

AVENAL REDEVELOPMENT AGENCY

ASSET TRANSFER REVIEW

Review Report

January 1, 2011, through January 31, 2012



JOHN CHIANG
California State Controller

December 2014



JOHN CHIANG
California State Controller

December 23, 2014

Melissa G. Whitten, City Manager
Avenal Redevelopment/Successor Agency
919 Skyline Boulevard
Avenal, CA 93204

Dear Ms. Whitten:

Pursuant to Health and Safety Code section 34167.5, the State Controller's Office (SCO) reviewed all asset transfers made by the Avenal Redevelopment Agency (RDA) to the City of Avenal (City) or any other public agency after January 1, 2011. This statutory provision states, "The Legislature hereby finds that a transfer of assets by a redevelopment agency during the period covered in this section is deemed not to be in furtherance of the Community Redevelopment Law and is thereby unauthorized." Therefore, our review included an assessment of whether each asset transfer was allowable and whether the asset should be turned over to the Successor Agency.

Our review applied to all assets including, but not limited to, real and personal property, cash funds, accounts receivable, deeds of trust and mortgages, contract rights, and rights to payment of any kind. We also reviewed and determined whether any unallowable transfers to the City or any other public agency have been reversed.

Our review found that the RDA transferred \$7,421,620 in assets after January 1, 2011, including unallowable transfers to the City totaling \$7,093,751, or 95.58% of transferred assets.

However, on various dates, the City turned over a total of \$719,986 in cash to the Successor Agency. Also, on February 27, 2014, the Department of Finance approved the Successor Agency's Long-Range Property Management Plan, which included \$5,988,581 in property.

Therefore, the remaining \$385,184 in unallowable transfers must be turned over to the Successor Agency.

If you have any questions, please contact Elizabeth González, Chief, Local Government Compliance Bureau, by telephone at (916) 324-0622.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

JVB/mh

cc: Rebecca Carr, County Auditor-Controller
Kings County
Harlin Casida, Oversight Board Chair
Avenal Successor Agency Oversight Board
Michael L. Farley
Farley Law Firm
David Botelho, Program Budget Manager
California Department of Finance
Richard J. Chivaro, Chief Legal Counsel
State Controller's Office
Elizabeth González, Bureau Chief
Division of Audits, State Controller's Office
Betty Moya, Audit Manager
Division of Audits, State Controller's Office
Anita Bjelobrk, Auditor-in-Charge
Division of Audits, State Controller's Office
Patrice Mackey, Auditor
Division of Audits, State Controller's Office

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Asset Transfer Review Report

Summary

The State Controller's Office (SCO) reviewed the asset transfers made by the Avenal Redevelopment Agency (RDA) after January 1, 2011. Our review included, but was not limited to, real and personal property, cash funds, accounts receivable, deeds of trust and mortgages, contract rights, and rights to payments of any kind from any source.

Our review found that the RDA transferred \$7,421,620 in assets after January 1, 2011, including unallowable transfers to the City of Avenal (City) totaling \$7,093,751, or 95.58% of transferred assets.

However, on various dates, the City turned over a total of \$719,986 in cash to the Successor Agency. Also, on February 27, 2014, the Department of Finance approved the Successor Agency's Long-Range Property Management Plan, which included \$5,988,581 in property.

Therefore, the remaining \$385,184 in unallowable transfers must be turned over to the Successor Agency.

Background

In January of 2011, the Governor of the State of California proposed statewide elimination of redevelopment agencies (RDAs) beginning with the fiscal year (FY) 2011-12 State budget. The Governor's proposal was incorporated into Assembly Bill 26 (ABX1 26, Chapter 5, Statutes of 2011, First Extraordinary Session), which was passed by the Legislature, and signed into law by the Governor on June 28, 2011.

ABX1 26 prohibited RDAs from engaging in new business, established mechanisms and timelines for dissolution of the RDAs, and created RDA successor agencies and oversight boards to oversee dissolution of the RDAs and redistribution of RDA assets.

A California Supreme Court decision on December 28, 2011 (*California Redevelopment Association et al. v. Matosantos*), upheld ABX1 26 and the Legislature's constitutional authority to dissolve the RDAs.

ABX1 26 was codified in the Health and Safety (H&S) Code beginning with section 34161.

