



CITY OF MORRO BAY

Citizens Oversight Committee

Acting as Citizens Finance Advisory Committee

AGENDA

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.

REGULAR MEETING

TUESDAY, DECEMBER 15, 2020 – 3:00 PM

Held Via Teleconference

ESTABLISH QUORUM AND CALL TO ORDER

COMMITTEE MEMBERS ANNOUNCEMENTS & PRESENTATIONS

PUBLIC COMMENT PERIOD

Pursuant to Section 3 of Executive Order N-29-20, issued by Governor Newsom on March 17, 2020, this Meeting will be conducted telephonically through Zoom and broadcast live on Cable Channel 20 and streamed on the City website (click [here](#) to view). Please be advised that pursuant to the Executive Order, and to ensure the health and safety of the public by limiting human contact that could spread the COVID-19 virus, the Vet's Hall will not be open for the meeting.

Public Participation:

In order to prevent and mitigate the effects of the COVID-19 pandemic, and limit potential spread within the City of Morro Bay, in accordance with Executive Order N-29-20, the City will not make available a physical location from which members of the public may observe the meeting and offer public comment. Remote public participation is allowed in the following ways:

- *Community members are strongly encouraged to submit agenda correspondence in advance of the meeting and watch the meeting live on either cable Channel 20 or as streamed on the City's [website](#). Agenda correspondence may be mailed the CFAC Committee care of the City Clerk at 595 Harbor Street, Morro Bay, CA 93442, or emailed to the City Clerk's office at cityclerk@morrobayca.gov prior to the meeting will be published on the City website with a final update one hour prior to the meeting start time. Agenda correspondence received less than an hour before the meeting start time may not be posted until after the meeting.*
- *Members of the public may watch the meeting either on cable Channel 20 or as streamed on the City [website](#).*
- *Alternatively, members of the public may watch the meeting and speak during general Public Comment or on a specific agenda item by logging in to the Zoom webinar using the information provided below. Please use the "raise hand" feature to indicate your desire to provide public comment. Each speaker will be allowed three minutes to provide input.*

Please click the link below to join the webinar:

- <https://us02web.zoom.us/j/82722747698?pwd=aWZpTzcwTHlRTk9xaTlmWVNWRWFUQT09>

Password: 135692

- Or Telephone Attendee: 1(408) 638-0968 or 1 (669) 900 6833 or 1 (346) 248 7799;
Webinar ID: 827 2274 7698; Password: 135692; Press **** 9** (star-9) to **raise your hand** for
Public Comment

A. CONSENT CALENDAR

1. APPROVAL OF MINUTES FOR THE OCTOBER 20, 2020, CITIZENS OVERSIGHT/FINANCE
ADVISORY COMMITTEE MEETING

RECOMMENDATION: Receive and File.

B. BUSINESS ITEMS

1. REVIEW OF FY 2019/20 UNAUDITED TRANSACTIONS FROM THE COLLECTION OF THE
GENERAL PURPOSE LOCAL SALES TAX, COMMONLY KNOWN AS "MEASURE Q";
(INTERIM FINANCE DIRECTOR)

**RECOMMENDATION: Receive and approve the unaudited FY 2019/20 transactions from
the collection of the general purpose local sales tax, commonly known as "Measure Q."**

2. REVIEW CITIZENS FINANCE ADVISORY COMMITTEE'S (CFAC) WORK PLAN RELATED
TO THE WATER RECLAMATION FACILITY (WRF) AND CONFIRM THE CFAC SCHEDULE
FOR WRF QUARTERLY UPDATE REVIEW FOR CALENDAR YEAR 2021; (CITY
MANAGER)

**RECOMMENDATION: Receive and provide input on the CFAC's work plan for WRF
related items, confirm the schedule for WRF Quarterly Update reviews for the upcoming
calendar year, and provide other recommendations as appropriate.**

3. REVIEW OF THE FY 2020/21 FIRST QUARTER INVESTMENT REPORT (PERIOD
ENDING SEPTEMBER 30, 2020) FOR FISCAL YEAR 2020/21; (FINANCE)

**RECOMMENDATION: Receive the First Quarter Investment Report (Period Ending
September 30, 2020) for Fiscal Year 2020/21.**

4. FISCAL YEAR 2020/21 FIRST QUARTER BUDGET PERFORMANCE AND STATUS
REPORT FOR THE THREE-MONTH PERIOD ENDING SEPTEMBER 30, 2020; (FINANCE)

**RECOMMENDATION: Receive the Fiscal Year 2020/21 First Quarter Budget Performance
and Status Report for the three-month period ending September 30, 2020.**

C. FUTURE AGENDA ITEMS

D. SCHEDULE NEXT MEETING

January 19, 2021

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.

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**MINUTES – CITIZENS OVERSIGHT/ FINANCE
ADVISORY COMMITTEE
REGULAR MEETING – October 20, 2020
Via Teleconference – 3:00 P.M.**

MEMBERS PRESENT:	John Martin	Chair
	Barbara Spagnola	Vice-Chair
	Homer Alexander	Member
	Bart Beckman	Member
	Tina Wener	Member
	Lois Johnson	Member
NOT PRESENT:	None	
STAFF PRESENT:	Jennifer Callaway	Finance Director
	Scott Collins	City Manager

ESTABLISH A QUORUM AND CALL TO ORDER

Chair Martin called the meeting to order at 3:00 p.m., with 6 members present.

COMMITTEE MEMBERS ANNOUNCEMENTS & PRESENTATIONS

<https://youtu.be/3ncYWURP5VI?t=40>

Members, Vice Chair, and Chair commended Finance Director on the wonderful job she has performed during her employment with the City. They thanked her for her hard work and wished her the best on future endeavors.

STAFF ANNOUNCEMENTS

<https://youtu.be/3ncYWURP5VI?t=279>

City Manager Collins expressed how much value she added to our staff by taking on many additional tasks during COVID-19. He stated how thankful he was knowing that she would be someone to depend on.

City Manager Collins also announced that he would be looking for and interim Finance Director to aid in the transition to a permanent position. He informed the committee that he would be reaching out to them regarding this shift. He continued that the WRF Quarterly report in which is usually presented, would not be presented due to the shift in the Finance Director Position. The City Manager will be talking with council to see when that report will be presented accurately to the committee, which should take place in the next month or month in a half. City staff will keep the committee posted.

PUBLIC COMMENT PERIOD

<https://youtu.be/3ncYWURP5VI?t=454>

Councilwoman McPherson thanked Finance Director Jennifer Callaway for a job well done. She continued to thank the committee for their work and how much she enjoyed being the liaison to council.

A. CONSENT CALENDAR

1. APPROVAL OF MINUTES FOR THE JULY 21, 2020 CITIZENS OVERSIGHT/FINANCE ADVISORY COMMITTEE MEETING.

<https://youtu.be/3ncYWURP5VI?t=540>

Chair Martin suggested the following correction to the July 21, 2020 meeting minutes: Add public comment from Dan Sedley under general public comment stating that he questioned the need for a change order regarding the Water Reclamation Facility project.

MOTION: Member Johnson moved to approve A-1 as amended. Vice Chair Spagnola seconded. Motion carried 6 - 0.

B. BUSINESS ITEMS

1. BRIEF FINANCE UPDATE (FINANCE DIRECTOR)

<https://youtu.be/3ncYWURP5VI?t=671>

Finance Director Callaway started by thanking the committee for their work and support, then made a brief presentation. Vice Chair Spagnola inquired about TOT regarding the last 6 months. Director Callaway stated that March, April, May was significantly lower than the previous year. June and July showed an upwards trend. Answered committee member questions.

Public Comment

None

Chair Martin closed public comment.

The presentation was received and filed.

2. REVIEW OF THE FY 2019/20 FOURTH QUARTER INVESTMENT REPORT (PERIOD ENDING JUNE 30, 2020) FOR FISCAL YEAR 2019/20 DRAFT COMPREHENSIVE ANNUAL FINANCIAL REPORT (FINANCE DIRECTOR)

<https://youtu.be/3ncYWURP5VI?t=2041>

Finance Director Callaway gave a presentation on the 4th Quarter Investment Report for Year 2019/2 and answered committee member questions.

Public Comment

None

Chair Martin closed public comment.

The Presentation was received and filed.

C. FUTURE AGENDA ITEMS

<https://youtu.be/3ncYWURP5VI?t=2407>

The following items were addressed as future agenda items:

1. First Quarter Budget Performance Report
2. First Quarter Investment Report
3. Update on CAFR/Audit Status

4. Measure Q Fiscal Year 2019/2020 review of expenditures including General Ledger Detail
5. Clarification of tasks as set forth by Council

D. SCHEDULE NEXT MEETING

The next Regular Meeting of the Citizens Finance Advisory Committee is scheduled for December 15, 2020 at 3:00 pm via teleconference.

E. ADJOURNMENT

Recorded by:
Charlee Lowe

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AGENDA NO: B-1

MEETING DATE: December 15, 2020

Staff Report

TO: Chairman and Committee Members **DATE:** December 11 , 2020
FROM: Katie Lichtig, Interim Finance Director
SUBJECT: Review of FY 2019/20 Unaudited Transactions from the Collection of the General Purpose Local Sales Tax, commonly known as “Measure Q”

RECOMMENDATION:

Staff recommends that the Committee receive and approve the FY 2019/20 transactions from the collection of the general purpose local sales tax, commonly known as “Measure Q.”

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 No. 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 No. 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.

The FY 2019/20 Measure Q adopted budget was based on projected transaction tax of \$1,096,000. Of this amount, the City Council approved the following major funding allocations:

- \$505,345 to the Pavement Management Plan Capital Project,
- \$87,600 to the Police Department for both personnel and equipment needs, and
- \$482,922 to the Fire Department for personnel, equipment and debt service requirements.

More detailed information and analysis is provided in the next section of this report.

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 requirement, staff compiled the unaudited annual revenues and expenditures, with supporting documentation, from the City's Finance system, for the Committee's review and consideration. In FY 2019/20 Measure Q sales tax was budgeted to generate \$1,095,000. As was the case with the City's other portion for sales tax, Measure Q underperformed and generated \$987,019 (a 10% difference). 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
Measure Q
Operating Revenues vs. Operating Expenditures
Proposed FY 2020/21**

	FY19/20 Adopted Budget	FY19/20 Budget Adjustments	FY 2019/20 Amended Budget	FY 2019/20 Audited YE Actuals	FY19/20 % YTD	FY20/21 Proposed Budget
Beginning Fund Balance	\$ 342,963		\$ 342,963	\$ 342,963		\$ 645,259
Revenues						
Sales Tax	1,096,000	0	1,096,000	987,019	90%	845,000
Charges for Services - Sale of Plans/Specs	-	-	-	-	-	-
Interest	-	-	-	4,973	-	-
Total Revenues	1,096,000	-	1,096,000	991,992	91%	845,000
Expenditures						
Fire						
Salaries & Benefits (Relief Firefighter)	183,149	-	183,149	152,675	83%	200,732
Transfer to General Fund (Remaining balance of Relief Firefighter)	121,916	-	121,916	121,916	100%	128,899
Fire Station #53 Debt Service	90,807	-	90,807	98,226	108%	90,806
Small Tools	-	15,000	15,000	-	0%	-
Equipment (PPE & Cardiac Monitors)	30,800	15,000	45,800	43,534	95%	30,000
Equipment (Hose, Structure PPE, Water PPE)	-	-	-	-	-	-
Replacement Engine Repayment	56,250	-	56,250	56,250	100%	56,250
Professional Development	-	3,023	3,023	-	0%	-
Outside Vehicle Repair/Maintenance	-	15,000	15,000	-	0%	-
Total Fire	482,922	48,023	530,945	472,601	89%	506,687
Police						
Salaries and Benefits (overlap position)	-	-	-	-	-	2,000
Standby Pay	24,000	-	24,000	25,167	105%	24,000
Equipment (Body Worn Cameras, First Responder Kits)	43,000	70,000	113,000	102,695	91%	25,000
Equipment (Ballistic Vests, Flashlights, Vehicle Radio, Response kits, camera)	-	-	-	-	-	12,000
Patrol Vehicle	-	43,655	43,655	43,655	100%	-
Payment to Other Agency's - SLO Sheriff	20,600	-	20,600	29,738	144%	20,600
Total Police	87,600	113,655	201,255	201,255	100%	83,600
Public Works						
Streets	-	-	-	-	-	-
Street Maintenance - Misc Operating Supplies	-	-	-	27	-	-
Street Maintenance - Equipment Rental (Skid Steer Lease with CAT Financial)	20,133	-	20,133	17,468	87%	-
Storm Drain/Creek Maint	-	-	-	-	-	-
Repairs/Maint Materials	-	-	-	-	-	-
Pavement Management Plan (transferred out to the new Pavement Mgmt Plan Capital Project)	505,345	-	505,345	-	0%	325,000
Salaries & Benefits	-	-	-	-	-	-
Miscellaneous Operating Supplies	-	-	-	-	-	40,000
Consulting Services - Rick Engineering	-	-	-	-	-	-
Contractual Services - Pavement Coatings Co.	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Total Public Works	525,478	-	525,478	17,495	3%	365,000
(Gain)/Loss on Investment -GASB 31	-	-	-	(1,655)	-	-
Total Operating Expenditures	1,096,000	161,678	1,257,678	689,696	55%	955,287
Use of Carryforward Funds						
Net Operating Revenues over Expenditures & Carryforwards	(0)		(161,678)	302,296		(110,287)
Ending Cash Balance	\$ 342,963		\$ 181,285	\$ 645,259		\$ 534,972
Ending Fund Balance	\$ 342,963			\$ 645,259		\$ 534,972
Assigned Fund Balance - Debt Service Reserve	48,586			56,749		64,912
Unassigned Fund Balance	\$ 294,377			\$ 588,510		\$ 470,060

Attachment I includes the detailed transaction report, budget performance report and a Measure Q balance sheet. These reports incorporate all revenues and expenditures posted to the Measure Q fund for FY 2019/20 (summarized above). All credit card purchases were reviewed by the Accounting and Budget Manager as well as the Interim Finance Director to ensure alignment with the Measure Q funding allocations. This review yielded no adjustments. In addition to the notations on the Measure Q Accumulated Listing of Transaction for the specific purpose of the credit card purchase, supporting documentation for all credit card purchases is included in Attachment 1. There was only one adjustment needed this year – a reduction of Police charges for stand-by pay that exceeded the budgeted amount for personnel by \$1,167. This amount was charged to another Police Department account.

When the debt service reserve for the Fire Station Loan is considered, the unassigned fund balance in the Measure Q fund is approximately \$588,510. This is \$489,933 more than was projected in the FY 2019-20 Adopted Budget. There are two reasons for this marked increase in unassigned fund balance – under-spending by the Fire Department and suspending the implementation of the Pavement Management Plan project. Regarding the Fire Department’s savings, the City was not awarded the grant for hand held radios so there was no need to spend this funding for the local match on the grant. Additionally, the Fire Department could not spend the funds allocated for Professional Development (intended for emergency response training for City employees due to the impacts of COVID-19 and staff capacity/available time. Lastly, Chief Knuckles decided that further investment in the aging command vehicle was not a wise expenditure given the useful life of this vehicle.

The Pavement Management Plan capital improvement project was suspended to ensure sufficient revenues were received to ensure a positive year-end Measure Q fund balance. It is important to remember that pavement rehabilitation is funded through Measure Q, SB 1 Road Rehabilitation and Maintenance Act funds, Local Transportation Fund (LTF) and state grants. A Schedule of pavement management project Operating Revenues vs. Operating Expenditures is provided below to assist the Committee in comparing budget to actuals for both revenues and expenditures.

Pavement Management Plan Capital Project Operating Revenues vs. Operating Expenditures Fiscal Year 2019/20						
	FY19/20 Adopted Budget	FY19/20 Budget Adjustments	FY19/20 Amended Budget	FY19/20 Actuals Unaudited	FY19/20 % YTD	Notes
Revenues						
Road Maintenance & Rehav Alloc SBI-2032(h)(2)	\$ 50,000	\$ -	\$ 50,000	\$ 208,856	418%	
SBI - State GF Loan Repay from Traffic Congestion Relief (Prop 42)	-	-	\$ -	-		
State Grant Capital Improve	-	-	\$ -	-		
State Grant Other Govt Svc	185,686	-	\$ 185,686	-	0%	
Transfer In	527,000	(527,000)	\$ 0	-	+++	Measure Q funding suspended
Other Revenues- Exclusive	-			(158,369)	+++	Deferred Capital Project Rev Not Spent
Total Revenues	762,686	(527,000)	235,686	50,487	21%	
Expenditures						
Pavement Management Plan						
Miscellaneous Operating Supplies	-	0	0	8,903	+++	
Engineering Services -Pavement Engineering, Inc.	100,000	0	100,000	38,181	38%	Pavement Evaluation
Consulting Services - GHD Inc.	47,000	0	47,000	3,403	7%	18/19 Construction Mgmt
Contractual Services	-	0		-		
Other Utilities	615,686	0	615,686	-		
Total Operating Expenditures	\$ 762,686	\$ -	\$ 762,686	\$ 50,487	7%	
Use of Carryforward Funds						
Net Operating Revenues over Expenditures & Carryforwards	\$ -	\$ (527,000)	\$ (527,000)	\$ -		

Included in Attachment 2 is the budget performance report and detailed transaction reports of the

transactions that have been posted to the pavement management project for FY 2019/20 fiscal year and summarized above.

CONCLUSION

After reviewing the Measure Q detailed transactions, approve the FY 2019/20 transactions from Measure Q revenues collected.

ATTACHMENTS

1. Measure Q Accumulated Transactions Listing, Budget Performance Report, and Balance Sheet through June 30, 2020.
2. Pavement Management Plan Project Accumulated Transactions Listing and Budget Performance Report through June 30, 2020

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

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
07/01/2019	2020-00000178	JE	GL	Reverse Accrued Gov't A/R for FY 18-19	JE 1309-19		321,059.62		321,059.62
07/30/2019	2020-00000068	JE	RA	Revenue Collection Payment Post	Collections			122,508.83	198,550.79
<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>
2020-00002901	2020-00000100	MEASURE Q- MAY 2019 FY 18/19			STATE OF CALIFORNIA	07/30/2019		122,508.83	(122,508.83)
							Total	\$122,508.83	(\$122,508.83)
Month July 2019 Totals							\$321,059.62	\$122,508.83	\$198,550.79
08/28/2019	2020-00000146	JE	RA	Revenue Collection Payment	Collections			80,424.11	118,126.68
<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>
2020-00006004	2020-00000207	MEASURE Q			STATE OF CALIFORNIA	08/28/2019		80,424.11	(80,424.11)
							Total	\$80,424.11	(\$80,424.11)
Month August 2019 Totals							\$0.00	\$80,424.11	\$118,126.68
09/24/2019	2020-00000225	JE	RA	Revenue Collection Payment	Collections			95,886.02	22,240.66
<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>
2020-00008856	2020-00000315	MEASURE Q			STATE OF CALIFORNIA	09/24/2019		95,886.02	(95,886.02)
							Total	\$95,886.02	(\$95,886.02)
Month September 2019 Totals							\$0.00	\$95,886.02	\$22,240.66
10/24/2019	2020-00000327	JE	RA	Revenue Collection Payment	Collections			142,642.45	(120,401.79)
<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>
2020-00012197	2020-00000439	MEASURE Q			STATE OF CALIFORNIA	10/24/2019		142,642.45	(142,642.45)
							Total	\$142,642.45	(\$142,642.45)
Month October 2019 Totals							\$0.00	\$142,642.45	(\$120,401.79)
11/25/2019	2020-00000430	JE	RA	Revenue Collection Payment	Collections			83,125.53	(203,527.32)
<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>
2020-00015273	2020-00000560	MEASURE Q			STATE OF CALIFORNIA	11/25/2019		83,125.53	(83,125.53)
							Total	\$83,125.53	(\$83,125.53)
Month November 2019 Totals							\$0.00	\$83,125.53	(\$203,527.32)

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

Receipt Number	Receipt Batch	Receipt Description	Received From	Payment Date	Amount	Dist. Amount
12/31/2019	2020-00000536	JE RA Revenue Collection Payment	Collections		79,519.26	(283,046.58)
2020-00019260	2020-00000695	October 2019	State of California	12/31/2019	79,519.26	(79,519.26)
Total					\$79,519.26	(\$79,519.26)
Month December 2019 Totals					\$0.00	(\$79,519.26)
01/27/2020	2020-00000602	JE RA Revenue Collection Payment	Collections		105,312.83	(388,359.41)
2020-00021709	2020-00000809	MEASURE Q	STATE OF CALIFORNIA	01/27/2020	105,312.83	(105,312.83)
Total					\$105,312.83	(\$105,312.83)
Month January 2020 Totals					\$0.00	(\$388,359.41)
02/25/2020	2020-00000690	JE RA Revenue Collection Payment	Collections		107,478.84	(495,838.25)
2020-00024874	2020-00000951	MEASURE Q	STATE OF CALIFORNIA	02/25/2020	107,478.84	(107,478.84)
Total					\$107,478.84	(\$107,478.84)
Month February 2020 Totals					\$0.00	(\$495,838.25)
03/25/2020	2020-00000781	JE RA Revenue Collection Payment	Collections		73,627.05	(569,465.30)
2020-00027881	2020-00001078	MEASURE Q	STATE OF CALIFORNIA	03/25/2020	73,627.05	(73,627.05)
Total					\$73,627.05	(\$73,627.05)
Month March 2020 Totals					\$0.00	(\$569,465.30)
04/27/2020	2020-00000874	JE RA Revenue Collection Payment	Collections		79,676.74	(649,142.04)
2020-00030958	2020-00001210	MEASURE Q	STATE OF CALIFORNIA	04/27/2020	79,676.74	(79,676.74)
Total					\$79,676.74	(\$79,676.74)
Month April 2020 Totals					\$0.00	(\$649,142.04)
05/27/2020	2020-00000954	JE RA Revenue Collection Payment	Collections		66,049.83	(715,191.87)
2020-00033899	2020-00001339	MEASURE Q	STATE OF CALIFORNIA	05/27/2020	66,049.83	(66,049.83)
Total					\$66,049.83	(\$66,049.83)
Month May 2020 Totals					\$0.00	(\$715,191.87)

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

						Account Sales Tax-City Portion Totals	\$321,059.62	\$1,036,251.49	(\$715,191.87)		
						Department Undistributed/Non-Dept. Totals	\$321,059.62	\$1,036,251.49			
						Balance To Date:			\$0.00		
G/L Account Number 003-4110 4515 Standby Pay											
07/12/2019	2020-00000028	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	1,160.44			1,160.44		
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>			
B	2201915			Gruich, Gregory R			5,925.30	1,160.44			
						Total	\$5,925.30	\$1,160.44			
07/26/2019	2020-00000069	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	89.54			1,249.98		
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>			
B	2201916			Cullum, Dale R			6,194.54	89.54			
						Total	\$6,194.54	\$89.54			
						Month July 2019 Totals			\$1,249.98	\$0.00	\$1,249.98
08/09/2019	2020-00000102	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	528.20			1,778.18		
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>			
B	2201917			Cullum, Dale R			4,861.68	179.08			
B	2201917			Stuart, Gene JR			4,531.05	349.12			
						Total	\$9,392.73	\$528.20			
08/23/2019	2020-00000142	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	1,049.20			2,827.38		
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>			
B	2201918			Catlett, Richard C			4,900.79	691.04			
B	2201918			Cullum, Dale R			4,880.37	358.16			
						Total	\$9,781.16	\$1,049.20			
						Month August 2019 Totals			\$1,577.40	\$0.00	\$2,827.38
09/06/2019	2020-00000174	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	838.06			3,665.44		
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>			
B	2201919			Catlett, Richard C			4,604.63	394.88			
B	2201919			Cullum, Dale R			8,653.58	268.62			
B	2201919			Stuart, Gene JR			4,638.76	174.56			
						Total	\$17,896.97	\$838.06			
09/20/2019	2020-00000224	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	268.62			3,934.06		
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>			
B	2201920			Cullum, Dale R			4,428.94	268.62			
						Total	\$4,428.94	\$268.62			

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

						Month September 2019 Totals	\$1,106.68	\$0.00	\$3,934.06
10/04/2019	2020-00000272	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	975.90			4,909.96
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201921			Cullum, Dale R			5,408.31	626.78	
B	2201921			Stuart, Gene JR			5,050.59	349.12	
						Total	\$10,458.90	\$975.90	
<hr/>									
						Month October 2019 Totals	\$1,774.98	\$0.00	\$5,709.04
10/18/2019	2020-00000317	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	799.08			5,709.04
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201922			Cullum, Dale R			6,193.28	537.24	
B	2201922			Stuart, Gene JR			5,780.83	261.84	
						Total	\$11,974.11	\$799.08	
<hr/>									
						Month October 2019 Totals	\$1,774.98	\$0.00	\$5,709.04
11/01/2019	2020-00000354	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	626.24			6,335.28
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201923			Cullum, Dale R			5,400.89	361.76	
B	2201923			Stuart, Gene JR			4,879.59	264.48	
						Total	\$10,280.48	\$626.24	
<hr/>									
						Month October 2019 Totals	\$1,774.98	\$0.00	\$5,709.04
11/15/2019	2020-00000415	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	697.60			7,032.88
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201924			Cullum, Dale R			4,883.94	361.76	
B	2201924			Stuart, Gene JR			4,553.81	335.84	
						Total	\$9,437.75	\$697.60	
<hr/>									
						Month October 2019 Totals	\$1,774.98	\$0.00	\$5,709.04
11/29/2019	2020-00000467	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	613.64			7,646.52
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201925			Cullum, Dale R			5,009.17	361.76	
B	2201925			Stuart, Gene JR			4,631.60	251.88	
						Total	\$9,640.77	\$613.64	
<hr/>									
						Month November 2019 Totals	\$1,937.48	\$0.00	\$7,646.52
12/13/2019	2020-00000511	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	613.64			8,260.16
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201926			Cullum, Dale R			4,568.84	361.76	
B	2201926			Stuart, Gene JR			4,701.93	251.88	
						Total	\$9,270.77	\$613.64	
<hr/>									
12/27/2019	2020-00000529	JE	HR	Payroll Post B Bi-Weekly 220201	Payroll Post	613.64			8,873.80

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount	
B	220201	Cullum, Dale R				4,958.62	361.76	
B	220201	Stuart, Gene JR				4,814.34	251.88	
Total						\$9,772.96	\$613.64	
12/31/2019	2020-00000629	JE	GL	Reclass Entry -FYTD Bal at	JE 1215-20	6,809.20	15,683.00	
Month December 2019 Totals						\$8,036.48	\$0.00	\$15,683.00
01/10/2020	2020-00000575	JE	HR	Payroll Post B Bi-Weekly 220202	Payroll Post	613.64	16,296.64	
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount	
B	220202	Cullum, Dale R				5,046.16	361.76	
B	220202	Stuart, Gene JR				5,418.09	251.88	
Total						\$10,464.25	\$613.64	
01/24/2020	2020-00000604	JE	HR	Payroll Post B Bi-Weekly 220203	Payroll Post	671.68	16,968.32	
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount	
B	220203	Gruich, Gregory R				3,867.71	335.84	
B	220203	Stuart, Gene JR				4,989.82	335.84	
Total						\$8,857.53	\$671.68	
Month January 2020 Totals						\$1,285.32	\$0.00	\$16,968.32
02/07/2020	2020-00000648	JE	HR	Payroll Post B Bi-Weekly 220204	Payroll Post	1,175.44	18,143.76	
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount	
B	220204	Gruich, Gregory R				7,170.46	923.56	
B	220204	Stuart, Gene JR				5,167.19	251.88	
Total						\$12,337.65	\$1,175.44	
02/21/2020	2020-00000691	JE	HR	Payroll Post B Bi-Weekly 220205	Payroll Post	1,181.92	19,325.68	
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount	
B	220205	Cullum, Dale R				4,671.15	90.44	
B	220205	Gruich, Gregory R				4,623.35	1,091.48	
Total						\$9,294.50	\$1,181.92	
Month February 2020 Totals						\$2,357.36	\$0.00	\$19,325.68
03/06/2020	2020-00000743	JE	HR	Payroll Post B Bi-Weekly 220206	Payroll Post	1,194.88	20,520.56	
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount	
B	220206	Cullum, Dale R				4,449.30	271.32	
B	220206	Gruich, Gregory R				4,455.43	923.56	
Total						\$8,904.73	\$1,194.88	

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

03/20/2020	2020-00000778	JE	HR	Payroll Post B Bi-Weekly 220207	Payroll Post	1,091.48		21,612.04
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	220207			Gruich, Gregory R			5,360.20	1,091.48
						Total	\$5,360.20	\$1,091.48

Month **March 2020** Totals \$2,286.36 \$0.00 \$21,612.04

04/03/2020	2020-00000823	JE	HR	Payroll Post B Bi-Weekly 220208	Payroll Post	419.80		22,031.84
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	220208			Gruich, Gregory R			5,063.08	419.80
						Total	\$5,063.08	\$419.80

04/17/2020	2020-00000859	JE	HR	Payroll Post B Bi-Weekly 220209	Payroll Post	1,007.52		23,039.36
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	220209			Gruich, Gregory R			5,986.32	1,007.52
						Total	\$5,986.32	\$1,007.52

Month **April 2020** Totals \$1,427.32 \$0.00 \$23,039.36

05/01/2020	2020-00000894	JE	HR	Payroll Post B Bi-Weekly 220210	Payroll Post	923.56		23,962.92
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	220210			Gruich, Gregory R			4,455.43	923.56
						Total	\$4,455.43	\$923.56

05/15/2020	2020-00000933	JE	HR	Payroll Post B Bi-Weekly 220211	Payroll Post	949.48		24,912.40
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	220211			Gruich, Gregory R			4,119.59	587.72
B	220211			Mosqueda, Tony J			4,152.83	361.76
						Total	\$8,272.42	\$949.48

05/29/2020	2020-00000982	JE	HR	Payroll Post B Bi-Weekly 220212	Payroll Post	1,104.44		26,016.84
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	220212			Gruich, Gregory R			4,455.43	923.56
B	220212			Mosqueda, Tony J			3,971.95	180.88
						Total	\$8,427.38	\$1,104.44

Month **May 2020** Totals \$2,977.48 \$0.00 \$26,016.84

Account **Standby Pay** Totals \$26,016.84 \$0.00 \$26,016.84

G/L Account Number	003-4110 4910 Employer Paid Benefits						Balance To Date:	\$0.00
07/12/2019	2020-00000028	JE	HR	Payroll Post B Bi-Weekly 220017	Payroll Post	170.48		170.48
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

Payroll Batch	Batch Number	Employee Name	Month	July 2019 Totals	Gross Pay	Dist. Amount	
B	2201915	Gruich, Gregory R			5,925.30	170.48	
			Total		\$5,925.30	\$170.48	
07/26/2019	2020-0000069	JE HR Payroll Post B Bi-Weekly Payroll Post	1.30			171.78	
B	2201916	Cullum, Dale R			6,194.54	1.30	
			Total		\$6,194.54	\$1.30	
				Month July 2019 Totals	\$171.78	\$0.00	\$171.78
08/09/2019	2020-0000102	JE HR Payroll Post B Bi-Weekly Payroll Post	181.32			353.10	
B	2201917	Cullum, Dale R			4,861.68	50.51	
B	2201917	Stuart, Gene JR			4,531.05	130.81	
			Total		\$9,392.73	\$181.32	
08/23/2019	2020-0000142	JE HR Payroll Post B Bi-Weekly Payroll Post	15.21			368.31	
B	2201918	Catlett, Richard C			4,900.79	10.02	
B	2201918	Cullum, Dale R			4,880.37	5.19	
			Total		\$9,781.16	\$15.21	
				Month August 2019 Totals	\$196.53	\$0.00	\$368.31
09/06/2019	2020-0000174	JE HR Payroll Post B Bi-Weekly Payroll Post	225.48			593.79	
B	2201919	Catlett, Richard C			4,604.63	117.27	
B	2201919	Cullum, Dale R			8,653.58	44.26	
B	2201919	Stuart, Gene JR			4,638.76	63.95	
			Total		\$17,896.97	\$225.48	
09/20/2019	2020-0000224	JE HR Payroll Post B Bi-Weekly Payroll Post	3.90			597.69	
B	2201920	Cullum, Dale R			4,428.94	3.90	
			Total		\$4,428.94	\$3.90	
				Month September 2019 Totals	\$229.38	\$0.00	\$597.69
10/04/2019	2020-0000272	JE HR Payroll Post B Bi-Weekly Payroll Post	277.71			875.40	
B	2201921	Cullum, Dale R			5,408.31	159.83	
B	2201921	Stuart, Gene JR			5,050.59	117.88	

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

						Total	\$10,458.90	\$277.71		
10/18/2019	2020-00000317	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	11.59				886.99
<i>Payroll Batch</i>				<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>		
B	2201922			Cullum, Dale R			6,193.28	7.79		
B	2201922			Stuart, Gene JR			5,780.83	3.80		
						Total	\$11,974.11	\$11.59		
						Month October 2019 Totals		\$289.30	\$0.00	\$886.99
11/01/2019	2020-00000354	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	184.65				1,071.64
<i>Payroll Batch</i>				<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>		
B	2201923			Cullum, Dale R			5,400.89	92.36		
B	2201923			Stuart, Gene JR			4,879.59	92.29		
						Total	\$10,280.48	\$184.65		
11/15/2019	2020-00000415	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	10.12				1,081.76
<i>Payroll Batch</i>				<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>		
B	2201924			Cullum, Dale R			4,883.94	5.25		
B	2201924			Stuart, Gene JR			4,553.81	4.87		
						Total	\$9,437.75	\$10.12		
11/29/2019	2020-00000467	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	8.89				1,090.65
<i>Payroll Batch</i>				<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>		
B	2201925			Cullum, Dale R			5,009.17	5.24		
B	2201925			Stuart, Gene JR			4,631.60	3.65		
						Total	\$9,640.77	\$8.89		
						Month November 2019 Totals		\$203.66	\$0.00	\$1,090.65
12/13/2019	2020-00000511	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	199.93				1,290.58
<i>Payroll Batch</i>				<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>		
B	2201926			Cullum, Dale R			4,568.84	108.60		
B	2201926			Stuart, Gene JR			4,701.93	91.33		
						Total	\$9,270.77	\$199.93		
12/27/2019	2020-00000529	JE	HR	Payroll Post B Bi-Weekly 220201	Payroll Post	8.90				1,299.48
<i>Payroll Batch</i>				<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>		
B	220201			Cullum, Dale R			4,958.62	5.25		
B	220201			Stuart, Gene JR			4,814.34	3.65		
						Total	\$9,772.96	\$8.90		

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

					Month	December 2019	Totals	\$208.83	\$0.00	\$1,299.48
01/10/2020	2020-00000575	JE	HR	Payroll Post B Bi-Weekly 220202	Payroll Post		178.55			1,478.03
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220202		Cullum, Dale R				5,046.16	98.82	
B		220202		Stuart, Gene JR				5,418.09	79.73	
							Total	\$10,464.25	\$178.55	
01/24/2020	2020-00000604	JE	HR	Payroll Post B Bi-Weekly 220203	Payroll Post		9.74			1,487.77
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220203		Gruich, Gregory R				3,867.71	4.87	
B		220203		Stuart, Gene JR				4,989.82	4.87	
							Total	\$8,857.53	\$9.74	
					Month	January 2020	Totals	\$188.29	\$0.00	\$1,487.77
02/07/2020	2020-00000648	JE	HR	Payroll Post B Bi-Weekly 220204	Payroll Post		198.08			1,685.85
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220204		Gruich, Gregory R				7,170.46	114.65	
B		220204		Stuart, Gene JR				5,167.19	83.43	
							Total	\$12,337.65	\$198.08	
02/21/2020	2020-00000691	JE	HR	Payroll Post B Bi-Weekly 220205	Payroll Post		17.14			1,702.99
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220205		Cullum, Dale R				4,671.15	1.31	
B		220205		Gruich, Gregory R				4,623.35	15.83	
							Total	\$9,294.50	\$17.14	
					Month	February 2020	Totals	\$215.22	\$0.00	\$1,702.99
03/06/2020	2020-00000743	JE	HR	Payroll Post B Bi-Weekly 220206	Payroll Post		259.87			1,962.86
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220206		Cullum, Dale R				4,449.30	83.52	
B		220206		Gruich, Gregory R				4,455.43	176.35	
							Total	\$8,904.73	\$259.87	
03/20/2020	2020-00000778	JE	HR	Payroll Post B Bi-Weekly 220207	Payroll Post		15.83			1,978.69
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220207		Gruich, Gregory R				5,360.20	15.83	
							Total	\$5,360.20	\$15.83	
					Month	March 2020	Totals	\$275.70	\$0.00	\$1,978.69

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

Payroll Batch	Batch Number	Employee Name	Gross Pay	Dist. Amount
04/03/2020	2020-00000823	JE HR Payroll Post B Bi-Weekly 220208 Payroll Post	71.27	2,049.96
B	220208	Gruich, Gregory R	5,063.08	71.27
Total			\$5,063.08	\$71.27
04/17/2020	2020-00000859	JE HR Payroll Post B Bi-Weekly 220209 Payroll Post	14.61	2,064.57
B	220209	Gruich, Gregory R	5,986.32	14.61
Total			\$5,986.32	\$14.61
Month April 2020 Totals			\$85.88	\$0.00
05/01/2020	2020-00000894	JE HR Payroll Post B Bi-Weekly Payroll Post	176.35	2,240.92
B	2202010	Gruich, Gregory R	4,455.43	176.35
Total			\$4,455.43	\$176.35
05/15/2020	2020-00000933	JE HR Payroll Post B Bi-Weekly Payroll Post	13.77	2,254.69
B	2202011	Gruich, Gregory R	4,119.59	8.52
B	2202011	Mosqueda, Tony J	4,152.83	5.25
Total			\$8,272.42	\$13.77
05/29/2020	2020-00000982	JE HR Payroll Post B Bi-Weekly Payroll Post	16.01	2,270.70
B	2202012	Gruich, Gregory R	4,455.43	13.39
B	2202012	Mosqueda, Tony J	3,971.95	2.62
Total			\$8,427.38	\$16.01
Month May 2020 Totals			\$206.13	\$0.00
Account Employer Paid Benefits Totals			\$2,270.70	\$0.00
G/L Account Number 003-4110 4911 Pension Normal Cost			Balance To Date:	\$0.00
07/26/2019	2020-0000069	JE HR Payroll Post B Bi-Weekly Payroll Post	11.63	11.63
B	2201916	Cullum, Dale R	6,194.54	11.63
Total			\$6,194.54	\$11.63
Month July 2019 Totals			\$11.63	\$0.00
08/09/2019	2020-00000102	JE HR Payroll Post B Bi-Weekly Payroll Post	90.14	101.77
Total			\$90.14	\$101.77

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

B	2201917			Cullum, Dale R			4,861.68	29.64	
B	2201917			Stuart, Gene JR			4,531.05	60.50	
						Total	\$9,392.73	\$90.14	
08/23/2019	2020-00000142	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	183.26			285.03
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201918			Catlett, Richard C			4,900.79	124.22	
B	2201918			Cullum, Dale R			4,880.37	59.04	
						Total	\$9,781.16	\$183.26	
						Month August 2019 Totals	\$273.40	\$0.00	\$285.03
09/06/2019	2020-00000174	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	129.38			414.41
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201919			Catlett, Richard C			4,604.63	75.55	
B	2201919			Cullum, Dale R			8,653.58	24.97	
B	2201919			Stuart, Gene JR			4,638.76	28.86	
						Total	\$17,896.97	\$129.38	
09/20/2019	2020-00000224	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	48.80			463.21
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201920			Cullum, Dale R			4,428.94	48.80	
						Total	\$4,428.94	\$48.80	
						Month September 2019 Totals	\$178.18	\$0.00	\$463.21
10/04/2019	2020-00000272	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	146.97			610.18
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201921			Cullum, Dale R			5,408.31	92.70	
B	2201921			Stuart, Gene JR			5,050.59	54.27	
						Total	\$10,458.90	\$146.97	
10/18/2019	2020-00000317	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	103.73			713.91
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201922			Cullum, Dale R			6,193.28	68.17	
B	2201922			Stuart, Gene JR			5,780.83	35.56	
						Total	\$11,974.11	\$103.73	
						Month October 2019 Totals	\$250.70	\$0.00	\$713.91
11/01/2019	2020-00000354	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	91.42			805.33
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

