

CITY OF MORRO BAY
Citizens Oversight Committee
Acting as Citizens Finance Advisory Committee
NOTICE OF SPECIAL MEETING

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.

Agenda

TUESDAY, NOVEMBER 28, 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 OCTOBER 17, 2017, REGULAR CITIZENS OVERSIGHT/FINANCE ADVISORY COMMITTEE MEETING

B. BUSINESS ITEMS

1. BRIEF FINANCE DEPARTMENT UPDATE – AUDIT, STAFFING, BUDGET (Finance Director)

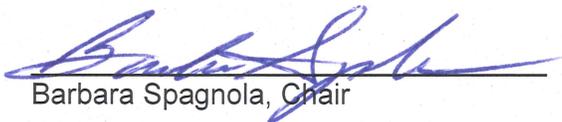
2. REVIEW OF FY 2016/17 UNAUDITED TRANSACTIONS FROM THE COLLECTION OF THE GENERAL PURPOSE LOCAL SALES TAX, COMMONLY KNOWN AS "MEASURE Q"; (Finance Director)
3. REVIEW OF FY 2016/17 CARRYOVER AND UNALLOCATED CASH FROM THE COLLECTION OF THE GENERAL PURPOSE LOCAL SALES TAX, COMMONLY KNOWN AS "MEASURE Q"; (Finance Director)
4. SUBCOMMITTEE UPDATES
5. FUTURE AGENDA ITEMS

C. SCHEDULE NEXT MEETING

Discuss December meeting scheduled for December 19, 2017.

D. ADJOURNMENT

DATED: November 28, 2017


Barbara Spagnola, Chair

THIS AGENDA IS SUBJECT TO AMENDMENT UP TO 24 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
REGULAR MEETING – OCTOBER 17, 2017
VETERANS MEMORIAL HALL – 3:30 P.M.**

MEMBERS PRESENT: Barbara Spagnola Chairperson
 Bart Beckman Member
 David Betonte Member
 Walter Heath Member
 Dawn Addis Member

STAFF PRESENT: Martin Lomeli Interim City Manager
 Monique Lomeli Account Clerk

ESTABLISH A QUORUM AND CALL TO ORDER

https://youtu.be/G5NS0_Fm2bI?t=43s

A quorum was established with 6 members present and the meeting was called to order at 3:30 p.m.

ANNOUNCEMENTS

https://youtu.be/G5NS0_Fm2bI?t=1m8s

Member Heath provided information regarding the Morro Bay Surfboard Art Festival.

PUBLIC COMMENT PERIOD

https://youtu.be/G5NS0_Fm2bI?t=2m12s

No public comment.

A. CONSENT CALENDAR

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

https://youtu.be/G5NS0_Fm2bI?t=2m18s

Page 1, Heading: “VETERAN’S MEMORIAL HALL – 3:30-15 P.M.”

MOTION: Member Addis moved to approve the CFAC meeting minutes of May 17, 2017. Member Betonte seconded and motion carried 6-0.

B. BUSINESS ITEMS

1. BRIEF FINANCE DEPARTMENT UPDATE – STAFFING

https://youtu.be/G5NS0_Fm2bI?t=3m20s

Interim City Manager Lomeli presented a brief update on the appointment of the new Finance Director Jennifer Callaway and the ongoing recruitment of a new Utilities Account Clerk.

2. UPDATE FROM SUBCOMMITTEE – REVIEW OF JUNE 30, 2016
COMPREHENSIVE ANNUAL FINANCIAL REPORT

https://youtu.be/G5NS0_Fm2bI?t=6m19s

Chairperson Spagnola provided a brief history of the CAFR subcommittee.

Member Martin provided an overview of the subcommittee’s memorandum to the City Council, containing suggestions for future CAFR improvements.

There was a discussion regarding the benefits of completing a Comprehensive Annual Financial Report.

MOTION: Member Addis moved to transmit the memorandum to the City Council as presented. Member Heath seconded and motion carried 6-0.

3. REVIEW OF FY 2016/17 UNAUDITED TRANSACTIONS FROM THE
COLLECTION OF THE GENERAL PURPOSE LOCAL SALES TAX,
COMMONLY KNOWN AS “MEASURE Q”

https://youtu.be/G5NS0_Fm2bI?t=20m59s

There was a discussion regarding the unaudited transactions of Measure Q funds.

Interim City Manager Lomeli suggested the Committee prepare to present and discuss any inquiries regarding Measure Q funds 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”

https://youtu.be/G5NS0_Fm2bI?t=37m3s

The Committee briefly discussed the carryover and unallocated cash from Measure Q.

5. SELECTION OF VICE-CHAIR

https://youtu.be/G5NS0_Fm2bI?t=40m8s

MOTION: Member Betonte moved to nominate Member Martin as Vice-Chair of the Citizens Finance Advisory Committee. Member Heath seconded and motion carried 6-0.

6. FUTURE AGENDA ITEMS

https://youtu.be/G5NS0_Fm2bI?t=41m56s

There was a discussion regarding the accessibility of the budget documents online.

