Examined GL detail transaction report for successor agency funds showing operating costs charged to the successor agency.	Payment appears to agree to the purpose of the obligation.
7	5,187	April 2012	843.22	Various	Examined GL detail transaction report for successor agency funds showing operating costs charged to the successor agency.	Payment appears to agree to the purpose of the obligation.
7	5,187	May 2012	21.90	Various	Examined GL detail transaction report for successor agency funds showing operating costs charged to the successor agency.	Payment appears to agree to the purpose of the obligation.
7	5,187	June 2012			No payments made as of fieldwork	
8	6,667	Jan 2012			No payments made as of fieldwork	
8	5,000	Feb 2012			No payments made as of fieldwork	
8	4,000	March 2012			No payments made as of fieldwork	
8	1,500	April 2012	2,766.40	4/23/2012	Examined check stub and invoice from vendor.	Payment appears to agree to the purpose of the obligation.
8	1,667	May 2012			No payments made as of fieldwork	
8	1,000	June 2012			No payments made as of fieldwork	
9	157,925	April 2012			No payments made as of fieldwork	
9	157,925	May 2012			No payments made as of fieldwork	
9	473,774	June 2012			No payments made as of fieldwork	
10	1,000	Jan 2012			No payments made as of fieldwork	
11	11,030	Jan 2012	10,882.66	1/23/2012	Examined check stub and invoice from vendor.	Payment appears to agree to the purpose of the obligation.
12	10,000	June 2012			No payments made as of fieldwork	
13	21,898	April 2012			No payments made as of fieldwork	
13	21,898	May 2012			No payments made as of fieldwork	
13	87,590	June 2012			No payments made as of fieldwork	
14	7,500	Feb 2012			No payments made as of fieldwork	
14	7,500	March 2012			No payments made as of fieldwork	
14	7,500	April 2012			No payments made as of fieldwork	
14	7,500	May 2012			No payments made as of fieldwork	
14	7,500	June 2012			No payments made as of fieldwork	
15	8,574	Jan 2012			No payments made as of fieldwork	
15	8,571	Feb 2012			No payments made as of fieldwork	
15	8,571	March 2012			No payments made as of fieldwork	
15	8,571	April 2012			No payments made as of fieldwork	
15	8,571	May 2012			No payments made as of fieldwork	
15	8,571	June 2012			No payments made as of fieldwork	
16	21,667	Jan 2012	16,000.00	12/19/2011	Examined check stub, City claim, and bill.	Payment appears to agree to the purpose of the obligation.

**COUNTY OF LAKE
 AGREED-UPON PROCEDURES TO THE
 CITY OF LAKEPORT REDEVELOPMENT
 AND SUCCESSOR AGENCY**

Appendix 7: Test of Payments compared to ROPS

# on final ROPS	PER SCHEDULE		ACTUAL PAYMENT		Inspect evidence of payment	Determine that amounts agree to the purpose of the obligation
	AMOUNT	DATE	AMOUNT	DATE		
16	21,667	Feb 2012	41,500.00	3/20/2012	Examined check stub, City claim, and bill.	Payment appears to agree to the purpose of the obligation.
16	21,666	March 2012			No payments made as of fieldwork	
17	14,286	Jan 2012			No payments made as of fieldwork	
17	14,286	Feb 2012			No payments made as of fieldwork	
17	14,286	March 2012	7,000.00	3/29/2012	Examined check stub, City claim, and bill.	Payment appears to agree to the purpose of the obligation.
17	14,286	April 2012			No payments made as of fieldwork	
17	14,286	May 2012			No payments made as of fieldwork	
17	14,286	June 2012			No payments made as of fieldwork	
18	20,000	April 2012			No payments made as of fieldwork	
18	20,000	May 2012			No payments made as of fieldwork	
18	30,000	June 2012			No payments made as of fieldwork	
Page 2						
1	27,540	June 2012			No payments made as of fieldwork	
2	1,135	June 2012			No payments made as of fieldwork	
3	94	June 2012			No payments made as of fieldwork	
4	823	June 2012			No payments made as of fieldwork	
5	1,058	June 2012			No payments made as of fieldwork	
6	8,104	June 2012			No payments made as of fieldwork	
7	1,730	June 2012			No payments made as of fieldwork	
8	12,433	June 2012			No payments made as of fieldwork	
9	1,214	June 2012			No payments made as of fieldwork	
10	2,517	June 2012			No payments made as of fieldwork	
11	29,116	June 2012			No payments made as of fieldwork	
12	5,665	June 2012			No payments made as of fieldwork	
13	91,426	June 2012			No payments made as of fieldwork	