

CITY OF MORRO BAY

Citizens Oversight Committee

Acting as Citizens Finance Advisory Committee

NOTICE OF REGULAR 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, MARCH 19, 2019
VETERANS MEMORIAL HALL – 3:30 PM
209 SURF ST., MORRO BAY, CA

ESTABLISH QUORUM AND CALL TO ORDER
MOMENT OF SILENCE
PLEDGE OF ALLEGIANCE
COMMITTEE MEMBERS ANNOUNCEMENTS & PRESENTATIONS
STAFF ANNOUNCEMENTS

PUBLIC COMMENT PERIOD - Members of the audience wishing to address the Committee business matters not on the agenda may do so at this time. For those desiring to speak on items on the agenda, but unable to stay for the item, may also address the Committee at this time.

Public comment is an opportunity for members of the public to provide input. To increase the effectiveness of the Public Comment Period, the City respectfully requests the following guidelines and expectations be followed:

- When recognized by the Chair, please come forward to the podium to speak. Though not required, it is helpful if you state your name, city of residence and whether you represent a business or group. Unless otherwise established by the Chair, comments are to be limited to three minutes.
- All remarks should be addressed to 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, commission 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.
- The Committee in turn agrees to abide by its best practices of civility and civil discourse according to Resolution No. 07-19.

A. CONSENT CALENDAR

1. APPROVAL OF MINUTES FOR THE FEBRUARY 19, 2019, REGULAR CITIZENS OVERSIGHT/FINANCE ADVISORY COMMITTEE MEETING

B. BUSINESS ITEMS

1. REVIEW OF SECOND QUARTER INVESTMENT REPORT (JULY THROUGH DECEMBER 31, 2018) FOR FISCAL YEAR 2018/19; (Finance Director)

Recommendation: Committee Receive the Second Quarter Investment Report (July through December 2018) for Fiscal Year 2018/19.

2. DISCUSSION AND INPUT ON PREPARATION OF MEASURE Q FY 2019/20 BUDGET

Recommendation: Committee receive the report on potential Measure Q budget items for FY 2019/20 and provide comments and suggestions as appropriate.

3. FISCAL YEAR 2018/19 BUDGET BRIEF; (Finance Director)

Recommendation: Receive Draft FY 2018/19 Budget Brief and provide feedback.

4. REVIEW OF FY 2018/19 (JULY THROUGH MARCH 13, 2019) ACCUMULATED TRANSACTION REPORT FOR THE WRF CAPITAL PROJECT

Recommendation: Receive the July 1, 2018 through March 13, 2019 Accumulated Transaction Report for the WRF Capital Project.

5. RECEIVE THE FISCAL YEAR 2017/18 COMPREHENSIVE ANNUAL FINANCIAL REPORT

Recommendation: Receive the FY 2017/18 Comprehensive Annual Financial Report for the period July 1, 2017 through June 30, 2018.

C. DECLARATION OF FUTURE AGENDA ITEMS

D. SCHEDULE NEXT MEETING

April 16, 2019

E. 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 72 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 – FEBRUARY 19, 2019
VETERANS MEMORIAL HALL – 3:30 P.M.**

| | | |
|------------------|-------------------|------------------------------|
| MEMBERS PRESENT: | Barbara Spagnola | Chair |
| | John Martin | Vice-Chair |
| | Lois Johnson | Member |
| | Bill Bowes | Member |
| | David Betonte | Member |
| | Homer Alexander | Member |
| MEMBERS ABSENT: | Bart Beckman | Member |
| STAFF PRESENT: | Jennifer Callaway | Finance Director |
| | Valerie Webb | Senior Accounting Technician |

ESTABLISH A QUORUM AND CALL TO ORDER

Chair Spagnola called the meeting to order at 3:30 p.m., with 6 members present.

MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

COMMITTEE MEMBERS ANNOUNCEMENTS & PRESENTATIONS

STAFF ANNOUNCEMENTS

<https://youtu.be/-QZCjIhQ084?t=1m10s>

Finance Director Callaway reminded committee and attendees of goal setting session on March 1, 2019 at the Vets Hall at 4 pm.

PUBLIC COMMENT PERIOD

<https://youtu.be/-QZCjIhQ084?t=1m53s>

A. CONSENT CALENDAR

1. APPROVAL OF MINUTES FOR DECEMBER 18, 2018 CITIZENS OVERSIGHT/FINANCE ADVISORY COMMITTEE MEETING.

<https://youtu.be/-QZCjIhQ084?t=4m44s>

MOTION: Member Bowes moved to approve A-1 as submitted. Member Martin seconded, and the motion carried 6-0.

B. BUSINESS ITEMS

1. NEW MEMBER INTRODUCTIONS

<https://youtu.be/-QZCjIhQ084?t=6m24s>

Lois Johnson, CFO Twin Cities
Bill Bowes, Retired Navy and Business Man
Homer Alexander, Retired

2. ELECTION OF CHAIR PERSON AND VICE CHAIR PERSON

<https://youtu.be/-QZCjIhQ084?t=9m42s>

Chair and Vice Chair terms expired in January 2019.

MOTION: Vice Chair Martin nominated Chair Spagnola for another term, seconded by Member Alexander. Chair Spagnola accepted the nomination with the proviso it is just a one-year term. Motion carried 6-0.

MOTION: Member Betonte nominated Vice Chair Martin for another term, seconded by Member Johnson. Motion carried 6-0.

3. BRIEF FINANCE DEPARTMENT UPDATE

<https://youtu.be/-QZCjIhQ084?t=11m45s>

Finance Director Callaway gave the report and answered questions from the Committee.

4. REVIEW OF FISCAL YEAR 2018/19 SECOND QUARTER BUDGET PERFORMANCE REPORT FOR THE SIX-MONTH PERIOD ENDING DECEMBER 31, 2018 (Finance Director)

<https://youtu.be/-QZCjIhQ084?t=16m2s>

Finance Director Callaway presented an overview.

MOTION: Member Johnson motioned to adjust revenue to \$22,000. Member Bowes seconded. Motion carried 6-0.

MOTION: Member Bowes motioned to a one-time SRO funding. Member Alexander seconded. Motion carried 5-1, with Member Martin voting no.

MOTION: Member Alexander motioned to fund body worn cameras. Member Betonte seconded. Motion carried 6-0.

MOTION: Chair Spagnola motioned to accept all finance staff recommendations of budget revenue and expenditure adjustments. Member Johnson seconded. Motion carried 6-0.

5. REVIEW OF SECOND QUARTER INVESTMENT REPORT (PERIOD ENDING DECEMBER 31, 2018) FOR FISCAL YEAR 2018/2019

<https://youtu.be/-QZCjIhQ084?t=2h17m42s>

There was Committee consensus to hear Item B-6 next.

6. REVIEW OF COUNCIL ACTION FOR CFAC TO REVIEW FINANCIAL UPDATES REPLEATED TO THE WATER RECLAMATION FACILITY (WRF) AND REVIEW SUMMARY OF WRF PROJECT COSTS TO DATE.

<https://youtu.be/-QZCjIhQ084?t=1h36m3s>

Project Manager Casares presented a CFAC WRF Project review role and answered questions from the Committee.

7. FISCAL YEAR 2018/2019 BUDGET BRIEF

<https://youtu.be/-QZCjIhQ084?t=2h17m42s>

There was Committee consensus to carry this Item and Item B-5 to the next meeting.

C. DECLARATION OF FUTURE AGENDA ITEMS

Review of the CAFR will be placed on the next agenda

D. SCHEDULE NEXT MEETING

The next Regular Meeting of the Citizens Finance Advisory Committee is scheduled for Tuesday, March 19, 2019.

E. ADJOURNMENT

The meeting adjourned at 5:53 p.m.

Recorded by:

Tracy McConnell

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AGENDA NO: B-1

MEETING DATE: March 19, 2019

Staff Report

TO: Chairman and Committee Members **DATE:** March 13, 2019
FROM: Jennifer Callaway, Finance Director
SUBJECT: Second Quarter Investment Report (July through December 2018) for Fiscal Year 2018/19

RECOMMENDATION

Receive the attached Second Quarter Investment Report (July through December 2018) for Fiscal Year 2018/19.

FISCAL IMPACT

There is no fiscal impact associated with this recommendation.

DISCUSSION

Attached for your consideration is the Second Quarter Investment Report for FY 2018/19.

As of December 31, 2018, the City's weighted portfolio yield of 1.54% was below the Local Agency Investment Fund (LAIF) yield of 2.4%. Several investments matured at the end of 2018 and as a result, in January staff purchased four new CDs, total value of just under one million. Staff will be purchasing additional CDs for a total value of \$2,000,000 in February and transferring \$1.5 million to \$2 million into LAIF from the sweep account. Interest recorded through December 31, 2018 totaled \$144,662.

During the quarter, yields have generally been increasing anticipating continued economic growth. Staff have been cautioned that the rates are likely to flatten out or decrease and longer-term investments may be optimal at this time. Staff's focus is to monitor account balances and transfer funds into the highest earning account (LAIF).

CONCLUSION

Staff recommends that the Committee receive the Second Quarter Investment Report (July through December 2018) for Fiscal Year 2018/19 and provide feedback.