Payroll Batch	Batch Number	Employee Name	Gross Pay	Dist. Amount	
B	2201923	Cullum, Dale R	5,400.89	50.60	
B	2201923	Stuart, Gene JR	4,879.59	40.82	
Total			\$10,280.48	\$91.42	
11/15/2019	2020-00000415	JE HR Payroll Post B Bi-Weekly	Payroll Post	110.43	915.76
B	2201924	Cullum, Dale R	4,883.94	57.29	
B	2201924	Stuart, Gene JR	4,553.81	53.14	
Total			\$9,437.75	\$110.43	
11/29/2019	2020-00000467	JE HR Payroll Post B Bi-Weekly	Payroll Post	95.04	1,010.80
B	2201925	Cullum, Dale R	5,009.17	55.86	
B	2201925	Stuart, Gene JR	4,631.60	39.18	
Total			\$9,640.77	\$95.04	
Month November 2019 Totals			\$296.89	\$0.00	\$1,010.80
12/13/2019	2020-00000511	JE HR Payroll Post B Bi-Weekly	Payroll Post	99.39	1,110.19
B	2201926	Cullum, Dale R	4,568.84	61.24	
B	2201926	Stuart, Gene JR	4,701.93	38.15	
Total			\$9,270.77	\$99.39	
12/27/2019	2020-00000529	JE HR Payroll Post B Bi-Weekly 220201	Payroll Post	94.13	1,204.32
B	220201	Cullum, Dale R	4,958.62	56.43	
B	220201	Stuart, Gene JR	4,814.34	37.70	
Total			\$9,772.96	\$94.13	
Month December 2019 Totals			\$193.52	\$0.00	\$1,204.32
01/10/2020	2020-00000575	JE HR Payroll Post B Bi-Weekly 220202	Payroll Post	88.95	1,293.27
B	220202	Cullum, Dale R	5,046.16	55.45	
B	220202	Stuart, Gene JR	5,418.09	33.50	
Total			\$10,464.25	\$88.95	
01/24/2020	2020-00000604	JE HR Payroll Post B Bi-Weekly 220203	Payroll Post	47.37	1,340.64
B	220203	Stuart, Gene JR	4,989.82	47.37	
Total			\$4,989.82	\$47.37	

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

						Month	January 2020 Totals			
02/07/2020	2020-00000648	JE	HR	Payroll Post B Bi-Weekly 220204	Payroll Post		\$136.32	\$0.00		\$1,340.64
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			34.31			1,374.95
B	220204			Stuart, Gene JR					Gross Pay	Dist. Amount
									5,167.19	34.31
							Total		\$5,167.19	\$34.31
02/21/2020	2020-00000691	JE	HR	Payroll Post B Bi-Weekly 220205	Payroll Post		14.98			1,389.93
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>					Gross Pay	Dist. Amount
B	220205			Cullum, Dale R					4,671.15	14.98
							Total		\$4,671.15	\$14.98
						Month	February 2020 Totals			
03/06/2020	2020-00000743	JE	HR	Payroll Post B Bi-Weekly 220206	Payroll Post		\$49.29	\$0.00		\$1,389.93
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			46.56			1,436.49
B	220206			Cullum, Dale R					Gross Pay	Dist. Amount
									4,449.30	46.56
							Total		\$4,449.30	\$46.56
						Month	March 2020 Totals			
05/15/2020	2020-00000933	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		\$46.56	\$0.00		\$1,436.49
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			55.90			1,492.39
B	2202011			Mosqueda, Tony J					Gross Pay	Dist. Amount
									4,152.83	55.90
							Total		\$4,152.83	\$55.90
05/29/2020	2020-00000982	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		29.22			1,521.61
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>					Gross Pay	Dist. Amount
B	2202012			Mosqueda, Tony J					3,971.95	29.22
							Total		\$3,971.95	\$29.22
						Month	May 2020 Totals			
						Account	Pension Normal Cost Totals			
							\$85.12	\$0.00		\$1,521.61
							\$1,521.61	\$0.00		\$1,521.61
G/L Account Number	003-4110 5504 Machinery/Equip/Supplies								Balance To Date:	\$0.00
09/05/2019	2020-00000161	JE	AP	A/P Invoice Entry	Accounts Payable		1,549.99			1,549.99
<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>
00530-219.A	LensLock			1901 In Unit Camera	09/01/2019	Check	163102		1,549.99	1,549.99
							Total		\$1,549.99	\$1,549.99
09/19/2019	2020-00000205	JE	AP	A/P Invoice Entry	Accounts Payable		88.07			1,638.06
<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>

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

7103659	Coast Electronics			Equipment for 1101 & 1901	09/03/2019	Check	162917		327.06	88.07
								Total	\$327.06	\$88.07
09/30/2019	2020-00000296	JE	GL	Lenslock Contract 7/1/19-	JE 915-20		24,794.78			26,432.84

Month	September 2019	Totals	\$26,432.84	\$0.00	\$26,432.84
Account	Machinery/Equip/Supplies	Totals	\$26,432.84	\$0.00	\$26,432.84

G/L Account Number **003-4110 7201 Automobiles**

Balance To Date: \$0.00

07/25/2019	2020-00000047	JE	AP	A/P Invoice Entry	Accounts Payable		405.56			405.56
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Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount	
128452	Grafix Shoppe	Graphic kit for 1901	07/03/2019	Check	162469	405.56	405.56	
						Total	\$405.56	\$405.56

Month	July 2019	Totals	\$405.56	\$0.00	\$405.56
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09/19/2019	2020-00000205	JE	AP	A/P Invoice Entry	Accounts Payable		39,632.78			40,038.34
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Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount	
011892	Winner Chevrolet, INC	2019 Tahoe	08/26/2019	Check	163012	39,632.78	39,632.78	
						Total	\$39,632.78	\$39,632.78

Month	September 2019	Totals	\$39,632.78	\$0.00	\$40,038.34
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10/10/2019	2020-00000297	JE	AP	A/P Invoice Entry	Accounts Payable		3,616.35			43,654.69
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Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount	
5782	Drive Customs	1901 equipment	09/25/2019	Check	163148	3,616.35	3,616.35	
						Total	\$3,616.35	\$3,616.35

Month	October 2019	Totals	\$3,616.35	\$0.00	\$43,654.69
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Account	Automobiles	Totals	\$43,654.69	\$0.00	\$43,654.69
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G/L Account Number **003-4110 8721 Payment To Other Agency**

Balance To Date: \$0.00

09/19/2019	2020-00000205	JE	AP	A/P Invoice Entry	Accounts Payable		4,600.00			4,600.00
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Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount	
136-84	San Luis Obispo County Sheriff	Bomb Task Force	08/28/2019	Check	162980	4,600.00	4,600.00	
						Total	\$4,600.00	\$4,600.00

Month	September 2019	Totals	\$4,600.00	\$0.00	\$4,600.00
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10/31/2019	2020-00000339	JE	AP	A/P Invoice Entry	Accounts Payable		2,711.40			7,311.40
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Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount	
136-92	San Luis Obispo County Sheriff	CAD & Mobile Fees	10/11/2019	Check	163344	2,711.40	2,711.40	
Total						\$2,711.40	\$2,711.40	
Month October 2019 Totals						\$2,711.40	\$0.00	\$7,311.40
11/27/2019	2020-00000428	JE AP A/P Invoice Entry	Accounts Payable			2,296.14	9,607.54	
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount	
1789	SLO CO INFORMATION SERVICES	1st Qtr Data Lines	10/22/2019	Check	163586	2,296.14	2,296.14	
Total						\$2,296.14	\$2,296.14	
Month November 2019 Totals						\$2,296.14	\$0.00	\$9,607.54
02/06/2020	2020-00001025	JE AP Change AP Invoice Post	Change AP			2,445.69	12,053.23	
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount	
1813	SLO CO INFORMATION SERVICES	Police Data Lines	01/10/2020	Check	164124	2,445.69	2,445.69	
Total						\$2,445.69	\$2,445.69	
Month February 2020 Totals						\$12,445.69	\$0.00	\$22,053.23
02/20/2020	2020-00000672	JE AP A/P Invoice Entry	Accounts Payable			10,000.00	22,053.23	
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount	
136-108	San Luis Obispo County Sheriff	Narcotics/Gang Unit	02/03/2020	Check	164225	10,000.00	10,000.00	
Total						\$10,000.00	\$10,000.00	
Month February 2020 Totals						\$12,445.69	\$0.00	\$22,053.23
04/16/2020	2020-00000845	JE AP A/P Invoice Entry	Accounts Payable			3,007.47	25,060.70	
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount	
mbpd-2020	San Luis Obispo County Sheriff	CLETS	03/17/2020	Check	164736	3,007.47	3,007.47	
Total						\$3,007.47	\$3,007.47	
Month April 2020 Totals						\$3,007.47	\$0.00	\$25,060.70
05/14/2020	2020-00000920	JE AP A/P Invoice Entry	Accounts Payable			2,350.35	27,411.05	
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount	
1834	SLO CO INFORMATION SERVICES	Police Data Lines Jan-March 2020	04/21/2020	Check	164918	2,350.35	2,350.35	
Total						\$2,350.35	\$2,350.35	
Month May 2020 Totals						\$2,350.35	\$0.00	\$27,411.05
Account Payment To Other Agency Totals						\$27,411.05	\$0.00	\$27,411.05
Department Police Department Totals						\$127,307.73	\$0.00	

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Account Number 003-4210 4110 Regular Pay						Balance To Date:		\$0.00	
07/01/2019	2020-00000176	JE	GL	Reverse PR Accrual 2 days in PP	JE1300-19		514.64	(514.64)	
07/12/2019	2020-00000028	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	2,940.06		2,425.42	
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201915			Brady, Grant N			4,253.64	2,940.06	
						Total	\$4,253.64	\$2,940.06	
07/26/2019	2020-00000069	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	2,952.06		5,377.48	
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201916			Brady, Grant N			4,400.87	2,952.06	
						Total	\$4,400.87	\$2,952.06	
						Month July 2019 Totals	\$5,892.12	\$514.64	\$5,377.48
08/09/2019	2020-00000102	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	3,099.26		8,476.74	
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201917			Brady, Grant N			3,741.58	3,099.26	
						Total	\$3,741.58	\$3,099.26	
08/23/2019	2020-00000142	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	3,099.26		11,576.00	
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201918			Brady, Grant N			3,413.41	3,099.26	
						Total	\$3,413.41	\$3,099.26	
						Month August 2019 Totals	\$6,198.52	\$0.00	\$11,576.00
09/06/2019	2020-00000174	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	3,099.26		14,675.26	
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201919			Brady, Grant N			3,610.31	3,099.26	
						Total	\$3,610.31	\$3,099.26	
09/20/2019	2020-00000224	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	3,099.26		17,774.52	
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201920			Brady, Grant N			5,572.05	3,099.26	
						Total	\$5,572.05	\$3,099.26	
						Month September 2019 Totals	\$6,198.52	\$0.00	\$17,774.52
10/04/2019	2020-00000272	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	3,099.26		20,873.78	
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201921			Brady, Grant N			3,479.05	3,099.26	
						Total	\$3,479.05	\$3,099.26	

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

10/18/2019	2020-00000317	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	3,099.26		23,973.04
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	2201922			Brady, Grant N			3,347.78	3,099.26
						Total	\$3,347.78	\$3,099.26
						Month October 2019 Totals		
						\$6,198.52	\$0.00	\$23,973.04
11/01/2019	2020-00000354	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	3,131.60		27,104.64
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	2201923			Brady, Grant N			3,512.68	3,131.60
						Total	\$3,512.68	\$3,131.60
11/15/2019	2020-00000415	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	4,407.68		31,512.32
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	2201924			Brady, Grant N			3,890.03	3,114.08
B	2201924			Brady, Grant N			9,106.94	1,293.60
						Total	\$12,996.97	\$4,407.68
						Month November 2019 Totals		
						\$7,539.28	\$0.00	\$31,512.32
12/13/2019	2020-00000511	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	2,541.09		34,053.41
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	2201926			Watson, Samuel J			4,614.86	2,541.09
						Total	\$4,614.86	\$2,541.09
12/27/2019	2020-00000529	JE	HR	Payroll Post B Bi-Weekly 220201	Payroll Post	2,807.34		36,860.75
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	220201			Watson, Samuel J			4,951.88	2,807.34
						Total	\$4,951.88	\$2,807.34
						Month December 2019 Totals		
						\$5,348.43	\$0.00	\$36,860.75
01/10/2020	2020-00000575	JE	HR	Payroll Post B Bi-Weekly 220202	Payroll Post	2,517.66		39,378.41
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	220202			Watson, Samuel J			3,640.37	2,517.66
						Total	\$3,640.37	\$2,517.66
01/24/2020	2020-00000604	JE	HR	Payroll Post B Bi-Weekly 220203	Payroll Post	2,568.78		41,947.19
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	220203			Watson, Samuel J			3,665.44	2,568.78
						Total	\$3,665.44	\$2,568.78

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

					Month	January 2020 Totals	\$5,086.44	\$0.00	\$41,947.19
02/07/2020	2020-00000648	JE	HR	Payroll Post B Bi-Weekly 220204	Payroll Post	2,558.14			44,505.33
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220204		Watson, Samuel J			4,763.22	2,558.14	
						Total	\$4,763.22	\$2,558.14	
02/21/2020	2020-00000691	JE	HR	Payroll Post B Bi-Weekly 220205	Payroll Post	2,551.74			47,057.07
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220205		Watson, Samuel J			5,438.89	2,551.74	
						Total	\$5,438.89	\$2,551.74	
					Month	February 2020 Totals	\$5,109.88	\$0.00	\$47,057.07
03/06/2020	2020-00000743	JE	HR	Payroll Post B Bi-Weekly 220206	Payroll Post	2,449.50			49,506.57
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220206		Schechter, Andrew L			3,280.12	2,449.50	
						Total	\$3,280.12	\$2,449.50	
03/20/2020	2020-00000778	JE	HR	Payroll Post B Bi-Weekly 220207	Payroll Post	2,449.50			51,956.07
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220207		Schechter, Andrew L			3,015.53	2,449.50	
						Total	\$3,015.53	\$2,449.50	
					Month	March 2020 Totals	\$4,899.00	\$0.00	\$51,956.07
04/03/2020	2020-00000823	JE	HR	Payroll Post B Bi-Weekly 220208	Payroll Post	2,332.20			54,288.27
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220208		Hames, Kevin D			2,397.45	2,332.20	
						Total	\$2,397.45	\$2,332.20	
04/17/2020	2020-00000859	JE	HR	Payroll Post B Bi-Weekly 220209	Payroll Post	2,332.20			56,620.47
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220209		Hames, Kevin D			2,575.56	2,332.20	
						Total	\$2,575.56	\$2,332.20	
					Month	April 2020 Totals	\$4,664.40	\$0.00	\$56,620.47
05/01/2020	2020-00000894	JE	HR	Payroll Post B Bi-Weekly 220210	Payroll Post	2,332.20			58,952.67
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220210		Hames, Kevin D			2,332.20	2,332.20	
						Total	\$2,332.20	\$2,332.20	
05/15/2020	2020-00000933	JE	HR	Payroll Post B Bi-Weekly 220211	Payroll Post	2,332.20			61,284.87

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount
B	2202011	Hames, Kevin D				2,453.88	2,332.20
Total						\$2,453.88	\$2,332.20
05/29/2020	2020-00000982	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	2,332.20	63,617.07
<i>Payroll Batch</i>	<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B	2202012	Hames, Kevin D				2,514.72	2,332.20
Total						\$2,514.72	\$2,332.20
Month May 2020 Totals						\$6,996.60	\$0.00
Account Regular Pay Totals						\$64,131.71	\$514.64
Balance To Date:							\$0.00
G/L Account Number	003-4210 4120 Overtime Pay						
07/12/2019	2020-00000028	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	1,065.06	1,065.06
<i>Payroll Batch</i>	<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B	2201915	Brady, Grant N				4,253.64	1,065.06
Total						\$4,253.64	\$1,065.06
07/26/2019	2020-00000069	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	1,200.29	2,265.35
<i>Payroll Batch</i>	<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B	2201916	Brady, Grant N				4,400.87	1,200.29
Total						\$4,400.87	\$1,200.29
Month July 2019 Totals						\$2,265.35	\$0.00
08/09/2019	2020-00000102	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	393.80	2,659.15
<i>Payroll Batch</i>	<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B	2201917	Brady, Grant N				3,741.58	393.80
Total						\$3,741.58	\$393.80
08/23/2019	2020-00000142	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	65.63	2,724.78
<i>Payroll Batch</i>	<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B	2201918	Brady, Grant N				3,413.41	65.63
Total						\$3,413.41	\$65.63
Month August 2019 Totals						\$459.43	\$0.00
09/06/2019	2020-00000174	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	262.53	2,987.31
<i>Payroll Batch</i>	<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B	2201919	Brady, Grant N				3,610.31	262.53
Total						\$3,610.31	\$262.53
09/20/2019	2020-00000224	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	2,224.27	5,211.58

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount	
B	2201920	Brady, Grant N				5,572.05	2,224.27	
Total						\$5,572.05	\$2,224.27	
Month September 2019 Totals						\$2,486.80	\$0.00	\$5,211.58
10/04/2019	2020-00000272	JE HR	Payroll Post B Bi-Weekly	Payroll Post		131.27	5,342.85	
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount	
B	2201921	Brady, Grant N				3,479.05	131.27	
Total						\$3,479.05	\$131.27	
Month October 2019 Totals						\$131.27	\$0.00	\$5,342.85
11/01/2019	2020-00000354	JE HR	Payroll Post B Bi-Weekly	Payroll Post		132.56	5,475.41	
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount	
B	2201923	Brady, Grant N				3,512.68	132.56	
Total						\$3,512.68	\$132.56	
Month November 2019 Totals						\$659.99	\$0.00	\$6,002.84
11/15/2019	2020-00000415	JE HR	Payroll Post B Bi-Weekly	Payroll Post		527.43	6,002.84	
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount	
B	2201924	Brady, Grant N				3,890.03	527.43	
Total						\$3,890.03	\$527.43	
Month November 2019 Totals						\$659.99	\$0.00	\$6,002.84
12/13/2019	2020-00000511	JE HR	Payroll Post B Bi-Weekly	Payroll Post		1,825.25	7,828.09	
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount	
B	2201926	Watson, Samuel J				4,614.86	1,825.25	
Total						\$4,614.86	\$1,825.25	
Month December 2019 Totals						\$3,721.27	\$0.00	\$9,724.11
12/27/2019	2020-00000529	JE HR	Payroll Post B Bi-Weekly 220201	Payroll Post		1,896.02	9,724.11	
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount	
B	220201	Watson, Samuel J				4,951.88	1,896.02	
Total						\$4,951.88	\$1,896.02	
Month December 2019 Totals						\$3,721.27	\$0.00	\$9,724.11
01/10/2020	2020-00000575	JE HR	Payroll Post B Bi-Weekly 220202	Payroll Post		874.19	10,598.30	
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount	
B	220202	Watson, Samuel J				3,640.37	874.19	
Total						\$3,640.37	\$874.19	
01/24/2020	2020-00000604	JE HR	Payroll Post B Bi-Weekly 220203	Payroll Post		848.14	11,446.44	

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

05/15/2020	2020-0000933	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	121.68		17,306.28	
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2202011			Hames, Kevin D			2,453.88	121.68	
						Total	\$2,453.88	\$121.68	
<hr/>									
05/29/2020	2020-0000982	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	182.52		17,488.80	
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2202012			Hames, Kevin D			2,514.72	182.52	
						Total	\$2,514.72	\$182.52	
<hr/>									
						Month May 2020 Totals	\$304.20	\$0.00	\$17,488.80
						Account Overtime Pay Totals	\$17,488.80	\$0.00	\$17,488.80
G/L Account Number 003-4210 4599 Other Pay						Balance To Date:		\$0.00	
07/01/2019	2020-0000176	JE	GL	Reverse PR Accrual 2 days in PP	JE1300-19		35.09	(35.09)	
07/12/2019	2020-0000028	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	248.52		213.43	
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201915			Brady, Grant N			4,253.64	248.52	
						Total	\$4,253.64	\$248.52	
<hr/>									
07/26/2019	2020-0000069	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	248.52		461.95	
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201916			Brady, Grant N			4,400.87	248.52	
						Total	\$4,400.87	\$248.52	
<hr/>									
						Month July 2019 Totals	\$497.04	\$35.09	\$461.95
08/09/2019	2020-0000102	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	248.52		710.47	
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201917			Brady, Grant N			3,741.58	248.52	
						Total	\$3,741.58	\$248.52	
<hr/>									
08/23/2019	2020-0000142	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	248.52		958.99	
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201918			Brady, Grant N			3,413.41	248.52	
						Total	\$3,413.41	\$248.52	
<hr/>									
						Month August 2019 Totals	\$497.04	\$0.00	\$958.99
09/06/2019	2020-0000174	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	248.52		1,207.51	
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2201919			Brady, Grant N			3,610.31	248.52	

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

						Total	\$3,610.31	\$248.52
09/20/2019	2020-00000224	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	248.52		1,456.03
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2201920		Brady, Grant N			5,572.05	248.52
						Total	\$5,572.05	\$248.52
						Month September 2019 Totals		
						\$497.04	\$0.00	\$1,456.03
10/04/2019	2020-00000272	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	248.52		1,704.55
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2201921		Brady, Grant N			3,479.05	248.52
						Total	\$3,479.05	\$248.52
						Month October 2019 Totals		
						\$497.04	\$0.00	\$1,953.07
10/18/2019	2020-00000317	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	248.52		1,953.07
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2201922		Brady, Grant N			3,347.78	248.52
						Total	\$3,347.78	\$248.52
						Month October 2019 Totals		
						\$497.04	\$0.00	\$1,953.07
11/01/2019	2020-00000354	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	248.52		2,201.59
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2201923		Brady, Grant N			3,512.68	248.52
						Total	\$3,512.68	\$248.52
11/15/2019	2020-00000415	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	8,061.86		10,263.45
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2201924		Brady, Grant N			3,890.03	248.52
B		2201924		Brady, Grant N			9,106.94	7,813.34
						Total	\$12,996.97	\$8,061.86
						Month November 2019 Totals		
						\$8,310.38	\$0.00	\$10,263.45
12/13/2019	2020-00000511	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	248.52		10,511.97
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2201926		Watson, Samuel J			4,614.86	248.52
						Total	\$4,614.86	\$248.52
12/27/2019	2020-00000529	JE	HR	Payroll Post B Bi-Weekly 220201	Payroll Post	248.52		10,760.49
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220201		Watson, Samuel J			4,951.88	248.52
						Total	\$4,951.88	\$248.52

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

					Month	December 2019 Totals	\$497.04	\$0.00	\$10,760.49
01/10/2020	2020-00000575	JE	HR	Payroll Post B Bi-Weekly 220202	Payroll Post	248.52			11,009.01
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220202		Watson, Samuel J			3,640.37	248.52	
						Total	\$3,640.37	\$248.52	
					Month	January 2020 Totals	\$497.04	\$0.00	\$11,257.53
01/24/2020	2020-00000604	JE	HR	Payroll Post B Bi-Weekly 220203	Payroll Post	248.52			11,257.53
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220203		Watson, Samuel J			3,665.44	248.52	
						Total	\$3,665.44	\$248.52	
					Month	January 2020 Totals	\$497.04	\$0.00	\$11,506.05
02/07/2020	2020-00000648	JE	HR	Payroll Post B Bi-Weekly 220204	Payroll Post	248.52			11,506.05
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220204		Watson, Samuel J			4,763.22	248.52	
						Total	\$4,763.22	\$248.52	
					Month	January 2020 Totals	\$497.04	\$0.00	\$11,754.57
02/21/2020	2020-00000691	JE	HR	Payroll Post B Bi-Weekly 220205	Payroll Post	248.52			11,754.57
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220205		Watson, Samuel J			5,438.89	248.52	
						Total	\$5,438.89	\$248.52	
					Month	February 2020 Totals	\$497.04	\$0.00	\$11,754.57
03/06/2020	2020-00000743	JE	HR	Payroll Post B Bi-Weekly 220206	Payroll Post	248.52			12,003.09
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220206		Schechter, Andrew L			3,280.12	248.52	
						Total	\$3,280.12	\$248.52	
					Month	February 2020 Totals	\$497.04	\$0.00	\$12,251.61
03/20/2020	2020-00000778	JE	HR	Payroll Post B Bi-Weekly 220207	Payroll Post	248.52			12,251.61
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220207		Schechter, Andrew L			3,015.53	248.52	
						Total	\$3,015.53	\$248.52	
					Month	March 2020 Totals	\$497.04	\$0.00	\$12,251.61
					Account	Other Pay Totals	\$12,286.70	\$35.09	\$12,251.61
G/L Account Number	003-4210 4910 Employer Paid Benefits						Balance To Date:		\$0.00
07/01/2019	2020-00000176	JE	GL	Reverse PR Accrual 2 days in PP	JE1300-19		344.48		(344.48)
07/12/2019	2020-00000028	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	1,478.75			1,134.27

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount
B	2201915	Brady, Grant N				4,253.64	1,478.75
						Total	\$4,253.64 \$1,478.75
07/26/2019	2020-0000069	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	718.22	1,852.49
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount
B	2201916	Brady, Grant N				4,400.87	718.22
						Total	\$4,400.87 \$718.22
						Month July 2019 Totals	\$2,196.97 \$344.48 \$1,852.49
08/09/2019	2020-0000102	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	1,395.16	3,247.65
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount
B	2201917	Brady, Grant N				3,741.58	1,395.16
						Total	\$3,741.58 \$1,395.16
08/23/2019	2020-0000142	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	557.06	3,804.71
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount
B	2201918	Brady, Grant N				3,413.41	557.06
						Total	\$3,413.41 \$557.06
						Month August 2019 Totals	\$1,952.22 \$0.00 \$3,804.71
09/06/2019	2020-0000174	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	1,373.75	5,178.46
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount
B	2201919	Brady, Grant N				3,610.31	1,373.75
						Total	\$3,610.31 \$1,373.75
09/20/2019	2020-0000224	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	909.35	6,087.81
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount
B	2201920	Brady, Grant N				5,572.05	909.35
						Total	\$5,572.05 \$909.35
						Month September 2019 Totals	\$2,283.10 \$0.00 \$6,087.81
10/04/2019	2020-0000272	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	1,352.32	7,440.13
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount
B	2201921	Brady, Grant N				3,479.05	1,352.32
						Total	\$3,479.05 \$1,352.32
10/18/2019	2020-0000317	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	546.35	7,986.48
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount
B	2201922	Brady, Grant N				3,347.78	546.35

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

						Total	\$3,347.78	\$546.35
						Month October 2019 Totals		
						\$1,898.67	\$0.00	\$7,986.48
11/01/2019	2020-00000354	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	1,357.81		9,344.29
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	2201923			Brady, Grant N			3,512.68	1,357.81
						Total	\$3,512.68	\$1,357.81
11/15/2019	2020-00000415	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	2,121.11		11,465.40
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	2201924			Brady, Grant N			3,890.03	634.86
B	2201924			Brady, Grant N			9,106.94	1,486.25
						Total	\$12,996.97	\$2,121.11
						Month November 2019 Totals		
						\$3,478.92	\$0.00	\$11,465.40
12/13/2019	2020-00000511	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	1,826.43		13,291.83
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	2201926			Watson, Samuel J			4,614.86	1,826.43
						Total	\$4,614.86	\$1,826.43
12/27/2019	2020-00000529	JE	HR	Payroll Post B Bi-Weekly 220201	Payroll Post	1,089.40		14,381.23
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	220201			Watson, Samuel J			4,951.88	1,089.40
						Total	\$4,951.88	\$1,089.40
						Month December 2019 Totals		
						\$2,915.83	\$0.00	\$14,381.23
01/10/2020	2020-00000575	JE	HR	Payroll Post B Bi-Weekly 220202	Payroll Post	1,793.53		16,174.76
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	220202			Watson, Samuel J			3,640.37	1,793.53
						Total	\$3,640.37	\$1,793.53
01/24/2020	2020-00000604	JE	HR	Payroll Post B Bi-Weekly 220203	Payroll Post	598.20		16,772.96
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B	220203			Watson, Samuel J			3,665.44	598.20
						Total	\$3,665.44	\$598.20
						Month January 2020 Totals		
						\$2,391.73	\$0.00	\$16,772.96
02/07/2020	2020-00000648	JE	HR	Payroll Post B Bi-Weekly 220204	Payroll Post	1,850.64		18,623.60
<i>Payroll Batch</i>	<i>Batch Number</i>			<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

Month	Batch Number	Employee Name	Payroll Post	Payroll Post		Gross Pay	Dist. Amount	
B	220204	Watson, Samuel J				4,763.22	1,850.64	
					Total	\$4,763.22	\$1,850.64	
02/21/2020	2020-00000691	JE	HR	Payroll Post B Bi-Weekly 220205	Payroll Post	887.61	19,511.21	
<i>Payroll Batch</i>	<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	220205	Watson, Samuel J				5,438.89	887.61	
					Total	\$5,438.89	\$887.61	
					Month February 2020 Totals	\$2,738.25	\$0.00	\$19,511.21
03/06/2020	2020-00000743	JE	HR	Payroll Post B Bi-Weekly 220206	Payroll Post	1,321.50	20,832.71	
<i>Payroll Batch</i>	<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	220206	Schechter, Andrew L				3,280.12	1,321.50	
					Total	\$3,280.12	\$1,321.50	
03/20/2020	2020-00000778	JE	HR	Payroll Post B Bi-Weekly 220207	Payroll Post	492.14	21,324.85	
<i>Payroll Batch</i>	<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	220207	Schechter, Andrew L				3,015.53	492.14	
					Total	\$3,015.53	\$492.14	
					Month March 2020 Totals	\$1,813.64	\$0.00	\$21,324.85
04/03/2020	2020-00000823	JE	HR	Payroll Post B Bi-Weekly 220208	Payroll Post	889.12	22,213.97	
<i>Payroll Batch</i>	<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	220208	Hames, Kevin D				2,397.45	889.12	
					Total	\$2,397.45	\$889.12	
04/17/2020	2020-00000859	JE	HR	Payroll Post B Bi-Weekly 220209	Payroll Post	415.38	22,629.35	
<i>Payroll Batch</i>	<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	220209	Hames, Kevin D				2,575.56	415.38	
					Total	\$2,575.56	\$415.38	
04/17/2020	2020-00000859	JE	HR	Payroll Post B Bi-Weekly 220209	Payroll Post	4.96	22,634.31	
<i>Payroll Batch</i>	<i>Batch Number</i>	<i>Employee Name</i>		G0087.2020 - COVID-19, Emergency Response		<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	220209	Hames, Kevin D				2,575.56	4.96	
					Total	\$2,575.56	\$4.96	
					Month April 2020 Totals	\$1,309.46	\$0.00	\$22,634.31
05/01/2020	2020-00000894	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	903.34	23,537.65	
<i>Payroll Batch</i>	<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B	2202010	Hames, Kevin D				2,332.20	903.34	

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

						Total	\$2,332.20	\$903.34
05/15/2020	2020-00000933	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	400.47		23,938.12
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202011		Hames, Kevin D			2,453.88	400.47
						Total	\$2,453.88	\$400.47

05/29/2020	2020-00000982	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	410.40		24,348.52
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202012		Hames, Kevin D			2,514.72	410.40
						Total	\$2,514.72	\$410.40

				Month May 2020 Totals	\$1,714.21	\$0.00	\$24,348.52
				Account Employer Paid Benefits Totals	\$24,693.00	\$344.48	\$24,348.52

G/L Account Number **003-4210 4911 Pension Normal Cost**

Balance To Date: \$0.00

07/12/2019	2020-00000028	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	415.60		415.60
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2201915		Brady, Grant N			4,253.64	415.60
						Total	\$4,253.64	\$415.60

07/26/2019	2020-00000069	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	417.16		832.76
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2201916		Brady, Grant N			4,400.87	417.16
						Total	\$4,400.87	\$417.16

				Month July 2019 Totals	\$832.76	\$0.00	\$832.76
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08/09/2019	2020-00000102	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	436.35		1,269.11
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2201917		Brady, Grant N			3,741.58	436.35
						Total	\$3,741.58	\$436.35

08/23/2019	2020-00000142	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	436.35		1,705.46
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2201918		Brady, Grant N			3,413.41	436.35
						Total	\$3,413.41	\$436.35

				Month August 2019 Totals	\$872.70	\$0.00	\$1,705.46
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09/06/2019	2020-00000174	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	436.35		2,141.81
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2201919		Brady, Grant N			3,610.31	436.35

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

						Total	\$3,610.31	\$436.35
09/20/2019	2020-00000224	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	436.35		2,578.16
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2201920		Brady, Grant N			5,572.05	436.35
						Total	\$5,572.05	\$436.35
						Month September 2019 Totals		
						\$872.70	\$0.00	\$2,578.16
10/04/2019	2020-00000272	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	436.35		3,014.51
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2201921		Brady, Grant N			3,479.05	436.35
						Total	\$3,479.05	\$436.35
						Month October 2019 Totals		
						\$872.70	\$0.00	\$3,450.86
10/18/2019	2020-00000317	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	436.35		3,450.86
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2201922		Brady, Grant N			3,347.78	436.35
						Total	\$3,347.78	\$436.35
						Month October 2019 Totals		
						\$872.70	\$0.00	\$3,450.86
11/01/2019	2020-00000354	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	440.56		3,891.42
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2201923		Brady, Grant N			3,512.68	440.56
						Total	\$3,512.68	\$440.56
						Month October 2019 Totals		
						\$872.70	\$0.00	\$3,450.86
11/15/2019	2020-00000415	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	438.28		4,329.70
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2201924		Brady, Grant N			3,890.03	438.28
						Total	\$3,890.03	\$438.28
						Month November 2019 Totals		
						\$878.84	\$0.00	\$4,329.70
12/13/2019	2020-00000511	JE	HR	Payroll Post B Bi-Weekly	Payroll Post	363.60		4,693.30
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2201926		Watson, Samuel J			4,614.86	363.60
						Total	\$4,614.86	\$363.60
						Month November 2019 Totals		
						\$878.84	\$0.00	\$4,329.70
12/27/2019	2020-00000529	JE	HR	Payroll Post B Bi-Weekly 220201	Payroll Post	398.30		5,091.60
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220201		Watson, Samuel J			4,951.88	398.30
						Total	\$4,951.88	\$398.30

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

					Month	December 2019 Totals	\$761.90	\$0.00	\$5,091.60
01/10/2020	2020-00000575	JE	HR	Payroll Post B Bi-Weekly 220202	Payroll Post	360.54			5,452.14
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220202		Watson, Samuel J			3,640.37	360.54	
						Total	\$3,640.37	\$360.54	
01/24/2020	2020-00000604	JE	HR	Payroll Post B Bi-Weekly 220203	Payroll Post	367.21			5,819.35
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220203		Watson, Samuel J			3,665.44	367.21	
						Total	\$3,665.44	\$367.21	
					Month	January 2020 Totals	\$727.75	\$0.00	\$5,819.35
02/07/2020	2020-00000648	JE	HR	Payroll Post B Bi-Weekly 220204	Payroll Post	365.82			6,185.17
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220204		Watson, Samuel J			4,763.22	365.82	
						Total	\$4,763.22	\$365.82	
02/21/2020	2020-00000691	JE	HR	Payroll Post B Bi-Weekly 220205	Payroll Post	364.99			6,550.16
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220205		Watson, Samuel J			5,438.89	364.99	
						Total	\$5,438.89	\$364.99	
					Month	February 2020 Totals	\$730.81	\$0.00	\$6,550.16
03/06/2020	2020-00000743	JE	HR	Payroll Post B Bi-Weekly 220206	Payroll Post	351.66			6,901.82
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220206		Schechter, Andrew L			3,280.12	351.66	
						Total	\$3,280.12	\$351.66	
03/20/2020	2020-00000778	JE	HR	Payroll Post B Bi-Weekly 220207	Payroll Post	351.66			7,253.48
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220207		Schechter, Andrew L			3,015.53	351.66	
						Total	\$3,015.53	\$351.66	
					Month	March 2020 Totals	\$703.32	\$0.00	\$7,253.48
04/03/2020	2020-00000823	JE	HR	Payroll Post B Bi-Weekly 220208	Payroll Post	294.86			7,548.34
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220208		Hames, Kevin D			2,397.45	294.86	
						Total	\$2,397.45	\$294.86	
04/17/2020	2020-00000859	JE	HR	Payroll Post B Bi-Weekly 220209	Payroll Post	303.98			7,852.32

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount	
B	220209	Hames, Kevin D				2,575.56	303.98	
Total						\$2,575.56	\$303.98	
Month April 2020 Totals						\$598.84	\$0.00	\$7,852.32
05/01/2020	2020-00000894	JE HR	Payroll Post B Bi-Weekly	Payroll Post		303.98	8,156.30	
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount	
B	2202010	Hames, Kevin D				2,332.20	303.98	
Total						\$2,332.20	\$303.98	
05/15/2020	2020-00000933	JE HR	Payroll Post B Bi-Weekly	Payroll Post		303.98	8,460.28	
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount	
B	2202011	Hames, Kevin D				2,453.88	303.98	
Total						\$2,453.88	\$303.98	
05/29/2020	2020-00000982	JE HR	Payroll Post B Bi-Weekly	Payroll Post		303.98	8,764.26	
Payroll Batch	Batch Number	Employee Name				Gross Pay	Dist. Amount	
B	2202012	Hames, Kevin D				2,514.72	303.98	
Total						\$2,514.72	\$303.98	
Month May 2020 Totals						\$911.94	\$0.00	\$8,764.26
Account Pension Normal Cost Totals						\$8,764.26	\$0.00	\$8,764.26
G/L Account Number 003-4210 4912 PERS Unfunded Accrued Liability						Balance To Date:		\$0.00
07/25/2019	2020-00000059	JE AP	A/P Invoice Entry	Accounts Payable		14,294.81	14,294.81	
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount	
UAL FY 19/20	Public Empl Retirement	Unfunded Accrued Liabilities 2019-2020	07/25/2019	EFT	1881	1,526,950.00	14,294.81	
Total						\$1,526,950.00	\$14,294.81	
Month July 2019 Totals						\$14,294.81	\$0.00	\$14,294.81
Account PERS Unfunded Accrued Liability Totals						\$14,294.81	\$0.00	\$14,294.81
G/L Account Number 003-4210 5121 Safety Equipment						Balance To Date:		\$0.00
07/01/2019	2020-00000179	JE GL	Reverse Accrued A/R for Misc	JE 1308-19		2,136.90	2,136.90	
Month July 2019 Totals						\$2,136.90	\$0.00	\$2,136.90
09/03/2019	2020-00000159	JE RA	Revenue Collection Payment	Collections		2,136.90	.00	
Receipt Number	Receipt Batch	Receipt Description	Received From	Payment Date		Amount	Dist. Amount	
2020-00006587	2020-00000226	FY 18/19 - REFUND FOR DUPLICATE PAYMENT	L.N. CURTIS & SONS	09/03/2019		3,664.26	(2,136.90)	
Total						\$3,664.26	(\$2,136.90)	

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

						Month September 2019 Totals	\$0.00	\$2,136.90	\$0.00
11/14/2019	2020-00000393	JE	AP	A/P Invoice Entry	Accounts Payable	5,584.15			5,584.15
<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>
219131	Allstar Fire Equipment Inc			16 Pairs of boots for new reserves.	11/22/2019	Check	163390	4,852.44	4,852.44
219232	Allstar Fire Equipment Inc			5 Pairs of Bunker Boots - New Reserve	10/28/2019	Check	163390	731.71	731.71
						Total		\$5,584.15	\$5,584.15
						992.55			6,576.70
11/26/2019	2020-00000428	JE	AP	A/P Invoice Entry	Accounts Payable	992.55			6,576.70
<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>
Kato 10/19	Mechanics Bank			Visa Card - Fire Store 11 gear bags \$516.18 + Sales Tax \$37.91 = 554.09	11/01/2019	EFT	1931	1,092.18	554.09
McLean 10/19	Mechanics Bank			Visa Card SunBadge MBFD Belt Buckles \$438.46	11/01/2019	EFT	1931	818.17	438.46
						Total		\$1,910.35	\$992.55
						Month November 2019 Totals	\$6,576.70	\$0.00	\$6,576.70
01/31/2020	2020-00000671	JE	GL	Misc adjustments - No net change refer to account detail in 5121 - transferred to 5199 (Misc Op Supplies)	JE 114-20			6,576.70	.00
						Month January 2020 Totals	\$0.00	\$6,576.70	\$0.00
03/30/2020	2020-00000801	JE	AP	A/P Invoice Entry	Accounts Payable	1,022.42			1,022.42
<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>
222293	Allstar Fire Equipment Inc			2 Pair of Leather Station Boots	03/17/2020	Check	164551	621.55	621.55
222403	Allstar Fire Equipment Inc			Brush Helmet Suspension	03/24/2020	Check	164551	400.87	400.87
						Total		\$1,022.42	\$1,022.42
						Month March 2020 Totals	\$1,022.42	\$0.00	\$1,022.42
04/07/2020	2020-00000825	JE	AP	A/P Invoice Entry	Accounts Payable	6,194.50			7,216.92
<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>
222538	Allstar Fire Equipment Inc			Helmet & Shield - K. Hames	03/31/2020	Check	164600	457.91	457.91
373205	L.N. Curtis and sons			2 Pair Wildland Pants	03/23/2020	Check	164631	389.66	389.66
373874	L.N. Curtis and sons			Wildland Tactical Pants	03/24/2020	Check	164631	5,346.93	5,346.93
						Total		\$6,194.50	\$6,194.50
04/30/2020	2020-00000877	JE	AP	A/P Invoice Entry	Accounts Payable	3.01			7,219.93

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount
KellyM 03/20	Mechanics Bank	Visa Card - 511 Tactical sales tax for badges for turnouts	04/01/2020	EFT	1997	155.27	3.01
Total						\$155.27	\$3.01

