

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.

Tuesday, December 21, 2021 - 3:00 PM
Held Via Teleconference

John Martin Chair

Barbara Spagnola Vice-Chair
Homer Alexander Member
Bart Beckman Member

Lois Johnson Member
Stephen Peck Member
Tina Wener Member

ESTABLISH QUORUM AND CALL TO ORDER

COMMITTEE MEMBER ANNOUNCEMENTS & PRESENTATIONS

PUBLIC COMMENT PERIOD

Pursuant to Executive Order N-08-21, issued by Governor Newsom on June 11, 2021, 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-08-21, 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 via email to the CFAC Committee at cfac@morrobayca.gov prior to 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 NOVEMBER 16, 2021 CITIZENS' OVERSIGHT/FINANCE ADVISORY COMMITTEE MEETING

Recommendation: Approve as submitted.

B. BUSINESS ITEMS

1. BRIEF ASSISTANT CITY MANAGER / DIRECTOR UPDATE

RECOMMENDATION: Staff recommends the Citizens' Oversight / Finance Advisory Committee (CFAC) receive and file a brief update from the Assistant City Manager/Admin Services Director, which will be provided verbally at the meeting.

2. PENSION AND OTHER POST EMPLOYMENT-BENEFIT (OPEB) UNFUNDED LIABILITIES (ADMINISTRATIVE SERVICES)

RECOMMENDATION: Staff recommends the Citizens' Oversight/Finance Advisory Committee (CFAC):

- Receive and file the informational presentation on CalPERS and the City's unfunded liability and options to address and provide input and feedback.
- Recommend that Council set aside a one-time lump sum from FY 2020-21 operating surplus to contribute to a Pension Reserve, and budget annual contributions to it going forward.
- Recommend that Council direct staff to create a Section 115 Trust as the vehicle for the Pension Reserve.
- Recommend that Council direct staff to evaluate establishing a Section 115 Trust for OPEB liabilities and transferring the approximate \$2.1M balance to that Trust.

3. REVIEW OF THE FISCAL YEAR (FY) 2020-21 UNAUDITED TRANSACTIONS FROM THE COLLECTION OF THE GENERAL PURPOSE LOCAL SALES TAXES, COMMONLY KNOWN AS "MEASURE Q" AND "MEASURE E" (ADMINISTRATIVE SERVICES)

RECOMMENDATION: Receive and approve the presentation of FY 2020-21 transactions from the collection of the general purpose local sales taxes, commonly known as Measure Q and Measure E, and prepare a presentation to be delivered to the City Council by a representative of CFAC in January 2022.

4. CONTINUED DISCUSSION AND RECOMMENDATION ON COUNCILMEMBER COMPENSATION (CITY MANAGER/ADMIN SERVICES/CITY CLERK/CITY ATTORNEY)

RECOMMENDATION: Staff recommends that the CFAC:

- **Recommend that Council adjust compensation by ordinance within the limits of state law, by \$500/month per Councilmember and an additional \$200/month for the Mayor, and**
- **Recommend that Council maintain current health benefits.**

C. FUTURE AGENDA ITEMS

D. SCHEDULE NEXT MEETING
January 18, 2022

E. ADJOURNMENT

THIS AGENDA IS SUBJECT TO AMENDMENT UP TO 72 HOURS PRIOR TO THE DATE AND TIME SET FOR THE MEETING. PLEASE CALL CITY HALL AT 805-772-6201 FOR FURTHER INFORMATION.

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 (805) 772-6205. NOTIFICATION 24 HOURS PRIOR TO THE MEETING WILL ENABLE THE CITY TO MAKE REASONABLE ARRANGEMENTS TO ENSURE ACCESSIBILITY TO THE MEETING.

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MINUTES –CITIZENS OVERSIGHT/FINANCE
 ADVISORY COMMITTEE
 REGULAR MEETING – NOVEMBER 16, 2021
 TELECONFERENCE – 3:00 p.m.

CFAC conducted this meeting in accordance with California Governor Newsom’s Executive Order N-08-21 issued on June 11, 2021 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.

MEMBERS PRESENT: John Martin Chair
 Barbara Spagnola Vice-Chairperson
 Bart Beckman Committee Member
 Homer Alexander Committee Member
 Tina Wener Committee Member
 Stephen Peck Committee Member

ABSENT: Lois Johnson Committee Member

STAFF PRESENT: Scott Collins City Manager
 Sarah Johnson-Rios Assistant City Manager/Admin Services Dir.
 Chris Neumeyer City Attorney
 Dana Swanson City Clerk
 Emily Conrad Finance Manager
 Laurie Goforth Human Resources Analyst II
 Greg Kwolek Director Public Works
 Rob Livick City Engineer
 Kyle Rhorer Carollo Project Manager
 Paul Amico WRF Pipelines PM

ESTABLISH QUORUM AND CALL TO ORDER

<https://youtu.be/QtyRXztSf8o?t=19>

Chair John Martin called the meeting to order at 3:00 p.m. with all but Member Johnson present.

COMMITTEE ANNOUNCEMENTS & PRESENTATIONS - None

PUBLIC COMMENT

Chair Martin opened public comment, seeing none, the public comment period was closed.

A. CONSENT CALENDAR
 <https://youtu.be/QtyRXztSf8o?t=255>

A-1 APPROVAL OF MINUTES FOR AUGUST 17, 2021 CITIZENS OVERSIGHT/FINANCE
 ADVISORY COMMITTEE MEETING

MOTION: Member Spagnola moved to approve minutes from the August 17, 2021 Citizens Oversight/Finance Advisory Committee meeting. The motion was seconded by Member Wener and carried 6-0-1 by roll call vote with Member Johnson absent.

B. BUSINESS ITEMS

B-1 BRIEF ASSISTANT CITY MANAGER / DIRECTOR UPDATE

<https://youtu.be/QtyRXztSf8o?t=317>

Assistant City Manager/Admin Services Director Johnson-Rios provided a brief update regarding the year-end and audit process/progress and preliminary fund balances. Introduced new Finance Manager Emily Conrad and announced that an Unfunded Liabilities/OPEB study would be presented at 12/21/21 meeting.

Public Comment:

None

Chair Martin closed public comment.

No formal action taken.

B-2 FIRST QUARTER INVESTMENT REPORT (PERIOD ENDING SEPTEMBER 30, 2021) FOR FISCAL YEAR (FY) 2021/22

<https://youtu.be/QtyRXztSf8o?t=958>

Assistant City Manager/Admin Services Director Johnson-Rios presented the report and answered Board Member questions.

Public Comment:

None

Chair Martin closed public comment.

MOTION: Member Peck moved to receive and file the report. The motion was seconded by Member Alexander and carried 6-0-1 by roll call vote with Member Johnson absent.

B-3 DISCUSSION AND RECOMMENDATION ON COUNCILMEMBER COMPENSATION

<https://youtu.be/QtyRXztSf8o?t=1235>

Assistant City Manager/Admin Services Director Johnson-Rios City gave a brief presentation and she, City Manager Collins, and City Clerk Swanson answered Board Member questions.

Public comment:

None

Chair Martin closed public comment.

MOTION: Member Alexander moved to defer discussion of City Council compensation to a future meeting and requested staff prepare a comparison of total compensation including benefits. The motion was seconded by Member Beckman and carried 5-1-1 by roll call vote with Member Spagnola opposed and Member Johnson absent.

B-4 REVIEW WATER RECLAMATION FACILITY ("WRF") QUARTERLY UPDATE REPORT

<https://youtu.be/QtyRXztSf8o?t=4693>

Kyle Rohrer from Carollo Engineering presented report and answered questions from the committee.

Public comment:

None

Chair Martin closed public comment.

MOTION: Member Spagnola moved to receive Quarter 1 2021-22 WRF quarterly report.
The motion was seconded by Member Peck and carried 6-0-1 by roll call vote with Member Johnson absent.

C. FUTURE AGENDA ITEMS

https://youtu.be/Xlo_Xr35AUQ?t=7208

1. City Council compensation
2. Measure Q & E unaudited expenditures
3. Unfunded liability/OPEB funding
4. ACFR, either Draft or status of report
5. Follow-up discussion on Council goals if City Manager is available

D. SCHEDULE NEXT MEETING

The next regularly scheduled Citizen's Oversight/Finance Committee meeting will be December 21, 2021, at 3:00 pm via teleconference.

E. ADJOURNMENT

The meeting adjourned at 5:06 p.m.

Recorded by:

Emily Conrad
Finance Manager

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AGENDA NO: B-1

MEETING DATE: December 21, 2021

Staff Report

TO: Citizens' Advisory/Finance Oversight Committee (CFAC)
DATE: December 21, 2021
FROM: Sarah Johnson-Rios, Assistant City Manager/Admin Services Director
SUBJECT: Brief Assistant City Manager / Director Update

RECOMMENDATION

Staff recommends the Citizens' Oversight/Finance Advisory Committee (CFAC) receive and file a brief update from the Assistant City Manager/Admin Services Director, which will be provided verbally at the meeting.

Prepared By: SJR

Dept Review:

City Manager Review:

City Attorney Review:

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AGENDA NO: B-2

MEETING DATE: December 21, 2021

Staff Report

TO: Citizens' Advisory/Finance Oversight Committee (CFAC)

DATE: December 16, 2021

FROM: Sarah Johnson-Rios, Assistant City Manager/Admin Services Director

SUBJECT: Pension and Other Post-Employment Benefit Unfunded Liabilities

RECOMMENDATION

Staff recommends the Citizens' Oversight/Finance Advisory Committee (CFAC):

- Receive and file the informational presentation on CalPERS and the City's unfunded liability and options to address and provide input and feedback.
- Recommend that Council set aside a one-time lump sum from FY 2020-21 operating surplus to contribute to a Pension Reserve, and budget annual contributions to it going forward.
- Recommend that Council direct staff to create a Section 115 Trust as the vehicle for the Pension Reserve.
- Recommend that Council direct staff to evaluate establishing a Section 115 Trust for OPEB liabilities and transferring the approximate \$2.1M balance to that Trust.

ALTERNATIVES

The CFAC may consider the following alternatives:

- Recommend that Council take no action to address the City's unfunded liabilities;
- Recommend that Council consider making additional discretionary payments (ADPs) directly to CalPERS;
- Recommend that Council consider restructuring pension debt through a pension obligation bond (POB); or
- Recommend that Council consider alternative policy options.

FISCAL IMPACT

There is no immediate fiscal impact to the recommended action. Pursuing any of the policy options presented will improve the City's long-term fiscal position by addressing the unfunded liabilities outlined.

BACKGROUND

Like many California cities, Morro Bay has a significant unfunded pension liability, and smaller yet still significant other post-employment benefit (OPEB) liabilities. These liabilities have developed over decades and have been impacted by CalPERS and State regulatory contexts, leaving many aspects

Prepared By: SJR

Dept Review: SJR

City Manager Review:

City Attorney Review:

of this challenge out of the City's control. The City has taken incremental steps to address these liabilities over time, including cost sharing with employees, making additional discretionary payments when possible, paying annual payments early in the fiscal year to receive nominal savings, etc.

Despite these incremental efforts, the size and scale of the remaining liabilities is significant. CFAC last discussed these liabilities in an informational session in early 2021. Recently, City Council reiterated that addressing CalPERS and OPEB was a high priority among the City Council goals.

DISCUSSION

Staff contracted with NHA Advisors to conduct an analysis of Morro Bay's unfunded pension liabilities, provide educational presentations to CFAC and Council, and provide policy options for the City to consider. NHA Advisors has also incorporated basic information about OPEB liabilities, though those are much smaller in scale.

The attached materials provide an overview of the various types of obligations the City has with CalPERS, the current and projected unfunded liabilities, the potential impacts of recent returns and discount rate adjustments at CalPERS, various policy options the City could utilize to address the unfunded liabilities, and the pros and cons of those options.

CONCLUSION

Consistent with City Council goals, staff recommends that Council take action to address the unfunded liabilities. Considering this analysis and policy options now will put the City in an informed position from which to take action in the upcoming fiscal forecast and budget cycle and beyond. Failing to take proactive measures now has the potential to negatively impact City service delivery in future years.

ATTACHMENT

1. NHA Advisors report on the City of Morro Bay's CalPERS UAL Historical Cost Trends and Cost Management Strategies

CITY OF MORRO BAY

CALPERS UAL HISTORICAL COST TRENDS AND COST MANAGEMENT STRATEGIES DISCUSSION

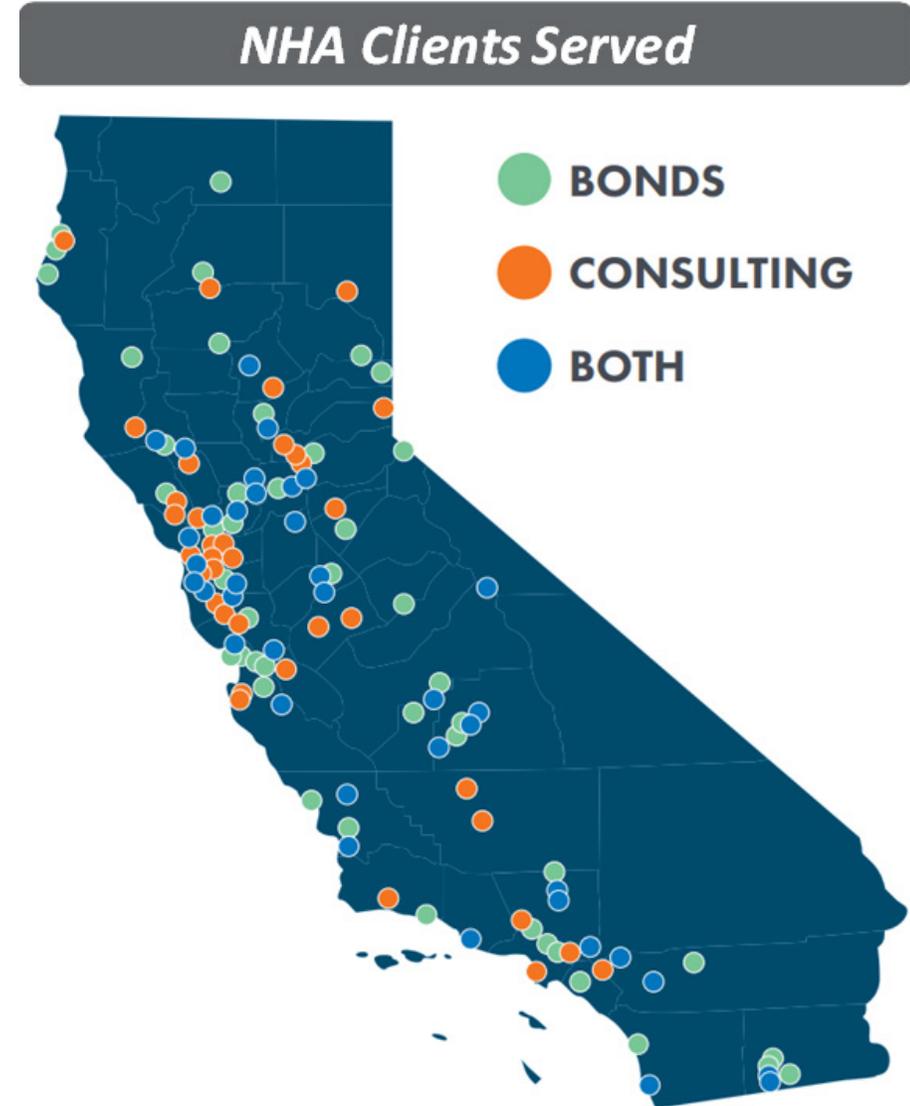


NHA | ADVISORS
Financial & Policy Strategies.
Delivered.

DECEMBER 21, 2021

Introduction to NHA Advisors

- ▶ Headquartered in San Rafael, CA
 - ▶ Providing Municipal Advisory and Consulting Services to California agencies; primarily cities and special districts
- ▶ 8 Practice Groups to optimally serve public agencies (Capital Funding Solutions, Pension/OPEB, Utility, Energy/Climate Change, Policy, Continuing Disclosure, Land Development, etc.)
- ▶ Pension Group has served 65+ California public agencies
 - ▶ Education – NHA Summary Reports, White Papers, Newsletters, Workshops
 - ▶ Financial Planning – CalPERS Sensitivity Analysis / Modeling
 - ▶ Cost Management Strategies
 - ▶ Section 115 Trusts
 - ▶ Additional Discretionary Payments (ADPs)
 - ▶ POBs/UAL Restructurings
 - 18 over last 18 months for \$1.7 billion UAL funded
 - ▶ Stress Testing and Risk Assessment
 - ▶ Pension Funding Policies



Executive Summary of Presentation

- ▶ City of Morro Bay currently has a projected \$29.3M Unfunded Accrued Liability (UAL) for 6/30/2022 with CalPERS
 - ▶ 51% increase (from \$19.4M) over last 10 years
- ▶ CalPERS FY 2020-21 returns of 21.3% and key assumption changes will dramatically change the “shape” of City’s UAL repayment schedule
 - ▶ UAL balance may drop down to \$21.9 million; Near-term repayment “shape” projected to be lower and shorter, though still irregular
- ▶ City also has a \$4.3M UAL for OPEB (Other-Post Employment Benefits)
 - ▶ City currently has \$2.1M in OPEB reserves
- ▶ City has historically taken proactive steps toward managing pension costs
 - ▶ Building reserves, capturing annual prepayment discount benefits & \$500K of additional payments made to CalPERS in FY 2020
- ▶ Continuing to plan for, and evaluating options to manage variable costs are important for budget predictability and fiscal health
 - ▶ Cost management strategies - Section 115 Trust, UAL Pay Down and UAL Restructuring



Table of Contents

- I. Background on CalPERS Costs
- II. Historical and Projected CalPERS Costs
- III. Common Cost Management Strategies
- IV. Conclusion

Appendix – Additional Materials





I. BACKGROUND ON CALPERS COSTS

Background - Retirement Plans

- ▶ 2 CalPERS plans
 - ▶ Miscellaneous: 279 covered members
 - ▶ Safety (Fire & Police): 139 covered members
- ▶ PEPRAs helpful to manage long term pension costs for new employees
 - ▶ PEPRAs are reduced benefit plans
- ▶ However, **over 99% of UAL is from Classic plans** and not reduced by PEPRAs

MISCELLANEOUS PLANS			
Benefit Group	# of Actives	% of Actives	Benefit Formula
Miscellaneous	18	30.5%	2.0% @ 55
Miscellaneous T2	13	22.0%	2.0% @ 60
PEPRA Miscellaneous	28	47.5%	2.0% @ 62
Total Active Members	59	100%	-
Total Covered Members	279	-	-

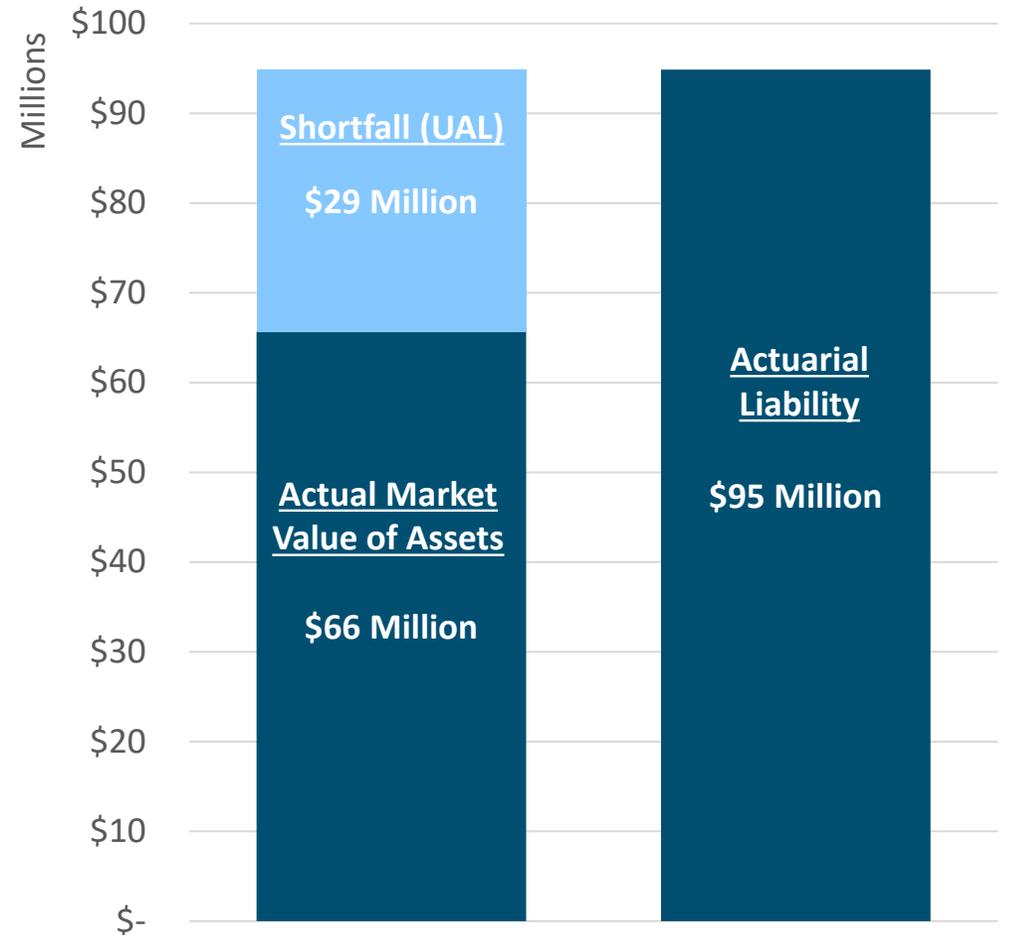
SAFETY PLANS			
Benefit Group	# of Actives	% of Actives	Benefit Formula
Safety Fire T1	5	14.3%	3.0% @ 50
Safety Fire T2	3	8.6%	3.0% @ 55
PEPRA Safety Fire	5	14.3%	2.7% @ 57
Safety Police	6	17.1%	3.0% @ 50
Safety Police T2	7	20.0%	3.0% @ 55
PEPRA Safety Police	9	25.7%	2.7% @ 57
Total Active Members	35	100%	-
Total Covered Members	139	-	-



Background - Two Payments Made to CalPERS Annually

- ▶ **Normal Cost (NC)** = Annual cost for current employees
- ▶ **Unfunded Accrued Liability (UAL):** Annual payment to amortize the “debt” to CalPERS
 - ▶ CalPERS actuaries calculate how much the City is required to have in its account with them to pay out benefits to City’s retirees over the next 30-40 years (Actuarial Liability)
 - ▶ CalPERS annually calculates the Market Value of City’s assets held on account with them; Most public agencies have *less assets than required* to meet Actuarial Liability
 - ▶ This shortfall (i.e. the “UAL”) is not repaid all at once but amortized over time with the City paying down a portion each year (principal and interest)
 - CalPERS uses a “discount (i.e. interest) rate” of 7.00% (to be lowered to 6.80%)
 - CalPERS annually adjusts this repayment schedule by adding a new “base” (i.e. layer) which adds to (in bad investment years) or lowers (good investment years) the overall repayment schedule
 - Over past 20 years, the addition of these “layers,” along with other CalPERS assumption changes has created a very irregular repayment shape for most CalPERS public agencies

CalPERS Pension Funded Status



Historical PERS Returns

5-Year: 10.3%
10-Year: 8.5%
20-Year: 6.9%
30-Year: 8.4%

Background - Why CalPERS Costs have Trended Higher

Then (late 1990s)...

- ▶ Robust investment returns (10%+)
 - ▶ Retirement plans were “Super-Funded” through the late 1990s
 - ▶ Earnings on funds were more than adequate to cover retirement costs
- ▶ Super-funded Status induced widespread retirement benefits enhancements....

Now ...

