



# **CITY OF MORRO BAY**

## **Citizens Oversight Committee**

### **Acting as Citizens Finance Advisory Committee**

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#### *Mission Statement*

*The City of Morro Bay provides essential public services and infrastructure to maintain a safe, clean and healthy place for residents and visitors to live, work and play.*

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#### **Agenda**

**TUESDAY, OCTOBER 17, 2017**  
**VETERANS MEMORIAL HALL – 3:30 PM**  
**209 SURF ST., MORRO BAY, CA**

ESTABLISH QUORUM AND CALL TO ORDER

COMMITTEE MEMBERS ANNOUNCEMENTS & PRESENTATIONS

PUBLIC COMMENT PERIOD - Members of the audience wishing to address the Committee on business matters may do so at this time.

To increase the effectiveness of the Public Comment Period, the following rules shall be followed:

- When recognized by the Chairperson, please come forward to the podium, and state your name and address for the record. Comments are to be limited to three minutes.
- All remarks shall be addressed to the Committee, as a whole, and not to any individual member thereof.
- The Committee respectfully requests that you refrain from making slanderous, profane or personal remarks against any elected official, commissioner, committee member and/or staff.
- Please refrain from public displays or outbursts such as unsolicited applause, comments or cheering.
- Any disruptive activities that substantially interfere with the ability of the Committee to carry out its meeting will not be permitted, and offenders will be requested to leave the meeting.
- Your participation in Committee meetings is welcome, and your courtesy will be appreciated.

A. CONSENT CALENDAR

1. APPROVAL OF MINUTES FOR THE MAY 17, 2017, REGULAR CITIZENS OVERSIGHT/FINANCE ADVISORY COMMITTEE MEETING

B. BUSINESS ITEMS

1. BRIEF FINANCE DEPARTMENT UPDATE – STAFFING; (INTERIM CITY MANAGER)
2. UPDATE FROM SUBCOMMITTEE – REVIEW OF JUNE 30, 2016 COMPREHENSIVE ANNUAL FINANCIAL REPORT

3. REVIEW OF FY 2016/17 UNAUDITED TRANSACTIONS FROM THE COLLECTION OF THE GENERAL PURPOSE LOCAL SALES TAX, COMMONLY KNOWN AS "MEASURE Q"; (INTERIM CITY MANAGER)

**RECOMMENDATION: Committee review the 2016/17 transactions posted to the Measure Q fund and be prepared to discuss at a future meeting.**

4. REVIEW OF FY 2016/17 CARRYOVER AND UNALLOCATED CASH FROM THE COLLECTION OF THE GENERAL PURPOSE LOCAL SALES TAX, COMMONLY KNOWN AS "MEASURE Q"; (INTERIM CITY MANAGER)

**RECOMMENDATION: Committee review the 2016/17 fiscal year carryover and unallocated cash report and be prepared to discuss at a future meeting.**

5. SELECTION OF VICE-CHAIR; (CHAIR SPAGNOLA)
6. FUTURE AGENDA ITEMS

C. SCHEDULE NEXT MEETING

Due to holidays, discuss alternative meeting dates for November and/or December.

D. ADJOURNMENT

**THIS AGENDA IS SUBJECT TO AMENDMENT UP TO 72 HOURS PRIOR TO THE DATE AND TIME SET FOR THE MEETING. PLEASE REFER TO THE AGENDA POSTED AT CITY HALL FOR ANY REVISIONS, OR CALL CITY HALL AT 772-6201 FOR FURTHER INFORMATION.**

**MATERIALS RELATED TO AN ITEM ON THIS AGENDA SUBMITTED TO THE COMMITTEE AFTER DISTRIBUTION OF THE AGENDA PACKET ARE AVAILABLE FOR PUBLIC INSPECTION AT CITY HALL LOCATED AT 595 HARBOR STREET DURING NORMAL BUSINESS HOURS.**

**IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU NEED SPECIAL ASSISTANCE TO PARTICIPATE IN A CITY MEETING, PLEASE CONTACT THE CITY CLERK'S OFFICE AT LEAST 24 HOURS PRIOR TO THE MEETING TO INSURE REASONABLE ARRANGEMENTS CAN BE MADE TO PROVIDE ACCESSIBILITY TO THE MEETING.**

**MINUTES – CITIZENS OVERSIGHT/FINANCE  
ADVISORY COMMITTEE  
SPECIAL MEETING – May 17, 2017  
VETERANS MEMORIAL HALL – 3:30 P.M.**

MEMBERS PRESENT:	Barbara Spagnola	Chairperson
	Bart Beckman	Member
	David Betonte	Member
	John Erwin	Member
	Walter Heath	Member
	Dawn Addis	Member
	John Martin	Member
STAFF PRESENT:	Craig Schmollinger	Finance Director
	Monique Lomeli	Account Clerk

ESTABLISH A QUORUM AND CALL TO ORDER

<https://youtu.be/XO9Gzq5LgHI?t=59s>

A quorum was established with 7 members present and the meeting was called to order at 3:15 p.m.

PUBLIC COMMENT PERIOD

<https://youtu.be/XO9Gzq5LgHI?t=2m6s>

Jeff Heller requested the removal of budget line items related to the Water Reclamation Facility project while the project is on hold and pending community support.

Carol Truesdale, Morro Bay, stated agreement with Mr. Heller’s statements.

Kerrigan Mahan, Morro Bay, voiced concerns regarding the use of City funds.

Barbara Doerr, Morro Bay, read from written correspondence and submitted a copy for the record.

There being no others, Chair Spagnola closed the public comment period.

Chairperson Spagnola stated the Committee’s intent to be more involved in the City’s budgetary process.

A. CONSENT CALENDAR

[https://youtu.be/pHx\\_Cd\\_4Jo0?t=11m39s](https://youtu.be/pHx_Cd_4Jo0?t=11m39s)

1. APPROVAL OF MINUTE FOR THE APRIL 18, 2017 REGULAR CITIZENS OVERSIGHT/FINANCE ADVISORY COMMITTEE MEETING

MOTION: Member Beckman moved to approve the CFAC meeting minutes of April 18, 2017 as amended. Member Heath seconded and motion carried 7-0.

Page 1, Establish a Quorum and Call to Order:

*“A quorum was established with ~~6~~7 members present...”*

**B. BUSINESS ITEMS**

1. DISCUSSION ON IMPLEMENTATION OF THE CITY’S PURCHASE ORDER SOFTWARE SYSTEM – CONTINUE FROM APRIL 18 MEETING  
<https://youtu.be/XO9Gzq5LgHI?t=15m36s>

Finance Director Craig Schmollinger presented the staff report.

There was a brief discussion regarding the establishment of purchase order software system policies and procedures. Member Betonte suggested forming a CFAC subcommittee to support staff through the implementation process.

2. BROAD LEVEL UPDATE ON THE THIRD QUARTER FY2016/17 BUDGET  
<https://youtu.be/XO9Gzq5LgHI?t=40m59s>

No public comment.

Finance Director Schmollinger provided the update and responded to Committee inquiries.

There was a discussion regarding the capabilities of the finance department’s software resources.

3. REVIEW OF CFAC FY2017/18 WORK PLAN AS AMENDED BY CITY COUNCIL  
<https://youtu.be/XO9Gzq5LgHI?t=50m47s>

The Committee discussed the amended work plan and provided direction to staff as follows:

1. Provide a status on the quarterly City Treasurer’s reporting process.
2. Revise Goal 1b to include contract analysis.
3. Revise Goal 1d to strike all language following “General Fund Budget”  
Revise Goal 1e to include review of the Comprehensive Annual Financial Report (CAFR).

Committee discussion continued and Members Martin, Erwin, and Spagnola volunteered to form a CAFR review subcommittee.

Committee Members Heath, Addis, and Betonte volunteered to form a subcommittee to assist with CFAC goal number 2.

4. REVIEW OF CFAC MEMBER COMMENTS RECEIVED ON BWA SEWER/WATER RATE STUDY

<https://youtu.be/XO9Gzq5LgHI?t=1h42m5s>

By consensus, the Committee decided to continue Item B4 to a date uncertain.

5. DISCUSSION AND INPUT ON THE FISCAL YEAR 2017/18 MEASURE Q PROPOSED BUDGET

<https://youtu.be/XO9Gzq5LgHI?t=1h42m54s>

Finance Director Schmollinger provided a brief update regarding a slight increase in the proposed budget.

There was an in-depth discussion regarding the School Resource Officer (SRO) allocation.

No public comment.