Month April 2020 Totals	\$6,197.51	\$0.00	\$7,219.93
Account Safety Equipment Totals	\$15,933.53	\$8,713.60	\$7,219.93

G/L Account Number **003-4210 5199 Miscellaneous Operating Supplies**

Balance To Date: \$0.00

01/31/2020	2020-00000671	JE	GL	Misc adjustments Reclassification in to this account from 5199	JE 114-20	6,576.70	6,576.70
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Month January 2020 Totals	\$6,576.70	\$0.00	\$6,576.70
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02/28/2020	2020-00000742	JE	GL	Corrections - San Luis Ambulance for 3 cardiac monitors	JE 214-20	14,000.00	20,576.70
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Month February 2020 Totals	\$14,000.00	\$0.00	\$20,576.70
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04/30/2020	2020-00000877	JE	AP	A/P Invoice Entry	Accounts Payable	841.17	21,417.87
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Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount
7123	JK's Unlimited Inc	5320 - Repairs & Updates	04/23/2020	Check	164826	841.17	841.17
Total						\$841.17	\$841.17

Month April 2020 Totals	\$841.17	\$0.00	\$21,417.87
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Account Miscellaneous Operating Supplies Totals	\$21,417.87	\$0.00	\$21,417.87
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G/L Account Number **003-4210 8110 Interest Expense**

Balance To Date: \$0.00

09/30/2019	2020-00000251	JE	GL	Fire Station Financing Loan Payment	JE 914-20	24,150.00	24,150.00
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Month September 2019 Totals	\$24,150.00	\$0.00	\$24,150.00
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03/31/2020	2020-00000809	JE	GL	USDA Loan Payment, Fire Station Financing	JE 314-20	23,493.75	47,643.75
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Month March 2020 Totals	\$23,493.75	\$0.00	\$47,643.75
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Account Interest Expense Totals	\$47,643.75	\$0.00	\$47,643.75
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G/L Account Number **003-4210 8130 Principal Repayment**

Balance To Date: \$0.00

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

09/30/2019	2020-00000251	JE	GL	Fire Station Financing Loan Payment	JE 914-20	35,000.00		35,000.00
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Month	September 2019	Totals	\$35,000.00	\$0.00	\$35,000.00
Account	Principal Repayment	Totals	\$35,000.00	\$0.00	\$35,000.00
Department	Fire Department	Totals	\$261,654.43	\$9,607.81	

G/L Account Number **003-5230 5199 Miscellaneous Operating Supplies** Balance To Date: \$0.00

10/17/2019	2020-00000297	JE	AP	A/P Invoice Entry	Accounts Payable	495.80		495.80
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Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount
18588	Negranti Construction	Class 2 Base - Yard	09/30/2019	Check	163187	664.05	132.19
94330314	CalPortland Construction	3/8" Max, Type A	09/18/2019	Check	163127	363.61	363.61
Total						\$1,027.66	\$495.80

Month	October 2019	Totals	\$495.80	\$0.00	\$495.80
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11/27/2019	2020-00000428	JE	AP	A/P Invoice Entry	Accounts Payable	8,395.95		8,891.75
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Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount
163206	RAE Products and Chemicals Corp.	Preformed Thermoplastic	11/08/2019	Check	163572	8,395.95	8,395.95
Total						\$8,395.95	\$8,395.95

Month	November 2019	Totals	\$8,395.95	\$0.00	\$8,891.75
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12/31/2019	2020-00000636	JE	AP	A/P Invoice Entry	Accounts Payable	11.25		8,903.00
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Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount
4Q19 County	State Board of Equalization	Oct-Dec 2019 Use Tax: County	12/31/2019	EFT	1960	4.18	.31
4Q19 Local	State Board of Equalization	Oct-Dec 2019 Use Tax: Local	12/31/2019	EFT	1960	57.12	3.54
4Q19 State	State Board of Equalization	Oct-Dec 2019 Use Tax: State	12/31/2019	EFT	1960	62.44	7.40
Total						\$123.74	\$11.25

12/31/2019	2020-00000652	JE	GL	Cor Invoices Posted to Measure Q in error	JE 1218-20		8,903.00	.00
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Month	December 2019	Totals	\$11.25	\$8,903.00	\$0.00
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02/06/2020	2020-00000639	JE	AP	A/P Invoice Entry	Accounts Payable	2,906.92		2,906.92
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Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount
94458297	CalPortland Construction	Jamaica Repave	01/15/2020	Check	164061	2,906.92	2,906.92
Total						\$2,906.92	\$2,906.92

02/06/2020	2020-00001198	JE	AP	Change AP Invoice Post	Change AP		2,906.92	.00
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Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount	
94458297	CalPortland Construction	Jamaica Repave	01/15/2020	Check	164061	2,906.92	(2,906.92)	
Total						\$2,906.92	(\$2,906.92)	
Month February 2020 Totals						\$2,906.92	\$2,906.92	\$0.00
03/31/2020	2020-00000920	JE AP A/P Invoice Entry	Accounts Payable		13.54		13.54	
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount	
1Q20 Local	State Board of Equalization	Jan-Mar 2020 Use Tax: Local	03/31/2020	EFT	2002	32.97	13.54	
Total						\$32.97	\$13.54	
Month March 2020 Totals						\$13.54	\$0.00	\$13.54
Account Miscellaneous Operating Supplies Totals						\$11,823.46	\$11,809.92	\$13.54
G/L Account Number 003-5230 6106 Contractual Services						Balance To Date:		\$0.00
02/06/2020	2020-00000639	JE AP A/P Invoice Entry	Accounts Payable		4,360.00		4,360.00	
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount	
12120	SOUZA CONSTRUCTION	Repair 60x30 on Jamaica	01/21/2020	Check	164128	4,360.00	4,360.00	
Total						\$4,360.00	\$4,360.00	
02/06/2020	2020-00001198	JE AP Change AP Invoice Post	Change AP			4,360.00	.00	
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount	
12120	SOUZA CONSTRUCTION	Repair 60x30 on Jamaica	01/21/2020	Check	164128	4,360.00	(4,360.00)	
Total						\$4,360.00	(\$4,360.00)	
Month February 2020 Totals						\$4,360.00	\$4,360.00	\$0.00
Account Contractual Services Totals						\$4,360.00	\$4,360.00	\$0.00
G/L Account Number 003-5230 6810 Equipment Rental						Balance To Date:		\$0.00
07/24/2019	2020-00000047	JE AP A/P Invoice Entry	Accounts Payable		3,301.52		3,301.52	
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount	
20024346	Caterpillar Financial Services Corp	Taxes on Lease Equipment - 15 Jul - 15 Aug	06/30/2019	Check	162458	3,301.52	3,301.52	
Total						\$3,301.52	\$3,301.52	
Month July 2019 Totals						\$3,301.52	\$0.00	\$3,301.52
09/19/2019	2020-00000205	JE AP A/P Invoice Entry	Accounts Payable		1,650.76		4,952.28	
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount	
20197176	Caterpillar Financial Services Corp	TaxPayments on Equipment - 15-Sep-19 - 15-Oct-19	08/30/2019	Check	162912	1,650.76	1,650.76	

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

						Total	\$1,650.76	\$1,650.76	
						Month September 2019 Totals	\$1,650.76	\$0.00	\$4,952.28
10/31/2019	2020-00000339	JE	AP	A/P Invoice Entry	Accounts Payable	2,728.93		7,681.21	
<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>
20287303	Caterpillar Financial Services Corp	Taxes/Payment on Equipment 10/15/19-11/15/19			10/08/2019	Check	163265	1,998.93	1,998.93
4559	Avila Traffic Safety	Rental - Changeable Message Sign			10/07/2019	Check	163252	730.00	730.00
						Total	\$2,728.93	\$2,728.93	
						Month October 2019 Totals	\$2,728.93	\$0.00	\$7,681.21
11/27/2019	2020-00000428	JE	AP	A/P Invoice Entry	Accounts Payable	4,012.22		11,693.43	
<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>
20375047	Caterpillar Financial Services Corp	Taxes/Payment on Equipment 11/15/19-12/15/19			11/15/2019	Check	163517	4,012.22	4,012.22
						Total	\$4,012.22	\$4,012.22	
						Month November 2019 Totals	\$4,012.22	\$0.00	\$11,693.43
01/09/2020	2020-00000556	JE	AP	A/P Invoice Entry	Accounts Payable	4,026.58		15,720.01	
<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>
20469369	Caterpillar Financial Services Corp	Taxes/Payment on Equipment 12/15/19-1/15/20			12/10/2019	Check	163800	4,026.58	4,026.58
						Total	\$4,026.58	\$4,026.58	
01/23/2020	2020-00000591	JE	AP	A/P Invoice Entry	Accounts Payable	2,027.65		17,747.66	
<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>
20556445	Caterpillar Financial Services Corp	Tax/Payment on Equipment 1/15/20-2/15/20			01/02/2020			2,027.65	2,027.65
						Total	\$2,027.65	\$2,027.65	
01/31/2020	2020-00000697	JE	GL	Cor Avila Traffic Safety Invoice	JE 116-20		730.00	17,017.66	
						Month January 2020 Totals	\$6,054.23	\$730.00	\$17,017.66
02/06/2020	2020-00000639	JE	AP	A/P Invoice Entry	Accounts Payable	534.00		17,551.66	
<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>
94458296	CalPortland Construction	Truck Rental Jamaica Repair			01/15/2020	Check	164061	534.00	534.00
						Total	\$534.00	\$534.00	
02/06/2020	2020-00001198	JE	AP	Change AP Invoice Post	Change AP		534.00	17,017.66	
<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>

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

94458296	CalPortland Construction	Truck Rental Jamaica Repair	01/15/2020	Check	164061	534.00	(534.00)
Total						\$534.00	(\$534.00)

					Month February 2020 Totals	\$534.00	\$534.00	\$17,017.66
03/05/2020	2020-00000725	JE	AP	A/P Invoice Entry	Accounts Payable	14.35		17,032.01

Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount
20636903	Caterpillar Financial Services Corp	Tax/Payment on Equipment 2/15/20-3/15/20	02/11/2020	Check	164277	14.35	14.35
Total						\$14.35	\$14.35

03/19/2020	2020-00000747	JE	AP	A/P Invoice Entry	Accounts Payable	2,462.95		19,494.96
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Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Dist. Amount
20733155	Caterpillar Financial Services Corp	Tax/Payment on Equipment 3/15/20-4/15/20	03/06/2020	Check	164368	2,462.95	2,462.95
Total						\$2,462.95	\$2,462.95

Month March 2020 Totals	\$2,477.30	\$0.00	\$19,494.96
Account Equipment Rental Totals	\$20,758.96	\$1,264.00	\$19,494.96
Department Street Maintenance Totals	\$36,942.42	\$17,433.92	

G/L Account Number 003-7710 8501 Transfers Out							Balance To Date:	\$0.00
12/31/2019	2020-00000626	JE	GL	One Time Transfers FY 19/20 Budget	JE 1211A-20	56,250.00		56,250.00

Month December 2019 Totals	\$56,250.00	\$0.00	\$56,250.00
Account Transfers Out Totals	\$56,250.00	\$0.00	\$56,250.00

G/L Account Number 003-7710 8510 Transfer To General Fund							Balance To Date:	\$0.00
12/31/2019	2020-00000625	JE	GL	Cost Allocation Plan Transfers	JE 1211-20	60,958.00		60,958.00

Month December 2019 Totals	\$60,958.00	\$0.00	\$60,958.00					
03/31/2020	2020-00000764	JE	GL	3rd Qtr Cost Allocation Transfer to GF Reimb 4th FT Fireman	JE311-20	30,479.00		91,437.00

Month March 2020 Totals	\$30,479.00	\$0.00	\$91,437.00
Account Transfer To General Fund Totals	\$91,437.00	\$0.00	\$91,437.00
Department Interfund Transactions Totals	\$147,687.00	\$0.00	
Fund Sales & Use Tax Measure Q Totals	\$894,651.20	\$1,063,293.22	

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/01/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

Grand Totals	<u>\$894,651.20</u>	<u>\$1,063,293.22</u>
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City of Morro Bay
Credit Card Charge Report

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

Name of Person using card: Mclean Department: Fire

Transaction Date: 10-22-19 Amount: \$ 438.46

Vendor Name: Sun Badge

Brief Transaction Description: _____

Detail Transaction Description: Purchase

MBFD Beet Buckles

003-4210-5121

Account(s) to be charged: ~~001-4210-5109~~

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

Dawn McLean

From: Sun Badge Company <notifications@paytrace.com>
Sent: Tuesday, October 22, 2019 1:06 PM
To: Dawn McLean
Subject: Sun Badge Company Transaction Receipt - Reference Number 289187737

Sun Badge Company

2248 South Baker Ave
Ontario, CA 91761
(909)9301444

10/22/2019 1:05:33 PM

Reference Number: 289187737
Total: \$438.46
Transaction Type: Sale
Transaction Status: Pending Settlement
Card Type: Visa
Card Number: xxxxxxxxxxxx8875
Entry Method: Keyed
Approval Code: 512250
Approval Message: AP
AVS Result: CFAC 2020.12.15 Page 52 of 184
Zip Match Only



SUN BADGE CO.
 2248 S. BAKER STREET
 ONTARIO, CA 91761
 (909) 930-1444 • FAX (909) 930-1443

SBCO.
 2248 S. BAKER STREET
 ONTARIO, CA 91761
 (909) 930-1444 • FAX (909) 930-1443

P.O. MORRO BAY FD/ BELT BUCKLES

P.O. Due Date: 12/27/19

395095

2619

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CITY OF MORRO BAY
 595 HARBOR
 MORRO BAY, CA. 93442
 ATTN: ACCOUNTS PAYABLE

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MORRO BAY FIRE DEPT.
 715 HARBOR STREET
 MORRO BAY, CA. 93442
 ATTN: DAWN M.
 805-772-6242

www.sunbadgeco.com

ORDER DATE	TE	TX	REITERMS:	SHIP VIA	INVOICE DATE	DATE SHIPPED	INVOICE
10/10/19		XX	NET 30	FEDEX			395095

QUANTITY	CATALOG NUMBER	Die No	DESCRIPTION	PM	UNIT PRICE	EXTENSION
10	BBUCKLE	B00087	CHROME belt buckles w/attachments (LARGE BELT BUCKLE) MORRO BAY F.D.		32.75	327.50
			LOOKING AT BACK OF BB			
			Bracket " A " on left Hook " A " on right			



SUN BADGE CO.

2248 S. BAKER STREET
 ONTARIO, CA 91761
 (909) 930-1444 • FAX (909) 930-1443

SBCO.

2248 S. BAKER STREET
 ONTARIO, CA 91761
 (909) 930-1444 • FAX (909) 930-1443

P.O. MORRO BAY FD/ BELT BUCKLES

P.O. Due Date: 12/27/19

395095

2619

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CITY OF MORRO BAY
 595 HAVOR
 MORRO BAY, CA. 93442
 ATTN: ACCOUNTS PAYABLE

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MORRO BAY FIRE DEPT.
 715 HARBOR STREET
 MORRO BAY, CA. 93442
 ATTN: DAWN M.
 805-772-6242

www.sunbadgco.com

ORDER DATE 10/10/19	TE	TX XX	RE TERMS: NET 30	SHIP VIA FEDEX	INVOICE DATE	DATE SHIPPED	INVOICE 395095
------------------------	----	----------	------------------------	-------------------	--------------	--------------	-------------------

QUANTITY	CATALOG NUMBER	Die No	DESCRIPTION	PM	UNIT PRICE	EXTENSION
					Subtotal	393.00
					Tax	30.46
					Shipping	15.00
					Total	438.46
					Deposit	0.00
					Balance	438.46

City of Morro Bay
Credit Card Charge Report

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

Name of Person using card: Kato Department: Fire

Transaction Date: 10-25-19 Amount: \$ 516.18

Vendor Name: WPSG-INC. 37.91 Sales Tax

Brief Transaction Description: 554.09

Detail Transaction Description: 11 treat Bags

003-2025 < 37.917

003-4210-5121 \$37.91

Account(s) to be charged: 003.4210.5121

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



ORDER STATUS

WISH LIST

BULK PRICING

SHOP ALL BRANDS

Search All Products



ALL CATEGORIES

TODAY'S DEALS

NEW

HELMETS

BOOTS

PPE

LIGHTS

APPAREL

CUSTOM

ORDER DETAILS

ORDER # E1894113 | October 25, 2019

[View Order Status](#)

SHIP TO:

715 HARBOR ST
MORRO BAY, CA 93442-1907

United States

BILL TO:

Michael Kelly
715 HARBOR ST
MORRO BAY, CA 93442-1907
United States
mkelly@morrobayca.gov

PAYMENT METHOD:

Payment Type: Credit Card
Visa: *****1881
Expires: 07/20

ITEM	QTY	PRICE EA.	TOTAL
TheFireStore Jumbo FireFighter Gear Bag - No Wheels	11	\$ 55.59	\$ 611.49
20% Off 11+ Custom Gear Bags & Mask Bags	1	-\$ 122.30	-\$ 122.30

SUBTOTAL: \$ 489.19

SHIPPING: \$ 26.99

HANDLING: \$ 0.00

City of Morro Bay
Credit Card Charge Report

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

Name of Person using card: Kelly Department: Fire

Transaction Date: 3-26-20 Amount: \$ 38.79

Vendor Name: 5.11, Inc.

Brief Transaction Description: _____

Detail Transaction Description: Badges for
Turn outs (velcro)

Account(s) to be charged: 003-4210-5121

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

~~003-4210-5121 \$3.01~~

~~003-2025 \$3.01~~



[INVOICE]

WWW.511TACTICAL.COM
 QUESTIONS? CALL CUSTOMER
 SERVICE AT 866.451.1726

SOLD TO	SHIP TO	REMIT TO	
CONSUMER-PHONE IN ORDERS - TAXABLE 1360 REYNOLDS AVE STE 101 IRVINE, CA 92614 USA	Morro Bay Fire Department 715 Harbor St Morro Bay, CA 93442-1907 USA	5.11, Inc. 62789 Collection Center Dr Chicago, IL 60693-0627 USA	Wire Payments may be sent to: Bank of America 100 West 33rd Street New York, NY 10001 Account Name: 5.11, Inc. Account #1453218967 Routing/Transit (ABA) #0260-0959-3

Page 1 of 1

Invoice	Customer PO	Customer #	Store #	NBI Discount	Terms	Sales Order
11-01830853 3/25/2020	Morro Bay Fire Dept.	USA60011 USA60011_1			N0	US.SO-01631249 3/10/2020
Charges & Discounts*			Special Instructions		Sales Rep	E-COMMERCE
					Customer Serv Rep	ECOMM TEAM/CALL CENTER GROUP
					Start Date	3/23/2020
					Cancel Date	4/9/2020

Line	Purchase Order	Customer Item	5.11 Item	Description	Color	Size	Dim	Qty	List Unit Price	Your Unit Price	Extended Amount	Extended Amount With Custom Shop
1	Morro Bay Fire Dept.		CPP90006	CUSTOMER PROVIDED BADGES CS-NT6.00	999:MULTI	1 SZ		6	0.00	0.00	0.00	36.00

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 003 - Sales & Use Tax Measure Q										
REVENUE										
Department 1111 - Undistributed/Non-Dept.										
3051	Sales Tax-City Portion	1,096,000.00	.00	1,096,000.00	271,826.85	.00	987,018.72	108,981.28	90	1,225,935.61
3710	Interest Income	.00	.00	.00	4,973.00	.00	4,973.00	(4,973.00)	+++	562.00
3750	Gain On Investment	.00	.00	.00	1,655.00	.00	1,655.00	(1,655.00)	+++	54.00
Department 1111 - Undistributed/Non-Dept. Totals		\$1,096,000.00	\$0.00	\$1,096,000.00	\$278,454.85	\$0.00	\$993,646.72	\$102,353.28	91%	\$1,226,551.61
REVENUE TOTALS		\$1,096,000.00	\$0.00	\$1,096,000.00	\$278,454.85	\$0.00	\$993,646.72	\$102,353.28	91%	\$1,226,551.61
EXPENSE										
Department 4110 - Police Department										
4110	Regular Pay	.00	.00	.00	.00	.00	.00	.00	+++	2,625.99
4120	Overtime Pay	.00	.00	.00	.00	.00	.00	.00	+++	162.66
4515	Standby Pay	24,000.00	.00	24,000.00	(2,016.84)	.00	24,000.00	.00	100	26,957.72
4910	Employer Paid Benefits	.00	.00	.00	(2,270.70)	.00	.00	.00	+++	1,657.08
4911	Pension Normal Cost	.00	.00	.00	(354.55)	.00	1,167.06	(1,167.06)	+++	833.26
5109	Uniforms/Safety Equipment	.00	.00	.00	7,156.65	.00	7,156.65	(7,156.65)	+++	.00
5175	Computer Operating Supplies	.00	.00	.00	.00	.00	.00	.00	+++	2,468.58
5504	Machinery/Equip/Supplies	43,000.00	70,000.00	113,000.00	69,105.58	.00	95,538.42	17,461.58	85	26,844.78
7201	Automobiles	.00	43,655.00	43,655.00	.00	.00	43,654.69	.31	100	16,294.18
8721	Payment To Other Agency	20,600.00	.00	20,600.00	2,327.13	.00	29,738.18	(9,138.18)	144	30,137.33
Department 4110 - Police Department Totals		\$87,600.00	\$113,655.00	\$201,255.00	\$73,947.27	\$0.00	\$201,255.00	\$0.00	100%	\$107,981.58
Department 4210 - Fire Department										
4110	Regular Pay	84,960.00	.00	84,960.00	5,151.12	.00	68,768.19	16,191.81	81	75,476.78
4120	Overtime Pay	15,930.00	.00	15,930.00	608.40	.00	18,097.20	(2,167.20)	114	28,428.27
4310	Part-Time Pay	34,506.00	.00	34,506.00	.00	.00	.00	34,506.00	0	.00
4599	Other Pay	.00	.00	.00	.00	.00	12,251.61	(12,251.61)	+++	7,304.03
4910	Employer Paid Benefits	17,830.00	.00	17,830.00	1,635.27	.00	25,983.79	(8,153.79)	146	28,000.81
4911	Pension Normal Cost	11,070.00	.00	11,070.00	607.96	.00	9,372.22	1,697.78	85	9,935.30
4912	PERS Unfunded Accrued Liability	17,587.00	.00	17,587.00	.00	.00	14,294.81	3,292.19	81	13,789.32
4913	Other Post Employment Benefit (OPEB) Expense	1,266.00	.00	1,266.00	3,907.52	.00	3,907.52	(2,641.52)	309	1,163.71
5121	Safety Equipment	.00	15,000.00	15,000.00	14,896.44	.00	22,116.37	(7,116.37)	147	31,552.37
5199	Miscellaneous Operating Supplies	30,800.00	.00	30,800.00	.00	.00	21,417.87	9,382.13	70	37.14
5530	Small Tools	.00	15,000.00	15,000.00	.00	.00	.00	15,000.00	0	.00

6125	Professional Development	.00	3,023.00	3,023.00	.00	.00	.00	3,023.00	0	.00
6604	Outside Vehicle Repair/Maint	.00	15,000.00	15,000.00	.00	.00	.00	15,000.00	0	.00
7302	Equipment Acquisition	56,250.00	.00	56,250.00	.00	.00	.00	56,250.00	0	.00
8110	Interest Expense	47,644.00	.00	47,644.00	15,581.89	.00	63,225.64	(15,581.64)	133	48,937.50
8130	Principal Repayment	43,163.00	.00	43,163.00	.00	.00	35,000.00	8,163.00	81	34,000.00
Department 4210 - Fire Department Totals		\$361,006.00	\$48,023.00	\$409,029.00	\$42,388.60	\$0.00	\$294,435.22	\$114,593.78	72%	\$278,625.23
Department 5230 - Street Maintenance										
5199	Miscellaneous Operating Supplies	.00	.00	.00	13.54	.00	27.08	(27.08)	+++	.00
6810	Equipment Rental	20,133.00	.00	20,133.00	(2,027.65)	.00	17,467.31	2,665.69	87	25,261.42
Department 5230 - Street Maintenance Totals		\$20,133.00	\$0.00	\$20,133.00	(\$2,014.11)	\$0.00	\$17,494.39	\$2,638.61	87%	\$25,261.42
Department 7710 - Interfund Transactions										
8501	Transfers Out	505,345.00	.00	505,345.00	.00	.00	56,250.00	449,095.00	11	535,087.00
8510	Transfer To General Fund	121,916.00	.00	121,916.00	30,479.00	.00	121,916.00	.00	100	120,685.00
Department 7710 - Interfund Transactions Totals		\$627,261.00	\$0.00	\$627,261.00	\$30,479.00	\$0.00	\$178,166.00	\$449,095.00	28%	\$655,772.00
EXPENSE TOTALS		\$1,096,000.00	\$161,678.00	\$1,257,678.00	\$144,800.76	\$0.00	\$691,350.61	\$566,327.39	55%	\$1,067,640.23
Fund 003 - Sales & Use Tax Measure Q Totals										
REVENUE TOTALS		1,096,000.00	.00	1,096,000.00	278,454.85	.00	993,646.72	102,353.28	91%	1,226,551.61
EXPENSE TOTALS		1,096,000.00	161,678.00	1,257,678.00	144,800.76	.00	691,350.61	566,327.39	55%	1,067,640.23
Fund 003 - Sales & Use Tax Measure Q Totals		\$0.00	(\$161,678.00)	(\$161,678.00)	\$133,654.09	\$0.00	\$302,296.11	(\$463,974.11)		\$158,911.38
Grand Totals										
REVENUE TOTALS		1,096,000.00	.00	1,096,000.00	278,454.85	.00	993,646.72	102,353.28	91%	1,226,551.61
EXPENSE TOTALS		1,096,000.00	161,678.00	1,257,678.00	144,800.76	.00	691,350.61	566,327.39	55%	1,067,640.23
Grand Totals		\$0.00	(\$161,678.00)	(\$161,678.00)	\$133,654.09	\$0.00	\$302,296.11	(\$463,974.11)		\$158,911.38

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
	ASSETS				
1001	Cash In Treasury	481,920.10	29,591.66	452,328.44	1,528.57
1062	GASB 31 Adjustments	1,712.00	57.00	1,655.00	2,903.51
1155	Miscellaneous Receivable	.00	2,136.90	(2,136.90)	(100.00)
1230	Due From Other Gov't'l	206,228.36	321,059.62	(114,831.26)	(35.77)
1670	Miscellaneous Prepaid	786.27	25,793.48	(25,007.21)	(96.95)
	ASSETS TOTALS	\$690,646.73	\$378,638.66	\$312,008.07	82.40%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2011	Payroll Payable	3,134.07	3,368.94	(234.87)	(6.97)
2020	Accounts Payable	25,884.65	31,307.28	(5,422.63)	(17.32)
2152	Interest Payable	15,581.89	.00	15,581.89	+++
2182	Health Ins, Employee Deduction	786.27	998.70	(212.43)	(21.27)
	LIABILITIES TOTALS	\$45,386.88	\$35,674.92	\$9,711.96	27.22%
	FUND EQUITY				
2930	Unreserved Fund Balance	342,963.74	342,963.74	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$342,963.74	\$342,963.74	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(993,646.72)			
	Fund Expenses	691,350.61			
	FUND EQUITY TOTALS	\$645,259.85	\$342,963.74	\$302,296.11	88.14%
	LIABILITIES AND FUND EQUITY TOTALS	\$690,646.73	\$378,638.66	\$312,008.07	82.40%
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	+++

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/30/20

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 915-9614 3215 Road Maint. & Rehab Alloc SB1-2032(h)(2)							Balance To Date:		\$0.00
07/01/2019	2020-00000178	JE	GL	Reverse Accrued Gov't A/R for FY 18-19	JE 1309-19		18,056.80		18,056.80
				P0146.FY19 - Pavement Management Plan, MB2019-ST04 Pavement Plan					
07/22/2019	2020-00000044	JE	RA	Revenue Collection Payment Post	Collections			18,056.80	.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>
2020-00002106	2020-00000069	ROAD MAINTENANCE AND REHABILITATION- FOR PERIOD 06/01-06/20/2019, FY 18/19			STATE OF CALIFORNIA	07/22/2019		18,056.80	(18,056.80)
Total								\$18,056.80	(\$18,056.80)
Month July 2019 Totals							\$18,056.80	\$18,056.80	\$0.00
08/26/2019	2020-00000140	JE	RA	Revenue Collection Payment Post	Collections			16,317.70	(16,317.70)
<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>
2020-00005807	2020-00000194				State of California	08/26/2019		16,317.70	(16,317.70)
Total								\$16,317.70	(\$16,317.70)
Month August 2019 Totals							\$0.00	\$16,317.70	(\$16,317.70)
09/24/2019	2020-00000225	JE	RA	Revenue Collection Payment Post	Collections			16,389.96	(32,707.66)
<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>
2020-00008842	2020-00000315	08/01/2019-08/31/2019- ROAD MAINTENANCE & REHABILITATION			STATE OF CALIFORNIA	09/24/2019		16,389.96	(16,389.96)
Total								\$16,389.96	(\$16,389.96)
Month September 2019 Totals							\$0.00	\$16,389.96	(\$32,707.66)
10/22/2019	2020-00000318	JE	RA	Revenue Collection Payment Post	Collections			18,413.74	(51,121.40)
<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>
2020-00012000	2020-00000428	ROAD MAINTENANCE AND REHABILITATION FOR PERIOD: 09/01/2019-09/30/2019			STATE OF CALIFORNIA	10/22/2019		18,413.74	(18,413.74)
Total								\$18,413.74	(\$18,413.74)
Month October 2019 Totals							\$0.00	\$18,413.74	(\$51,121.40)
11/25/2019	2020-00000430	JE	RA	Revenue Collection Payment Post	Collections			17,224.11	(68,345.51)
<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>
2020-00015272	2020-00000560	10/01/2019-10/31/2019 ROAD MAINTENANCE AND REHABILITATION			STATE OF CALIFORNIA	11/25/2019		17,224.11	(17,224.11)
Total								\$17,224.11	(\$17,224.11)
Month November 2019 Totals							\$0.00	\$17,224.11	(\$68,345.51)

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/30/20

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	915-9614 3215 Road Maint. & Rehab Alloc SB1-2032(h)(2)						Balance To Date:		\$0.00
12/31/2019	2020-0000536	JE	RA	Revenue Collection Payment Post	Collections			14,707.60	(83,053.11)
<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>	
2020-00019280	2020-0000692	ROAD MAINTENANCE AND REHABILITATION 11/01/2019-11/30/2019		STATE OF CALIFORNIA		12/31/2019	14,707.60	(14,707.60)	
							Total	\$14,707.60	(\$14,707.60)
Month December 2019 Totals							\$0.00	\$14,707.60	(\$83,053.11)
01/13/2020	2020-0000573	JE	RA	Revenue Collection Payment Post	Collections			11,735.73	(94,788.84)
<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>	
2020-00019810	2020-0000737	ROAD MAINTENANCE AND REHABILITATION FOR PERIOD: 01/01/2020-01/31/2020		State of California		01/13/2020	11,735.73	(11,735.73)	
							Total	\$11,735.73	(\$11,735.73)
Month January 2020 Totals							\$0.00	\$27,324.83	(\$110,377.94)
01/22/2020	2020-0000590	JE	RA	Revenue Collection Payment Post	Collections			15,589.10	(110,377.94)
<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>	
2020-00021286	2020-0000782	ROAD MAINTENANCE AND REHABILITATION: 12/01/2019-12/31/2019		STATE OF CALIFORNIA		01/22/2020	15,589.10	(15,589.10)	
							Total	\$15,589.10	(\$15,589.10)
Month January 2020 Totals							\$0.00	\$27,324.83	(\$110,377.94)
02/27/2020	2020-0000709	JE	RA	Revenue Collection Payment Post	Collections			16,329.47	(126,707.41)
<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>	
2020-00025041	2020-0000962	ROAD MAINTENANCE AND REHABILITATION FOR PERIOD: 01/01/2020-01/31/2020		STATE OF CALIFORNIA		02/27/2020	16,329.47	(16,329.47)	
							Total	\$16,329.47	(\$16,329.47)
Month February 2020 Totals							\$0.00	\$16,329.47	(\$126,707.41)
03/24/2020	2020-0000781	JE	RA	Revenue Collection Payment Post	Collections			14,318.47	(141,025.88)
<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>	
2020-00027794	2020-00001074	ROAD MAINTENANCE AND REHABILITATION- 02/01/2020-02/29/2020		STATE OF CALIFORNIA		03/24/2020	14,318.47	(14,318.47)	
							Total	\$14,318.47	(\$14,318.47)
Month March 2020 Totals							\$0.00	\$14,318.47	(\$141,025.88)
04/22/2020	2020-0000864	JE	RA	Revenue Collection Payment Post	Collections			17,996.13	(159,022.01)
<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>	
2020-00030642	2020-00001194	ROAD MAINTENANCE AND REHABILITATION ACCOUNT 03/01/2020-03/31/2020		STATE OF CALIFORNIA		04/22/2020	17,996.13	(17,996.13)	
							Total	\$17,996.13	(\$17,996.13)
Month April 2020 Totals							\$0.00	\$17,996.13	(\$159,022.01)

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/30/20

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 915-9614 3215 Road Maint. & Rehab Alloc SB1-2032(h)(2)							Balance To Date:		\$0.00	
06/10/2020	2020-00001010	JE	RA	Revenue Collection Payment Post	Collections			8,029.27	(167,051.28)	
<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>	
2020-00034865	2020-00001396	ROAD MAINTENANCE AND REHABILITATION ACCOUNT- 04/01/2020-04/30/2020			STATE OF CALIFRONA		06/10/2020	8,029.27	(8,029.27)	
							Total	\$8,029.27	(\$8,029.27)	
06/22/2020	2020-00001053	JE	RA	Revenue Collection Payment Post	Collections			14,194.85	(181,246.13)	
<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>	
2020-00036196	2020-00001439	ROAD MAINTENANCE AND REHABILITATION ACCOUNT- 05/01-05/31/2020			STATE OF CALIFORNIA		06/22/2020	14,194.85	(14,194.85)	
							Total	\$14,194.85	(\$14,194.85)	
06/30/2020	2020-00001147	JE	GL	Accrue Other Gov't Revenue for FY 19/20 P0146.FY18 - Pavement Management Plan, MB2018-ST01 Pavement Plan (Revenue)	JE 1309-20			27,609.47	(208,855.60)	
							Month June 2020 Totals	\$0.00	\$49,833.59	(\$208,855.60)
Account Road Maint. & Rehab Alloc SB1-2032(h)(2) Totals							\$18,056.80	\$226,912.40	(\$208,855.60)	
G/L Account Number 915-9614 3993 Other Revenue - Exclusive							Balance To Date:		\$0.00	
06/30/2020	2020-00001175	JE	GL	Defer Cap Proj Rev Not Spent 19/20-Pave Mgmt Prog P0146.FY20 - Pavement Management Plan, MB2019-ST02 Pavement Program	JE 1338-20		158,368.85		158,368.85	
							Month June 2020 Totals	\$158,368.85	\$0.00	\$158,368.85
Account Other Revenue - Exclusive Totals							\$158,368.85	\$0.00	\$158,368.85	
G/L Account Number 915-9614 5199 Miscellaneous Operating Supplies							Balance To Date:		\$0.00	
12/31/2019	2020-00000652	JE	GL	Cor Invoices Posted to Measure Q in error P0146.FY20 - Pavement Management Plan, MB2019-ST02 Pavement Program	JE 1218-20		8,903.00		8,903.00	
							Month December 2019 Totals	\$8,903.00	\$0.00	\$8,903.00
Account Miscellaneous Operating Supplies Totals							\$8,903.00	\$0.00	\$8,903.00	
G/L Account Number 915-9614 6104 Engineering Services							Balance To Date:		\$0.00	
03/19/2020	2020-00000747	JE	AP	A/P Invoice Entry P0146.FY20 - Pavement Management Plan, MB2019-ST02 Pavement Program	Accounts Payable		13,553.75		13,553.75	
<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>	
2001-042	Pavement Engineering, Inc.	Pavement Management and Analyses			03/06/2020	Check	164407	8,003.75	8,003.75	
2001-064	Pavement Engineering, Inc.	Pavement Evaluation Services			02/05/2020	Check	164407	5,550.00	5,550.00	
							Total	\$13,553.75	\$13,553.75	
							Month March 2020 Totals	\$13,553.75	\$0.00	\$13,553.75

Accumulated Transaction Listing

G/L Date Range 07/01/19 - 06/30/20

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 915-9614 6104 Engineering Services								Balance To Date:	\$0.00	
04/09/2020	2020-00000825	JE	AP	A/P Invoice Entry	Accounts Payable		3,540.00		17,093.75	
				P0146.FY20 - Pavement Management Plan, MB2019-ST02 Pavement Program						
<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>	
2002-038	Pavement Engineering, Inc.			Pavement Evaluation Services	03/05/2020	Check	164649	3,540.00	3,540.00	
								Total	\$3,540.00	
04/23/2020	2020-00000865	JE	AP	A/P Invoice Entry	Accounts Payable		12,472.50		29,566.25	
				P0146.FY20 - Pavement Management Plan, MB2019-ST02 Pavement Program						
<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>	
2003-056	Pavement Engineering, Inc.			Pavement Evaluation Services	04/07/2020	Check	164780	12,472.50	12,472.50	
								Total	\$12,472.50	
							Month April 2020 Totals	\$16,012.50	\$0.00	\$29,566.25
06/30/2020	2020-00001094	JE	AP	A/P Invoice Entry	Accounts Payable		8,615.00		38,181.25	
				P0146.FY20 - Pavement Management Plan, MB2019-ST02 Pavement Program						
<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>	
2004-049	Pavement Engineering, Inc.			Pavement Evaluation Services 04/01-04/30/20	05/07/2020	Check	165395	7,020.00	7,020.00	
2006-015	Pavement Engineering, Inc.			Pavement Evaluation Services 05/01-06/30/20	07/03/2020	Check	165395	1,595.00	1,595.00	
								Total	\$8,615.00	
							Month June 2020 Totals	\$8,615.00	\$0.00	\$38,181.25
							Account Engineering Services Totals	\$38,181.25	\$0.00	\$38,181.25
G/L Account Number 915-9614 6105 Consulting Services								Balance To Date:	\$0.00	
12/12/2019	2020-00000488	JE	AP	A/P Invoice Entry	Accounts Payable		3,402.50		3,402.50	
				P0146.FY19 - Pavement Management Plan, MB2019-ST04 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>	
127608	GHD Inc.			18/19 Street Imprv Construction Mgt/Inspc Billing Thru 9/14/19	09/19/2019	Check	163674	3,402.50	3,402.50	
								Total	\$3,402.50	
							Month December 2019 Totals	\$3,402.50	\$0.00	\$3,402.50
							Account Consulting Services Totals	\$3,402.50	\$0.00	\$3,402.50
Department Pavement Management Program							Totals	\$226,912.40	\$226,912.40	\$226,912.40
Fund Capital Projects Fund							Totals	\$226,912.40	\$226,912.40	\$226,912.40
Grand Totals								\$226,912.40	\$226,912.40	\$226,912.40

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 915 - Capital Projects Fund										
REVENUE										
Department 9614 - Pavement Management Program										
3215	Road Maint. & Rehab Alloc SB1-2032(h)(2)	50,000.00	.00	50,000.00	49,833.59	.00	208,855.60	(158,855.60)	418	189,739.88
3216	SB1-State GF Loan Repay from Traffic Congestion Relief(Prop 42)	.00	.00	.00	.00	.00	.00	.00	+++	11,844.28
3370	State Grant Capital Impv	.00	.00	.00	.00	.00	.00	.00	+++	41,477.80
3372	State Grant Other Govt Sv	185,686.00	.00	185,686.00	.00	.00	.00	185,686.00	0	.00
3801	Transfers In	527,000.00	(527,000.00)	.00	.00	.00	.00	.00	+++	500,457.10
3993	Other Revenue - Exclusive	.00	.00	.00	(158,368.85)	.00	(158,368.85)	158,368.85	+++	.00
Department 9614 - Pavement Management Program Totals		\$762,686.00	(\$527,000.00)	\$235,686.00	(\$108,535.26)	\$0.00	\$50,486.75	\$185,199.25	21%	\$743,519.06
REVENUE TOTALS		\$762,686.00	(\$527,000.00)	\$235,686.00	(\$108,535.26)	\$0.00	\$50,486.75	\$185,199.25	21%	\$743,519.06
EXPENSE										
Department 9614 - Pavement Management Program										
5199	Miscellaneous Operating Supplies	.00	.00	.00	.00	.00	8,903.00	(8,903.00)	+++	.00
6104	Engineering Services	100,000.00	.00	100,000.00	8,615.00	.00	38,181.25	61,818.75	38	.00
6105	Consulting Services	47,000.00	.00	47,000.00	.00	.00	3,402.50	43,597.50	7	40,542.50
6106	Contractual Services	615,686.00	.00	615,686.00	.00	.00	.00	615,686.00	0	702,976.56
Department 9614 - Pavement Management Program Totals		\$762,686.00	\$0.00	\$762,686.00	\$8,615.00	\$0.00	\$50,486.75	\$712,199.25	7%	\$743,519.06
EXPENSE TOTALS		\$762,686.00	\$0.00	\$762,686.00	\$8,615.00	\$0.00	\$50,486.75	\$712,199.25	7%	\$743,519.06
Fund 915 - Capital Projects Fund Totals										
REVENUE TOTALS		762,686.00	(527,000.00)	235,686.00	(108,535.26)	.00	50,486.75	185,199.25	21%	743,519.06
EXPENSE TOTALS		762,686.00	.00	762,686.00	8,615.00	.00	50,486.75	712,199.25	7%	743,519.06
Fund 915 - Capital Projects Fund Totals		\$0.00	(\$527,000.00)	(\$527,000.00)	(\$117,150.26)	\$0.00	\$0.00	(\$527,000.00)		\$0.00
Grand Totals										
REVENUE TOTALS		762,686.00	(527,000.00)	235,686.00	(108,535.26)	.00	50,486.75	185,199.25	21%	743,519.06
EXPENSE TOTALS		762,686.00	.00	762,686.00	8,615.00	.00	50,486.75	712,199.25	7%	743,519.06
Grand Totals		\$0.00	(\$527,000.00)	(\$527,000.00)	(\$117,150.26)	\$0.00	\$0.00	(\$527,000.00)		\$0.00



AGENDA NO: B-2

MEETING DATE: December 15, 2020

Staff Report

TO: Chairman and Committee Members

DATE: December 11, 2020

FROM: Scott Collins, City Manager

SUBJECT: Review Citizens Finance Advisory Committee’s (CFAC) Work Plan Related to the Water Reclamation Facility (WRF) and Confirm the CFAC Schedule for WRF Quarterly Update Reviews for Calendar Year 2021

RECOMMENDATION

Receive and provide input on the CFAC’s work plan for WRF related items, confirm the schedule for WRF Quarterly Update reviews for the upcoming calendar year, and provide other recommendations as appropriate.