- ▶ Sluggish returns outlook (<7%)
- ▶ Assumptions have changed/changing
 - ▶ Discount Rate: 8.25% → 7.00% → 6.80%
 - ▶ Inflation rate (prices going up?)
 - ▶ Mortality rates (people living longer)
 - ▶ Actuarial Valuation → Market Valuation
 - ▶ Shorter (20 year) amortization
- ▶ UAL payments have grown rapidly from past changes, remain exposed to the upside from future poor investment returns and assumption changes



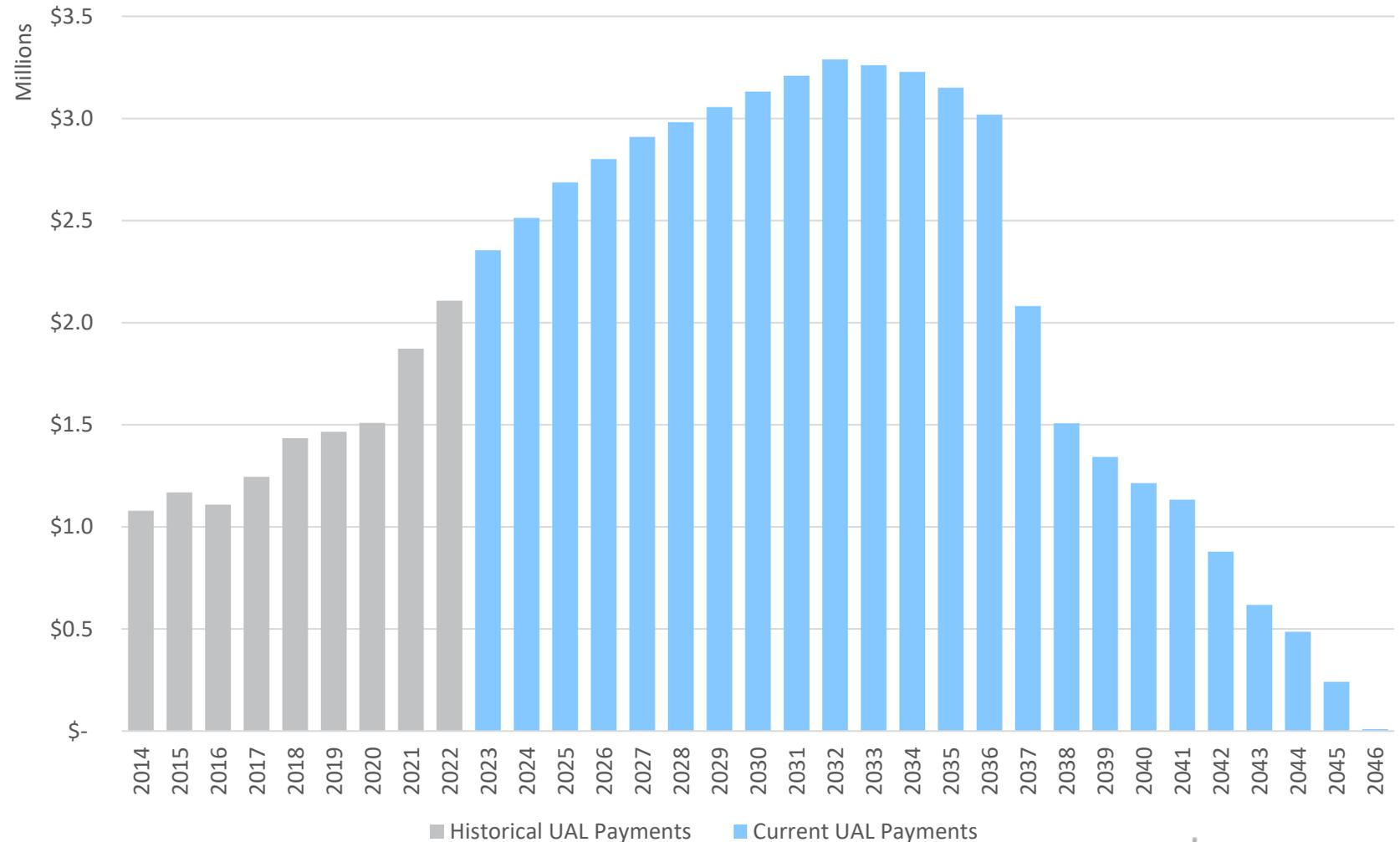


II. HISTORICAL AND PROJECTED COSTS

City of Morro Bay – Recent CalPERS Actuarial Report

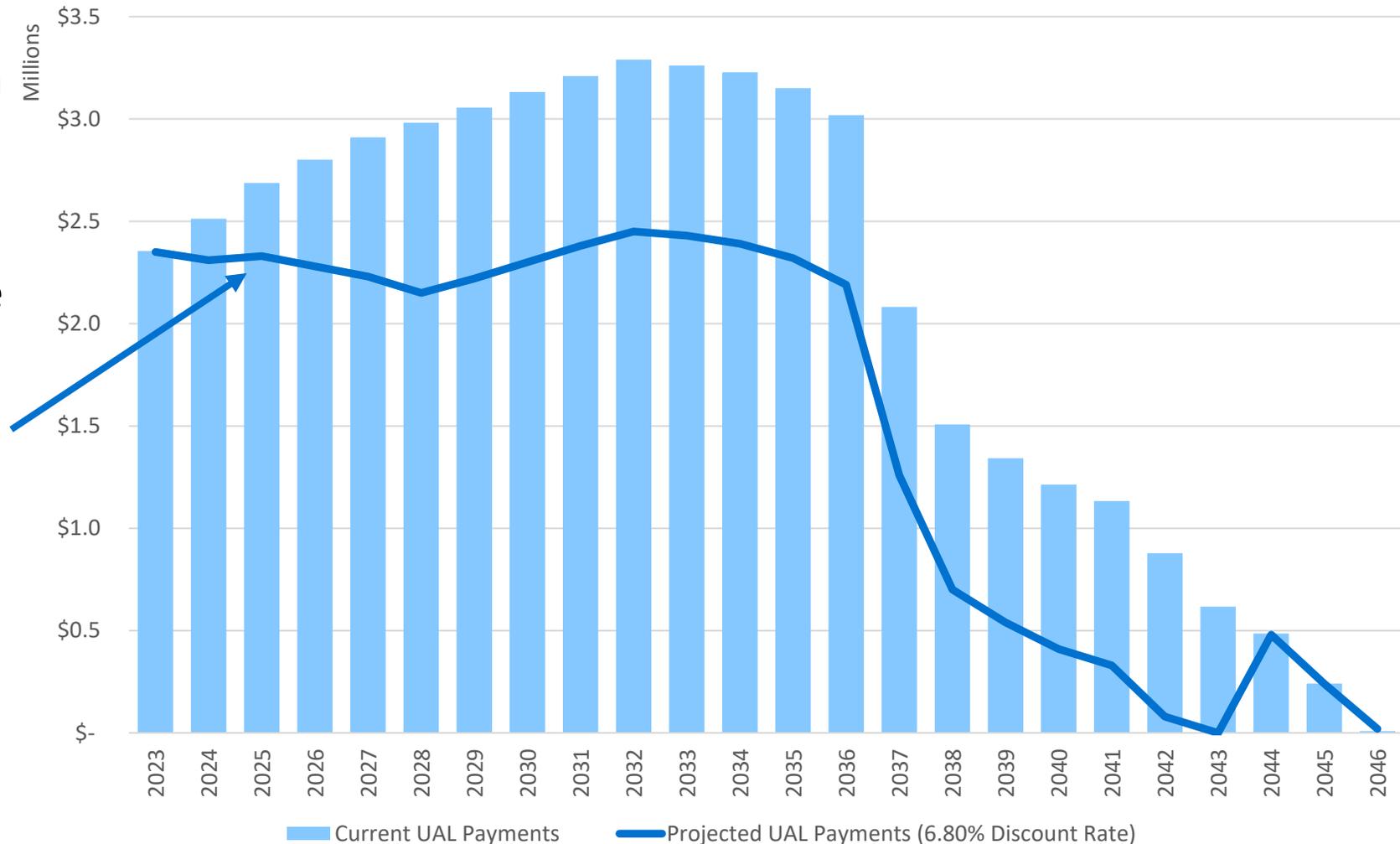
Historical and Projected UAL Payment Schedule (\$29.3M UAL)

- ▶ City’s UAL has increased 51% (\$19.4M → \$29.3M) over the last 10 years
- ▶ Escalating and uneven UAL & debt repayment shape
- ▶ UAL payments front-loaded over the next 10 years



City of Morro Bay – Projected UAL Payments Accounting for FY '21 21.3% Returns & 6.80% Discount Rate Reduction

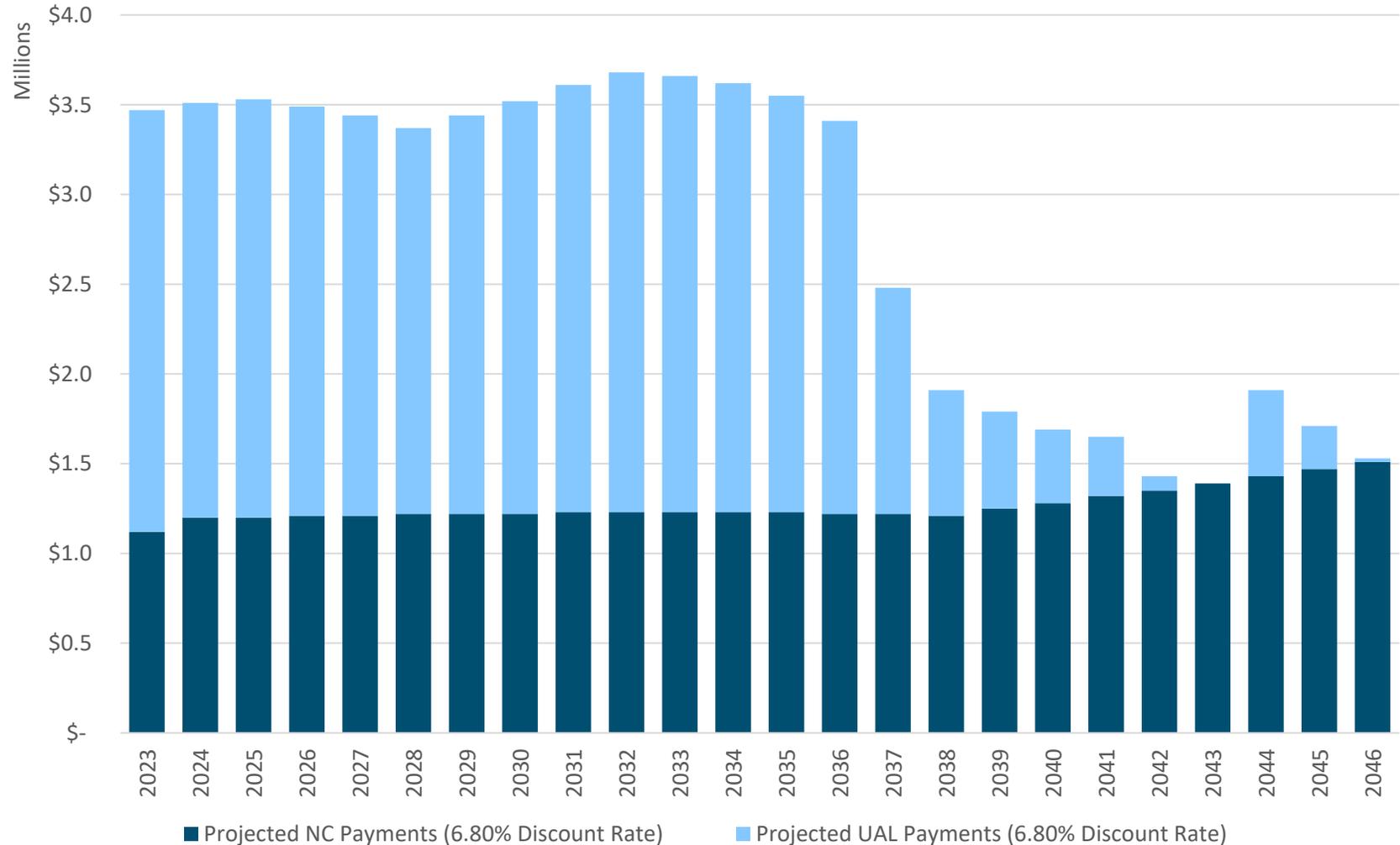
- ▶ UAL is projected to decrease from **\$29.3M** to **\$21.9M** given that CalPERS had very strong investment returns in FY 2021
- ▶ Projected near-term UAL payments are more affordable (\approx \$2.2 – \$2.5M) and eliminate previous spike in payments
 - ▶ However, they are still 2x the size of payment levels from 6 years ago
- ▶ It should be noted that the UAL will fluctuate annually moving forward based on future CalPERS investment returns



Total Projected Payments to CalPERS

Payments on Projected \$21.9M UAL & Normal Cost Payments

- ▶ Normal Cost Payment projected to increase by about 7% from FY 2022 levels due to lowering of discount rate
 - ▶ Payments higher by \$50K - \$70K annually vs. 7% discount rate scenario
 - ▶ Will be higher if employee / payroll growth exceeds projections (2.75% payroll growth and 15-year workforce transition from Classic to PEPRAs)
- ▶ Overall pension payments around \$3.5M annually



Source: CalPERS Outlook Tool. Assumes 2.75% payroll growth and 15-year PEPRAs transition.



III. POTENTIAL COST MANAGEMENT STRATEGIES

Cost-Containment Strategies – Not Mutually Exclusive

(1) Prepay UAL early in Fiscal Year ($\approx 3.4\%$ discount) **[CITY DOES THIS]**

(2) Negotiate Cost Sharing With Employees

- Require employees to pay their share; New employees already governed by lower cost/benefit PEPRAs plans
- Negotiated cost sharing of the City's share

(3) Fresh Start Amortization offered by CalPERS

- Pros: Smooths payment, shortens repayment period; reduces overall interest paid from shorter amortization period
- Cons: New structure “locked-in” + increased annual payments in near term; still amortized at discount rate

(4) Use Cash Reserves to Pay Extra (two options) **[CITY HAS DONE ADPs]**

- Section 115 Trust - Separate trust solely dedicated to pension/OPEB
 - Offered by PARS, CalPERS, Keenan and others
- Lump Sum Pay Down of UAL – Reduce UAL through “Additional Discretionary Payments” (ADPs)
 - Choose optimal amortization bases to pay off

(5) Restructure All or Portion of Remaining UAL

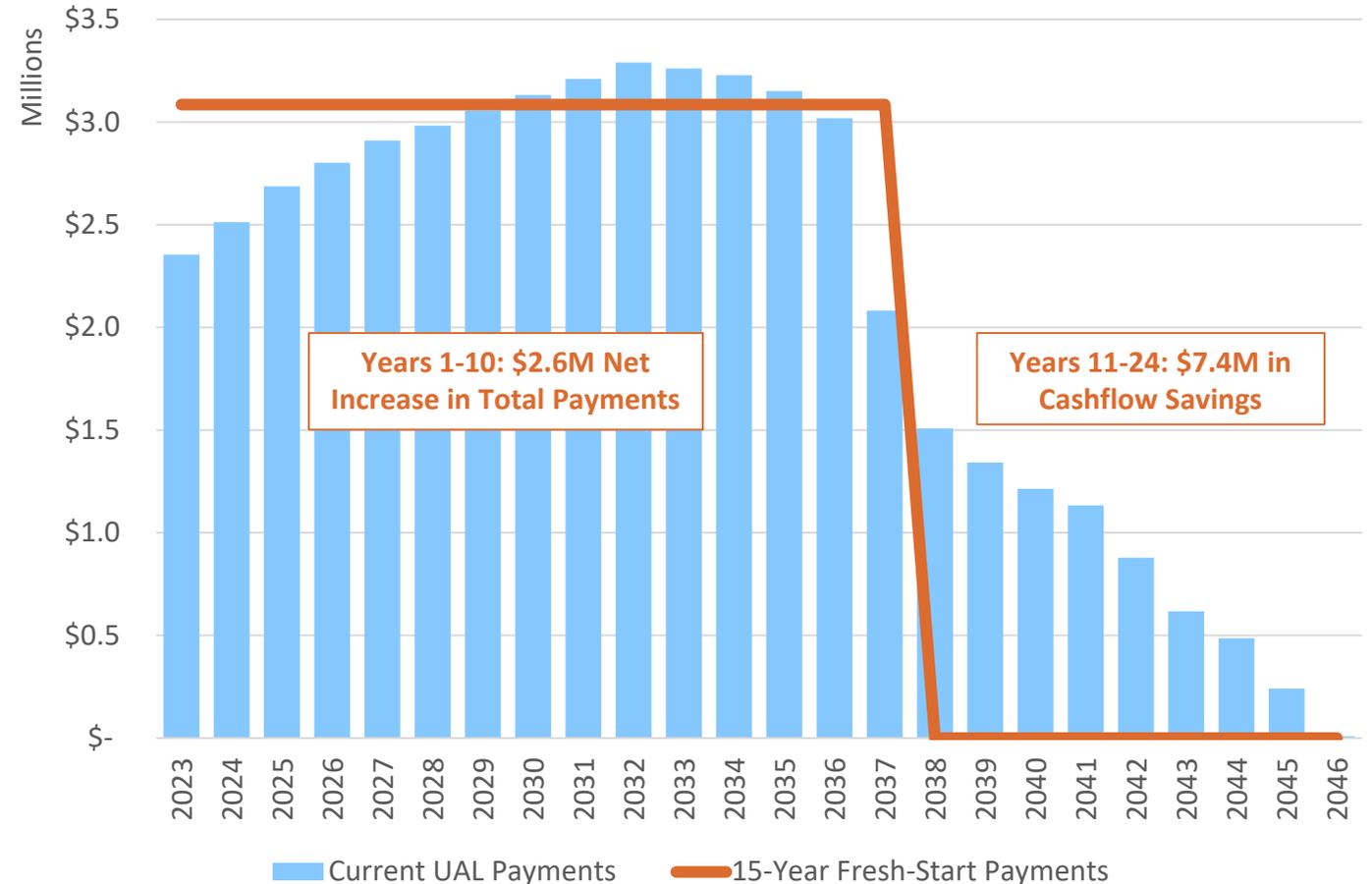
- Restructure portion of UAL at lower bond interest rate (i.e. 3.00-3.50% vs. CalPERS rate of 7.0%) and “smooth out” payments for enhanced budget predictability, near and mid-term potential savings, and preservation of cash for other critical projects



CalPERS “Fresh Start”

- ▶ **What is it?** City can request new, smoother amortization schedule with CalPERS
 - ▶ Must be shorter than current term
 - ▶ Amortized at discount rate (currently 7% this year and 6.8% next year)
- ▶ **Pros:**
 - ▶ Overall reduction in interest paid on UAL
 - ▶ UAL paid off sooner
- ▶ **Cons:**
 - ▶ Near term payments are higher
 - ▶ All payment reductions are in later years
 - ▶ No net present value savings
 - ▶ City can't go back to old schedule
- ▶ Fresh Start is not commonly utilized – City could achieve same result using either the ADP or Section 115 strategy while maintaining some flexibility

15-Year Fresh Start Analysis



Use Cash Reserves: Section 115 Trust

- ▶ **What is it?** Dedicated (restricted to pension/OPEB) account managed by 3rd party
- ▶ **Pros:**
 - ▶ Potential for increased investment returns vs. current General Fund reserves
 - ▶ General Fund investments restricted by Government Code (limits types of instruments and maturities)
 - ▶ Flexibility – more investment options than CalPERS and can decide when and how to use
 - ▶ Longer-Term: Trust funds can grow over time and pay off full UAL in the future
 - ▶ Shorter-Term: Apply during challenging budget years or to “smooth” payment spikes
 - ▶ Diversify assets under management away from CalPERS
 - ▶ Potential shock absorber for volatility from CalPERS investment performance & assumption changes
 - ▶ Can also be used for Normal Cost “smoothing” and for OPEB
- ▶ **Cons:**
 - ▶ Market risk (dependent on type of investment portfolio)
- ▶ **Note:** The Trust will show up as an asset on the City’s financial statements, but will not technically offset UAL until funds are transferred to CalPERS



Use Cash Reserves: ADP

- ▶ **What is it?** City makes Additional Discretionary Payment (ADP) directly to CalPERS and designates which amortization base(s) / layer(s) shall be paid off
 - ▶ CalPERS will eliminate payments associated with the portion of the UAL paid off, essentially giving the City credit at the discount/interest rate (currently 7%)
 - ▶ Actual credit given over time will be at CalPERS' actual future reinvestment returns
- ▶ **Pros:**
 - ▶ Reduced future payments
 - ▶ Reduced UAL / higher CalPERS funding ratio
 - ▶ Broader, less restrictive CalPERS investment portfolio has potential for higher returns
- ▶ **Cons:**
 - ▶ Re-investment and market timing risk with ADP funds
 - ▶ No options for other investment portfolios like there is with Section 115



Section 115 vs. CalPERS ADP Comparison

OPTION	Section 115 Trust	Direct UAL Pay Down with CalPERS
Reduced UAL & UAL Payments with CalPERS	No	Yes
Reduced Pension Liability in CAFR	No (but will be off-setting asset on balance sheet)	Yes
Control of Investment Strategy	Yes	No
Funds Managed By	Trust Administrator	CalPERS
Flexibility in Uses	Yes (annual pension or OPEB expense, direct UAL pay down, OPEB, etc.)	No
Savings	Varies; Depends on when City utilizes funds to pay liabilities	Immediate; Length of time varies based on which amortization component is paid off (City's amortization bases currently range from 1-29 years)
Enhanced Budgetary Flexibility	Yes	No
How Many Agencies in CA Have Used?	Over 300 (Estimated) CA agencies maintain Section 115 Trusts (>150 cities)	168 Different Employers for 431 distinct ADPs in 2020

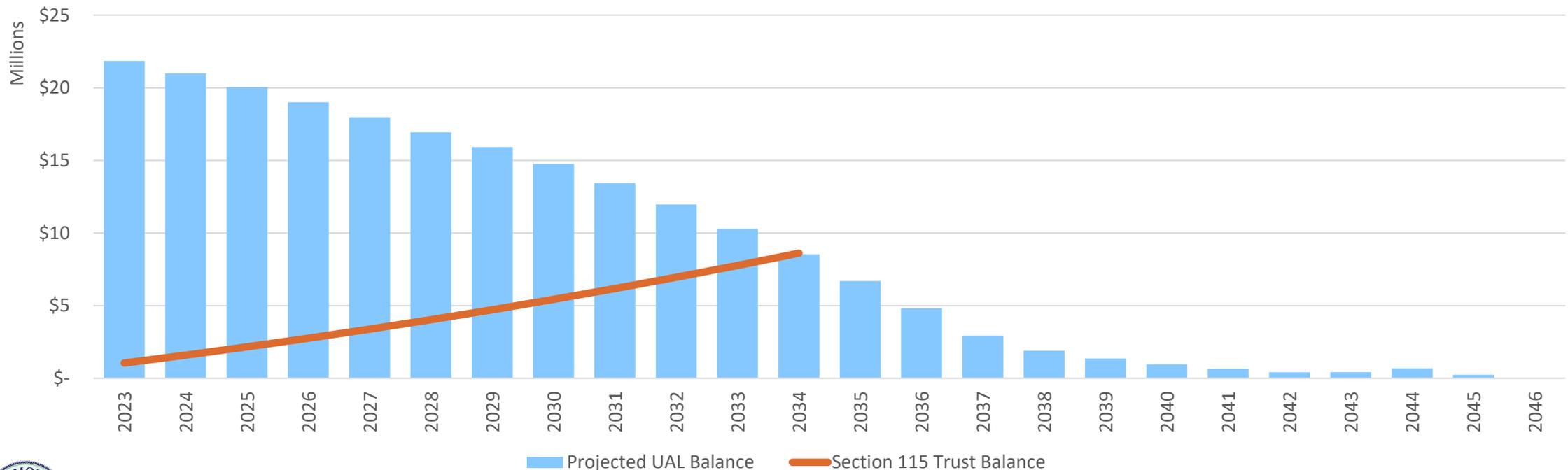


Section 115 Trust - Hypothetical Example

\$6.5M Funded in Section 115 Trust Over 12 Years Using Surplus

- ▶ Assuming **\$1.0M** is invested in FY 2023 with annual **\$0.5M** contributions made through FY 2034 (**\$6.5M total contributed**) @ **4.5% returns rate**, fund's growth could cover the UAL balance by FY 2034 (UAL could be fully paid off), saving \$15.7M in UAL payments from FY 2035-2046
- ▶ Section 115 Trust funds could also be used to make Normal Contributions to CalPERS during challenging budget years