H&S Code section 34167.5 states in part, ". . . the Controller shall review the activities of redevelopment agencies in the state to determine whether an asset transfer has occurred after January 1, 2011, between the city or county, or city and county that created a redevelopment agency or any other public agency, and the redevelopment agency."

The SCO identified asset transfers that occurred after January 1, 2011, between the RDA, the City and/or any other public agency. By law, the SCO is required to order that such assets, except those that already had been committed to a third party prior to June 28, 2011, the effective date of ABX1 26, be turned over to the Successor Agency. In addition, the SCO may file a legal action to ensure compliance with this order.

Objective, Scope, and Methodology

Our review objective was to determine whether asset transfers that occurred after January 1, 2011, and the date upon which the RDA ceased to operate, or January 31, 2012, whichever was earlier, between the city or county, or city and county that created an RDA, or any other public agency, and the RDA, were appropriate.

We performed the following procedures:

- Interviewed Successor Agency personnel to gain an understanding of the Successor Agency's operations and procedures.
- Reviewed meeting minutes, resolutions, and ordinances of the City, the RDA, the Successor Agency, and the Oversight Board.
- Reviewed accounting records relating to the recording of assets.
- Verified the accuracy of the Asset Transfer Assessment Form. This form was sent to all former RDAs to provide a list of all assets transferred between January 1, 2011, and January 31, 2012.
- Reviewed applicable financial reports to verify assets (capital, cash, property, etc.).

Conclusion

Our review found that the Avenal Redevelopment Agency transferred \$7,421,620 in assets after January 1, 2011, including unallowable transfers to the City of Avenal (City) totaling \$7,093,751, or 95.58% of transferred assets.

However, on various dates, the City turned over a total of \$719,986 in cash to the Successor Agency. Also, on February 27, 2014, the Department of Finance approved the Successor Agency's Long-Range Property Management Plan, which included \$5,988,581 in property.

Therefore, the remaining \$385,184 in unallowable transfers must be turned over to the Successor Agency.

Details of our finding are described in the Finding and Order of the Controller section of this report.

**Views of
Responsible
Officials**

We issued a draft review report on July 31, 2014. Michael L. Farley, responded by letter dated August 12, 2014, disagreeing with the review results. Mr. Farley's response is included in this final review report as an attachment.

Restricted Use

This report is solely for the information and use of the City of Avenal, the Successor Agency, the Oversight Board, and the SCO; it 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 when issued final.

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

December 23, 2014

Finding and Order of the Controller

FINDING— Unallowable asset transfers to the City of Avenal

The Avenal Redevelopment Agency (RDA) made unallowable asset transfers of \$7,093,751 to the City of Avenal (City). The transfers occurred after January 1, 2011, and the assets were not contractually committed to a third party prior to June 28, 2011.

Unallowable asset transfers were as follows:

- On May 12, 2011, the RDA transferred \$12,050 in land held for resale to the City (RDA Resolution 2011-05 passed on March 24, 2011). The \$12,050 included four properties.
- On various dates, the RDA transferred a total of \$6,063,959 in capital assets to the City (RDA Resolution 2011-05 passed on March 24, 2011). The \$6,063,959 includes two lots valued at \$50,413, a theater building valued at \$5,988,581, and machinery and equipment valued \$24,965.
- On various dates, the RDA transferred a total of \$909,804 in current assets to the City. The \$909,804 includes two loans receivables totaling \$291,577 (\$54,208 and \$237,369), an accounts receivable of \$114,092, and cash in the amount of \$504,135.
- On various dates, the RDA transferred a total of \$71,938 to the City for numerous contracts that the City entered into with third parties. The City entered into agreements with the third parties after June 28, 2011.
- On January 26, 2012, the RDA forgave a \$36,000 loan made to the City (RDA Resolution 2012-02 passed on January 26, 2012).

Pursuant to Health and Safety (H&S) Code section 34167.5, the RDA may not transfer assets to a city, county, city and county, or any other public agency after January 1, 2011. The assets must be turned over to the Successor Agency for disposition in accordance with H&S Code section 34177(d) and (e).

Order of the Controller

Pursuant to H&S Code section 34167.5, the City of Avenal is ordered to reverse the transfers totaling \$7,043,751 and turn over the assets to the Successor Agency.

However, on various dates, the City turned over a total of \$719,986 in cash to the Successor Agency. Also, on February 27, 2014, the Department of Finance approved the Successor Agency's Long-Range Property Management Plan, which included \$5,988,581 in property.