MOTION: Member Martin moved to remove the SRO from the requested Measure Q Expenditures and reallocate the funds to streets. Chairperson Spagnola seconded and the motion carried 5-2. Members Erwin and Addis voted no and spoke in favor of funding the SRO for 6 months.

6. FUTURE AGENDA ITEMS

Finance Director Schmollinger agreed to reschedule agenda item B4.

Chairperson Spagnola requested a CAP Review agenda item.

Member Martin requested staff provide an Elected Officials Guide. Finance Director Schmollinger will request approval for funding.

C. ADJOURNMENT

The meeting adjourned at 5:20 p.m.

Recorded by:  
Monique Lomeli

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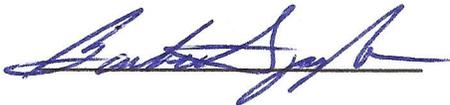
Date September 27, 2017  
From: CFAC Subcommittee for CAFR Review  
To: City of Morro Bay Citizen's Finance Advisory Committee (CFAC)  
Subject: **Review of June 30, 2016 Comprehensive Annual Financial Report**

The CAFR Subcommittee, consisting of Barbara Spagnola, John Erwin and John Martin met and discussed the CAFR. They provide this draft report to the CFAC for its review and approval. After approval, it will be transmitted to the City Council and copied to management.

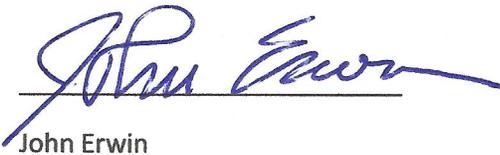
Senior management responsible for preparation of the June 30, 2016 CAFR no longer work for the City and current interim management will oversee the preparation of the June 30, 2017 CAFR, pending the hiring of a city manager and a finance director. It is hoped that this report will be helpful to the City Council, interim management and the full-time management when they come aboard.

The June 30, 2016 CAFR was already received and filed by the City Council; therefore, it can't be changed, nor do we desire to change it. Our review is intended to assist management to create a more user-friendly CAFR in the future. As an advisory committee to the Council, CFAC has no authority to direct management to do anything, so our recommendations should not be construed as requirements of any kind. Only the City Council can direct management to make the improvements we suggest.

Signed:



Barbara Spagnola



John Erwin



John Martin

Date

1

From: Citizen's Finance Advisory Committee (CFAC)

To: Morro Bay City Council

Subject: **Review of June 30, 2016 Comprehensive Annual Financial Report (CAFR)**

The first duty of the Citizen's Finance Advisory Committee as listed in the CFAC by-laws is "1. Annual review of independent financial audit, with recommendations, as appropriate." To fulfill this duty, CFAC appointed an ad-hoc subcommittee to perform a detailed review of the 2016 CAFR and produce a memo to Council. This memo was reviewed and approved by the full Committee at its meeting on \_\_\_\_\_.

The City is to be congratulated for preparing its first Comprehensive Annual Financial Report. A complete CAFR helps the Council and the public understand complex governmental accounting. The transmittal memo and management's discussion and analysis provide context for the figures presented in the financial statements. Information in the statistical section provides credit rating agencies with the additional information needed to determine the City's creditworthiness.

The subcommittee's primary goal in reviewing the CAFR is to provide the Council and management with input to help develop a more readable CAFR that can be more easily understood and useful for decision making. It is not our intent to review the auditor's work. The auditor has issued a clean audit opinion that the financial statements fairly present the City's financial position in all material respects. Nor is it our intent to supplant management's judgment with our own. Management is primarily responsible for the CAFR and the Council is ultimately responsible. Our intent here is to carefully read the CAFR and provide suggestions for preparing a better document in the 2017 CAFR.

We have provided some level of detail here as a help for management to create a better document, not to pick apart their work. Hopefully, management will receive these suggestions in the spirit they are offered.

We present five suggestions for improving the CAFR which are discussed in more detail below:

1. Management should provide references to tables, page numbers and notes in the transmittal memo and Management's Discussion and Analysis (MD&A).
2. Management should ensure that data discussed in the transmittal memo or the MD&A are clearly available in the financial statements, notes or statistical section.
3. Management should provide a narrative in the transmittal memo or the MD&A regarding any materially significant items.
4. Management should ensure that the CAFR is internally consistent without conflicting data, errors or unintentionally misleading statements.
5. Management should address the auditor's comments.

#### Discussion

**Management should provide references to tables, page numbers and notes in the transmittal memo and Management's Discussion and Analysis (MD&A).** This can be accomplished with footnotes or

parenthetical references. If the data are not available within the CAFR, then the source of the data should be noted. Some examples:

- a) Page vii of the transmittal memo makes claims regarding the three largest general fund revenue sources which is difficult to verify because the data for each revenue source are not shown anywhere in the financial statements (page 31 is the location that the data would be found, but that level of detail is not available there). Page 147 (statistical section) could be referenced, as it is the only place that shows each revenue source individually (except the figures in the statistical section are unaudited).
- b) Discussion of the CalPERS side fund liability on page ix could reference note 5 on page 67.
- c) The transmittal memo presents the Council's general fund reserve policy (Res. No. 33-15 on page x) but no effort is made to compare the Council's reserve goal with the actual amount on 6/30/16. The page showing the actual reserve (is it page 29?) could be cited and the amount compared with the Council's goal. (As an aside, we can't determine from the CAFR what measure the Council has set for the general fund reserve. Is it cash, fund balance, working capital, net position or something else?) Page 13 contains the statement, "As a measure of the general fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 34% of total general fund expenditures." While this may be useful information, it is not the measure that the City Council has determined in Resolution 33-15.

**Management should ensure that any data discussed in the transmittal memo, auditor's report or the MD&A are clearly available in the financial statements, notes or statistical section.** If an issue is important enough to discuss, it is important enough to show actual dollar figures somewhere in the financial statements. A reader should be able to go to the actual figures to make their own calculation for any claims made in the transmittal memo or MD&A. If the dollar amounts are not available in the financial statements, then a table could be included in the transmittal memo. Some examples:

- a) The calculation for the State Water Project payments coverage ratio (see page 2 and note 10 on page 84) is omitted from the CAFR. Since the calculation is determined by the state contract and is not easily derived from the financial statements themselves, it should be shown separately in the Supplementary Information section.
- b) Note 10 on page 84 states that the City paid \$2,166,523 for its SWP water costs, but this figure is not found anywhere in the financial statements. We assume that these costs are included in the "Administration" operating expense of \$3,228,175 shown on page 38. Could the SWP cost be split out on a separate line, considering its materiality?

**Management should provide a narrative in the transmittal memo or the MD&A regarding any materially significant items.** Not every item is significant, but items with a very large dollar amount should be considered significant and should be explained. Some examples:

- a) Governmental funds' receivables decreased \$1.8 million. Management should provide an explanation.
- b) Business-type prepaid items and inventories decreased \$878K. An explanation would be helpful.
- c) Aggregate net pension liabilities (governmental and business-type combined) increased \$2.7 million. Reasons are not mentioned. Although this is a relatively new line item in the financial statements, its importance should be addressed by management in the CAFR. The current liability, given CalPERS current discount rate, is \$17,806,057, a considerable hangover. Note 7

provides considerable background information, but it is incumbent upon management to explain the significance of this growing liability.

- d) "Other taxes" in governmental activities decreased from \$6.5 million to \$5.3 million (Table 2, page 12). An explanation would be helpful.
- e) Increase (decrease) in net position before transfers for governmental activities (Table 2, page 12) changed from a gain of \$1,545,000 in fiscal 2015 to a loss of (\$237,000) in fiscal 2016. No explanation is offered.
- f) Committed fund balance in the general fund decreased from \$1,277,000 to \$80,000 (page 29). Note 9 (page 83) shows the exact figure of \$79,515 for "Facility Maintenance Fund," but there is no explanation anywhere as to the nature of the commitment or the reason for the decrease.
- g) Very little information is provided regarding transfers (Note 3, page 64). Note 1 on page 57 describes the accounting treatment of transfers in general, but there is no explanation regarding the actual transfers made. Since the dollar amounts are significant (\$1.7 million into the general fund and \$0.8 million out of the general fund) more information is warranted.
- h) Although fiduciary funds are not material to the government, as they are not assets of the government, there should at least be a sentence or two describing their purpose. Since the City has only two fiduciary funds, this should not take much space.