Chairperson Spagnola suggested the subcommittee prepare a list of recommendations for staff and prepare to discuss the item at a future meeting.

C. SCHEDULE NEXT MEETING

By consensus the Committee agreed to cancel the next Regular Meeting of the Citizen's Advisory Committee scheduled for November 21, 2017 and schedule a Special Meeting for November 28, 2017.

D. ADJOURNMENT

The meeting adjourned at 4:35 p.m.

Recorded by:
Monique Lomeli

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AGENDA NO: B-2

MEETING DATE: November 21, 2017

Staff Report

TO: Chairman and Committee Members **DATE:** November 21, 2017
FROM: Jennifer Callaway, Finance Director
SUBJECT: Review of FY 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 FY 2016/17 transactions posted to the Measure Q fund, suggest any amendments deemed necessary, and approve the transactions with those suggestions, pending City Council approval.

BACKGROUND:

In November 2006, the Citizens of Morro Bay approved a ½ cent district sales tax, commonly referred to as “Measure Q.” Measure Q is a general tax with no sunset date.

The ballot language for Measure Q stated that the funds derived from the additional ½ cent sales tax would be allocated towards preserving “Morro Bay’s safety and character by funding essential services including upgrading firefighter/paramedic equipment, fire stations, police, street and pothole repairs, improving storm drains to protect the bay from pollution and other general city services.”

In May 2010, the City Council adopted Resolution 26-10 which established the procedures for requesting Measure Q funding as:

1. Department Heads must submit Measure Q funding requests to the City Manager/Administrative Services Director well in advance of the 1st budget hearing.
2. The City Manager and Administrative Services Director shall initially review and prioritize the requests to an “A” and a “B” list (if needed). The “A” list shall include prioritized projects and use the total anticipated funding available. The “B” list shall continue from the “A” list with the priority projects that fall outside the funding amounts.
3. The Department Head Team shall meet, review and recommend the “A” and “B” lists to the City Council.
4. The recommendation shall be included in the preliminary budget document.

In September 2012 the City Council adopted Resolution 46-12, formally dedicating Measure Q funds to: 1) improve the Fire Department; 2) enhance public safety; 3) street maintenance; 4) storm drain maintenance and prevention of toxic runoff into the bay.

In June 2016 the City Council adopted the City of Morro Bay’s FY 2016/17 Operating and Capital Budgets, which included an allocation of \$1,019,199 in Measure Q funds for Fire Station #53 debt service, full-time relief Firefighter position, replacement of Emergency Medical Services Personal Protection Equipment, School Resource Officer, Police standby pay, an allocation to the Sheriff’s Department for Bomb Team and Special Operations Unit, and pavement management repair and replacement.

DISCUSSION:

As part of the Measure Q ballot language, the City was to establish an independent Citizen's Advisory Committee to review annual expenditures. In accordance with this language, staff has compiled the unaudited annual revenues and expenditures, with supporting documentation from the City's Finance system, for the Committee's review and consideration. FY 2016/17 expenditure detail is provided in the chart below:

City of Morro Bay Schedule of Measure Q Operating Expenditures Fiscal Year 2016/17		Unaudited FY16/17 Expenditures
Expenditures		
Police		
School Resource Officer Salary and Benefits	\$	61,318
Standby Pay		907
Payment to Other Agency's - SLO Sheriff		10,000
Total Police		72,225
Fire - Department 4210		
Salaries & Benefits (Relief Firefighter)		244,957
Fire Station #53 Debt Service		82,394
Emergency Medical Services Personal Protection Equipment		7,711
EOC Safety Equipment (Cables and Communication Supplies)		
Cable		1,257
Uniforms/Safety Equipment		2,289
Total Fire		338,608
Public Works		
Streets		
Street Maintenance - Street Saver Subscription		2,500
Street Maintenance - Caterpillar Skid Steer Equipment Rental		22,194
Total Streets		24,694
Storm Drain/Creek Maint		
Repairs/Maint Materials - Storm Water Education Plan		489
Total Storm Drains		489
Pavement Management Plan		
Miscellaneous Operating Supplies		
GIS Mapping Integration		1,750
Advertisement - The Tribune for Pavement Mgmt Plan		1,089
Elec. Distribution Plan Holders		160
Goofy Graphics - Digital Printed Magnetics		323
ASAP Reprographics		28
Consulting Services - Rick Engineering - Pavement Management Plan		35,267
Contractual Services - Pavement Coatings Co. - Pavement Preservation		1,015,345
Postage - Pavement Management Plan		23
Total Pavement		1,053,985
Total Operating Expenses	\$	1,490,001
Fund Expenses Per Budget Performance Report		1,491,239
Difference from Total Operating Expenses		1,238
Reconciling Items:		
OPEB Liability		1,129
GASB 31 - Loss on Investment		109
Total Reconciling Items		1,238

1 - credit card receipts attached

2 - \$587,196 of approved budget plus an amendment amount of \$480,580.50. The amendment amount includes \$399,705 of carry forward money from FY 2015/16.