FISCAL IMPACT

There is no direct fiscal impact associated with this recommendation. However, there may be staff and consultant resources necessary if the scope and level of detail of reporting is expanded beyond the current reports provided to Council.

BACKGROUND

CFAC was tasked by City Council in 2019 to provide financial review of the WRF program. CFAC’s review of the WRF has come through the form of the WRF Quarterly Update. The update includes narrative about the WRF program’s progress, challenges, and solutions to those challenges, as well as a number of charts and tables highlighting key budget, expenditures, contract amounts, and schedule information, at a high level. CFAC reviews the WRF Quarterly Update and provides input to City Council for their review of the same update. The CFAC review of the key financial data for the WRF provides a second layer of review for the community, in addition to the City Council review.

Since that time, several CFAC members have discussed different preferences for the level of information, types of information, and the form of the information to be reviewed by CFAC to satisfy their role of reviewing WRF financials. At its December 2019 meeting, CFAC discussed and ultimately recommended that Council amend the WRF Quarterly Update to include another table to provide greater transparency related to WRF contracts. On January 28, 2020, City Council approved CFAC’s recommended modifications to the WRF Quarterly Update. In that same discussion, City Council also added greater definition to CFAC’s role in reviewing the WRF program financials. The Council motion for that item (meeting minutes attached) stated that CFAC’s role related to WRF review will now include the following:

- 1) Review of global project expenditures vs. budget
- 2) Review debt service recommendations from staff including use of cash vs. other funding sources and analysis of impacts on rates

Prepared By: SC

Dept Review: _____

City Manager Review: _____

City Attorney Review: _____

- 3) Review cash flow performance to ensure we maximize the use of funds (time use of money)
- 4) Monitor compliance with drawdown requirements for WIFIA and SRF funding

Since that time, several CFAC members have raised questions about how best to satisfy Council direction. This report serves to clarify expectations on that Council direction, and how and approximately when those pieces of information/analysis will be brought to CFAC for review.

DISCUSSION

Item #1: Global WRF project expenditures vs. budget; and new CFAC WRF Quarterly Update Report Schedule

As the January 28, 2020 Council motion states, CFAC should review the “global project expenditures versus budget.” Council has interpreted “global” to mean high level, and numerous times Councilmembers and Council as a whole have stated their preference for a high-level review of the WRF finances by Council and CFAC versus a more detailed line item review. With regard to WRF program budget vs. expenditures review at a high-level, the CFAC is meeting that intent through their review of the WRF Quarterly Update (FY 2020/2021 1st Quarter WRF Quarterly Report attached). The update contains information showing how the project budget has evolved since 2018 and how the actual expenditures have evolved. Because it is conducted on a quarterly basis, the CFAC can have a good sense of how the project is proceeding and flag areas of concern for staff and City Council’s attention throughout the life of the project. This CFAC review also affords the community another opportunity to review this information (in addition to City Council meetings).

Some CFAC members have stated their preference for a greater level of detail in reviewing WRF financials. This issue has been discussed a number of times at CFAC and no proposal to enhance the level of detail in WRF Quarterly Report has been supported by a majority of the CFAC or City Council. Thus, staff will continue to bring forward WRF Quarterly Updates to CFAC for review ahead of the City Council to satisfy that task for CFAC.

Based upon City Council action take on November 10, 2020 regarding the Council’s WRF Quarterly Report review schedule, CFAC will need to adjust the current CFAC meeting schedule to allow for review of WRF quarterly reports in the second month following the close of the previous quarter. For example, the 1st quarter ends on September 30, and would be reported to CFAC in November. Previous to the Council change, the report would be provided to CFAC within a few weeks of the end of the quarter. The added time between the quarter end and the report to CFAC is needed for the WRF team to process invoices and review the data for accuracy in a more reasonable timeframe compared to the current reporting approach. This would change the CFAC meeting schedule to the following (continuing to meet seven times per year per City Council policy):

New CFAC schedule and WRF Quarterly Review (beginning 2021)

- January
- February – WRF Quarterly Review (Quarter 2)
- April
- May – WRF Quarterly Review (Quarter 3)
- **August (new meeting month)** – WRF Quarterly Review (Quarter 4)
- **November (new meeting month)** – WRF Quarterly Review (Quarter 1)
- December

Under this new review schedule, CFAC will now meet in August as opposed to July and November as opposed to October. This change will not impact CFAC's other tasks and work plan items.

Items #2 and 3: Debt Service and Cash Flow performance

The WRF program is funded from a variety of sources. The City secured a State Revolving Fund (SRF) low-interest planning loan of \$10M and U.S. EPA Water Innovation Financial Act (WIFIA) low-interest loan of up to \$61M for the WRF. The City assumed in its 2018 rate study that it would use the WIFIA and SRF planning loan and cover the balance of the project funding through use of cash reserves and a conventional loan. The City was in the early stages of the SRF construction loan process at that time, and felt it would not be appropriate to assume we would receive that loan prior to the State Water Board approving the City's project in their annual budget. The City is now on the funding list for up to \$105M for an SRF construction loan and is going through the legal and financial review with SRF administrators. That process has been delayed significantly as state workers have been working from home since March 2020 due to the COVID-19 pandemic. The City anticipates that SRF loan review/agreement process will conclude with an agreement with the City of Morro Bay sometime in spring 2021. Because the City assumed a conventional loan for a portion of the WRF funding, and a much higher projected interest rate for the WIFIA loan than what the City ultimately received, there may be flexibility in terms of maximizing low-interest loans to provide options for the City.

With all this in mind, the City Council has directed CFAC to review recommendations from staff regarding the most advantageous use of cash and loans, once the SRF construction loan process is complete. Staff intends to bring forward options and recommendations to CFAC and Council at that time. Depending on the favorability of the interest rate, level of loan amount granted by SRF, review of WRF costs, and Utility revenues and operating costs, options could include enhancing the One Water capital improvement program, borrowing by other funds to support other critical City needs and/or reevaluating water and sewer rates. The analysis will be conducted in part by Bartle Wells who conducted the 2018 rate study, as well as the WRF Team. That analysis will serve as the basis for the discussion of what is the best use of funds for the City and community.

Item #4: Loan Drawdown monitoring

The City has entered into loan agreements with WIFA (construction loan) and SRF (planning loan). In order to help manage water, sewer and WRF project fund cash flow, the City has created internal systems to comply efficiently with loan agency requirements. This has helped expedite reimbursements for eligible WRF expenses. The Council added the task to CFAC to monitor reimbursements/drawdown of the WIFIA loan and SRF Planning Loan (and eventually the SRF construction loan when that is finalized).

To assist the CFAC in satisfying this Council direction, the WRF team has included drawdown information in the WRF Quarterly Updates. Presenting drawdown information (summary of reimbursement requests) in this manner provides CFAC the opportunity to review, ask questions, flag potential issues and make recommendations to City Council where needed. Staff will continue to provide the drawdown information in the WRF Quarterly Reports.

CONCLUSION

CFAC has an important Council-directed role in reviewing financial aspects of the WRF. CFAC provides another review of the project for the community (in addition to the Public Works Advisory Board and City Council) and can help raise issues throughout the life of the project with the quarterly reviews. Furthermore, the CFAC will play an important role in vetting options and recommendations

for the best use of loans and cash for the WRF project and overall Utilities system.

ATTACHMENTS

1. January 28, 2020 City Council Meeting Minutes
2. November 10, 2020 City Council Meeting Minutes
3. WRF Quarterly Report (1st Quarter FY 2020/2021)

MINUTES - MORRO BAY CITY COUNCIL
REGULAR MEETING – JANUARY 28, 2020
VETERAN'S MEMORIAL HALL – 5:30 P.M.

AGENDA NO: A-1
MEETING DATE: February 25, 2020

PRESENT:	John Heading Dawn Addis Robert Davis Jeff Heller Marlys McPherson	Mayor Council Member Council Member Council Member Council Member
ABSENT:	None	
STAFF:	Scott Collins Chris Neumeyer Dana Swanson Jennifer Callaway Rob Livick Scot Graham Jody Cox Eric Endersby Matt Vierra Eric Casares Jennifer Little	City Manager City Attorney City Clerk Finance Director Public Works Director Community Development Director Police Chief Harbor Director Fire Marshal WRF Program Manager Tourism Manager

ESTABLISH QUORUM AND CALL TO ORDER

Mayor Heading called the meeting to order at 5:30 p.m., with all members present.

MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

RECOGNITION – None

CLOSED SESSION REPORT – City Attorney Neumeyer stated no reportable action was taken by the City Council in accordance with the Brown Act.

MAYOR & COUNCILMEMBERS' REPORTS, ANNOUNCEMENTS & PRESENTATIONS

https://youtu.be/DYKlckmmp_g?t=88

CITY MANAGER REPORTS, ANNOUNCEMENTS AND PRESENTATIONS

https://youtu.be/DYKlckmmp_g?t=398

PRESENTATIONS

- Presentation of Government Finance Officers Association (GFOA) Distinguished Budget Award and California Society of Municipal Finance Officers (CSFMO) Budget Excellence Award
https://youtu.be/DYKlckmmp_g?t=430

PUBLIC COMMENT

https://youtu.be/DYKlckmmp_g?t=753

Pamela Arsenault from Morro Bay Jewelers, located at 898 Main Street, Suite A, provided the business spot.

Cindy Betonte, Morro Bay resident and volunteer with League of Women Voters, shared non-partisan information regarding ballot issues and candidates for the upcoming election can be found on www.votersedge.org/ca.

Patricia Dale, Morro Bay resident and member of League of Women Voters, announced upcoming events celebrating the 100th anniversary of the League of Women Voters and passage of the 19th Amendment granting women the right to vote.

Erica Crawford, Morro Bay Chamber of Commerce, announced upcoming events.

Linda Winters, Morro Bay, shared her goals for 2020 and continued efforts to assist and support mobile home park residents.

John Weiss, Morro Bay resident and business owner, announced an upcoming Maritime Museum event.

Mimi Goldberg, Morro Bay, addressed the need for a warming center in Morro Bay.

Betty Winholtz, Morro Bay, commented on the 100th anniversary of Women's Right to Vote and read a letter submitted to The Tribune expressing concern about Council Member Addis's run for State legislature.

Dan Sedley, Morro Bay, raised concerns regarding Agenda Item A-7, a revised Memorandum of Understanding involving Chevron property.

Melanie Williams Mahan, Morro Bay, spoke regarding the Water Reclamation Facility.

Jeff Bacon, Morro Bay, shared information regarding a competition featuring self-portraits by San Luis Obispo County high school seniors and encouraged residents to visit SLOMA.org for more information.

Mayor Heading closed public comment.

The Council responded to issues raised during public comment.

A. CONSENT AGENDA
https://youtu.be/DYKlckmgrp_g?t=2444

Unless an item is pulled for separate action by the City Council, the following actions are approved without discussion. The public will also be provided an opportunity to comment on consent agenda items.

A-1 APPROVAL OF MINUTES FOR THE NOVEMBER 12, 2019, CITY COUNCIL MEETING;
(ADMINISTRATION)

RECOMMENDATION: Approve as submitted.

A-2 APPROVAL OF MINUTES FOR THE DECEMBER 10, 2019, CITY COUNCIL MEETING;
(ADMINISTRATION)

RECOMMENDATION: Approve as submitted.

A-3 APPROVAL OF MINUTES FOR THE JANUARY 14, 2020, CITY COUNCIL SPECIAL
CLOSED SESSION MEETING; (ADMINISTRATION)

RECOMMENDATION: Approve as submitted.

- A-4 ADOPTION OF RESOLUTION NO. 05-20 TO ADOPTING THE DISCONTINUATION OF RESIDENTIAL WATER SERVICE FOR NON-PAYMENT POLICY PURSUANT TO SENATE BILL 998; (FINANCE)

RECOMMENDATION Staff recommends Council adopt Resolution No. 05-20, adopting the City of Morro Bay's Discontinuation of Residential Water Service for Non-Payment Policy pursuant to Senate Bill 998.

- A-5 ARBOR DAY PROCLAMATION; (PUBLIC WORKS)

RECOMMENDATION: Staff recommends City Council approve the proposed proclamation in support of Arbor Day and being a Tree City USA community.

- A-6 ADOPTION OF RESOLUTION NO. 06-20 ADOPTING THE 2020 BAIL SCHEDULE; (FINANCE)

RECOMMENDATION Staff recommends that the City Council Adopt Resolution No. 06-20 Adopting the 2020 Bail Schedule.

- A-7 CITY MANAGER AUTHORIZATION TO SIGN A REVISED NON-BINDING MEMORANDUM OF UNDERSTANDING (MOU), BETWEEN THE CAYUCOS SANITARY DISTRICT, TRUST FOR PUBLIC LANDS, CHEVRON AND THE CITY OF MORRO BAY, FOR CONSERVATION OF LOTS 6SW AND 6NW, MORE COMMONLY KNOWN AS "DOG BEACH"; (COMMUNITY DEVELOPMENT)

RECOMMENDATION: Council authorize City Manager signature of the revised non-binding MOU between the City of Morro Bay, Cayucos Sanitary District, Trust for Public Lands and Chevron for conservation and City ownership of Lots 6SW and 6NW (Dog Beach) as shown on Attachment A of the MOU.

- A-8 CITIZEN'S FINANCE ADVISORY COMMITTEE MEETING SCHEDULE; (FINANCE)

RECOMMENDATION: Staff recommends that the City Council adopt Resolution No. 07-20 approving the Citizen's Finance Advisory Committee's request to meet seven times per year.

Mayor Headding opened public comment for the Consent Agenda.

Betty Winholtz, Morro Bay, raised questions and concerns regarding Items A-4, A-5 & A-7.

The public comment period was closed.

Mayor Headding pulled Items A-4 and A-7.

MOTION: Council Member McPherson moved approval of Items A-1, A-2, A-3, A-5, A-6 and A-8 on the Consent Agenda. The motion was seconded by Council Member Davis and carried 5-0 by roll call vote.

- A-4 ADOPTION OF RESOLUTION NO. 05-20 TO ADOPTING THE DISCONTINUATION OF RESIDENTIAL WATER SERVICE FOR NON-PAYMENT POLICY PURSUANT TO SENATE BILL 998; (FINANCE)

https://youtu.be/DYKlckmgp_g?t=2684

Finance Director Callaway responded to questions raised during public comment, noting a timeline will be provided with mailed notices.

MOTION: Mayor Headding moved for approval of Item A-4. The motion was seconded by Council Member McPherson and carried 5-0 by roll call vote.

- A-7 CITY MANAGER AUTHORIZATION TO SIGN A REVISED NON-BINDING MEMORANDUM OF UNDERSTANDING (MOU), BETWEEN THE CAYUCOS SANITARY DISTRICT, TRUST FOR PUBLIC LANDS, CHEVRON AND THE CITY OF MORRO BAY, FOR CONSERVATION OF LOTS 6SW AND 6NW, MORE COMMONLY KNOWN AS "DOG BEACH"; (COMMUNITY DEVELOPMENT)
https://youtu.be/DYKlckmgp_g?t=2877

Community Development Director Graham responded to questions raised during public comment, noting the City is not paying any monies for the property and that other agenda items will come before the Council at a future meeting.

MOTION: Mayor Headding moved for approval of Item A-7. The motion was seconded by Council Member Davis and carried 5-0 by roll call vote.

B. PUBLIC HEARINGS - NONE

C. BUSINESS ITEMS

- C-1 REVIEW WRF CAPITAL PROJECT QUARTERLY UPDATE REPORT AND POTENTIAL MODIFICATION TO THE REPORT, REVIEW ROLES OF THE PUBLIC WORKS ADVISORY BOARD (PWAB) AND CITIZENS FINANCE ADVISORY COMMITTEE (CFAC) REGARDING THE WRF, AND ADOPT RESOLUTION NO. 08-20 AUTHORIZING A BUDGET ADJUSTMENT FOR TEMPORARY PART-TIME STAFFING TO ASSIST WITH RECORDS MANAGEMENT FOR THE PROJECT; (PUBLIC WORKS)
https://youtu.be/DYKlckmgp_g?t=3140

Water Reclamation Facility Program Manager Casares and City Manager Collins provided the report and responded to Council inquires.

The public comment period for Item C-1 was opened.

John Weiss, Morro Bay, posed several questions including whether the past Proposition 218 procedures provide sufficient funding for the project being discussed, and if funds had been budgeted for demolition of the existing plant.

Betty Winholtz, Morro Bay, raised several questions regarding the report and was concerned PWAB may not be able to fulfill WRFCAC responsibilities.

Dan Sedley, Morro Bay, expressed concern about deep well infusion testing.

Linda Donnelly, Morro Bay, questioned differences between November – December reporting and raised concern the City failed to meet timelines established by the Regional Water Quality Control Board.

An unnamed individual stated his support for Council Member Heller and urged the Council to stay on top of this project.

Melanie Williams Mahan, Morro Bay, opposed the request for additional staffing.

The public comment period for Item C-1 was closed.

Staff responded to questions raised during public comment.

MOTION: Council Member Addis moved to receive and file the WRF Quarterly Update Report. The motion was seconded by Council Member Davis for discussion.

Following discussion, the motion carried 5-0 by roll call vote.

MOTION: Council Member Addis moved to approve modifying the WRF Quarterly report by adding the table shown on page 93 of the agenda packet. The motion was seconded by Council Member Davis for discussion.

Council Member McPherson requested a simple graphic that showed how each decision affects user rates. Following individual comments, the motion carried 5-0 by roll call vote.

Following discussion, there was Council consensus regarding the role of the CFAC with regard to review of financial aspects of the WRF project and recommendations to Council be revised to include the following:

- o review of global project expenditures vs. budget variances,
- o review of debt service recommendations from staff, including use of cash or other funding sources, such as WIFIA or SRF, and the impacts on rate payers (appropriate use of funds review),
- o review cash flow performance to maximize use of funds available vs. the time use of money,
- o monitor compliance with drawdown requirements of WIFIA and SRF, or other funding sources, as appropriate.

With regard to PWAB review, a majority of the Council agreed with staff recommendation the Board should receive general project updates at each meeting and review major technical decisions that necessitate a recommendation to the City Council. Council Member Heller restated his position the WRFAC had the knowledge and expertise for financial and technical review of the project.

MOTION: Mayor Headding moved that the direction regarding CFAC role include: 1) review of global project expenditures vs. budget, 2) review debt service recommendations from staff including use of cash vs. other funding sources and analysis of impacts on rates, 3) review cash flow performance to ensure we maximize the use of funds (time use of money), 4) monitor compliance with drawdown requirements for WIFIA / SRF funding; and that the PWAB responsibilities include those recommended by staff on page 48 of the agenda packet. The motion was seconded by Council Member Addis and carried 4-1 by roll call vote with Council Member Heller opposed.

MOTION: Council Member Davis moved adoption of Resolution No. 08-20 authorizing a budget adjustment for temporary part-time staffing to assist with records management for the Project. The motion was seconded by Council Member McPherson and carried 5-0 by roll call vote.

The Council agreed Council Member Heller's request regarding the cost of the WRF Quarterly Report and consideration of a graphic showing rate payer impacts would be vetted through the WRF Council sub-committee.

The Council took a brief recess at 8:17 p.m. The meeting reconvened at 8:26 p.m. with all members present.

- C-2 APPROVAL OF AMENDMENT NO. 2 TO FAR WESTERN'S CONTRACT AND AUTHORIZATION FOR THE PUBLIC WORKS DIRECTOR TO SIGN THE AGREEMENT; (PUBLIC WORKS)
https://youtu.be/DYKlckmgrp_g?t=10063

Public Works Director Livick provided the report and, along with Mr. Casares, responded to Council inquires.

The public comment period for Item C-2 was opened; seeing none, the public comment period was closed.

MOTION: Council Member McPherson moved approve, and authorize the Public Works Director to sign, Amendment No. 2 to the existing amended agreement with Far Western Anthropological Research Group, Inc. (Far Western), dated December 1, 2019, for continued archeological support of the Water Reclamation Facility (WRF) Project in an increased amount of \$130,809 and for an extended term through April 30, 2020. The motion was seconded by Council Member Addis and carried 5-0 by roll call vote.

- C-3 VISITOR CENTER RELOCATION OPPORTUNITY; (CITY MANAGER)
https://youtu.be/DYKlckmgrp_g?t=10328

City Manager Collins provided the report and, along with Tourism Manager Little, responded to Council inquires.

The public comment period for Item C-3 was opened.

Erica Crawford, Morro Bay Chamber of Commerce, stated the Chamber was generally supportive of pursuing the opportunity and has a small group studying the matter in order to make a recommendation to the Board of Directors.

John Weiss, Morro Bay, spoke in support of staff recommendation, stating the proposed location is better than current.

The public comment period for Item C-3 was closed.

The Council was supportive of staff recommendation to review the opportunity in more detail and bring back additional information in late February.

The Council did not take any formal action on this item.

- C-4 ADOPTION OF RESOLUTION NO. 09-20 AUTHORIZING SUBMITTAL OF AN APPLICATION FOR, AND RECEIPT OF, ALTERNATIVE FUEL AND ELECTRIC VEHICLE INFRASTRUCTURE GRANT (AB 617) THROUGH THE SAN LUIS OBISPO (SLO) COUNTY AIR POLLUTION CONTROL DISTRICT (APCD) FOR THE INSTALLATION OF SIX ELECTRIC VEHICLE CHARGING PORTS, AND RESOLUTION NO. 10-20 AUTHORIZING SUBMITTAL OF AN APPLICATION FOR, AND RECEIPT OF, A LOCAL ROAD SAFETY PLAN (LRSP) GRANT THROUGH THE CALIFORNIA DEPARTMENT OF TRANSPORTATION (CALTRANS), DISTRICT 5; (PUBLIC WORKS)
https://youtu.be/DYKlckmgrp_g?t=11505

Public Works Director Livick provided the report and responded to Council inquires.

The public comment period for Item C-4 was opened; seeing none, public comment was closed.

MOTION: Council Member Heller moved to adopt Resolution No. 09-20 authorizing staff to submit a completed grant application(s) for the amounts of \$13,000 and \$8,200, for Alternative Fuel and Electric Vehicle Infrastructure improvements, administered through the San Luis Obispo (SLO) County Air Pollution Control District (APCD), and authorizing staff to implement installation of such infrastructure through the grant funding; and adopt Resolution No. 10-20 authorizing staff to submit a completed grant application(s) for an amount up to \$72,000 (or 90 percent of the total cost) for the preparation of a Local Road Safety Plan (LRSP) through the California Department of Transportation (CalTrans), District 5, upon funding implement preparation of an LRSP, and expend \$8,000 in City matching funds. The motion was seconded by Council Member Davis and carried 5-0 by roll call vote.

D. COUNCIL DECLARATION OF FUTURE AGENDA ITEMS

https://youtu.be/DYKlckmgp_g?t=11505

None

E. ADJOURNMENT

The meeting adjourned at 9:07 p.m.

Recorded by:



Dana Swanson

City Clerk

City Council conducted this meeting in accordance with Section 3 of California Governor Newsom's Executive Order N-29-20 issued on March 17, 2020 in response to the present State of Emergency in existence due to the threat of COVID-19. This meeting was held via teleconference for all participants.

PRESENT: John Headding Mayor
 Dawn Addis Council Member
 Robert Davis Council Member
 Jeff Heller Council Member
 Marlys McPherson Council Member

ABSENT: None

STAFF: Scott Collins City Manager
 Chris Neumeyer City Attorney
 Dana Swanson City Clerk
 Katie Lichtig Interim Finance Director
 Joe Mueller Acting Public Works Director
 Scot Graham Community Development Director
 Steve Knuckles Fire Chief
 Jody Cox Police Chief
 Eric Endersby Harbor Director
 Matt Vierra Fire Marshal
 Rob Livick City Engineer
 Eric Casares WRF Program Manager

ESTABLISH QUORUM AND CALL TO ORDER

Mayor Headding called the meeting to order at 5:30 p.m., with all members present.

MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

RECOGNITION – None

CLOSED SESSION REPORT – City Attorney Neumeyer stated no reportable action was taken by the City Council in accordance with the Brown Act.

MAYOR & COUNCILMEMBERS' REPORTS, ANNOUNCEMENTS & PRESENTATIONS

<https://youtu.be/n-VTVuH70SQ?t=155>

CITY MANAGER REPORTS, ANNOUNCEMENTS AND PRESENTATIONS

<https://youtu.be/n-VTVuH70SQ?t=761>

PRESENTATIONS - None

PUBLIC COMMENT

Mayor Headding opened public comment; seeing none, the public comment period was closed.

A. CONSENT AGENDA

<https://youtu.be/n-VTVuH70SQ?t=971>

Unless an item is pulled for separate action by the City Council, the following actions are approved without discussion. The public will also be provided an opportunity to comment on consent agenda items.

- A-1 APPROVAL OF MINUTES FOR THE SEPTEMBER 22, 2020, CITY COUNCIL MEETING;
(ADMINISTRATION)

RECOMMENDATION: Approve as submitted.

- A-2 APPROVAL OF MINUTES FOR THE OCTOBER 13, 2020, CITY COUNCIL MEETING;
(ADMINISTRATION)

RECOMMENDATION: Approve as submitted.

- A-3 ADOPTION OF RESOLUTION NO. 93-20 APPROVING A 1-YEAR LEASE AGREEMENT WITH TRAVIS FORD (ROCK HARBOR MARKETING) FOR PROPERTY LOCATED AT 781 MARKET STREET; (COMMUNITY DEVELOPMENT DIRECTOR)

RECOMMENDATION: Staff recommends the Council adopt Resolution No. 93-20, approving a 1-year Lease Agreement for the City property located at 781 Market Street (APN: 066-321-027).

- A-4 MEMORANDUM OF UNDERSTANDING WITH THE CITIES OF SAN LUIS OBISPO AND PASO ROBLES FOR SHARING POLICY BOARD, OPERATIONS BOARD, AND COMMUNITY ADVISORY COMMITTEE SEATS ON CENTRAL COAST COMMUNITY ENERGY (FORMERLY KNOWN AS MONTEREY BAY COMMUNITY POWER); (CITY MANAGER)

RECOMMENDATION: Staff recommends the City Council:
1) Approve Memorandum of Understanding (MOU) with the Cities of San Luis Obispo and Paso Robles for sharing Policy Board, Operations Board, and Community Advisory Committee seats on Central Coast Community Energy (Attachment A) in a form substantially similar to Attachment A; and 2) Authorize the City Manager to execute the MOU in a form substantially similar to the form presented in Attachment A and subject to approval as to form by the City Attorney's Office.

- A-5 APPROVAL OF LICENSE AGREEMENT BETWEEN THE CITY OF MORRO BAY AND PG&E FOR CONTINUED ACCESS AND USE OF PG&E PROPERTY FOR THE MORRO BAY BIKE PARK; (CITY MANAGER)

RECOMMENDATION: Staff recommends the City Council approve the License Agreement with PG&E related to continued access and use of PG&E property for the existing Morro Bay Bike Park located on Little Morro Creek Road.

- A-6 ADOPTION OF RESOLUTION NO. 97-20 AUTHORIZING THE CITY OF MORRO BAY TO ENTER INTO A 2020/2021 SURRENDERED AND ABANDONED VESSEL EXCHANGE GRANT CONTRACT WITH THE STATE OF CALIFORNIA DIVISION OF BOATING AND WATERWAYS IN THE AMOUNT OF \$18,200.00 FOR REMOVAL OF ABANDONED/SURRENDERED VESSELS AND HAZARDS TO NAVIGATION; (HARBOR DEPARTMENT)

RECOMMENDATION: Staff recommend the City Council adopt Resolution No. 97-20 authorizing the Harbor Director to execute the attached 2020/2021 Surrendered

and Abandoned Vessel Exchange (SAVE) Grant Contract Agreement #C20S0604 with the California Division of Boating and Waterways (DBW) for \$18,200.00 for the funding of removal of abandoned/surrendered vessels and hazards to navigation.

- A-7 REVIEW AND ADOPT RESOLUTION NO. 98-20 ACCEPTING THE MULTI-JURISDICTIONAL HAZARD MITIGATION PLAN AND APPROVING MORRO BAY LOCAL HAZARD MITIGATION PLAN ANNEX D; (FIRE DEPARTMENT)

RECOMMENDATION: Staff recommends the City Council adopt Resolution 98-20 approving the San Luis Obispo County Multi-Jurisdictional Hazard Mitigation Plan update and City of Morro Bay Local Hazard Mitigation Plan Annex D.

Mayor Headding opened public comment for the Consent Agenda; seeing none, the public comment period was closed.

Council Member Davis pulled Item A-5 for comment. Council Member Heller pulled Items A-3, A-6 and A-7.

MOTION: Council Member Addis moved approval of all items on Consent except Items A-3, A-5, A-6 and A-7. The motion was seconded by Council Member Heller and carried 5-0 by roll call vote.

- A-3 ADOPTION OF RESOLUTION NO. 93-20 APPROVING A 1-YEAR LEASE AGREEMENT WITH TRAVIS FORD (ROCK HARBOR MARKETING) FOR PROPERTY LOCATED AT 781 MARKET STREET; (COMMUNITY DEVELOPMENT DIRECTOR)
<https://youtu.be/n-VTVuH70SQ?t=1093>

- A-6 ADOPTION OF RESOLUTION NO. 97-20 AUTHORIZING THE CITY OF MORRO BAY TO ENTER INTO A 2020/2021 SURRENDERED AND ABANDONED VESSEL EXCHANGE GRANT CONTRACT WITH THE STATE OF CALIFORNIA DIVISION OF BOATING AND WATERWAYS IN THE AMOUNT OF \$18,200.00 FOR REMOVAL OF ABANDONED/SURRENDERED VESSELS AND HAZARDS TO NAVIGATION; (HARBOR DEPARTMENT)
<https://youtu.be/n-VTVuH70SQ?t=1143>

- A-7 REVIEW AND ADOPT RESOLUTION NO. 98-20 ACCEPTING THE MULTI-JURISDICTIONAL HAZARD MITIGATION PLAN AND APPROVING MORRO BAY LOCAL HAZARD MITIGATION PLAN ANNEX D; (FIRE DEPARTMENT)
<https://youtu.be/n-VTVuH70SQ?t=1192>

Staff responded to Council questions regarding Items A-3, A-6 and A-7.

MOTION: Council Member Heller moved approval of Items A-3, A-6 and A-7. The motion was seconded by Council Member Addis and carried 5-0 by roll call vote.

- A-5 APPROVAL OF LICENSE AGREEMENT BETWEEN THE CITY OF MORRO BAY AND PG&E FOR CONTINUED ACCESS AND USE OF PG&E PROPERTY FOR THE MORRO BAY BIKE PARK; (CITY MANAGER)
<https://youtu.be/n-VTVuH70SQ?t=1318>

In addition to CCCMB the City's partner in maintaining the Bike Park, Council Member Davis recognized Morro Bay in Bloom for their efforts to beautify and maintain the surrounding area.

MOTION: Council Member Davis moved approval of Item A-5. The motion was seconded by Council Member Heller and carried 5-0 by roll call vote.

B. PUBLIC HEARINGS

- B-1 ADOPTION OF RESOLUTION NO. 96-20, WHICH RESCINDS RESOLUTION NO. 60-20 AND AMENDS THE FY 2020/21 MASTER FEE SCHEDULE REVISING BUILDING PERMIT AND FIRE PLAN REVIEW FEES AND ADDS A NEW FEE FOR COMMERCIAL CANNABIS BACKGROUND INVESTIGATIONS; (COMMUNITY DEVELOPMENT DEPARTMENT)
<https://youtu.be/n-VTVuH70SQ?t=1394>

Community Development Director Graham provided the report and responded to Council inquires.

Mayor Headding opened the Public Hearing and public comment for Item B-1.

Angelica Sanchez, Director of Government Affairs for Perfect Union, spoke in support of Item B-1, stating her appreciation for establishing a fixed cost for background investigations.

The Public Hearing was closed.

MOTION: Council Member McPherson moved to adopt Resolution No. 96-20, which rescinds Resolution No. 60-20 and amends the City's Master Fee Schedule for Fiscal Year (FY) 2020/21 to include revised Building Permit and Fire Plan Review fees and adds a new fee for the Police Department to cover commercial cannabis business employee background investigations. The motion was seconded by Council Member Davis and carried 5-0 by roll call vote.

C. BUSINESS ITEMS

- C-1 WATER RECLAMATION FACILITY (WRF) PROJECT CONVEYANCE FACILITIES CONSTRUCTION CONTRACT AWARD IN THE AMOUNT OF \$31,493,675, HYDROGEOLOGICAL WORK CONTRACT AMENDMENT IN THE AMOUNT OF \$530,000 FOR THE NEXT PHASE OF HYDROGEOLOGICAL WORK (PHASE 3), REJECTING A BID PROTEST AND REVIEW OF THE WRF QUARTERLY REPORT AND RECOMMENDED SCHEDULE OF REPORTING; (PUBLIC WORKS DEPARTMENT)
<https://youtu.be/n-VTVuH70SQ?t=2758>

Water Reclamation Facility Program Manager Casares provided the report and, along with City Engineer Livick, responded to Council inquires.

The public comment period for Item C-1 was opened.

Betty Winholtz, Morro Bay, stated her concerns regarding the west side alignment and overall cost of the WRF project.

The public comment period for Item C-1 was closed.

MOTION: Council Member McPherson moved to reject the bid protest filed by W.A. Rasic and authorize the City Manager to execute a contract with Anvil

Builders in the amount of \$31,493,675 for construction of the Conveyance Facilities component of the Water Reclamation Facility Project; and authorize the City Manager to execute a contract amendment with GSI Water Solutions Inc. (GSI) in the amount of \$530,000 to provide Phase 3 hydrogeological services for the Project; and approve the proposed modified schedule for WRF Monthly and Quarterly reporting. The motion was seconded by Council Member Addis for discussion.

AMENDED MOTION Council Member Addis requested the motion be amended to also eliminate the WRF Project monthly reports and receive quarterly reports as a business item. Council Member McPherson accepted the friendly amendment. Following discussion, the motion carried 5-0 by roll call vote.

- C-2 INTRODUCTION AND FIRST READING OF ORDINANCE NO. 641; AMENDING TITLE 14 (BUILDING AND CONSTRUCTION) OF THE MORRO BAY MUNICIPAL CODE ADDING CHAPTER 14.43 (ELECTRIC VEHICLE CHARGING SYSTEMS), PROVIDING A STREAMLINED PERMITTING PROCESS FOR ELECTRIC VEHICLE CHARGING SYSTEMS AND FINDING THE ORDINANCE EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT; (COMMUNITY DEVELOPMENT)
<https://youtu.be/n-VTVuH70SQ?t=10696>

Community Development Director Graham provided the report and responded to Council inquires.

The public comment period for Item C-2 was opened; seeing none, the public comment period was closed.

MOTION: Council Member Addis moved to introduce, by title only, and waive further reading of Ordinance No. 641 amending Title 14 (Building and Construction) of the Morro Bay Municipal Code by addition of Chapter 14.43 (Electric Vehicle Charging Systems) providing a streamlined permitting process for electric vehicle charging systems and finding the project exempt from the California Environmental Quality Act (CEQA). The motion was seconded by Council Member Heller and carried 5-0 by roll call vote.

- D. COUNCIL DECLARATION OF FUTURE AGENDA ITEMS
<https://youtu.be/n-VTVuH70SQ?t=11054>

Mayor Headding requested the Council review political contribution limits for Morro Bay elections, noting Assembly Bill (AB) 571 sets campaign contribution limits from any individual starting January 1, 2021, which will be enforced by the FPPC. There was full support for this item.

Council Member Addis commented on a resident request for a 4-way stop at Dunes and Main Streets, asking whether there was a need to agendaize for Council discussion. It was agreed staff would prepare a report on the process and criteria used to implement 4-way stops.

Council Member Addis requested Council discussion into a recent complaint regarding street sweeping services. Staff agreed to research the issue and provide a memo to Council regarding the effectiveness of the current contract and cost for improved services.

Council Member Heller commented the City of San Luis Obispo hired an additional consultant to analyze and manage processes in the City. It was noted this issue is calendared for discussion at the November 17, 2020 Special Meeting.

E. ADJOURNMENT

The meeting adjourned at 8:51 p.m.

Recorded by:

Dana Swanson
City Clerk



MORRO BAY
OUR WATER
RELIABLE. CLEAN. FOR LIFE.

City of Morro Bay
Water Reclamation Facility Project

QUARTERLY REPORT SEPTEMBER 2020

FINAL | November 2020





City of Morro Bay
Water Reclamation Facility Project

QUARTERLY REPORT SEPTEMBER 2020

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This document is released for the purpose of information exchange review and planning only under the authority of Eric T. Casares, November 2020, State of California, P.E. 73351

Contents

Section 1 - Project Overview	1
1.1 General Project Status Update	1
1.1.1 Water Reclamation Facility	1
1.1.2 Conveyance Facilities	1
1.1.3 Recycled Water Facilities	2
1.2 Quarterly Budget Revision	5
Section 2 - Key Performance Measures	9
2.1 Performance Measures	9
Section 3 - Project Costs	13
3.1 Project Budget	13
3.2 Project Cash Flow	13
3.3 Project Cost Summary	16
3.4 Detailed Project Costs	16
3.5 Change Orders	17
3.6 Reimbursement from Funding Agencies	19
Section 4 - Project Schedule	21
4.1 Project Milestones	21
Section 5 - Design And Procurement	27
5.1 Design Status	27
5.2 Procurement	27
Section 6 - Construction Status	29
6.1 Construction Summary	29
6.2 Upcoming Traffic Control	29
6.2.1 Planned Impacted Areas	29
6.2.2 Hours of Planned Lane/Road Closures	29
6.3 Construction Safety	29
Section 7 - Other Program Activities	31
7.1 Public Outreach	31
7.2 Permitting Activities	31
7.3 Funding Status	32

7.4 City Operations Activity	32
Section 8 - Project Details	33
8.1 Water Reclamation Facility	33
8.1.1 Design/Build	33
8.1.2 Project Scope	33
8.1.3 Current Progress	33
8.1.4 Project Challenges	33
8.2 Conveyance Facilities	35
8.2.1 Designer	35
8.2.2 Contractor	35
8.2.3 Project Scope	35
8.2.4 Current Progress	35
8.2.5 Upcoming Activities	35
8.2.6 Project Challenges	35
8.3 Recycled Water Facilities	37
8.3.1 Designer	37
8.3.2 Contractor	37
8.3.3 Project Scope	37
8.3.4 Current Progress	37
8.3.5 Upcoming Activities	38
8.3.6 Project Challenges	38

Tables

Table 1	Estimates at Completion	2
Table 2	Project Accomplishments and Challenges	3
Table 3	Budget Revision Summary	6
Table 4	Estimates at Completion	7
Table 5	WRF Project Performance Measures	11
Table 6	WRF Project Overall Budget Status (thru September 2020)	13
Table 7	WRF Project Cost Fiscal Year Projections	15
Table 8	WRF Project Cost Summary (through September 2020)	16
Table 9	General Project Activities Cost Summary (through September 2020)	16
Table 10	WRF Cost Summary (through September 2020)	17

Table 11	Conveyance Facilities Cost Summary (through September 2020)	17
Table 12	Recycled Water Facilities Cost Summary (through September 2020)	17
Table 13	Summary of Approved Change Orders (Amendment No. 1)	18
Table 14	Summary of Approved Change Orders (Amendment No. 2)	18
Table 15	Summary of Approved Change Orders (Amendment No. 3)	19
Table 16	Summary of Reimbursement Requests	20
Table 17	Time Schedule Order Milestone Summary	21
Table 18	Expanded Milestone Schedule	25
Table 19	Procurement Status (through September 2020)	27
Table 20	Procurement Status (through September 2020)	27
Table 21	Project Construction Costs	29
Table 22	WRF Performance Measures	34
Table 23	WRF Construction Summary	34
Table 24	Conveyance Facilities Performance Measures	36
Table 25	Conveyance Facilities Summary	36
Table 26	Recycled Water Facilities Performance Measures	39
Table 27	Recycled Water Facilities Summary	39

Figures

Figure 1	Project Cash Flow Projections and Actual Expenditures	14
Figure 2	Project Summary Schedule	23

Abbreviations

AFY	acre -feet per year
BNR	biological nutrient removal
BOD	Biochemical Oxygen Demand
Carollo	Carollo Engineers, Inc.
CCC	California Coastal Commission
CDFW	California Department of Fish and Wildlife
CPT	Cone Penetration Test
CWSRF	Clean Water State Revolving Fund
DDW	Division of Drinking Water
EACs	estimates and completion
EPA	Environmental Protection Agency
ESCP	Enhanced Source Control Program
EACs	estimates at completion
GMP	Guaranteed Maximum Price
GSI	GSI Water Solutions
IFC	issued for construction
IPR	Indirect Potable Reuse
KPI	Key Performance Indicator
MBMWC	Morro Bay Mutual Water Company
MBR	Membrane Bioreactor
Narrows	Eastern
NPDES	National Pollution Discharge Elimination System
NTP	notice to proceed
PA	Programmatic Agreement
PCO	Potential Change Order
PPP	Pollution Prevention Plan
Project	Water Reclamation Facility Project
PWAB	Public Works Advisory Board
RFP	request for proposal
ROW	right of way
RWQCB	Regional Water Quality Control Board
SAA	Stream Bed Alteration Agreement
SHPO	State Historic Preservation Office
SLO	San Luis Obispo
SPI	Schedule Performance Index
TM	Technical Memorandum
TSO	Time Schedule Order

TSS	Total Suspended Solids
UVAOP	Ultraviolet Advanced Oxidation Process
Vistra	Vistra Energy
WIFIA	Water Infrastructure Finance and Innovation Act
WRF	Water Reclamation Facility
WRFCAC	Water Reclamation Facility Citizens Advisory Committee
WWE	Water Works Engineers

Section 1

PROJECT OVERVIEW

1.1 General Project Status Update

All components of the Water Reclamation Facility Project (Project) are currently in progress. The general progress update and schedule information presented in this report is current as of October 30, 2020. The financial information including the spent to date and budget remaining amounts are presented as of September 30, 2020.