ATTACHMENT

1. Second Quarter Investment Report for FY 2018/19 (July through December 2018)

Prepared By: JC

Dept Review: _____

City Manager Review: _____

City Attorney Review: _____

CITY OF MORRO BAY
QUARTERLY PORTFOLIO PERFORMANCE
12/31/2018

| INVESTMENT OR CUSIP NUMBER | INSTITUTION | PURCHASE PRICE | MARKET VALUE | COUPON INTEREST RATE | PURCHASE DATE | MATURITY DATE | DAYS TO MATURITY |
|----------------------------------|--------------------------------|----------------------|----------------------|----------------------------|---|--|--|
| LAIF | LOCAL AGENCY INVESTMENT FUND | \$ 10,368,771 | \$ 10,368,771 | 2.40% | DAILY | DAILY | 1 |
| MONEY MARKET ACCOUNT: | | | | | | | |
| MM | RABOBANK - MONEY MARKET | 2,320,573 | 2,320,573 | 0.20% | DAILY | DAILY | 1 |
| SWEEP | RABOBANK - SWEEP | 7,647,114 | 7,647,114 | 0.05% | DAILY | DAILY | 1 |
| MM | OPUS BANK | 5,113,383 | 5,113,383 | 2.35% | DAILY | DAILY | 1 |
| Government Agency | | | | | | | |
| 3134G8PD5 | FHLM Corp | 500,003 | 497,548 | 1.350% | 3/30/2016 | 9/30/2019 | |
| CERTIFICATES OF DEPOSIT: | | | | | | | |
| 1404202A7 | ZION BANK - CAPITAL ONE BANK | 250,005 | 252,772 | 2.400% | 4/12/2017 | 4/12/2022 | 1,198 |
| 902856 | TBK BANK | 250,000 | 250,000 | 2.050% | 1/24/2017 | 1/11/2019 | 11 |
| 4100093030 | LEADER BANK | 250,000 | 250,000 | 1.551% | 1/6/2014 | 1/6/2019 | 6 |
| 38148PGK7 | ZION BANK - GOLDMAN SACHS BANK | 250,003 | 245,243 | 1.550% | 8/3/2016 | 8/3/2021 | 946 |
| 3090683803 | STATE FARM BANK | 250,000 | 250,000 | 1.980% | 10/21/2013 | 10/21/2018 | -71 |
| 4923509568 | PENTAGON FEDERAL CREDIT UNION | 250,000 | 250,000 | 3.000% | 2/5/2014 | 2/5/2019 | 36 |
| | | <u>\$ 27,449,852</u> | <u>\$ 27,445,404</u> | | | | |
| | | | | | % OF LIQUID PORTFOLIO HOLDINGS | WEIGHTED AVERAGE RATE OF EARNINGS | WEIGHTED AVERAGE MATURITY |
| | | | | | <u>92.714%</u> | <u>1.514%</u> | <u>20</u> |

Portfolio holdings as of the second quarter ended December 31, 2018, are in compliance with the current Investment Policy. With 92.714%

of the portfolio held in liquid instruments, the City's portfolio is well above the 65% to 70% target liquidity rate approved by the City Council in March 2018.



AGENDA NO: B-2

MEETING DATE: March 19, 2019

Staff Report

TO: Chairman and Committee Members **DATE:** March 13, 2019

FROM: Jennifer Callaway, Finance Director

SUBJECT: Discussion and Input on Preparation of Measure Q FY 2019/20 Budget

RECOMMENDATION

Committee receive the report on potential Measure Q budget items for FY 2019/20 and provide comments and suggestions as appropriate.

DISCUSSION

The FY 2019/20 budget development process is currently underway. Staff from all Departments are working together to assemble budget figures and recommendations given the FY 2019/20 projected General Fund deficit of \$324,000. The Measure Q fund has historically funded pavement management repair and replacement, debt service for Fire Station #53, full-time firefighter relief position, replacement of medical services personnel protection equipment, Police standby pay, School Resource Officer position, Police equipment and an allocation to the Sheriff's Department for Bomb Team and Special Operations Unit.

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. Staff is in the process of developing the Measure Q budget with a projected sales tax revenue of \$1,096,000 for FY 2019/20. The City's Police Chief, Fire Chief and Public Works Director were asked to provide wish list items or conceptual ideas of what requests would come forth from Measure Q in an effort to outline the wish list for the Committee to consider and provide feedback before incorporation into the draft proposed budget. Items are listed below for consideration:

Police: DUI/Marijuana Simulator
 First Responder Kits
 Promotional Items
 Body Worn Camera Contract
 Weapons Training Simulator
 Bomb/Drug/Narcotics Task Force Contract
 CAD to CAD
 Handheld Radios
 Automated License Plate Reader Cameras

Fire: Fire Station Debt Service/Reserve
 Emergency Repeater
 Cardiac Monitor
 Firefighter Personal Protection Equip
 Vehicle Replacement Loan Payback
 Handheld Radios
 Relief Firefighter
 Overtime
 Reserve Firefighter

Prepared By: JC

Dept Review: _____

City Manager Review: _____

City Attorney Review: _____

As is in past practice, the unallocated funds would be allocated towards the City's Pavement Management Plan.

Following discussion from the Police, Fire and Public Works Departments, staff would appreciate feedback from the Committee that can then be taken under advisement when developing the proposed FY 2019/20 Measure Q budget.

Capital Program Budget Financial Summary

The FY 2018/19 Capital budget includes funding for \$13,194,030 in capital improvements through the City as outlined below:

| | | |
|-------------------------------|-----------|-------------------|
| WRF* | \$ | 9,378,776 |
| Street Improvements | | 1,295,715 |
| General Government** | | 1,185,196 |
| Harbor Projects | | 595,576 |
| Transit | | 327,255 |
| Water Projects | | 205,756 |
| Sewer Projects | | 205,756 |
| Total Capital Projects | \$ | 13,194,030 |

*Water Reclamation Facility

**Capital Projects that are not funded through an enterprise fund or Measure Q funding.

Significant FY 2018/19 Projects

- Water Reclamation Facility
- Fire Engine Replacement
- Pavement Management Plan
- City Park Play Equipment
- ADA Transition Plan Improvement Sidewalks/Crosswalks
- Audio Visual and Facility upgrades for Council Chambers
- Replacement Vehicle—Trolley
- Beach Street Slips—South

2018 Council Goals

1. **Achieve Economic and Fiscal Sustainability**
2. **Complete WRF Project and OneWater Program**
3. **Improve Infrastructure and Public Spaces**
4. **Review and Update Significant City Land Use Plans**
5. **Improve Communication to the Community**

GLOSSARY

Balanced Budget: A budget with operating revenues equal to operating expenditures. Generally, it refers to a budget with no deficit, but possibly with surplus.

Capital Projects Funds: Funds that account for financial resources to be used for the acquisition or construction of capital facilities.

Enterprise Fund: Fund-type established to account for the financing of self-supporting activities of governmental units, which render services on a user charge basis to the general public. Enterprise funds are **Water, Sewer, Harbor and Transit Funds.**

Fund: A set of inter-related accounts to record revenues and expenditures associated with a specific purpose.

General Fund: Primary fund used by the City for which revenues and expenditures are not legally restricted for use.

Government Funds: Funds used to account for all assets and liabilities of a government agency, except those particularly assigned for other purposes in another more specialized fund. There are five different types of governmental funds: the **general fund** (primary operating fund), **special revenue funds, debt service funds, capital project funds, and permanent funds.**

Special Revenue Funds: Revenues received that have specific purposes for which they are earmarked

Internal Service Funds: A fund that collects money from departments/funds to pay for the established purpose of the fund (i.e. Risk Management Fund).

Transfers: Authorized exchanges of money, positions, or other resources between organizational units or funds.

Utility Discount Program: A discount program offered on the City's Water and Sewer utility bills (10% of bill) for eligible customers who are currently enrolled in the Pacific Gas and Electric Company (PG&E) Care Program.

CITY OF MORRO BAY Summary of FY 2018/19 Adopted Budget



PUT LIFE ON COAST

Mayor
John Headding

City Manager
Scott Collins

Mayor Pro-Tem
Red Davis

City Clerk:
Dana Swanson

Council Members
Dawn Addis
Jeff Heller
Marlys McPherson

Department Heads:
Jody Cox, Police
Steve Knuckles, Fire
Rob Livick, PW
Scot Graham, CDD
Eric Endersby, Harbor
Jen Callaway, Finance

**595 Harbor St.
Morro Bay, CA
805-772-6222**

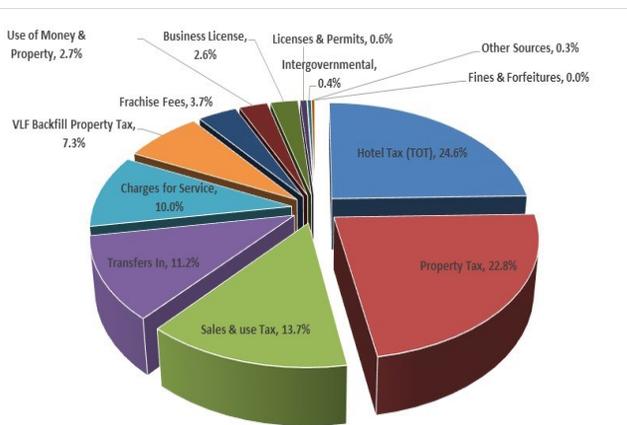
BUDGET SUMMARY

GENERAL FUND

Revenues: (By Category)

| | | |
|-----------------------------------|-----------|-------------------|
| Hotel Tax (TOT) | \$ | 3,524,835 |
| Property Tax | | 3,262,077 |
| Sales & use Tax | | 1,964,510 |
| Charges for Service | | 1,435,473 |
| VLF Backfill Property Tax | | 1,048,184 |
| Franchise Fees | | 531,799 |
| Use of Money & Property | | 389,600 |
| Business License | | 376,500 |
| Licenses & Permits | | 92,859 |
| Intergovernmental | | 50,380 |
| Other Sources | | 43,005 |
| Fines & Forfeitures | | 5,511 |
| Total Revenues | \$ | 12,724,733 |
| Transfers In | | 1,605,795 |
| Total Revs & Transfers | \$ | 14,330,528 |

FY 2018/19 Revenues by Category
\$14.3 Million



Hotel Tax (TOT): Tax that is levied on occupants of hotel and motel rooms in the city for

VLF back-fill property Tax: A state fee charged for the privilege of operating a vehicle on public streets. A VLF is levied annually against the market value of a motor vehicle and is imposed by the state "in lieu" of local property taxes

Licenses & Permits: Revenues earned by the issuance of licenses or permits levied in accordance with the benefits conferred by the license or permit.