**Management should ensure that the CAFR is internally consistent without conflicting data, errors or unintentionally misleading statements.** Some examples:

- a) Conflicting data:
  - i. The transmittal memo (page viii) states that the City's population increased from 10,640 to 10,722; however, the table on page 163 shows the prior year's population as 10,254. These data come from the California Department of Finance and they issue corrected data in subsequent publications. Tables in the statistical section should be corrected if necessary.
  - ii. Pages 165-166 show full-time city government employees by function for the most recent ten years. Typically this table would show full-time equivalents (FTEs), which is a better measure of City employment. Consequently, the 96.50 employees shown for fiscal 2016 (page 166) conflicts with the 148 employees shown on page 164. Some effort should be made to reconcile these data.
- b) Errors:
  - i. The link provided on page vi of the transmittal memo is the incorrect link. It is for the Schedule of Findings and Questioned Costs for the prior fiscal year of 2015.
  - ii. Page viii of the transmittal memo states that permit revenues and impact fees increased \$366,000, but they actually increased \$401,000 as shown in the table on page 172 (increased from \$734,000 to \$1,135,000). The amount is misstated in the transmittal memo because of inconsistent number rounding. The correct figure of \$401,000 is needed to compute the stated percentage of +54.6%.
  - iii. Ensure that all tables are properly labeled. Example: the heading for the table on pages 139-140 should state "in thousands of dollars."
  - iv. The term "net assets" should be relabeled "net position" wherever it occurs. Example on page 12.
- c) Unintentionally misleading statements:
  - i. The transmittal memo provides a discussion of increasing revenues in the general fund (pages vii – viii); however, Table 2 on page 12 shows that total

revenues for governmental activities decreased from \$17,022,000 to \$15,426,000, with no explanation. It is understood that governmental activities encompass more than just the general fund, and that there is a difference in the basis of accounting and measurement focus, which accounts for some of the apparent discrepancy. Still, the decrease in revenues should be explained by management.

- ii. Pages 7 and 10 state that land held for resale increased \$1.4 million without any explanation as to how this happened. If it was the result of the Council simply reclassifying land that was previously held for City use, then the effect would be to simply increase the fund balance in the general fund by the same amount. An explanation would be helpful.

**Management should address the auditor's comments.** Some examples:

- a) Page 2 of the auditor's report states, "As of June 30, 2016, the City's Governmental Activities and Harbor Enterprise Fund had unrestricted net position deficits of \$5,767,414 and \$608,390 respectively. Management's plans regarding those matters are also described in the Management's Discussion and Analysis." No such plan is found in the MD&A.
- b) In regards to the SWP payment coverage ratio deficiency, the auditor states on page 2, "Management's plan regarding this matter is also described in the Note 10 to the basic financial statements." No such plan can be found in Note 10.

In addition to the above-mentioned items, it may also be helpful to have someone on staff who was not involved in the CAFR's preparation to proofread it prior to its publication. Some items to be mindful of would be:

- a) The use of acronyms that have not been defined or explained prior to their first use.
- b) Terms that may mean nothing to the average reader even though they are very familiar to management. For example, "triple-flip." Some short definition should be included.
- c) Unintentional carryovers from the prior year's CAFR template (year designations, old data, old or broken web links, etc.).
- d) Ambiguous statements that don't clearly convey management's intent.

### Conclusion

The City has taken a great step forward to conform its annual financial reporting to industry standards. The CAFR should be submitted to the Government Finance Officers Association for their review and critique. In the meantime, the Citizen Finance Advisory Committee has endeavored to review the document with an eye to making it more user-friendly for the Council and citizens of Morro Bay. One of the Council's goals (Goal 10(e) on page xiv of the CAFR) is "Improve public information and public outreach, ensuring less technically-oriented residents have access." It is hoped that CFAC's efforts in producing this memo furthers that goal.

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AGENDA NO: B - 3

MEETING DATE: October 17, 2017

## Staff Report

**TO:** Chairman and Committee Members      **DATE:** October 10, 2017

**FROM:** Martin Lomeli, Interim City Manager  
Sandy Martin, Budget/Accounting Manager

**SUBJECT:** Review of F/Y 2016/17 Unaudited Transactions from the Collection of the General Purpose Local Sales Tax, commonly known as “Measure Q”

### **RECOMMENDATION**

Staff recommends that the Committee review the 2016/17 transactions posted to the Measure Q fund and be prepared to discuss at a future meeting.

### **DISCUSSION**

Staff has attached the balance sheet, budget performance, and detailed transaction reports of the transactions that have been posted to the Measure Q fund for the 2016/17 fiscal year. These reports have not been audited yet. A detailed receipt for a credit card purchase in the Fire division has been provided. Please note: as of the date of this staff report, pooled investment earnings have not been distributed.

In 2016/17, Measure Q produced \$1,077,488 in revenue. Total revenue (without pooled investment earnings) was \$1,116,342, which contained a CalRecycle grant (\$38,424). These funds, along with accumulated cash, were used as follows:

Police Department	
SRO Officer	\$ 62,225
Payment to County Sheriff's for special team participation	10,000
Total Police	<u>72,225</u>
Fire Department	
Firefighter (includes transfer out of \$97,194 to maintain 4-person staffing)	244,957
Debt service	82,394
Advanced life support	7,711
EOC safety equipment (cables and communication supplies)	3,546
Total Fire	<u>338,608</u>
Street Maintenance	
StreetSaver subscription	2,500
Caterpillar skid steer rental	22,194
Total Street Maintenance	<u>24,694</u>
Storm Drains	
Storm water education plan	<u>489</u>
Pavement Management	
Miscellaneous operating supplies:	
GIS mapping	1,773
Advertisement	1,089
Printing	511
Consulting - Rick Engineering	35,267
Contracts - Pavement Coatings Co.	1,015,345
Total Pavement Management	<u>1,053,985</u>
Total Expenditures	<u>\$ 1,490,001</u>

After reviewing the detailed transactions, any recommended changes/findings are to be presented to City Council for its review and final disposition.

#### **ATTACHMENTS**

1. Accumulated Transaction Listing
2. Balance Sheet Through
3. Budget Performance Report
4. Credit Card Transaction Detail

# Accumulated Transaction Listing

G/L Date Range 07/01/16 - 06/30/17

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number <b>003-1111 3051 Sales Tax-City Portion</b>								Balance To Date:	\$0.00
07/20/2016	2017-00000034	JE	RA	Revenue Collection Payment Post	Collections			69,800.00	(69,800.00)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Dist. Amount</i>
2017-00002412	2017-00000093	State of California - Measure Q			State of California	07/20/2016		69,800.00	(69,800.00)
							Total	\$69,800.00	(\$69,800.00)
07/31/2016	2017-00000262	JE	GL	Reverse JE 1309-16 Other Govt revenue	JE 727-17		69,800.00		.00
Month <b>July 2016</b> Totals							\$69,800.00	\$69,800.00	\$0.00
08/17/2016	2017-00000101	JE	RA	Revenue Collection Payment Post	Collections			93,100.00	(93,100.00)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Dist. Amount</i>
2017-00006091	2017-00000256	STATE OF CALIFORNIA MEASURE Q			STATE OF CALIFORNIA	08/17/2016		93,100.00	(93,100.00)
							Total	\$93,100.00	(\$93,100.00)
Month <b>August 2016</b> Totals							\$0.00	\$93,100.00	(\$93,100.00)
09/23/2016	2017-00000182	JE	RA	Revenue Collection Payment Post	Collections			98,579.01	(191,679.01)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Dist. Amount</i>
2017-00010156	2017-00000448	Measure Q			State of California	09/23/2016		98,579.01	(98,579.01)
							Total	\$98,579.01	(\$98,579.01)
Month <b>September 2016</b> Totals							\$0.00	\$98,579.01	(\$191,679.01)
10/19/2016	2017-00000231	JE	RA	Revenue Collection Payment Post	Collections			73,400.00	(265,079.01)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Dist. Amount</i>
2017-00013276	2017-00000559	Measure Q			State of California	10/19/2016		73,400.00	(73,400.00)
							Total	\$73,400.00	(\$73,400.00)
Month <b>October 2016</b> Totals							\$0.00	\$73,400.00	(\$265,079.01)
11/18/2016	2017-00000389	JE	RA	Revenue Collection Payment Post	Collections			97,800.00	(362,879.01)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Dist. Amount</i>
2017-00016713	2017-00000689	Measure Q			State of California	11/18/2016		97,800.00	(97,800.00)
							Total	\$97,800.00	(\$97,800.00)
Month <b>November 2016</b> Totals							\$0.00	\$97,800.00	(\$362,879.01)
12/27/2016	2017-00000504	JE	RA	Revenue Collection Payment Post	Collections			83,334.62	(446,213.63)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Dist. Amount</i>
2017-00020721	2017-00000823	State of California-Measure Q December 2016			State of California	12/27/2016		83,334.62	(83,334.62)
							Total	\$83,334.62	(\$83,334.62)
Month <b>December 2016</b> Totals							\$0.00	\$83,334.62	(\$446,213.63)