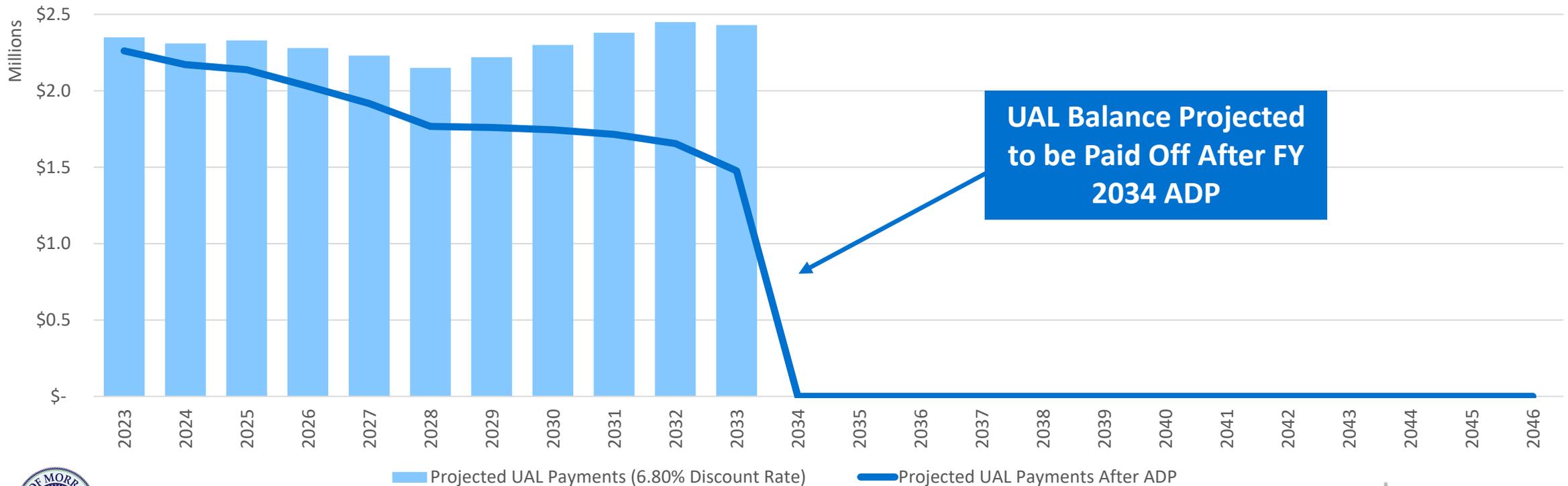
Projected UAL Balance vs. Section 115 Trust Balance



Additional Discretionary Payment to CalPERS - Hypothetical Example

\$6.5M of UAL Paid Off Through FY 2034

- ▶ **Example:** ADPs applied to current 14- & 15-year amortization bases
 - ▶ \$8.9M of total reduced payments (\$2.4M savings net of initial deposit)
 - ▶ Reduction in annual payment ranges from \$89K - \$1.2M through FY 2037



Restructuring UAL using Debt

- ▶ **What is it?** Borrow money to pay off all or a portion of UAL with CalPERS (i.e. very large ADP)
 - ▶ Pension Obligation Bond (POB) is typically utilized
 - ▶ Unsecured debt (no collateral required)
 - ▶ “Court Validation” to confirm UAL is a “debt” that can be refinanced
 - Typically a 3-to-4-month process
 - Validation provides option to issue POBs now or anytime in the future
 - ▶ Alternative option is lease revenue bond
- ▶ **Pros:**
 - ▶ POB rates significantly lower than CalPERS rate (currently 7%, will be 6.8%)
 - ▶ Current market: 3.00% to 3.50% (dependent upon term and credit rating)
 - ▶ Restructuring the annual payments into a smoother, predictable schedule is core objective
- ▶ **Cons:**
 - ▶ Re-investment risk and market timing risk of bond proceeds sent to CalPERS



Market Update – Recent UAL Restructurings

- ▶ Since 2020, about 80 agencies have issued UAL Restructuring bonds for over \$7.0 billion in UAL funded
 - ▶ Interest rates have ranged from 2.54% to about 4.25%
- ▶ Vast majority of agencies to come to market in 2021 have achieved 2.50% - 3.25% interest rates

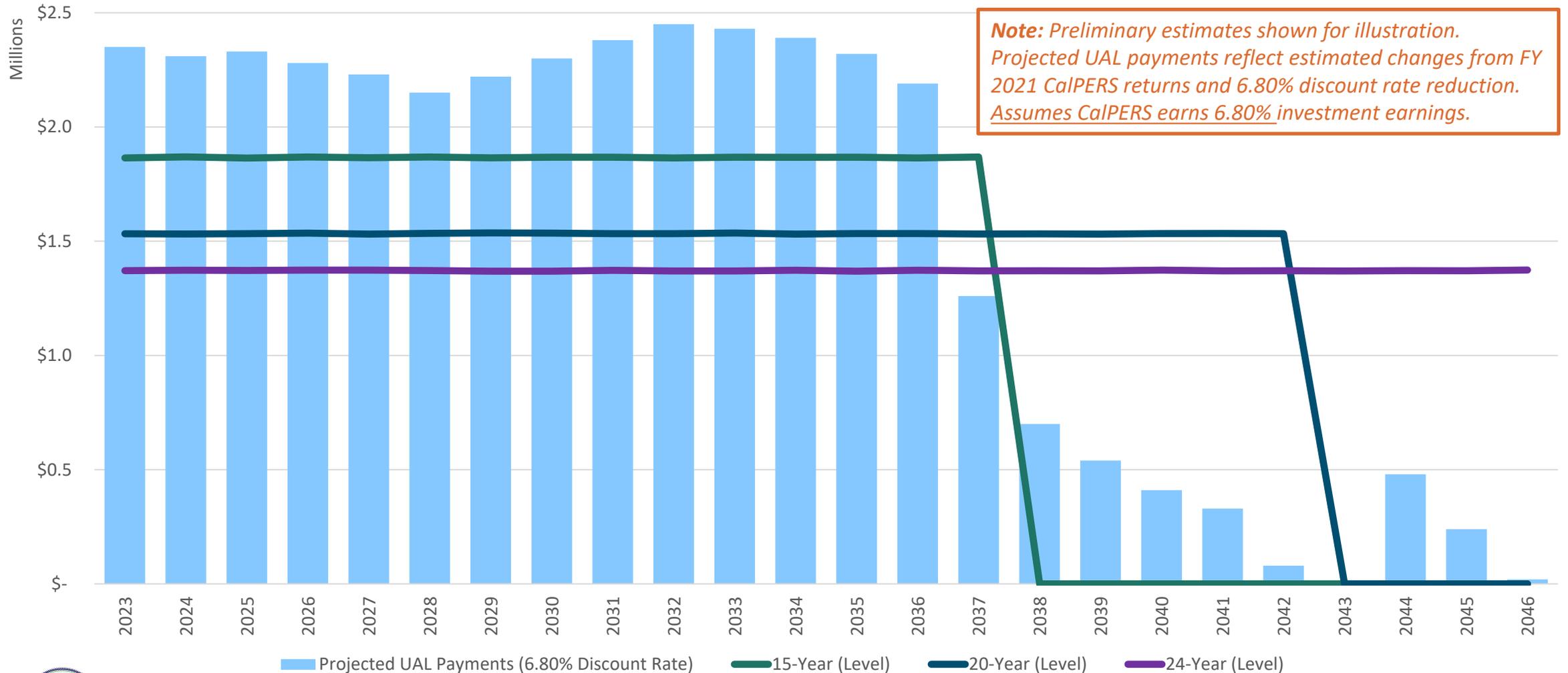
									
San Ramon	Paramount	National City	Oroville	Bellflower	Montclair	Lakeport	Corona	Stanislaus CFPD	San Anselmo
(2021)	(2021)	(2021)	(2021)	(2021)	(2021)	(2021)	(2021)	(2021)	(2021)
\$23,345,000	\$17,365,000	\$83,395,000	\$19,225,000	\$13,030,000	\$62,190,000	\$7,920,000	\$276,710,000	\$11,636,000	\$9,285,000
AAA	AA-	AA-	AA-	AA-	AA-	AA	AA+	AA-	AAA
									
Santa Ana	Commerce	Buena Park	Sanger	San Fernando	Whittier	Redondo Beach	Red Bluff	Auburn	El Segundo
(2021)	(2021)	(2021)	(2021)	(2021)	(2021)	(2021)	(2021)	(2021)	(2021)
\$425,830,000	\$27,875,000	\$96,385,000	\$19,450,000	\$31,780,000	\$133,895,000	\$226,180,000	\$18,540,000	\$17,165,000	\$144,135,000
AA	AA-	AA+	A+	AA (Ins.)	AA (Ins.)	AA	A+	AA+	AA+
									
Willows	Corte Madera	Manhattan Beach	Huntington Beach*	Orange	Chula Vista	Downey	Monterey Park*	Ukiah	North County FPD
(2021)	(2021)	(2021)	(2021)	(2021)	(2021)	(2021)	(2021)	(2020)	(2020)
\$8,510,000	\$18,955,000	\$91,275,000	\$363,645,000	\$286,485,000	\$350,025,000	\$113,580,000	\$106,335,000	\$49,875,000	\$20,305,000
A+	AAA	AAA	AA+	AA	AA	AA	AA	A+	AA-

* Secured by pension tax override



Preliminary UAL Restructuring Options: Graphically Depicted

15-, 20- and 24-Year Maturities



Preliminary UAL Restructuring Options: Numerical Results*

- ▶ PV savings ranges from \$5.4M - \$6.1M*
 - ▶ 24.8% - 28.0% of refunded UAL*
- ▶ Savings through peak period (next 10 years) estimated at \$4.3M - \$9.3M*
 - ▶ \$433K - \$929K annually on average*

Metrics	15-Year (Level)	20-Year (Level)	24-Year (Level)
UAL Funded (\$)	\$21,850,000	\$21,850,000	\$21,850,000
% UAL Funded (Current Asset Valuations)	75%	75%	75%
Funded Ratio (Current Asset Valuations)	92%	92%	92%
% UAL Funded (Projected After FY 2021 Returns & 6.8% Discount Rate)	100%	100%	100%
Funded Ratio (Projected After FY 2021 Returns & 6.8% Discount Rate)	100%	100%	100%
Maturity	15 Years	20 Years	24 Years
Average Life	8.5 Years	11.5 Years	14.0 Years
All-In Interest Rate	3.27%	3.47%	3.57%
PV Savings (%)	28.04%	25.86%	24.75%
PV Savings (\$)	\$6,127,349	\$5,650,376	\$5,406,801
Cumulative Savings	\$8,388,264	\$5,723,019	\$3,480,516
Savings (2023-2032)	\$4,334,614	\$7,663,093	\$9,285,047
Average Savings (2023-2032)	\$433,461	\$766,309	\$928,505



* Note: Preliminary estimates shown reflect estimated changes from FY 2021 CalPERS returns and 6.80% discount rate reduction. Assumes CalPERS earns 6.80% investment earnings.

UAL Restructuring Pros & Cons Summarized

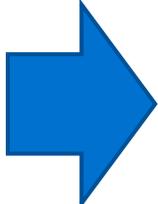


Primary Benefits

- Fiscal Sustainability Tool: “Re-shape” to “smoother” payments
- Near-Term Budgetary Savings
- Interest Rate Savings “Arbitrage”: Borrow at lower rates (currently \approx 3.25%) vs. CalPERS (currently 7%)
- Increase Funding Ratio
- Flexibility to Modify Maturity

Primary Risks

- **Reinvestment Risk:** Savings dependent on future CalPERS returns (unknown at issuance) through term of bond - *Primary concern of GFOA*
 - Present value savings occur if PERS earns greater returns than pension bond interest rate
- **Market-Timing Risk:** Near-term losses exacerbate the reinvestment risk given large lump sum deposit into the market



*These risks should be quantified through a **stress testing process** to better understand the impacts of potential poor investment performance by CalPERS*

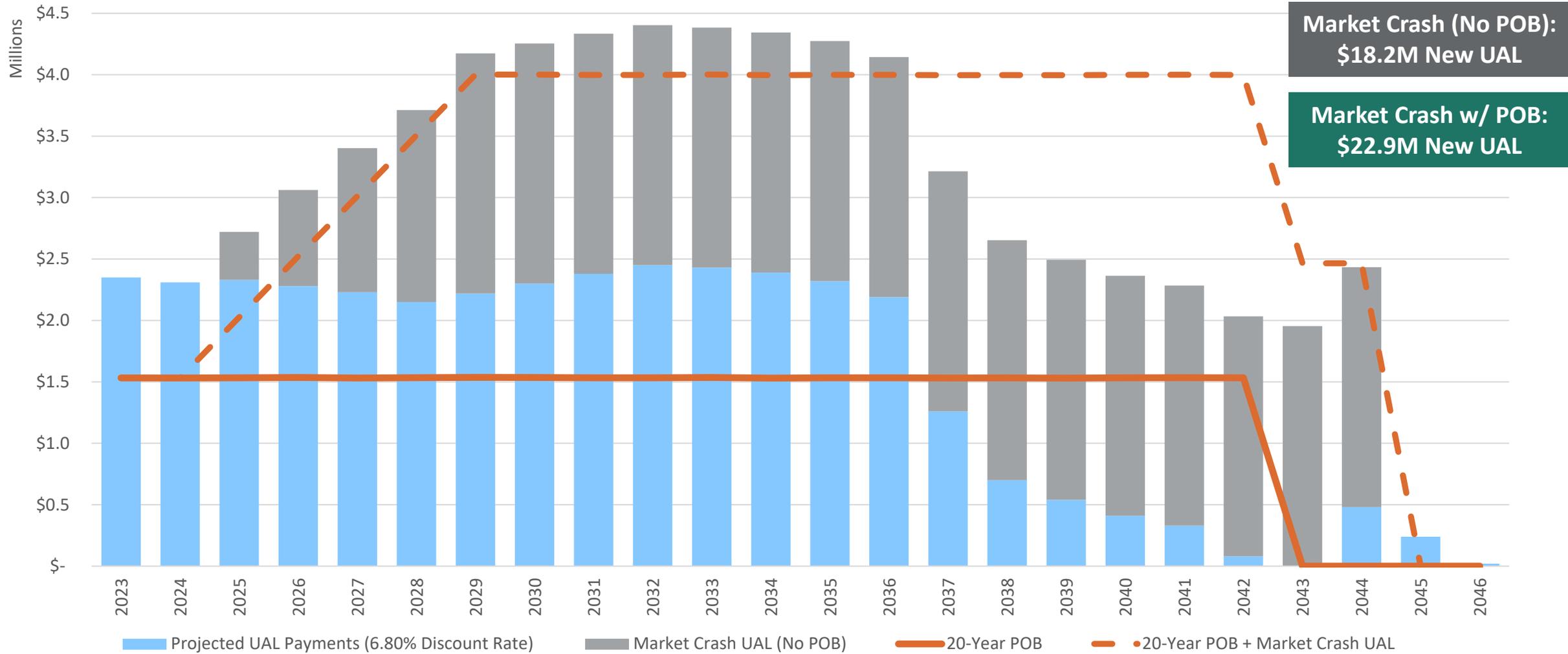
What if CalPERS only earns 4%?

What if there is another 2008-like recession?



Preliminary Stress Test Analysis*: 1st Year “Market Crash”

-15% CalPERS Investment Returns in FY 2023 (PV Savings Reduced to \$0.6M)



* Note: NHA is not an actuary. Analysis should be considered best estimates for presentation purposes.



IV. CONCLUSION

Conclusion

- ▶ Rising pension costs are a challenge facing most public agencies
- ▶ City should incorporate latest estimates into budget and planning process
 - ▶ Utilize CalPERS tool to conduct sensitivity analysis and conservatively plan for potential CalPERS underperformance
- ▶ City can consider various cost management strategies, including:
 - ▶ Utilize cash reserves/future surplus for Section 115 Trust or UAL pay down (ADP)
 - ▶ Given the nature of Morro Bay's primary revenue streams (TOT and Sales Tax), a Section 115 Trust could be helpful in mitigating any revenue volatility as well as CalPERS volatility
 - ▶ UAL Restructuring (requires comprehensive evaluation)
 - ▶ Optimize service levels given projected resources
- ▶ City could consider creating a new pension funding policy or amending its current reserve policy to provide additional detail on how it will apply various one time monies and/or surplus towards pension and OPEB liabilities



Staff Recommendations

▶ Recommendation

- ▶ Receive and file the informational presentation on CalPERS and the City's unfunded liability and options to address and provide input and feedback
- ▶ Recommend that Council set aside a one-time lump sum from FY 2020-21 operating surplus to contribute to a Pension Reserve, and budget annual contributions to it going forward
- ▶ Recommend that Council direct staff to create a Section 115 Trust as the vehicle for the Pension Reserve
- ▶ Recommend that Council direct staff to evaluate establishing a Section 115 Trust for OPEB liabilities and transferring the approximate \$2.1M balance to that Trust

▶ Alternatives

- ▶ Recommend that Council take no action to address the City's unfunded liabilities;
- ▶ Recommend that Council consider making additional discretionary payments (ADPs) directly to CalPERS;
- ▶ Recommend that Council consider restructuring pension debt through a pension obligation bond (POB); or
- ▶ Recommend that Council consider alternative policy options

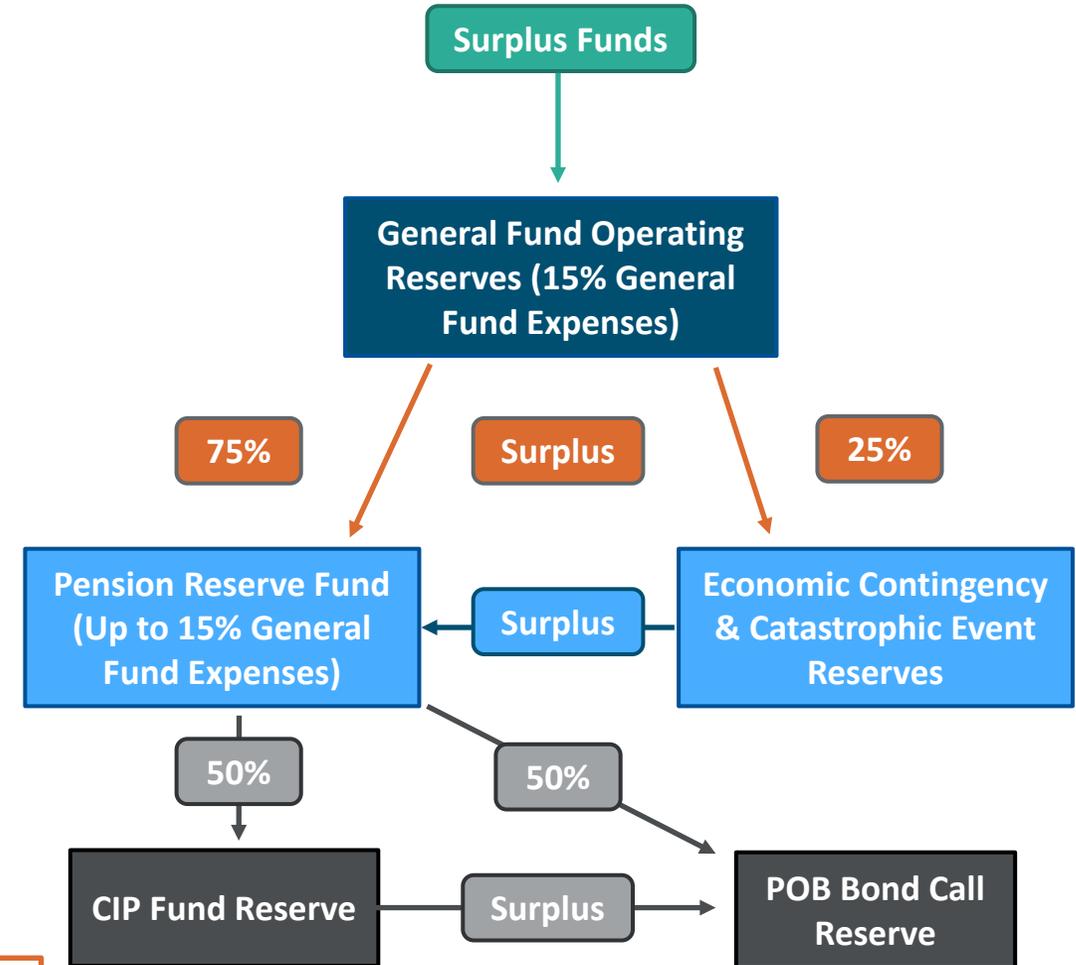




APPENDIX: ADDITIONAL MATERIALS

Pension Funding Policy – What is it?

- ▶ Integrated into a comprehensive reserve policy
 - ▶ Provides direction and prioritization to use surplus funds for “filling up” City reserves and other important accounts
- ▶ Detailed projections that account for positive POB cash flow benefits under different CalPERS performance assumptions is a good planning tool
 - ▶ Also, a “credit positive” by rating agencies
- ▶ Beyond economic contingency reserves, surpluses may also be targeted towards funding Section 115 Trusts for additional future smoothing, if needed, of pension or OPEB costs
- ▶ Finally, funding an early redemption account of POBs, as well as other priority capital project funds may be considered



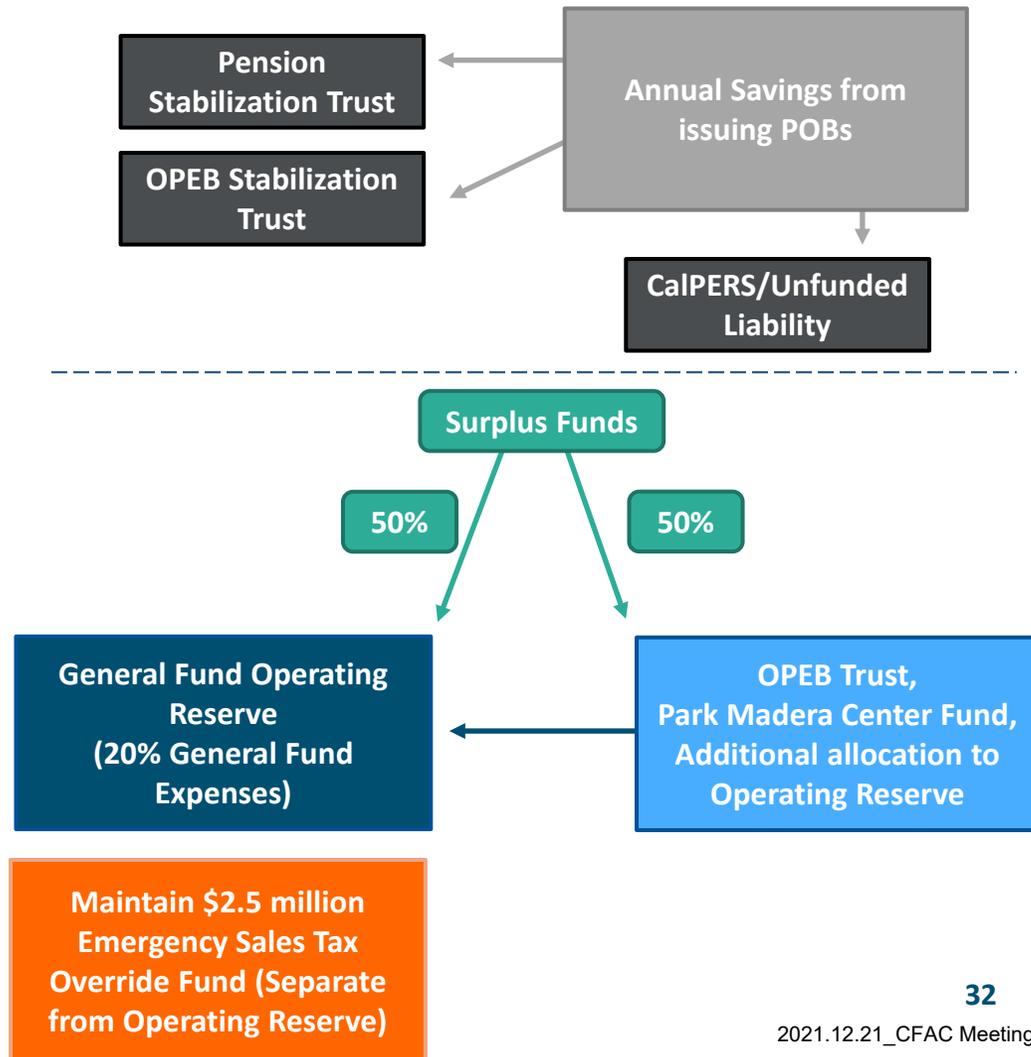
Note: Policy Graphic is provided for illustrative purposes only. Each agency should consider its unique needs and constraints for its own Pension Funding Policy.