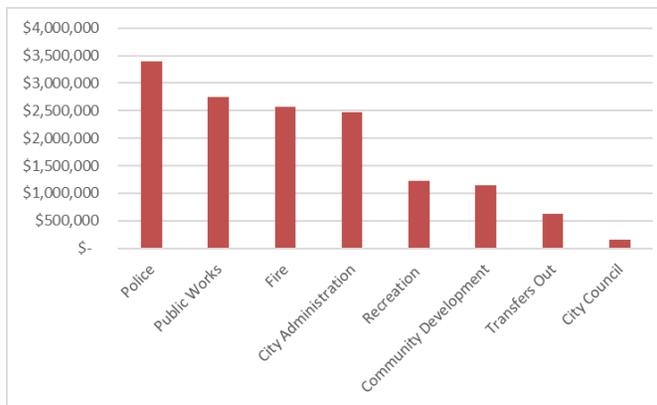
GENERAL FUND

Expenditures (By Department):

| | Total | % of Bud |
|-----------------------|----------------------|-------------|
| Police | \$ 3,399,264 | 23.7% |
| Public Works | 2,751,209 | 19.2% |
| Fire | 2,569,479 | 17.9% |
| City Administration* | 2,472,243 | 17.3% |
| Recreation | 1,225,166 | 8.6% |
| Community Development | 1,136,633 | 7.9% |
| Transfers Out | 624,080 | 4.4% |
| City Council | 150,550 | 1.1% |
| Total | \$ 14,328,624 | 100% |

*City Manager, Legal Services, Finance, Human Resources, Clerk, Contract Services

FY 2018/19 Expenditures by Department



Expenditures (By Category):

| | Total | % of Bud |
|------------------------------|----------------------|--------------|
| Salary & Benefits | \$ 10,228,403 | 71.5% |
| Services | 2,876,599 | 19.9% |
| Transfers Out | 624,080 | 4.4% |
| Supplies | 499,017 | 3.5% |
| Other Uses | 65,335 | 0.5% |
| Debt Service | 35,190 | 0.2% |
| Total | \$ 14,328,624 | 100% |

City Services are highly dependent on labor—the City's General Fund budget primarily supports personnel costs and the City's team that provides services to the community.

CITY-WIDE DATA

Personnel

| | |
|-----------------------------|------|
| Authorized Funded Positions | 99.5 |
| Elected Officials | 5.0 |

| Source of Funds: | Revenues | Transfers In | Total |
|------------------|----------------------|---------------------|---------------------|
| General Fund | \$ 12,727,733 | \$ 1,605,795 | \$14,330,528 |
| Capital Projects | 1,699,967 | 11,469,063 | 13,169,030 |
| Enterprise Funds | 15,466,555 | 6,954,744 | 22,401,299 |
| Internal Service | 1,962,915 | 382,515 | 2,345,430 |
| Other Revenue | 1,486,211 | | 1,486,211 |
| Special Revenue | <u>1,923,135</u> | <u>157,000</u> | <u>2,080,135</u> |
| Totals | \$ 35,243,516 | \$20,569,117 | \$55,812,633 |

Expenditures (By Fund)

| | |
|-------------------------------------|----------------------|
| General Fund & Transfers | \$ 14,328,624 |
| Capital Projects Funds | 13,194,030 |
| Enterprise Funds | 11,693,754 |
| Internal Service Funds | 2,083,631 |
| Other Funds | 1,730,851 |
| Special Revenue Funds | 1,536,632 |
| Other Transfers Out | <u>7,266,100</u> |
| Total Expend & Transfers | \$ 51,209,542 |

Cash Balance Reserves*

| | 2017/18 Est YE | 2018/19 Bud YE |
|--------------------------|---------------------|---------------------------------|
| Sewer Funds ¹ | \$7,238,220 | \$1,268,928 |
| Water Funds | 4,092,434 | 5,373,916 |
| Other Funds | 3,733,595 | 2,918,528 |
| General Fund | 3,120,415 | 3,291,415 |
| Internal Service Funds | 1,416,537 | 1,507,336 |
| Harbor Funds | 989,288 | 682,037 |
| Utility Discount | 413,829 | 413,829 |
| Tourism | 283,022 | 304,675 |
| Measure Q | <u>118,299</u> | <u>118,299</u> |
| Total Cash | \$21,405,639 | \$15,878,963² |

*The "cash balances" presented are a blend of fund balance and cash balance. Future budgets will be revised to provide fund balance for all funds.

1—Sewer Fund balance decreases year over year due to planned work on the Water Reclamation Facility Capital Project.

2—Decrease in available cash is primarily due to the budgeted expenditures for the City's new Water Reclamation Facility. The City budgeted use of available cash to reduce overall debt service and interest costs.



AGENDA NO: B-4

MEETING DATE: March 19, 2019

Staff Report

TO: Chairman and Committee Members **DATE:** March 14, 2019

FROM: Jennifer Callaway, Finance Director

SUBJECT: Review of FY 2018/19 (July through March 13, 2019) Accumulated Transaction Report for the WRF Capital Project

RECOMMENDATION

Receive the July 1, 2018 through March 13, 2019 Accumulated Transaction Report for the WRF Capital Project.

DISCUSSION

During the February 26, 2019 Council meeting, the Council directed that the WRF monthly report be simplified and reduced. As such, the report format is currently being revised to bring back for Council consideration. Until the report format is finalized and approved by the Council, staff has provided the Citizens Finance Advisory Committee (CFAC) with a copy of the WRF capital project accumulated transaction report from July 1, 2018 through March 13, 2019 for review (Attachment 1). The Public Works Director will be available to answer any questions on the transactions illustrated in the report. The accumulated transaction report can be provided monthly to CFAC until regular monthly report format is finalized by the City Council.

ATTACHMENT

1. Accumulated Transaction Report July 1, 2018 through March 13, 2019 for the WRF Capital Project.

Prepared By: JC

Dept Review: _____

City Manager Review: _____

City Attorney Review: _____

Accumulated Transaction Listing

G/L Date Range 07/01/18 - 03/13/19

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 922-8312 5199 Miscellaneous Operating Supplies | | | | | | | | Balance To Date: | \$0.00 |
| 07/26/2018 | 2019-00000053 | JE | AP | A/P Invoice Entry | Accounts Payable | | 5,295.00 | | 5,295.00 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 201052 | ASAP Reprographics | | | WRF Project - Bulk Mailing - 7/5/18 & 7/6/18 | 07/06/2018 | Check | 159307 | 5,295.00 | 5,295.00 |
| Total | | | | | | | | \$5,295.00 | \$5,295.00 |
| Month July 2018 Totals | | | | | | | \$5,295.00 | \$0.00 | \$5,295.00 |
| 08/09/2018 | 2019-00000084 | JE | AP | A/P Invoice Entry | Accounts Payable | | 3,471.21 | | 8,766.21 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 201254 | ASAP Reprographics | | | WRF Bulk Mailing - 07/25/18 | 07/25/2018 | Check | 159437 | 3,471.21 | 3,471.21 |
| Total | | | | | | | | \$3,471.21 | \$3,471.21 |
| Month August 2018 Totals | | | | | | | \$3,471.21 | \$0.00 | \$8,766.21 |
| 09/06/2018 | 2019-00000175 | JE | AP | A/P Invoice Entry | Accounts Payable | | 5,398.44 | | 14,164.65 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 201406 | ASAP Reprographics | | | WRF - Flyer/Postcard Printing & Mailing 8/20/18 - / 08/21/18 | 08/21/2018 | Check | 159707 | 5,398.44 | 5,398.44 |
| Total | | | | | | | | \$5,398.44 | \$5,398.44 |
| Month September 2018 Totals | | | | | | | \$5,398.44 | \$0.00 | \$14,164.65 |
| 12/13/2018 | 2019-00000463 | JE | AP | A/P Invoice Entry | Accounts Payable | | 5,699.63 | | 19,864.28 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 522851 | Mail Stream, Inc. | | | Prop 218 Notices | 07/16/2018 | Check | 160581 | 5,699.63 | 5,699.63 |
| Total | | | | | | | | \$5,699.63 | \$5,699.63 |
| Month December 2018 Totals | | | | | | | \$5,699.63 | \$0.00 | \$19,864.28 |
| 02/28/2019 | 2019-00000664 | JE | AP | A/P Invoice Entry | Accounts Payable | | 1,175.15 | | 21,039.43 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| Livick 01/19 | Rabobank Visa Card | | | Visa Card | 02/01/2019 | EFT | 1815 | 1,190.14 | 1,175.15 |
| Total | | | | | | | | \$1,190.14 | \$1,175.15 |
| Month February 2019 Totals | | | | | | | \$1,175.15 | \$0.00 | \$21,039.43 |
| Account Miscellaneous Operating Supplies Totals | | | | | | | \$21,039.43 | \$0.00 | \$21,039.43 |