Prepared By: JC _____	Dept Review: _____
City Manager Review: _____	City Attorney Review: _____

In FY 2016/17 Measure Q sales tax generated \$1,077,488 with total Measure Q fund revenues totaling \$1,118,270. Total revenues included a \$38,424 CalRecycle grant, \$400 in sale of Plans/Specs and \$1,959 in interest income. In addition, \$399,705 of accumulated cash (fund balance) was used during FY 2016/17 as carryforward from FY 2015/16. A Schedule of Measure Q Operating Revenues vs. Operating Expenditures is provided below to assist the Committee in comparing budget to actuals for both revenues and expenditures.

**City of Morro Bay
Schedule of Measure Q
Operating Revenues vs. Operating Expenditures
Fiscal Year 2016/17**

	FY16/17 Adopted Budget	FY16/17 Amended Budget	FY16/17 Actuals Unaudited	FY16/17 % YTD
Revenues				
Sales Tax	\$ 1,019,199	\$ 1,019,199	\$ 1,077,488	106%
Charges for Services - Sale of Plans/Specs	-	-	400	
Interest	-	-	1,959	
Grants - CalRecycle	-	-	38,424	
Total Revenues	1,019,199	1,019,199	1,118,270	110%
Expenditures				
Fire				
Salaries & Benefits (Relief Firefighter)	147,763	147,763	148,892	101%
Transfer to General Fund (Remaining balance of Relief Firefighter)	97,194	97,194	97,194	100%
Fire Station #53 Debt Service	90,633	90,633	82,394	91%
Emergency Medical Services Personal Protection Equipment	7,416	7,416	7,711	104%
EOC Safety Equipment	-	-	3,546	
Total Fire	343,006	343,006	339,737	99%
Police				
School Resource Officer Salary and Benefits	61,997	61,997	61,318	99%
Standby Pay	13,000	13,000	907	7%
Payment to Other Agency's - SLO Sheriff	14,000	14,000	10,000	71%
Total Police	88,997	88,997	72,225	81%
Public Works				
Streets				
Street Maintenance - Computer Operating Supplies	-	-	2,500	
Street Maintenance - Equipment Rental	-	25,000	22,194	
Storm Drain/Creek Maint				
Repairs/Maint Materials	-	-	489	
Pavement Management Plan				
Miscellaneous Operating Supplies	-	-	3,350	
Consulting Services - Rick Engineering	-	-	35,267	
Contractual Services - Pavement Coatings Co.	587,196	1,037,777 *	1,015,345	173%
Postage	-	-	23	
Total Public Works	587,196	1,062,777	1,079,168	184%
Gain/Loss on Investment -GASB 31	-	-	109	
Total Operating Expenditures	\$ 1,019,199	\$ 1,494,780	\$ 1,491,239	146%
Use of Carryforward Funds	-	399,750	399,750	
Net Operating Revenues over Expenditures & Carryforwards	\$ -	\$ (75,831)	\$ 26,782	

*\$587,196 of approved budget plus an amendment amount of \$480,580.50. The amendment amount includes \$399,705 of carryforward money from FY 2015/16.

Committee Questions

On October 17, 2017 the Citizens Finance Advisory Committee (CFAC) met and conducted a preliminary review of the FY 2016/17 transactions. At that time final year-end entries had not been completed. The most current data is being provided in this update and, while unaudited, does incorporate year-end entries such as the allocation of interest earnings.

During the preliminary review, CFAC members asked several questions of staff. In review of the meeting recording staff has attempted to capture those questions and responses are provided below:

Question 1: What is the Cal Recycle Grant for and why would that be allocated to Measure Q?

Response: The Cal Recycle grant was received for streets public improvements, specifically used for the pavement management plan. As this is street related, staff at the time decided to account for the grant in the Measure Q fund.

Question 2: Are all pavement expenditures recorded to Measure Q?

Response: All pavement/streets costs are not recorded in Measure Q. The city receives an annual allocation of gas tax funds from the state that are accounted for separately and generally restricted for use on streets. The City also utilizes Local Transportation Funds (LTF) for street related work. Annually, there are expenditures within the general fund for preparation street work such as pothole repair, striping, patchwork, dig-outs, crack seals, etc. For large scale projects the City could create a capital project to fund street work.

Question 3: If pavement costs are allocated to the general fund as well, why type of work is general fund, i.e. how is the funding source determined?

Response: Funds such as Gas Tax and LTF are restricted for use and the City must adhere to those restrictions to determine work eligible to be completed with use of those funds. The general fund has limited capacity to absorb street related work. Historically, some of the smaller scale, prep work described in response to question 2 above has been charged to the general fund.

Question 4: Why were there no expenditures for Police Standby Pay line item?

Response: There was \$907 of police standby funds included in the year-end actuals for the Police Department.

Question 5: Why does the debt service payment for Fire Station #53 include a 10% reserve?

Response: Fire Station #53 was funded through USDA which is unique in that the bond covenant allows for the City to accumulate the indenture amount over at ten-year period. Therefore, the City has elected to contribute 10% towards to bond indenture for 10 years until the bond indenture requirements are met.