# Accumulated Transaction Listing

G/L Date Range 07/01/16 - 06/30/17

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number <b>003-1111 3051 Sales Tax-City Portion</b>							Balance To Date:		\$0.00
01/25/2017	2017-0000636	JE	RA	Revenue Collection Payment Post	Collections			61,100.00	(507,313.63)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>		<i>Dist. Amount</i>
2017-00023978	2017-00000916	Measure Q Nov 2016		State of CA BOE		01/18/2017	61,100.00		(61,100.00)
							Total	\$61,100.00	(\$61,100.00)
Month <b>January 2017</b> Totals							\$0.00	\$61,100.00	(\$507,313.63)
02/16/2017	2017-0000710	JE	RA	Revenue Collection Payment Post	Collections			81,500.00	(588,813.63)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>		<i>Dist. Amount</i>
2017-00026673	2017-00000999	State of CA - Measure Q January 2017		State of California		02/16/2017	81,500.00		(81,500.00)
							Total	\$81,500.00	(\$81,500.00)
Month <b>February 2017</b> Totals							\$0.00	\$81,500.00	(\$588,813.63)
03/24/2017	2017-0000804	JE	RA	Revenue Collection Payment Post	Collections			99,867.23	(688,680.86)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>		<i>Dist. Amount</i>
2017-00030613	2017-00001128	State of CA - Measure Q February 2017		State of California		03/24/2017	99,867.23		(99,867.23)
							Total	\$99,867.23	(\$99,867.23)
Month <b>March 2017</b> Totals							\$0.00	\$99,867.23	(\$688,680.86)
04/25/2017	2017-0000874	JE	RA	Revenue Collection Payment Post	Collections			58,100.00	(746,780.86)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>		<i>Dist. Amount</i>
2017-00034022	2017-00001234	State of California Board of Equalization Measure Q Feb 2017		State of California		04/25/2017	58,100.00		(58,100.00)
							Total	\$58,100.00	(\$58,100.00)
Month <b>April 2017</b> Totals							\$0.00	\$58,100.00	(\$746,780.86)
05/19/2017	2017-0000931	JE	RA	Revenue Collection Payment Post	Collections			77,500.00	(824,280.86)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>		<i>Dist. Amount</i>
2017-00036791	2017-00001319	State of CA Board of Equalization Measure Q March 2017		State of California		05/19/2017	77,500.00		(77,500.00)
							Total	\$77,500.00	(\$77,500.00)
Month <b>May 2017</b> Totals							\$0.00	\$77,500.00	(\$824,280.86)
06/30/2017	2017-00001011	JE	RA	Revenue Collection Payment Post	Collections			91,806.68	(916,087.54)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>		<i>Dist. Amount</i>
2017-00041134	2017-00001463	State of CA Board of Equalization Measure Q April 2017		State of California		06/30/2017	91,806.68		(91,806.68)
							Total	\$91,806.68	(\$91,806.68)

# Accumulated Transaction Listing

G/L Date Range 07/01/16 - 06/30/17

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
<b>G/L Account Number 003-1111 3051 Sales Tax-City Portion</b>									
06/30/2017	2017-00001084	JE	GL	Accrue Other Gov't Revenue Outstanding at 06.30.17	JE 1309-17			Balance To Date: 161,400.00	\$0.00 (1,077,487.54)
Month <b>June 2017</b> Totals							\$0.00	\$253,206.68	(\$1,077,487.54)
Account <b>Sales Tax-City Portion</b> Totals							\$69,800.00	\$1,147,287.54	(\$1,077,487.54)
<b>G/L Account Number 003-1111 3710 Interest Income</b>									
07/31/2016	2017-00001044	JE	GL	Cash Reconciliation Adjustments	JE 742-17			Balance To Date: 268.85	\$0.00 (268.85)
Month <b>July 2016</b> Totals							\$0.00	\$268.85	(\$268.85)
Account <b>Interest Income</b> Totals							\$0.00	\$268.85	(\$268.85)
<b>G/L Account Number 003-1111 3750 Gain On Investment</b>									
07/31/2016	2017-00001043	JE	GL	Reverse FMV for FY 2016	JE 741-17		238.00	Balance To Date:	\$0.00 238.00
Month <b>July 2016</b> Totals							\$238.00	\$0.00	\$238.00
Account <b>Gain On Investment</b> Totals							\$238.00	\$0.00	\$238.00
Department <b>Undistributed/Non-Dept.</b> Totals							\$70,038.00	\$1,147,556.39	
<b>G/L Account Number 003-4110 8721 Payment To Other Agency</b>									
06/30/2017	2017-00001089	JE	GL	Cor Coding for SLO Co Sheriff Inv s/b Fund 003 not 001	JE 623-17		10,000.00	Balance To Date:	\$0.00 10,000.00
Month <b>June 2017</b> Totals							\$10,000.00	\$0.00	\$10,000.00
Account <b>Payment To Other Agency</b> Totals							\$10,000.00	\$0.00	\$10,000.00
Department <b>Police Department</b> Totals							\$10,000.00	\$0.00	
<b>G/L Account Number 003-4210 5130 Advanced Life Support Equ</b>									
06/30/2017	2017-00001032	JE	GL	Correcting adjustments June 2017	JE 615-17		7,711.24	Balance To Date:	\$0.00 7,711.24
Month <b>June 2017</b> Totals							\$7,711.24	\$0.00	\$7,711.24
Account <b>Advanced Life Support Equ</b> Totals							\$7,711.24	\$0.00	\$7,711.24
<b>G/L Account Number 003-4210 8110 Interest Expense</b>									
09/30/2016	2017-00000388	JE	GL	Prin/Int Pmt 2011 Fire Station Financing	JE 918-17		25,987.50	Balance To Date:	\$0.00 25,987.50
Month <b>September 2016</b> Totals							\$25,987.50	\$0.00	\$25,987.50
03/31/2017	2017-00000867	JE	GL	2011 Fire Station Financing - Semi Ann Pmt 03/01/17 Int Only	JE # 318-17		25,406.25		51,393.75
Month <b>March 2017</b> Totals							\$25,406.25	\$0.00	\$51,393.75
Account <b>Interest Expense</b> Totals							\$51,393.75	\$0.00	\$51,393.75
<b>G/L Account Number 003-4210 8130 Principal Repayment</b>									
								Balance To Date:	\$0.00

# Accumulated Transaction Listing

G/L Date Range 07/01/16 - 06/30/17

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
G/L Account Number <b>003-4210 8130 Principal Repayment</b>										
09/30/2016	2017-00000388	JE	GL	Prin/Int Pmt 2011 Fire Station # Financing	JE 918-17		31,000.00	Balance To Date:	\$0.00	
									31,000.00	
							Month <b>September 2016</b> Totals	\$31,000.00	\$0.00	\$31,000.00
							Account <b>Principal Repayment</b> Totals	\$31,000.00	\$0.00	\$31,000.00
							Department <b>Fire Department</b> Totals	\$90,104.99	\$0.00	
G/L Account Number <b>003-4220 5109 Uniforms/Safety Equipment</b>										
08/18/2016	2017-00000103	JE	AP	A/P Invoice Entry	Accounts Payable		2,288.98	Balance To Date:	\$0.00	
									2,288.98	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
McLean 07/16	Rabobank Visa Card			Visa Card	08/02/2016	EFT	1399	2,604.93	2,288.98	
							Total	\$2,604.93	\$2,288.98	
							Month <b>August 2016</b> Totals	\$2,288.98	\$0.00	\$2,288.98
11/23/2016	2017-00000398	JE	AP	A/P Invoice Entry	Accounts Payable		1,257.00		3,545.98	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
2047	JPS Interoperability Solutions, Inc.			Cable for EOC	11/04/2016	Check	154001	1,257.00	1,257.00	
							Total	\$1,257.00	\$1,257.00	
							Month <b>November 2016</b> Totals	\$1,257.00	\$0.00	\$3,545.98
							Account <b>Uniforms/Safety Equipment</b> Totals	\$3,545.98	\$0.00	\$3,545.98
							Department <b>EOC Disaster Preparedness</b> Totals	\$3,545.98	\$0.00	
G/L Account Number <b>003-5230 5175 Computer Operating Supplies</b>										
05/18/2017	2017-00000928	JE	AP	A/P Invoice Entry	Accounts Payable		2,500.00	Balance To Date:	\$0.00	
									2,500.00	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
4926-AR10394	Metropolitan Transportation Commission			StreetSaver Subscription/Support Plan	04/14/2017	Check	155567	2,500.00	2,500.00	
							Total	\$2,500.00	\$2,500.00	
							Month <b>May 2017</b> Totals	\$2,500.00	\$0.00	\$2,500.00
							Account <b>Computer Operating Supplies</b> Totals	\$2,500.00	\$0.00	\$2,500.00
G/L Account Number <b>003-5230 6810 Equipment Rental</b>										
								Balance To Date:	\$0.00	