Accumulated Transaction Listing

G/L Date Range 07/01/18 - 03/13/19

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 922-8312 6101 Legal Services - General | | | | | | | | Balance To Date: | \$0.00 |
| 09/06/2018 | 2019-00000175 | JE | AP | A/P Invoice Entry | Accounts Payable | | 8,686.00 | | 8,686.00 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 08152018 | Aleshire & Wynder, LLP | | | Services Rendered July 2018 | 08/15/2018 | Check | 159704 | 30,510.20 | 8,686.00 |
| | | | | | | | Total | \$30,510.20 | \$8,686.00 |
| Month September 2018 Totals | | | | | | | \$8,686.00 | \$0.00 | \$8,686.00 |
| 10/18/2018 | 2019-00000307 | JE | AP | A/P Invoice Entry | Accounts Payable | | 9,384.27 | | 18,070.27 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 09192018 | Aleshire & Wynder, LLP | | | Legal Services from 08/01-08/31/18 | 09/19/2018 | Check | 160047 | 27,008.25 | 4,155.27 |
| 10122018 | Aleshire & Wynder, LLP | | | Legal Services from 09/01-09/30/18 | 10/12/2018 | Check | 160047 | 28,114.00 | 5,229.00 |
| | | | | | | | Total | \$55,122.25 | \$9,384.27 |
| Month October 2018 Totals | | | | | | | \$10,824.77 | \$0.00 | \$19,510.77 |
| 10/18/2018 | 2019-00000307 | JE | AP | A/P Invoice Entry | Accounts Payable | | 1,440.50 | | 19,510.77 |
| | | | | P0234.8326 - WWTP Facility, WRF - Litigation | | | | | |
| <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> |
| 10122018 | Aleshire & Wynder, LLP | | | Legal Services from 09/01-09/30/18 | 10/12/2018 | Check | 160047 | 28,114.00 | 1,440.50 |
| | | | | | | | Total | \$28,114.00 | \$1,440.50 |
| Month October 2018 Totals | | | | | | | \$10,824.77 | \$0.00 | \$19,510.77 |
| 12/13/2018 | 2019-00000463 | JE | AP | A/P Invoice Entry | Accounts Payable | | 8,079.47 | | 27,590.24 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 11122018 | Aleshire & Wynder, LLP | | | Legal Services from 10/01-10/31/18 | 11/12/2018 | Check | 160519 | 29,552.29 | 6,660.47 |
| 01012018 | Aleshire & Wynder, LLP | | | Legal Services from 11/01-11/15/18 | 01/01/2018 | Check | 160519 | 16,798.68 | 1,419.00 |
| | | | | | | | Total | \$46,350.97 | \$8,079.47 |
| Month October 2018 Totals | | | | | | | \$10,824.77 | \$0.00 | \$19,510.77 |
| 12/13/2018 | 2019-00000463 | JE | AP | A/P Invoice Entry | Accounts Payable | | 258.00 | | 27,848.24 |
| | | | | P0234.8326 - WWTP Facility, WRF - Litigation | | | | | |
| <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> |
| 01012018 | Aleshire & Wynder, LLP | | | Legal Services from 11/01-11/15/18 | 01/01/2018 | Check | 160519 | 16,798.68 | 64.50 |
| 11122018 | Aleshire & Wynder, LLP | | | Legal Services from 10/01-10/31/18 | 11/12/2018 | Check | 160519 | 29,552.29 | 193.50 |
| | | | | | | | Total | \$46,350.97 | \$258.00 |
| Month December 2018 Totals | | | | | | | \$8,337.47 | \$0.00 | \$27,848.24 |
| 03/07/2019 | 2019-00000683 | JE | AP | A/P Invoice Entry | Accounts Payable | | 4,300.00 | | 32,148.24 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 01302019 | Aleshire & Wynder, LLP | | | November 16 - December 31, 2018 | 01/30/2019 | Check | 161205 | 33,630.17 | 1,849.00 |

Accumulated Transaction Listing

G/L Date Range 07/01/18 - 03/13/19

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 922-8312 6101 Legal Services - General | | | | | | | | Balance To Date: | \$0.00 | |
| 03/07/2019 | 2019-0000683 | JE | AP | A/P Invoice Entry | Accounts Payable | | 4,300.00 | | 32,148.24 | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| <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> | |
| 02252019 | Aleshire & Wynder, LLP | | | January 1 - January 31, 2019 | 02/25/2019 | Check | 161205 | 38,335.96 | 2,451.00 | |
| | | | | | | | Total | \$71,966.13 | \$4,300.00 | |
| 03/07/2019 | 2019-0000683 | JE | AP | A/P Invoice Entry | Accounts Payable | | 709.50 | | 32,857.74 | |
| | | | | P0234.8326 - WWTP Facility, WRF - Litigation | | | | | | |
| <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> | |
| 02252019 | Aleshire & Wynder, LLP | | | January 1 - January 31, 2019 | 02/25/2019 | Check | 161205 | 38,335.96 | 408.50 | |
| 01302019 | Aleshire & Wynder, LLP | | | November 16 - December 31, 2018 | 01/30/2019 | Check | 161205 | 33,630.17 | 301.00 | |
| | | | | | | | Total | \$71,966.13 | \$709.50 | |
| | | | | | | | Month March 2019 Totals | \$5,009.50 | \$0.00 | \$32,857.74 |
| | | | | | | | Account Legal Services - General Totals | \$32,857.74 | \$0.00 | \$32,857.74 |
| G/L Account Number 922-8312 6104 Engineering Services | | | | | | | | Balance To Date: | \$0.00 | |
| 11/30/2018 | 2019-0000466 | JE | GL | Corrections | JE 1101-19 | | | 750.00 | (750.00) | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| | | | | | | | Month November 2018 Totals | \$0.00 | \$750.00 | (\$750.00) |
| 02/07/2019 | 2019-0000605 | JE | AP | A/P Invoice Entry | Accounts Payable | | 38,454.90 | | 37,704.90 | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| <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> | |
| 0645.007-1 | GSI WATER SOLUTIONS, INC. | | | Groundwater Modeling/Injection testing - Nov 1 - Nov 30, 2018 | 12/11/2018 | Check | 161023 | 18,126.25 | 18,126.25 | |
| 0645.007-2 | GSI WATER SOLUTIONS, INC. | | | Groundwater Modeling/Injection testing - Dec 1 - Dec 31, 2018 | 01/09/2019 | Check | 161023 | 20,328.65 | 20,328.65 | |
| | | | | | | | Total | \$38,454.90 | \$38,454.90 | |
| | | | | | | | Month February 2019 Totals | \$38,454.90 | \$0.00 | \$37,704.90 |
| 03/07/2019 | 2019-0000689 | JE | AP | A/P Invoice Entry | Accounts Payable | | 28,855.00 | | 66,559.90 | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| <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> | |
| 0645.007-3 | GSI WATER SOLUTIONS, INC. | | | Groundwater Modeling & Testing January 1 - January 31, 2019 | 02/06/2019 | Check | 161316 | 28,855.00 | 28,855.00 | |
| | | | | | | | Total | \$28,855.00 | \$28,855.00 | |
| | | | | | | | Month March 2019 Totals | \$28,855.00 | \$0.00 | \$66,559.90 |
| | | | | | | | Account Engineering Services Totals | \$67,309.90 | \$750.00 | \$66,559.90 |

Accumulated Transaction Listing

G/L Date Range 07/01/18 - 03/13/19

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 922-8312 6105 Consulting Services | | | | | | | Balance To Date: | | \$0.00 |
| 08/23/2018 | 2019-00000122 | JE | AP | A/P Invoice Entry | Accounts Payable | | 11,907.00 | | 11,907.00 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 1004C | Bartle Wells Associates | | | Reimbursable Expenses - July 2018 | 08/02/2018 | Check | 159589 | 11,907.00 | 11,907.00 |
| | | | | | | | Total | \$11,907.00 | \$11,907.00 |
| Month August 2018 Totals | | | | | | | \$11,907.00 | \$0.00 | \$11,907.00 |
| 10/04/2018 | 2019-00000269 | JE | AP | A/P Invoice Entry | Accounts Payable | | 60.00 | | 11,967.00 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 1209 | Terra Solutions | | | GIS Work for Cityworks - August 2018 | 09/08/2018 | Check | 160024 | 4,320.00 | 60.00 |
| | | | | | | | Total | \$4,320.00 | \$60.00 |
| Month September 2018 Totals | | | | | | | \$4,320.00 | \$60.00 | \$16,287.00 |
| 10/18/2018 | 2019-00000307 | JE | AP | A/P Invoice Entry | Accounts Payable | | 2,040.00 | | 14,007.00 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 1175 | Terra Solutions | | | GIS Work for Cityworks - July 2018 | 08/13/2018 | Check | 160188 | 4,950.00 | 2,040.00 |
| | | | | | | | Total | \$4,950.00 | \$2,040.00 |
| Month October 2018 Totals | | | | | | | \$2,100.00 | \$0.00 | \$14,007.00 |
| 02/07/2019 | 2019-00000605 | JE | AP | A/P Invoice Entry | Accounts Payable | | 21,777.50 | | 35,784.50 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 190104-CMB | JSP Automation | | | WWTP BVF Proposal - REview & Meeting | 01/04/2019 | Check | 161034 | 21,777.50 | 21,777.50 |
| | | | | | | | Total | \$21,777.50 | \$21,777.50 |
| Month November 2018 Totals | | | | | | | \$21,777.50 | \$0.00 | \$35,784.50 |
| 03/07/2019 | 2019-00000683 | JE | AP | A/P Invoice Entry | Accounts Payable | | 960.00 | | 36,744.50 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 1299 | Terra Solutions | | | GIS Work for Cityworks - Jan 2019 | 02/08/2019 | Check | 161302 | 4,800.00 | 960.00 |
| | | | | | | | Total | \$4,800.00 | \$960.00 |
| Month December 2018 Totals | | | | | | | \$960.00 | \$0.00 | \$36,744.50 |
| Month January 2019 Totals | | | | | | | \$960.00 | \$0.00 | \$36,744.50 |
| Account Consulting Services Totals | | | | | | | \$36,744.50 | \$0.00 | \$36,744.50 |