Question 6: There appears to be a lot of expenses for the Caterpillar, why did the City choose to lease this piece of equipment rather than buy?

Response: In March 2015 the City Council awarded a contract for lease of a skid steer to Caterpillar Financial. Staff recommended the lease to purchase option to make the most effective use of the limited funding available. The lease is a five-year lease with the

option to purchase after five years. The lease is also terminable by the City at no penalty so should the City not like the performance of the equipment or should it no longer be needed it could be returned with no penalty.

Question 7: Is the Caterpillar only used for street work or is it used by other Departments as well?

Response: The Caterpillar is primarily used for streets. The caterpillar has an auger, bucket, sweeper and grinder and as such may have been used in parks on occasion but not a regular or consistent basis.

CONCLUSION

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

ATTACHMENT

1. Accumulated Transactions Listing
2. Budget Performance Report
3. Balance Sheet through June 30, 2017
4. Fire Station Debt Service
5. Credit Card Transaction Detail – Tessco Technologies

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 003-1111 3051 Sales Tax-City Portion								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 July 2016 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 August 2016 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 September 2016 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 October 2016 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 November 2016 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 December 2016 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 003-1111 3051 Sales Tax-City Portion							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 January 2017 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 February 2017 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 March 2017 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 April 2017 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 May 2017 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	
G/L Account Number 003-1111 3051 Sales Tax-City Portion								Balance To Date:	\$0.00	
06/30/2017	2017-00001084	JE	GL	Accrue Other Gov't Revenue Outstanding at 06.30.17	JE 1309-17			161,400.00	(1,077,487.54)	
							Month June 2017 Totals	\$0.00	\$253,206.68	(\$1,077,487.54)
							Account Sales Tax-City Portion Totals	\$69,800.00	\$1,147,287.54	(\$1,077,487.54)
G/L Account Number 003-1111 3710 Interest Income								Balance To Date:	\$0.00	
07/31/2016	2017-00001044	JE	GL	Cash Reconciliation Adjustments	JE 742-17			268.85	(268.85)	
							Month July 2016 Totals	\$0.00	\$268.85	(\$268.85)
06/30/2017	2017-00001131	JE	GL	Distr Interest to Funds FY 16/17	JE 1329-17			1,690.00	(1,958.85)	
							Month June 2017 Totals	\$0.00	\$1,690.00	(\$1,958.85)
							Account Interest Income Totals	\$0.00	\$1,958.85	(\$1,958.85)
G/L Account Number 003-1111 3750 Gain On Investment								Balance To Date:	\$0.00	
07/31/2016	2017-00001043	JE	GL	Reverse FMV for FY 2016	JE 741-17		238.00		238.00	
07/31/2016	2017-00001120	JE	GL	Reverse FMV for FY 2016	JE 741-17			238.00	.00	
							Month July 2016 Totals	\$238.00	\$238.00	\$0.00
							Account Gain On Investment Totals	\$238.00	\$238.00	\$0.00
G/L Account Number 003-1111 8710 Loss on Investment								Balance To Date:	\$0.00	
06/30/2017	2017-00001132	JE	GL	GASB 31 Gain/Loss on Inv Distr FY 16/17	JE 1330-17		109.00		109.00	
							Month June 2017 Totals	\$109.00	\$0.00	\$109.00
							Account Loss on Investment Totals	\$109.00	\$0.00	\$109.00
							Department Undistributed/Non-Dept. Totals	\$70,147.00	\$1,149,484.39	
G/L Account Number 003-4110 8721 Payment To Other Agency								Balance To Date:	\$0.00	
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		10,000.00	
							Month June 2017 Totals	\$10,000.00	\$0.00	\$10,000.00
							Account Payment To Other Agency Totals	\$10,000.00	\$0.00	\$10,000.00
							Department Police Department Totals	\$10,000.00	\$0.00	
G/L Account Number 003-4210 5130 Advanced Life Support Equ								Balance To Date:	\$0.00	
06/30/2017	2017-00001032	JE	GL	Correcting adjustments June 2017	JE 615-17		7,711.24		7,711.24	
							Month June 2017 Totals	\$7,711.24	\$0.00	\$7,711.24
							Account Advanced Life Support Equ Totals	\$7,711.24	\$0.00	\$7,711.24
G/L Account Number 003-4210 5201 Other Expense								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 003-4210 5201 Other Expense								Balance To Date:	\$0.00	
06/30/2017	2017-00001106	JE	GL	OPEB liability adjustments for FY16/17	JE 1327-17		1,129.10		1,129.10	
							Month June 2017 Totals	\$1,129.10	\$0.00	\$1,129.10
							Account Other Expense Totals	\$1,129.10	\$0.00	\$1,129.10
G/L Account Number 003-4210 8110 Interest Expense								Balance To Date:	\$0.00	
09/30/2016	2017-00000388	JE	GL	Prin/Int Pmt 2011 Fire Station # Financing	JE 918-17		25,987.50		25,987.50	
							Month September 2016 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 March 2017 Totals	\$25,406.25	\$0.00	\$51,393.75
							Account Interest Expense Totals	\$51,393.75	\$0.00	\$51,393.75
G/L Account Number 003-4210 8130 Principal Repayment								Balance To Date:	\$0.00	
09/30/2016	2017-00000388	JE	GL	Prin/Int Pmt 2011 Fire Station # Financing	JE 918-17		31,000.00		31,000.00	
							Month September 2016 Totals	\$31,000.00	\$0.00	\$31,000.00
							Account Principal Repayment Totals	\$31,000.00	\$0.00	\$31,000.00
							Department Fire Department Totals	\$91,234.09	\$0.00	
G/L Account Number 003-4220 5109 Uniforms/Safety Equipment								Balance To Date:	\$0.00	
08/18/2016	2017-00000103	JE	AP	A/P Invoice Entry	Accounts Payable		2,288.98		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 August 2016 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 November 2016 Totals	\$1,257.00	\$0.00	\$3,545.98
							Account Uniforms/Safety Equipment Totals	\$3,545.98	\$0.00	\$3,545.98
							Department EOC Disaster Preparedness Totals	\$3,545.98	\$0.00	
G/L Account Number 003-5230 5175 Computer Operating Supplies								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 003-5230 5175 Computer Operating Supplies								Balance To Date:	\$0.00
05/18/2017	2017-00000928	JE	AP	A/P Invoice Entry	Accounts Payable		2,500.00		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 Service Plan	04/14/2017	Check	155567	2,500.00	2,500.00
							Total	\$2,500.00	\$2,500.00
Month May 2017 Totals							\$2,500.00	\$0.00	\$2,500.00
Account Computer Operating Supplies Totals							\$2,500.00	\$0.00	\$2,500.00
G/L Account Number 003-5230 6810 Equipment Rental								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 July 2016 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 September 2016 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 November 2016 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 December 2016 Totals							\$2,043.43	\$0.00	\$10,119.09