1.1.1 Water Reclamation Facility

1.1.1.1 Design

The design for the Water Reclamation Facility (WRF) was completed with the delivery of the Issued for Construction (IFC) drawings and specifications for the WRF on May 22, 2020.

1.1.1.2 Construction

Construction at the WRF site began on March 20, 2020. Activities to date include near completion of the major site work, construction of the foundation and walls of the sludge holding tanks and biological nutrient removal (BNR) basins, and installation of the 78-inch steel pipe serving as the chlorine contact chamber (CCC).

The City and Program Manager have worked with the design-build team to negotiate Amendment No. 4 that will settle the vast majority of all existing potential change orders (PCOs) including the soil slip, delay claims as a result of the California Department of Fish and Wildlife (CDFW), and various design clarifications. The City and Program Manager will bring Amendment No. 4 to City Council for review and approval on November 17, 2020.

1.1.2 Conveyance Facilities

1.1.2.1 Design

Water Works Engineers (WWE) submitted the bid set plans and specifications in May 2020 and the City advertised this component of the Project on June 15, 2020.

1.1.2.2 Construction

The City opened bids for the Conveyance Facilities component of the Project on August 14, 2020. The City received a total of five bids. A summary of the bids is provided in Table 1 below.

Table 1 Estimates at Completion

Bidder ⁽¹⁾	Base Bid
W.A. Rasic Construction	\$38,425,000.00
OHL USA, Inc.	\$39,671,778.00
Nicholas Construction	\$42,664,745.00
Anvil Builders, Inc.	\$31,493,675.00
John Madonna Construction Company, Inc.	\$33,083,108.75

Notes:

(1) The bids are presented in the order they were read at the bid opening held at the WRF site on August 14, 2020.

City staff is bringing a recommendation to award for Anvil Builders, Inc. to City Council on November 10, 2020.

1.1.3 Recycled Water Facilities

1.1.3.1 Design

The Project’s hydrogeologist (GSI Water Solutions [GSI]) delivered the Final Phase 2 (Characterization) Technical Memorandum (TM) in June 2020. GSI and the Program Manager presented the findings from the Characterization TM to the Public Works Advisory Board (PWAB) on August 19, 2020. The City and Program Manager will be presenting the findings of the Characterization TM to the City Council on November 10, 2020 along with the next budget authorization for GSI to cover Phase 3 of the hydrogeological work.

Table 2 summarizes some of the key accomplishments and critical challenges identified for the Project through October 30, 2020.

Table 2 Project Accomplishments and Challenges

Project Component	Key Accomplishments	Critical Challenges	Actions to Overcome Challenges	Likely Outcomes
General Project	Continued to support the review of the City’s construction loan application by the Clean Water State Revolving Fund (CWSRF) staff.			
	Continued to support permitting for the Project with the Regional Water Quality Control Board (RWQCB) and Division of Drinking Water (DDW).			
	Held a City Council tour and media event at the WRF on October 12, 2020.			
Water Reclamation Facility	Continued advancing construction on the South Bay Boulevard site (construction 20.2 percent complete)			
	Negotiated an amendment (Amendment No. 4) with the design-build team for all outstanding PCOs.			
Conveyance Facilities	Advertised a request for proposals (RFP) for both biological and archeological/paleontological/tribal monitoring.			
	Received pre-judgement possession of the Vistra Energy (Vistra) and PG&E property along the bike path and for the Lift Station No. 2 force main alignment necessary to complete construction.			
	Submitted the Final Phase 2 Mitigation and Monitoring Plan to the EPA and State Historic Preservation Office (SHPO)			
	Received the encroachment permit from Caltrans necessary for construction of the pipelines.			
		The low bid received is approximately \$7 million over the engineer’s estimate.	While current rates without funding from the CWSRF will support the increased Project costs, all effort needs to be made to secure CWSRF funding.	With the increased cost of the Project and without receiving CWSRF funding, it could be challenging to reduce the amount currently being collected from rate payers. However, it does not impact funding for OneWater Morro Bay capital projects.
Recycled Water Facilities	Completed the Phase 2 hydrogeological work and selected the West injection area.			
	Received pre-judgement possession of the Vistra property necessary to construct the injection wells and continue the hydrogeological work.			

1.2 Quarterly Budget Revision

The original \$126 million baseline budget was developed in June 2018 (Q4 Fiscal Year 2017/2018). At the beginning of each fiscal year, the budget is updated and used as the measure of performance for the Project during that upcoming fiscal year. The budget is then reviewed and reconciled on a quarterly basis so it can be compared to both the current fiscal year and baseline budgets. The next budget reconciliation will occur at the end of Q2 Fiscal Year 2020/2021 (December 31, 2020). A summary of the baseline, reconciled quarterly, and fiscal year budgets are summarized in Table 3. Subsequent budget reconciliations (quarterly) and fiscal year budgets (annual) will also be presented in this table for reference.

Table 4 summarizes the positions and estimates at completion (EACs) for the major elements of the Project through the end of Q1 FY 20/21 when the last budget reconciliation was completed. Major changes to the Project cost categories are as summarized below:

- General Program
 - Increase in the projected long-term budget for legal services.
 - Reclassification of land acquisition costs from separate Project components.
- Water Reclamation Facility
 - Reduction in the projected long-term budget for construction management for the WRF (i.e., Carollo)
- Conveyance Facilities
 - Increase in the construction cost for the pipelines and pump stations (i.e., current low bidder) compared to the final Engineer's Estimate.
 - Increase in projected budget for installation of new fiber optic cabling.
- Recycled Water Facilities
 - Increase in the cost for hydrogeological work that needs to be performed by GSI.

Table 3 Budget Revision Summary

Project Component	Baseline (Q4 FY 17/18)	Quarterly Reconciliation (Q3 FY 18/19)	Past Fiscal Year (Q4 FY 18/19)	Quarterly Reconciliation (Q1 FY 19/20)	Quarterly Reconciliation (Q2 FY 19/20)	Quarterly Reconciliation (Q3 FY 19/20)	Current Fiscal Year (Q4 FY 19/20)	Quarterly Reconciliation (Q1 FY 20/21)
Water Reclamation Facility ⁽¹⁾	\$62,414,000	\$74,059,000	\$72,891,000	\$72,598,000	\$72,231,000	\$71,856,000	\$77,828,000	\$77,082,000
Conveyance Facilities	\$21,087,000	\$27,108,000	\$28,864,000	\$28,524,000	\$29,224,000	\$29,989,000	\$29,840,000	\$37,355,000
Recycled Water Facilities	\$8,593,000	\$5,366,000	\$5,250,000	\$5,212,000	\$5,353,000	\$5,526,000	\$5,526,000	\$5,740,000
General Program	\$24,403,000	\$11,614,000	\$11,801,000	\$11,625,000	\$11,701,000	\$12,964,000	\$13,260,000	\$14,255,000
Construction Contingency ⁽²⁾	\$9,444,000	\$6,450,000	\$7,132,000	\$7,131,000	\$7,364,000	\$10,264,000	\$4,207,000	\$4,250,000
Total	\$125,941,000	124,597,000	\$125,938,000	\$125,090,000	\$125,873,000	\$130,599,000	\$130,661,000	\$138,682,000

Notes:

(1) Costs include the design-build agreement with Filanc/Black & Veatch, Carollo, and other consultants.

(2) Breakdown of the current contingency (\$4,207,000) is as follows: WRF = \$1,449,000; Conveyance Facilities = \$2,458,000; and Recycled Water Facilities = \$300,000

Table 4 Estimates at Completion

Project Component	Original Estimates	Initial Contract Value	Current Contract Value	Expenditures to Date	Estimate at Completion
City and Program Management	\$24,403,000			\$5,578,410	\$13,399,000
City Costs ⁽²⁾				\$2,381,697	\$3,929,000
Program Management ⁽³⁾ (Carollo Engineers)		\$293,000	\$6,360,378	\$3,196,713	\$9,470,000
Design/Build WRF	\$62,414,000			\$16,667,333	\$74,927,000
Design/Build (Filanc/Black & Veatch)		\$67,234,512	\$74,926,725	\$16,667,333	\$74,927,000
Conveyance Facilities	\$21,087,000			\$1,807,054	\$33,596,000
Design (Water Works Engineers)		\$1,360,565	\$2,052,387	\$1,807,054	\$2,102,000
Construction				-	\$31,494,000
Recycled Water Facilities	\$8,593,000			-	\$3,575,000
Design				-	\$450,000
Construction				-	\$3,125,000
Contingency	\$9,444,000				\$4,249,000
Water Reclamation Facility					\$1,449,000
Conveyance Facilities					\$2,500,000
Recycled Water Facilities					\$300,000
Other Contracts⁽⁴⁾				\$6,137,764	\$8,936,000
Total	\$125,941,000			\$30,190,562	\$138,682,000

Notes:

- (1) Total expenditures and EAC are based on the budget reconciliation completed for Q4 FY 19/20.
- (2) City costs include staff salaries and benefits, legal services, land acquisition, supplies and equipment, etc.
- (3) Includes total program management costs including public outreach and construction oversight/management.
- (4) Other Contracts includes previous consultants including MKN and Black & Veatch and current consultants including Far Western, ESA, Kestrel, GSI, Bartle Wells Associates, etc.

Section 2

KEY PERFORMANCE MEASURES

2.1 Performance Measures

A set of five (5) Key Performance Indicators (KPIs) were established to readily measure the progress of the Project. These KPIs represent various success factors associated with the WRF project management and delivery that were established by the Program Manager and City staff and are summarized as Table 5. The Project's performance is also illustrated graphically in Figures 1 and Figure 2.

Table 5 WRF Project Performance Measures

Performance Measure	Data	Baseline (Q4FY 19/20)	Current (Q1 FY 20/21)	Delta	Status	Ⓞ	Ⓢ	Ⓡ
1: Total Project Costs	Total Project Projected Cost at Completion versus the Baseline Budget (budget as of 09/30/20)	\$130.7 M	\$138.7 M	6.1%	Ⓢ	Estimated cost within 5% of target budget	Estimated cost > 5% above target budget	Estimated cost > 10% above target budget
1.1: WRF Costs	On Site WRF Projected Cost at Completion versus the Baseline Budget (budget as of 09/30/20)	\$79.3 M	\$78.5 M	-0.9%	Ⓞ	Estimated cost within 5% of target budget	Estimated cost > 5% above target budget	Estimated cost > 10% above target budget
1.2: Conveyance Facilities Costs	Conveyance Facilities Projected Cost at Completion versus the Baseline Budget (budget as of 06/30/20)	\$32.3 M	\$39.9 M	23.4%	Ⓡ	Estimated cost within 5% of target budget	Estimated cost > 5% above target budget	Estimated cost > 10% above target budget
1.3: Recycled Water Facilities Costs	Off Site Injection Facilities Projected Cost at Completion versus the Baseline Budget (budget as of 06/30/20)	\$5.8 M	\$6.0 M	3.7%	Ⓞ	Estimated cost within 5% of target budget	Estimated cost > 5% above target budget	Estimated cost > 10% above target budget
1.4: General Project Costs	General Project Projected Cost at Completion versus the Baseline Budget (budget as of 06/30/20)	\$13.3 M	\$14.3 M	7.5%	Ⓢ	Estimated cost within 5% of target budget	Estimated cost > 5% above target budget	Estimated cost > 10% above target budget
2: Program Manager Earned Value	Ratio of Program Manager Earned Value to Actual Invoiced Cost-to-Date (as of 09/30/20)	1.00	0.97	-0.03	Ⓢ	>= 1.00	0.99 to 0.90	< 0.90
3: Schedule Performance Index ⁽¹⁾	Ratio of Planned Percent Complete to Actual Percent Complete (as of 06/30/20)	1.00	0.98	-0.02	Ⓢ	>=1.00	0.99 to 0.80	<0.80
4: Conveyance Pipeline Installed	Feet of conveyance pipeline installed (thru 06/30/20)	18,500 LF	0.0 LF	0.0%	Ⓞ	<= 5%	> 5% and <=7.5%	> 7.5%
5: Compliance Date Countdown	Days Remaining to Compliance Date (as of 06/30/20)	881 days	715 days	166 days	Ⓡ	<= 365 days	364 days and 180 days	> 179 days

Section 3

PROJECT COSTS

3.1 Project Budget

The overall budget status for the Project is summarized in Table 6. The top half of the table provides a summary of total estimated Project costs, including original and current estimated costs for the entire Project. The bottom half of Table 5 shows the total amount of work currently under contract and provides a summary of total charges.

Table 6 WRF Project Overall Budget Status (thru September 2020)

Summary of Total WRF Project Cost	
Original Baseline WRF Project Budget ⁽¹⁾	\$125,941,000
Current Fiscal Year WRF Project Budget (as of 9/30/20) ⁽²⁾	\$130,661,000
Current WRF Project Budget (as of 09/30/20) ⁽³⁾	\$138,682,000
Budget Percent Change (Current versus Fiscal Year)	6.1%
Total Expenditures for September 2020	\$3,152,000
Total Expenditures to Date (thru 09/30/20 invoices)	\$30,191,000
Percent of Current WRF Project Budget Expended	21.8%
Summary of Contracted Work	
Total Contracted Amount	\$88,448,000
Percent of Current WRF Project Budget Contracted	63.8%
Total Contracted Amount Expended	\$26,661,000
Percent of Contracted Amount Expended	30.1%
Remaining WRF Project Contracted Amount	\$61,787,000

Notes:

- (1) Developed in June 2018 as the basis of the approved rate surcharge that took effect in July 2019.
- (2) The budget for the Project is reviewed on an annual basis at the end of each fiscal year (June 30th) and is used as the basis of performance for the Project for the upcoming fiscal year.
- (3) The Project budget is reconciled on a quarterly basis and compared to the current fiscal year budget (i.e., September 30th, December 31st, and March 31st)

3.2 Project Cash Flow

Figure 1 presents the projected and actual expenditures for the Project through September 2020 compared to the Fiscal Year 2020/2021 budget developed at the end of Q4 Fiscal Year 2019/2020. The line graph shows the cumulative values for the Project and the bars show the discrete monthly values. Actual and budgeted expenditures from 2013 to the end of Fiscal Year 2018/2019 have been combined to improve readability. Milestones have been added to the cumulative fiscal year budget and cumulative forecasted expenditures to show changes in the Project schedule that have occurred between development of the fiscal year budget from June 2019 and the current, reconciled budget developed at the end of June 2020. The milestone corresponds to the substantial completion of the WRF, which coincides with the City being in

compliance with the Time Schedule Order (TSO) issued by the Regional Water Quality Control Board (RWQCB) in June 2018. While the compliance with the TSO has been delayed several months due to consultation with the USFWS, completion of construction of the injection wells has been impacted more significantly due to property acquisition.

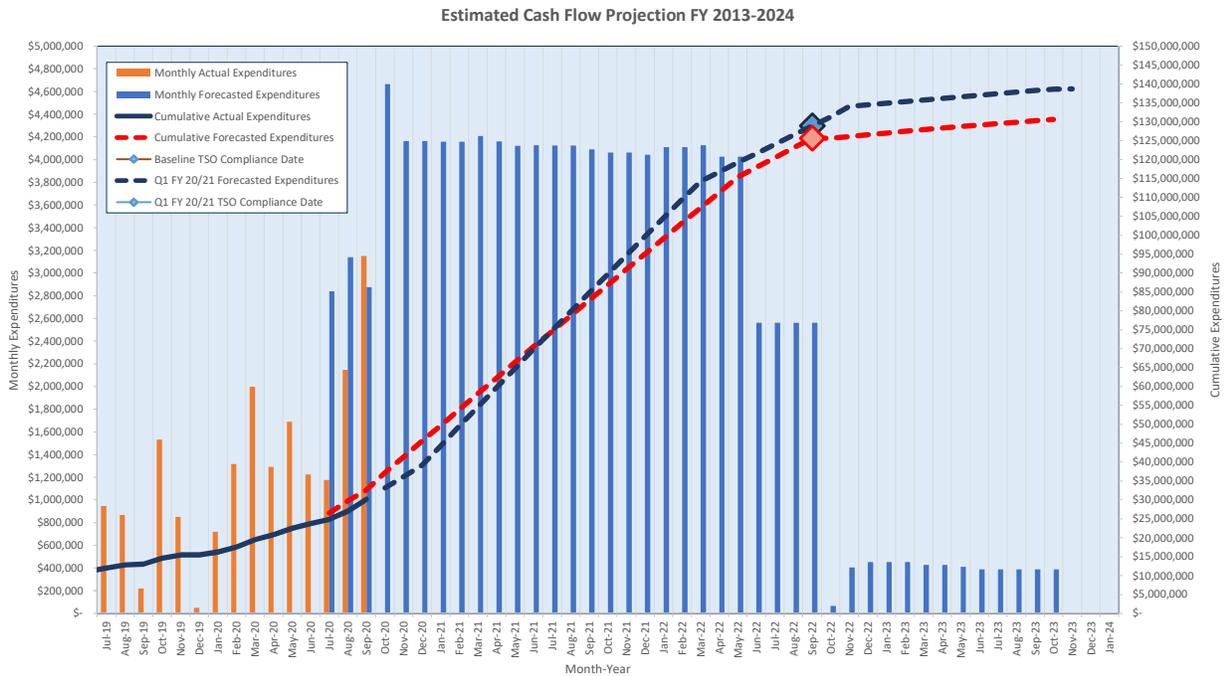


Figure 1 Project Cash Flow Projections and Actual Expenditures

A breakdown of the current Q1 Fiscal Year 2020/2021 budget by fiscal year is included in Table 7.

Table 7 WRF Project Cost Fiscal Year Projections

Project	Actual Expenditures to Date	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total Project
WRF	\$16,667,000	\$21,294,610	\$27,657,789	\$11,461,867	\$-	\$77,082,000
Conveyance Facilities	\$1,807,000	\$14,767,338	\$20,780,032	\$-	\$-	\$37,355,000
Recycled Water Facilities	\$435,000	\$904,991	\$283,333	\$2,781,667	\$1,335,000	\$5,740,000
General Project	\$11,281,000	\$1,192,549	\$916,798	\$610,146	\$254,227	\$14,255,000
Contingency	\$-	\$1,501,619	\$2,168,825	\$478,677	\$100,000	\$4,250,000
Total	\$30,190,000	\$39,661,106	\$51,806,778	\$15,332,356	\$1,689,227	\$138,682,000

Notes:

(1) Cost includes the total anticipated cost for each element of the Project.

3.3 Project Cost Summary

Table 8 summarizes the cost-to-date and contracted amounts for each of the elements of the Project. This table also provides the current cost estimate for each project. Detailed information on the individual elements of the Project is provided in Section 7 of this Report.

Table 8 WRF Project Cost Summary (through September 2020)

Project	Actual Expenditures to Date	Total Contracted Cost	Contract Expended to Date (%)	Total Project Cost (Est.) ⁽¹⁾	Cost Expended to Date (%)
General PM	\$7,570,000	\$10,849,000	69.8%	\$14,255,000	53.1%
WRF	\$16,667,000	\$74,927,000	22.2%	\$78,532,000	21.2%
Conveyance Facilities	\$1,807,000	\$2,052,000	88.1%	\$39,855,000	4.5%
RW Facilities	\$616,000	\$621,000	99.2%	\$6,040,000	10.2%
Total	26,660,000	\$88,449,000	30.1%	\$138,682,000	19.2%

Notes:

- (1) Cost includes the total anticipated cost for each element of the Project.
 (2) Actual total expenditures are equal to \$30,190,000 (Table 7), but includes \$3,530,000 of uncontracted costs including City costs (i.e., labor, expenses, etc.)

3.4 Detailed Project Costs

The following tables show the detailed costs to date for active contracts for each element of the Project.

Table 9 General Project Activities Cost Summary (through September 2020)

Consultant / Contractor	Actual Expenditures to Date	Total Contracted Cost	Contract Expended to Date (%)
ESA	\$412,080	\$412,320	99.9
Far Western	\$265,152	\$282,014	94.0
Bartle Wells Associates	\$65,580	\$100,800	65.1
JoAnn Head Land Surveying	\$97,693	\$102,644	95.2
JSP Automation	\$21,778	\$63,500	34.3
Carollo Engineers, Inc. ⁽¹⁾	\$3,397,730	\$6,360,378	53.4
Total	\$4,260,013	\$7,321,656⁽²⁾	58.2

Notes:

- (1) Total estimate at completion for Program Management/Construction Management is projected at \$9.0 million.
 (2) Table only includes contracts that are currently active. The total contracted amount for General Project is \$11,281,000 and includes consultants including MKN, etc.

Table 10 WRF Cost Summary (through September 2020)

Consultant / Contractor	Actual Expenditures to Date	Total Contracted Cost	Contract Expended to Date (%)
Overland Contracting	\$16,667,278	\$74,926,725 ⁽¹⁾	22.2
Total	\$16,667,278	\$74,926,725	22.2

Notes:

(1) Cost includes final value for Amendment No. 1, Amendment No. 2, and Amendment No. 3 of \$1,636,060, \$63,937, and \$5,992,217, respectively and the original contract value of \$67,234,512.

Table 11 Conveyance Facilities Cost Summary (through September 2020)

Consultant / Contractor	Actual Expenditures to Date	Total Contracted Cost	Contract Expended to Date (%)
Water Works Engineers (WWE)	\$1,807,054	\$2,052,387	88.0
Total	\$1,807,054	\$2,052,387	88.0

Table 12 Recycled Water Facilities Cost Summary (through September 2020)

Consultant / Contractor	Actual Expenditures to Date	Total Contracted Cost	Contract Expended to Date (%)
GSI	\$504,766	\$508,947	99.2
Middle Earth	\$6,570	\$6,810	96.5
Total	\$496,434	\$515,757⁽²⁾	96.3

Notes:

(1) Table only includes contracts that are currently active. The total contracted amount for Recycled Water is \$621,000 and includes consultants including V&A.

3.5 Change Orders

In May 2019, City staff and the Program Manager presented seventeen (17) PCOs with a total value of \$1.9 million for the WRF to the Water Reclamation Facility Citizens Advisory Committee (WRFCAC) and the City Council. The City Council approved these PCOs and authorized City staff to update the design-build team's contract and associated guaranteed maximum price (GMP). Since that time, the City and Program Manager have worked with the design-build team to value engineer Change Order No. 10 and reduce the cost by more than \$200,000. The City therefore amended the value for Amendment No. 1 to \$1,636,060 that was executed by the City in January 2020.

During Q3 FY 2019/2020 the City Manager authorized PCO No. 65, which was required to bring the design-build agreement in compliance with the appropriate prevailing wage rates (i.e., Davis-Bacon) required by the WIFIA and CSWRF programs.

In May 2020, the City staff and Program Manager presented an additional twenty six (26) PCOs to the PWAB and the City Council with a total cost of \$5,992,217. These PCOs were also

approved by City Council. The forty four (44) approved change orders are summarized in Tables 13, 14, and 15.

Table 13 Summary of Approved Change Orders (Amendment No. 1)

Contract	Change Order No.	Description	Value
WRF	01	New Sodium Hypochlorite Feed for Plant Water	\$78,576
WRF	02	Change Architecture of Operations Building	\$(21,623)
WRF	03	Headworks Odor Control	\$18,422
WRF	04	Remove Canopy and Monorail at membrane bioreactor (MBR)	\$(185,434)
WRF	05	Consolidate Chemical Facilities	\$218,978
WRF	06	Modify Chemical Piping	\$(15,856)
WRF	07	Remove Solids Dumpster Lid	\$14,543
WRF	08	Add SAFE Equalization Tank	\$504,116
WRF	09	Instrumentation and Control Changes	\$75,266
WRF	10	Revise Maintenance Building Layout and Size	\$516,583
WRF	11	Influent Piping and Metering	\$411,766
WRF	12	Install Outdoor-Rated Positive Displacement Blowers at BNR Facility	\$(58,210)
WRF	13	Remove Bypass of Coarse Screens	\$(37,137)
WRF	14	SAFE Diversion Box Additions	\$58,304
WRF	15	Size Dewatering as a Building in the Future	\$30,983
WRF	16	Stairs for the Coarse Screens and Grit Basins (total of 4)	\$52,870
WRF	17	Indirect Potable Reuse (IPR) Product Water Tank Bypass	\$(26,087)
Total			\$1,636,060

Table 14 Summary of Approved Change Orders (Amendment No. 2)

Contract	Change Order No.	Description	Value
WRF	65	Davis-Bacon Wage Increases	\$63,937
Total			\$63,937

Table 15 Summary of Approved Change Orders (Amendment No. 3)

Contract	Change Order No.	Description	Value
WRF	16	Modify Outfall Pump Station	\$367,632
WRF	19	Reduce Size of the Product Water Tank	\$(129,681)
WRF	32	Sulfuric Acid System	\$315,652
WRF	37	PLC/SCADA Software Uniformity (MBR, RO, and Headworks Only)	\$201,577
WRF	39	notice to proceed (NTP) Delay	\$1,220,532
WRF	40	Headworks Valve Automation	\$249,946
WRF	41	Perimeter Barbed Wire Fence	\$79,935
WRF	42	UV/AOP System Modifications	\$(33,481)
WRF	44	Tank Access Improvements	\$210,327
WRF	45	Maintenance Ceiling Revisions and Automated Roll-Up Door	\$21,009
WRF	46	Curbed Washdown Areas	\$76,250
WRF	47	Changes to Furnishings and Residential Equipment	\$85,194
WRF	50	Revisions to Water/Sewer Supply Storage Sheds	\$13,142
WRF	52	Analyzer Relocation and Enclosures	\$76,555
WRF	55	Notice of Dispute - PG&E Temporary Power	\$13,163
WRF	56	Impacts of Water Quality Changes	\$282,420
WRF	57	Soil Lateral Earth Pressure	\$116,329
WRF	58	Permanent Exclusion Fencing	\$855,991
WRF	59	Increased Escalation Costs	\$1,232,677
WRF	61	PCO Design Impacts	\$158,172
WRF	62	Conduit Alternative Design	\$(268,400)
WRF	64	Reduce Performance Period	\$(35,450)
WRF	66	Caltrans Intersection Improvements	\$(21,893)
WRF	67	BNR System Modifications	\$742,405
WRF	68	SAFE Equalization Settle Tank Drain Piping	\$62,215
WRF	69	Third Party Inspection and Testing	\$100,000
Total			\$5,992,217

3.6 Reimbursement from Funding Agencies

In 2017, the City was awarded a \$10.3 million planning loan from the Clean Water State Revolving Fund (CWSRF) program. To date, the City has made three reimbursement requests for the planning loan. An additional reimbursement request is anticipated to fully exhaust the entire loan amount. In February 2020, the City executed a \$61.7 loan with the Environmental Protection Agency's (EPA's) Water Infrastructure and Innovation Act (WIFIA) program. To date, a total of eight (8) reimbursement requests have been made. A summary of these requests is presented in Table 16.

Table 16 Summary of Reimbursement Requests

Agency	Description	Type	Number	Date	Requested Amount	Approved Amount
State Water Board	CWSRF Planning Loan	Loan	01	December 2018	\$289,595	\$217,441
State Water Board	CWSRF Planning Loan	Loan	02	November 2019	\$6,431,925	\$5,312,748
State Water Board	CWSRF Planning Loan	Loan	03	October 2020(1)	\$4,783,797 ⁽¹⁾	TBD
EPA	WIFIA	Loan	01	May 2020	\$1,100,944	\$1,100,944
EPA	WIFIA	Loan	02	June 2020	\$61,014	\$61,014
EPA	WIFIA	Loan	03	June 2020	\$3,489,409	\$3,489,409
EPA	WIFIA	Loan	04	July 2020	\$2,461,121	\$2,461,121
EPA	WIFIA	Loan	05	August 2020	\$161,636	\$161,636
Total					\$18,779,441	\$12,804,313

Notes:

(1) Reimbursement No. 3 for the SRF Planning Loan was originally submitted in December 2019 and was resubmitted in October 2020.

Section 4

PROJECT SCHEDULE

A summary of the Project schedule is presented in Figure 2. The light blue bars for each major task represent the planned progress based on the baseline schedule. The dark blue bars represent the current actual progress through September 2020. For each major line item, the schedule performance index (SPI) has been provided as well as an overall SPI for the entire Project. The SPI is a ratio of the planned percent complete versus the current actual percent complete. A SPI of greater than 1.00 indicates that the Project is on or ahead of schedule and a SPI of less than 1.00 indicates the Project is running behind the planned schedule.

4.1 Project Milestones

In June 2018, the City received a TSO from the RWQCB. The TSO requires the City to comply with a time schedule that will, within five years of adoption, allow the City to achieve full compliance with biochemical oxygen demand (BOD) and total suspended solids (TSS) final effluent limitations established in Order No. R3-2017-0050. In addition to the final compliance date, a number of intermediate milestones are provided in Table 3 (Compliance Schedule) of the TSO. Presented in Table 17 are the milestones in the TSO.

Table 17 Time Schedule Order Milestone Summary

Required Actions	Compliance Due Date	Planned Compliance Date	Actual Compliance Date
Release of Public Draft EIR	March 30, 2018	-	March 30, 2018
Release of Updated Rate Study	June 30, 2018	-	July 05, 2018
Proposition 218 Hearing	August 30, 2018	-	September 11, 2018
Certification of Final EIR	June 30, 2018	-	August 14, 2018
Award of Contract for WRF	September 30, 2018	-	October 23, 2018
Develop, Implement, and Submit Pollution Prevention Plan (PPP) for BOD and TSS	December 01, 2018	TBD ⁽¹⁾	-
Award of Contract for Construction of Conveyance Facilities	November 30, 2019	November 10, 2020	-
Completion of WRF Improvements with Completion Report	December 30, 2022	September 15, 2022	-
Full compliance with final effluent limitations	February 29, 2023	September 15, 2022	-

Notes:

(1) The City and Program Manager have noted this requirement in the previous quarterly progress reports sent to the RWQCB (as required by the TSO). The City has requested that the Enhanced Source Control Program (EHSP) required as part of the Title 22 Engineer's Report be considered acceptable for this requirement in lieu of the PPP identified in the TSO.

Task No.	Task Name	SPI	% Complete	2013				2014				2015				2017				2018				2019				2020				2021				2022				2023																																																																					
				N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A
1	Program Planning Current Progress	1.00	100%	[Actual Progress-To-Date: 100%]																																																																																																									
2	Project Controls Current Progress	0.99	44%	[Actual Progress-To-Date: 44%]																																																																																																									
3	Hydrogeological Support Current Progress	0.79	49%	[Actual Progress-To-Date: 49%]																																																																																																									
4	Environmental Documentation Current Progress	1.00	100%	[Actual Progress-To-Date: 100%]																																																																																																									
5	General Permitting Current Progress	0.97	99%	[Actual Progress-To-Date: 99%]																																																																																																									
6	Potable Reuse Permitting Current Progress	1.18	69%	[Actual Progress-To-Date: 69%]																																																																																																									
7	Funding Current Progress	1.00	97%	[Actual Progress-To-Date: 97%]																																																																																																									
8	Conveyance Facilities Project Current Progress	0.84	51%	[Actual Progress-To-Date: 51%]																																																																																																									
9	Recycled Water Facilities Current Progress	N/A	0%	[Actual Progress-To-Date: 0%]																																																																																																									
10	WRF Onsite Improvements Current Progress	1.11	71%	[Actual Progress-To-Date: 71%]																																																																																																									
11	Conformance with Time Schedule Order Current Progress	N/A	0%	[Actual Progress-To-Date: 0%]																																																																																																									

Project SPI: 0.98
 Program % Complete: 68%

■ Baseline Schedule
 ■ Actual Progress-To-Date

Figure 2 Project Summary Schedule

An expanded milestone schedule has also been developed for outstanding Project activities.

Table 18 Expanded Milestone Schedule

Milestone	Baseline Schedule due Date	Planned Completion Date
<u>General Project</u>		
Compliance with the TSO ⁽¹⁾	November 11, 2021	September 15, 2022
<u>Water Reclamation Facility</u>		
Begin Construction	August 08, 2019	March 20, 2020 (Actual)
Deliver 90 Percent Design	October 24, 2019	March 31, 2020 (Actual)
Substantial Completion	November 11, 2021	September 15, 2022
Final Completion	June 09, 2022	November 10, 2022
<u>Conveyance Facilities</u>		
Deliver 90 Percent Design	October 15, 2019	February 10, 2020 (Actual)
Deliver 100 Percent Design	December 17, 2019	June 15, 2020 (Actual)
Bid Advertisement	February 21, 2020	June 16, 2020 (Actual)
Award Construction Contract	May 08, 2020	November 10, 2020
Substantial Completion	September 17, 2021	January 19, 2022
Final Completion	November 19, 2021	March 05, 2022
<u>Recycled Water Facilities</u>		
Select Preferred Injection Area	May 28, 2019	June 17, 2020 (Actual)
Deliver 30 Percent Design	August 04, 2020	December 01, 2021
Deliver 60 Percent Design	November 10, 2020	March 09, 2022
Deliver 90 Percent Design	February 16, 2021	June 15, 2022
Deliver 100 Percent Design	April 27, 2021	August 24, 2022
Award Construction Contract	July 21, 2021	November 17, 2022
Substantial Completion	April 21, 2022	September 20, 2023
Final Completion	June 21, 2022	November 15, 2023

Notes:

(1) The TSO requires compliance with full secondary treatment by February 28, 2023.

Section 5

DESIGN AND PROCUREMENT

5.1 Design Status

No new design contracts for the Project were executed in Q1 Fiscal Year 2020/2021. A summary of the existing design contracts is included in Table 19 below.

Table 19 Procurement Status (through September 2020)

Project Name	Current Contract Amount	Amount Expended	30%	60%	90%	100%	Final
WRF	\$74,926,725	\$16,667,278	✓	✓	✓	✓	NA
Conveyance Facilities	\$2,050,387 ⁽¹⁾	\$1,807,054	✓	✓	✓	✓	✓
Recycled Water Facilities	\$0	\$0					

Notes:

(1) The total value of the Water Works Engineers is \$2,052,387, but includes \$182,680 for engineering services during construction (\$1,867,707 for design)

5.2 Procurement

No design or design-build contract procurements were performed in Q1 FY 2020/2021. Table 20 presents a summary of the procurement activity for the Project.

Table 20 Procurement Status (through September 2020)

Project Name	Circulate Request for Proposals	Proposal Opening Date	Council Award Date	Notice to Proceed Date	Consultant
WRF	January 24, 2018	May 8, 2018	October 23, 2018	November 01, 2018	Overland Contracting (Filanc-Black & Veatch)
Conveyance Facilities	January 31, 2017	March 8, 2017	November 14, 2017	November 15, 2017	Water Works Engineers
Recycled Water Facilities	Design Engineer to be Selected in 2021				

Section 6

CONSTRUCTION STATUS

6.1 Construction Summary

During Q1 Fiscal Year 20202021, construction continued for the WRF. Table 21 presents a summary of project construction progress and costs through September 2020.

Table 21 Project Construction Costs

Project Name	Amount Expended	Initial Contract Amount	Current Contract Amount	% Change in Contract Amount
WRF	\$16,667,278	\$67,234,512	\$74,926,725	22.2
Conveyance Facilities	\$0	\$0	\$0	0
Recycled Water Facilities	\$0	\$0	\$0	0
Construction Total	\$16,667,278	\$67,234,512	\$74,926,725	22.2

6.2 Upcoming Traffic Control

6.2.1 Planned Impacted Areas

As the Conveyance Facilities component of the Project has not yet started construction, no traffic control activities are planned at this time.

6.2.2 Hours of Planned Lane/Road Closures

As the Conveyance Facilities component of the Project has not yet started construction, no lane or road closures are planned at this time.

6.3 Construction Safety

The Project safety goal is zero reportable incidents. There has been a total of zero reported incidents through September 2020.

Section 7

OTHER PROGRAM ACTIVITIES

7.1 Public Outreach

On October 12, 2020, the City held a small City Council tour and media event to present the progress that has been made at the WRF. Typically, a larger, more formal groundbreaking event would be held for a project of this size with a number of key stakeholders in attendance. However, because of COVID-19, a formal groundbreaking event has been postponed until later in 2021. The event was a success and the City received media attention from the New Times SLO, The Tribune, and KSBY.

7.2 Permitting Activities

Permit compliance is an important aspect of the Project. The current permitting activities include:

- Division of Drinking Water:
 - The Title 22 Engineering Report is required by the DDW before the City can receive a potable reuse permit. The Program Manager delivered an initial Draft of the Title 22 Engineering Report to the City for review in June 2020. The revised draft, including comments from City staff, was submitted to DDW in July 2020. Since that time, the City has held a meeting to present the information in the revised draft and is planning to meet again with DDW in November 2020.
 - The City is working with DDW to obtain a variance from their typical pipeline separation requirements due to the width of the trench for the Conveyance Facilities pipelines and the limited right of way (ROW) for much of the alignment. The City has been coordinating with DDW on this issue since early 2019 and submitted a formal application to DDW in August 2020. Since that time, the City has had a meeting to review the information provided, and has provided supplemental information to aid DDW's review. The City anticipates having a permit from DDW to cover this element of the work in November 2020.
- Caltrans:
 - The City obtained the encroachment permit from Caltrans for construction of the Conveyance Facilities pipelines in August 2020.
- California Department of Fish and Wildlife:
 - The City must have a SAA from the CDFW before work can begin on the bike path for the Conveyance Facilities component of the Project. The City submitted the notification in September 2020 and plans to obtain the SAA in December 2020.

- State Historic Preservation Office:
 - The Programmatic Agreement (PA) negotiated with the SHPO requires that a mitigation and monitoring plan be developed for each element of the project (i.e., WRF, pipelines, and injection wells). The City submitted the mitigation and monitoring plan to EPA for distribution to SHPO in October 2020. The City plans to obtain an approval from SHPO in December 2020.

7.3 Funding Status

- Continued to support CWSRF's technical, legal, and financial reviews. The City anticipates signing a loan agreement with CWSRF in spring 2021.

7.4 City Operations Activity

The current City Operations activities include:

- Significant City Operations activities are not anticipated until start-up of the WRF begins in early 2022.

Section 8

PROJECT DETAILS

8.1 Water Reclamation Facility

8.1.1 Design/Build

In October 2018, the City executed a contract with Overland Contracting consisting of a joint venture of Filanc and Black & Veatch (i.e., design-build team) for design and construction of the WRF located at the South Bay Boulevard site. The WRF will be delivered using the design-build process.