Therefore, the remaining \$385,184 in unallowable transfers must be turned over to the Successor Agency.

City's Response

The City disagreed with the finding and stated:

With regards to the theater property described in EXIBIT A, the Long-Range Property Management Plan ("LRPMP") approved by the Department of Finance ("DOF") on February 27, 2014, found that the property is primarily for governmental use and allowed the disposition of that property to the City for continued governmental use. Pursuant to HSC § 34191.3, DOF's approved LRPMP trumps and supersedes all other provisions in the RDA dissolution act pertaining to the disposition and use of real property assets of the former RDA....

See Attachment for the City's complete response.

SCO's Comment

The SCO agrees with the City in regards to the theater building (APN 040-201-013). As the theater was on a DOF-approved LRPMP, the finding remains; however, the property valued at \$5,988,581 is no longer subject to clawback.

The City claims that the machinery and equipment (\$24,965) and parking lot next to the theater building (\$50,413) were approved on the LRPMP with the theater. However, the LRPMP approved by the DOF does not include a parking lot or any equipment to be transferred to the City. The City also states that the equipment was paid for by the City's insurance proceeds; however, the City did not provide documentation to show that the equipment was paid for by the City. Therefore, these assets remain subject to clawback.

The Order of the Controller has been modified accordingly.

Schedule—
Unallowable Asset Transfers to the City of Avenal
January 1, 2011, through January 31, 2012

Unallowable asset transfers to the City of Avenal	
Land held for resale	
APN 040-103-007 (May 12, 2011)	\$ 5,000
APN 040-103-008 (May 12, 2011)	—
APN 040-103-009 (May 12, 2011)	5,500
APN 040-191-003 (May 12, 2011)	1,550
	<u>12,050</u>
Total Land held for resale	
Capital Assets:	
APN 040-175-028 (April 28, 2011)	50,413
APN 040-201-012 (May 12, 2011)	—
APN 040-201-013 (May 12, 2011)	5,988,581
Machinery and Equipment (June 30, 2011)	24,965
	<u>6,063,959</u>
Total capital assets	
Current Assets	
Loan repayment (February 15, 2011)	54,208
Loan repayment (April 27, 2011)	237,369
Accounts receivables and property sale (August 15, 2011)	114,092
Cash (August 15, 2011)	504,135
	<u>909,804</u>
Total current assets	
Contacts entered into after June 28, 2011:	
Carl Tippins Construction (December 7, 2011)	10,241
T&T Pavement Making & Products (December 21, 2011)	6,954
DBA Westside Construction (December 21, 2011)	13,363
DBA Westside Construction (December 21, 2011)	18,023
DBA Westside Construction (December 21, 2011)	19,607
Trull Electric (January 10, 2012)	3,750
	<u>71,938</u>
Total contracts entered into after June 28, 2011	
Loan forgiveness	
RDA Resolution 2012-02 (January 26, 2012)	36,000
	<u>36,000</u>
Total unallowable transfers to the City	
	<u>7,093,751</u>
Less cash turned over to the Successor Agency	
April 19, 2012	(250,000)
June 4, 2012	(420,215)
July 13, 2012	(49,771)
	<u>(719,986)</u>
Less assets on the Long-Range Property Management Plan approved by the Department of Finance on February 27, 2014	
	<u>(5,988,581)</u>
Total transfers subject to Health and Safety Code section 34167.5	
	<u>\$ 385,184</u>

**Attachment—
City's Response to
Draft Review Report**

Michael L. Farley*
Rhys C. Boyd-Farrell
Moses Diaz
Zachary J. Farley**
Joseph R. Beery
Jennie Barkinskaya

FARLEY LAW FIRM
108 WEST CENTER AVENUE
VISALIA, CALIFORNIA 93291
TELEPHONE (559) 738-5975
FACSIMILE (559) 732-2305

Kari Fike
Paralegal-Office Manager

Rosie M. Onizaki
Paralegal

Diane Farley
Paralegal

*Certified Specialist
Legal Malpractice Law
The State Bar of California
Board of Legal Specialization
Admitted in CA and TX

**Admitted in CA and NY

VIA OVERNIGHT DELIVERY

August 12, 2014

Jeffrey V. Brownfield, CPA
Chief, Division of Audits
California State Controller's Office
3301 C Street, Suite 700
Sacramento, California 95816

Re: My Client: City of Avenal

Dear Mr. Brownfield:

This letter is the response of the City of Avenal to your draft dated July 31, 2014, which was received on August 4, 2014.