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 003-5230 6810 Equipment Rental							Balance To Date:		\$0.00
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 January 2017 Totals							\$2,008.62	\$0.00	\$12,127.71
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 February 2017 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 March 2017 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 June 2017 Totals							\$2,017.96	\$0.00	\$22,194.16
Account Equipment Rental Totals							\$22,194.16	\$0.00	\$22,194.16
Department Street Maintenance Totals							\$24,694.16	\$0.00	
G/L Account Number 003-5235 5125 Repairs/Maint. Materials							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 December 2016 Totals							\$489.44	\$0.00	\$489.44
Account Repairs/Maint. Materials Totals							\$489.44	\$0.00	\$489.44
Department Storm Drain/Creek Maint. Totals							\$489.44	\$0.00	
G/L Account Number 003-7710 8501 Transfers Out							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 003-7710 8501 Transfers Out								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 June 2017 Totals	\$97,194.00	\$0.00	\$97,194.00
							Account Transfers Out Totals	\$97,194.00	\$0.00	\$97,194.00
							Department Interfund Transactions Totals	\$97,194.00	\$0.00	
G/L Account Number 003-9614 3370 State Grant Capital Impv								Balance To Date:	\$0.00	
05/31/2017	2017-00000952	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 May 2017 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 June 2017 Totals	\$0.00	\$24,385.00	(\$38,423.58)
							Account State Grant Capital Impv Totals	\$0.00	\$38,423.58	(\$38,423.58)
G/L Account Number 003-9614 3403 Sale of Plans/Specs								Balance To Date:	\$0.00	
10/18/2016	2017-00000230	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 October 2016 Totals	\$0.00	\$400.00	(\$400.00)
							Account Sale of Plans/Specs Totals	\$0.00	\$400.00	(\$400.00)
G/L Account Number 003-9614 5199 Miscellaneous Operating Supplies								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 003-9614 5199 Miscellaneous Operating Supplies							Balance To Date:		\$0.00
09/29/2016	2017-00000193	JE	AP	A/P Invoice Entry	Accounts Payable		1,750.00		1,750.00
				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>
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 September 2016 Totals							\$1,750.00	\$0.00	\$1,750.00
10/13/2016	2017-00000216	JE	AP	A/P Invoice Entry	Accounts Payable		1,089.00		2,839.00
				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>
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 October 2016 Totals							\$1,089.00	\$0.00	\$2,839.00
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 November 2016 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 April 2017 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 June 2017 Totals							\$28.12	\$0.00	\$3,350.37
Account Miscellaneous Operating Supplies Totals							\$3,350.37	\$0.00	\$3,350.37
G/L Account Number 003-9614 6105 Consulting Services							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 003-9614 6105 Consulting Services								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 November 2016 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 December 2016 Totals							\$1,665.00	\$0.00	\$20,480.00
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 January 2017 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 February 2017 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