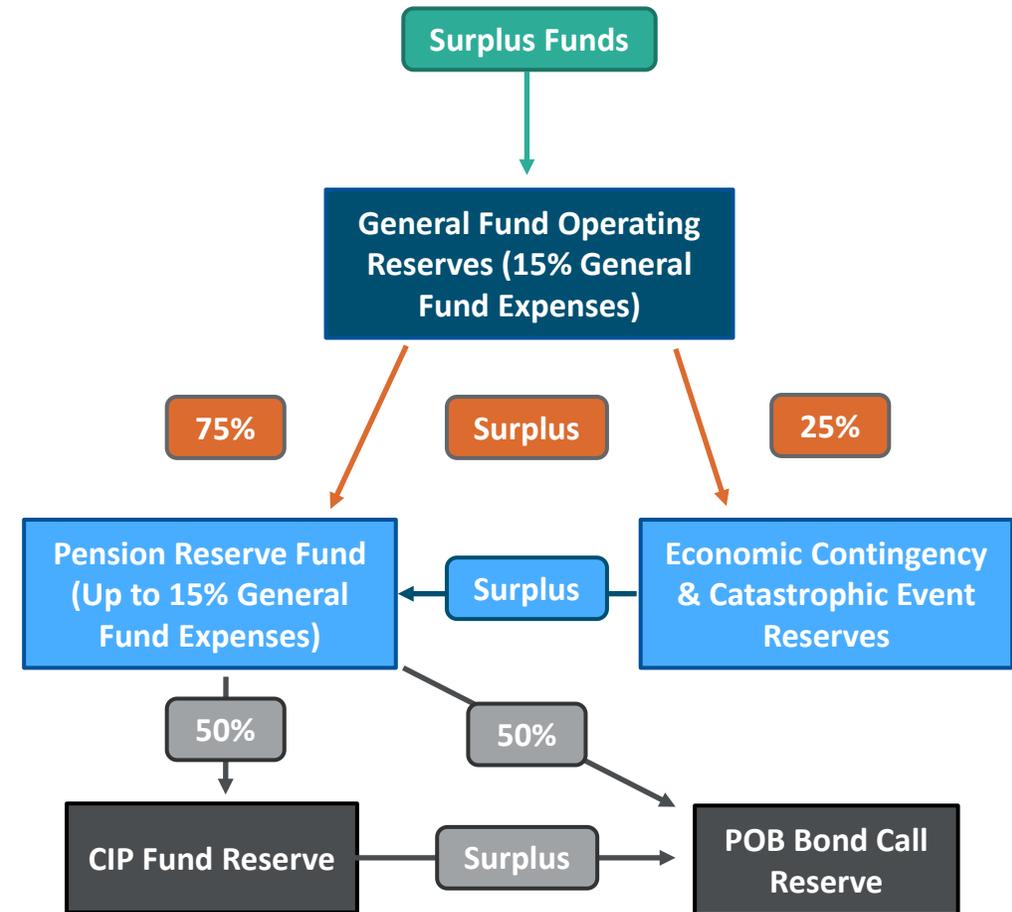
Examples of Two Pension Funding/Reserve Policies

Corte Madera and Chula Vista

Town of Corte Madera



City of Chula Vista



Government Finance Officers Association (GFOA) Critique of POBs

Invested pension bond proceeds might earn less than the borrowing costs

- Yes. Instead of CalPERS's expected earnings rate of (currently 7.0%), lower actual returns could occur. The chances of long-term returns being below current < 3.25% borrowing costs do exist. A "stress testing" process is often helpful to better quantify this risk. Each agency has different risk tolerances.

"Pension bonds are complex instruments that carry considerable risk...and may include swaps or derivatives..."

- No. Only fixed rate POBS (no swaps or derivatives) are being issued in current marketplace.

"Issuing taxable debt to fund the pension liability increases the jurisdiction's bonded debt burden and potentially uses up debt capacity..."

- No. POBs replace CalPERS (all or portion) UAL on the Agency's Balance Sheet, thereby converting one liability for another. A lease bond (instead of an unsecured POB) does reduce asset/debt capacity.

Pension bonds are "typically issued without call options" making it more difficult to refund bonds if interest rates fall or a different debt service structure is desired in the future.

- No. All POBS are being issued with an optional redemption (5 or 10 year call) in current marketplace.

"Pension bonds are frequently structured in a manner that defers the principal payments..."

- No. Almost all POBS amortize principal immediately. Shortening, lengthening, or maintaining the same term of payments is at the discretion of each agency.

"Rating agencies may not view the proposed issuance of Pension bonds as credit positive..."

- No. If POB is prudently structured from a thoughtful and comprehensive policy to increase payment affordability, financial flexibility and long-term resiliency. A Pension Funding Policy is noted as a credit positive by S&P.



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AGENDA NO: B-3

MEETING DATE: December 21, 2021

Staff Report

TO: Chairman and Committee Members **DATE:** December 16, 2021
FROM: Sarah Johnson-Rios, Assistant City Manager/Admin Services Director
SUBJECT: Review of Fiscal Year (FY) 2020-21 Unaudited Transactions from the Collection of the General Purpose Local Sales Taxes, commonly known as Measure Q and Measure E

RECOMMENDATION:

Staff recommends that the Committee receive and approve the presentation of FY 2020-21 transactions from the collection of the general purpose local sales taxes, commonly known as Measure Q and Measure E, and prepare a presentation to be delivered to the City Council by a representative of CFAC in January 2022.

BACKGROUND:

In November 2006, the residents of Morro Bay approved a one-half cent district sales tax, commonly referred to as Measure Q, and in November 2020, the residents of Morro Bay approved a one cent district sales tax, commonly referred to as Measure E. Measure Q and Measure E are general taxes with no sunset date.

Measure Q, approved in 2006, authorized a one-half cent increase in the transaction and use tax 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.

Measure E, a one cent increase to the transaction and use tax (approved by the Morro Bay voters in November 2020), articulated the following priorities: maintain 24/7 911 public safety emergency response, 24/7 police services, 24/7 paramedic services, health emergency/disaster preparedness; keep beaches, public areas, and public restrooms safe and clean (including the Embarcadero and Harbor); invest in infrastructure; and protect Morro Bay's financial stability and City services.

Both Measures (combined increased the City sales tax by one and one-half cent) included a provision that required an independent annual financial audit and establishment of an independent citizens' advisory committee to review annual expenditures.

Uses of Measure Q & E

On April 13, 2021, City Council directed staff to implement a streamlined process for allocating Measures Q and E consistent with the revised principles A thru D:

- a. Maintain public safety services by funding staff positions that are most closely aligned with the purposes of the Measures Q and E. Expenses include costs associated with Morro Bay Fire Department, Morro Bay Police Department and Morro Bay Harbor personnel and equipment, in addition to the Fire Headquarter Debt service and the Fire Engine loan repayment;

- b. Maintain or enhances cleanliness and safety of public space such as parks, waterfront and the beach by funding personnel, supplies, expenses and equipment to support City operations in departments including Public Works Consolidated Maintenance and Harbor Department;
- c. Invest in infrastructure and equipment such as street paving, storm drains, and vehicle replacements that support City services. This priority may include increasing capacity to implement the backlog of unfunded capital projects; and
- d. Ensure financial health of the City by maintaining appropriate reserves to protect against economic downturns, natural/health emergencies and other unforeseen challenges or opportunities.

FY 2020-21 Measure Q & E Budget

The FY 2020-21 Measure Q adopted budget was based on projected Measure Q revenue of \$845,000, a reduction from the prior year. This estimate was developed in coordination with the City's sales tax consultant, HDL, and anticipated revenues would be significantly impacted as a result of the COVID-19 pandemic and corresponding federal, state and local shelter-at-home orders, effectively closing business and stalling the nation's economy. The fund also had an estimated unassigned fund balance of \$247,150, resulting in a total adopted expenditure budget of \$955,287 in the Measure Q Fund in FY 2020-21.

Of this amount, the City Council approved the following major funding allocations:

- \$83,600 to the Police Department for both personnel and equipment needs,
- \$506,687 to the Fire Department for personnel, equipment and debt service requirements,
- \$40,000 for Street Maintenance for City crews to perform road repairs, and
- \$325,000 to the Pavement Management Plan Capital Project,

The Adopted Budget is presented in detail in Section E of the FY 2020-21 Adopted Budget which can be found online at

<http://morrobayca.gov/DocumentCenter/View/14894/FY-2020-21-Adopted-Operating-and-Capital-Budget>.

With First Quarter Budget Amendments, Council directed in Resolution No. 101-20 that the \$325,000 appropriated for Pavement Management be reduced by \$52,400 and instead utilized to pay for Police staffing costs in the amount of \$52,400, resulting in an amended transfer amount of \$272,600 for Pavement Management.

At Midyear, Council added \$142,000 in projected revenues for Measure Q, given that revenues had not been impacted as significantly as anticipated by the pandemic. Council directed in Resolution No. 10-21 that those funds be utilized for Pavement Management, resulting in a new total transfer for FY 2020-21 of \$414,600 for Pavement Management.

At Midyear, after Measure E had been passed, Council also added \$282,250 in estimated Measure E revenues and dedicated those to restoring the General Fund Emergency Reserve (Resolution No. 10-21).

These changes resulted in a total amended revenue budget of \$1,269,250 and a total amended expenditure budget of \$1,379,529 in the Fund, with prior year fund balance covering the projected \$110,279 difference.

DISCUSSION:

As part of the Measure Q & E 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.

Attachment 1 includes a Measure Q & E budget performance report, detailed transaction report, and a balance sheet. These reports incorporate all revenues and expenditures posted to the Measure Q & E Fund for FY 2020-21. The data is summarized and analyzed below.

Summary of Fund Performance

As noted, the FY 2020-21 expenditure budget exceeded the revenue budget by \$110,279, which was to be spent from available fund balance. Revenues exceeded budget by 56% and expenditures were under budget by 4%. Actual revenues exceeded actual expenditures by \$665,655 resulting in an improvement in the fund’s net position.

Table 1. FY 2020-21 Measure Q & E Total Revenues and Expenditures

Account Description	Adopted Budget	Budget Amendments	Amended Budget	Actuals	Budget - Actuals	% Rec'd/ Used	Prior Yr Actual
Total Revenues	845,000	424,250	1,269,250	1,984,564	(715,314)	156%	993,647
Total Expenditures	955,279	424,250	1,379,529	1,318,910	60,475	96%	691,351
GRAND TOTALS	(110,279)		(110,279)	665,655	(775,790)		302,296

Revenues

Actual Measure Q & E revenues significantly outperformed projections for FY 2020-21 and generated \$1,984,564 across both measures, representing 156% of budgeted revenues, even after accounting for Midyear budget increases. This is consistent with broader sales tax trends in the City. The latest quarterly numbers demonstrate that sales tax revenues citywide are not only up from FY 19-20 levels but are also up approximately 20% on average over FY 18-19 pre-COVID levels.

Table 1. FY 2020-21 Measure Q & E Fund Revenues

Account Description	Adopted Budget	Budget Amendments	Amended Budget	Actuals	Budget - Actuals	% Rec'd	Prior Yr Actual
Measure Q	845,000	142,000	987,000	1,111,194	(124,194)	113	987,019
Measure E		282,250	282,250	869,287	(587,037)	308	
Interest Income				4,803	(4,803)	+++	4,973
REVENUE TOTALS	845,000	424,250	1,269,250	1,984,564	(715,314)	156%	993,647

Operating Expenditures

The tables below present the adopted operating budget by Department, subsequent budget amendments, actuals, the percent expended, and prior year actuals. Per the Morro Bay Municipal Code, Council authorizes budgets by fund. While some individual line items may be over or under budget, the total expenditures by fund may not exceed the budget for the fund without Council-approved budget amendments. The City Manager manages budgets by department, by fund, expecting each department to stay within their allotted budget within each fund, though the City Manager may authorize overages with justification, so long as the fund remains within budget.

The Police Department utilized 97% of its overall budgeted Measure Q&E operating funds in FY 2020-21.

Expenditures on personnel were slightly higher than budgeted. Costs incurred for standby pay, which allows the department to have a detective available to respond to call-outs 24 hours a day, were approximately \$4,200 higher than anticipated.

Supplies and equipment budget was \$37,000, which was intended to support the 5-year contract for body-worn cameras (\$25,000), purchase ballistic vests for 2 new incoming officers (\$2,000), purchase flashlights (\$4,000), fund vehicle radio replacement (\$3,000), purchase patrol emergency response Narcan kits (\$1,000) and purchase a digital crime scene camera (\$2,000).

The Department spent approximately \$20,300 of those funds on the First Responder/Trauma Kits that were approved in the FY19/20 budget. Due to the nationwide riots and state of emergency, all of the items ordered for the FY19/20 budget were backordered and did not arrive until the end of 2020 and early 2021 therefore paid out of the FY20/21 budget. We did not expend the remainder of the funds due to being at 97% of our budget total. The body-worn cameras were paid out of the General Fund given that the First Responder/Trauma Kits utilized the majority of the budget capacity for Police equipment in Measure Q & E.

Lastly, the budget included \$20,600 in fixed cost payments to other agencies, including \$14,600 for Bomb, Gang and Narcotic Task Force assistance and \$6,000 for the Computer Aided Dispatch (CAD)/Data Lines. The actual expenditures incurred were \$29,162 because the CAD license was \$4,240 and the expense for the Data lines of \$10,322 was not factored into the budget. The request for funding should have been \$29,000. This will be incorporated into future year budgets.

The savings on supplies and equipment covered the overages in personnel costs and payments to other agencies, resulting in \$3,729 in net unexpended funds in the Police Department's Measure Q & E budget.

There was only one credit card purchase in the Measure Q and E fund in FY 2021. It was a Police Department purchase and it was reviewed and found to be in alignment with the Measure Q funding allocations, as it purchased equipment for the Police Department. Supporting documentation for the single credit card purchase is included in Attachment 1.

Table 2. Police Department FY 2020-21 Measure Q & E Fund Operating Expenditures

Account Description	Adopted Budget	Budget Amendments	Amended Budget	Actuals	Budget - Actuals	% Used	Prior Yr Actual
Personnel Costs	26,000	52,400	78,400	82,668	(4,268)	105%	
Uniforms/Safety Equipment				15,331	(15,475)	+++	7,157
Machinery/Equip/Supplies	37,000		37,000	4,966	32,034	13	95,538
Automobiles						+++	43,655
Payment To Other Agency	20,600		20,600	29,162	(8,562)	142	29,738
Police Department Totals	83,600	52,400	136,000	132,127	3,729	97%	201,255

The Fire Department utilized 95% of its overall budgeted Measure Q & E operating funds in FY 2020-21, including the transfer from Measure Q & E to the General Fund for fire staffing costs.

Measure Q & E funds are supplementing General Fund expenditures for Fire personnel to allow the City to uphold the 2007 standard to maintain 4-person staffing as per the Emergency Services Ad-Hoc Committee report and Fire Department Strategic Plan. Personnel costs overall were just under budget.

In addition, the Measure Q fund has committed to a four-year repayment plan to the City's General Fund Emergency Reserve for the purchase of the new Fire Engine, this repayment amount of \$56,250 is included in the Department's Measure Q funding allocation. This is classified as equipment acquisition in the table below.

In addition, the Fire Department expended just under \$26,000 on equipment acquisition for 9 sets of turnouts and 4 gas detectors. The high-pressure hoses that were budgeted were not purchased using Measure Q & E this fiscal year because they are still on backorder and not currently available.

Debt service payments were made consistent with the amortization schedule. Actuals are less than budget in part because interest payments were partially accrued back to FY 2019-20, a practice that will be discontinued in future fiscal years given that it is not required in governmental funds. The budgeted amount also includes a 10% reserve.

Table 3. Fire Department FY 2020-21 Measure Q & E Fund Operating Expenditures

Account Description	Adopted Budget	Budget Amendments	Amended Budget	Actuals	Budget - Actuals	% Used	Prior Yr Actual
Personnel Costs in Fund	200,723		200,723	200,723		100	152,675
Transfer to GF for staffing costs	128,899		128,899	128,899		95	121,916
Equipment Acquisition	86,250		86,250	64,323	21,927	75	43,534
Debt Service	90,807		90,807	67,712	23,095	75	98,226
Fire Department Totals	506,679		506,679	479,532	45,022	95	416,351

The Street Maintenance Division expended \$10,400 of the \$40,000 budgeted to materials for City crews to complete general road repair (pothole patching and asphalt berm repair).

Table 4. Street Maintenance FY 2020-21 Measure Q & E Fund Operating Expenditures

Account Description	Adopted Budget	Budget Amendments	Amended Budget	Actuals	Budget - Actuals	% Used	Prior Yr Actual
Miscellaneous Operating Supplies	40,000		40,000	10,400	29,600	26	27
Equipment Rental						+++	17,467
Street Maintenance Totals	40,000		40,000	10,400	29,600	26	17,493

Transfers to Capital Improvement Projects

The FY 2020-21 Measure Q & E amended budget included a total of \$414,600 for the City's Pavement Management Capital Improvement Project (CIP). These funds are transferred out to the CIP Fund, and the Pavement Management project also receives funding from SB 1 Road Rehabilitation and Maintenance Act funds, Local Transportation Fund (LTF) and state grants.

The Pavement Management CIP was suspended during COVID to ensure sufficient revenues were received to ensure a positive year-end Measure Q & E fund balance. Given that actual revenues exceeded projections and the need for the pavement management work remains, budgeted transfers from Measure Q & E were made as planned in FY 2020-21. Unexpended funds were carried over into the FY 2021-22 budget, given Council's authorization to carry forward unexpended CIP budgets.

The Pavement Management project expended \$1,437.50 SB 1 Funds in FY 2020-21 on consulting services for finalization of the updated Pavement Management Plan. No Measure Q & E Funds

were expended on the Pavement Management CIP in FY 2020-21, and the remaining expenditure budget will be rolled over into FY 2021-22 per Council's authorization. The Pavement Management project has been reinstated and will be going out to bid in early 2022. Anticipated expenditures for FY 2021-22 are approximately \$800,000-\$1,000,000. The scope of work for this funding will include the planned "StopGap" project to repair up to 95,000 square feet of failed pavement section on the City's arterial and collector streets, including Main Street, South Bay Boulevard, Harbor Street and Pacific Street.

Table 5. Pavement Management FY 2020-21 Measure Q & E Fund Expenditures

Account Description	Adopted Budget	Budget Amendments	Amended Budget	Actuals	Budget - Actuals	% Used	Prior Yr Actual
Measure Q&E Funds	325,000	89,600	414,600	0	414,600	0	0
State Funds (SB 1)	300,000	0	300,000	1,438	298,562	0.5	50,487
Pavement Mgmt Totals	625,000	89,600	714,600	1,438	713,162	26	50,487

Included in Attachment 2 is the budget performance report for the pavement management project for FY 2020-21.

Year-End Fund Balance

The projected year-end fund balance at the time of the FY 2020-21 Adopted Budget was \$203,611. This amount was increased at FY 2021-22 budget time to \$1,018,621 (based on an assumption that no funds would be transferred for the Pavement Management Plan). Given the positive revenue performance in the Fund, the estimated year-end fund balance, unaudited, is estimated to be closer to be \$1,310,914.

CONCLUSION

Staff recommends that after reviewing the Measure Q & E detailed transactions, approve the FY 2020-21 transactions from Measure Q & E revenues collected. The CFAC Chair may make a presentation to City Council on January 26, 2022 regarding CFAC's review of Measure Q & E funds in FY 2020-21.

ATTACHMENT

1. Measure Q & E Budget Performance Report, Accumulated Transactions Listing, Credit Card Receipt, and Balance Sheet through June 30, 2021.
2. Pavement Management Plan Project Accumulated Transactions Listing and Budget Performance Report through June 30, 2021.

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	845,000.00	142,000.00	987,000.00	195,996.67	.00	1,111,194.23	(124,194.23)	113	987,018.72
3053	Sales Tax City Portion - Measure E	.00	282,250.00	282,250.00	865,430.86	.00	869,286.90	(587,036.90)	308	.00
3710	Interest Income	.00	.00	.00	2,768.00	.00	2,768.00	(2,768.00)	+++	4,973.00
3750	Gain On Investment	.00	.00	.00	1,315.00	.00	1,315.00	(1,315.00)	+++	1,655.00
Department 1111 - Undistributed/Non-Dept. Totals		\$845,000.00	\$424,250.00	\$1,269,250.00	\$1,065,510.53	\$0.00	\$1,984,564.13	(\$715,314.13)	156%	\$993,646.72
REVENUE TOTALS		\$845,000.00	\$424,250.00	\$1,269,250.00	\$1,065,510.53	\$0.00	\$1,984,564.13	(\$715,314.13)	156%	\$993,646.72
EXPENSE										
Department 4110 - Police Department										
4110	Regular Pay	1,500.00	30,940.00	32,440.00	5,214.78	.00	30,510.39	1,929.61	94	.00
4120	Overtime Pay	.00	.00	.00	675.89	.00	2,956.74	(2,956.74)	+++	.00
4515	Standby Pay	24,000.00	.00	24,000.00	2,386.04	.00	28,193.84	(4,193.84)	117	24,000.00
4599	Other Pay	.00	.00	.00	138.46	.00	761.53	(761.53)	+++	.00
4910	Employer Paid Benefits	500.00	18,043.00	18,543.00	(2,325.87)	.00	15,947.85	2,595.15	86	.00
4911	Pension Normal Cost	.00	3,417.00	3,417.00	623.25	.00	4,297.59	(880.59)	126	1,167.06
5109	Uniforms/Safety Equipment	.00	.00	.00	.00	143.94	15,331.01	(15,474.95)	+++	7,156.65
5504	Machinery/Equip/Supplies	37,000.00	.00	37,000.00	.00	.00	4,965.94	32,034.06	13	95,538.42
7201	Automobiles	.00	.00	.00	.00	.00	.00	.00	+++	43,654.69
8721	Payment To Other Agency	20,600.00	.00	20,600.00	2,842.49	.00	29,162.09	(8,562.09)	142	29,738.18
Department 4110 - Police Department Totals		\$83,600.00	\$52,400.00	\$136,000.00	\$9,555.04	\$143.94	\$132,126.98	\$3,729.08	97%	\$201,255.00
Department 4210 - Fire Department										
4110	Regular Pay	81,349.00	.00	81,349.00	14,971.54	.00	72,233.01	9,115.99	89	68,768.19
4120	Overtime Pay	16,332.00	.00	16,332.00	2,021.31	.00	25,447.99	(9,115.99)	156	18,097.20
4310	Part-Time Pay	34,506.00	.00	34,506.00	34,506.00	.00	34,506.00	.00	100	.00
4599	Other Pay	.00	.00	.00	.00	.00	.00	.00	+++	12,251.61
4910	Employer Paid Benefits	67,261.00	.00	67,261.00	19,915.98	.00	39,221.43	28,039.57	58	25,983.79
4911	Pension Normal Cost	.00	.00	.00	646.53	.00	8,179.17	(8,179.17)	+++	9,372.22
4912	PERS Unfunded Accrued Liability	.00	.00	.00	.00	.00	16,475.59	(16,475.59)	+++	14,294.81
4913	Other Post Employment Benefit (OPEB) Expense	1,275.00	.00	1,275.00	4,659.81	.00	4,659.81	(3,384.81)	365	3,907.52
5121	Safety Equipment	.00	.00	.00	17,875.73	.00	17,875.73	(17,875.73)	+++	22,116.37
5199	Miscellaneous Operating Supplies	.00	.00	.00	.00	.00	.00	.00	+++	21,417.87
7302	Equipment Acquisition	86,250.00	.00	86,250.00	64,322.85	.00	64,322.85	21,927.15	75	.00
8110	Interest Expense	47,644.00	.00	47,644.00	.00	.00	30,711.86	16,932.14	64	63,225.64
8130	Principal Repayment	43,163.00	.00	43,163.00	.00	.00	37,000.00	6,163.00	86	35,000.00
Department 4210 - Fire Department Totals		\$377,780.00	\$0.00	\$377,780.00	\$158,919.75	\$0.00	\$350,633.44	\$27,146.56	93%	\$294,435.22
Department 5230 - Street Maintenance										
5199	Miscellaneous Operating Supplies	40,000.00	.00	40,000.00	3,572.99	.00	10,400.16	29,599.84	26	27.08
6810	Equipment Rental	.00	.00	.00	.00	.00	.00	.00	+++	17,467.31
Department 5230 - Street Maintenance Totals		\$40,000.00	\$0.00	\$40,000.00	\$3,572.99	\$0.00	\$10,400.16	\$29,599.84	26%	\$17,494.39