Accumulated Transaction Listing

G/L Date Range 07/01/18 - 03/13/19

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 922-8312 6106 Contractual Services | | | | | | | Balance To Date: | | \$0.00 |
| 09/20/2018 | 2019-00000217 | JE | AP | A/P Invoice Entry | Accounts Payable | | 21,084.34 | | 21,084.34 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 364994509 | U. S. Bank Equipment Finance | | | WRF Copier - Project Lease 07/20/18 - 09/20/18 | 08/24/2018 | Check | 159898 | 1,084.34 | 1,084.34 |
| 50170 | Don Maruska & Company Inc | | | WRF Consulting Services | 07/31/2018 | Check | 159822 | 20,000.00 | 20,000.00 |
| | | | | | | | Total | \$21,084.34 | \$21,084.34 |
| Month September 2018 Totals | | | | | | | \$21,084.34 | \$0.00 | \$21,084.34 |
| 10/18/2018 | 2019-00000307 | JE | AP | A/P Invoice Entry | Accounts Payable | | 434.57 | | 21,518.91 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 367506516 | U. S. Bank Equipment Finance | | | WRF Copier Service 09/20/18 - 10/19/2018 | 09/25/2018 | Check | 160193 | 434.57 | 434.57 |
| | | | | | | | Total | \$434.57 | \$434.57 |
| Month October 2018 Totals | | | | | | | \$434.57 | \$0.00 | \$21,518.91 |
| 12/13/2018 | 2019-00000463 | JE | AP | A/P Invoice Entry | Accounts Payable | | | 282.74 | 21,236.17 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 371740945 | U. S. Bank Equipment Finance | | | WRF Copier - Project Lease - Credit 10/22/18 - 12/20/18 | 11/23/2018 | Check | 160637 | (282.74) | (282.74) |
| | | | | | | | Total | (\$282.74) | (\$282.74) |
| 12/31/2018 | 2019-00000529 | JE | GL | Cor code Ricoh Copier moved to Harbor Fund 4/20 - 12/20/18 | JE 1214-19 | | | 1,885.94 | 19,350.23 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| Month December 2018 Totals | | | | | | | \$0.00 | \$2,168.68 | \$19,350.23 |
| Account Contractual Services Totals | | | | | | | \$21,518.91 | \$2,168.68 | \$19,350.23 |
| G/L Account Number 922-8312 6152 Outside Laboratory Testing | | | | | | | Balance To Date: | | \$0.00 |
| 02/21/2019 | 2019-00000639 | JE | AP | A/P Invoice Entry | Accounts Payable | | 7,298.00 | | 7,298.00 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| B328584 | BC Laboratories, Inc. | | | RO/WRF Sampling 12/26/18 | 01/24/2019 | Check | 161180 | 3,649.00 | 3,649.00 |
| B330538 | BC Laboratories, Inc. | | | RO/WRF Sampling 01/14/19 | 02/12/2019 | Check | 161180 | 3,649.00 | 3,649.00 |
| | | | | | | | Total | \$7,298.00 | \$7,298.00 |
| Month February 2019 Totals | | | | | | | \$7,298.00 | \$0.00 | \$7,298.00 |
| Account Outside Laboratory Testing Totals | | | | | | | \$7,298.00 | \$0.00 | \$7,298.00 |

Accumulated Transaction Listing

G/L Date Range 07/01/18 - 03/13/19

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 922-8312 6161 Licenses & Permits | | | | | | | | Balance To Date: | \$0.00 |
| 11/15/2018 | 2019-00000394 | JE | AP | A/P Invoice Entry | Accounts Payable | | 1,232.00 | | 1,232.00 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> |
| RW-1018637 | State Water Resources Control Board | | | Division of Drinking water - Recycled Water Review | 10/24/2018 | Check | 160384 | 1,232.00 | 1,232.00 |
| | | | | | | | Total | \$1,232.00 | \$1,232.00 |
| Month November 2018 Totals | | | | | | | \$1,232.00 | \$0.00 | \$1,232.00 |
| Account Licenses & Permits Totals | | | | | | | \$1,232.00 | \$0.00 | \$1,232.00 |
| G/L Account Number 922-8312 6196 Program Management and DB Procurement | | | | | | | | Balance To Date: | \$0.00 |
| 09/19/2018 | 2019-00000269 | JE | AP | A/P Invoice Entry | Accounts Payable | | 7,348.75 | | 7,348.75 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> |
| 4660 | Michael K Nunley & Associates, Inc | | | Task Group 100 WRF Program Mngt - Work Completed thru 7/31/18 | 07/30/2018 | Check | 159983 | 3,393.75 | 3,393.75 |
| 4661 | Michael K Nunley & Associates, Inc | | | Task Group 200 WRF Program Mngt - Work Completed thru 7/28/18 | 07/30/2018 | Check | 159983 | 1,181.25 | 1,181.25 |
| 4662 | Michael K Nunley & Associates, Inc | | | Task Group 300 WRF Program Mngt - Work Completed thru 7/31/18 | 07/30/2018 | Check | 159983 | 2,773.75 | 2,773.75 |
| | | | | | | | Total | \$7,348.75 | \$7,348.75 |
| Month September 2018 Totals | | | | | | | \$7,348.75 | \$0.00 | \$7,348.75 |
| 10/18/2018 | 2019-00000307 | JE | AP | A/P Invoice Entry | Accounts Payable | | 21,557.50 | | 28,906.25 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> |
| 4768 | Michael K Nunley & Associates, Inc | | | Task Group 300 - Prelim Eng & Procurement - thru Sep 1, 2018 | 09/04/2018 | Check | 160118 | 2,187.50 | 2,187.50 |
| 4766 | Michael K Nunley & Associates, Inc | | | Task Group 100 - WRF Program Admin - thru September 1, 2018 | 09/04/2018 | Check | 160118 | 5,825.00 | 5,825.00 |
| 4767 | Michael K Nunley & Associates, Inc | | | Task Group 200 - WRF Prelim Planning - thru Sep 1, 2018 | 09/04/2018 | Check | 160118 | 13,545.00 | 13,545.00 |
| | | | | | | | Total | \$21,557.50 | \$21,557.50 |
| Month October 2018 Totals | | | | | | | \$21,557.50 | \$0.00 | \$28,906.25 |
| 01/10/2019 | 2019-00000515 | JE | AP | A/P Invoice Entry | Accounts Payable | | 184,894.71 | | 213,800.96 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> |
| 0169803 | Carollo Engineers | | | WRF Program Management - Services from July 1, 2018 - July 31, 2 | 08/17/2018 | Check | 160765 | 42,920.06 | 42,920.06 |
| 0171970 | Carollo Engineers | | | WRF Program Management - Services from Oct 1, 2018 - Oct 31, 2 | 11/12/2018 | Check | 160765 | 24,911.12 | 24,911.12 |

Accumulated Transaction Listing

G/L Date Range 07/01/18 - 03/13/19

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 922-8312 6196 Program Management and DB Procurement | | | | | | | | Balance To Date: | \$0.00 | |
| 01/10/2019 | 2019-00000515 | JE | AP | A/P Invoice Entry | Accounts Payable | | 184,894.71 | | 213,800.96 | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| <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> | |
| 0171283 | Carollo Engineers | | | WRF Program Management - Services from Aug 1, 2018 - Sep 30, 2 | 10/14/2018 | Check | 160765 | 102,224.60 | 102,224.60 | |
| 0173252 | Carollo Engineers | | | WRF Lift Station/Force Main Design - Services: Nov 1-30, 2018 | 12/28/2019 | Check | 160765 | 14,838.93 | 14,838.93 | |
| | | | | | | | Total | \$184,894.71 | \$184,894.71 | |
| | | | | | | | Month January 2019 Totals | \$184,894.71 | \$0.00 | \$213,800.96 |
| 02/21/2019 | 2019-00000639 | JE | AP | A/P Invoice Entry | Accounts Payable | | 130,521.04 | | 344,322.00 | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| <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> | |
| 0174068 | Carollo Engineers | | | WRF Program Management - Services From December 1 -31, 2019 | 02/04/2019 | Check | 161181 | 130,521.04 | 130,521.04 | |
| | | | | | | | Total | \$130,521.04 | \$130,521.04 | |
| | | | | | | | Month February 2019 Totals | \$130,521.04 | \$0.00 | \$344,322.00 |
| 03/07/2019 | 2019-00000689 | JE | AP | A/P Invoice Entry | Accounts Payable | | 76,661.28 | | 420,983.28 | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| <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> | |
| 0174802 | Carollo Engineers | | | WRF Program Management - Prof. Services Jan 1-31, 2019 | 02/19/2019 | Check | 161314 | 76,661.28 | 76,661.28 | |
| | | | | | | | Total | \$76,661.28 | \$76,661.28 | |
| | | | | | | | Month March 2019 Totals | \$76,661.28 | \$0.00 | \$420,983.28 |
| | | | | | | | Account Program Management and DB Procurement Totals | \$420,983.28 | \$0.00 | \$420,983.28 |
| G/L Account Number 922-8312 6197 Grant Support | | | | | | | | Balance To Date: | \$0.00 | |
| 08/09/2018 | 2019-00000084 | JE | AP | A/P Invoice Entry | Accounts Payable | | 30,000.00 | | 30,000.00 | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| <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> | |
| 11354844 | S&P Global Ratings | | | Prelim Bond Rating for Wifia App | 08/01/2018 | Check | 159491 | 30,000.00 | 30,000.00 | |
| | | | | | | | Total | \$30,000.00 | \$30,000.00 | |
| | | | | | | | Month August 2018 Totals | \$30,000.00 | \$0.00 | \$30,000.00 |