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 003-9614 6105 Consulting Services								Balance To Date:	\$0.00	
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 June 2017 Totals	\$14,562.98	\$0.00	\$35,266.86
							Account Consulting Services Totals	\$35,266.86	\$0.00	\$35,266.86
G/L Account Number 003-9614 6106 Contractual Services								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 April 2017 Totals	\$400,424.25	\$0.00	\$400,424.25
06/15/2017	2017-00000983	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	2017-00000983	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 June 2017 Totals	\$614,920.58	\$0.00	\$1,015,344.83
							Account Contractual Services Totals	\$1,015,344.83	\$0.00	\$1,015,344.83
G/L Account Number 003-9614 6220 Postage								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	003-9614 6220	Postage						Balance To Date:	\$0.00
04/24/2017	2017-00000887	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 April 2017 Totals							\$22.61	\$0.00	\$22.61
Account Postage Totals							\$22.61	\$0.00	\$22.61
Department Pavement Management Plan Totals							\$1,053,984.67	\$38,823.58	
Fund Sales & Use Tax Measure Q Totals							\$1,351,289.34	\$1,188,307.97	
Grand Totals							\$1,351,289.34	\$1,188,307.97	

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
Fund 003 - Sales & Use Tax Measure Q										
REVENUE										
Department 1111 - Undistributed/Non-Dept.										
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	1,690.00	.00	1,958.85	(1,958.85)	+++	2,720.00
3750	Gain On Investment	.00	.00	.00	.00	.00	.00	.00	+++	269.00
Department 1111 - Undistributed/Non-Dept. Totals		\$1,019,199.00	\$0.00	\$1,019,199.00	\$254,896.68	\$0.00	\$1,079,446.39	(\$60,247.39)	106%	\$983,842.25
Department 9614 - Pavement Management Plan										
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 9614 - Pavement Management Plan Totals		\$0.00	\$0.00	\$0.00	\$24,385.00	\$0.00	\$38,823.58	(\$38,823.58)	+++	\$0.00
REVENUE TOTALS		\$1,019,199.00	\$0.00	\$1,019,199.00	\$279,281.68	\$0.00	\$1,118,269.97	(\$99,070.97)	110%	\$983,842.25
EXPENSE										
Department 1111 - Undistributed/Non-Dept.										
8710	Loss on Investment	.00	.00	.00	109.00	.00	109.00	(109.00)	+++	.00
Department 1111 - Undistributed/Non-Dept. Totals		\$0.00	\$0.00	\$0.00	\$109.00	\$0.00	\$109.00	(\$109.00)	+++	\$0.00
Department 4110 - Police Department										
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 4110 - Police Department Totals		\$88,997.00	\$0.00	\$88,997.00	\$17,873.57	\$0.00	\$72,224.84	\$16,772.16	81%	\$67,854.32
Department 4210 - Fire Department										
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	1,129.10	.00	1,129.10	(1,129.10)	+++	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 4210 - Fire Department Totals		\$245,812.00	\$0.00	\$245,812.00	\$151,747.97	\$0.00	\$238,997.09	\$6,814.91	97%	\$278,355.71
Department 4220 - EOC Disaster Preparedness										
5109	Uniforms/Safety Equipment	.00	.00	.00	.00	.00	3,545.98	(3,545.98)	+++	2,021.55
Department 4220 - EOC Disaster Preparedness Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,545.98	(\$3,545.98)	+++	\$2,021.55

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
Fund 003 - Sales & Use Tax Measure Q										
EXPENSE										
Department 5230 - Street Maintenance										
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
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 5230 - Street Maintenance Totals		\$0.00	\$25,000.00	\$25,000.00	\$2,017.96	\$0.00	\$24,694.16	\$305.84	99%	\$26,367.50
Department 5235 - Storm Drain/Creek Maint.										
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 5235 - Storm Drain/Creek Maint. Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$489.44	(\$489.44)	+++	\$7,473.50
Department 7710 - Interfund Transactions										
8501	Transfers Out	97,194.00	.00	97,194.00	97,194.00	.00	97,194.00	.00	100	200,000.00
Department 7710 - Interfund Transactions Totals		\$97,194.00	\$0.00	\$97,194.00	\$97,194.00	\$0.00	\$97,194.00	\$0.00	100%	\$200,000.00
Department 9614 - Pavement Management Plan										
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 9614 - Pavement Management Plan 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
EXPENSE TOTALS		\$1,019,199.00	\$475,580.50	\$1,494,779.50	\$898,454.18	\$0.00	\$1,491,239.18	\$3,540.32	100%	\$582,072.58
Fund 003 - Sales & Use Tax Measure Q Totals										
REVENUE TOTALS		1,019,199.00	.00	1,019,199.00	279,281.68	.00	1,118,269.97	(99,070.97)	110%	983,842.25
EXPENSE TOTALS		1,019,199.00	475,580.50	1,494,779.50	898,454.18	.00	1,491,239.18	3,540.32	100%	582,072.58
Fund 003 - Sales & Use Tax Measure Q Totals		\$0.00	(\$475,580.50)	(\$475,580.50)	(\$619,172.50)	\$0.00	(\$372,969.21)	(\$102,611.29)		\$401,769.67
Grand Totals										
REVENUE TOTALS		1,019,199.00	.00	1,019,199.00	279,281.68	.00	1,118,269.97	(99,070.97)	110%	983,842.25
EXPENSE TOTALS		1,019,199.00	475,580.50	1,494,779.50	898,454.18	.00	1,491,239.18	3,540.32	100%	582,072.58
Grand Totals		\$0.00	(\$475,580.50)	(\$475,580.50)	(\$619,172.50)	\$0.00	(\$372,969.21)	(\$102,611.29)		\$401,769.67