# Accumulated Transaction Listing

G/L Date Range 07/01/16 - 06/30/17

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number <b>003-5230 6810 Equipment Rental</b>								Balance To Date:	\$0.00
07/21/2016	2017-00000037	JE	AP	A/P Invoice Entry	Accounts Payable		873.00		873.00
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
17219018	Caterpillar Financial Services Corp			Skid Steer 7/16	06/30/2016	Check	152764	873.00	873.00
							Total	\$873.00	\$873.00
Month <b>July 2016</b> Totals							\$873.00	\$0.00	\$873.00
09/29/2016	2017-00000193	JE	AP	A/P Invoice Entry	Accounts Payable		3,808.74		4,681.74
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
17355591	Caterpillar Financial Services Corp			Skid Steer/Equip - 9/16	09/06/2016	Check	153404	3,808.74	3,808.74
							Total	\$3,808.74	\$3,808.74
Month <b>September 2016</b> Totals							\$3,808.74	\$0.00	\$4,681.74
11/23/2016	2017-00000398	JE	AP	A/P Invoice Entry	Accounts Payable		3,393.92		8,075.66
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
17433215	Caterpillar Financial Services Corp			Skid Steer/Equipment	10/28/2016	Check	153958	3,393.92	3,393.92
							Total	\$3,393.92	\$3,393.92
Month <b>November 2016</b> Totals							\$3,393.92	\$0.00	\$8,075.66
12/22/2016	2017-00000495	JE	AP	A/P Invoice Entry	Accounts Payable		2,043.43		10,119.09
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
17571006	Caterpillar Financial Services Corp			Skid Steer & Equipment 01/17	11/30/2016	Check	154199	2,043.43	2,043.43
							Total	\$2,043.43	\$2,043.43
Month <b>December 2016</b> Totals							\$2,043.43	\$0.00	\$10,119.09
01/26/2017	2017-00000632	JE	AP	A/P Invoice Entry	Accounts Payable		2,008.62		12,127.71
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
17646214	Caterpillar Financial Services Corp			Skid Steer & Equip Lease - 02/17	02/15/2017	Check	154518	2,008.62	2,008.62
							Total	\$2,008.62	\$2,008.62
Month <b>January 2017</b> Totals							\$2,008.62	\$0.00	\$12,127.71

# Accumulated Transaction Listing

G/L Date Range 07/01/16 - 06/30/17

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number <b>003-5230 6810 Equipment Rental</b>							Balance To Date:		\$0.00
02/23/2017	2017-00000721	JE	AP	A/P Invoice Entry	Accounts Payable		4,021.91		16,149.62
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
17710503	Caterpillar Financial Services Corp			Skid Steer/Equipment 02/2017	01/28/2017	Check	154765	4,021.91	4,021.91
							Total	\$4,021.91	\$4,021.91
Month <b>February 2017</b> Totals							\$4,021.91	\$0.00	\$16,149.62
03/23/2017	2017-00000794	JE	AP	A/P Invoice Entry	Accounts Payable		4,026.58		20,176.20
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
17786509	Caterpillar Financial Services Corp			Skid Steer/Equip. Lease Mar/Apr 2017	02/28/2017	Check	155039	4,026.58	4,026.58
							Total	\$4,026.58	\$4,026.58
Month <b>March 2017</b> Totals							\$4,026.58	\$0.00	\$20,176.20
06/29/2017	2017-00001002	JE	AP	A/P Invoice Entry	Accounts Payable		2,017.96		22,194.16
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
18004573	Caterpillar Financial Services Corp			Skid Steer/Equipment Lease - May 2017	05/31/2017	Check	155892	2,017.96	2,017.96
							Total	\$2,017.96	\$2,017.96
Month <b>June 2017</b> Totals							\$2,017.96	\$0.00	\$22,194.16
Account <b>Equipment Rental</b> Totals							\$22,194.16	\$0.00	\$22,194.16
Department <b>Street Maintenance</b> Totals							\$24,694.16	\$0.00	
G/L Account Number <b>003-5235 5125 Repairs/Maint. Materials</b>							Balance To Date:		\$0.00
12/08/2016	2017-00000434	JE	AP	A/P Invoice Entry	Accounts Payable		489.44		489.44
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
6194	Verdin Marketing Inc, Co			Storm Water Education Plan - CMB Share	10/31/2016	Check	154167	489.44	489.44
							Total	\$489.44	\$489.44
Month <b>December 2016</b> Totals							\$489.44	\$0.00	\$489.44
Account <b>Repairs/Maint. Materials</b> Totals							\$489.44	\$0.00	\$489.44
Department <b>Storm Drain/Creek Maint.</b> Totals							\$489.44	\$0.00	
G/L Account Number <b>003-7710 8501 Transfers Out</b>							Balance To Date:		\$0.00
06/30/2017	2017-00001085	JE	GL	Cor - post transfer to GF from M Q per FY 16/17 budget	JE 622-17		97,194.00		97,194.00
Month <b>June 2017</b> Totals							\$97,194.00	\$0.00	\$97,194.00
Account <b>Transfers Out</b> Totals							\$97,194.00	\$0.00	\$97,194.00
Department <b>Interfund Transactions</b> Totals							\$97,194.00	\$0.00	
G/L Account Number <b>003-9614 3370 State Grant Capital Impv</b>							Balance To Date:		\$0.00

# Accumulated Transaction Listing

G/L Date Range 07/01/16 - 06/30/17

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number <b>003-9614 3370 State Grant Capital Impv</b>							Balance To Date:		\$0.00
05/31/2017	2017-0000952	JE	RA	Revenue Collection Payment Post P0146.FY17 - Pavement Management Plan, FY16/17 Pavement Plan (Revenue)	Collections		14,038.58		(14,038.58)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>	<i>Amount</i>	<i>Dist. Amount</i>	
2017-00037910	2017-00001358	Cal Recycle Grant TRP5-14-0085			State of California	05/31/2017	14,038.58	(14,038.58)	
							Total	\$14,038.58	(\$14,038.58)
Month <b>May 2017</b> Totals							\$0.00	\$14,038.58	(\$14,038.58)
06/30/2017	2017-00001084	JE	GL	Accrue Other Gov't Revenue Outstanding at 06.30.17 P0146.FY17 - Pavement Management Plan, FY16/17 Pavement Plan (Revenue)	JE 1309-17		24,385.00		(38,423.58)
Month <b>June 2017</b> Totals							\$0.00	\$24,385.00	(\$38,423.58)
Account <b>State Grant Capital Impv</b> Totals							\$0.00	\$38,423.58	(\$38,423.58)
G/L Account Number <b>003-9614 3403 Sale of Plans/Specs</b>							Balance To Date:		\$0.00
10/18/2016	2017-0000230	JE	RA	Revenue Collection Payment Post P0146.FY17 - Pavement Management Plan, FY16/17 Pavement Plan (Revenue)	Collections		400.00		(400.00)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>	<i>Amount</i>	<i>Dist. Amount</i>	
2017-00013251	2017-00000555	Contractor Bids for MB2017-ST01 Pavement Mgmt			ASAP	10/18/2016	400.00	(400.00)	
							Total	\$400.00	(\$400.00)
Month <b>October 2016</b> Totals							\$0.00	\$400.00	(\$400.00)
Account <b>Sale of Plans/Specs</b> Totals							\$0.00	\$400.00	(\$400.00)
G/L Account Number <b>003-9614 5199 Miscellaneous Operating Supplies</b>							Balance To Date:		\$0.00
09/29/2016	2017-00000193	JE	AP	A/P Invoice Entry P0146.FY17 - Pavement Management Plan, FY16/17 Pavement Plan	Accounts Payable		1,750.00		1,750.00
<i>Invoice Number</i>	<i>Vendor</i>	<i>Description</i>			<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
4926-AR10196	Metropolitan Transportation Commission	GIS Mapping Intergration			09/07/2016	Check	153461	1,750.00	1,750.00
							Total	\$1,750.00	\$1,750.00
Month <b>September 2016</b> Totals							\$1,750.00	\$0.00	\$1,750.00
10/13/2016	2017-00000216	JE	AP	A/P Invoice Entry P0146.FY17 - Pavement Management Plan, FY16/17 Pavement Plan	Accounts Payable		1,089.00		2,839.00
<i>Invoice Number</i>	<i>Vendor</i>	<i>Description</i>			<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
Sept 2016	The Tribune	Advertisement for 08/29-09/25/16			09/25/2016	Check	153641	1,966.58	1,089.00
							Total	\$1,966.58	\$1,089.00
Month <b>October 2016</b> Totals							\$1,089.00	\$0.00	\$2,839.00