Accumulated Transaction Listing

G/L Date Range 07/01/18 - 03/13/19

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 922-8312 6197 Grant Support | | | | | | | Balance To Date: | | \$0.00 | |
| 09/06/2018 | 2019-00000175 | JE | AP | A/P Invoice Entry | Accounts Payable | | 9,465.00 | | 39,465.00 | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| <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> | |
| 20 | Kestrel Consulting Inc. | | | Services for July 2018 | 08/02/2018 | Check | 159735 | 9,465.00 | 9,465.00 | |
| | | | | | | | Total | \$9,465.00 | \$9,465.00 | |
| | | | | | | | Month September 2018 Totals | \$9,465.00 | \$0.00 | \$39,465.00 |
| | | | | | | | Account Grant Support Totals | \$39,465.00 | \$0.00 | \$39,465.00 |
| G/L Account Number 922-8312 6198 Government Relations | | | | | | | Balance To Date: | | \$0.00 | |
| 07/12/2018 | 2019-00000021 | JE | AP | A/P Invoice Entry | Accounts Payable | | 4,500.00 | | 4,500.00 | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| <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> | |
| 0818147 | The Ferguson Group LLC | | | Retainer - Month of Aug 2018 - not Tracked in Procure | 08/01/2018 | Check | 159295 | 4,500.00 | 4,500.00 | |
| | | | | | | | Total | \$4,500.00 | \$4,500.00 | |
| | | | | | | | Month July 2018 Totals | \$4,500.00 | \$0.00 | \$4,500.00 |
| 08/09/2018 | 2019-00000084 | JE | AP | A/P Invoice Entry | Accounts Payable | | 4,500.00 | | 9,000.00 | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| <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> | |
| 0918142 | The Ferguson Group LLC | | | Retainer for the month of September 1, 2018 - September 30, 2018 | 09/01/2018 | Check | 159517 | 4,500.00 | 4,500.00 | |
| | | | | | | | Total | \$4,500.00 | \$4,500.00 | |
| | | | | | | | Month August 2018 Totals | \$4,500.00 | \$0.00 | \$9,000.00 |
| 09/06/2018 | 2019-00000175 | JE | AP | A/P Invoice Entry | Accounts Payable | | 25.48 | | 9,025.48 | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| <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> | |
| 0718557 | The Ferguson Group LLC | | | Reimbursable Expenses - July 2018 | 07/31/2018 | Check | 159767 | 25.48 | 25.48 | |
| | | | | | | | Total | \$25.48 | \$25.48 | |
| 09/20/2018 | 2019-00000217 | JE | AP | A/P Invoice Entry | Accounts Payable | | 4,500.00 | | 13,525.48 | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| <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> | |
| 1018144 | The Ferguson Group LLC | | | Retainer for the Month of October 2018 | 10/01/2018 | Check | 159894 | 4,500.00 | 4,500.00 | |
| | | | | | | | Total | \$4,500.00 | \$4,500.00 | |
| | | | | | | | Month September 2018 Totals | \$4,525.48 | \$0.00 | \$13,525.48 |

Accumulated Transaction Listing

G/L Date Range 07/01/18 - 03/13/19

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 922-8312 6198 Government Relations | | | | | | | | Balance To Date: | \$0.00 | |
| 10/04/2018 | 2019-00000307 | JE | AP | A/P Invoice Entry | Accounts Payable | | 4,500.00 | | 18,025.48 | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| <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> | |
| 1118147 | The Ferguson Group LLC | | | Retainer for the month of November 1 - November 30, 2018 | 11/01/2018 | Check | 160189 | 4,500.00 | 4,500.00 | |
| | | | | | | | Total | \$4,500.00 | \$4,500.00 | |
| 10/18/2018 | 2019-00000307 | JE | AP | A/P Invoice Entry | Accounts Payable | | 37.50 | | 18,062.98 | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| <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> | |
| 0818555 | The Ferguson Group LLC | | | Reimbursable Expenses - August 2018 | 08/31/2018 | Check | 160189 | 37.50 | 37.50 | |
| | | | | | | | Total | \$37.50 | \$37.50 | |
| | | | | | | | Month October 2018 Totals | \$4,537.50 | \$0.00 | \$18,062.98 |
| 11/01/2018 | 2019-00000352 | JE | AP | A/P Invoice Entry | Accounts Payable | | 29.35 | | 18,092.33 | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| <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> | |
| 0918551 | The Ferguson Group LLC | | | Reimbursable Expenses September 2018 | 09/30/2018 | Check | 160282 | 29.35 | 29.35 | |
| | | | | | | | Total | \$29.35 | \$29.35 | |
| 11/15/2018 | 2019-00000394 | JE | AP | A/P Invoice Entry | Accounts Payable | | 4,500.00 | | 22,592.33 | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| <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> | |
| 1218144 | The Ferguson Group LLC | | | Retainer for the month of December 1 - December 31, 2018 | 12/01/2018 | Check | 160388 | 4,500.00 | 4,500.00 | |
| | | | | | | | Total | \$4,500.00 | \$4,500.00 | |
| | | | | | | | Month November 2018 Totals | \$4,529.35 | \$0.00 | \$22,592.33 |
| 12/13/2018 | 2019-00000463 | JE | AP | A/P Invoice Entry | Accounts Payable | | 38.39 | | 22,630.72 | |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | |
| <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> | |
| 1018565 | The Ferguson Group LLC | | | Reimbursable Expenses - October 2018 | 10/31/2018 | Check | 160632 | 38.39 | 38.39 | |
| | | | | | | | Total | \$38.39 | \$38.39 | |

Accumulated Transaction Listing

G/L Date Range 07/01/18 - 03/13/19

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 922-8312 6198 Government Relations | | | | | | | Balance To Date: | | \$0.00 |
| 12/27/2018 | 2019-00000515 | JE | AP | A/P Invoice Entry | Accounts Payable | | 4,500.00 | | 27,130.72 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> |
| 0119138 | The Ferguson Group LLC | | | Retainer for the mOnth of January 1, 2019 - January 31, 2019 | 01/01/2019 | Check | 160828 | 4,500.00 | 4,500.00 |
| | | | | | | | Total | \$4,500.00 | \$4,500.00 |
| Month December 2018 Totals | | | | | | | \$4,538.39 | \$0.00 | \$27,130.72 |
| 01/10/2019 | 2019-00000515 | JE | AP | A/P Invoice Entry | Accounts Payable | | 4,535.03 | | 31,665.75 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> |
| 1118563 | The Ferguson Group LLC | | | Reimbursable Expenses - November 2018 | 11/30/2018 | Check | 160828 | 35.03 | 35.03 |
| 0219141 | The Ferguson Group LLC | | | Retainer for the Month of February 1 - February 28, 2019 | 02/01/2019 | Check | 160828 | 4,500.00 | 4,500.00 |
| | | | | | | | Total | \$4,535.03 | \$4,535.03 |
| Month January 2019 Totals | | | | | | | \$4,535.03 | \$0.00 | \$31,665.75 |
| 02/07/2019 | 2019-00000605 | JE | AP | A/P Invoice Entry | Accounts Payable | | 294.30 | | 31,960.05 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> |
| 1218561 | The Ferguson Group LLC | | | Reimbursable Expenses - December 2018 | 12/31/2018 | Check | 161062 | 294.30 | 294.30 |
| | | | | | | | Total | \$294.30 | \$294.30 |
| 02/21/2019 | 2019-00000639 | JE | AP | A/P Invoice Entry | Accounts Payable | | 4,500.00 | | 36,460.05 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> |
| 0319139 | The Ferguson Group LLC | | | Retainer for the Month of March 1 through March 31, 2019 | 03/01/2019 | Check | 161183 | 4,500.00 | 4,500.00 |
| | | | | | | | Total | \$4,500.00 | \$4,500.00 |
| Month February 2019 Totals | | | | | | | \$4,794.30 | \$0.00 | \$36,460.05 |
| Account Government Relations Totals | | | | | | | \$36,460.05 | \$0.00 | \$36,460.05 |
| G/L Account Number 922-8312 6220 Postage | | | | | | | Balance To Date: | | \$0.00 |
| 07/31/2018 | 2019-00000119 | JE | GL | Postage expense July 2018 | JE 710-19 | | 889.13 | | 889.13 |
| Month July 2018 Totals | | | | | | | \$889.13 | \$0.00 | \$889.13 |
| 08/23/2018 | 2019-00000146 | JE | AP | A/P Invoice Entry | Accounts Payable | | 2,529.30 | | 3,418.43 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> |
| Callaway 07/18 | Rabobank Visa Card | | | Visa Card | 08/03/2018 | EFT | 1736 | 2,529.30 | 2,529.30 |
| | | | | | | | Total | \$2,529.30 | \$2,529.30 |