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 003 - Sales & Use Tax Measure Q										
EXPENSE										
Department 7710 - Interfund Transactions										
8501	Transfers Out	325,000.00	371,850.00	696,850.00	696,850.00	.00	696,850.00	.00	100	56,250.00
8510	Transfer To General Fund	128,899.00	.00	128,899.00	37,462.00	.00	128,899.00	.00	100	121,916.00
Department 7710 - Interfund Transactions Totals		\$453,899.00	\$371,850.00	\$825,749.00	\$734,312.00	\$0.00	\$825,749.00	\$0.00	100%	\$178,166.00
EXPENSE TOTALS		\$955,279.00	\$424,250.00	\$1,379,529.00	\$906,359.78	\$143.94	\$1,318,909.58	\$60,475.48	96%	\$691,350.61
Fund 003 - Sales & Use Tax Measure Q Totals										
REVENUE TOTALS		845,000.00	424,250.00	1,269,250.00	1,065,510.53	.00	1,984,564.13	(715,314.13)	156%	993,646.72
EXPENSE TOTALS		955,279.00	424,250.00	1,379,529.00	906,359.78	143.94	1,318,909.58	60,475.48	96%	691,350.61
Fund 003 - Sales & Use Tax Measure Q Totals		(\$110,279.00)	\$0.00	(\$110,279.00)	\$159,150.75	(\$143.94)	\$665,654.55	(\$775,789.61)		\$302,296.11
Grand Totals										
REVENUE TOTALS		845,000.00	424,250.00	1,269,250.00	1,065,510.53	.00	1,984,564.13	(715,314.13)	156%	993,646.72
EXPENSE TOTALS		955,279.00	424,250.00	1,379,529.00	906,359.78	143.94	1,318,909.58	60,475.48	96%	691,350.61
Grand Totals		(\$110,279.00)	\$0.00	(\$110,279.00)	\$159,150.75	(\$143.94)	\$665,654.55	(\$775,789.61)		\$302,296.11

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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
07/01/2020	2021-00000189	JE	GL	Rev Other Gov't Accrual at 6/30/20	1309-20		206,228.36		206,228.36
07/30/2020	2021-00000080	JE	RA	Revenue Collection Payment Post	Collections			124,872.00	81,356.36
<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>
2021-00002757	2021-00000117	District Tax Dist May 2020			State Board of Equalization	07/30/2020		124,872.00	(124,872.00)
Total								\$124,872.00	(\$124,872.00)
Month July 2020 Totals							\$206,228.36	\$124,872.00	\$81,356.36
08/26/2020	2021-00000171	JE	RA	Revenue Collection Payment Post	Collections			81,356.36	.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>
2021-00005246	2021-00000234	MEASURE Q			STATE OF CALIFORNIA	08/26/2020		81,356.36	(81,356.36)
Total								\$81,356.36	(\$81,356.36)
Month August 2020 Totals							\$0.00	\$81,356.36	\$0.00
09/24/2020	2021-00000260	JE	RA	Revenue Collection Payment Post	Collections			95,586.80	(95,586.80)
<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>
2021-00008402	2021-00000366	MEASURE Q			STATE OF CALIFORNIA	09/24/2020		95,586.80	(95,586.80)
Total								\$95,586.80	(\$95,586.80)
Month September 2020 Totals							\$0.00	\$95,586.80	(\$95,586.80)
10/26/2020	2021-00000360	JE	RA	Revenue Collection Payment Post	Collections			141,519.65	(237,106.45)
<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>
2021-00011291	2021-00000519	MEASURE Q			STATE OF CALIFORNIA	10/26/2020		141,519.65	(141,519.65)
Total								\$141,519.65	(\$141,519.65)
Month October 2020 Totals							\$0.00	\$141,519.65	(\$237,106.45)
11/25/2020	2021-00000450	JE	RA	Revenue Collection Payment Post	Collections			100,001.38	(337,107.83)
<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>
2021-00014096	2021-00000644	Local Taxes			State of California BOE	11/25/2020		277,329.91	(100,001.38)
Total								\$277,329.91	(\$100,001.38)
Month November 2020 Totals							\$0.00	\$100,001.38	(\$337,107.83)
12/29/2020	2021-00000521	JE	RA	Revenue Collection Payment Post	Collections			75,358.64	(412,466.47)
<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>
2021-00017254	2021-00000781	Local Taxes			State of California BOE	12/29/2020		193,401.48	(75,358.64)
Total								\$193,401.48	(\$75,358.64)
Month December 2020 Totals							\$0.00	\$75,358.64	(\$412,466.47)

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 003-1111 3051 Sales Tax-City Portion							Balance To Date:		\$0.00
01/26/2021	2021-00000598	JE	RA	Revenue Collection Payment Post	Collections			100,007.30	(512,473.77)
<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>
2021-00019943	2021-00000873	Local Taxes		State Board of Equalization		01/26/2021	251,739.10		(100,007.30)
							Total	\$251,739.10	(\$100,007.30)
Month January 2021 Totals							\$0.00	\$100,007.30	(\$512,473.77)
02/25/2021	2021-00000686	JE	RA	Revenue Collection Payment Post	Collections			116,300.05	(628,773.82)
<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>
2021-00022793	2021-00000986	Local Taxes		State of California BOE		02/25/2021	330,975.42		(116,300.05)
							Total	\$330,975.42	(\$116,300.05)
Month February 2021 Totals							\$0.00	\$116,300.05	(\$628,773.82)
03/24/2021	2021-00000758	JE	RA	Revenue Collection Payment Post	Collections			71,459.52	(700,233.34)
<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>
2021-00025610	2021-00001094	BOE Measure Q		State of California		03/24/2021	71,459.52		(71,459.52)
							Total	\$71,459.52	(\$71,459.52)
Month March 2021 Totals							\$0.00	\$71,459.52	(\$700,233.34)
04/26/2021	2021-00000855	JE	RA	Revenue Collection Payment Post	Collections			104,557.77	(804,791.11)
<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>
2021-00028440	2021-00001221	Sales Tax		State of California		04/26/2021	285,305.57		(104,557.77)
							Total	\$285,305.57	(\$104,557.77)
Month April 2021 Totals							\$0.00	\$104,557.77	(\$804,791.11)
05/25/2021	2021-00000932	JE	RA	Revenue Collection Payment Post	Collections			110,406.45	(915,197.56)
<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>
2021-00031167	2021-00001353	Local Taxes		State Board of Equalization		05/25/2021	295,761.49		(110,406.45)
							Total	\$295,761.49	(\$110,406.45)
Month May 2021 Totals							\$0.00	\$110,406.45	(\$915,197.56)
06/24/2021	2021-00001020	JE	RA	Revenue Collection Payment Post	Collections			156,705.04	(1,071,902.60)
<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>
2021-00033967	2021-00001509	Local Taxes		State of California		06/24/2021	405,584.66		(156,705.04)
							Total	\$405,584.66	(\$156,705.04)
06/30/2021	2021-00001102	JE	GL	State of CA BOE Measure Q Sales Tax May/Q2 2021 FY2021				34,516.48	(1,106,419.08)

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 003-1111 3051 Sales Tax-City Portion							Balance To Date:		\$0.00
06/30/2021	2021-00001162	JE	GL	Record Unavail Rev FY20-21 rec'd post-60 days MeasureQ Sales Tax	JE 1356-21			4,775.15	(1,111,194.23)
Month June 2021 Totals							\$0.00	\$195,996.67	(\$1,111,194.23)
Account Sales Tax-City Portion Totals							\$206,228.36	\$1,317,422.59	(\$1,111,194.23)
G/L Account Number 003-1111 3053 Sales Tax City Portion - Measure E							Balance To Date:		\$0.00
05/25/2021	2021-00000932	JE	RA	Revenue Collection Payment Post	Collections			3,856.04	(3,856.04)
<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>	
2021-00031167	2021-00001353	Local Taxes		State Board of Equalization		05/25/2021	295,761.49	(3,856.04)	
Total							\$295,761.49		(\$3,856.04)
Month May 2021 Totals							\$0.00	\$3,856.04	(\$3,856.04)
06/24/2021	2021-00001020	JE	RA	Revenue Collection Payment Post	Collections			9,289.07	(13,145.11)
<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>	
2021-00033967	2021-00001509	Local Taxes		State of California		06/24/2021	405,584.66	(9,289.07)	
Total							\$405,584.66		(\$9,289.07)
06/30/2021	2021-00001102	JE	GL	State of CA BOE Measure E Sales Tax May/Q2 2021 FY2021				842,520.03	(855,665.14)
06/30/2021	2021-00001162	JE	GL	Record Unavail Rev FY20-21 rec'd post-60 days MeasureE Sales Tax	JE 1356-21			13,621.76	(869,286.90)
Month June 2021 Totals							\$0.00	\$865,430.86	(\$869,286.90)
Account Sales Tax City Portion - Measure E Totals							\$0.00	\$869,286.90	(\$869,286.90)
G/L Account Number 003-1111 3710 Interest Income							Balance To Date:		\$0.00
06/30/2021	2021-00001171	JE	GL	DISTRIBUTE INTEREST FROM FY 20-21	JE #1329-21			2,768.00	(2,768.00)
Month June 2021 Totals							\$0.00	\$2,768.00	(\$2,768.00)
Account Interest Income Totals							\$0.00	\$2,768.00	(\$2,768.00)
G/L Account Number 003-1111 3750 Gain On Investment							Balance To Date:		\$0.00
06/30/2021	2021-00001172	JE	GL	GASB 31 adjustment for FY20 -21 net change acct 1062	JE 1330-21			1,315.00	(1,315.00)
Month June 2021 Totals							\$0.00	\$1,315.00	(\$1,315.00)
Account Gain On Investment Totals							\$0.00	\$1,315.00	(\$1,315.00)
Department Undistributed/Non-Dept. Totals							\$206,228.36	\$2,190,792.49	

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4110 Regular Pay								Balance To Date:	\$0.00
01/22/2021	2021-00000596	JE	HR	Payroll Post B Bi-Weekly 220212	Payroll Post		2,505.60		2,505.60
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220212		[REDACTED]				2,693.52	2,505.60
							Total	\$2,693.52	\$2,505.60
Month January 2021 Totals							\$2,505.60	\$0.00	\$2,505.60
02/05/2021	2021-00000645	JE	HR	Payroll Post B Bi-Weekly 220213	Payroll Post		2,533.80		5,039.40
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220213		[REDACTED]				2,749.45	2,533.80
							Total	\$2,749.45	\$2,533.80
Month February 2021 Totals							\$5,227.32	\$0.00	\$7,732.92
02/19/2021	2021-00000679	JE	HR	Payroll Post B Bi-Weekly 220214	Payroll Post		2,693.52		7,732.92
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220214		[REDACTED]				3,197.25	2,693.52
							Total	\$3,197.25	\$2,693.52
Month February 2021 Totals							\$5,227.32	\$0.00	\$7,732.92
03/05/2021	2021-00000712	JE	HR	Payroll Post B Bi-Weekly 220215	Payroll Post		2,505.60		10,238.52
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220215		[REDACTED]				2,623.11	2,505.60
							Total	\$2,623.11	\$2,505.60
Month March 2021 Totals							\$5,011.20	\$0.00	\$12,744.12
03/19/2021	2021-00000747	JE	HR	Payroll Post B Bi-Weekly 220216	Payroll Post		2,505.60		12,744.12
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220216		[REDACTED]				2,671.39	2,505.60
							Total	\$2,671.39	\$2,505.60
Month March 2021 Totals							\$5,011.20	\$0.00	\$12,744.12
04/02/2021	2021-00000799	JE	HR	Payroll Post B Bi-Weekly 220217	Payroll Post		2,505.60		15,249.72
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220217		[REDACTED]				2,876.57	2,505.60
							Total	\$2,876.57	\$2,505.60
Month March 2021 Totals							\$5,011.20	\$0.00	\$12,744.12
04/16/2021	2021-00000845	JE	HR	Payroll Post B Bi-Weekly 220218	Payroll Post		2,505.60		17,755.32
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220218		[REDACTED]				2,864.50	2,505.60
							Total	\$2,864.50	\$2,505.60

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4110 Regular Pay							Balance To Date:		\$0.00
04/30/2021	2021-00000882	JE	HR	Payroll Post B Bi-Weekly 220219	Payroll Post		2,505.60		20,260.92
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220219		[REDACTED]				2,671.39	2,505.60
							Total	\$2,671.39	\$2,505.60
Month April 2021 Totals							\$7,516.80	\$0.00	\$20,260.92
05/14/2021	2021-00000909	JE	HR	Payroll Post B Bi-Weekly 2202110	Payroll Post		2,529.09		22,790.01
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202110		[REDACTED]				2,698.18	2,529.09
							Total	\$2,698.18	\$2,529.09
Month May 2021 Totals							\$5,034.69	\$0.00	\$25,295.61
05/28/2021	2021-00000965	JE	HR	Payroll Post B Bi-Weekly 2202111	Payroll Post		2,505.60		25,295.61
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202111		[REDACTED]				3,154.17	2,505.60
							Total	\$3,154.17	\$2,505.60
Month May 2021 Totals							\$5,034.69	\$0.00	\$25,295.61
06/11/2021	2021-00000996	JE	HR	Payroll Post B Bi-Weekly 2202112	Payroll Post		2,709.18		28,004.79
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202112		[REDACTED]				3,454.30	2,709.18
							Total	\$3,454.30	\$2,709.18
Month June 2021 Totals							\$5,214.78	\$0.00	\$30,510.39
Account Regular Pay Totals							\$30,510.39	\$0.00	\$30,510.39
G/L Account Number 003-4110 4120 Overtime Pay							Balance To Date:		\$0.00
01/22/2021	2021-00000596	JE	HR	Payroll Post B Bi-Weekly 220212	Payroll Post		187.92		187.92
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220212		[REDACTED]				2,693.52	187.92
							Total	\$2,693.52	\$187.92
Month January 2021 Totals							\$187.92	\$0.00	\$187.92

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4120 Overtime Pay								Balance To Date:	\$0.00
02/05/2021	2021-00000645	JE	HR	Payroll Post B Bi-Weekly 220213	Payroll Post		146.42		334.34
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220213		[REDACTED]				2,749.45	146.42
							Total	\$2,749.45	\$146.42
02/19/2021	2021-00000679	JE	HR	Payroll Post B Bi-Weekly 220214	Payroll Post		434.50		768.84
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220214		[REDACTED]				3,197.25	434.50
							Total	\$3,197.25	\$434.50
Month February 2021 Totals							\$580.92	\$0.00	\$768.84
03/05/2021	2021-00000712	JE	HR	Payroll Post B Bi-Weekly 220215	Payroll Post		48.28		817.12
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220215		[REDACTED]				2,623.11	48.28
							Total	\$2,623.11	\$48.28
03/19/2021	2021-00000747	JE	HR	Payroll Post B Bi-Weekly 220216	Payroll Post		96.56		913.68
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220216		[REDACTED]				2,671.39	96.56
							Total	\$2,671.39	\$96.56
Month March 2021 Totals							\$144.84	\$0.00	\$913.68
04/02/2021	2021-00000799	JE	HR	Payroll Post B Bi-Weekly 220217	Payroll Post		301.74		1,215.42
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220217		[REDACTED]				2,876.57	301.74
							Total	\$2,876.57	\$301.74
04/16/2021	2021-00000845	JE	HR	Payroll Post B Bi-Weekly 220218	Payroll Post		289.67		1,505.09
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220218		[REDACTED]				2,864.50	289.67
							Total	\$2,864.50	\$289.67
04/30/2021	2021-00000882	JE	HR	Payroll Post B Bi-Weekly 220219	Payroll Post		96.56		1,601.65
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220219		[REDACTED]				2,671.39	96.56
							Total	\$2,671.39	\$96.56
Month April 2021 Totals							\$687.97	\$0.00	\$1,601.65

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4120 Overtime Pay								Balance To Date:	\$0.00	
05/14/2021	2021-00000909	JE	HR	Payroll Post B Bi-Weekly 2202110	Payroll Post		99.86		1,701.51	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202110		[REDACTED]				2,698.18	99.86	
							Total	\$2,698.18	\$99.86	
05/28/2021	2021-00000965	JE	HR	Payroll Post B Bi-Weekly 2202111	Payroll Post		579.34		2,280.85	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202111		[REDACTED]				3,154.17	579.34	
							Total	\$3,154.17	\$579.34	
							Month May 2021 Totals	\$679.20	\$0.00	\$2,280.85
06/11/2021	2021-00000996	JE	HR	Payroll Post B Bi-Weekly 2202112	Payroll Post		675.89		2,956.74	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202112		[REDACTED]				3,454.30	675.89	
							Total	\$3,454.30	\$675.89	
							Month June 2021 Totals	\$675.89	\$0.00	\$2,956.74
							Account Overtime Pay Totals	\$2,956.74	\$0.00	\$2,956.74
G/L Account Number 003-4110 4515 Standby Pay								Balance To Date:	\$0.00	
07/10/2020	2021-00000029	JE	HR	Payroll Post B Bi-Weekly 2202015	Payroll Post		148.44		148.44	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202015		[REDACTED]				3,594.47	148.44	
							Total	\$3,594.47	\$148.44	
							Month July 2020 Totals	\$148.44	\$0.00	\$148.44
08/07/2020	2021-00000107	JE	HR	Payroll Post B Bi-Weekly 2202017	Payroll Post		2,398.80		2,547.24	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202017		[REDACTED]				6,768.60	2,398.80	
							Total	\$6,768.60	\$2,398.80	
08/21/2020	2021-00000165	JE	HR	Payroll Post B Bi-Weekly 2202018	Payroll Post		730.12		3,277.36	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202018		[REDACTED]				4,828.43	90.44	
B		2202018		[REDACTED]				4,468.28	639.68	
							Total	\$9,296.71	\$730.12	
							Month August 2020 Totals	\$3,128.92	\$0.00	\$3,277.36

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4515 Standby Pay								Balance To Date:	\$0.00	
09/04/2020	2021-00000209	JE	HR	Payroll Post B Bi-Weekly 2202019	Payroll Post		1,179.44		4,456.80	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>		<i>Dist. Amount</i>	
B		2202019		[REDACTED]			5,990.00		799.60	
B		2202019		[REDACTED]			4,922.87		379.84	
							Total	\$10,912.87	\$1,179.44	
09/18/2020	2021-00000252	JE	HR	Payroll Post B Bi-Weekly 2202020	Payroll Post		1,129.92		5,586.72	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>		<i>Dist. Amount</i>	
B		2202020		[REDACTED]			4,480.58		1,039.48	
B		2202020		[REDACTED]			4,840.65		90.44	
							Total	\$9,321.23	\$1,129.92	
							Month September 2020 Totals	\$2,309.36	\$0.00	\$5,586.72
10/02/2020	2021-00000294	JE	HR	Payroll Post B Bi-Weekly 2202021	Payroll Post		1,187.28		6,774.00	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>		<i>Dist. Amount</i>	
B		2202021		[REDACTED]			5,425.13		361.76	
B		2202021		[REDACTED]			3,941.81		234.36	
B		2202021		[REDACTED]			4,007.83		319.84	
B		2202021		[REDACTED]			4,591.41		271.32	
							Total	\$17,966.18	\$1,187.28	
10/16/2020	2021-00000338	JE	HR	Payroll Post B Bi-Weekly 2202022	Payroll Post		1,140.40		7,914.40	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>		<i>Dist. Amount</i>	
B		2202022		[REDACTED]			4,400.62		959.52	
B		2202022		[REDACTED]			5,316.40		180.88	
							Total	\$9,717.02	\$1,140.40	
10/30/2020	2021-00000390	JE	HR	Payroll Post B Bi-Weekly 2202023	Payroll Post		841.52		8,755.92	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>		<i>Dist. Amount</i>	
B		2202023		[REDACTED]			4,819.60		361.76	
B		2202023		[REDACTED]			3,920.86		479.76	
							Total	\$8,740.46	\$841.52	
							Month October 2020 Totals	\$3,169.20	\$0.00	\$8,755.92
11/13/2020	2021-00000420	JE	HR	Payroll Post B Bi-Weekly 2202024	Payroll Post		959.52		9,715.44	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>		<i>Dist. Amount</i>	
B		2202024		[REDACTED]			4,978.20		959.52	
							Total	\$4,978.20	\$959.52	

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4515 Standby Pay								Balance To Date:	\$0.00
11/27/2020	2021-00000456	JE	HR	Payroll Post B Bi-Weekly 2202025	Payroll Post		959.52		10,674.96
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>		<i>Dist. Amount</i>
B		2202025		[REDACTED]			4,320.66		879.56
B		2202025		[REDACTED]			3,741.19		79.96
							Total	\$8,061.85	\$959.52
Month November 2020 Totals							\$1,919.04	\$0.00	\$10,674.96
12/11/2020	2021-00000491	JE	HR	Payroll Post B Bi-Weekly 2202026	Payroll Post		1,192.80		11,867.76
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>		<i>Dist. Amount</i>
B		2202026		[REDACTED]			4,824.09		271.32
B		2202026		[REDACTED]			4,760.45		361.76
B		2202026		[REDACTED]			4,597.08		399.80
B		2202026		[REDACTED]			3,974.35		159.92
							Total	\$18,155.97	\$1,192.80
Month December 2020 Totals							\$2,312.24	\$0.00	\$12,987.20
12/25/2020	2021-00000522	JE	HR	Payroll Post B Bi-Weekly 2202027	Payroll Post		1,119.44		12,987.20
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>		<i>Dist. Amount</i>
B		2202027		[REDACTED]			5,957.58		1,119.44
							Total	\$5,957.58	\$1,119.44
Month December 2020 Totals							\$2,312.24	\$0.00	\$12,987.20
01/08/2021	2021-00000558	JE	HR	Payroll Post B Bi-Weekly 220211	Payroll Post		1,067.48		14,054.68
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>		<i>Dist. Amount</i>
B		220211		[REDACTED]			5,288.87		1,067.48
							Total	\$5,288.87	\$1,067.48
Month December 2020 Totals							\$2,312.24	\$0.00	\$12,987.20
01/22/2021	2021-00000596	JE	HR	Payroll Post B Bi-Weekly 220212	Payroll Post		1,175.44		15,230.12
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>		<i>Dist. Amount</i>
B		220212		[REDACTED]			5,493.03		1,175.44
							Total	\$5,493.03	\$1,175.44
Month January 2021 Totals							\$2,242.92	\$0.00	\$15,230.12
02/05/2021	2021-00000645	JE	HR	Payroll Post B Bi-Weekly 220213	Payroll Post		1,219.44		16,449.56
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>		<i>Dist. Amount</i>
B		220213		[REDACTED]			4,678.09		379.84
B		220213		[REDACTED]			4,895.69		587.72
B		220213		[REDACTED]			4,173.95		251.88
							Total	\$13,747.73	\$1,219.44

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4515 Standby Pay								Balance To Date:	\$0.00
02/19/2021	2021-00000679	JE	HR	Payroll Post B Bi-Weekly 220214	Payroll Post		818.68		17,268.24
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220214		[REDACTED]				6,282.67	419.80
B		220214		[REDACTED]				5,512.42	398.88
							Total	\$11,795.09	\$818.68
Month February 2021 Totals							\$2,038.12	\$0.00	\$17,268.24
03/05/2021	2021-00000712	JE	HR	Payroll Post B Bi-Weekly 220215	Payroll Post		1,191.20		18,459.44
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220215		[REDACTED]				4,868.55	1,091.48
B		220215		[REDACTED]				4,261.99	99.72
							Total	\$9,130.54	\$1,191.20
Month March 2021 Totals							\$2,446.92	\$0.00	\$19,715.16
03/19/2021	2021-00000747	JE	HR	Payroll Post B Bi-Weekly 220216	Payroll Post		1,255.72		19,715.16
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220216		[REDACTED]				4,576.01	284.88
B		220216		[REDACTED]				4,272.78	671.68
B		220216		[REDACTED]				4,461.43	299.16
							Total	\$13,310.22	\$1,255.72
Month March 2021 Totals							\$2,446.92	\$0.00	\$19,715.16
04/02/2021	2021-00000799	JE	HR	Payroll Post B Bi-Weekly 220217	Payroll Post		1,175.44		20,890.60
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220217		[REDACTED]				5,493.02	1,175.44
							Total	\$5,493.02	\$1,175.44
Month April 2021 Totals							\$3,741.76	\$0.00	\$23,456.92
04/16/2021	2021-00000845	JE	HR	Payroll Post B Bi-Weekly 220218	Payroll Post		1,460.32		22,350.92
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220218		[REDACTED]				4,685.71	284.88
B		220218		[REDACTED]				5,313.90	1,175.44
							Total	\$9,999.61	\$1,460.32
Month April 2021 Totals							\$3,741.76	\$0.00	\$23,456.92
04/30/2021	2021-00000882	JE	HR	Payroll Post B Bi-Weekly 220219	Payroll Post		1,106.00		23,456.92
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220219		[REDACTED]				3,296.23	69.06
B		220219		[REDACTED]				4,440.70	839.60
B		220219		[REDACTED]				3,149.46	197.34
							Total	\$10,886.39	\$1,106.00
Month April 2021 Totals							\$3,741.76	\$0.00	\$23,456.92