# Accumulated Transaction Listing

G/L Date Range 07/01/16 - 06/30/17

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number <b>003-9614 5199 Miscellaneous Operating Supplies</b>							Balance To Date:		\$0.00
11/10/2016	2017-00000364	JE	AP	A/P Invoice Entry	Accounts Payable		160.00		2,999.00
P0146.FY17 - Pavement Management Plan, FY16/17 Pavement Plan									
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
190214	ASAP Reprographics			MB2017-ST01 - Elect. Distb. - Plan Holders	10/11/2016	Check	153803	160.00	160.00
							Total	\$160.00	\$160.00
Month <b>November 2016</b> Totals							\$160.00	\$0.00	\$2,999.00
04/06/2017	2017-00000822	JE	AP	A/P Invoice Entry	Accounts Payable		323.25		3,322.25
P0146.FY17 - Pavement Management Plan, FY16/17 Pavement Plan									
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
5242	Goofy Graphics			Digital Printed Magnetics - Your Tax Dollars at Work	03/13/2017	Check	155180	323.25	323.25
							Total	\$323.25	\$323.25
Month <b>April 2017</b> Totals							\$323.25	\$0.00	\$3,322.25
06/30/2017	2017-00001023	JE	AP	A/P Invoice Entry	Accounts Payable		28.12		3,350.37
P0146.FY17 - Pavement Management Plan, FY16/17 Pavement Plan									
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
189444	ASAP Reprographics			Streets Large Format	03/07/2017	Check	155994	28.12	28.12
							Total	\$28.12	\$28.12
Month <b>June 2017</b> Totals							\$28.12	\$0.00	\$3,350.37
Account <b>Miscellaneous Operating Supplies</b> Totals							\$3,350.37	\$0.00	\$3,350.37
G/L Account Number <b>003-9614 6105 Consulting Services</b>							Balance To Date:		\$0.00
11/10/2016	2017-00000364	JE	AP	A/P Invoice Entry	Accounts Payable		18,815.00		18,815.00
P0146.FY17 - Pavement Management Plan, FY16/17 Pavement Plan									
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
0051568	Rick Engineering Company			Description of Services - Job# 17620	10/27/2016	Check	153900	18,815.00	18,815.00
							Total	\$18,815.00	\$18,815.00
Month <b>November 2016</b> Totals							\$18,815.00	\$0.00	\$18,815.00
12/09/2016	2017-00000434	JE	AP	A/P Invoice Entry	Accounts Payable		1,665.00		20,480.00
P0146.FY17 - Pavement Management Plan, FY16/17 Pavement Plan									
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
0052057	Rick Engineering Company			MB On-Call Professional Services 10/01-10/31/2016	11/16/2016	Check	154142	1,665.00	1,665.00
							Total	\$1,665.00	\$1,665.00
Month <b>December 2016</b> Totals							\$1,665.00	\$0.00	\$20,480.00

# Accumulated Transaction Listing

G/L Date Range 07/01/16 - 06/30/17

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
G/L Account Number <b>003-9614 6105 Consulting Services</b>								Balance To Date:	\$0.00	
01/12/2017	2017-00000604	JE	AP	A/P Invoice Entry	Accounts Payable		133.88		20,613.88	
				P0146.FY17 - Pavement Management Plan, FY16/17 Pavement Plan						
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
0052626	Rick Engineering Company			MB Street Saver - Pavement Mngt. 10/26/16-11/25/16	12/22/2016	Check	154468	133.88	133.88	
							Total	\$133.88	\$133.88	
							Month <b>January 2017</b> Totals	\$133.88	\$0.00	\$20,613.88
02/23/2017	2017-00000721	JE	AP	A/P Invoice Entry	Accounts Payable		90.00		20,703.88	
				P0146.FY17 - Pavement Management Plan, FY16/17 Pavement Plan						
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
0053053	Rick Engineering Company			MB Street Saver - Pavement Mngt. 11/26/16-12/31/16	01/25/2017	Check	154846	90.00	90.00	
							Total	\$90.00	\$90.00	
							Month <b>February 2017</b> Totals	\$90.00	\$0.00	\$20,703.88
06/15/2017	2017-00000983	JE	AP	A/P Invoice Entry	Accounts Payable		8,377.09		29,080.97	
				P0146.FY17 - Pavement Management Plan, FY16/17 Pavement Plan						
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
0055023	Rick Engineering Company			Project C17620-A00 Service from April 1 - April 30, 2017	05/23/2017	Check	155842	8,377.09	8,377.09	
							Total	\$8,377.09	\$8,377.09	
06/30/2017	2017-00001035	JE	AP	A/P Invoice Entry	Accounts Payable		6,185.89		35,266.86	
				P0161.MB2016ST04 - Bike & Pedestrian Paths, Cloisters Park						
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
0056292	Rick Engineering Company			Project C17620-A00 - Services - May 27, 2017 - June 30, 2017	07/25/2017	Check	156389	6,185.89	6,185.89	
							Total	\$6,185.89	\$6,185.89	
							Month <b>June 2017</b> Totals	\$14,562.98	\$0.00	\$35,266.86
							Account <b>Consulting Services</b> Totals	\$35,266.86	\$0.00	\$35,266.86
G/L Account Number <b>003-9614 6106 Contractual Services</b>								Balance To Date:	\$0.00	
04/07/2017	2017-00000834	JE	AP	A/P Invoice Entry	Accounts Payable		400,424.25		400,424.25	
				P0146.FY17 - Pavement Management Plan, FY16/17 Pavement Plan						
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
MB2017-ST01	Pavement Coatings Co			2017 Pavement Preservation Project 1	04/07/2017	Check	155245	400,424.25	400,424.25	
							Total	\$400,424.25	\$400,424.25	
							Month <b>April 2017</b> Totals	\$400,424.25	\$0.00	\$400,424.25

# Accumulated Transaction Listing

G/L Date Range 07/01/16 - 06/30/17

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
G/L Account Number	<b>003-9614 6106 Contractual Services</b>							Balance To Date:	\$0.00	
06/15/2017	2017-0000983	JE	AP	A/P Invoice Entry	Accounts Payable		22,449.85		422,874.10	
				P0161.MB2016ST07 - Bike & Pedestrian Paths, San Jancito						
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
2-Final	Pavement Coatings Co			2017 Pavement Preservation Project	06/15/2017	Check	155836	614,920.58	22,449.85	
							Total	\$614,920.58	\$22,449.85	
06/15/2017	2017-0000983	JE	AP	A/P Invoice Entry	Accounts Payable		592,470.73		1,015,344.83	
				P0146.FY17 - Pavement Management Plan, FY16/17 Pavement Plan						
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
2-Final	Pavement Coatings Co			2017 Pavement Preservation Project	06/15/2017	Check	155836	614,920.58	592,470.73	
							Total	\$614,920.58	\$592,470.73	
				Month <b>June 2017</b> Totals			\$614,920.58	\$0.00	\$1,015,344.83	
				Account <b>Contractual Services</b> Totals			\$1,015,344.83	\$0.00	\$1,015,344.83	
G/L Account Number	<b>003-9614 6220 Postage</b>							Balance To Date:	\$0.00	
04/24/2017	2017-0000887	JE	AP	A/P Invoice Entry	Accounts Payable		22.61		22.61	
				P0146.FY17 - Pavement Management Plan, FY16/17 Pavement Plan						
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
5-777-77484	FEDEX			O/N Progress Payment & Return of Un-Used CC Machines	04/21/2017	Check	155420	59.20	22.61	
							Total	\$59.20	\$22.61	
				Month <b>April 2017</b> Totals			\$22.61	\$0.00	\$22.61	
				Account <b>Postage</b> Totals			\$22.61	\$0.00	\$22.61	
				Department <b>Pavement Management Plan</b> Totals			\$1,053,984.67	\$38,823.58		
				Fund <b>Sales &amp; Use Tax Measure Q</b> Totals			\$1,350,051.24	\$1,186,379.97		
				Grand Totals			\$1,350,051.24	\$1,186,379.97		