8.1.2 Project Scope

The scope of this element of the Project includes a preliminary, secondary, and advanced treatment facilities. The secondary treatment processes will consist of a MBR and have the ability to exceed the anticipated discharge requirements for the City's new National Pollution Discharge Elimination System (NPDES) permit. The advanced treatment facilities include RO and Ultraviolet Advanced Oxidation Process (UVAOP). Purified water from the advanced treatment facilities will be injected into the Lower Morro Groundwater Basin.

8.1.3 Current Progress

The design-build team delivered the IFC drawings and specifications in May 2020 and began construction at the South Bay Boulevard site began in late March 2020. Since that time, the design-build team has progressed the design and is nearly complete with mass earthwork activities. In addition, significant progress has been made on the two concrete water-bearing tanks onsite.

8.1.4 Project Challenges

The City has been working with the design-build team over the last several months to negotiate the costs associated with the schedule issues caused by the CDFW SAA process and determining responsibility for the cost of additional work associated with the soil slip. The City has come to a settlement and will be bringing Amendment No. 4 to City Council on November 17, 2020 for approval. The current projected budget of \$138.7 million includes approval of Amendment No. 4.

Table 22 WRF Performance Measures

Performance Measures	Target	Current	Status
Construction Cost ^{(1),(2)}	\$67.2M	\$74.9M	
Construction Contingency ^{(3),(4)}	\$9.2M	\$1.5M	

Notes:

- (1) Project budget and current contract amount ($\leq 5\%$ over target = Green, between 5% and 10% over target = Yellow, $>10\%$ over target = Red).
- (2) The GMP includes costs for both design and construction of the WRF.
- (3) Project budget and current amount ($\leq 50\%$ of target = Green, between 0% and 50% of target = Yellow, $\leq 0\%$ of target = Red).
- (4) The Program Manager initially allocated \$6.2 million for contingency for the WRF component of the project. During Q3 Fiscal Year 2019/2020, and additional \$2.9 million in contingency was added to the budget to cover Amendment No. 3. With execution of Amendment No. 1, 2, and 3, \$7.7 million has been moved from contingency to the GMP leaving \$1.5 million in contingency.

Table 23 WRF Construction Summary

Schedule			
Request for Bid / Bid Advertisement	January 24, 2018		
Bid Opening Date	May 08, 2018		
Contract Award / Council Award Date	October 23, 2018		
Notice to Proceed (Design)	November 05, 2018		
Notice to Proceed (Construction)	March 20, 2020		
Original Final Completion Date	October 01, 2021		
Original Duration (Non-Working Days)	1,061		
Days Changed by Change Order	405		
Actual Final Completion Date (including Non-Working Days)	November 10, 2022		
Schedule Percent Complete	47.4%		
Budget			
Engineer's Estimate (Construction Cost + 10% Construction Contingency)	\$73,475,845		
Award Amount (including Design Cost)	\$67,234,512		
Change Order Total	\$7,692,213		
Current Contract Value	\$74,926,725		
Percent Change	11.4%		
Work Completed			
Actual Cost -to-Date	\$16,667,278		
Percent Complete (Percent Expended)	22.2%		
Construction Oversight Statistics			
	PCOs	COs	NOPCs
Total Received	74	N/A	5
Total Approved	N/A	44 ⁽¹⁾	0
Total Pending	24	19 ⁽²⁾	0
Average Turnaround (calendar days)	N/A	N/A	N/A

Acronym List:

PCO – Proposed Change Order; CO – Change Order; NOPC – Notice of Potential Claim

Notes:

- (1) 44 PCOs have been approved and are reflected in Amendment No. 1, 2, and 3 to the design-build agreement.
- (2) 19 PCOs will be brought to City Council on November 17, 2020 for review and approval as Amendment No. 4.

8.2 Conveyance Facilities

8.2.1 Designer

In November 2017, the City executed a contract with WWE for design and engineering support for the facilities necessary to connect the existing WWTP and the new WRF.

8.2.2 Contractor

This element of the Project is being delivered via a conventional design-bid-build procurement process. The Conveyance Facilities design has been completed and this component of the Project is currently being advertised for bidding. The City opened bids on August 12, 2020. The City is bringing a recommendation to award for Anvil Builders, Inc. to City Council on November 10, 2020.

8.2.3 Project Scope

The Conveyance Facilities originally included the design of approximately 3.5 miles of pipelines and a lift station located near the existing WWTP. The pipelines include two raw wastewater force mains and a wet weather/brine discharge force main. Several changes to the Conveyance Facilities have occurred since the contract was executed with WWE including the addition of a second, smaller lift station near the intersection of Main Street and Highway 1 and the addition of the potable reuse transmission main to either the east or west injection site.

8.2.4 Current Progress

In May 2020, WWE delivered the 100 percent design submittal and bids for construction were opened.

8.2.5 Upcoming Activities

The City intends to award this component of the Project on November 10, 2020.

8.2.6 Project Challenges

The City continues to work with PG&E and Vistra to secure the easements necessary to construct the pipelines in the City's existing bike path and replace the force main from Lift Station 2. The City is also working closely with CDFW and Caltrans to secure the necessary SAA and encroachment permit, respectively. In September 2020, the City learned that San Luis Obispo (SLO) Superior Court ruled in their favor and the City will receive pre-judgment possession for the Vistra property. The City had previously been informed by PG&E that they would not be challenging pre-judgment possession.

Table 24 Conveyance Facilities Performance Measures

Performance Measures	Target	Current	Status
Construction Cost ⁽¹⁾	\$24.2M	\$31.5M ⁽³⁾	
Construction Contingency ⁽²⁾	\$2.5M	\$0.0M	
Number of Feet of Pipelines Constructed ⁽²⁾	18,500 LF	0 LF	
Number of Days of Full Road Closures ⁽¹⁾	0 Days	0 Days	
Number of Hours of Night Work	0 Hours	0 Hours	

Notes:

- (1) Project budget and current contract amount (≤5% over target = Green, between 5% and 10% over target = Yellow, >10% over target = Red).
- (2) Project budget and current amount (≤50% of target = Green, between 0% and 50% of target = Yellow, ≤0% of target = Red).
- (3) The City will be bringing a recommendation to award the construction of the pipelines and pump stations to City Council on November 10, 2020.

Table 25 Conveyance Facilities Summary

Schedule	
Request for Bid / Bid Advertisement	June 15, 2020
Bid Opening Date	August 14, 2020
Contract Award / Council Award Date	November 10, 2020 (Planned)
Notice to Proceed for Construction	NA
Original Final Completion Date	NA
Original Duration (Non-Working Days)	435
Days Changed by Change Order	0
Actual Final Completion Date (including Non-Working Days)	NA
Schedule Percent Complete	0%
Budget	
Engineer's Estimate (Construction Cost + 10% Construction Contingency)	\$26,657,000
Award Amount	\$0
Change Order Total	\$0
Current Contract Value	\$0
Percent Change	0%
Work Completed	
Actual Cost -to-Date	\$0
Percent Complete (Percent Expended)	0%
Length of Pipe Installed (actual to date / planned total)	0 LF / 18,500 LF

Construction Management Statistics					
	RFIs	Submittals	PCOs	COs	NOPCs
Total Received	0	0	0	0	0
Total Responded To	0	0	0	0	0
Total Pending	0	0	0	0	0
Average Turnaround (calendar days)	0	0	N/A	N/A	N/A

Notes:

Acronym List:

RFI – Request for Information; PCO – Proposed Change Order; CO – Change Order; NOPC – Notice of Potential Claim

8.3 Recycled Water Facilities

8.3.1 Designer

Procurement activities for the designer for the Recycled Water Facilities have not yet been started, but it is anticipated that design will begin in 2020 following completion of the Phase 1, Phase 2, and Phase 3 hydrogeological work by GSI.

8.3.2 Contractor

This element of the Project is being delivered via a conventional design-bid-build procurement process. The Recycled Water Facilities are currently under design and will begin construction in the spring of 2020.

8.3.3 Project Scope

Since the potable reuse pipeline from the WRF to the selected injection site was moved into WWE's scope for design of the Conveyance Facilities, this element of the Project consists primarily of full-scale injection wells at either the west or east injection sites.

8.3.4 Current Progress

Since beginning work in November 2018, GSI has completed several of the tasks necessary to inject purified water with a series of injection wells in the Lower Morro Groundwater Basin. To this end, GSI has:

- Installed groundwater monitoring devices in all of the City's active production wells and seawater wells.
- Utilized the numerical groundwater model of the Lower Morro Groundwater Basin for particle tracking and solute transport modeling.
- Characterized the Eastern (Narrows) area of the basin with cone penetration testing (CPT), characterized the hydrogeological characteristics of the Narrows area with installation of a monitoring well and conducting aquifer testing.
- Began coordination with Vistra for the evaluation of the western injection site through use of an injection well.
- Developed a draft report that recommends the Western injection area as the preferred injection location.
- Determined that the Morro Bay Mutual Water Company (MBMWC) well is not sufficient for use as a pilot injection well.

In June 2020, GSI delivered the Final TM summarizing the characterization of the Eastern and Western injection areas and confirming a preferred injection location. GSI's analysis indicates that the Western injection area is preferred for the following reasons:

- Higher transmissivity exists in the Western area compared to the Narrows area.
- Retention times are longer from the Western area than from the Narrows area.
- Injection wells located in the Western project area would provide greater mitigation against seawater intrusion during dry periods.
- Western area is undeveloped, potentially resulting in fewer constructability issues.
- The potable reuse pipeline alignment is immediately adjacent to the Western area.

The City is moving forward with pursuing the Western injection area exclusively.

8.3.5 Upcoming Activities

Following delivery of the Final TM, GSI began modeling a number of alternative scenarios aimed at maximizing the groundwater retention time by varying the volume of purified water injected and later extracted. Groundwater retention time is critical for permitting with DDW. While all the work done by GSI has shown that the total flow to the WRF can be injected into the aquifer (i.e., 825 acre-feet per year [AFY]), the ability to initially show longer retention times to DDW will aid the permitting process.

Following the additional modeling effort, GSI recommends a longer-term pumping test using City wells, pilot injection testing, and geophysical characterization of a bedrock ridge, and careful site-selection of potential injection well.

GSI is now ready to begin Phase 3 of the hydrogeological work that must be completed before the pre-design and final design of the injection wells can be completed. The City is bringing the next amendment for GSI to City Council for approval on November 10, 2020.

8.3.6 Project Challenges

The City is currently using the eminent domain process to acquire the land from Vistra necessary to construct the injection wells. In September 2020, the City learned that SLO Superior Court ruled in their favor and the City will receive pre-judgment possession for the Vistra property.

Table 26 Recycled Water Facilities Performance Measures

Performance Measures	Target	Current	Status
Construction Cost ⁽¹⁾	\$0.0M	\$0.0M	
Construction Contingency ⁽²⁾	\$0.3M	\$0.0M	

Notes:

- (1) Project budget and current contract amount (≤5% over target = Green, between 5% and 10% over target = Yellow, >10% over target = Red).
- (2) Project budget and current amount (≤50% of target = Green, between 0% and 50% of target = Yellow, ≤0% of target = Red).

Table 27 Recycled Water Facilities Summary

Schedule					
Selection of the Injection Site					NA
Request for Bid / Bid Advertisement					NA
Bid Opening Date					NA
Contract Award / Council Award Date					NA
Notice to Proceed for Construction					NA
Original Final Completion Date					NA
Original Duration (Non-Working Days)					NA
Days Changed by Change Order					0
Actual Final Completion Date (including Non-Working Days)					NA
Schedule Percent Complete					0%
Budget					
Engineer's Estimate (Construction Cost + 10% Construction Contingency)					\$3,300,000
Award Amount					\$0
Change Order Total					\$0
Current Contract Value					\$0
Percent Change					0%
Work Completed					
Actual Cost -to-Date					\$0
Percent Complete (Percent Expended)					0%
Work Completed					
	RFIs	Submittals	PCOs	COs	NOPCs
Total Received	0	0	0	0	0
Total Responded To	0	0	0	0	0
Total Pending	0	0	0	0	0
Average Turnaround (calendar days)	0	0	N/A	N/A	N/A

Acronym List:

RFI – Request for Information; PCO – Proposed Change Order; CO – Change Order; NOPC - Notice of Potential Claim

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**CITY OF MORRO BAY
QUARTERLY PORTFOLIO PERFORMANCE
9/30/2020**

INVESTMENT OR CUSIP NUMBER	INSTITUTION	PURCHASE PRICE	INTEREST RATE	PURCHASE DATE	MATURITY DATE	DAYS TO MATURITY
LAIF	LOCAL AGENCY INVESTMENT FUND	\$ 25,625,713	0.685%	DAILY	DAILY	1
MONEY MARKET ACCOUNT:						
MM	MECHANICS BANK - MONEY MARKET	1,444,914	0.08%	DAILY	DAILY	1
SWEEP	MECHANICS BANK - SWEEP	8,577,456	0.01%	DAILY	DAILY	1
CERTIFICATES OF DEPOSIT:						
38148PGK7	ZION BANK - Goldman Sachs	250,003	1.550%	8/3/2016	8/3/2021	307
02007GHD8	ZION BANK - Ally Bank UT	246,000	2.900%	1/24/2019	1/24/2022	481
949763XU5	ZION BANK - Wells Fargo	249,000	2.800%	2/27/2019	2/28/2022	516
1404202A7	ZION BANK - Capital One	250,005	2.400%	4/12/2017	4/12/2022	559
61760AUU1	ZION BANK - Morgan Stanley	246,000	3.000%	1/24/2019	1/24/2023	846
61690UDL1	ZION BANK - Morgan Stanley	246,000	3.100%	1/24/2019	1/24/2024	1,211
1731202F5	ZION BANK - Citibank	246,000	3.200%	1/25/2019	1/25/2024	1,212
3090683803	STATE FARM BANK	250,435	3.050%	10/21/2013	10/24/2023	1,119
		<u>\$ 37,631,526</u>				
			RECORDED INTEREST AS OF 9/30/2020	% OF LIQUID PORTFOLIO HOLDINGS	WEIGHTED AVERAGE RATE OF EARNINGS	WEIGHTED AVERAGE MATURITY
			<u>\$ 7,359.44</u>	<u>94.729%</u>	<u>0.617%</u>	<u>42</u>

Portfolio holdings as of the quarter ended September 30, 2020, are in compliance with the current Investment Policy. With 94.729% 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-4

MEETING DATE: December 15, 2020

Staff Report

TO: Chairman and Committee Members **DATE:** December 11, 2020
FROM: Katie Lichtig, Interim Finance Director
SUBJECT: Fiscal Year 2020/21 First Quarter Budget Performance and Status Report for the Three-Month Period Ending September 30, 2020

RECOMMENDATION

Receive the Fiscal Year 2020/21 First Quarter Budget Performance and Status Report for the three-month period ending September 30, 2020.

DISCUSSION

Attached for your review and feedback is the draft First Quarter Budget Performance and Status Report for the three-month period ending September 30, 2020. As mentioned at October's CFAC meeting, it was not possible to provide CFAC the opportunity to review this report prior to presenting it to the City Council. On December 8, 2020, the Council adopted Resolution 101-20 which implements seven adjustments (Attachment 1). Provided as Attachment 2 is the Council Staff Report, First Quarter Budget Performance and Status Report for the three-month period ending September 30, 2020, and an errata sheet with minor changes to the report that were identified after the report was published. Attachment 3 is the presentation slides from the December 8, 2020 Council meeting on this topic. Finance staff will return to the practice of CFAC review prior to presentation of the Mid-Year Budget to the City Council at their second meeting in February.

CONCLUSION

Staff recommends that the Committee review the First Quarter Budget Performance and Status Report for the three-month period ending September 30, 2020 and provide feedback that should be considered when preparing future quarterly reports.

ATTACHMENTS

1. Resolution No. 101-20
2. First Quarter Budget Performance and Status Report for the three-month period ending September 30, 2020 and errata sheet
3. Council Presentation of First Quarter Budget Performance and Status Report

Prepared By: KEL

Dept Review: _____

City Manager Review: _____

City Attorney Review: _____

RESOLUTION NO. 101-20

**RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF MORRO BAY, CALIFORNIA,
APPROVING AMENDMENTS TO THE CITY'S FISCAL YEAR 2020/21 BUDGET
TO AUTHORIZE VARIOUS BUDGET ADJUSTMENT**

**THE CITY COUNCIL
City of Morro Bay, California**

WHEREAS, first-quarter adjustments were approved during the December 8, 2020 Special City Council meeting; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Morro Bay, California,

1. The operating and capital budgets of the City are amended by the budget adjustment as shown on the attached Exhibit A, that were approved at the December 8, 2020 Council Meeting.

PASSED AND ADOPTED by the City Council of the City of Morro Bay at a special meeting thereof held on the 8TH day of December 2020 by the following vote:

AYES: Headding, Addis, Davis, McPherson
NOES: Heller
ABSENT: None



JOHN HEADDING, Mayor

ATTEST:



DANA SWANSON, City Clerk

FY 2020-21 First Quarter Budget Adjustment

1. **Police Department Parking Annex Repairs and Repaving**
Action: Appropriate \$70,000 to a new General Fund CIP account in Fund 915
Source: Governmental Impact Fees - Police Fund (Fund 900)
Additional Direction: The parking lot was damaged during a neighboring construction project, and the entire lot needs to be repaved. The neighboring responsible party will reimburse the City the cost of repairing damage from a crane that was mobilized on this parking lot. Staff is currently estimating this cost to be approximately \$10,000. Whatever funding received from the responsible party shall be deposited in the Governmental Impact Fees - Police account (Fund 900)
2. **Harbor Fund – COVID-19 Rent Relief**
Actions:
Authorize a one-year suspension of Consumer Price Index increase in lease rent rates, to assist lease holders through the COVID challenges.
Authorize \$34,000 reduction in anticipated revenue (revenue account 331-3440)
Appropriate \$10,000 from Fund 925 Triangle Lot Fund – Boat Storage Yard
3. **Harbor Fund – Funding for Lease Site Improvements**
Actions: Appropriate \$50,000 to Harbor Operating Fund for leasehold improvements at the former Morro Bay Aquarium building (Lease Site 69-70/69W-70W).
Source: Harbor Accumulation Fund (Fund 953)
4. **Fill Police Officer Vacancy**
Action: Authorize actions necessary to repurpose \$52,400 of existing budget authority in Measure Q to fund the hiring of one police officer. Amount equals fully loaded cost for the remainder on FY 20-21
Source: Capital Improvement Fund Pavement Management Project funded by Measure Q
5. **Study of Parking Management Strategies and Best Practices**
Action: Appropriate \$49,500 from unassigned fund balance in the Parking In-lieu Fund (Fund 299)
6. **Wayfinding Signs Fabrication and Installation**
Action: Appropriate \$150,000 to a General Fund CIP Account for purposes of implementing a CIP project.
Source: Economic Development Fund -Diablo Canyon Plant Closure Senate Bill 1090 funds. (Fund 907)
7. **Small Business Grants**
Action: Appropriate \$34,000 to provide business community grants to offset financial impacts of COVID-19.
Source: Economic Development Fund -Diablo Canyon Plant Closure Senate Bill 1090 funds. (Fund 907)

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AGENDA NO: I

MEETING DATE: December 8, 2020

Staff Report

TO: Honorable Mayor and City Council

DATE: December 2, 2020

FROM: Katie Lichtig, Interim Finance Director

SUBJECT: Fiscal Year 2020/21 First Quarter Budget Performance and Status Report for the Three-Month Period Ending September 30, 2020

1. Receive Fiscal Year 2020/21 First Quarter Budget Performance and Status Report and Authorize Budget Adjustments as Recommended in the Attached First Quarter Budget Performance Report; and
2. Adopt Resolution No. 101-20 authorizing staff to proceed with the first-quarter budget adjustments; and
3. Allocation of \$29,000 from California Senate Bill 1090 funds available in the Economic Development fund for small business grants to Morro Bay Businesses

RECOMMENDATION

Staff recommends that the City Council:

1. Receive the attached Fiscal Year 2020/21 First Quarter Budget Performance and Status Report for the three-month period ending September 30, 2020; and
2. Adopt Resolution No. 101-20 authorizing staff to proceed with the first-quarter budget adjustments;
3. Allocate \$29,000 from California Senate Bill 1090 funds available in the Economic Development Fund for small business grants to Morro Bay businesses. This would allow a total of \$50,000 to be awarded in the future.

BACKGROUND

The attached first Quarterly Budget Report covers the first three months of Fiscal Year (FY) 2020/21 (July 1, 2020 through September 30, 2020). The report presents analysis related to the key General Fund revenues and expenditures by category as well as an analysis of the City's Tourism Fund; Measure Q Fund; and Water, Sewer and Harbor Enterprise Funds as well as the City's Water Reclamation Facility (WRF) Capital Project. Just a quick reminder that the City adopted the FY 2020/21 budget with significantly reduced revenues and expenditures due in large part to the unexpected and unprecedented local impacts resulting from the COVID-19 pandemic health emergency.

The City and our community are facing significant uncertainties. The City is responding to an ever-evolving public health crisis, which has caused upheaval of our economy, including significant unemployment and business closures in the region. Given these dynamic factors a word of caution about this financial analysis – it is based on the best information available at this specific moment in time. The situation is dynamic and unpredictable. In other words, staff is expecting the situation (health, unemployment, and fiscal impacts) to worsen over the coming weeks and potentially months. Governor Newsom announced significant new restrictions (the week of November 30th, and

Prepared By: KEL

Dept Review: _____

City Manager Review: SC

City Attorney Review: _____

as recently as December 3, 2020) with the intent of “flattening the curve” or lowering the spread of the virus. As Council is aware, similar restrictions put in place this past spring had significant local impacts on the economy and City revenues. The City experienced dramatic declines in Transient Occupancy Tax and sales tax during that shelter at home order period. As such, it is crucial that the City retain as much financial flexibility as possible until there is a clearer understanding of the impacts of this phase of the health emergency.

This year, the Council, community, and staff worked tirelessly to provide the highest priority services, understanding that the City faced dwindling revenues. With resources from funds set aside for emergencies (i.e., General Fund Emergency Reserves) and resourceful and dedicated staff who slowed projects, took pay cuts, and reduced spending to achieve maximum flexibility at the end of the Fiscal Year, budgets were balanced. For the General Fund to achieve this outcome required allocating a significant amount of funding from the General Fund Emergency Reserve (GFER). The following chart shows the decline of General Fund Unassigned Fund Balances including the GFER. The remaining General Fund Unassigned Balances can be used in the future to fill the gap between revenues and expenditures. Although it is important to remember, if these funds are being used to fill a hole in an operating budget (on-going expenses) the City will not have a source of funds to sustain the operating budget once these funds are used.

**General Fund Unassigned Fund Balances
Summary of Revenues and Expenditures**

	FY 2019-20 (actual)	FY 2020-21 (projected)
Starting Fund Balance	\$3,808,577	\$2,384,436
Revenues	180,161	370,380
Expenditures	(426,669)	(20,853)
Transfer to GF to Support Operating Deficit	1,177,633	1,283,319
Ending Fund Balance	\$2,384,436	\$1,450,644

One clear note of optimism for the General Fund comes as a result of the voter approved local sales tax Measure E-20. Collection of this new tax will begin in April and the City will see the full effects of implementation (revenue collection and disbursement by the State) in the upcoming fiscal year (FY 2021/22). Our sales tax experts estimate that this could generate more than \$2 million per Fiscal Year. There is great excitement about this new revenue stream, so much so that there are likely to be more needs than can be accommodated. Staff anticipates asking Council to prioritize spending of these funds as part of the FY 2021/22 Budget process.

Unfortunately, the timing of this matter before the Council and the fact that there is no regularly scheduled meeting of the Citizen’s Finance Advisory Committee (CFAC) in November 2020 meant that the draft was not presented before this matter was brought to the Council. CFAC will be presented the 1st Quarter Review at its December 15 meeting and staff will respond to any questions from the CFAC. Staff will send any additional material sent to CFAC such as questions and answers if they are produced.

DISCUSSION

Revenues

An analysis of the FY 2020/21 General Fund revenues shows they are tracking steady to budget with some exceptions, which are outlined below and in more detail in Attachment 1. For Q1, the General Fund has collected 18% of budgeted revenue before accounting for inter and intra fund transfers. Inter and intra fund transfers move money between and within departments to ensure the appropriate department is paying for the services provided by another department although the expenditures are charged to the department providing the service. There are some revenue sources (Property Tax) that do not come to the City during the first quarter so this amount should not be cause for concern. This compares to 16% for the same time last year.

Three bright spots on General Fund revenues are the rebound of Transient Occupancy Tax (TOT), higher sales tax projections from the City's experts and updated estimates of property tax receipts that indicate the City will receive more property taxes than previously estimated by the County. The other positive news about revenues comes from the opening of the first of two cannabis retail operations. Early indications point towards exceeding revenue projections. Consistent with Council policy, the City will not budget this revenue in the General Fund for on-going expenses (like new staff) for the next two years. This policy is intended to ensure revenue stabilizes at a predictable level before dedicating it to an on-going cost. Staff believe the most prudent approach is to dedicate these funds to replenishing the General Fund Emergency Reserve. Staff will return at mid-year Budget Review in February with a recommendation regarding cannabis tax revenue.

One word of caution about two of the three bright spots (TOT and sales tax): this information came to the City before the County's recent change in COVID-19 status in the county to the "Widespread" or Purple tier of restrictions including a travel advisory and a more stringent "stay at home" order coming down from the Governor. The "stay at home" order could close or significantly curtail the operations of hotels, attractions, and restaurants/bars/distilleries/wineries. Just for context, in the last quarter of FY 2019-20 (April, May and June) TOT dropped to \$33,006; \$109,108; and \$294,595, respectively which amounts to a 9 percent drop from the quarter before. Considering that these two categories of revenue are tourist dependent and the State's newest restrictions are like the restrictions this past spring, it seems prudent to avoid any action that depends on these added revenues at this time.

One area where the City is currently seeing a decline in anticipated revenues is in Recreation Administration. The Recreation Division has done an outstanding job to creatively and safely implement programs allowed by County Health Official Orders. They are working tirelessly to provide childcare to essential workers and assist in any way possible to create opportunities for community wellness and learning. However, there are programs that staff anticipated being active this fiscal year and, unfortunately, the intensification of the pandemic in our region has prevented these programs from being offered. This will have a negative impact on revenues to the General Fund (as much as \$100,000). There is some optimism that this loss in revenue could be off-set by next year's Junior Lifeguards Program if that is allowed to go forward. Staff is looking at how to offer this program with participant safety as our top priority and limiting costs. Staff will be watching and planning for each of these issues carefully in the coming months as preparation begins on next year's budget.

Expenditures

Staff also reviewed first quarter expenditure budget results for all City Departments and funds. This analysis found overall operating expenditures are trending about right in line with the budget, at 26 percent of budgeted totals for all funds. We are trending just slightly higher than the expected 25%

due to the following factors:

- Payments in July for unfunded liability portion of the City's pension obligation to receive a discount (\$60,000 or 3.3% of amount owed) and 50% of amount owed to the California Joint Powers Insurance Authority (CJPIA) for workers' compensation and liability insurance.
- A significant amount of Fire staff deployments in response to wildland fires for which reimbursement has not yet been received. There were 12 deployments during the first quarter of FY 2020-21. The City diligently pursues reimbursement for personnel, vehicles, and administrative overhead. The Fire Chief reports that staff have submitted claims to the State, and he anticipates receiving full cost reimbursement for all deployments and overhead expenses. The Fire Chief anticipates receiving the City's reimbursement no later than June 30, 2021. More details are provided in Attachment 1.
- Expenses to launch the Pilot RV program. These costs were anticipated but not budgeted. Harbor staff intends to return to Council with a review of the program soon after the new year and will include budget adjustments as warranted.

Overall, the City's General Fund operating expenditures, which includes personnel expenses, contract services, and supplies and materials (excluding inter and intra fund transfers), total 31% of the budget. While this appears to be higher than expected at this point of the Fiscal Year if the analysis excludes the unfunded liability payments made in full during Q1 (rather than being spread over the course of the year) then the percentage is 21%. This positive trend is due to the great work of Council and staff to continue to control costs.

The first quarter analysis of the Morro Bay Tourism Business Improvement District (MTBID), Measure Q, Water, Sewer, Harbor and WRF funds is provided in Attachment 1. These funds are generally in line with expectations except the Water and Sewer funds are feeling some impact from delinquent payments. More details on this issue are presented in Attachment 1. In the case of MTBID, expenses are well below budget. As a result of budget availability and the alignment with the project's mission MTBID will fund the contract with Civitas who will evaluate transitioning to a 5-year TBID that would be managed by a non-profit board. As planned, Measure Q funding for the paving has been suspended to ensure sufficient revenues are being received. This prudent approach to spending Measure Q resources will facilitate the staff recommendation to fund the vacant police officer position. This action is consistent with input received from CFAC during their discussion of the Measure Q budget for FY 2020/21 and from the community through the survey conducted in late 2019. Staff will continue to monitor these funds and bring forward any necessary budget adjustments during the mid-year.

Lastly the Council and staff have been working with the business community to issue grants to help our local business owners weather this economic storm. The Council dedicated \$100,000 to small business grants from the Economic Development Fund - SB1090 Diablo Canyon Nuclear Power Plant Closure settlement account. Staff is preparing to issue \$79,000 in grants during the week of December 7, 2020 (leaving \$21,000 for future awards). In recognition of the difficult times small businesses will face in the coming months due to the COVID-19 surge, staff recommends that the Council consider dedicating an additional \$29,000 of SB1090 funding to small business grants so the total of another \$50,000 can be awarded to struggling small businesses in Morro Bay. Staff seeks Council direction on this matter.

Staff is recommending the following budget related actions by the City Council.

1. **Police Department Parking Annex Repairs and Repaving**

Action: Appropriate \$70,000 to a new General Fund CIP account in Fund 915

Source: Governmental Impact Fees - Police (balance = \$78,253 as of 10/29/2020)

Additional Direction: The parking lot was damaged during a neighboring construction project, and the entire lot needs to be repaved. The neighboring responsible party will reimburse the City the cost of repairing damage from a crane that was mobilized on this parking lot. Staff is currently estimating this cost to be approximately \$10,000. Staff recommends that whatever is received from the responsible party will be deposited in the Governmental Impact Fees - Police account.

2. **Harbor Fund – COVID-19 Rent Relief**

Actions: Authorize a one-year suspension of Consumer Price Index increase in lease rent rates, to assist lease holders through the COVID challenges. This will result in a \$34,000 reduction in anticipated revenue in (budget account 331-3440). Of this amount, \$24,000 will be covered by revenues exceeding expenditures in the Harbor Operating Fund. Staff proposes appropriating the remaining \$10,000 from Fund 925 Triangle Lot Fund – Boat Storage Yard (Balance = \$15,384).

3. **Harbor Fund – Funding for Lease Site Improvements**

Actions: Appropriate \$50,000 to Harbor Operating Fund for leasehold improvements at the former Morro Bay Aquarium building (Lease Site 69-70/69W-70W). These improvements will allow for 3 Stacks and Rock Brewery to open their business at the site (once construction and onsite improvements are completed and COVID-19 restrictions are lifted).

Source: Harbor Accumulation Fund (Balance = \$333,760)

4. **Fill Police Officer Vacancy**

Action: Authorize actions necessary to repurpose \$52,400 of existing budget authority in Measure Q to fund the hiring of one police officer. Amount equals fully loaded cost for the remainder on FY 20-21

Source: Capital Improvement Fund Pavement Management Project

Additional Information: \$325,000 of Measure Q funds are budgeted in FY20-21 CIP. This recommended action is consistent with input received from CFAC during consideration of the FY20-21 proposed budget and community priorities established in the survey conducted in late 2019.

5. **Study of Parking Management Strategies and Best Practices**

Action: Appropriate \$49,500 from unassigned fund balance in the Parking In-lieu Fund (Fund 299)

Additional Information: The contract moved forward following Council approval earlier this year. (Balance = \$384,839)

6. **Wayfinding Signs Fabrication and Installation**

Action: Appropriate \$150,000 to a General Fund CIP Account for purposes of implementing a CIP project.

Source: Economic Development Fund (Diablo Canyon Plant Closure Senate Bill 1090 funds).

Additional Information: These funds must be used for Economic Development. Having Morro Bay be easy to navigate for residents, businesses and visitors is a worthy economic development measure. This project is mentioned as a priority project in the adopted FY2020/21 Budget. (Balance SB1090 = \$593,603)

CONCLUSION

Staff recommends that the City Council take the following actions:

1. Receive and file the First Quarter Budget Performance and Status Report for the period ending September 30, 2020; and
2. Adopt Resolution No. 101-20 authorizing staff to proceed with the first-quarter budget adjustments as outlined in the six items above and in Exhibit A to Attachment 2.
3. Provide direction to staff regarding the allocation of \$29,000 from SB1090 funds available in the Economic Development Fund for small business grants to Morro Bay businesses. This would allow \$50,000 to be awarded in the future.

ATTACHMENTS

1. First Quarter Budget Performance and Status Report for First Quarter Fiscal Year 2020-21 (period ending September 30, 2020)
2. Resolution No. 101-20 Authorizing Staff to Proceed with the First Quarter Budget Adjustments.

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

INTRODUCTION

Purpose

This is the first quarterly budget report for the Fiscal Year (FY) 2020/21, for the three-month period ending September 30, 2020. The purpose of this quarterly public reporting is twofold. First, it ensures that the City is consistently monitoring its revenues and expenditures so that it can proactively respond to unanticipated changes or emerging trends. Second, and equally important, these reports increase the transparency of City finances. The City is ultimately accountable to its residents to use the revenue it brings in efficiently and effectively to provide the highest quality services, and quarterly public reporting provides taxpayers with the information they need to hold the City to this standard.

Content

This quarterly report presents an overview of the City's operating revenues and expenditures from the General Fund for the quarter ending September 30, 2019, as compared to previous years, and explains any notable aberrations or trends in these numbers.

This report focuses on General Fund operating revenues and expenditure, four enterprise funds and two other funds (Morro Bay Tourism Improvement District and Measure Q). Together these funds represent most of the services provided by the City as well as city spending.

Timeframe and Limitations

The information in this report is the most accurate and up-to-date information available at the time of publication for this period (FY2020/21 1st Quarter). However, this report is not an audited financial statement, and the numbers provided herein are preliminary and subject to change as the year progresses. No data on revenues and expenditures are final until the City has completed its annual comprehensive audit, which is released in the winter of each year for the prior fiscal year.

With respect to revenues: The City monitors and adjusts its revenue projections based on revenue performance and other developments that may affect City revenues. This is done in order to develop a more accurate picture of the City's anticipated year-

end financial position. However, if no remarkable change in the fund's year end position is anticipated no budget adjustment will be recommended.

With respect to expenditures: The expenditure information in this report is extracted directly from the City's financial management system, and adjustments are made to account for certain known payments, reimbursements, or transfers between City departments and funds that have not yet been processed in the system at the time of publication. It represents a snapshot of City expenditures at a certain point in time (September 30, 2020).

Table of Contents

Introduction.....	1
Executive Summary.....	2
General Fund – Key Revenue Analysis.....	3
Other Taxes	3
Sales Tax	4
Transient Occupancy Tax	5
Franchise Fees	6
Property Tax	7
Charges for Service.....	8
Licenses and Permits.....	9
Business Tax	10
General Fund – Key Expenditure Analysis.....	11
Salaries and Benefits.....	11
Supplies, Materials and Services	13
Financial Summaries and Projections.....	13
General Fund by Category	14
General Fund by Department	15
Other Funds	16
Morro Bay TBID.....	16
Measure Q	18
Enterprise Funds.....	20
Water Reclamation Facility.....	23
FY 2020/21 Recommended Budget Adjustments ...	25
Conclusion	25

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

EXECUTIVE SUMMARY

Status of FY 2020/21 Adopted Budget

Overall, first quarter revenue trends are steady when compared to the first quarter of Fiscal Year 2020/21 at about 15% of budgeted levels. Of the City's most economically sensitive revenues - sales tax and Transient Occupancy Tax (TOT) are consistent with prior year's first quarter results. Property tax is trending a bit higher than in prior years actuals due to the early receipt of unsecured property tax. Fines and Forfeitures, Charges for Service, and Licenses and Permits categories are trending consistent with prior years.

Overall, General Fund expenditures for the first quarter are consistent with prior years at approximately 27% of budgeted levels. Supplies, Materials and Services expenditures at about 15% of budget, consistent with prior years. Overall salary and benefits are trending high but primarily due to the large annual payment to CalPERS for our required contribution for Unfunded Accrued Liability (UAL) made in July. The UAL payment is a payment made in July which totaled \$1,251,698 (\$116,466 more than last year). Paying this all in July resulted in a savings to the of approximately \$60,000. When adjusted for this payment, Salaries and Benefits are consistent with prior years at approximately 22% of budgeted levels. With only three months of data available, however, it is difficult to predict revenues and expenditures for the remainder of the year. Additionally, with this week's announcement from Governor Newsom that the State has instituted criteria for the next "stay at home" order there is considerable uncertainty about future revenue. Considering this, staff continues to be cautious in our approach to while monitoring fiscal developments very closely.

Staff is recommending six budget adjustments in order to ensure

1. Police Department Parking Annex Repairs and Repaving totaling \$70,000 from Governmental Impact Fees - Police account.
2. Harbor Fund – COVID-19 Rent Relief totaling \$34,000 (\$24,000 from existing budget and \$10,000 from Triangle Lot Fund
3. Harbor Fund – Funding for Lease Site Improvements totaling \$50,000 from the Harbor Accumulation Fund
4. Fill Police Officer Vacancy totaling \$52,400 from Measure Q (reallocating from Pavement Management Plan project)
5. Study of Parking Management Strategies and Best Practices \$49,500 from Parking In-lieu Fund
6. Wayfinding Signs Fabrication and Installation totaling \$150,000 Economic Development Fund (Diablo Canyon Plant Closure Senate Bill 1090 funds).

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

GENERAL FUND – KEY REVENUE ANALYSIS

The following discussion provides a status of significant General Fund revenue sources as of the first quarter, ending September 30, 2020.

Staff monitors each revenue source closely and may recommend certain revenue adjustments based on revenue actuals or state budget actions.

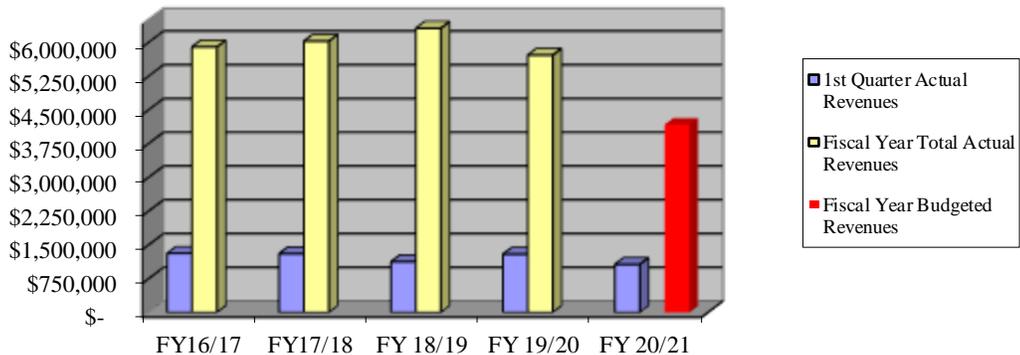
Other Taxes

Other taxes include sales and use tax, Prop 172 public safety sales tax, property transfer tax, transient occupancy tax (TOT), and Franchise Fees. As a category, other taxes represent 40.7% of the City’s total General Fund revenues with transient occupancy tax is a component of other taxes and is the City’s second largest revenue source behind property tax. For purposes of the quarterly review, an analysis of Other Taxes as a grouping, as well as individual analysis of Sales and Use Tax, TOT and Franchise Fees will be discussed.

Analysis – First quarter receipts are trending in line with those in the same period in the past fiscal years. A detailed analysis of sales tax, TOT and Franchise fees is following.

OTHER TAXES

Quarterly and Annual Revenues
5-Year History



	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY18/19</u>	<u>FY19/20</u>	<u>FY20/21</u>
1st Quarter Actual Revenues	\$ 1,311,780	\$ 1,303,092	\$ 1,124,612	\$ 1,292,975	\$ 1,066,581
Fiscal Year Total Actual Revenues	\$ 5,896,997	\$ 6,025,040	\$ 6,313,313	\$ 5,715,217	
Fiscal Year Budgeted Revenues					\$ 4,170,445
1st Quarter Percent of Total	22.24%	21.63%	17.81%	22.62%	25.57%

Recommended Budget Revision **No Change**

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

Sales Tax

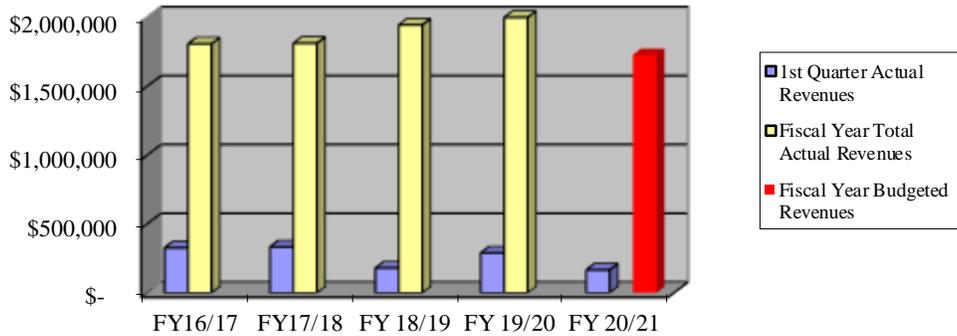
Sales tax generates approximately 16.8% of revenues, the third largest revenue source for the City’s General Fund in FY 2020-21. The City’s General Fund receives 1 cent for every 7.5 cents of sales tax paid per dollar on retail sales and taxable services transacted within Morro Bay. Previously, the State Board of Equalization retained 25% of the City’s 1-cent share, referred to as the “Triple Flip,” requiring the San Luis Obispo County Auditor to replace it with an equal amount of property tax revenue. Revenues are remitted from the State to the City monthly, and from the County to the City on a biannual basis. These revenues are placed in the General Fund for unrestricted uses. The “triple flip” period ended in FY 2015/16 and is no longer impacting sales tax receipts.