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4515 Standby Pay								Balance To Date:	\$0.00	
05/14/2021	2021-00000909	JE	HR	Payroll Post B Bi-Weekly 2202110	Payroll Post		1,175.44		24,632.36	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202110		[REDACTED]				4,776.54	1,175.44	
							Total	\$4,776.54	\$1,175.44	
05/28/2021	2021-00000965	JE	HR	Payroll Post B Bi-Weekly 2202111	Payroll Post		1,175.44		25,807.80	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202111		[REDACTED]				5,851.26	1,175.44	
							Total	\$5,851.26	\$1,175.44	
							Month May 2021 Totals	\$2,350.88	\$0.00	\$25,807.80
06/11/2021	2021-00000996	JE	HR	Payroll Post B Bi-Weekly 2202112	Payroll Post		1,202.20		27,010.00	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202112		[REDACTED]				5,228.55	94.96	
B		2202112		[REDACTED]				4,608.62	1,007.52	
B		2202112		[REDACTED]				4,941.25	99.72	
							Total	\$14,778.42	\$1,202.20	
06/25/2021	2021-00001025	JE	HR	Payroll Post B Bi-Weekly 2202113	Payroll Post		1,183.84		28,193.84	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202113		[REDACTED]				4,608.62	1,007.52	
B		2202113		[REDACTED]				5,891.58	176.32	
							Total	\$10,500.20	\$1,183.84	
							Month June 2021 Totals	\$2,386.04	\$0.00	\$28,193.84
							Account Standby Pay Totals	\$28,193.84	\$0.00	\$28,193.84
G/L Account Number 003-4110 4599 Other Pay								Balance To Date:	\$0.00	
02/05/2021	2021-00000645	JE	HR	Payroll Post B Bi-Weekly 220213	Payroll Post		69.23		69.23	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220213		[REDACTED]				2,749.45	69.23	
							Total	\$2,749.45	\$69.23	
02/19/2021	2021-00000679	JE	HR	Payroll Post B Bi-Weekly 220214	Payroll Post		69.23		138.46	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220214		[REDACTED]				3,197.25	69.23	
							Total	\$3,197.25	\$69.23	
							Month February 2021 Totals	\$138.46	\$0.00	\$138.46

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4599 Other Pay								Balance To Date:	\$0.00
03/05/2021	2021-00000712	JE	HR	Payroll Post B Bi-Weekly 220215	Payroll Post		69.23		207.69
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220215		[REDACTED]				2,623.11	69.23
							Total	\$2,623.11	\$69.23
03/19/2021	2021-00000747	JE	HR	Payroll Post B Bi-Weekly 220216	Payroll Post		69.23		276.92
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220216		[REDACTED]				2,671.39	69.23
							Total	\$2,671.39	\$69.23
Month March 2021 Totals							\$138.46	\$0.00	\$276.92
04/02/2021	2021-00000799	JE	HR	Payroll Post B Bi-Weekly 220217	Payroll Post		69.23		346.15
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220217		[REDACTED]				2,876.57	69.23
							Total	\$2,876.57	\$69.23
04/16/2021	2021-00000845	JE	HR	Payroll Post B Bi-Weekly 220218	Payroll Post		69.23		415.38
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220218		[REDACTED]				2,864.50	69.23
							Total	\$2,864.50	\$69.23
04/30/2021	2021-00000882	JE	HR	Payroll Post B Bi-Weekly 220219	Payroll Post		69.23		484.61
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220219		[REDACTED]				2,671.39	69.23
							Total	\$2,671.39	\$69.23
Month April 2021 Totals							\$207.69	\$0.00	\$484.61
05/14/2021	2021-00000909	JE	HR	Payroll Post B Bi-Weekly 2202110	Payroll Post		69.23		553.84
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202110		[REDACTED]				2,698.18	69.23
							Total	\$2,698.18	\$69.23
05/28/2021	2021-00000965	JE	HR	Payroll Post B Bi-Weekly 2202111	Payroll Post		69.23		623.07
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202111		[REDACTED]				3,154.17	69.23
							Total	\$3,154.17	\$69.23
Month May 2021 Totals							\$138.46	\$0.00	\$623.07

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4599 Other Pay								Balance To Date:	\$0.00	
06/11/2021	2021-00000996	JE	HR	Payroll Post B Bi-Weekly 2202112	Payroll Post		69.23		692.30	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202112		[REDACTED]				3,454.30	69.23	
							Total	\$3,454.30	\$69.23	
06/25/2021	2021-00001025	JE	HR	Payroll Post B Bi-Weekly 2202113	Payroll Post		69.23		761.53	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202113		[REDACTED]				2,574.83	69.23	
							Total	\$2,574.83	\$69.23	
							Month June 2021 Totals	\$138.46	\$0.00	\$761.53
							Account Other Pay Totals	\$761.53	\$0.00	\$761.53
G/L Account Number 003-4110 4910 Employer Paid Benefits								Balance To Date:	\$0.00	
07/10/2020	2021-00000029	JE	HR	Payroll Post B Bi-Weekly 2202015	Payroll Post		69.74		69.74	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202015		[REDACTED]				3,594.47	69.74	
							Total	\$3,594.47	\$69.74	
							Month July 2020 Totals	\$69.74	\$0.00	\$69.74
08/07/2020	2021-00000107	JE	HR	Payroll Post B Bi-Weekly 2202017	Payroll Post		854.05		923.79	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202017		[REDACTED]				6,768.60	854.05	
							Total	\$6,768.60	\$854.05	
08/21/2020	2021-00000165	JE	HR	Payroll Post B Bi-Weekly 2202018	Payroll Post		119.16		1,042.95	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202018		[REDACTED]				4,828.43	14.76	
B		2202018		[REDACTED]				4,468.28	104.40	
							Total	\$9,296.71	\$119.16	
							Month August 2020 Totals	\$973.21	\$0.00	\$1,042.95
09/04/2020	2021-00000209	JE	HR	Payroll Post B Bi-Weekly 2202019	Payroll Post		492.99		1,535.94	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202019		[REDACTED]				5,990.00	304.72	
B		2202019		[REDACTED]				4,922.87	188.27	
							Total	\$10,912.87	\$492.99	
09/18/2020	2021-00000252	JE	HR	Payroll Post B Bi-Weekly 2202020	Payroll Post		184.40		1,720.34	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202020		[REDACTED]				4,480.58	169.64	

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4910 Employer Paid Benefits								Balance To Date:	\$0.00
09/18/2020	2021-00000252	JE	HR	Payroll Post B Bi-Weekly 2202020	Payroll Post		184.40		1,720.34
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202020		[REDACTED]				4,840.65	14.76
							Total	\$9,321.23	\$184.40
Month September 2020 Totals							\$677.39	\$0.00	\$1,720.34
10/02/2020	2021-00000294	JE	HR	Payroll Post B Bi-Weekly 2202021	Payroll Post		585.84		2,306.18
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202021		[REDACTED]				5,425.13	146.07
B		2202021		[REDACTED]				3,941.81	135.56
B		2202021		[REDACTED]				4,007.83	182.81
B		2202021		[REDACTED]				4,591.41	121.40
							Total	\$17,966.18	\$585.84
Month October 2020 Totals							\$677.39	\$0.00	\$1,720.34
10/16/2020	2021-00000338	JE	HR	Payroll Post B Bi-Weekly 2202022	Payroll Post		186.11		2,492.29
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202022		[REDACTED]				4,400.62	156.59
B		2202022		[REDACTED]				5,316.40	29.52
							Total	\$9,717.02	\$186.11
Month October 2020 Totals							\$909.29	\$0.00	\$2,629.63
10/30/2020	2021-00000390	JE	HR	Payroll Post B Bi-Weekly 2202023	Payroll Post		137.34		2,629.63
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202023		[REDACTED]				4,819.60	59.04
B		2202023		[REDACTED]				3,920.86	78.30
							Total	\$8,740.46	\$137.34
Month October 2020 Totals							\$909.29	\$0.00	\$2,629.63
11/13/2020	2021-00000420	JE	HR	Payroll Post B Bi-Weekly 2202024	Payroll Post		408.16		3,037.79
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202024		[REDACTED]				4,978.20	408.16
							Total	\$4,978.20	\$408.16
Month October 2020 Totals							\$909.29	\$0.00	\$2,629.63
11/27/2020	2021-00000456	JE	HR	Payroll Post B Bi-Weekly 2202025	Payroll Post		156.59		3,194.38
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202025		[REDACTED]				4,320.66	143.54

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4910 Employer Paid Benefits								Balance To Date:	\$0.00
11/27/2020	2021-00000456	JE	HR	Payroll Post B Bi-Weekly 2202025	Payroll Post		156.59		3,194.38
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202025		[REDACTED]				3,741.19	13.05
							Total	\$8,061.85	\$156.59
Month November 2020 Totals							\$564.75	\$0.00	\$3,194.38
12/11/2020	2021-00000491	JE	HR	Payroll Post B Bi-Weekly 2202026	Payroll Post		571.84		3,766.22
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202026		[REDACTED]				4,824.09	117.69
B		2202026		[REDACTED]				4,760.45	183.42
B		2202026		[REDACTED]				4,597.08	178.77
B		2202026		[REDACTED]				3,974.35	91.96
							Total	\$18,155.97	\$571.84
Month December 2020 Totals							\$754.53	\$0.00	\$3,948.91
12/25/2020	2021-00000522	JE	HR	Payroll Post B Bi-Weekly 2202027	Payroll Post		182.69		3,948.91
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202027		[REDACTED]				5,957.58	182.69
							Total	\$5,957.58	\$182.69
Month December 2020 Totals							\$754.53	\$0.00	\$3,948.91
01/08/2021	2021-00000558	JE	HR	Payroll Post B Bi-Weekly 220211	Payroll Post		437.65		4,386.56
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220211		[REDACTED]				5,288.87	437.65
							Total	\$5,288.87	\$437.65
Month December 2020 Totals							\$754.53	\$0.00	\$3,948.91
01/22/2021	2021-00000596	JE	HR	Payroll Post B Bi-Weekly 220212	Payroll Post		788.18		5,174.74
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220212		[REDACTED]				2,693.52	596.35
B		220212		[REDACTED]				5,493.03	191.83
							Total	\$8,186.55	\$788.18
Month January 2021 Totals							\$1,225.83	\$0.00	\$5,174.74
02/05/2021	2021-00000645	JE	HR	Payroll Post B Bi-Weekly 220213	Payroll Post		2,584.19		7,758.93
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220213		[REDACTED]				4,678.09	167.97
B		220213		[REDACTED]				2,749.45	2,023.76
B		220213		[REDACTED]				4,895.69	252.59

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4910 Employer Paid Benefits								Balance To Date:	\$0.00
02/05/2021	2021-00000645	JE	HR	Payroll Post B Bi-Weekly 220213	Payroll Post		2,584.19		7,758.93
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220213		[REDACTED]				4,173.95	139.87
							Total	\$16,497.18	\$2,584.19
02/19/2021	2021-00000679	JE	HR	Payroll Post B Bi-Weekly 220214	Payroll Post		747.64		8,506.57
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220214		[REDACTED]				3,197.25	614.04
B		220214		[REDACTED]				6,282.67	68.51
B		220214		[REDACTED]				5,512.42	65.09
							Total	\$14,992.34	\$747.64
Month February 2021 Totals							\$3,331.83	\$0.00	\$8,506.57
03/05/2021	2021-00000712	JE	HR	Payroll Post B Bi-Weekly 220215	Payroll Post		2,370.08		10,876.65
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220215		[REDACTED]				2,623.11	1,844.77
B		220215		[REDACTED]				4,868.55	470.74
B		220215		[REDACTED]				4,261.99	54.57
							Total	\$11,753.65	\$2,370.08
03/19/2021	2021-00000747	JE	HR	Payroll Post B Bi-Weekly 220216	Payroll Post		640.91		11,517.56
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220216		[REDACTED]				4,576.01	46.49
B		220216		[REDACTED]				2,671.39	435.98
B		220216		[REDACTED]				4,272.78	109.62
B		220216		[REDACTED]				4,461.43	48.82
							Total	\$15,981.61	\$640.91
Month March 2021 Totals							\$3,010.99	\$0.00	\$11,517.56
04/02/2021	2021-00000799	JE	HR	Payroll Post B Bi-Weekly 220217	Payroll Post		2,357.25		13,874.81
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220217		[REDACTED]				2,876.57	1,886.12
B		220217		[REDACTED]				5,493.02	471.13
							Total	\$8,369.59	\$2,357.25
04/16/2021	2021-00000845	JE	HR	Payroll Post B Bi-Weekly 220218	Payroll Post		705.81		14,580.62
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220218		[REDACTED]				4,685.71	46.49
B		220218		[REDACTED]				2,864.50	467.49

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4910 Employer Paid Benefits								Balance To Date:	\$0.00
04/16/2021	2021-00000845	JE	HR	Payroll Post B Bi-Weekly 220218	Payroll Post		705.81		14,580.62
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220218		[REDACTED]				5,313.90	191.83
							Total	\$12,864.11	\$705.81
04/30/2021	2021-00000882	JE	HR	Payroll Post B Bi-Weekly 220219	Payroll Post		616.47		15,197.09
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220219		Galaz-Castaneda, Christian J				3,296.23	11.27
B		220219		[REDACTED]				2,671.39	435.98
B		220219		[REDACTED]				4,440.70	137.02
B		220219		[REDACTED]				3,149.46	32.20
							Total	\$13,557.78	\$616.47
Month April 2021 Totals							\$3,679.53	\$0.00	\$15,197.09
05/14/2021	2021-00000909	JE	HR	Payroll Post B Bi-Weekly 2202110	Payroll Post		2,370.02		17,567.11
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202110		[REDACTED]				2,698.18	1,857.00
B		2202110		[REDACTED]				4,776.54	513.02
							Total	\$7,474.72	\$2,370.02
05/28/2021	2021-00000965	JE	HR	Payroll Post B Bi-Weekly 2202111	Payroll Post		706.61		18,273.72
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202111		[REDACTED]				3,154.17	514.78
B		2202111		[REDACTED]				5,851.26	191.83
							Total	\$9,005.43	\$706.61
Month May 2021 Totals							\$3,076.63	\$0.00	\$18,273.72
06/11/2021	2021-00000996	JE	HR	Payroll Post B Bi-Weekly 2202112	Payroll Post		2,518.68		20,792.40
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202112		[REDACTED]				5,228.55	39.20
B		2202112		[REDACTED]				3,454.30	1,980.40
B		2202112		[REDACTED]				4,608.62	449.77
B		2202112		[REDACTED]				4,941.25	49.31
							Total	\$18,232.72	\$2,518.68
06/25/2021	2021-00001025	JE	HR	Payroll Post B Bi-Weekly 2202113	Payroll Post		613.43		21,405.83
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202113		[REDACTED]				2,574.83	420.22
B		2202113		[REDACTED]				4,608.62	164.43

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4910 Employer Paid Benefits							Balance To Date:		\$0.00
06/25/2021	2021-00001025	JE	HR	Payroll Post B Bi-Weekly 2202113	Payroll Post		613.43		21,405.83
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202113		[REDACTED]				5,891.58	28.78
							Total	\$13,075.03	\$613.43
06/30/2021	2021-00001145	JE	GL	Refund Worker's Comp Overcharges to Funds	JE 1304a - 21			5,457.98	15,947.85
Month June 2021 Totals							\$3,132.11	\$5,457.98	\$15,947.85
Account Employer Paid Benefits Totals							\$21,405.83	\$5,457.98	\$15,947.85
G/L Account Number 003-4110 4911 Pension Normal Cost							Balance To Date:		\$0.00
08/21/2020	2021-00000165	JE	HR	Payroll Post B Bi-Weekly 2202018	Payroll Post		15.76		15.76
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202018		[REDACTED]				4,828.43	15.76
							Total	\$4,828.43	\$15.76
Month August 2020 Totals							\$15.76	\$0.00	\$15.76
09/04/2020	2021-00000209	JE	HR	Payroll Post B Bi-Weekly 2202019	Payroll Post		56.96		72.72
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202019		[REDACTED]				4,922.87	56.96
							Total	\$4,922.87	\$56.96
09/18/2020	2021-00000252	JE	HR	Payroll Post B Bi-Weekly 2202020	Payroll Post		13.48		86.20
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202020		[REDACTED]				4,840.65	13.48
							Total	\$4,840.65	\$13.48
Month September 2020 Totals							\$70.44	\$0.00	\$86.20
10/02/2020	2021-00000294	JE	HR	Payroll Post B Bi-Weekly 2202021	Payroll Post		155.74		241.94
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202021		[REDACTED]				5,425.13	54.79
B		2202021		[REDACTED]				4,007.83	58.32
B		2202021		[REDACTED]				4,591.41	42.63
							Total	\$14,024.37	\$155.74
10/16/2020	2021-00000338	JE	HR	Payroll Post B Bi-Weekly 2202022	Payroll Post		24.54		266.48
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202022		[REDACTED]				5,316.40	24.54
							Total	\$5,316.40	\$24.54

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4911 Pension Normal Cost								Balance To Date:	\$0.00
10/30/2020	2021-00000390	JE	HR	Payroll Post B Bi-Weekly 2202023	Payroll Post		61.68		328.16
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202023		[REDACTED]				4,819.60	61.68
							Total	\$4,819.60	\$61.68
Month October 2020 Totals							\$241.96	\$0.00	\$328.16
11/27/2020	2021-00000456	JE	HR	Payroll Post B Bi-Weekly 2202025	Payroll Post		15.62		343.78
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202025		[REDACTED]				3,741.19	15.62
							Total	\$3,741.19	\$15.62
Month November 2020 Totals							\$15.62	\$0.00	\$343.78
12/11/2020	2021-00000491	JE	HR	Payroll Post B Bi-Weekly 2202026	Payroll Post		139.55		483.33
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202026		[REDACTED]				4,824.09	46.21
B		2202026		[REDACTED]				4,760.45	63.93
B		2202026		[REDACTED]				3,974.35	29.41
							Total	\$13,558.89	\$139.55
Month December 2020 Totals							\$139.55	\$0.00	\$483.33
01/22/2021	2021-00000596	JE	HR	Payroll Post B Bi-Weekly 220212	Payroll Post		276.72		760.05
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220212		[REDACTED]				2,693.52	276.72
							Total	\$2,693.52	\$276.72
Month January 2021 Totals							\$276.72	\$0.00	\$760.05
02/05/2021	2021-00000645	JE	HR	Payroll Post B Bi-Weekly 220213	Payroll Post		403.57		1,163.62
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220213		[REDACTED]				4,678.09	69.90
B		220213		[REDACTED]				2,749.45	287.48
B		220213		[REDACTED]				4,173.95	46.19
							Total	\$11,601.49	\$403.57
Month February 2021 Totals							\$744.02	\$0.00	\$1,504.07
02/19/2021	2021-00000679	JE	HR	Payroll Post B Bi-Weekly 220214	Payroll Post		340.45		1,504.07
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220214		[REDACTED]				3,197.25	284.36
B		220214		[REDACTED]				5,512.42	56.09
							Total	\$8,709.67	\$340.45
Month February 2021 Totals							\$744.02	\$0.00	\$1,504.07

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4911 Pension Normal Cost								Balance To Date:	\$0.00	
03/05/2021	2021-00000712	JE	HR	Payroll Post B Bi-Weekly 220215	Payroll Post		302.46		1,806.53	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220215		[REDACTED]				2,623.11	284.36	
B		220215		[REDACTED]				4,261.99	18.10	
							Total	\$6,885.10	\$302.46	
03/19/2021	2021-00000747	JE	HR	Payroll Post B Bi-Weekly 220216	Payroll Post		389.82		2,196.35	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220216		[REDACTED]				4,576.01	53.59	
B		220216		[REDACTED]				2,671.39	284.36	
B		220216		[REDACTED]				4,461.43	51.87	
							Total	\$11,708.83	\$389.82	
							Month March 2021 Totals	\$692.28	\$0.00	\$2,196.35
04/02/2021	2021-00000799	JE	HR	Payroll Post B Bi-Weekly 220217	Payroll Post		284.36		2,480.71	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220217		[REDACTED]				2,876.57	284.36	
							Total	\$2,876.57	\$284.36	
04/16/2021	2021-00000845	JE	HR	Payroll Post B Bi-Weekly 220218	Payroll Post		337.95		2,818.66	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220218		[REDACTED]				4,685.71	53.59	
B		220218		[REDACTED]				2,864.50	284.36	
							Total	\$7,550.21	\$337.95	
04/30/2021	2021-00000882	JE	HR	Payroll Post B Bi-Weekly 220219	Payroll Post		284.36		3,103.02	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220219		[REDACTED]				2,671.39	284.36	
							Total	\$2,671.39	\$284.36	
							Month April 2021 Totals	\$906.67	\$0.00	\$3,103.02
05/14/2021	2021-00000909	JE	HR	Payroll Post B Bi-Weekly 2202110	Payroll Post		286.96		3,389.98	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202110		[REDACTED]				2,698.18	286.96	
							Total	\$2,698.18	\$286.96	

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 4911 Pension Normal Cost							Balance To Date:		\$0.00
05/28/2021	2021-00000965	JE	HR	Payroll Post B Bi-Weekly 2202111	Payroll Post		284.36		3,674.34
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202111		[REDACTED]				3,154.17	284.36
							Total	\$3,154.17	\$284.36
Month May 2021 Totals							\$571.32	\$0.00	\$3,674.34
06/11/2021	2021-00000996	JE	HR	Payroll Post B Bi-Weekly 2202112	Payroll Post		315.98		3,990.32
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202112		[REDACTED]				5,228.55	16.01
B		2202112		[REDACTED]				3,454.30	284.36
B		2202112		[REDACTED]				4,941.25	15.61
							Total	\$13,624.10	\$315.98
Month June 2021 Totals							\$623.25	\$0.00	\$4,297.59
Account Pension Normal Cost Totals							\$4,297.59	\$0.00	\$4,297.59
G/L Account Number 003-4110 5109 Uniforms/Safety Equipment							Balance To Date:		\$0.00
09/03/2020	2021-00000197	JE	AP	A/P Invoice Entry	Accounts Payable		14,824.15		14,824.15
<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>
417639	Proforce Law Enforcement			First Responder Kits	07/20/2020	Check	165741	14,824.15	14,824.15
							Total	\$14,824.15	\$14,824.15
Month September 2020 Totals							\$14,824.15	\$0.00	\$14,824.15
11/12/2020	2021-00000404	JE	AP	A/P Invoice Entry	Accounts Payable		178.76		15,002.91
<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>
INV336340	ADAMSON POLICE PRODUCTS			Active Shooter kit	09/30/2020	Check	166168	178.76	178.76
							Total	\$178.76	\$178.76
Month November 2020 Totals							\$178.76	\$0.00	\$15,002.91