With regard to the theater property described in **EXHIBIT A**, the Long Range Property Management Plan ("**LRPMP**") approved by the Department of Finance ("**DOF**") on February 27, 2014, found that the property is primarily for governmental use and allowed the disposition of that property to the City for continued governmental use. Pursuant to HSC § 34191.3, DOF's approved LRPMP trumps and supersedes all other provisions in the RDA dissolution act pertaining to the disposition and use of real property assets of the former RDA:

"...the requirements specified in subdivision (e) of Section 34177 and subdivision (a) of Section 34181 shall be suspended, ***except as those provisions apply to the transfers for governmental use***, until the ***Department of Finance has approved a long-range property management plan*** pursuant to subdivision (b) of Section 34191.5, ***at which point the plan shall govern, and supersede all other provisions relating to, the disposition and use of the real property assets*** of the former redevelopment agency..."

[HSC § 34191.3, emphasis added.]

Therefore, the provisions of the dissolution act which would otherwise provide authority to the State Controller's Office ("SCO") to review and claw back asset transfers of the former RDA, do not apply as to real property assets whose disposition is governed by a DOF-approved LRPMP.¹

Even if the SCO did retain authority over real property included within a DOF-approved LRPMP, which it did not, as explained hereafter the subject property was improved with cash that can easily be traced to the City, except for the rear portion which is used for governmental purposes but was not funded with insurance proceeds. [See insurance proceeds checks issued to the City, attached hereto as **EXHIBIT B**.] The City never transferred its ownership of City-funded improvements to the former RDA and therefore the City is entitled to retain the improvements it funded as well the rear portion, funded by the former RDA, which is used as a City Council Chambers, public hearing rooms and venue for other governmental and community events for the general public including, but not limited to, Proposition 218 public hearings on utility rate increases, public hearings on general plan amendments, public hearings on zoning ordinance amendments, as well as regular Brown Act meetings and study sessions of the City Council.

On or about November 15, 2003, the subject property experienced a fire which destroyed the original theater building that was originally constructed in 1935. The City of Avenal utilized its own capital, derived solely from insurance proceeds and its general fund, to reconstruct the historic theater building on the subject property which at all times thereafter was owned solely by the City of Avenal except that the former RDA was the owner of record of the underlying land component of the subject real property and allowed the City to use and improve the underlying land.

On or about March 24, 2011, the City of Avenal merely purchased the land component of the subject property from the former RDA for two thousand dollars (\$2,000) since the City already owned the theater on it. The City respectfully requests that the SCO honor the DOF-approved LRPMP and HSC § 34191.3 and remove the subject property from its Asset Transfer Review Report.

2. Regarding the \$6,373,765 issue, the comments noted above equally apply. A quick review, however, is as follows (we understand the following was discussed with SCO):

- (a) Capital assets transferred: \$6,063,959: This is primarily the theater

¹On June 19, 2014, our office contacted Anita Bjelobrck regarding SCO's comments that two (2) Court cases that "affect the City of Avenal." SCO advised that these two (2) Court cases were: (1) City of Fresno v. Matosantos (Sacramento County Superior Court Case No. 34-2013-80001592) which was settled. The settlement agreement involves matters that are unrelated to Avenal's issues and is a settlement agreement at the trial court level which is not binding on other courts. (2) the other matter appears to be the same or similar writ mandate proceeding. Again, the issues are completely different from Avenal's situation and clearly are not binding.

building which, for the most part, was not built with tax increment money, but rather with the City's general fund or proceeds from an insurance policy belonging to, and paid exclusively by, the City [\$5,988,581]. The portion of the theater building that was paid with tax increment money is used for governmental purposes. Likewise, the equipment [projector, etc.] was paid by the City or City's insurance [\$24,965]. Finally, the parking lot [\$50,433], while it is a public lot, it generally used for Council meeting.

- (b) Resolution 2012-02 [\$36,000]: This was a debt that was forgiven regarding a loan to a boxing club sponsored by the City exclusively for Avenal residents.
- (c) The \$12,050 issue is regarding various vacant lots to be utilized by the City for public purposes/services.
- (d) The \$909,804 is a series of RDA loans.
- (e) The \$71,938 is regarding the parking lot noted above.