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	003 - Sales & Use Tax Measure Q				
	ASSETS				
1001	Cash In Treasury	(50,440.17)	505,511.66	(555,951.83)	(109.98)
1062	GASB 31 Adjustments	129.00	238.00	(109.00)	(45.80)
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)
	ASSETS TOTALS	\$136,495.72	\$576,992.86	(\$440,497.14)	(76.34%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2011	Payroll Payable	1,204.47	3,754.18	(2,549.71)	(67.92)
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)
	LIABILITIES TOTALS	\$9,351.85	\$76,879.78	(\$67,527.93)	(87.84%)
	FUND EQUITY				
2930	Unreserved Fund Balance	500,113.08	500,113.08	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$500,113.08	\$500,113.08	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,118,269.97)			
	Fund Expenses	1,491,239.18			
	FUND EQUITY TOTALS	\$127,143.87	\$500,113.08	(\$372,969.21)	(74.58%)
	LIABILITIES AND FUND EQUITY TOTALS	\$136,495.72	\$576,992.86	(\$440,497.14)	(76.34%)
	Fund 003 - Sales & Use Tax Measure Q Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type Special Revenue Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category Governmental Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++

**2011 FIRE STATION FINANCING PROJECT, SERIES A
SCHEDULE OF INSTALLMENT PAYMENTS**

Amount: \$1,500,000 Number of Years: 30 Interest Rate: 3.75%

INTEREST PAYMENT DATE	PRINCIPAL	INTEREST	SEMI-ANNUAL TOTAL	ANNUAL TOTAL	FISCAL YEAR	TOTAL
03/01/12	\$ -	\$ 733.56	\$ 733.56	\$ 733.56	2011/12	733.56
09/01/12	27,000.00	956.25	27,956.25			
03/01/13		450.00	450.00	28,406.25	2012/13	28,406.25
09/01/13	28,000.00	862.50	28,862.50			
03/01/14		27,093.75	27,093.75	55,956.25	2013/14	55,956.25
09/01/14	29,000.00	27,093.75	56,093.75			
03/01/15		26,550.00	26,550.00	82,643.75	2014/15	82,643.75
09/03/15	30,000.00	26,550.00	56,550.00			
03/01/16		25,987.50	25,987.50	82,537.50	2015/16	82,537.50
09/01/16	31,000.00	25,987.50	56,987.50			
03/01/17		25,406.25	25,406.25	82,393.75	2016/17	82,393.75
09/01/17	33,000.00	25,406.25	58,406.25			
03/01/18		24,787.50	24,787.50	83,193.75	2017/18	83,193.75
09/01/18	34,000.00	24,787.50	58,787.50			
03/01/19		24,150.00	24,150.00	82,937.50	2018/19	82,937.50
09/01/19	35,000.00	24,150.00	59,150.00			
03/01/20		23,493.75	23,493.75	82,643.75	2019/20	82,643.75
09/01/20	37,000.00	23,493.75	60,493.75			
03/01/21		22,800.00	22,800.00	83,293.75	2020/21	83,293.75
09/01/21	38,000.00	22,800.00	60,800.00			
03/01/22		22,087.50	22,087.50	82,887.50	2021/22	82,887.50
09/01/22	40,000.00	22,087.50	62,087.50			
03/01/23		21,337.50	21,337.50	83,425.00	2022/23	83,425.00
09/01/23	41,000.00	21,337.50	62,337.50			
03/01/24		20,568.75	20,568.75	82,906.25	2023/24	82,906.25
09/01/24	43,000.00	20,568.75	63,568.75			
03/01/25		19,762.50	19,762.50	83,331.25	2024/25	83,331.25
09/01/25	45,000.00	19,762.50	64,762.50			
03/01/26		18,918.75	18,918.75	83,681.25	2025/26	83,681.25
09/01/26	46,000.00	18,918.75	64,918.75			
03/01/27		18,056.25	18,056.25	82,975.00	2026/27	82,975.00
09/01/27	48,000.00	18,056.25	66,056.25			
03/01/28		17,156.25	17,156.25	83,212.50	2027/28	83,212.50
09/01/28	50,000.00	17,156.25	67,156.25			
03/01/29		16,218.75	16,218.75	83,375.00	2028/29	83,375.00
09/01/29	52,000.00	16,218.75	68,218.75			
03/01/30		15,243.75	15,243.75	83,462.50	2029/30	83,462.50
09/01/30	54,000.00	15,243.75	69,243.75			
03/01/31		14,231.25	14,231.25	83,475.00	2030/31	83,475.00
09/01/31	56,000.00	14,231.25	70,231.25			
03/01/32		13,181.25	13,181.25	83,412.50	2031/32	83,412.50
09/01/32	59,000.00	13,181.25	72,181.25			
03/01/33		12,075.00	12,075.00	84,256.25	2032/33	84,256.25
09/01/33	61,000.00	12,075.00	73,075.00			
03/01/34		10,931.25	10,931.25	84,006.25	2033/34	84,006.25
09/01/34	63,000.00	10,931.25	73,931.25			
03/01/35		9,750.00	9,750.00	83,681.25	2034/35	83,681.25
09/01/35	66,000.00	9,750.00	75,750.00			
03/01/36		8,512.50	8,512.50	84,262.50	2035/36	84,262.50
09/01/36	69,000.00	8,512.50	77,512.50			
03/01/37		7,218.75	7,218.75	84,731.25	2036/37	84,731.25
09/01/37	71,000.00	7,218.75	78,218.75			
03/01/38		5,887.50	5,887.50	84,106.25	2037/38	84,106.25