Analysis – Sales Tax has some promise to over-perform compared to budget. This optimism comes from the expert analysis conducted by HdL, a firm that has been engaged with the City to analyze our collections history, forecast our revenues and pursue revenues on the City’s behalf when there appears to be missing revenues that are justifiably belong to the City.

As a revenue category, first quarter receipts are trending slightly higher with this year’s reduced adopted budget. Based on recent update from the City’s sales tax consultant, HDL, local sales tax receipts from the gas and restaurant/bar sector have declined but are supplanted by the collection of tax from on-line sales. In spite of this optimistic projection, no budget adjustment is recommended at this time.

Sales Tax

**Quarterly and Annual Revenues
5-Year History**



	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY18/19</u>	<u>FY19/20</u>	<u>FY20/21</u>
1st Quarter Actual Revenues	\$ 326,803	\$ 333,152	\$ 180,016	\$ 290,168	\$ 166,151
Fiscal Year Total Actual Revenues	\$ 1,807,642	\$ 1,811,884	\$ 1,945,359	\$ 2,186,074	
Fiscal Year Budgeted Revenues					\$ 1,728,822
1st Quarter Percent of Total	18.08%	18.39%	9.25%	13.27%	9.61%

Recommended Budget Revision **No Change**

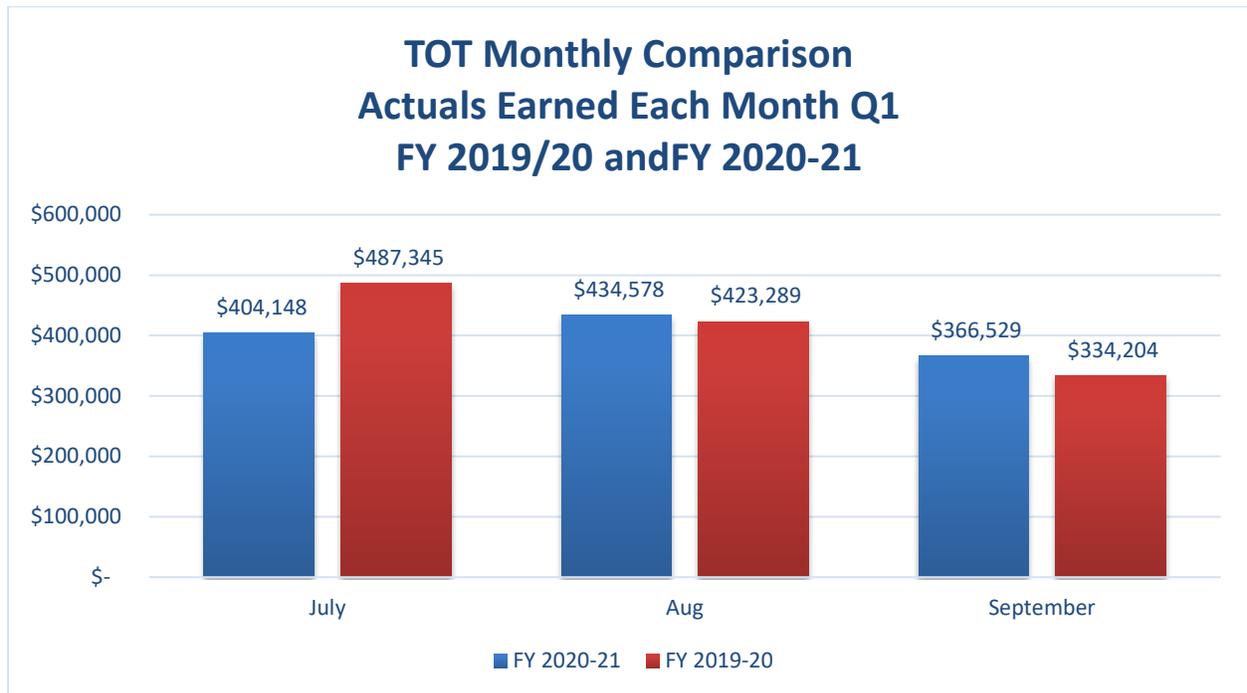
QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

TOT Tax

Transient Occupancy Tax (TOT) accounts for 18% of the City’s general fund revenues for FY 2020/21. As a highly economically sensitive revenue source, the City closely monitors this funding source for any indication that the tourism market is slowing down. During this dynamic time of COVID-19 this is difficult to predict and changes are experienced on an hour by hour basis. Nonetheless, Staff anticipated this second wave of impacts, so the adopted budget was reduced significantly from 2019/20 adopted budget.

The City levies a 10% transient occupancy tax (TOT) on all hotel, motel, vacation rentals and RV parks within the municipal limits of Morro Bay. This tax helps to fund City services provided to transitory visitors to Morro Bay. In addition, the City collects additional revenues for the Tourism Business Improvement District (TBID) in the amount of 3% on all hotels, motels, inns, etc., which funds the Tourism program within the City and a 1 percent tax on all hotels, motels, vacation rentals and RV parks which is the share for the County Tourism program.

Analysis – This year TOT receipts for the first quarter were 89.8 percent of last year’s receipts for the same period. This is a positive sign that TOT has rebounded from the first round of impacts of COVID-19. In the first quarter last year the City had received 37.1 percent of the TOT it eventually received. Through the first quarter this fiscal year the City has booked 44.2 percent. This following chart provides a side by side comparison of TOT for Q1 in the last two years. Note that in September 2020 TOT earned outpaced TOT earned in 2019. In the absence of the new “stay at home” order this would be cause for optimism.



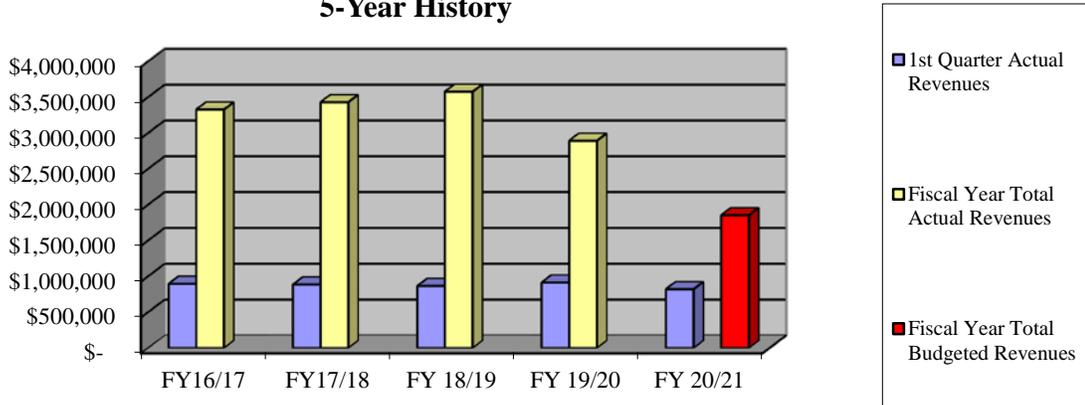
The next chart includes the actual amounts entered into the accounting system for the three months of the quarter. This amount accounts for cash received and posted to the accounts for each month it is received versus for the month during which the hotel collected the funds. In other words, hotels transmit the tax at the end of the month after it was earned, and this amount is posted to the accounting system. In other words, the accounting system shows entries

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

for funds that represent the hotel activity from the month before (posted in August for TOT collected in July). The difference is \$384,618, which means the City earned more in the first quarter of 2020/21 than will show up in the accounting system. In more tangible terms this means the hotels had more occupancy and the City had more visitors than might be discernible from looking at the amount accrued during the quarter.

Transient Occupancy Tax

**Quarterly and Annual Revenues
Actuals Accrued Each Month Q1
5-Year History**



	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
1st Quarter Actual Revenues	\$ 895,546	\$ 885,172	\$ 864,974	\$ 913,161	\$ 820,637
Fiscal Year Total Actual Revenues	\$ 3,327,073	\$ 3,429,186	\$ 3,576,121	\$ 2,892,130	
Fiscal Year Total Budgeted Revenues					\$ 1,852,479
1st Quarter Percent of Total	26.92%	25.81%	24.19%	31.57%	44.30%
Recommended Budget Revision					No Change

All of this is good news for the first quarter. However, the immense uncertainty is what will happen in the coming month with the looming “Stay at Home” order. A second wave of impacts of the COVID-19 pandemic was anticipated. As a result, budgeted TOT revenues were reduced by 36 percent year over year.

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

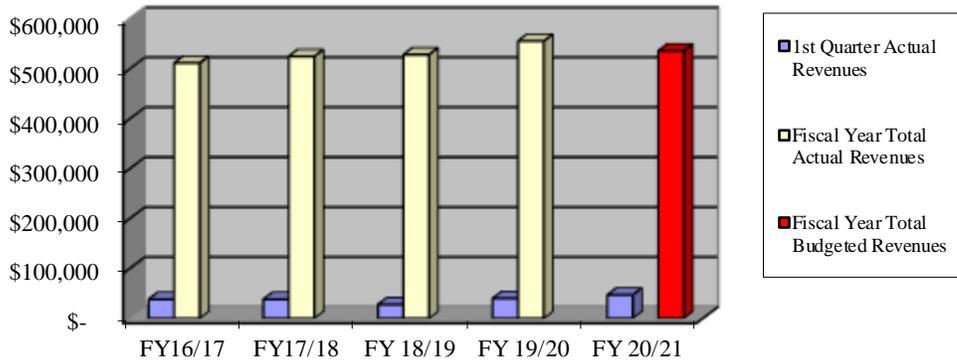
Franchise Fees

Franchise fees are collected by the City for the privilege of operating a utility service within Morro Bay, and as a fee in lieu of a business tax. Franchise fees are currently received for electricity, garbage, cable TV and natural gas. Franchise fees represent 5.2% of budgeted General Fund revenues in FY 2020/21.

Analysis – Historically, franchise payments are not remitted equally throughout the fiscal year; therefore, first quarter receipts are not necessarily predictive. Total franchise fee revenues to date are 8.7% of budgeted total receipts, generally consistent with the prior year’s first quarter results. No budget adjustment is recommended at this time.

Franchise Fees

**Quarterly and Annual Revenues
5-Year History**



	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY18/19</u>	<u>FY19/20</u>	<u>FY20/21</u>
1st Quarter Actual Revenues	\$ 38,354	\$ 38,372	\$ 27,752	\$ 40,131	\$ 47,101
Fiscal Year Total Actual Revenues	\$ 511,696	\$ 524,997	\$ 528,560	\$ 555,644	
Fiscal Year Total Budgeted Revenues					\$ 536,137
1st Quarter Percent of Total	7.50%	7.31%	5.25%	7.22%	8.79%

Recommended Budget Revision	No Change
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QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

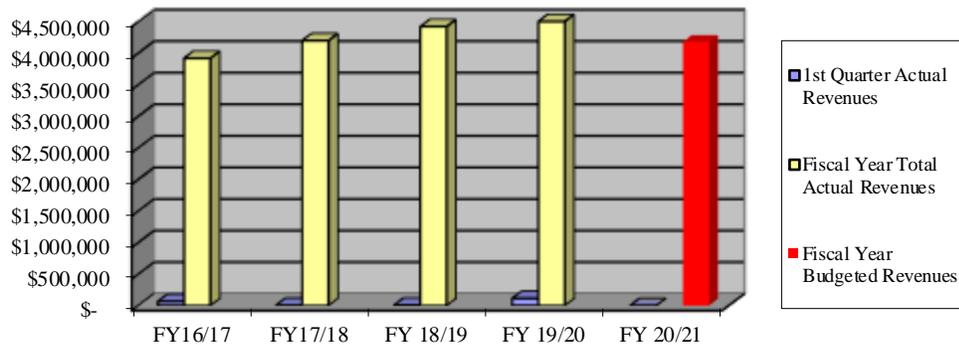
Property Tax

Property tax, including property tax in-lieu, is the largest revenue category for the City’s General Fund, accounting for 40.7% of budgeted General Fund revenues in FY 2020/21. Property tax is levied by the San Luis Obispo County Assessor’s Office at 1% of a property’s assessed value, of which the City receives approximately 13.7 cents per dollar paid on property located within the municipal limits of Morro Bay.

Analysis – Property tax distributions are largely received in the third and fourth quarters, however the chart below depicts the 1st quarter receipts for the past four years as compared to the current fiscal year. Property tax revenue for FY 2020/21 was budgeted slightly lower than the previous year’s actuals projecting slight decline in real estate transactions. However new estimate suggests this might be a conservative estimate and will over-perform compared to the adopted budget. However, it is too early to have dependable data, so no budget adjustment is recommended.

PROPERTY TAX

**Quarterly and Annual Revenues
5-Year History**



	FY16/17	FY17/18	FY 18/19	FY 19/20	FY 20/21
1st Quarter Actual Revenues	\$ 66,907	\$ 4,220	\$ 6,025	\$ 115,172	\$ (595)
Fiscal Year Total Actual Revenues	\$ 3,917,348	\$ 4,197,259	\$ 4,419,459	\$ 4,544,965	
Fiscal Year Budgeted Revenues					\$ 4,176,000
1st Quarter Percent of Total	1.71%	0.10%	0.14%	2.53%	-0.01%

Recommended Budget Revision **No Change**

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

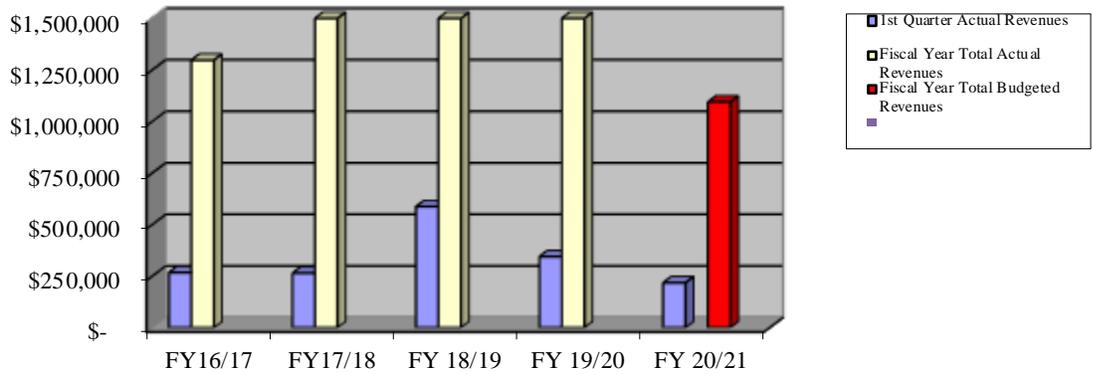
Charges for Services

City service revenues consist primarily of Plan Check fees, Building Inspection fees and Recreation sports and youth services fees. These fees are assessed based on recovery formulas, which reflect approximate costs of providing these services and, as a total category, account for 11% of the City’s General Fund revenues. Community Development and Recreation Services account for most of these fees.

Analysis – First quarter receipts are trending slightly down from prior years (exclude FY 2018/19 which included one-time receipts of cannabis application fees). The Recreation Division programs’ revenues are suffering losses due to COVID-19. Staff will continue to monitor this revenue source; however, no budget revisions are recommended at this time.

Charges for Services

**Quarterly and Annual Revenues
5-Year History**



	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
1st Quarter Actual Revenues	\$ 267,467	\$ 264,736	\$ 587,219	\$ 344,814	\$ 217,916
Fiscal Year Total Actual Revenues	\$ 1,297,352	\$ 1,727,579	\$ 1,695,853	\$1,523,506	
Fiscal Year Total Budgeted Revenues					\$1,094,799
1st Quarter Percent of Total	20.62%	15.32%	34.63%	22.63%	19.90%

Recommended Budget Revision	No Change
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QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

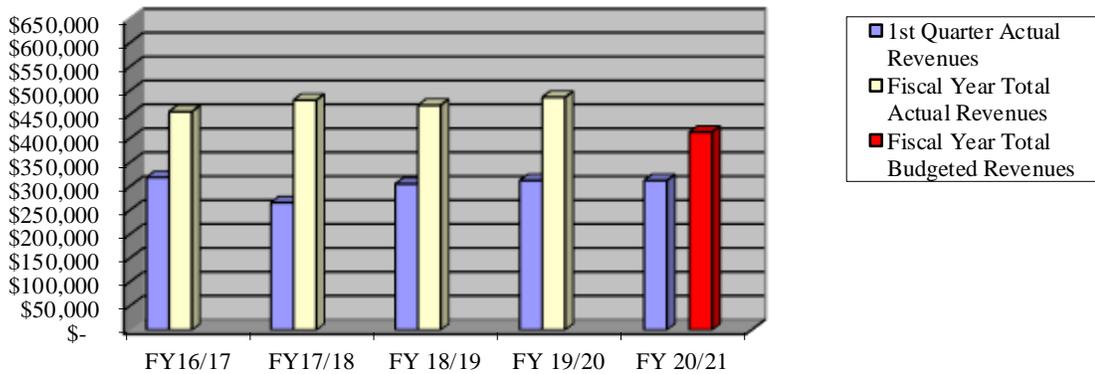
Licenses and Permits

Licenses and permits consist mainly of business and transient vendor taxes. Conditional use permits, and coastal permits are the other primary revenues sources in this category. The Licenses and Permits category represent approximately 4% of total City General Fund revenues for FY 2020/21. As business and transient vendor taxes are the largest subset of this revenue category, an independent analysis of that revenue source follows.

Analysis – First quarter licenses and permit revenue as an overall category is trending consistent with the first quarter results from the previous fiscal year. Business tax is the largest subset of this category. Staff will continue to monitor this revenue source to assess the need for mid-year budget adjustments; however, no budget revisions are recommended at this time.

Licenses & Permits

Quarterly and Annual Revenues
5-Year History



	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY18/19</u>	<u>FY19/20</u>	<u>FY20/21</u>
1st Quarter Actual Revenues	\$ 318,860	\$ 266,122	\$ 305,079	\$ 312,413	\$ 312,413
Fiscal Year Total Actual Revenues	\$ 456,319	\$ 480,440	\$ 469,683	\$ 486,385	
Fiscal Year Total Budgeted Revenues					\$ 413,500
1st Quarter Percent of Total	69.88%	55.39%	64.95%	64.23%	75.55%

Recommended Budget Revision

No Change

Business Tax

The City requires all business located within Morro Bay, or those that operate within Morro Bay, to obtain a business tax certificate. Business taxes apply to businesses operating as a general or sub-contractor, as a home occupation, from a commercial or office space rental, or as a business conducting temporary activities within the City limits. The amount of business tax paid by each business is based on the type of business being operated and varies depending on that type. Businesses, with gross receipts under \$4,000 per year for all work conducted within Morro Bay, are

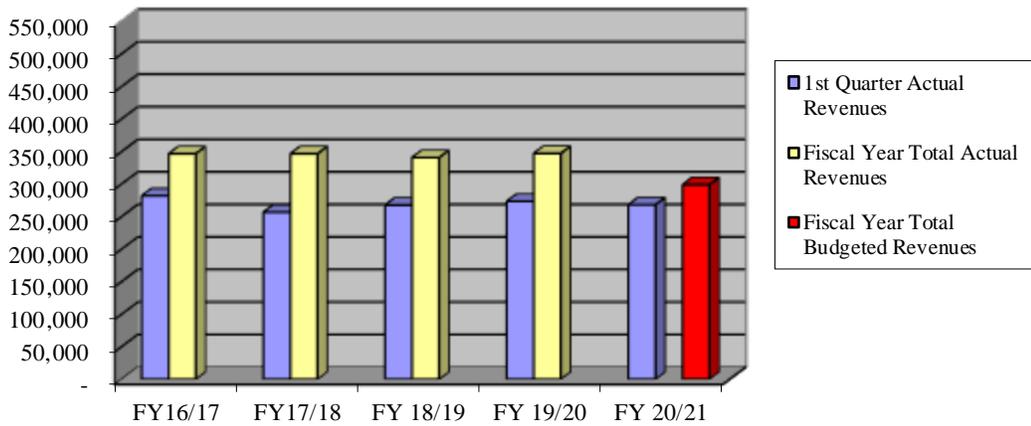
QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

exempt from applying for and receiving a business tax certificate. These activities account for approximately 2.3% of annual General Fund operating revenues. Annual renewal payments are due on the anniversary of the license issuance.

Analysis – When viewed as a percentage of budget, current year first quarter revenues are trending slightly higher than previous years. An observation from staff is that the City has seen fewer business tax certificates issued to “brick and mortar establishments” from the onset of COVID-19. Because there is so much uncertainty moving forward no budget adjustment is recommended at this time.

Business Tax

**Quarterly and Annual Revenues
5-Year History**



	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
1st Quarter Actual Revenues	281,942	256,600	267,608	273,491	268,088
Fiscal Year Total Actual Revenues	\$ 346,704	\$ 346,700	\$ 340,629	\$ 347,040	
Fiscal Year Total Budgeted Revenues					\$ 298,960
1st Quarter Percent of Total	81.32%	74.01%	78.56%	78.81%	89.67%

Recommended Budget Revision **No Change**

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

GENERAL FUND – KEY EXPENDITURE ANALYSIS

The following discussion provides a status of significant General Fund expenditures as of the first quarter ending September 30, 2020. Staff monitors each revenue source closely, and may recommend certain expenditure adjustments based on actuals or state budget actions.

SALARIES AND BENEFITS

Salaries and benefits include full-time employee salaries, elected official's stipends, temporary/relief employees, overtime, other benefits, pensions and health care. Under typical circumstances, it would be expected that salaries and benefits would be at approximately 25% of total budget at the end of the first quarter.

Analysis – First quarter results are trending slightly higher than would be expected for this one quarter of the FY. For all funds it is about 27.6% this is due to the total payment (\$1,212,698) of the City's unfunded liability payment made on July 1, 2020. This is paid in July in order to receive a discount. This year the City saved fund approximately \$60,000. When the one-time payment is removed expenditures drop to 21%, salaries and benefits drop to 24% of budget which is consistent with prior years. Another reason why the General Fund looks like it is trending higher than expected for this time in the year is that the City supported many out of County fires this year. The chart below is valuable data to understand the magnitude of the costs and the potential reimbursements that will come back to the City. Expenditures of \$225,902 are currently embedded in the overall expenditures. When reimbursement comes to the City it will be used to reimburse the General Fund.

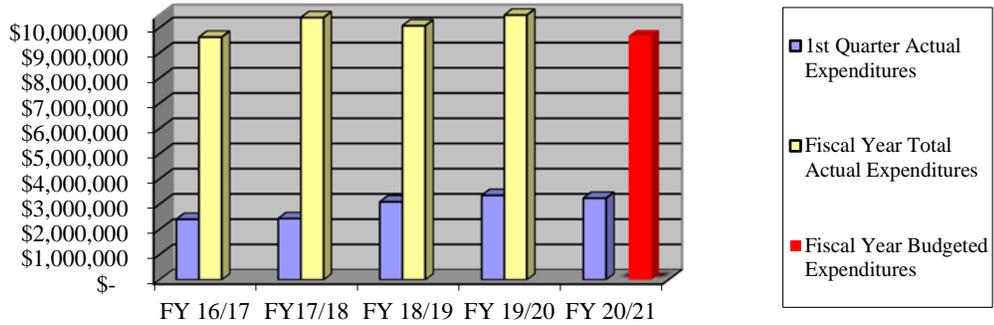
Q1 2020 California Fire Assistance Agreement Reimbursement

Date	Fire Name	Hours	Response	Personel	Vechicle	Admin Fee	Total Pay Out Includes Admin & Vechicle Fees
15-Jun	Avila Incident	33.50	Individual	2,969.78	615.00	681.89	4,266.67
16-Jun	Avila Incident	200.00	Crew	8,671.50		1,991.06	10,662.56
28-Jul	July Complex	126.00	Individual	6,797.70	1,025.00	1,560.82	9,383.52
1-Aug	Pond Fire	31.25	Individual	2,770.31	1,435.00	636.00	4,841.40
1-Aug	Pond Fire	160.00	Crew	6,937.20		1,592.85	8,530.05
16-Aug	SLU August	176.00	Crew	7,630.92		1,752.14	9,383.06
18-Aug	SLU August	1,004.00	Crew	43,530.93		9,995.14	53,526.07
21-Aug	SCU Lightning	157.00	Individual	13,918.05	1,845.00	3,195.72	18,958.77
22-Aug	CZU August	1,060.00	Crew	36,262.60	30,469.49	8,304.29	75,036.38
31-Aug	North Complex East	2,168.00	Crew	76,733.00		17,817.00	94,550.00
10-Sep	North Complex West	168.00	Individual	19,680.30	2,050.00	4,989.28	26,719.58
30-Sep	2020-2021 END 1st Quarter	5,283.75		225,902.29	37,439.49	52,516.19	315,858.06

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

Salary and Benefits

Quarterly and Annual Expenditures
5-Year History



	<u>FY 16/17</u>	<u>FY17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
1st Quarter Actual Expenditures	\$ 2,401,146	\$ 2,430,774	\$ 3,093,334	\$ 3,350,822	\$3,237,008
Fiscal Year Total Actual Expenditures	\$ 9,625,716	\$ 10,400,147	\$ 10,075,471	\$ 12,149,421	
Fiscal Year Budgeted Expenditures					\$ 9,678,011
1st Quarter Percent of Total	24.95%	23.37%	30.70%	27.58%	33.45%

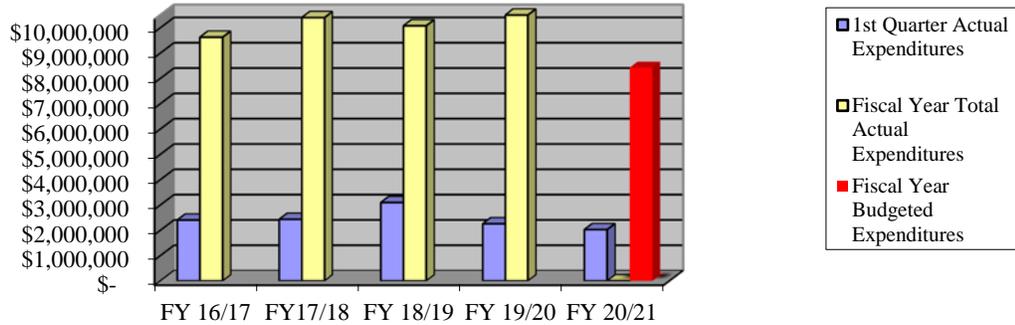
Recommended Budget Revision*	\$ 52,400
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*Fill Police Officer vacancy - using Measure Q

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

Salary and Benefits (Less UAL)

Quarterly and Annual Expenditures
5-Year History



	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
1st Quarter Actual Expenditures	\$ 2,401,146	\$ 2,430,774	\$ 3,093,334	\$ 2,254,590	\$ 2,024,310
Fiscal Year Total Actual Expenditures	\$ 9,625,716	\$ 10,400,147	\$ 10,075,471	\$ 10,566,688	\$ -
Fiscal Year Budgeted Expenditures					\$ 8,426,390
1st Quarter Percent of Total	24.95%	23.37%	30.70%	21.34%	24.02%

Recommended Budget Revision

No Change

SUPPLIES, MATERIALS AND SERVICES

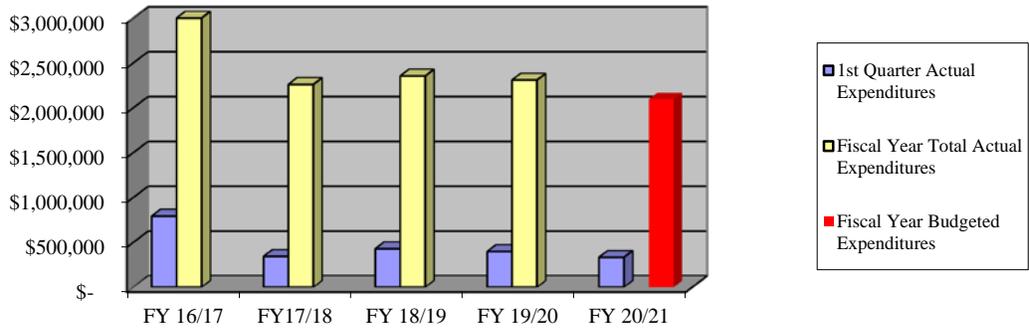
Operating expenditures consist of all General Fund costs to provide services, including supplies and materials, consulting services, contract services, and debt service. For analysis materials, utilities, insurance, payment to other agencies and transfers are categorized individually as they are often expenditure categories that staff have limited control or ability to reduce expenditures. The category of supplies, materials and services, the Cities most controllable expenditure category, should trend around the 25% level for the first quarter. Consulting and contractual services, a component of this category, may have various contract start dates and payments may not be equally spread throughout the fiscal year so variation from the 25% amount may be explained due to these consulting and contractual services.

Analysis – First quarter results are trending consistent with those in the same period in prior years or slightly lower, at approximately 15.9% of budgeted totals (exclusive of transfers). This is a sign that staff is watching these expenses and controlling as best as possible.

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

Supplies, Materials and Services

**Quarterly and Annual Expenditures
5-Year History**



	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
1st Quarter Actual Expenditures	\$ 792,839	\$ 343,802	\$ 429,439	\$ 398,070	\$ 333,541
Fiscal Year Total Actual Expenditures	\$ 3,022,358	\$ 2,260,582	\$ 2,354,564	\$ 2,309,101	
Fiscal Year Budgeted Expenditures					\$ 2,095,236
1st Quarter Percent of Total	26.23%	15.21%	18.24%	17.24%	15.92%

Recommended Budget Revision* **No Change**

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

FINANCIAL SUMMARIES, PROJECTIONS AND RECOMMENDATIONS

General Fund

The following table is the *Schedule of General Fund Operating Revenues vs. Operating Expenditures* for the first quarter of FY 2020/21, and is sorted by revenue and expenditure category, which includes comparison information from the prior year. In the last column are projections of final balances for the current fiscal year, based upon the early trends observed through the first quarter. Another caution here, this is very tricky considering the dynamic situation we are facing.

**City of Morro Bay
Schedule of General Fund
Operating Revenues vs. Operating Expenditures
By Category
For the period ended September 30, 2020**

	FY19/20 Estimated YE Actuals	FY19/20 1st Qtr Actuals	FY19/20 % YTD	FY20/21 Adopted Budget	FY20/21 1st Qtr Actuals	FY20/21 % YTD	FY20/21 Finance Projection
Revenues							
Property Tax	\$ 4,544,965	\$ 115,172	3%	\$ 4,176,000	\$ (595)	0%	\$ 4,176,000
Other Taxes	\$ 81,369	\$ 49,515	61%	\$ 53,007	\$ 32,692	62%	\$ 53,007
Transient Occupancy Tax	\$ 2,892,130	\$ 913,161	32%	\$ 1,852,479	\$ 820,637	44%	\$ 1,852,479
Sales Tax	\$ 2,186,074	\$ 290,168	13%	\$ 1,728,822	\$ 166,151	10%	\$ 1,728,822
Franchise Fees	\$ 555,644	\$ 40,131	7%	\$ 536,137	\$ 47,101	9%	\$ 536,137
Licenses & Permits	\$ 139,345	\$ 38,922	28%	\$ 114,540	\$ 44,140	39%	\$ 114,540
Business Tax	\$ 347,040	\$ 273,491	79%	\$ 298,960	\$ 268,088	90%	\$ 298,960
Charges for Services	\$ 1,523,506	\$ 344,814	23%	\$ 1,082,799	\$ 217,916	20%	\$ 1,082,799
Fines & Forfeitures	\$ 16,561	\$ 4,941	30%	\$ 17,000	\$ 4,093	24%	\$ 17,000
Intergovernmental	\$ 41,598	\$ 6,700	16%	\$ 24,074	\$ -	0%	\$ 24,074
Other Sources	\$ 34,771	\$ 17,682	51%	\$ 18,442	\$ 80,990	439%	\$ 18,442
Use of Money & Property	\$ 298,809	\$ 108,940	36%	\$ 342,302	\$ 120,265	35%	\$ 342,302
Fund Transfers	\$ 2,729,784	\$ 48,548	2%	\$ 2,581,062	\$ 313,195	12%	\$ 2,581,062
Total Revenues	15,391,596	2,252,185	15%	12,825,624	2,114,673	16%	12,825,624
Expenditures							
Salaries	5,248,126	1,183,746	23%	5,014,534	1,061,687	21%	5,014,534
Overtime	514,516	126,067	25%	212,896	228,515	107%	212,896
Part-time	685,931	255,197	37%	521,022	126,563	24%	521,022
Other Salaries	533,287	66,082	12%	258,184	64,109	25%	258,184
Labor Costs Applied	46,295	5,452	12%	15,735	1,156	7%	15,735
Benefits	2,852,916	618,045	22%	2,404,018	548,336	23%	2,404,018
PERS UAL	1,582,733	1,096,232	69%	1,251,622	1,212,698	97%	1,251,622
Supplies, Materials and Services	2,309,101	398,070	17%	2,133,947	333,541	16%	2,133,947
Utilities	513,649	88,851	17%	418,769	91,805	22%	418,769
Insurance	563,155	41,838	7%	205,086	141,496	69%	205,086
Debt	35,277	-	0%	35,191	(88)	0%	35,191
Payment to other Agencies	25,640	5,325	21%	-	5,275	-100%	-
Total Expenditures	\$ 14,910,626	\$ 3,884,905	26%	\$ 12,471,004	\$ 3,815,093	31%	\$ 12,471,004
Transfers In/Out	480,970	120,243	25%	354,620	88,655	25%	354,620
Total Operating Expenditures	\$ 15,391,596	\$ 4,005,148	26%	\$ 12,825,624	\$ 3,903,748	30%	\$ 12,825,624
Net Surplus or (Use) of Reserves	\$ (0)	\$ (1,752,963)		\$ -	\$ (1,789,075)		\$ -

The following table is the *Schedule of General Fund Operating Revenues vs. Operating Expenditures* for the first quarter of FY 2020/21 displayed by revenue type and expenditures per department. The chart includes comparison information from the prior fiscal year, and serves to monitor Department expenditures related to both budgeted amounts and prior year actuals. In the last column are projections of final balances for the current fiscal year based upon the early trends observed through the first quarter. The same caution is advisable in the case of this chart.

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

**City of Morro Bay
Schedule of General Fund
Operating Revenues vs. Operating Expenditures
By Department
For the period ended September 30, 2020**

	FY19/20 Unaudited YE Actuals	FY19/20 1st Qtr Actuals	FY19/20 % YTD	FY20/21 Adopted Budget	FY20/21 1st Qtr Actuals	FY20/21 % YTD	FY20/21 Finance Projection
Revenues							
Property Tax	\$ 4,544,965	\$ 115,172	3%	\$ 4,176,000	\$ (595)	0%	\$ 4,176,000
Other Taxes	\$ 81,369	\$ 49,515	61%	\$ 53,007	\$ 32,692	62%	\$ 53,007
Transient Occupancy Tax	\$ 2,892,130	\$ 913,161	32%	\$ 1,852,479	\$ 820,637	44%	\$ 1,852,479
Sales Tax	\$ 2,186,074	\$ 290,168	13%	\$ 1,728,822	\$ 166,151	10%	\$ 1,728,822
Franchise Fees	\$ 555,644	\$ 40,131	7%	\$ 536,137	\$ 47,101	9%	\$ 536,137
Licenses & Permits	\$ 139,345	\$ 38,922	28%	\$ 114,540	\$ 44,140	39%	\$ 114,540
Business Tax	\$ 347,040	\$ 273,491	79%	\$ 298,960	\$ 268,088	90%	\$ 298,960
Charges for Services	\$ 1,523,506	\$ 344,814	23%	\$ 1,082,799	\$ 217,916	20%	\$ 1,082,799
Fines & Forfeitures	\$ 16,561	\$ 4,941	30%	\$ 17,000	\$ 4,093	24%	\$ 17,000
Intergovernmental	\$ 41,598	\$ 6,700	16%	\$ 24,074	\$ -	0%	\$ 24,074
Other Sources	\$ 34,771	\$ 17,682	51%	\$ 18,442	\$ 80,990	439%	\$ 18,442
Use of Money & Property	\$ 298,809	\$ 108,940	36%	\$ 342,302	\$ 120,265	35%	\$ 342,302
Fund Transfers	\$ 2,729,784	\$ 48,548	2%	\$ 2,581,062	\$ 313,195	12%	\$ 2,581,062
Total Revenues	15,391,596	2,252,185	15%	12,825,624	2,114,673	16%	12,825,624
Expenditures							
City Council	91,185	31,782	35%	84,098	20,653	25%	\$ 84,098
City Manager	349,821	110,048	31%	338,591	112,895	33%	\$ 338,591
City Attorney	444,812	28,490	6%	445,539	52,048	12%	\$ 445,539
Contract Services	631,425	55,921	9%	518,822	117,262	23%	\$ 518,822
City Clerk/HR/Elections	368,955	113,156	31%	421,270	122,067	29%	\$ 421,270
Deputy City Manager	-	-	0%	-	-	0%	\$ -
Accounting & Treasury/Rental Property	636,395	204,909	32%	638,304	185,411	29%	\$ 638,304
Police Department	3,600,286	994,656	28%	3,256,818	1,039,884	32%	\$ 3,256,818
Support Services	271,233	85,116	31%	274,348	84,525	31%	\$ 274,348
Fire Department	2,935,722	813,276	28%	2,567,171	1,003,849	39%	\$ 2,567,171
Emergency Operations Center	74,595	851	1%	12,422	20,026	161%	\$ 12,422
Community Development	1,024,250	284,837	28%	914,511	276,932	30%	\$ 914,511
Public Works	571,192	187,714	33%	512,298	166,416	32%	\$ 512,298
Consolidated Maintenance	1,059,731	271,331	26%	814,054	237,807	29%	\$ 814,054
Vehicle, Parks, Facilities	136,105	40,076	29%	119,212	37,965	32%	\$ 119,212
Streets, Street Trees, Storm Drains/Creeks	705,794	204,811	29%	683,021	140,430	21%	\$ 683,021
Street lighting	88,048	8,965	10%	79,487	6,685	8%	\$ 79,487
Curbside Recycling	26,988	-	0%	-	-	0%	\$ -
Recreation Services - Administration	346,939	98,161	28%	225,038	63,442	28%	\$ 225,038
Recreation Services - Sports	390,640	174,845	45%	169,559	48,443	29%	\$ 169,559
Recreation Services - Youth Services	276,559	118,766	43%	199,618	65,718	33%	\$ 199,618
Recreation Services - Teen Programs	26,363	8,663	33%	46,222	3,248	7%	\$ 46,222
Recreation Services - Community Pool	99,186	46,244	47%	81,321	13,336	16%	\$ 81,321
Electricity	68,785	2,287	3%	69,280	2,106	3%	\$ 69,280
Undistributed/Lump Sum & PERS Sidefund	685,617	-	0%	-	(6,055)	\$	\$ -
Total Expenditures	\$ 14,910,626	\$ 3,884,905	26%	\$ 12,471,004	\$ 3,815,093	31%	\$ 12,471,004
Transfers In/Out	480,970	\$ 120,243	25%	\$ 354,620	\$ 88,655	25%	354,620
Total Operating Expenditures	\$ 15,391,596	\$ 4,005,148	26%	\$ 12,825,624	\$ 3,903,748	30%	\$ 12,825,624
Net Surplus or (Use) of Reserves	\$ (0)	\$ (1,752,963)		\$ -	\$ (1,789,075)		\$ -

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

Other Funds

Other Funds can consist of internal service type funds that are used to account for various types of insurance coverage for the City, and to manage the City's information technology needs. In addition, the City has other funds that have been set-up to accumulate monies for various projects or capital and equipment needs, such as the facility maintenance fund. The report covers the Morro Bay Tourism Business Improvement District, the Measure Q fund which are discussed in more detail below:

Morro Bay Tourism Business Improvement District

On April 27, 2009, Ordinance No. 546 was enacted, establishing Chapter 3.60 of the Morro Bay Municipal Code, which is entitled Tourism Business Improvement District (MTBID) Law. Lodging establishments self-assess an additional transient occupancy tax on rooms rented, which is paid to the City, then returned to the Tourism Bureau for promoting tourism in Morro Bay. For the first year, the MTBID assessment rate was 3%; ensuing years were set at 2%, per the Ordinance.