In the event you reject the City's request that you honor the previously approved LRPMP, please notify the City with a copy to the following:

Michael L. Farley
Farley Law Firm
108 W. Center Ave
Visalia, CA 93291

Thank you.

Sincerely,

FARLEY LAW FIRM



Michael L. Farley

MLF:kf
cc: Melissa Whitten, City Manager

EXHIBIT A

DESCRIPTION OF SUBJECT PROPERTY

The subject property is located at **233 East Kings Street, Avenal, California 93204** (formerly 245 E. Kings St.), and specifically described as follows:

Assessor's Parcel Number **040-175-028-000**, more particularly described as:

That portion of lots 12, 13, and 14 in block 38 of Avenal, in the City of Avenal, County of Kings, State of California, according to the official map thereof recorded in book 3 at page 35 of licensed surveyor plats, more particularly described as parcel 6 of parcel map recorded in book 14 page 76 of parcel maps, Kings County records.

Excepting therefrom all oil, gas, asphaltum, and other mineral within or underlying the premises herein described, together with the exclusive right to enter upon said premises for the purpose of mining for and removing the same therefrom, by deed from Standard Oil Company of California, a corporation, to J.J. Patridge and George C. Moore, co-partners, dated August 31, 1934 recorded in book 134 page 365 of official records, covering lots 13 and 14 and in the deed from Standard Oil Company to United California Theaters, Inc., a corporation and recorded December 10, 1940 in book 238 page 210 of official records, Kings County.

**EXHIBIT
B**

THEATER
INSURANCE
CHECKS

McLARENS YOUNG INTERNATIONAL
 180 MONTGOMERY STREET, SUITE 2100
 SAN FRANCISCO, CA 94104-4231
 (415) 392-6034

Comerica
 COMERICA BANK - CALIFORNIA
 WALNUT CREEK, CA 94596
 90-3762/1211

CHECK NO. 038909

DATE June 7, 2004

COPY

Six Hundred Nineteen Thousand Seventy Six and 50/100 Dollars

PAY TO THE ORDER OF

City of Avenal

CHECK AMOUNT

\$619,076.50

[Handwritten Signature]

[Handwritten Name]

COPY



McLARENS YOUNG INTERNATIONAL

038909

Invoice Number	Date	Voucher	MYA File #	Amount	Discounts	Previous Pay	Net Amount
02008527-Partial	11/8/2003	0053136	QJ 02.008527.00	619,076.50			619,076.50
City of Avenal		Bank Acct.# 1- QJ	Totals	619,076.50			619,076.50

McLARENS YOUNG INTERNATIONAL

038909

McLARENS YOUNG INTERNATIONAL, INC.
 1000 GEMERY STREET, SUITE 2100
 SAN FRANCISCO, CA 94104-4281
 (415) 392-6034

Comerica
 COMERICA BANK - CALIFORNIA
 WALNUT CREEK, CA 94596
 90-3752/1211

CHECK NO. **046690**

DATE **October 30, 2006**

One Million Three Hundred Twenty Seven Thousand Five Hundred Thirty Five and 50/100 Dollars

PAY
 TO THE
 ORDER OF
 City of Avenal

\$1,327,535.59

Paul J. ...
Paul J. ...

1-QJ

FOR YOUR PROTECTION, PLEASE CHECK THE COLOR OF THE PINK LOCK AND KEY ICONS. COLOR WILL FADE AND THEN REAPPEAR ON AN AUTHENTIC CHECK. IF COLOR DOES NOT REAPPEAR, DO NOT ACCEPT.

McLARENS YOUNG INTERNATIONAL, INC.

046690

Invoice Number	Date	Voucher	MYA File #	Amount	Discounts	Previous Pay	Net Amount
Fire - Partial Pmt.	11/8/2003	0069109	QJ 02.008527.00	1,327,535.59			1,327,535.59
City of Avenal		Bank Acct.# 1- QJ	Totals	1,327,535.59			1,327,535.59

McLARENS YOUNG INTERNATIONAL, INC.