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	<b>Governmental Funds</b>				
Fund Type	<b>Special Revenue Funds</b>				
Fund	<b>003 - Sales &amp; Use Tax Measure Q</b>				
	<b>ASSETS</b>				
1001	Cash In Treasury	(52,205.54)	505,511.66	(557,717.20)	(110.33)
1062	GASB 31 Adjustments	.00	238.00	(238.00)	(100.00)
1230	Due From Other Gov't'l	185,785.00	69,800.00	115,985.00	166.17
1670	Miscellaneous Prepaid	1,021.89	1,443.20	(421.31)	(29.19)
	<b>ASSETS TOTALS</b>	<b>\$134,601.35</b>	<b>\$576,992.86</b>	<b>(\$442,391.51)</b>	<b>(76.67%)</b>
	<b>LIABILITIES AND FUND EQUITY</b>				
	<b>LIABILITIES</b>				
2011	Payroll Payable	.00	3,754.18	(3,754.18)	(100.00)
2020	Accounts Payable	7,125.49	3,093.67	4,031.82	130.32
2040	Due To Other Gov't'l Funds	.00	68,588.73	(68,588.73)	(100.00)
2182	Health Ins, Employee Deduction	1,021.89	1,443.20	(421.31)	(29.19)
	<b>LIABILITIES TOTALS</b>	<b>\$8,147.38</b>	<b>\$76,879.78</b>	<b>(\$68,732.40)</b>	<b>(89.40%)</b>
	<b>FUND EQUITY</b>				
2930	Unreserved Fund Balance	98,343.41	98,343.41	.00	.00
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$98,343.41</b>	<b>\$98,343.41</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	(401,769.67)			
	Fund Revenues	(1,116,341.97)			
	Fund Expenses	1,490,001.08			
	<b>FUND EQUITY TOTALS</b>	<b>\$126,453.97</b>	<b>\$98,343.41</b>	<b>\$28,110.56</b>	<b>28.58%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$134,601.35</b>	<b>\$175,223.19</b>	<b>(\$40,621.84)</b>	<b>(23.18%)</b>
	Fund <b>003 - Sales &amp; Use Tax Measure Q</b> Totals	\$0.00	\$401,769.67	(\$401,769.67)	(100.00%)
	Fund Type <b>Special Revenue Funds</b> Totals	\$0.00	\$401,769.67	(\$401,769.67)	(100.00%)
	Fund Category <b>Governmental Funds</b> Totals	\$0.00	\$401,769.67	(\$401,769.67)	(100.00%)
	Grand Totals	\$0.00	\$401,769.67	(\$401,769.67)	(100.00%)

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
<b>Fund 003 - Sales &amp; Use Tax Measure Q</b>										
<b>REVENUE</b>										
Department <b>1111 - Undistributed/Non-Dept.</b>										
3051	Sales Tax-City Portion	1,019,199.00	.00	1,019,199.00	253,206.68	.00	1,077,487.54	(58,288.54)	106	980,853.25
3710	Interest Income	.00	.00	.00	.00	.00	268.85	(268.85)	+++	2,720.00
3750	Gain On Investment	.00	.00	.00	.00	.00	(238.00)	238.00	+++	269.00
Department <b>1111 - Undistributed/Non-Dept. Totals</b>		<b>\$1,019,199.00</b>	<b>\$0.00</b>	<b>\$1,019,199.00</b>	<b>\$253,206.68</b>	<b>\$0.00</b>	<b>\$1,077,518.39</b>	<b>(\$58,319.39)</b>	<b>106%</b>	<b>\$983,842.25</b>
Department <b>9614 - Pavement Management Plan</b>										
3370	State Grant Capital Impv	.00	.00	.00	24,385.00	.00	38,423.58	(38,423.58)	+++	.00
3403	Sale of Plans/Specs	.00	.00	.00	.00	.00	400.00	(400.00)	+++	.00
Department <b>9614 - Pavement Management Plan Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,385.00</b>	<b>\$0.00</b>	<b>\$38,823.58</b>	<b>(\$38,823.58)</b>	<b>+++</b>	<b>\$0.00</b>
<b>REVENUE TOTALS</b>		<b>\$1,019,199.00</b>	<b>\$0.00</b>	<b>\$1,019,199.00</b>	<b>\$277,591.68</b>	<b>\$0.00</b>	<b>\$1,116,341.97</b>	<b>(\$97,142.97)</b>	<b>110%</b>	<b>\$983,842.25</b>
<b>EXPENSE</b>										
Department <b>4110 - Police Department</b>										
4110	Regular Pay	40,288.00	.00	40,288.00	4,628.73	.00	34,176.53	6,111.47	85	38,388.92
4120	Overtime Pay	.00	.00	.00	354.87	.00	1,663.51	(1,663.51)	+++	1,549.15
4515	Standby Pay	13,000.00	.00	13,000.00	.00	.00	906.82	12,093.18	7	.00
4599	Other Pay	632.00	.00	632.00	388.92	.00	4,612.13	(3,980.13)	730	2,704.19
4910	Employer Paid Benefits	21,077.00	.00	21,077.00	2,501.05	.00	20,865.85	211.15	99	20,250.07
5104	Animal Feed/Supplies	.00	.00	.00	.00	.00	.00	.00	+++	4,961.99
8721	Payment To Other Agency	14,000.00	.00	14,000.00	10,000.00	.00	10,000.00	4,000.00	71	.00
Department <b>4110 - Police Department Totals</b>		<b>\$88,997.00</b>	<b>\$0.00</b>	<b>\$88,997.00</b>	<b>\$17,873.57</b>	<b>\$0.00</b>	<b>\$72,224.84</b>	<b>\$16,772.16</b>	<b>81%</b>	<b>\$67,854.32</b>
Department <b>4210 - Fire Department</b>										
4110	Regular Pay	66,943.00	.00	66,943.00	64,622.48	.00	66,943.00	.00	100	58,259.01
4120	Overtime Pay	52,712.00	.00	52,712.00	51,357.85	.00	52,712.00	.00	100	24,278.27
4599	Other Pay	.00	.00	.00	(239.29)	.00	.00	.00	+++	5,371.05
4910	Employer Paid Benefits	28,108.00	.00	28,108.00	27,166.59	.00	28,108.00	.00	100	30,168.17
4999	Labor Costs Applied	.00	.00	.00	.00	.00	.00	.00	+++	68,588.73
5108	Communication Supplies	.00	.00	.00	.00	.00	.00	.00	+++	815.40
5130	Advanced Life Support Equ	7,416.00	.00	7,416.00	7,711.24	.00	7,711.24	(295.24)	104	.00
5201	Other Expense	.00	.00	.00	.00	.00	.00	.00	+++	2,266.74
7302	Equipment Acquisition	.00	.00	.00	.00	.00	.00	.00	+++	6,070.84
8110	Interest Expense	51,393.00	.00	51,393.00	.00	.00	51,393.75	(.75)	100	52,537.50
8130	Principal Repayment	39,240.00	.00	39,240.00	.00	.00	31,000.00	8,240.00	79	30,000.00
Department <b>4210 - Fire Department Totals</b>		<b>\$245,812.00</b>	<b>\$0.00</b>	<b>\$245,812.00</b>	<b>\$150,618.87</b>	<b>\$0.00</b>	<b>\$237,867.99</b>	<b>\$7,944.01</b>	<b>97%</b>	<b>\$278,355.71</b>
Department <b>4220 - EOC Disaster Preparedness</b>										
5109	Uniforms/Safety Equipment	.00	.00	.00	.00	.00	3,545.98	(3,545.98)	+++	2,021.55
Department <b>4220 - EOC Disaster Preparedness Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,545.98</b>	<b>(\$3,545.98)</b>	<b>+++</b>	<b>\$2,021.55</b>
Department <b>5230 - Street Maintenance</b>										
5175	Computer Operating Supplies	.00	.00	.00	.00	.00	2,500.00	(2,500.00)	+++	.00
5199	Miscellaneous Operating Supplies	.00	.00	.00	.00	.00	.00	.00	+++	107.19