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 5109 Uniforms/Safety Equipment							Balance To Date:		\$0.00
02/18/2021	2021-00000656	JE	AP	A/P Invoice Entry	Accounts Payable		328.10		15,331.01
<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>
INV344978	ADAMSON POLICE PRODUCTS			Active Shooter kit	01/27/2021	Check	166883	328.10	328.10
							Total	\$328.10	\$328.10
Month February 2021 Totals							\$328.10	\$0.00	\$15,331.01
Account Uniforms/Safety Equipment Totals							\$15,331.01	\$0.00	\$15,331.01
G/L Account Number 003-4110 5504 Machinery/Equip/Supplies							Balance To Date:		\$0.00
09/17/2020	2021-00000255	JE	AP	A/P Invoice Entry	Accounts Payable		410.28		410.28
<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>
Watkins 08/20	Mechanics Bank			Visa Card	09/01/2020	EFT	2055	1,422.61	410.28
							Total	\$1,422.61	\$410.28
Month September 2020 Totals							\$410.28	\$0.00	\$410.28
10/01/2020	2021-00000276	JE	AP	A/P Invoice Entry	Accounts Payable		199.22		609.50
<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>
INV335403	ADAMSON POLICE PRODUCTS			Active Shooter kit	09/17/2020	Check	165867	199.22	199.22
							Total	\$199.22	\$199.22
Month October 2020 Totals							\$199.22	\$0.00	\$609.50
01/07/2021	2021-00000545	JE	AP	A/P Invoice Entry	Accounts Payable		4,356.44		4,965.94
<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>
INV339048	ADAMSON POLICE PRODUCTS			Active Shooter kit	11/05/2020	Check	166579	832.69	832.69
INV341336	ADAMSON POLICE PRODUCTS			Active Shooter kit	12/09/2020	Check	166579	592.52	592.52
INV342359	ADAMSON POLICE PRODUCTS			Active Shooter kit	12/22/2020	Check	166579	2,931.23	2,931.23
							Total	\$4,356.44	\$4,356.44
Month January 2021 Totals							\$4,356.44	\$0.00	\$4,965.94
Account Machinery/Equip/Supplies Totals							\$4,965.94	\$0.00	\$4,965.94
G/L Account Number 003-4110 8721 Payment To Other Agency							Balance To Date:		\$0.00
10/01/2020	2021-00000276	JE	AP	A/P Invoice Entry	Accounts Payable		14,600.00		14,600.00
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
136-156	San Luis Obispo County Sheriff			Bomb Task Force	09/11/2020	Check	165919	4,600.00	4,600.00
136-162	San Luis Obispo County Sheriff			Narcotics/Gang task force	09/14/2020	Check	165919	10,000.00	10,000.00
							Total	\$14,600.00	\$14,600.00
Month October 2020 Totals							\$14,600.00	\$0.00	\$14,600.00

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 8721 Payment To Other Agency								Balance To Date:	\$0.00
11/26/2020	2021-00000439	JE	AP	A/P Invoice Entry	Accounts Payable		2,243.01		16,843.01
<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>
1873	SLO CO INFORMATION SERVICES			Police Data Lines July - September 2020	10/03/2020	Check	166335	2,243.01	2,243.01
							Total	\$2,243.01	\$2,243.01
Month November 2020 Totals							\$2,243.01	\$0.00	\$16,843.01
01/21/2021	2021-00000575	JE	AP	A/P Invoice Entry	Accounts Payable		2,186.48		19,029.49
<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>
MBPD-2021	San Luis Obispo County Sheriff			CLETS	01/05/2021	Check	166713	2,186.48	2,186.48
							Total	\$2,186.48	\$2,186.48
Month January 2021 Totals							\$2,186.48	\$0.00	\$19,029.49
02/04/2021	2021-00000629	JE	AP	A/P Invoice Entry	Accounts Payable		1,369.26		20,398.75
<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>
136-173	San Luis Obispo County Sheriff			CAD License	01/05/2021	Check	166844	1,369.26	1,369.26
							Total	\$1,369.26	\$1,369.26
Month February 2021 Totals							\$1,369.26	\$0.00	\$20,398.75
03/18/2021	2021-00000733	JE	AP	A/P Invoice Entry	Accounts Payable		2,637.65		23,036.40
<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>
1894	SLO CO INFORMATION SERVICES			Police Data Lines 10/20-12/20	01/29/2021	Check	167143	2,637.65	2,637.65
							Total	\$2,637.65	\$2,637.65
Month March 2021 Totals							\$2,637.65	\$0.00	\$23,036.40
05/13/2021	2021-00000896	JE	AP	A/P Invoice Entry	Accounts Payable		3,283.20		26,319.60
<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>
1915	SLO CO INFORMATION SERVICES			Police Data Lines Jan-March 2021	04/28/2021	Check	167570	3,283.20	3,283.20
							Total	\$3,283.20	\$3,283.20
Month May 2021 Totals							\$3,283.20	\$0.00	\$26,319.60
06/30/2021	2021-00001038	JE	AP	A/P Invoice Entry	Accounts Payable		684.63		27,004.23
<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>
136-232	San Luis Obispo County Sheriff			CAD	06/11/2021	Check	167981	1,369.26	684.63
							Total	\$1,369.26	\$684.63

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

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 003-4110 8721 Payment To Other Agency							Balance To Date:		\$0.00
06/30/2021	2021-00001062	JE	AP	A/P Invoice Entry	Accounts Payable		2,157.86		29,162.09
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
1934	SLO CO INFORMATION SERVICES			Police Data Lines 4/21-6/21	07/27/2021	Check	168334	2,157.86	2,157.86
							Total	\$2,157.86	\$2,157.86
Month June 2021 Totals							\$2,842.49	\$0.00	\$29,162.09
Account Payment To Other Agency Totals							\$29,162.09	\$0.00	\$29,162.09
Department Police Department Totals							\$137,584.96	\$5,457.98	
G/L Account Number 003-4210 4110 Regular Pay							Balance To Date:		\$0.00
07/01/2020	2021-00000084	JE	GL	Reverse PR Accrual at 06.30.20	JE 1300-20			486.72	(486.72)
07/10/2020	2021-00000029	JE	HR	Payroll Post B Bi-Weekly 2202015	Payroll Post		2,332.20		1,845.48
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202015		[REDACTED]			2,332.20	2,332.20	
							Total	\$2,332.20	\$2,332.20
07/24/2020	2021-00000070	JE	HR	Payroll Post B Bi-Weekly 2202016	Payroll Post		2,332.20		4,177.68
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202016		[REDACTED]			2,697.24	2,332.20	
							Total	\$2,697.24	\$2,332.20
Month July 2020 Totals							\$4,664.40	\$486.72	\$4,177.68
08/07/2020	2021-00000107	JE	HR	Payroll Post B Bi-Weekly 2202017	Payroll Post		2,332.20		6,509.88
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202017		[REDACTED]			2,423.46	2,332.20	
							Total	\$2,423.46	\$2,332.20
08/21/2020	2021-00000165	JE	HR	Payroll Post B Bi-Weekly 2202018	Payroll Post		2,332.20		8,842.08
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202018		[REDACTED]			5,070.00	2,332.20	
							Total	\$5,070.00	\$2,332.20
Month August 2020 Totals							\$4,664.40	\$0.00	\$8,842.08
09/04/2020	2021-00000209	JE	HR	Payroll Post B Bi-Weekly 2202019	Payroll Post		2,332.20		11,174.28
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202019		[REDACTED]			7,746.96	2,332.20	
							Total	\$7,746.96	\$2,332.20

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 003-4210 4110 Regular Pay								Balance To Date:	\$0.00
09/18/2020	2021-00000252	JE	HR	Payroll Post B Bi-Weekly 2202020	Payroll Post		2,332.20		13,506.48
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202020		[REDACTED]				6,073.86	2,332.20
							Total	\$6,073.86	\$2,332.20
Month September 2020 Totals							\$4,664.40	\$0.00	\$13,506.48
10/02/2020	2021-00000294	JE	HR	Payroll Post B Bi-Weekly 2202021	Payroll Post		2,332.20		15,838.68
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202021		[REDACTED]				3,579.42	2,332.20
							Total	\$3,579.42	\$2,332.20
Month September 2020 Totals							\$4,664.40	\$0.00	\$13,506.48
10/16/2020	2021-00000338	JE	HR	Payroll Post B Bi-Weekly 2202022	Payroll Post		2,216.06		18,054.74
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202022		[REDACTED]				3,690.22	2,216.06
							Total	\$3,690.22	\$2,216.06
Month September 2020 Totals							\$4,664.40	\$0.00	\$13,506.48
10/30/2020	2021-00000390	JE	HR	Payroll Post B Bi-Weekly 2202023	Payroll Post		2,436.86		20,491.60
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202023		[REDACTED]				3,678.59	2,436.86
							Total	\$3,678.59	\$2,436.86
Month October 2020 Totals							\$6,985.12	\$0.00	\$20,491.60
11/13/2020	2021-00000420	JE	HR	Payroll Post B Bi-Weekly 2202024	Payroll Post		2,326.46		22,818.06
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202024		[REDACTED]				2,766.48	2,326.46
							Total	\$2,766.48	\$2,326.46
Month October 2020 Totals							\$6,985.12	\$0.00	\$20,491.60
11/27/2020	2021-00000456	JE	HR	Payroll Post B Bi-Weekly 2202025	Payroll Post		2,326.46		25,144.52
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202025		[REDACTED]				2,584.40	2,326.46
							Total	\$2,584.40	\$2,326.46
Month November 2020 Totals							\$4,652.92	\$0.00	\$25,144.52
12/11/2020	2021-00000491	JE	HR	Payroll Post B Bi-Weekly 2202026	Payroll Post		2,326.46		27,470.98
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202026		[REDACTED]				2,447.85	2,326.46
							Total	\$2,447.85	\$2,326.46
Month November 2020 Totals							\$4,652.92	\$0.00	\$25,144.52

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 003-4210 4110 Regular Pay								Balance To Date:	\$0.00
12/25/2020	2021-00000522	JE	HR	Payroll Post B Bi-Weekly 2202027	Payroll Post		2,553.04		30,024.02
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202027		[REDACTED]				3,084.08	2,553.04
							Total	\$3,084.08	\$2,553.04
Month December 2020 Totals							\$4,879.50	\$0.00	\$30,024.02
01/08/2021	2021-00000558	JE	HR	Payroll Post B Bi-Weekly 220211	Payroll Post		2,633.28		32,657.30
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220211		[REDACTED]				3,002.24	2,633.28
							Total	\$3,002.24	\$2,633.28
Month January 2021 Totals							\$5,082.78	\$0.00	\$35,106.80
01/22/2021	2021-00000596	JE	HR	Payroll Post B Bi-Weekly 220212	Payroll Post		2,449.50		35,106.80
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220212		[REDACTED]				2,641.20	2,449.50
							Total	\$2,641.20	\$2,449.50
Month January 2021 Totals							\$5,082.78	\$0.00	\$35,106.80
02/05/2021	2021-00000645	JE	HR	Payroll Post B Bi-Weekly 220213	Payroll Post		2,462.81		37,569.61
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220213		[REDACTED]				3,498.55	2,462.81
							Total	\$3,498.55	\$2,462.81
Month January 2021 Totals							\$5,082.78	\$0.00	\$35,106.80
02/19/2021	2021-00000679	JE	HR	Payroll Post B Bi-Weekly 220214	Payroll Post		2,475.06		40,044.67
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220214		[REDACTED]				2,781.80	2,475.06
							Total	\$2,781.80	\$2,475.06
Month February 2021 Totals							\$4,937.87	\$0.00	\$40,044.67
03/05/2021	2021-00000712	JE	HR	Payroll Post B Bi-Weekly 220215	Payroll Post		2,449.50		42,494.17
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220215		[REDACTED]				2,562.16	2,449.50
							Total	\$2,562.16	\$2,449.50
Month February 2021 Totals							\$4,937.87	\$0.00	\$40,044.67
03/19/2021	2021-00000747	JE	HR	Payroll Post B Bi-Weekly 220216	Payroll Post		2,449.50		44,943.67
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220216		[REDACTED]				2,673.15	2,449.50
							Total	\$2,673.15	\$2,449.50
Month March 2021 Totals							\$4,899.00	\$0.00	\$44,943.67

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance		
G/L Account Number 003-4210 4110 Regular Pay								Balance To Date:	\$0.00		
04/02/2021	2021-00000799	JE	HR	Payroll Post B Bi-Weekly 220217	Payroll Post		2,449.50		47,393.17		
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B		220217		[REDACTED]				4,078.95	2,449.50		
							Total	\$4,078.95	\$2,449.50		
04/16/2021	2021-00000845	JE	HR	Payroll Post B Bi-Weekly 220218	Payroll Post		2,475.06		49,868.23		
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B		220218		[REDACTED]				3,658.90	2,475.06		
							Total	\$3,658.90	\$2,475.06		
04/30/2021	2021-00000882	JE	HR	Payroll Post B Bi-Weekly 220219	Payroll Post		2,468.68		52,336.91		
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B		220219		[REDACTED]				2,871.85	2,468.68		
							Total	\$2,871.85	\$2,468.68		
							Month April 2021 Totals		\$7,393.24	\$0.00	\$52,336.91
05/14/2021	2021-00000909	JE	HR	Payroll Post B Bi-Weekly 2202110	Payroll Post		2,475.06		54,811.97		
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B		2202110		[REDACTED]				2,781.81	2,475.06		
							Total	\$2,781.81	\$2,475.06		
05/28/2021	2021-00000965	JE	HR	Payroll Post B Bi-Weekly 2202111	Payroll Post		2,449.50		57,261.47		
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B		2202111		[REDACTED]				2,449.50	2,449.50		
							Total	\$2,449.50	\$2,449.50		
							Month May 2021 Totals		\$4,924.56	\$0.00	\$57,261.47
06/11/2021	2021-00000996	JE	HR	Payroll Post B Bi-Weekly 2202112	Payroll Post		2,475.06		59,736.53		
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B		2202112		[REDACTED]				3,346.95	2,475.06		
							Total	\$3,346.95	\$2,475.06		
06/25/2021	2021-00001025	JE	HR	Payroll Post B Bi-Weekly 2202113	Payroll Post		2,481.45		62,217.98		
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B		2202113		[REDACTED]				3,630.87	2,481.45		
							Total	\$3,630.87	\$2,481.45		
06/30/2021	2021-00001136	JE	GL	Accrue payroll for 6/26-6/30/21	JE 1300-21		1,026.66		63,244.64		

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
G/L Account Number 003-4210 4110 Regular Pay							Balance To Date:		\$0.00	
06/30/2021	2021-00001155	JE	GL	Reclassify Salary/Benefit Costs from GF Fire to MeasureQ&E	JE 1358-21		8,988.37		72,233.01	
							Month June 2021 Totals	\$14,971.54	\$0.00	\$72,233.01
							Account Regular Pay Totals	\$72,719.73	\$486.72	\$72,233.01
G/L Account Number 003-4210 4120 Overtime Pay							Balance To Date:		\$0.00	
07/24/2020	2021-00000070	JE	HR	Payroll Post B Bi-Weekly 2202016	Payroll Post		365.04		365.04	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202016		██████████				2,697.24	365.04	
							Total	\$2,697.24	\$365.04	
							Month July 2020 Totals	\$365.04	\$0.00	\$365.04
08/07/2020	2021-00000107	JE	HR	Payroll Post B Bi-Weekly 2202017	Payroll Post		91.26		456.30	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202017		██████████				2,423.46	91.26	
							Total	\$2,423.46	\$91.26	
							Month August 2020 Totals	\$2,829.06	\$0.00	\$3,194.10
08/21/2020	2021-00000165	JE	HR	Payroll Post B Bi-Weekly 2202018	Payroll Post		2,737.80		3,194.10	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202018		██████████				5,070.00	2,737.80	
							Total	\$5,070.00	\$2,737.80	
							Month August 2020 Totals	\$2,829.06	\$0.00	\$3,194.10
09/04/2020	2021-00000209	JE	HR	Payroll Post B Bi-Weekly 2202019	Payroll Post		5,414.76		8,608.86	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202019		██████████				7,746.96	5,414.76	
							Total	\$7,746.96	\$5,414.76	
							Month September 2020 Totals	\$9,156.42	\$0.00	\$12,350.52
09/18/2020	2021-00000252	JE	HR	Payroll Post B Bi-Weekly 2202020	Payroll Post		3,741.66		12,350.52	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202020		██████████				6,073.86	3,741.66	
							Total	\$6,073.86	\$3,741.66	
							Month September 2020 Totals	\$9,156.42	\$0.00	\$12,350.52
10/02/2020	2021-00000294	JE	HR	Payroll Post B Bi-Weekly 2202021	Payroll Post		1,247.22		13,597.74	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202021		██████████				3,579.42	1,247.22	
							Total	\$3,579.42	\$1,247.22	

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
G/L Account Number 003-4210 4120 Overtime Pay								Balance To Date:	\$0.00	
10/16/2020	2021-00000338	JE	HR	Payroll Post B Bi-Weekly 2202022	Payroll Post		1,474.16		15,071.90	
<i>Payroll Batch</i> B		<i>Batch Number</i> 2202022		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 3,690.22	<i>Dist. Amount</i> 1,474.16	
							Total	\$3,690.22	\$1,474.16	
10/30/2020	2021-00000390	JE	HR	Payroll Post B Bi-Weekly 2202023	Payroll Post		1,241.73		16,313.63	
<i>Payroll Batch</i> B		<i>Batch Number</i> 2202023		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 3,678.59	<i>Dist. Amount</i> 1,241.73	
							Total	\$3,678.59	\$1,241.73	
							Month October 2020 Totals	\$3,963.11	\$0.00	\$16,313.63
11/13/2020	2021-00000420	JE	HR	Payroll Post B Bi-Weekly 2202024	Payroll Post		440.02		16,753.65	
<i>Payroll Batch</i> B		<i>Batch Number</i> 2202024		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 2,766.48	<i>Dist. Amount</i> 440.02	
							Total	\$2,766.48	\$440.02	
11/27/2020	2021-00000456	JE	HR	Payroll Post B Bi-Weekly 2202025	Payroll Post		257.94		17,011.59	
<i>Payroll Batch</i> B		<i>Batch Number</i> 2202025		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 2,584.40	<i>Dist. Amount</i> 257.94	
							Total	\$2,584.40	\$257.94	
							Month November 2020 Totals	\$697.96	\$0.00	\$17,011.59
12/11/2020	2021-00000491	JE	HR	Payroll Post B Bi-Weekly 2202026	Payroll Post		121.39		17,132.98	
<i>Payroll Batch</i> B		<i>Batch Number</i> 2202026		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 2,447.85	<i>Dist. Amount</i> 121.39	
							Total	\$2,447.85	\$121.39	
12/25/2020	2021-00000522	JE	HR	Payroll Post B Bi-Weekly 2202027	Payroll Post		531.04		17,664.02	
<i>Payroll Batch</i> B		<i>Batch Number</i> 2202027		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 3,084.08	<i>Dist. Amount</i> 531.04	
							Total	\$3,084.08	\$531.04	
							Month December 2020 Totals	\$652.43	\$0.00	\$17,664.02
01/08/2021	2021-00000558	JE	HR	Payroll Post B Bi-Weekly 220211	Payroll Post		368.96		18,032.98	
<i>Payroll Batch</i> B		<i>Batch Number</i> 220211		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 3,002.24	<i>Dist. Amount</i> 368.96	
							Total	\$3,002.24	\$368.96	

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 003-4210 4120 Overtime Pay								Balance To Date:	\$0.00
01/22/2021	2021-00000596	JE	HR	Payroll Post B Bi-Weekly 220212	Payroll Post		191.70		18,224.68
<i>Payroll Batch</i> B		<i>Batch Number</i> 220212		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 2,641.20	<i>Dist. Amount</i> 191.70
							Total	\$2,641.20	\$191.70
Month January 2021 Totals							\$560.66	\$0.00	\$18,224.68
02/05/2021	2021-00000645	JE	HR	Payroll Post B Bi-Weekly 220213	Payroll Post		684.29		18,908.97
<i>Payroll Batch</i> B		<i>Batch Number</i> 220213		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 3,498.55	<i>Dist. Amount</i> 684.29
							Total	\$3,498.55	\$684.29
Month January 2021 Totals							\$560.66	\$0.00	\$18,224.68
02/05/2021	2021-00000645	JE	HR	Payroll Post B Bi-Weekly 220213 G0087.2021POD - COVID-19, Assigned to Vaccine Point of Distribution	Payroll Post		255.60		19,164.57
<i>Payroll Batch</i> B		<i>Batch Number</i> 220213		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 3,498.55	<i>Dist. Amount</i> 255.60
							Total	\$3,498.55	\$255.60
Month January 2021 Totals							\$560.66	\$0.00	\$18,224.68
02/05/2021	2021-00000645	JE	HR	Payroll Post B Bi-Weekly 220213 P0282.SD - Storm Damage, January 2021	Payroll Post		95.85		19,260.42
<i>Payroll Batch</i> B		<i>Batch Number</i> 220213		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 3,498.55	<i>Dist. Amount</i> 95.85
							Total	\$3,498.55	\$95.85
Month January 2021 Totals							\$560.66	\$0.00	\$18,224.68
02/19/2021	2021-00000679	JE	HR	Payroll Post B Bi-Weekly 220214	Payroll Post		306.74		19,567.16
<i>Payroll Batch</i> B		<i>Batch Number</i> 220214		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 2,781.80	<i>Dist. Amount</i> 306.74
							Total	\$2,781.80	\$306.74
Month February 2021 Totals							\$1,342.48	\$0.00	\$19,567.16
03/05/2021	2021-00000712	JE	HR	Payroll Post B Bi-Weekly 220215	Payroll Post		112.66		19,679.82
<i>Payroll Batch</i> B		<i>Batch Number</i> 220215		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 2,562.16	<i>Dist. Amount</i> 112.66
							Total	\$2,562.16	\$112.66
Month February 2021 Totals							\$1,342.48	\$0.00	\$19,567.16
03/19/2021	2021-00000747	JE	HR	Payroll Post B Bi-Weekly 220216	Payroll Post		223.65		19,903.47
<i>Payroll Batch</i> B		<i>Batch Number</i> 220216		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 2,673.15	<i>Dist. Amount</i> 223.65
							Total	\$2,673.15	\$223.65
Month March 2021 Totals							\$336.31	\$0.00	\$19,903.47

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
G/L Account Number 003-4210 4120 Overtime Pay								Balance To Date:	\$0.00	
04/02/2021	2021-00000799	JE	HR	Payroll Post B Bi-Weekly 220217	Payroll Post		1,629.45		21,532.92	
<i>Payroll Batch</i> B		<i>Batch Number</i> 220217		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 4,078.95	<i>Dist. Amount</i> 1,629.45	
							Total	\$4,078.95	\$1,629.45	
04/16/2021	2021-00000845	JE	HR	Payroll Post B Bi-Weekly 220218	Payroll Post		1,183.84		22,716.76	
<i>Payroll Batch</i> B		<i>Batch Number</i> 220218		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 3,658.90	<i>Dist. Amount</i> 1,183.84	
							Total	\$3,658.90	\$1,183.84	
04/30/2021	2021-00000882	JE	HR	Payroll Post B Bi-Weekly 220219	Payroll Post		403.17		23,119.93	
<i>Payroll Batch</i> B		<i>Batch Number</i> 220219		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 2,871.85	<i>Dist. Amount</i> 403.17	
							Total	\$2,871.85	\$403.17	
							Month April 2021 Totals	\$3,216.46	\$0.00	\$23,119.93
05/14/2021	2021-00000909	JE	HR	Payroll Post B Bi-Weekly 2202110	Payroll Post		306.75		23,426.68	
<i>Payroll Batch</i> B		<i>Batch Number</i> 2202110		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 2,781.81	<i>Dist. Amount</i> 306.75	
							Total	\$2,781.81	\$306.75	
							Month May 2021 Totals	\$306.75	\$0.00	\$23,426.68
06/11/2021	2021-00000996	JE	HR	Payroll Post B Bi-Weekly 2202112	Payroll Post		871.89		24,298.57	
<i>Payroll Batch</i> B		<i>Batch Number</i> 2202112		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 3,346.95	<i>Dist. Amount</i> 871.89	
							Total	\$3,346.95	\$871.89	
06/25/2021	2021-00001025	JE	HR	Payroll Post B Bi-Weekly 2202113	Payroll Post		1,149.42		25,447.99	
<i>Payroll Batch</i> B		<i>Batch Number</i> 2202113		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 3,630.87	<i>Dist. Amount</i> 1,149.42	
							Total	\$3,630.87	\$1,149.42	
							Month June 2021 Totals	\$2,021.31	\$0.00	\$25,447.99
							Account Overtime Pay Totals	\$25,447.99	\$0.00	\$25,447.99
G/L Account Number 003-4210 4310 Part-Time Pay								Balance To Date:	\$0.00	
06/30/2021	2021-00001155	JE	GL	Reclassify Salary/Benefit Costs from GF Fire to MeasureQ&E	JE 1358-21		34,506.00		34,506.00	
							Month June 2021 Totals	\$34,506.00	\$0.00	\$34,506.00
							Account Part-Time Pay Totals	\$34,506.00	\$0.00	\$34,506.00