046690

INTERNATIONAL, INC.
STREET, SUITE 2100
CA 94104-4231
(415) 392-6034

Comerica
COMERICA BANK - CALIFORNIA
WALNUT CREEK, CA 94596
90-3762/1211

CHECK NO. 051784

DATE
December 17, 2007

Fifty Four Thousand Six Hundred Sixty Six and 09/100 Dollars

CHECK AMOUNT
\$54,666.09

PAY
TO THE
ORDER OF

City of Avenal

[Handwritten Signature]
[Handwritten Name]
COPY

1-QJ

McLARENS YOUNG INTERNATIONAL, INC.

051784

Invoice Number	Date	Voucher	MYI File #	Amount	Discounts	Previous Pay	Net Amount
Fire/Avenal Theater	11/9/03	0078695	QJ02.008527.00	54,666.09	0.00	0.00	54,666.09
City of Avenal QJ	1	12919	Totals	54,666.09	0.00	0.00	54,666.09

McLARENS YOUNG INTERNATIONAL, INC.

051784

OUNG INTERNATIONAL, INC.
MERY STREET, SUITE 2100
ANCISCO, CA 94104-4231
(415) 392-6034

Comerica
COMERICA BANK - CALIFORNIA
WALNUT CREEK, CA 94596
90-3752/1211

CHECK NO. **059251**

DATE **October 27, 2009**

Six Hundred Fourteen Thousand Six Hundred Forty Eight and 13/100 Dollars

CHECK AMOUNT **\$614,648.13**

PAY
TO THE
ORDER OF

City of Avenal

[Handwritten Signature]

1-QJ

McLARENS YOUNG INTERNATIONAL, INC.

059251

Invoice Number	Date	Voucher	MYI File #	Amount	Discounts	Previous Pay	Net Amount
Partial/Theater Fire	11/9/03	0091331	QJ02.008527.00	614,648.13	0.00	0.00	614,648.13
City of Avenal QJ	1	12919	Totals	614,648.13	0.00	0.00	614,648.13

McLARENS YOUNG INTERNATIONAL, INC.

059251

McLARENS YOUNG INTERNATIONAL, INC.
180 MONTGOMERY STREET, SUITE 2100
SAN FRANCISCO, CA 94104-4231
(415) 392-6034

Comerica
COMERICA BANK - CALIFORNIA
WALNUT CREEK, CA 94596
90-8752/1211

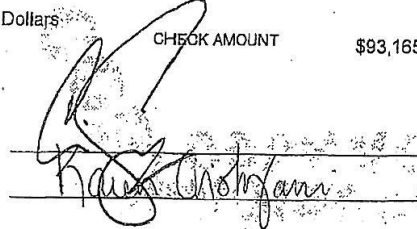
CHECK NO. **059261**
DATE November 3, 2009

Ninety Three Thousand One Hundred Sixty Five and 00/100 Dollars

CHECK AMOUNT \$93,165.00

PAY
TO THE
ORDER OF

City of Avenal



1-QJ

McLARENS YOUNG INTERNATIONAL, INC.

059261

Invoice Number	Date	Voucher	MYI File #	Amount	Discounts	Previous Pay	Net Amount
Partial/Fire-theater	11/9/03	0091413	QJ02.008527.00	93,165.00	0.00	0.00	93,165.00
City of Avenal							
QJ	1	12919	Totals	93,165.00	0.00	0.00	93,165.00

McLARENS YOUNG INTERNATIONAL, INC.

059261

McLAREN INTERNATIONAL, INC.
 180 MONTGOMERY STREET, SUITE 2100
 SAN FRANCISCO, CA 94104-4231
 (415) 392-6034

Comerica
 COMERICA BANK - CALIFORNIA
 WALNUT CREEK, CA 94596
 90-3762/1211

CHECK NO. 061519

DATE April 29, 2010

Four Hundred Ninety Eight Thousand One Hundred and 73/100 Dollars

CHECK AMOUNT \$498,100.73

PAY TO THE ORDER OF

City of Avenal

[Handwritten Signature]
 Helen Castrogiani

1-QJ

McLARENS YOUNG INTERNATIONAL, INC.

061519

Invoice Number	Date	Voucher	MYI File #	Amount	Discounts	Previous Pay	Net Amount
Partial/Fire	11/9/03	0095447	QJ02.008527.00	498,100.73	0.00	0.00	498,100.73
City of Avenal							
QJ	1	12919	Totals	498,100.73	0.00	0.00	498,100.73

*Rec'd
5/3/10*

McLARENS YOUNG INTERNATIONAL, INC.

061519

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874**

<http://www.sco.ca.gov>