Accumulated Transaction Listing

G/L Date Range 07/01/18 - 03/13/19

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 922-8312 6220 Postage | | | | | | | Balance To Date: | | \$0.00 |
| 08/31/2018 | 2019-00000226 | JE | GL | Postage | JE 810-19 | | .47 | | 3,418.90 |
| Month August 2018 Totals | | | | | | | \$2,529.77 | \$0.00 | \$3,418.90 |
| 09/20/2018 | 2019-00000217 | JE | AP | A/P Invoice Entry | Accounts Payable | | 28.00 | | 3,446.90 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> | |
| 77454 | ASAP Reprographics | Bulk Mailing - WRF Cards/Postage | | 08/21/2018 | Check | 159793 | 48.10 | 28.00 | |
| Total | | | | | | | \$48.10 | \$28.00 | |
| Month September 2018 Totals | | | | | | | \$28.00 | \$0.00 | \$3,446.90 |
| 12/31/2018 | 2019-00000551 | JE | GL | Postage | JE 1210-19 | | 3.10 | | 3,450.00 |
| Month December 2018 Totals | | | | | | | \$3.10 | \$0.00 | \$3,450.00 |
| Account Postage Totals | | | | | | | \$3,450.00 | \$0.00 | \$3,450.00 |
| G/L Account Number 922-8312 6301 Electricity | | | | | | | Balance To Date: | | \$0.00 |
| 02/21/2019 | 2019-00000639 | JE | AP | A/P Invoice Entry | Accounts Payable | | 2,500.00 | | 2,500.00 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> | |
| 0007810883-4 | Pacific Gas & Electric | PG & E: Service Planning & Engineering for WRF | | 01/23/2019 | Check | 161182 | 2,500.00 | 2,500.00 | |
| Total | | | | | | | \$2,500.00 | \$2,500.00 | |
| Month February 2019 Totals | | | | | | | \$2,500.00 | \$0.00 | \$2,500.00 |
| Account Electricity Totals | | | | | | | \$2,500.00 | \$0.00 | \$2,500.00 |
| G/L Account Number 922-8312 6514 Travel Expense | | | | | | | Balance To Date: | | \$0.00 |
| 02/28/2019 | 2019-00000664 | JE | AP | A/P Invoice Entry | Accounts Payable | | 376.99 | | 376.99 |
| <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> | |
| Mueller 01/19 | Rabobank Visa Card | Visa Card | | 02/01/2019 | EFT | 1815 | 1,806.05 | 376.99 | |
| Total | | | | | | | \$1,806.05 | \$376.99 | |
| Month February 2019 Totals | | | | | | | \$376.99 | \$0.00 | \$376.99 |
| Account Travel Expense Totals | | | | | | | \$376.99 | \$0.00 | \$376.99 |
| G/L Account Number 922-8312 6710 Notices & Publications | | | | | | | Balance To Date: | | \$0.00 |
| 09/20/2018 | 2019-00000217 | JE | AP | A/P Invoice Entry | Accounts Payable | | 20.10 | | 20.10 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> | |
| 77454 | ASAP Reprographics | Bulk Mailing - WRF Cards/Postage | | 08/21/2018 | Check | 159793 | 48.10 | 20.10 | |
| Total | | | | | | | \$48.10 | \$20.10 | |
| Month September 2018 Totals | | | | | | | \$20.10 | \$0.00 | \$20.10 |

Accumulated Transaction Listing

G/L Date Range 07/01/18 - 03/13/19

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 922-8312 6710 Notices & Publications | | | | | | | | Balance To Date: | \$0.00 |
| 10/18/2018 | 2019-00000307 | JE | AP | A/P Invoice Entry | Accounts Payable | | 431.00 | | 451.10 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> |
| 2202689980 | Jennifer Callaway | | | Reimb for using personal CC- 9/11/18 Hearing Prop 218 Notices | 07/21/2018 | Check | 160063 | 431.00 | 431.00 |
| | | | | | | | Total | \$431.00 | \$431.00 |
| Month October 2018 Totals | | | | | | | \$431.00 | \$0.00 | \$451.10 |
| Account Notices & Publications Totals | | | | | | | \$451.10 | \$0.00 | \$451.10 |
| G/L Account Number 922-8312 7101 Land Acquisition | | | | | | | | Balance To Date: | \$0.00 |
| 11/29/2018 | 2019-00000424 | JE | AP | A/P Invoice Entry | Accounts Payable | | 1,000.00 | | 1,000.00 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> |
| 718-718110746 | First American Title Insurance Company | | | State Hwy 1 & South Bay Blvd - prelim report | 11/08/2018 | Check | 160445 | 500.00 | 500.00 |
| 718-718110745 | First American Title Insurance Company | | | Hwy 1 - Preliminary Report | 11/08/2018 | Check | 160445 | 500.00 | 500.00 |
| | | | | | | | Total | \$1,000.00 | \$1,000.00 |
| Month November 2018 Totals | | | | | | | \$1,000.00 | \$0.00 | \$1,000.00 |
| Account Land Acquisition Totals | | | | | | | \$1,000.00 | \$0.00 | \$1,000.00 |
| G/L Account Number 922-8312 7103 Water Reclamation Facility (WRF)-OnSite Improv Design/Build | | | | | | | | Balance To Date: | \$0.00 |
| 02/07/2019 | 2019-00000605 | JE | AP | A/P Invoice Entry | Accounts Payable | | 1,169,290.95 | | 1,169,290.95 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> |
| 6810001 | Filanc-Overland (Black & Veatch), A Joint Venture | | | Design Build WRF On-Site | 01/10/2019 | Check | 161014 | 137,700.93 | 137,700.93 |
| 4006651 | Filanc-Overland (Black & Veatch), A Joint Venture | | | Design Build WRF On-Site | 12/07/2018 | Check | 161014 | 1,031,590.02 | 1,031,590.02 |
| | | | | | | | Total | \$1,169,290.95 | \$1,169,290.95 |
| Month February 2019 Totals | | | | | | | \$1,169,290.95 | \$0.00 | \$1,169,290.95 |
| 03/07/2019 | 2019-00000689 | JE | AP | A/P Invoice Entry | Accounts Payable | | 171,708.80 | | 1,340,999.75 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> |
| 6810007 | Filanc-Overland (Black & Veatch), A Joint Venture | | | Morro Bay WRF - Design Build - Services through January 27, 2019 | 02/11/2019 | Check | 161315 | 171,708.80 | 171,708.80 |
| | | | | | | | Total | \$171,708.80 | \$171,708.80 |
| Month March 2019 Totals | | | | | | | \$171,708.80 | \$0.00 | \$1,340,999.75 |
| Account Water Reclamation Facility (WRF)-OnSite Improv Design/Build Totals | | | | | | | \$1,340,999.75 | \$0.00 | \$1,340,999.75 |

Accumulated Transaction Listing

G/L Date Range 07/01/18 - 03/13/19

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 922-8312 7104 Design Phase - Lift Station & Force Main | | | | | | | Balance To Date: | | \$0.00 |
| 11/01/2018 | 2019-00000352 | JE | AP | A/P Invoice Entry | Accounts Payable | | 14,432.88 | | 14,432.88 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> |
| 8944 | Water Works Engineers, LLC | | | WRF Lift Station Offsite - Professional Services - thru 7/31/18 | 08/20/2018 | Check | 160288 | 14,432.88 | 14,432.88 |
| | | | | | | | Total | \$14,432.88 | \$14,432.88 |
| Month November 2018 Totals | | | | | | | \$14,432.88 | \$0.00 | \$14,432.88 |
| 01/10/2019 | 2019-00000515 | JE | AP | A/P Invoice Entry | Accounts Payable | | 68,814.36 | | 83,247.24 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> |
| 9041 | Water Works Engineers, LLC | | | WRF Lift Station/Force Main Design | 09/07/2019 | Check | 160839 | 15,360.92 | 15,360.92 |
| 9188 | Water Works Engineers, LLC | | | WRF Lift Station/Force Main Design - Services thru Oct 31, 2018 | 11/06/2019 | Check | 160839 | 25,165.23 | 25,165.23 |
| 9121 | Water Works Engineers, LLC | | | WRF Lift Station/Force Main Design - Services thru Sep 30, 2018 | 10/05/2018 | Check | 160839 | 28,288.21 | 28,288.21 |
| | | | | | | | Total | \$68,814.36 | \$68,814.36 |
| Month January 2019 Totals | | | | | | | \$68,814.36 | \$0.00 | \$83,247.24 |
| 02/07/2019 | 2019-00000605 | JE | AP | A/P Invoice Entry | Accounts Payable | | 34,782.98 | | 118,030.22 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> |
| 8935 | Water Works Engineers, LLC | | | WRF Lift Station/Offsite Pipelines - Services thru June 2018 | 08/09/2018 | Check | 161067 | 2,672.66 | 2,672.66 |
| 8860 | Water Works Engineers, LLC | | | WRF Lift Station/Offsite Pipelines - Services thru June 2018 | 06/30/2018 | Check | 161067 | 32,110.32 | 32,110.32 |
| | | | | | | | Total | \$34,782.98 | \$34,782.98 |
| 02/21/2019 | 2019-00000639 | JE | AP | A/P Invoice Entry | Accounts Payable | | 114,253.71 | | 232,283.93 |
| P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | | | | | |
| <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> |
| 9374 | Water Works Engineers, LLC | | | WRF Lift Station/Offsite Pipelines - Through December 31, 2018 | 12/31/2018 | Check | 161184 | 109,790.72 | 109,790.72 |
| 9276 | Water Works Engineers, LLC | | | WRF Lift Station/Offsite Pipelines - Through November 30, 2018 | 12/05/2019 | Check | 161184 | 4,462.99 | 4,462.99 |
| | | | | | | | Total | \$114,253.71 | \$114,253.71 |
| Month February 2019 Totals | | | | | | | \$149,036.69 | \$0.00 | \$232,283.93 |
| Account Design Phase - Lift Station & Force Main Totals | | | | | | | \$232,283.93 | \$0.00 | \$232,283.93 |

Accumulated Transaction Listing

G/L Date Range 07/01/18 - 03/13/19

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 922-8312 7105 Planning & Permitting | | | | | | | | Balance To Date: | \$0.00 |
| 08/17/2018 | 2019-00000106 | JE | AP | A/P Invoice Entry | Accounts Payable | | 3,218.00 | | 3,218.00 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 08172018 | SLO County Clerk Recorder | | | Filing Fees for FEIR NOD | 08/17/2018 | Check | 159564 | 3,218.00 | 3,218.00 |
| | | | | | | | Total | \$3,218.00 | \$3,218.00 |
| Month August 2018 Totals | | | | | | | \$3,218.00 | \$0.00 | \$3,218.00 |
| 11/01/2018 | 2019-00000352 | JE | AP | A/P Invoice Entry | Accounts Payable | | 7,718.75 | | 10,936.75 |
| | | | | P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives | | | | | |
| <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> |
| 140135 | Environmental Science Associates | | | WRF - Professional Services Aug 1,2018 - Sep30, 2018 | 10/08/2018 | Check | 160244 | 3,460.75 | 3,460.75 |
| 139100 | Environmental Science Associates | | | WRF - Professional Services July 1 2018 - Jul 31 2018 | 08/27/2018 | Check | 160244 | 4,258.00 | 4,258.00 |
| | | | | | | | Total | \$7,718.75 | \$7,718.75 |
| Month November 2018 Totals | | | | | | | \$7,718.75 | \$0.00 | \$10,936.75 |
| Account Planning & Permitting Totals | | | | | | | \$10,936.75 | \$0.00 | \$10,936.75 |
| Department WWTP Relocation & Trmt Altern Totals | | | | | | | \$2,276,907.33 | \$2,918.68 | |
| Fund Sewer Capital Impv Fund Totals | | | | | | | \$2,276,907.33 | \$2,918.68 | |
| Grand Totals | | | | | | | \$2,276,907.33 | \$2,918.68 | |

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AGENDA NO: B-5

MEETING DATE: March 19, 2019

Staff Report

TO: Chairman and Committee Members **DATE:** March 8, 2019
FROM: Jennifer Callaway, Finance Director
SUBJECT: Receive the Fiscal Year 2017/18 Comprehensive Annual Financial Report

RECOMMENDATION

Receive the FY 2017/18 Comprehensive Annual Financial Report (CAFR) for the period July 1, 2017 through June 30, 2018.