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
<b>Fund 003 - Sales &amp; Use Tax Measure Q</b>										
<b>EXPENSE</b>										
Department <b>5230 - Street Maintenance</b>										
6810	Equipment Rental	.00	25,000.00	25,000.00	2,017.96	.00	22,194.16	2,805.84	89	26,260.31
Department <b>5230 - Street Maintenance</b> Totals		\$0.00	\$25,000.00	\$25,000.00	\$2,017.96	\$0.00	\$24,694.16	\$305.84	99%	\$26,367.50
Department <b>5235 - Storm Drain/Creek Maint.</b>										
5125	Repairs/Maint. Materials	.00	.00	.00	.00	.00	489.44	(489.44)	+++	.00
6105	Consulting Services	.00	.00	.00	.00	.00	.00	.00	+++	7,473.50
Department <b>5235 - Storm Drain/Creek Maint.</b> Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$489.44	(\$489.44)	+++	\$7,473.50
Department <b>7710 - Interfund Transactions</b>										
8501	Transfers Out	97,194.00	.00	97,194.00	97,194.00	.00	97,194.00	.00	100	200,000.00
Department <b>7710 - Interfund Transactions</b> Totals		\$97,194.00	\$0.00	\$97,194.00	\$97,194.00	\$0.00	\$97,194.00	\$0.00	100%	\$200,000.00
Department <b>9614 - Pavement Management Plan</b>										
5199	Miscellaneous Operating Supplies	.00	.00	.00	28.12	.00	3,350.37	(3,350.37)	+++	.00
6105	Consulting Services	.00	.00	.00	14,562.98	.00	35,266.86	(35,266.86)	+++	.00
6106	Contractual Services	587,196.00	450,580.50	1,037,776.50	614,920.58	.00	1,015,344.83	22,431.67	98	.00
6220	Postage	.00	.00	.00	.00	.00	22.61	(22.61)	+++	.00
Department <b>9614 - Pavement Management Plan</b> Totals		\$587,196.00	\$450,580.50	\$1,037,776.50	\$629,511.68	\$0.00	\$1,053,984.67	(\$16,208.17)	102%	\$0.00
<b>EXPENSE TOTALS</b>		\$1,019,199.00	\$475,580.50	\$1,494,779.50	\$897,216.08	\$0.00	\$1,490,001.08	\$4,778.42	100%	\$582,072.58
Fund <b>003 - Sales &amp; Use Tax Measure Q</b> Totals										
<b>REVENUE TOTALS</b>		1,019,199.00	.00	1,019,199.00	277,591.68	.00	1,116,341.97	(97,142.97)	110%	983,842.25
<b>EXPENSE TOTALS</b>		1,019,199.00	475,580.50	1,494,779.50	897,216.08	.00	1,490,001.08	4,778.42	100%	582,072.58
Fund <b>003 - Sales &amp; Use Tax Measure Q</b> Totals		\$0.00	(\$475,580.50)	(\$475,580.50)	(\$619,624.40)	\$0.00	(\$373,659.11)	(\$101,921.39)		\$401,769.67
Grand Totals										
<b>REVENUE TOTALS</b>		1,019,199.00	.00	1,019,199.00	277,591.68	.00	1,116,341.97	(97,142.97)	110%	983,842.25
<b>EXPENSE TOTALS</b>		1,019,199.00	475,580.50	1,494,779.50	897,216.08	.00	1,490,001.08	4,778.42	100%	582,072.58
Grand Totals		\$0.00	(\$475,580.50)	(\$475,580.50)	(\$619,624.40)	\$0.00	(\$373,659.11)	(\$101,921.39)		\$401,769.67

City of Morro Bay  
Credit Card Charge Report

Important! Attach all credit card receipt(s) to this report.

Name of Person using card: Dawn Mclean Department: Fire

Transaction Date: 07-06-16 Amount: \$ 2,288.98

Vendor Name: TESCO Technologies.

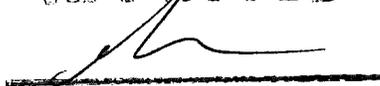
Brief Transaction Description: Measure Q Safety Equipment

Detail Transaction Description: Com. Supplies for Black Hill repeater station

Account(s) to be charged: 003-4220-5109

\*If other than Department Head, signature of Department Head required here:

**APPROVED**





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AGENDA NO: B - 4

MEETING DATE: October 17, 2017

## Staff Report

**TO:** Chairman and Committee Members      **DATE:** October 10, 2017

**FROM:** Martin Lomeli, Interim City Manager  
Sandy Martin, Budget/Accounting Manager

**SUBJECT:** Review of F/Y 2016/17 Carryover and Unallocated Cash from the Collection of the General Purpose Local Sales Tax, commonly known as “Measure Q”

### **RECOMMENDATION**

Staff recommends that the Committee review the 2016/17 fiscal year carryover and unallocated cash report and be prepared to discuss at a future meeting.

### **DISCUSSION**

Staff has attached the annual carryover and unallocated cash report for the 2016/17 fiscal year. More cash was spent this year than the available cash balance (\$52,206); however, the pooled investment interest has not been distributed, as of the preparation of this report. The calculation for the unallocated resources is \$126,453.97, per the attached spreadsheet. Staff is recommending this amount be retained for the next pavement management contract (2018/19).

Any recommended changes are to be presented to City Council for its review and final disposition.

### **ATTACHMENTS**

1. Schedule of Departmental Carryover

**CITY OF MORRO BAY  
DISTRICT TRANSACTION TAX FUND  
SCHEDULE OF DEPARTMENTAL CARRYOVER AND UNALLOCATED CASH**

	AUDITED 2014/15	AUDITED 2015/16	UNAUDITED 2016/17
1/2 cent sales tax	946,447.78	980,853.25	1,077,487.54
Interest	1,664.00	2,989.00	30.85
Other revenue	-	-	38,823.58
Other (\$200K loan from GFER)	<u>203,507.86</u>	<u>-</u>	<u>-</u>
Total revenues	<u>1,151,619.64</u>	<u>983,842.25</u>	<u>1,116,341.97</u>

**Budgets by dept:**

Fire	-	34,026.00	7,416.00
Fire - staff	194,920.00	186,207.00	244,957.00
Fire - debt	91,300.00	82,553.00	90,633.00
Streets - construction (PMP)	775,521.00	446,500.00	1,062,776.50
Police	61,135.00	10,000.00	14,000.00
Police - SRO	55,000.00	60,000.00	74,997.00
GFER loan repayment	<u>-</u>	<u>200,000.00</u>	<u>-</u>
Total budgets	<u>1,177,876.00</u>	<u>1,019,286.00</u>	<u>1,494,779.50</u>

**Expenditures by dept:**

Fire	-	11,174.53	11,257.22
Fire - staff	207,464.32	186,665.23	244,957.00
Fire - debt	124,809.24	82,537.50	82,393.75
Streets/Bridge - construction (PMP)	932,447.96	26,367.50	1,078,678.83
Storm drain	39,611.78	7,473.50	489.44
Police	51,280.30	4,961.99	10,000.00
Police - SRO	52,737.04	62,892.33	62,224.84
GFER loan repayment	<u>-</u>	<u>200,000.00</u>	<u>-</u>
Total expenditures	<u>1,408,350.64</u>	<u>582,072.58</u>	<u>1,490,001.08</u>

Remaining funds for dept carryover:

Fire	<u>(3,165.05)</u>	22,851.47	<u>(3,841.22)</u>
Firefighter	<u>(42,888.51)</u>	<u>(458.23)</u>	-
Streets	<u>135,154.45</u>	420,132.50	<u>(15,902.33)</u>
Storm drain	<u>(139,611.78)</u>	<u>(7,473.50)</u>	<u>(489.44)</u>
Police - SRO/SART/Communications	<u>12,117.66</u>	<u>2,145.68</u>	<u>16,772.16</u>
Expenditures under/(over) budget	(38,393.23)	437,197.92	(3,460.83)
Amount eligible to be carried over	-	442,983.97	-

CASH RECONCILIATION

Ending cash	\$	(52,205.54)
Plus sales tax pmt due		<u>185,785.00</u>
Funds available for allocation		<u>133,579.46</u>
Less short-term liabilities plus prepaid item		(7,125.49)
Less current fiscal year carryover		<u>-</u>
Total end-of-year cash burden		<u>(7,125.49)</u>
Balance available to allocate	\$	<u><u>126,453.97</u></u>

Firefighters salary savings may only be carried over for one fiscal year  
Streets' allocation is saved every other fiscal year for expenditure in the following fiscal year