On September 13, 2010, Staff introduced Ordinance No. 562, which increased the MTBID assessment rate back to 3%. The Ordinance was passed on September 27th and became effective October 28, 2010.

Annually in May, the MTBID's annual report and budget are presented to the City Council, and a public hearing is set, which allows affected businesses the opportunity to protest the MBBID assessment. A Resolution is brought forward to confirm the results of the public hearing, renew the activities of the MTBID for the upcoming fiscal year, and approve the levy and collection of the 3% assessments from the hoteliers.

In 2013, the MTBID formed a 501c(6) corporation, Morro Bay Tourism Bureau, to carry out the marketing activities of the MTBID, as well as manage the Visitors Center.

As part of the Management Partners' 2015 Organizational Study, the recommendation to *develop a proposal for integrating Tourism Bureau activities with City operations* was explored by staff. City staff held a public workshop on September 22, 2015, to discuss this with stakeholders, presented the concept to the MTBID board at a special meeting on December 15, 2015, and ultimately presented the results of the City's outreach and recommendations to the City Council on January 12, 2016, with two management scenarios. The Council adopted Resolution No. 03-16, discontinuing the City's contract with the Morro Bay Tourism Bureau, and merging operations and marketing (via Mental Marketing) efforts into the City, beginning June 2016. Civitas is currently evaluating the transition of the MTBID to a 5-year term with a non-profit board of directors. Existing budget authority is available in the MTBID budget to move this effort forward.

For the first quarter of FY 2020/21 revenues and expenditures are trending well with no budget adjustments recommended at this time.

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

TBID					
	<u>FY16/17</u>	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
1st Quarter Actual Revenues	\$ 309,571	\$ 345,301	\$ 236,851	\$ 224,712	\$ 224,041
Fiscal Year Total Actual Revenues	\$ 935,834	\$ 935,691	\$ 1,082,464	\$ 797,782	
Fiscal Year Budgeted Revenues					\$ 550,000
1st Quarter Percent of Total	33.08%	36.90%	21.88%	28.17%	40.73%
1st Quarter Actual Expenditures	\$ 206,741	\$ 292,124	\$ 262,070	\$ 262,245	\$ 39,473
Fiscal Year Total Actual Expenditures	\$ 917,560	\$ 917,930	\$ 1,342,177	\$ 797,782	
Fiscal Year Budgeted Expenditures					\$ 384,607
1st Quarter Percent of Total	22.53%	31.82%	19.53%	32.87%	10.26%
Recommended Budget Revision Revenues					No Change
Recommended Budget Revision Expenditures					No Change
<i>*Revenues include transfers in and Assessment collections</i>					

Measure Q

With the November 7, 2006 election, the citizens of Morro Bay voted in a ½ cent district sales tax, commonly known as “Measure Q.” This is a general tax and has no sunset date. The ballot measure stated: *The Morro Bay Vital Public Services Restoration and Protection Measure. To preserve 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, shall an ordinance be adopted increasing the City sales tax by one-half cent, subject to independent annual financial audits, and establishing an independent citizens’ advisory committee to review annual expenditures?”*

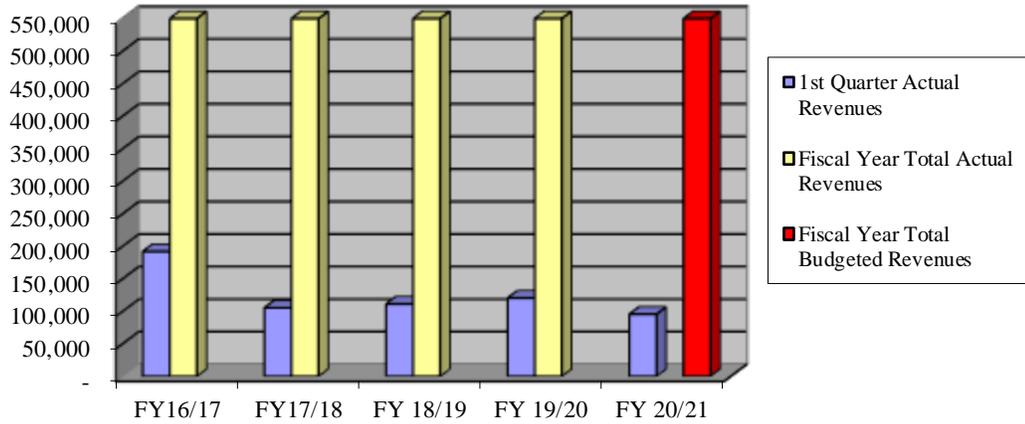
Ordinance 519 was enacted on August 14, 2006, to establish Chapter 3.22, City of Morro Bay Transactions and Use Tax. The City Council divides the annual revenue estimate between the departments, based on the language in the Measure, campaign polls, and departmental requests.

Measure Q revenues are trending consistent with other sales tax being collected. While the City’s sales tax experts say there is a possibility of over-achieving the revenue budget staff is not recommending any changes at this time.

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

Measure Q

**Quarterly and Annual Revenues
5-Year History**



	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY18/19</u>	<u>FY19/20</u>	<u>FY20/21</u>
1st Quarter Actual Revenues	191,948	105,412	111,338	120,402	95,587
Fiscal Year Total Actual Revenues	\$ 1,118,270	\$ 1,062,895	\$ 1,226,552	\$ 993,647	
Fiscal Year Total Budgeted Revenues					\$ 845,000
1st Quarter Percent of Total	17.16%	9.92%	9.08%	12.12%	11.31%

Recommended Budget Revision

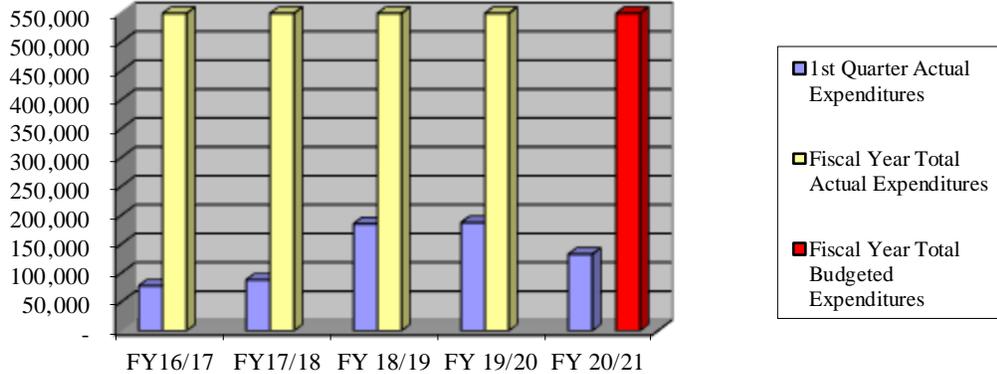
No Change

Measure Q Expenditures are generally trending well and are consistent with prior year actuals. Work on the City's pavement management plan had not begun as of September 30, 2020 and therefore the expenditures provided do not reflect a transfer of Measure Q funds to the pavement management plan. There are no recommended budget adjustments at this time. However, staff is recommending that funds be reallocated from the pavement management plan project to funding the vacant police officer position.

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

Measure Q

**Quarterly and Annual Expenditures
5-Year History**



	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY18/19</u>	<u>FY19/20</u>	<u>FY20/21</u>
1st Quarter Actual Expenditures	77,934	88,167	185,403	187,571	132,899
Fiscal Year Total Actual Expenditures	\$ 1,544,827	\$ 952,398	\$ 1,067,640	\$ 691,351	
Fiscal Year Total Budgeted Expenditures					\$ 955,279
	0	5.04%	9.26%	17.37%	13.91%

Recommended Budget Revision

No Change*

* Staff is recommending reallocation to fund vacant police officer position

Enterprise Funds

The Enterprise Funds are Proprietary Funds used to report the same functions presented as business-type activities. The following funds are included in this category: Harbor Funds, Water Funds and Sewer Funds. Each of these enterprise funds have an operating fund, capital improvement fund and an accumulation fund that hold operating savings for future projects. The following gives an update on important changes or activities in these funds.

Harbor Funds

The Harbor Enterprise Fund accounts for revenues received from harbor leases, rentals, moorings, and other sources, which are expended for maintenance, operation, patrolling, and improvements of the harbor. The Harbor Department has implemented a pilot RV parking program this year. It has proven to be successful with many visitors coming to Morro Bay to safely enjoy all that our City has to offer. Regarding the Pilot RV program, no revenues or expenditure adjustments are recommended at this time and staff will return to an upcoming Council meeting to review the program.

Regarding the Tidelands Trust leaseholders with deferred rents and/or the need to defer rents because of the COVID-19 pandemic's continued significant economic impacts, staff recommend the City Council authorize the continued deferment of rents at the option of the leaseholders without penalties or late fees, with the understanding any

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

deferred rents will be carried on the books until their ultimate disposition is determined by the City. Staff continue to work with the leaseholders' representative group on potential mutually agreeable options for the deferred rents, which options will be brought back to the City Council at a later date, possibly with the mid-year budget review early next year.

During budgeting earlier this year as the COVID-19 pandemic was taking shape, all significant Harbor Department capital projects were put on hold until the pandemic's economic effects took shape and their effects on the Harbor Operating Fund were better known. At the FY 19/20 Budget year-end, a transfer of approximately \$120,000 from the Harbor Accumulation Fund to the Harbor Operating Fund was necessary to balance the Operating Fund. The books are now closed on the FY 19/20 Budget, so any deferred rent revenues received from FY 19/20 will be booked into this fiscal year.

Because staff anticipate receiving some amount of the FY 19/20 deferred rents this year as discussed in this report, and because staff were recently advised that a \$200,000 Central Coast Joint Cable Fisheries Liaison Committee ("Cable Committee") grant was favorably received by the Cable Committee to put toward Harbor capital projects related to commercial fishing needs, staff believe it is prudent to consider reviving the Beach Street Slips Replacement project and its Accumulation funding, and include a significant portion of the Castle Winds Community Benefit Fund amount to complete this project over the next ~6-8 months. Staff will bring back a Mid-Year Budget amendment that includes a more detailed project cost estimate, and the status of the various funding sources for Council consideration of restarting this Harbor capital project.

The following is a description of the adjustments being requested at this time.

- A. Transfer \$50,000 from the Harbor Accumulation Fund to the Harbor Operating Fund for necessary improvements to the old Morro Bay Aquarium building at Lease Site 69-70/69W-70W, consisting of:
 - Exploratory demolition work to determine the extent of the first floor ceiling support column footings in order to determine the footings' suitability for necessary new support columns to replace the substandard existing support columns.
 - Engineer's analysis of those existing footings for suitability.
 - Construction of new columns on the existing footings should the footings prove suitable.
 - Construction of new footings and new columns should the existing footings prove inadequate.
 - Replacement of the existing sewer lateral from the sewer main to the building due to significant offsets in the lateral requiring repair, and the first ~15 feet of the lateral's depth being inadequate to adequately service the building. It will be more cost-effective and less disruptive to the tenants in the long run to replace the lateral now while Three Stacks is doing their work, as opposed to patching the offsets now and replacing the lateral later.
 - The Harbor Accumulation Fund's current balance is more than \$375,000. Staff anticipate there will be adequate funding for the Aquarium building project and the Beach Street Slips project provided the Beach Street Slips project is additionally funded with the sources described in this report.
- B. Decrease Harbor Lease revenues by \$34,000 for leaseholder rent relief due to the COVID-19 pandemic:
 - Staff are recommending the waiving of this fiscal year's lease CPI rent adjustments as a COVID-19 pandemic rent concession to our leaseholders.
 - CPI adjustments vary from site to site, but in sum total amount to approximately \$34,000 over 30 sites.
 - Would be made-up in part by the current ~\$24,000 budgeted total revenues exceeding total expenses in the Harbor Operating Fund. Proposing to make-up the remaining \$10,000 by drawing

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

from the accumulation in the Triangle Lot Fund- Boat Storage Yard, which currently stands at \$15,384.

Harbor Operating Fund - 331

	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
1st Quarter Actual Revenues	\$ 460,208	\$ 520,919	\$ 392,012	\$ 413,637
Fiscal Year Total Actual Revenues	\$ 2,129,177	\$ 2,095,846	2,029,138	
Fiscal Year Total Budgeted Revenues				\$ 1,935,160
1st Quarter Percent of Total	21.61%	24.85%	19.32%	21.37%
1st Quarter Actual Expenditures*	\$ 462,768	\$ 643,355	\$ 540,528	\$ 610,283
Fiscal Year Total Actual Expenditures	\$ 1,916,165	\$ 1,959,475	\$ 2,063,186	
Fiscal Year Total Budgeted Expenditures				\$ 1,851,093
1st Quarter Percent of Total	24.15%	32.83%	26.20%	32.97%
Recommended Budget Revision Revenues				\$ (34,000)
Recommended Budget Revision Expenditures*				\$ 50,000

* Appropriate \$10,000 from Triangle Lot Fund - Boat Yard Storage

Water and Sewer Funds

The Water Enterprise Fund accounts for revenues received primarily from water service charges, which are expended for maintenance, operations, and capital improvements to the water system while the sewer enterprise fund accounts for revenues received primarily from sewer service charges, which are expended for maintenance, operations and improvements to the sanitary sewer system.

In addition to the Water Resource Facility (WRF), the City is moving forward with other One Water projects. In 2018 the City completed OneWater Morro Bay to update previous water distribution, wastewater collection, and stormwater collection master plans and analyzed the City’s water supply options. The goal of these analyses was to identify feasible alternatives to correct infrastructure deficiencies and recommend a sustainable water supply portfolio to serve the community through the year 2040. OneWater Morro Bay included an array of projects that are budgeted and in the design phase. These projects are a priority and an update on the first phase of these projects is provided below.

CIP Status update: OneWater Collections system improvements 30 percent design which includes:

- Gravity Main along Atascadero Road
- Gravity Main along Main Street
- Gravity Main along Main Street
- Gravity Main along San Joaquin Street
- Gravity Main Beachcomber Drive
- Gravity Main Beachcomber Drive
- Gravity Main Beachcomber Drive
- Pipe R&R Program Upstream of LS-1
- Cap Replacement Upstream of LS-1

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

Cannon Engineering has completed the 30 percent design effort and it is currently in in their final review stages. City staff is anticipating documents for City staff review before the end of the year.

CIP Status update: OneWater water system improvements 30 percent design which includes:

- PRV on Juniper Avenue
- Nutmeg Tank Upgrade
- Fill line for Blanca Tanks
- Fill line for Nutmeg Tank
- Parallel pipeline on Juniper Avenue
- Pipeline on Sequoia Street
- Pipeline along Sequoia Street
- Elena tank and Booster Pump Station Upgrade

Cannon Engineering has completed the 30 percent design and design review is in the final stages. City staff is anticipating documents for City staff review before the end of the year.

CIP Status update: Rehab and coat six distribution system water storage tanks.

Cannon Engineering has completed a bid set, City staff is currently reviewing with anticipated posting for bids after the first of the year.

It is important to note that there has been a significant impact to some members of our community due to the COVID-19 pandemic. As a result the city has suspended penalties and shut-off reconnection fees. This has resulted in increased delinquent accounts. This is impacting both water and sewer revenues. For context, here is information about the number of delinquent accounts and the total amount of revenue these accounts owed for services provided. As you can see the City has seen a doubling of the number of delinquent accounts and almost six-fold increase in the the amount owed to the Water and Sewer Funds. Staff is very sensitive to these challenges our community members face and we are working to set up payment plans and other accomodations. This is likely the reason for reduced revenues in the first quarter as a percentage of budget that is reflected below in the water and sewer revenue funds

Utility Accounts and Financial Impacts April 2020 – November 2020		
Arrears Through	Number of Accounts	Total Arrears
4/1/2020	55	\$23,516.67
5/1/2020	69	\$31,814.29
6/1/2020	83	\$42,315.10
7/1/2020	90	\$52,699.68
8/1/2020	102	\$64,549.25
9/1/2020	121	\$78,781.82
10/1/2020	144	\$99,167.72
11/1/2020	190	\$139,792.72

A summary of each operating and revenue fund is found below, including overall revenues and expenditures and a breakdown of revenues by source.

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

Water Fund - 311

	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
1st Quarter Actual Revenues	\$ 1,433,984	\$ 1,809,444	1,776,281
Fiscal Year Total Actual Revenues	\$ 5,747,726	7,430,278	
Fiscal Year Total Budgeted Revenues			\$ 7,540,200
1st Quarter Percent of Total	24.95%	24.35%	24.00%
1st Quarter Actual Expenditures	\$ 4,789,362	\$ 2,033,539	\$ 1,404,490
Fiscal Year Total Actual Expenditures	\$ 7,019,772	\$ 4,613,132	
Fiscal Year Total Budgeted Expenditures			\$ 4,013,815
1st Quarter Percent of Total	68.23%	44.08%	34.99%
Recommended Budget Revision Revenues			No Change
Recommended Budget Revision Expenditures			No Change

Water Fund Revenues

	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
1st Quarter Water Service Revenues	\$ 1,377,295	\$ 1,346,679	\$ 1,339,446
Fiscal Year Total Actual Revenues	\$ 5,501,111	\$ 5,741,692	
Fiscal Year Total Budgeted Revenues			\$ 5,786,000
1st Quarter Percent of Total	25.04%	23.45%	23.15%
1st Quarter Water WRF Surcharge Revenues	\$ -	\$ 421,595	\$ 410,911
Fiscal Year Total Actual Revenues	\$ -	\$ 1,553,558	
Fiscal Year Total Budgeted Revenues			\$ 1,654,000
1st Quarter Percent of Total	0.00%	27.14%	24.84%
1st Quarter Other Water Revenues	\$ 56,689	\$ 41,170	\$ 25,924
Fiscal Year Total Actual Revenues	\$ 246,615	\$ 135,028	
Fiscal Year Total Budgeted Revenues			\$ 100,201
1st Quarter Percent of Total	22.99%	30.49%	25.87%

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

Sewer Fund - 321

	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
1st Quarter Actual Revenues	\$ 1,538,040	\$ 2,196,682	\$ 2,135,629
Fiscal Year Total Actual Revenues	\$ 6,940,807	\$ 9,113,745	
Fiscal Year Total Budgeted Revenues			\$ 9,177,000
1st Quarter Percent of Total	22.16%	24.10%	23.27%
1st Quarter Actual Expenditures	\$ 574,538	\$ 585,544	\$ 611,407
Fiscal Year Total Actual Expenditures	\$ 2,758,204	\$ 3,108,681	
Fiscal Year Total Budgeted Expenditures			\$ 3,414,406
1st Quarter Percent of Total	20.83%	18.84%	17.91%
Recommended Budget Revision Revenues			No Change
Recommended Budget Revision Expenditures			No Change

Sewer Revenue Fund

	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>
1st Quarter Sewer Service Revenues	\$ 1,528,297	\$ 1,599,897	\$ 1,563,545
Fiscal Year Total Actual Revenues	\$ 6,891,724	\$ 6,891,724	
Fiscal Year Total Budgeted Revenues			\$ 6,946,000
1st Quarter Percent of Total	22.18%	23.21%	22.51%
1st Quarter Sewer WRF Surcharge Revenues	\$ -	\$ 577,701	\$ 563,212
Fiscal Year Total Actual Revenues	\$ -	\$ 2,172,277	
Fiscal Year Total Budgeted Revenues			\$ 2,173,000
1st Quarter Percent of Total	0.00%	26.59%	25.92%
1st Quarter Other Sewer Revenues	\$ 9,743	\$ 19,084	\$ 8,872
Fiscal Year Total Actual Revenues	\$ 49,083	\$ 49,744	
Fiscal Year Total Budgeted Revenues			\$ 58,000
1st Quarter Percent of Total	19.85%	38.36%	15.30%

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

Water Reclamation Facility Capital Project

The Water Reclamation Facility (WRF) project has been on-going for many years. As of FY 2017/18 staff established a separate capital project to account for the transactions associated with this project. Prior to that the costs had been captured through various sewer related accounts.

Below is a snapshot of expenditures, by category for the WRF project for the first three months of FY 2020/21, including all prior year project costs. The summary below does not include legal costs associated with potential litigation expenses. Please note that the summary below only captures invoices paid as of September 30, 2020 and therefore will not align with the monthly reports provided by the City's Project Manager as those reports capture invoices in process.

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

WWTP RELOCATION & TRMT ALTERNATIVE (WRF) March 2013 - September 30, 2020						Project 922 - 8312
SOURCE OF FUNDS	Prior Yrs Actuals 3/2013 - 6/30/19	2019/20 Estimated Actuals	2020/21 Budget & Carryfwd *	20/21 1st Qtr Actuals	% of City Budget	Total Project
GRANTS & AWARDS	-	75,000	-			75,000
SEWER ENTERPRISE ACCUM FUND	8,749,474					8,749,474
WATER ENTERPRISE ACCUM FUND	2,264,438					2,264,438
WIFIA LOAN DRAWS Rec'd in Period		6,862,051	47,312,544	6,093,393	13%	61,700,337
CLEAN WATER STATE REV FUND LOAN	-	10,300,000	-			10,300,000
STATE REV LOAN/COPS PROPOSED FINANCING						47,507,113
TOTAL SOURCE OF FUNDS	11,013,912	17,237,051	47,312,544	6,093,393	13%	130,596,362
USE OF FUNDS	Prior Yrs Actuals	2019/20 Estimated Actual	2020/21 Budget & Carryfwd *	20/21 1st Qtr Actuals	% of City Budget	Total Project
SEWER ENTERPRISE ACCUM FUND						
4999 Labor Cost Applied (Salary)	394,475	96,252	82,647	7,219	9%	745,555
Fringe Benefits	106,691	11,110	22,353	1,970	9%	186,723
<i>Salaries and Benefits</i>	501,166	107,362	105,000	9,189	9%	932,278
5114 Lab Testing Supplies	-	-	-			-
5199 Supplies & Equipment	182,921	1,372	1,287	20	2%	188,263
6101 Legal Services - General	54,877	152,329	120,000	2,378	2%	577,206
6107 Advertising	-	-	-			-
5307 Blueprint/Copy Charges	-	-	-			-
6220 Postage (Included in 6710)	7,997	2,198	2,063			16,556
6301 Electricity	2,500	-	120,333			789,500
6303 Water			13,000	3,178	24%	
6510 Meetings & Confr	875	963	903			4,623
6513 Meals & Lodging	3,009	-	-			3,009
6514 Travel Expense	12,032	2,824	2,650			23,026
6640 Maintenance Contracts	44,776	-	-			44,776
6710 Notices & Publications	31,923	3,405	3,195	704	22%	45,180
<i>Services/Supplies/Equipment</i>	340,910	163,092	263,432	6,280	2%	1,692,138
6104 Engineering Services	283,569	219,042	158,947	17,902	11%	667,807
6105 Consultation Services	3,309,027	179,485	17,526			3,742,550
6106 Contractual Services	22,930	-	-			22,930
6152 Outside Lab Testing	10,947	44,564	94,489	2,419	3%	150,000
6161 Licenses & Permits	1,535	341,857	12,402			381,630
6195 Rate Study	-	-	-			-
6196 Prog Mgmt & DB Procure	1,929,839	1,925,847	3,187,873	218,200	7%	10,811,589
6197 Grant Support	157,556	60,275	11,192			229,022
6198 Government Relations	118,296	54,340	27,000	13,552	50%	199,636
6640 Maintenance Contracts	-	-	-			-
<i>Construction Soft Costs</i>	5,833,698	2,825,409	3,509,428	252,073	7%	16,205,165
7101 Land Acquisition	26,000	760,352	500,000	432,252	86%	1,286,353
Design/Build - On-site Imprv Design						
7103 Phase	3,163,060	5,772,046	3,105,630	885,483	29%	15,663,973
7104 Desgin-Lift Station/Force Main	744,502	1,160,143	160,750			2,152,387
7105 Planning & Permitting	398,006	168,109	-			616,114
Design-Inj Wells & Recycled Water						
7106 Pipeline	6,570	-	29,167			456,570
6106 Contractual Services	-	-	-			-
7107 Design/Build - On-site Imprv Build Phase	-	6,280,539	25,122,154			60,711,873
7108 Injection Well Construction	-	-	-			3,425,000
7109 Liftstation/FM Construction	-	-	14,366,983			27,291,512
7107 Design/Build - On-site Imprv Build Phase	-	-	-			-
7110 Pilot Well Construction	-	-	150,000			150,000
<i>Construction Costs</i>	4,338,138	14,141,189	43,434,685	1,317,735	3%	111,753,782
TOTAL SEWER ENTERPRISE	11,013,912	17,237,051	47,312,544	1,585,277	3%	130,583,363
TOTAL USE OF FUNDS	11,013,912	17,237,051	47,312,544	1,585,277	3%	130,583,363
<i>WRF Litigation*</i>	22,963			7,218		30,181
TOTAL USE OF FUNDS	11,036,875	17,237,051	47,312,544	1,592,495	3%	130,613,544

*Tracked as a separate project as these are unbudgeted costs that can not be anticipated

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

SUMMARY OF KEY RECOMMENDED BUDGET ADJUSTMENTS

Staff is recommending the following budget related actions by the City Council.

1. **Police Department Parking Annex Repairs and Repaving**

Action: Appropriate \$70,000 to a new General Fund CIP account in Fund 915

Source: Governmental Impact Fees - Police (balance = \$78,253 as of 10/29/2020)

Additional Direction: The parking lot was damaged during a neighboring construction project, and the entire lot needs to be repaved. The neighboring responsible party will reimburse the City the cost of repairing damage from a crane that was mobilized on this parking lot. Staff is currently estimating this cost to be approximately \$10,000. Staff recommends that whatever is received from the responsible party will be deposited in the Governmental Impact Fees - Police account.

2. **Harbor Fund – COVI-D-19 Rent Relief**

Actions: Authorize a one-year suspension of Consumer Price Index increase in lease rent rates, to assist lease holders through the COVID challenges. This will result in a \$34,000 reduction in anticipated revenue in revenue (budget account 331-3440). Of this amount, \$24,000 will be covered by revenues exceeding expenditures in the Harbor Operating Fund. Staff proposes appropriating the remaining \$10,000 from Fund 925 Triangle Lot Fund – Boat Storage Yard (Balance = \$15,384).

3. **Harbor Fund – Funding for Lease Site Improvements**

Actions: Appropriate \$50,000 to Harbor Operating Fund for leasehold improvements at the former Morro Bay Aquarium building (Lease Site 69-70/69W-70W). These improvements will allow for 3 Stacks and Rock Brewery to open their business at the site (once construction and onsite improvements are completed and COVID-19 restrictions are lifted).

Source: Harbor Accumulation Fund (Balance = \$333,760)

4. **Fill Police Officer Vacancy**

Action: Authorize actions necessary to repurpose \$52,400 of existing budget authority in Measure Q to fund the hiring of one police officer. Amount equals fully loaded cost for the remainder on FY 20-21

Source: Capital Improvement Fund Pavement Management Project

Additional Information: \$325,000 of Measure Q funds are budgeted in FY20-21 CIP. This recommended action is consistent with input received from CFAC during consideration of the FY20-21 proposed budget and community priorities established in the survey conducted in late 2019.

5. **Study of Parking Management Strategies and Best Practices**

Action: Appropriate \$49,500 from unassigned fund balance in the Parking In-lieu Fund (Fund 299)

Additional Information: The contract moved forward following Council approval earlier this year. (Balance = \$364,839)

6. **Wayfinding Signs Fabrication and Installation**

Action: Appropriate \$150,000 to a General Fund CIP Account for purposes of implementing a CIP project.

Source: Economic Development Fund (Diablo Canyon Plant Closure Senate Bill 1090 funds).

Additional Information: These funds must be used for Economic Development. Having Morro Bay be easy to navigate for residents, businesses and visitors is a worthy economic development measure. This project is mentioned as a priority project in the adopted FY2020/21 Budget.

QUARTERLY BUDGET REPORT – 1ST QUARTER FY 2020/21

CONCLUSION

The financial results from the first quarter FY 20/21 are promising but there are many and significant uncertainties ahead. Staff will continue to closely monitor revenue and expenditure activity and work to identify opportunities and challenges that need council action, whether at a scheduled budget review or off cycle.

Errata Sheet for Fiscal Year 2020/21 First Quarter Budget Performance
and Status Report for Three-month Period Ending September 30, 2020

Document	Page No.	Section	Changes
Quarterly Budget Report	1	Content	September 30, 2019 to September 30, 2020
	1	Table of Contents	Revise page numbers to match pages in the report (forgot to update)
	2	Executive Summary	First sentence Fiscal Year 2020-21 should be 2019-20
	5	TOT Analysis	Change "In the first quarter of last year the City had received 37.1 31.57percent ..." (typographical error)
	5	TOT Analysis	Change "Through the first quarter of this year the City has booked 44.2 44.3 percent." (rounding error)
	12	Salaries and Benefits Analysis	"For all funds, it is about 27.6%. This is due to...." (missing punctuation)

Fiscal Year 2020-21

First Quarter Budget Performance and Status Update

City Council Presentation

December 8, 2020



TOGETHER WE ARE ROCK SOLID.
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morrobayca.gov/covid19

FY 20-21 Q1 Budget Performance and Status Report

- **A look in the rearview mirror**
- **Overview of Opportunities and Challenges**
- **Review of Budget Performance Q1**
 - **General Fund**
 - **Morro Bay Tourism Business Improvement District**
 - **Measure Q**
 - **Enterprise Funds (Harbor, Water, Sewer)**
 - **Water Reclamation Facility**
- **Recommendations**

ROCK SOLID TOGETHER

COVID-19 FINANCIAL AND ECONOMIC RECOVERY PROGRAM

September 2020 Update

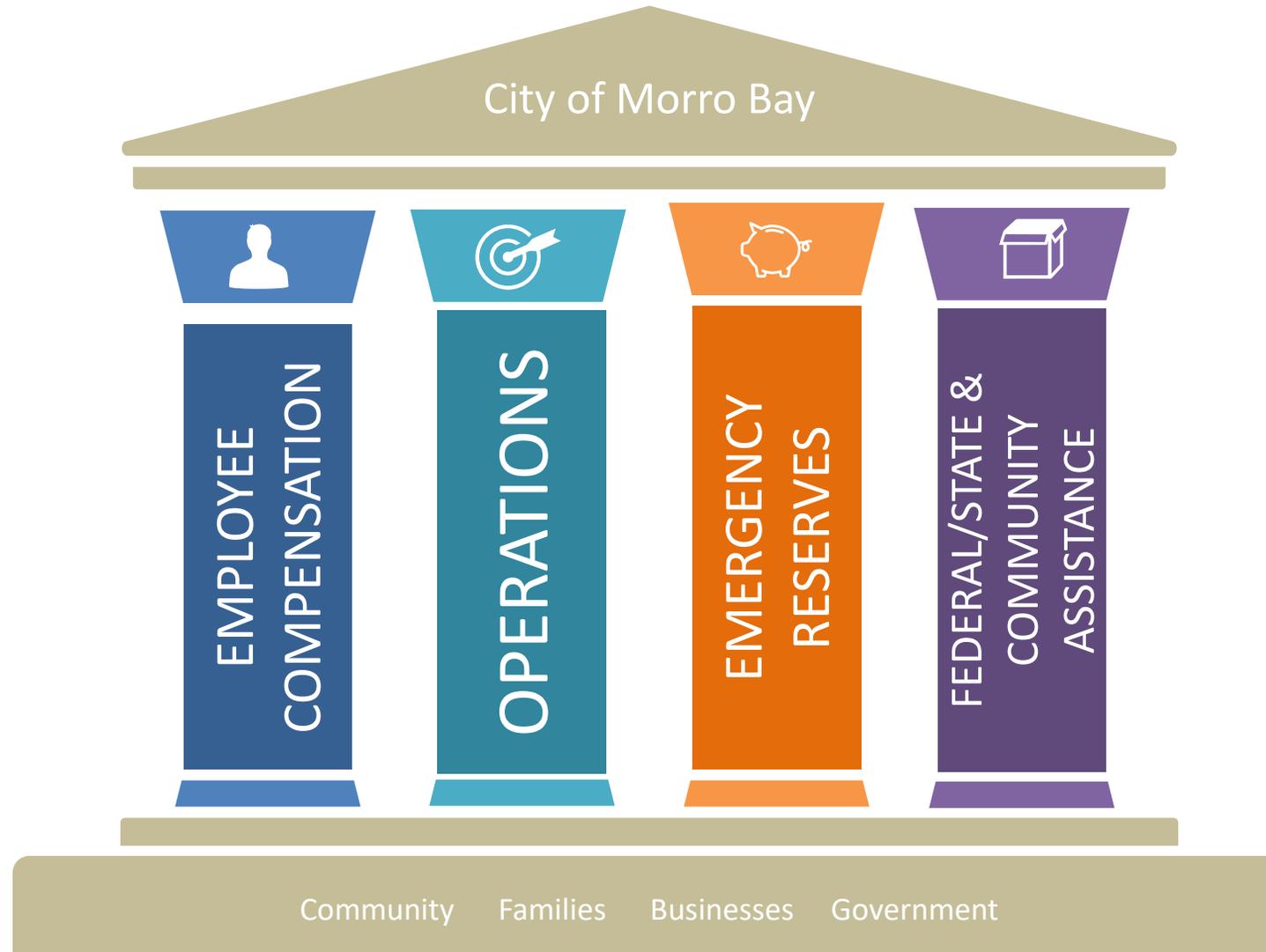


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ROCK SOLID TOGETHER: CITY GOVERNMENT



COVID-19 Financial Impacts

FY 2019-20 GF Budget vs. Actuals

Revenue Source	FY 19-20 Budget	FY 19-20 Actuals	% over or under realized	\$ over or (under) realized
Property Tax	\$4,536,513	\$4,544,965	0.19%	\$8,452
TOT	\$3,566,811	\$2,892,130	-18.92%	(\$674,681)
Sales Tax	\$2,004,000	\$2,186,074	9.09%	\$182,074
Franchise Fees	\$536,137	\$555,644	3.64%	\$19,507
Business License	\$373,700	\$347,040	-7.13%	(\$26,660)

FY 20-21 Q1 Budget Performance Opportunities and Uncertainties

Opportunities

- Tracking to Adopted budget in all Funds
- General Fund revenues rebounded (see uncertainties)
- Cannabis Revenue
- Measure E passed
- Redesign & streamline operations to match new health and safety guidelines

Uncertainties

- Impacts of second surge of COVID-19 on health & wellbeing of our community
- Business Community resilience
- Despite anticipating the second wave of COVID-19 surge how bad will the revenue losses be this time.

FY 20-21 Q1 Budget Performance Opportunities and Uncertainties

Opportunities

- Progress on One Water Projects
- Progress on WRF and support from Feds and State with very low interest loans
- RV Pilot Program very successful
- Investment on the Embarcadero
 - 3 Stacks Brewery
 - Restoration of commercial fishing assets

Uncertainties

- How long will "Stay at Home" order last and when will our community get access to vaccine
- When will City programs reopen?
- Stamina of essential workers (City staff) to keep up this pace on health emergency & "regular" workload

FY 20-21 Q1 Budget Performance Report

Use of Emergency Reserves

	FY 2019-20 (actual)	FY 2020-21 (projected)
Starting Fund Balance	\$3,808,577	\$2,384,436
Revenues	180,161	370,380
Expenditures	(426,669)	(20,853)
Transfer to GF to Support Operating Deficit	1,177,633	1,283,319
Ending Fund Balance	\$2,384,436	\$1,450,644

FY 20-21 Q1 Budget Performance and Status Report

General Fund Review

- **Trending in the right direction**
- **Planned for second wave of COVID-19 surge**
- **Unpredictable results until vaccine is widely distributed**

FY 20-21 Q1 Budget Performance Report

Revenue Source	FY 19-20 Actuals	FY 20-21 Adopted Budget	Difference FY 19-20 Actuals vs. FY 20-21 Budget	FY 20-21 Percentage reduction
Property Tax	\$4,544,965	\$4,176,000	\$368,965	8%
Sales Tax	\$2,186,074	\$1,728,822	\$457,252	21%
TOT	\$2,892,130	\$1,852,479	\$1,039,651	36%
Current Services	\$1,523,506	\$1,094,799	\$428,707	28%
Franchise Fees	\$555,644	\$536,137	\$19,507	4%
Business License	\$347,040	\$298,960	\$48,080	14%

FY 20-21 Q1 Budget Performance Report

Major General Fund Revenues

Revenue Source	FY 20-21 Adopted Budget	FY 20-21 Q1 Revenues	FY 20-21 Q1 Percent Booked	FY 20-21 Q1 Percent Earned	FY 19-20 Q1 Percent
Property Tax	\$4,176,000	-\$595	(0.01)%	n/a	2.53%
Sales Tax	\$1,728,822	\$166,161	9.61%	n/a	13.27%
TOT Booked	\$1,852,479	\$820,637	44.3%	65.06%	31.5%
Current Services	\$1,094,799	\$217,916	19.9%	n/a	22.63%
Franchise Fees	\$536,137	47,101	8.79%	n/a	7.22%
Business License	\$298,088	\$268,088	89.67	n/a	78.81%

FY 20-21 Q1 Budget Performance Report

General Fund Expenditures

- 31% of the Adopted Budget in Q1
- If remove the CalPERS payment percentage spent in Q1 = 24.02%
- Several large annual or semi-annual payments made July 1
 - CalPERS for Unfunded Actuarial Liability (UAL) = \$60,000 savings
 - 6 months of insurance with no penalty.
- Significant deployments on reimbursable wildfire
 - 12 deployments in Q1
 - Accounts for 5,283.75 staff hours
 - Personnel costs = \$225,902
 - Administrative overhead comes back to the city = \$52,516

FY 20-21 Q1 Budget Performance Report Morro Bay Tourism Improvement District

- **Revenues (40.73%) and Expenditures (10%)
Trending in the right direction**
- **Marketing curtailed during COVID-19**
- **Civitas evaluating transition to 5-year term
and non-profit board of directors (Council
authorized project earlier this year)**

FY 20-21 Q1 Budget Performance Report

Measure Q

- **Revenues (11.31%) and Expenditures (13.9%) trending in the right direction**
- **Measure Q Pavement Management Plan implementation on hold**
- **Proposing to reallocate Pavement Management Plan funding to fund the unfunded vacant Police Officer position**
 - **Consistent with Community Survey and Citizen’s Finance Advisory Committee (CFAC)**

FY 20-21 Q1 Budget Performance Report

Enterprise Funds - Harbor

- **Revenues (21.3%) and Expenditures (32.97%) trending in the right direction**
- **RV Pilot Program has been a success. Closing due to Stay at Home Order**
- **Rents Deferred in FY 2019-20. Propose waiving Consumer Price Increase for FY 2020-21 (\$34,000 impact to revenues)**
- **Propose to allocate \$50,000 for Leaseholder improvements at former Morro Bay Aquarium location**

FY 20-21 Q1 Budget Performance Report

Enterprise Funds - Water & Sewer

- **Water Revenues (24.9%) and Expenditures (34.9%) trending in the right direction with one note of caution**
- **Sewer Revenues (23.27%) and Expenditures (17.91%) trending in the right direction with one note of caution**
- **Note of Caution on Water and Sewer Revenues**
 - **Utility bill Delinquency on the rise**
 - **April # of accounts = 55 totaling \$23,516**
 - **November # of accounts = 190 totaling \$139,792**
- **Progress on One Water Project**

FY 20-21 Q1 Budget Performance Report

Water Treatment Facility

- **Significant construction progress on site**
- **City Council Received Quarterly Update in November**
- **First Quarter Expenditures = \$1,585,277**
- **Drawdowns from WIFIA = \$6,093,393**

Q1 Budget Performance and Status Update Recommendations

Staff recommends the City Council take the following actions:

- 1. Receive Fiscal Year 2020/21 First Quarter Budget Performance and Status Report and Authorize Budget Adjustments as Recommended in the Attached First Quarter Budget Performance Report; and**
- 2. Adopt Resolution No. 101-20 authorizing staff to proceed with the first-quarter budget adjustments (details on next slide); and**
- 3. Amend Resolution No. 101-20 to add item 7 to Exhibit A, allocating \$34,000 for small business grants to Morro Bay businesses from California Senate Bill 1090 funds available in the Economic Development Fund**



Q1 Budget Performance and Status Update

Recommendations

Resolution 101-20 authorizing staff to proceed with the following budget adjustments:

- 1. Police Department Parking Annex Repairs and Repaving totaling \$70,000 from Governmental Impact Fees - Police account.**
- 2. Harbor Fund – COVID-19 Rent Relief totaling \$34,000 (\$24,000 from existing budget and \$10,000 from Triangle Lot Fund)**
- 3. Harbor Fund – Funding for Lease Site Improvements totaling \$50,000 from the Harbor Accumulation Fund**
- 4. Fill Police Officer Vacancy totaling \$52,400 from Measure Q by reallocating from Pavement Management Plan project funding**
- 5. Study of Parking Management Strategies and Best Practices - \$49,500 from Parking In-lieu Fund**
- 6. Wayfinding Signs Fabrication and Installation totaling \$150,000 from Economic Development Fund (Diablo Canyon Plant Closure Senate Bill 1090 funds)**