DISCUSSION

In 2015 the City issued a Request for Proposal (RFP) for auditing services and the Pun Group was the selected as the most responsive proposer. The City entered into agreement with the Pun Group to perform auditing services for the fiscal years ending June 30, 2015, 2016, 2017 and 2018, with the option to renew for two additional fiscal years (2019 through 2020). The Auditors were onsite in October 2018 to review expenditures, revenues, contracts and general accounting processes for both accuracy and internal controls (fraud prevention). After the audit team collected its information, the issues discovered are presented as audit findings in the attached Comprehensive Annual Financial Report (CAFR).

There are levels of findings, depending on the severity of the evidence found; those levels that are 1) significant deficiencies; and 2) material weaknesses. A deficiency in internal controls exists when the design, or operation of a control, does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis, with timely basis meaning by the fiscal year-end and prior to the auditor's field work. A deficiency in design exists when a control, necessary to meet a stated objective, is missing, or an existing control is not properly designed, so that even if the control operates as designed, the control's objective would not be met. A deficiency in operation exists when a properly designed control does not operate as planned, or the person performing the control does not possess the necessary authority, or competence, to perform the control effectively to meet the desired objective.

A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. Adopted Financial Policies and Procedures

Prepared By: JC

Dept Review: _____

City Manager Review: _____

City Attorney Review: _____

would abate that issue, as the City would have clearly defined procedures in one manual. Staff members do follow position process instructions and checklists; however, there is no all-encompassing financial policy and procedure manual on which to rely.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. The existence of significant deficiencies or material weaknesses may already be known to management and may represent conscious decision by management, or those charged with governance, to accept the risk associated with the deficiencies because of cost or other considerations. City management is responsible for making decisions concerning costs to be incurred and related benefits. The auditor's responsibility is to communicate significant deficiencies and material weaknesses regardless of management's decisions or intentions. The City has agreed to accept some degree of risk associated with deficiencies, based on staffing level decisions alone. However, there are some areas that staff, the auditor's and prior reports from Management Partners, all agree should be implemented to enhance internal controls, i.e. activation of the City's Purchase Order system). It should be noted that the auditors did not find any indication of fraud or misappropriation of public moneys.

The Pun Group issued its findings in the Audit, which included one continued finding from prior years related to Accounting Policies and Procedures, the City's Finance Organization and Internal Controls over the Recording of Expenditures Made Subsequent to Year End. The Finding is briefly described below along with management's response. Management generally concurs with the findings and is on-track to have all components of the finding implemented by fiscal year-end.

Finding 2018-001 Accounting Policies and Procedures

Recommendation:

We recommend that the City complete and implement the comprehensive Accounting Manual that would set the guidelines for recording significant transactions in the general ledger prior to June 30, 2019.

We also recommend that following functions be segregated:

- Initiate, authorize or approve transactions
- Executing the transactions
- Recording the transactions
- Reconcile the transactions

When segregation of duties is not possible, the City should establish compensating controls. The City can implement compensating controls by adding additional reviews and approvals of another person, and/or require reconciliation between systems or reports to ensure that all transactions are properly processed, recorded, and reconciled to the general ledger system. Furthermore, the City should enforce consistent treatment over all processes in accordance to the adopted policies and procedures, require documentation and retain documents necessary, require approval and review signatures, and further investigate when exceptions occur.

Management's Response:

1. With the transitions that occurred within the Finance Department during FY 2015/16 and FY 2016/17 completion of the comprehensive book of policies and procedures has not occurred. The City agrees that it is important to develop a book of comprehensive policies and procedures and as such in August 2018 outlined a timeline to bring forward accounting and financial

policies to the City Council for adoption. As of December 2018, the City Council has adopted the following policies:

- i. Reserve Policies –
 1. General Fund Reserve
 2. Internal Service Fund Reserves
 3. MB Tourism Business Improvement District Fund Reserve
 4. Water Accumulation Fund Reserve
 5. Sewer Accumulation Fund Reserve
 6. Harbor Accumulation Fund Reserve
- ii. Accounting Policies & Procedures
 1. Financial Management Policy
 2. Unclaimed Property Policy
 3. Fraud, Waste and Abuse Policy
 4. Surplus Property Policy
 5. Purchase Order Policy
 6. WRF Rate Surcharge Policy
 7. Proration for Utility Bills and Notification to Customers Policy
 8. Utility Discount Program
 9. Penalty Waiver Policy for Utilities
- iii. Investment Policy
- iv. Debt Management Policy**

The City will continue to adopt policies related to purchasing, travel, fixed assets, budget, capital and economic development, grants and administrative policies prior to the end of fiscal year 2018/19. Finance staff has also developed desk manuals outlined procedures for each function within Finance.

2. The City's Finance Director or Accounting and Budget Manager are now reviewing the accounts payable register and batches. The accounts payable process checklist is also reviewed and signed off by the Finance Director or Accounting and Budget Manager. For special accounts payable batches that are outside the normal processing timeline, a new formal approval process is being implemented that requires prior authorization from the Finance Director. Accounts Payable registers and monthly cross fund reconciliations are posted on-line for transparency to the City Council, residents and staff.
3. Similarly, the Finance Director or Accounting and Budget Manager are reviewing and signing off on the bi-weekly payroll registers.
4. Daily cash is balanced by an employee from the Public Works Department who does not, or rarely, takes in cash from customers. The bank deposit is prepared by this person and the bank reconciliation is completed by the Senior Accounting Technician. We continue to count cash in the presence of other clerks for verification as much as possible. For an organization of our size, staff believes there is an adequate separation of duties with this process and does not plan any additional changes to address this concern.

5. The City continues to receive reports from these standalone systems, but do not have the ability to transfer information from the standalone system to the City's main financial software product. As of fiscal year, 2017/18 staff worked to develop a monthly reconciliation process to reconcile the stand-alone systems to the City's main financial software. The monthly reconciliations were complete for each month during FY 2017/18. Purchase of interfacing systems at this point is not feasible for the City and staff believes the independent reconciliations that occur monthly are an appropriate mitigating control. No further action is being planned by staff to address this concern.
6. The City's Recreation software and Harbor Department software does not have transfer protocols. The City will need to explore software products that will integrate with our current financial software. In the interim, monthly reports are being provided from each of these standalone systems. These reports are compared to the revenue reported in the City's main financial software to ensure that all revenue is recorded accurately. The city's Budget and Accounting Manager completed a monthly reconciliation process to reconcile the systems and account for the timing differences between the recording of the cash receipt or credit card charge in the Active Network Recreation system and the recording of the revenue in the financial system. Staff believes the independent reconciliations that occur monthly are an appropriate mitigating control. No further action is being planned by staff to address this concern.
7. The City's Harbor Department accounts receivable detail schedule is reconciled to the finance systems general ledger account total on a monthly basis, assuring that all invoices issued, and payments received are recorded in both systems consistently. Staff believes the independent reconciliations that occur monthly are an appropriate mitigating control. No further action is being planned by staff to address this concern.
8. Effective in FY 2018/19 the City's purchase order system has been implemented and is currently being tested with the Administrative Departments, Fire Department and Public Works. From this testing period, staff will utilize lessons learned to develop refined procedures and policies to guide the remaining departments when they are brought on-line with the purchase order system. The City's goal is to have all departments utilizing the purchase order system by the end of FY 2018/19.
9. The Finance Department is providing detailed quarterly budget reports to Council and Departments as well as reviewing budget policies, practices and expectations.

As indicated in the audit, the City has made significant progress in adopting Accounting Policies and Procedures and implementing the Purchase Order System. Currently, the departments in City Hall, Fire, Public Works and Harbor are utilizing the Purchase Order System. During deployment of the system, staff have identified the need to revisit the City's purchasing policy to clarify purchasing limits and also has worked to streamline the contracting, insurance and business license component. Staff will continue to work through these items during the testing process and then bring additional departments on board with the purchasing order system.

Staff would also note that the Committee's review and feedback of the FY 2017/18 draft CAFR was appreciated by staff and afforded staff the ability to submit the CAFR for the Government Finance Officers Association (GFOA) Award for excellence in Financial Reporting.

CONCLUSION

Kenneth Pun from The Pun Group presented the FY 2017/18 audit reports to the City Council on February 13, 2019. There are six reports in total as follows:

- City's 2017/18 Comprehensive Annual Financial Report
- Report on Internal Controls
- Communication Letter
- Transit Audit
- Bike Pathways Audit
- Roads Audit

Documents Available for Review at City Hall and the City Website:

1. [FY 2017/18 City CAFR](#)
2. [Report on Internal Controls](#)
3. [Communication Letter](#)
4. [Transit Report](#)
5. [Bike Pathways Report](#)
6. [Roads Report](#)