**2011 FIRE STATION FINANCING PROJECT, SERIES A
SCHEDULE OF INSTALLMENT PAYMENTS**

Amount: \$1,500,000 Number of Years: 30 Interest Rate: 3.75%

<u>INTEREST PAYMENT DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>SEMI-ANNUAL TOTAL</u>	<u>ANNUAL TOTAL</u>	<u>FISCAL YEAR</u>	<u>TOTAL</u>
09/01/38	74,000.00	5,887.50	79,887.50			
03/01/39		4,500.00	4,500.00	84,387.50	2038/39	84,387.50
09/01/39	77,000.00	4,500.00	81,500.00			
03/01/40		3,056.25	3,056.25	84,556.25	2039/40	84,556.25
09/01/40	80,000.00	3,056.25	83,056.25			
03/01/41		1,556.25	1,556.25	84,612.50	2041/41	84,612.50
09/01/41	83,000.00	1,975.43	84,975.43	86,531.68	2041/42	86,531.68
	<u>\$ 1,500,000.00</u>	<u>\$ 924,458.99</u>	<u>\$ 2,424,458.99</u>	<u>\$ 2,426,015.24</u>		<u>2,426,015.24</u>

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 B 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-3
MEETING DATE: November 21, 2017

Staff Report

TO: Chairman and Committee Members **DATE:** November 21, 2017
FROM: Jennifer Callaway, Finance Director
SUBJECT: Review of FY 2016/17 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 FY 2016/17 fiscal year carryover and unallocated cash report, suggest any amendments deemed necessary, and approve the transactions with those suggestions, pending City Council approval.

DISCUSSION:

Staff has attached the annual carryover report for the FY 2016/17. More cash was spent this year than the available cash balance (\$50,440). The calculation of the unallocated resources is \$125,993 per the attached spreadsheet. Staff is recommending this amount be retained for the next pavement management contract (FY 2018/19).

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

ATTACHMENT

1. Schedule of Departmental Carryover

Prepared By: JC _____ Dept Review: ____
City Manager Review: _____ City Attorney Review: ____

City of Morro Bay
Schedule of Measure Q
Departmental Carryover and Unallocated Cash

	<u>Audited</u> <u>FY 2014/15</u>	<u>Audited</u> <u>FY 2015/16</u>	<u>Unaudited</u> <u>FY 2016/17</u>
Revenues			
Sales Tax	946,447.78	980,853.25	1,077,487.54
Interest	1,664.00	2,989.00	1,959.00
Other Revenue			38,823.58
Other (\$200K loan from GFER)	203,507.86		
Total Revenues	\$ 1,151,619.64	\$ 983,842.25	\$ 1,118,270.12

Budget by Department:			
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		200,000.00	
Total Budgets	\$ 1,177,876.00	\$ 1,019,286.00	\$ 1,494,779.50

Expenditures by Department:			
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		200,000.00	
Total Expenditures	1,408,350.64	582,072.58	1,490,001.08

Remaining Funds for Department Carryover:			
Fire	(3,165.05)	22,866.97	(3,841.22)
Firefighter	(42,888.51)	(458.23)	-
Streets	135,154.45	420,132.50	(15,902.33)
Storm Drain	(139,611.78)	(7,473.50)	(489.44)
Police - SRO/SART/Communications	12,117.66	2,145.68	16,772.16
Expenditures under/(over) budget	(38,393.23)	437,213.42	(3,460.83)
Amount eligible to be carried over		442,983.97	

Cash Reconciliation	
Ending Cash	\$ (50,440.17)
Plus Sales Tax Pmt Due	185,785.00
Funds Available for Allocation	<u>\$ 135,344.83</u>
Less short-term liabilities plus prepaid items	(9,351.85)
Less current fiscal year carryover	-
Total year-end cash burden	<u>(9,351.85)</u>
Balance available to allocate	<u>\$ 125,992.98</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