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 003-4210 4910 Employer Paid Benefits								Balance To Date:	\$0.00
07/01/2020	2021-00000084	JE	GL	Reverse PR Accrual at 06.30.20	JE 1300-20			252.01	(252.01)
07/10/2020	2021-00000029	JE	HR	Payroll Post B Bi-Weekly 2202015	Payroll Post		903.35		651.34
<i>Payroll Batch B</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
		2202015		[REDACTED]				2,332.20	903.35
							Total	\$2,332.20	\$903.35
07/24/2020	2021-00000070	JE	HR	Payroll Post B Bi-Weekly 2202016	Payroll Post		440.19		1,091.53
<i>Payroll Batch B</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
		2202016		[REDACTED]				2,697.24	440.19
							Total	\$2,697.24	\$440.19
Month July 2020 Totals							\$1,343.54	\$252.01	\$1,091.53
08/07/2020	2021-00000107	JE	HR	Payroll Post B Bi-Weekly 2202017	Payroll Post		918.24		2,009.77
<i>Payroll Batch B</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
		2202017		[REDACTED]				2,423.46	918.24
							Total	\$2,423.46	\$918.24
08/21/2020	2021-00000165	JE	HR	Payroll Post B Bi-Weekly 2202018	Payroll Post		827.43		2,837.20
<i>Payroll Batch B</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
		2202018		[REDACTED]				5,070.00	827.43
							Total	\$5,070.00	\$827.43
Month August 2020 Totals							\$1,745.67	\$0.00	\$2,837.20
09/04/2020	2021-00000209	JE	HR	Payroll Post B Bi-Weekly 2202019	Payroll Post		1,787.02		4,624.22
<i>Payroll Batch B</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
		2202019		[REDACTED]				7,746.96	1,787.02
							Total	\$7,746.96	\$1,787.02
09/18/2020	2021-00000252	JE	HR	Payroll Post B Bi-Weekly 2202020	Payroll Post		991.25		5,615.47
<i>Payroll Batch B</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
		2202020		[REDACTED]				6,073.86	991.25
							Total	\$6,073.86	\$991.25
Month September 2020 Totals							\$2,778.27	\$0.00	\$5,615.47
10/02/2020	2021-00000294	JE	HR	Payroll Post B Bi-Weekly 2202021	Payroll Post		1,106.90		6,722.37
<i>Payroll Batch B</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
		2202021		[REDACTED]				3,579.42	1,106.90
							Total	\$3,579.42	\$1,106.90

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 003-4210 4910 Employer Paid Benefits								Balance To Date:	\$0.00
10/16/2020	2021-00000338	JE	HR	Payroll Post B Bi-Weekly 2202022	Payroll Post		602.25		7,324.62
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202022		[REDACTED]				3,690.22	602.25
							Total	\$3,690.22	\$602.25
10/30/2020	2021-00000390	JE	HR	Payroll Post B Bi-Weekly 2202023	Payroll Post		600.35		7,924.97
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202023		[REDACTED]				3,678.59	600.35
							Total	\$3,678.59	\$600.35
Month October 2020 Totals							\$2,309.50	\$0.00	\$7,924.97
11/13/2020	2021-00000420	JE	HR	Payroll Post B Bi-Weekly 2202024	Payroll Post		974.22		8,899.19
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202024		[REDACTED]				2,766.48	974.22
							Total	\$2,766.48	\$974.22
11/27/2020	2021-00000456	JE	HR	Payroll Post B Bi-Weekly 2202025	Payroll Post		421.77		9,320.96
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202025		[REDACTED]				2,584.40	421.77
							Total	\$2,584.40	\$421.77
Month November 2020 Totals							\$1,395.99	\$0.00	\$9,320.96
12/11/2020	2021-00000491	JE	HR	Payroll Post B Bi-Weekly 2202026	Payroll Post		947.60		10,268.56
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202026		[REDACTED]				2,447.85	947.60
							Total	\$2,447.85	\$947.60
12/25/2020	2021-00000522	JE	HR	Payroll Post B Bi-Weekly 2202027	Payroll Post		503.33		10,771.89
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202027		[REDACTED]				3,084.08	503.33
							Total	\$3,084.08	\$503.33
Month December 2020 Totals							\$1,450.93	\$0.00	\$10,771.89
01/08/2021	2021-00000558	JE	HR	Payroll Post B Bi-Weekly 220211	Payroll Post		1,212.80		11,984.69
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220211		[REDACTED]				3,002.24	1,212.80
							Total	\$3,002.24	\$1,212.80

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 003-4210 4910 Employer Paid Benefits								Balance To Date:	\$0.00
01/22/2021	2021-00000596	JE	HR	Payroll Post B Bi-Weekly 220212	Payroll Post		584.77		12,569.46
	<i>Payroll Batch</i> B			<i>Batch Number</i> 220212				<i>Gross Pay</i> 2,641.20	<i>Dist. Amount</i> 584.77
				<i>Employee Name</i> [REDACTED]					
							Total	\$2,641.20	\$584.77
Month January 2021 Totals							\$1,797.57	\$0.00	\$12,569.46
02/05/2021	2021-00000645	JE	HR	Payroll Post B Bi-Weekly 220213	Payroll Post		1,077.63		13,647.09
	<i>Payroll Batch</i> B			<i>Batch Number</i> 220213				<i>Gross Pay</i> 3,498.55	<i>Dist. Amount</i> 1,077.63
				<i>Employee Name</i> [REDACTED]					
							Total	\$3,498.55	\$1,077.63
Month January 2021 Totals							\$1,797.57	\$0.00	\$12,569.46
02/05/2021	2021-00000645	JE	HR	Payroll Post B Bi-Weekly 220213 G0087.2021POD - COVID-19, Assigned to Vaccine Point of Distribution	Payroll Post		87.56		13,734.65
	<i>Payroll Batch</i> B			<i>Batch Number</i> 220213				<i>Gross Pay</i> 3,498.55	<i>Dist. Amount</i> 87.56
				<i>Employee Name</i> [REDACTED]					
							Total	\$3,498.55	\$87.56
Month January 2021 Totals							\$1,797.57	\$0.00	\$12,569.46
02/05/2021	2021-00000645	JE	HR	Payroll Post B Bi-Weekly 220213 P0282.SD - Storm Damage, January 2021	Payroll Post		32.83		13,767.48
	<i>Payroll Batch</i> B			<i>Batch Number</i> 220213				<i>Gross Pay</i> 3,498.55	<i>Dist. Amount</i> 32.83
				<i>Employee Name</i> [REDACTED]					
							Total	\$3,498.55	\$32.83
Month January 2021 Totals							\$1,797.57	\$0.00	\$12,569.46
02/19/2021	2021-00000679	JE	HR	Payroll Post B Bi-Weekly 220214	Payroll Post		453.99		14,221.47
	<i>Payroll Batch</i> B			<i>Batch Number</i> 220214				<i>Gross Pay</i> 2,781.80	<i>Dist. Amount</i> 453.99
				<i>Employee Name</i> [REDACTED]					
							Total	\$2,781.80	\$453.99
Month February 2021 Totals							\$1,652.01	\$0.00	\$14,221.47
03/05/2021	2021-00000712	JE	HR	Payroll Post B Bi-Weekly 220215	Payroll Post		966.24		15,187.71
	<i>Payroll Batch</i> B			<i>Batch Number</i> 220215				<i>Gross Pay</i> 2,562.16	<i>Dist. Amount</i> 966.24
				<i>Employee Name</i> [REDACTED]					
							Total	\$2,562.16	\$966.24
Month February 2021 Totals							\$1,652.01	\$0.00	\$14,221.47
03/19/2021	2021-00000747	JE	HR	Payroll Post B Bi-Weekly 220216	Payroll Post		436.27		15,623.98
	<i>Payroll Batch</i> B			<i>Batch Number</i> 220216				<i>Gross Pay</i> 2,673.15	<i>Dist. Amount</i> 436.27
				<i>Employee Name</i> [REDACTED]					
							Total	\$2,673.15	\$436.27
Month March 2021 Totals							\$1,402.51	\$0.00	\$15,623.98

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 003-4210 4910 Employer Paid Benefits								Balance To Date:	\$0.00
04/02/2021	2021-00000799	JE	HR	Payroll Post B Bi-Weekly 220217	Payroll Post		1,213.79		16,837.77
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220217		██████████				4,078.95	1,213.79
							Total	\$4,078.95	\$1,213.79
04/16/2021	2021-00000845	JE	HR	Payroll Post B Bi-Weekly 220218	Payroll Post		597.13		17,434.90
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220218		██████████				3,658.90	597.13
							Total	\$3,658.90	\$597.13
04/30/2021	2021-00000882	JE	HR	Payroll Post B Bi-Weekly 220219	Payroll Post		468.69		17,903.59
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		220219		██████████				2,871.85	468.69
							Total	\$2,871.85	\$468.69
Month April 2021 Totals							\$2,279.61	\$0.00	\$17,903.59
05/14/2021	2021-00000909	JE	HR	Payroll Post B Bi-Weekly 2202110	Payroll Post		1,002.11		18,905.70
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202110		██████████				2,781.81	1,002.11
							Total	\$2,781.81	\$1,002.11
05/28/2021	2021-00000965	JE	HR	Payroll Post B Bi-Weekly 2202111	Payroll Post		399.75		19,305.45
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202111		██████████				2,449.50	399.75
							Total	\$2,449.50	\$399.75
Month May 2021 Totals							\$1,401.86	\$0.00	\$19,305.45
06/11/2021	2021-00000996	JE	HR	Payroll Post B Bi-Weekly 2202112	Payroll Post		1,094.33		20,399.78
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202112		██████████				3,346.95	1,094.33
							Total	\$3,346.95	\$1,094.33
06/25/2021	2021-00001025	JE	HR	Payroll Post B Bi-Weekly 2202113	Payroll Post		592.56		20,992.34
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202113		██████████				3,630.87	592.56
							Total	\$3,630.87	\$592.56
06/30/2021	2021-00001136	JE	GL	Accrue payroll for 6/26-6/30/21	JE 1300-21		497.91		21,490.25

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
G/L Account Number 003-4210 4910 Employer Paid Benefits								Balance To Date:	\$0.00	
06/30/2021	2021-00001155	JE	GL	Reclassify Salary/Benefit Costs from GF Fire to MeasureQ&E	JE 1358-21		17,731.18		39,221.43	
							Month June 2021 Totals	\$19,915.98	\$0.00	\$39,221.43
							Account Employer Paid Benefits Totals	\$39,473.44	\$252.01	\$39,221.43
G/L Account Number 003-4210 4911 Pension Normal Cost								Balance To Date:	\$0.00	
07/10/2020	2021-00000029	JE	HR	Payroll Post B Bi-Weekly 2202015	Payroll Post		304.21		304.21	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202015		██████████				2,332.20	304.21	
							Total	\$2,332.20	\$304.21	
07/24/2020	2021-00000070	JE	HR	Payroll Post B Bi-Weekly 2202016	Payroll Post		304.21		608.42	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202016		██████████				2,697.24	304.21	
							Total	\$2,697.24	\$304.21	
							Month July 2020 Totals	\$608.42	\$0.00	\$608.42
08/07/2020	2021-00000107	JE	HR	Payroll Post B Bi-Weekly 2202017	Payroll Post		304.21		912.63	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202017		██████████				2,423.46	304.21	
							Total	\$2,423.46	\$304.21	
08/21/2020	2021-00000165	JE	HR	Payroll Post B Bi-Weekly 2202018	Payroll Post		304.21		1,216.84	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202018		██████████				5,070.00	304.21	
							Total	\$5,070.00	\$304.21	
							Month August 2020 Totals	\$608.42	\$0.00	\$1,216.84
09/04/2020	2021-00000209	JE	HR	Payroll Post B Bi-Weekly 2202019	Payroll Post		304.21		1,521.05	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202019		██████████				7,746.96	304.21	
							Total	\$7,746.96	\$304.21	
09/18/2020	2021-00000252	JE	HR	Payroll Post B Bi-Weekly 2202020	Payroll Post		304.21		1,825.26	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202020		██████████				6,073.86	304.21	
							Total	\$6,073.86	\$304.21	
							Month September 2020 Totals	\$608.42	\$0.00	\$1,825.26

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
G/L Account Number 003-4210 4911 Pension Normal Cost								Balance To Date:	\$0.00	
10/02/2020	2021-00000294	JE	HR	Payroll Post B Bi-Weekly 2202021	Payroll Post		304.21		2,129.47	
<i>Payroll Batch</i> B		<i>Batch Number</i> 2202021		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 3,579.42	<i>Dist. Amount</i> 304.21	
							Total	\$3,579.42	\$304.21	
10/16/2020	2021-00000338	JE	HR	Payroll Post B Bi-Weekly 2202022	Payroll Post		289.06		2,418.53	
<i>Payroll Batch</i> B		<i>Batch Number</i> 2202022		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 3,690.22	<i>Dist. Amount</i> 289.06	
							Total	\$3,690.22	\$289.06	
10/30/2020	2021-00000390	JE	HR	Payroll Post B Bi-Weekly 2202023	Payroll Post		317.86		2,736.39	
<i>Payroll Batch</i> B		<i>Batch Number</i> 2202023		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 3,678.59	<i>Dist. Amount</i> 317.86	
							Total	\$3,678.59	\$317.86	
							Month October 2020 Totals	\$911.13	\$0.00	\$2,736.39
11/13/2020	2021-00000420	JE	HR	Payroll Post B Bi-Weekly 2202024	Payroll Post		303.46		3,039.85	
<i>Payroll Batch</i> B		<i>Batch Number</i> 2202024		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 2,766.48	<i>Dist. Amount</i> 303.46	
							Total	\$2,766.48	\$303.46	
11/27/2020	2021-00000456	JE	HR	Payroll Post B Bi-Weekly 2202025	Payroll Post		303.46		3,343.31	
<i>Payroll Batch</i> B		<i>Batch Number</i> 2202025		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 2,584.40	<i>Dist. Amount</i> 303.46	
							Total	\$2,584.40	\$303.46	
							Month November 2020 Totals	\$606.92	\$0.00	\$3,343.31
12/11/2020	2021-00000491	JE	HR	Payroll Post B Bi-Weekly 2202026	Payroll Post		303.46		3,646.77	
<i>Payroll Batch</i> B		<i>Batch Number</i> 2202026		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 2,447.85	<i>Dist. Amount</i> 303.46	
							Total	\$2,447.85	\$303.46	
12/25/2020	2021-00000522	JE	HR	Payroll Post B Bi-Weekly 2202027	Payroll Post		333.02		3,979.79	
<i>Payroll Batch</i> B		<i>Batch Number</i> 2202027		<i>Employee Name</i> [REDACTED]				<i>Gross Pay</i> 3,084.08	<i>Dist. Amount</i> 333.02	
							Total	\$3,084.08	\$333.02	
							Month December 2020 Totals	\$636.48	\$0.00	\$3,979.79

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 003-4210 4911 Pension Normal Cost								Balance To Date:	\$0.00
01/08/2021	2021-00000558	JE	HR	Payroll Post B Bi-Weekly 220211	Payroll Post		343.49		4,323.28
	<i>Payroll Batch</i> B			<i>Batch Number</i> 220211				<i>Gross Pay</i> 3,002.24	<i>Dist. Amount</i> 343.49
							Total	\$3,002.24	\$343.49
01/22/2021	2021-00000596	JE	HR	Payroll Post B Bi-Weekly 220212	Payroll Post		319.51		4,642.79
	<i>Payroll Batch</i> B			<i>Batch Number</i> 220212				<i>Gross Pay</i> 2,641.20	<i>Dist. Amount</i> 319.51
							Total	\$2,641.20	\$319.51
Month January 2021 Totals							\$663.00	\$0.00	\$4,642.79
02/05/2021	2021-00000645	JE	HR	Payroll Post B Bi-Weekly 220213	Payroll Post		321.25		4,964.04
	<i>Payroll Batch</i> B			<i>Batch Number</i> 220213				<i>Gross Pay</i> 3,498.55	<i>Dist. Amount</i> 321.25
							Total	\$3,498.55	\$321.25
02/19/2021	2021-00000679	JE	HR	Payroll Post B Bi-Weekly 220214	Payroll Post		322.85		5,286.89
	<i>Payroll Batch</i> B			<i>Batch Number</i> 220214				<i>Gross Pay</i> 2,781.80	<i>Dist. Amount</i> 322.85
							Total	\$2,781.80	\$322.85
Month February 2021 Totals							\$644.10	\$0.00	\$5,286.89
03/05/2021	2021-00000712	JE	HR	Payroll Post B Bi-Weekly 220215	Payroll Post		319.51		5,606.40
	<i>Payroll Batch</i> B			<i>Batch Number</i> 220215				<i>Gross Pay</i> 2,562.16	<i>Dist. Amount</i> 319.51
							Total	\$2,562.16	\$319.51
03/19/2021	2021-00000747	JE	HR	Payroll Post B Bi-Weekly 220216	Payroll Post		319.51		5,925.91
	<i>Payroll Batch</i> B			<i>Batch Number</i> 220216				<i>Gross Pay</i> 2,673.15	<i>Dist. Amount</i> 319.51
							Total	\$2,673.15	\$319.51
Month March 2021 Totals							\$639.02	\$0.00	\$5,925.91
04/02/2021	2021-00000799	JE	HR	Payroll Post B Bi-Weekly 220217	Payroll Post		319.51		6,245.42
	<i>Payroll Batch</i> B			<i>Batch Number</i> 220217				<i>Gross Pay</i> 4,078.95	<i>Dist. Amount</i> 319.51
							Total	\$4,078.95	\$319.51

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
G/L Account Number 003-4210 4911 Pension Normal Cost								Balance To Date:	\$0.00	
04/16/2021	2021-00000845	JE	HR	Payroll Post B Bi-Weekly 220218	Payroll Post		322.85		6,568.27	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220218		[REDACTED]				3,658.90	322.85	
							Total	\$3,658.90	\$322.85	
04/30/2021	2021-00000882	JE	HR	Payroll Post B Bi-Weekly 220219	Payroll Post		322.01		6,890.28	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		220219		[REDACTED]				2,871.85	322.01	
							Total	\$2,871.85	\$322.01	
							Month April 2021 Totals	\$964.37	\$0.00	\$6,890.28
05/14/2021	2021-00000909	JE	HR	Payroll Post B Bi-Weekly 2202110	Payroll Post		322.85		7,213.13	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202110		[REDACTED]				2,781.81	322.85	
							Total	\$2,781.81	\$322.85	
05/28/2021	2021-00000965	JE	HR	Payroll Post B Bi-Weekly 2202111	Payroll Post		319.51		7,532.64	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202111		[REDACTED]				2,449.50	319.51	
							Total	\$2,449.50	\$319.51	
							Month May 2021 Totals	\$642.36	\$0.00	\$7,532.64
06/11/2021	2021-00000996	JE	HR	Payroll Post B Bi-Weekly 2202112	Payroll Post		322.85		7,855.49	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202112		[REDACTED]				3,346.95	322.85	
							Total	\$3,346.95	\$322.85	
06/25/2021	2021-00001025	JE	HR	Payroll Post B Bi-Weekly 2202113	Payroll Post		323.68		8,179.17	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202113		[REDACTED]				3,630.87	323.68	
							Total	\$3,630.87	\$323.68	
							Month June 2021 Totals	\$646.53	\$0.00	\$8,179.17
							Account Pension Normal Cost Totals	\$8,179.17	\$0.00	\$8,179.17
G/L Account Number 003-4210 4912 PERS Unfunded Accrued Liability								Balance To Date:	\$0.00	
07/31/2020	2021-00000089	JE	GL	CalPERS UAL Payment FY 20/21	JE 714-21		16,475.59		16,475.59	
							Month July 2020 Totals	\$16,475.59	\$0.00	\$16,475.59
							Account PERS Unfunded Accrued Liability Totals	\$16,475.59	\$0.00	\$16,475.59

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
G/L Account Number 003-4210 4913 Other Post Employment Benefit (OPEB) Expense								Balance To Date:	\$0.00	
06/30/2021	2021-00001148	JE	GL	OPEB Liability, cash res. and exp. for FY 20/21	JE #1327-21		4,659.81		4,659.81	
							Month June 2021 Totals	\$4,659.81	\$0.00	\$4,659.81
							Account Other Post Employment Benefit (OPEB) Expense Totals	\$4,659.81	\$0.00	\$4,659.81
G/L Account Number 003-4210 5121 Safety Equipment								Balance To Date:	\$0.00	
07/01/2020	2021-00000267	JE	GL	Reverse Late Fire Inv accrued for FY 19/20 All Star Fire Eq	JE 1347A-20			14,896.44	(14,896.44)	
							Month July 2020 Totals	\$0.00	\$14,896.44	(\$14,896.44)
10/01/2020	2021-00000276	JE	AP	A/P Invoice Entry	Accounts Payable		14,896.44		.00	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
148802	Allstar Fire Equipment Inc			5 pairs of turn outs	06/15/2020	Check	165870	14,896.44	14,896.44	
							Total	\$14,896.44	\$14,896.44	
							Month October 2020 Totals	\$14,896.44	\$0.00	\$0.00
06/30/2021	2021-00001159	JE	GL	Reclassify Fire Expenditures from GF to Measure Q/E	JE 625-21		17,875.73		17,875.73	
							Month June 2021 Totals	\$17,875.73	\$0.00	\$17,875.73
							Account Safety Equipment Totals	\$32,772.17	\$14,896.44	\$17,875.73
G/L Account Number 003-4210 7302 Equipment Acquisition								Balance To Date:	\$0.00	
06/30/2021	2021-00001103	JE	AP	A/P Invoice Entry	Accounts Payable		8,072.85		8,072.85	
<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>	
20210505	Hazmat Resource			4 Gas Detectors & Accessories	05/05/2021	Check	168749	8,072.85	8,072.85	
							Total	\$8,072.85	\$8,072.85	
06/30/2021	2021-00001185	JE	GL	Record Transfer Measure Q to GFER: Replcmt Fire Engine Repayment	JE 1344E-21		56,250.00		64,322.85	
							Month June 2021 Totals	\$64,322.85	\$0.00	\$64,322.85
							Account Equipment Acquisition Totals	\$64,322.85	\$0.00	\$64,322.85
G/L Account Number 003-4210 8110 Interest Expense								Balance To Date:	\$0.00	
07/01/2020	2021-00000187	JE	GL	Reverse Accrued Interest from last pmt. date on Loans at 06/30	JE 1339A-20			15,581.89	(15,581.89)	
							Month July 2020 Totals	\$0.00	\$15,581.89	(\$15,581.89)
09/30/2020	2021-00000322	JE	GL	Semi-annual payment for USDA loan	JE 914-21		23,493.75		7,911.86	
							Month September 2020 Totals	\$23,493.75	\$0.00	\$7,911.86

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
G/L Account Number 003-4210 8110 Interest Expense								Balance To Date:	\$0.00	
03/31/2021	2021-00000808	JE	GL	Semi-annual payment on USDA loan	JE 315-21		22,800.00		30,711.86	
							Month March 2021 Totals	\$22,800.00	\$0.00	\$30,711.86
							Account Interest Expense Totals	\$46,293.75	\$15,581.89	\$30,711.86
G/L Account Number 003-4210 8130 Principal Repayment								Balance To Date:	\$0.00	
09/30/2020	2021-00000322	JE	GL	Semi-annual payment for USDA loan	JE 914-21		37,000.00		37,000.00	
							Month September 2020 Totals	\$37,000.00	\$0.00	\$37,000.00
							Account Principal Repayment Totals	\$37,000.00	\$0.00	\$37,000.00
							Department Fire Department Totals	\$381,850.50	\$31,217.06	
G/L Account Number 003-5230 5199 Miscellaneous Operating Supplies								Balance To Date:	\$0.00	
09/30/2020	2021-00000368	JE	AP	A/P Invoice Entry	Accounts Payable		3.95		3.95	
<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>	
3Q2020 Use Tax	State Board of Equalization			3rd Qtr 2020 Use Tax	09/30/2020	EFT	2070	797.96	3.95	
							Total	\$797.96	\$3.95	
							Month September 2020 Totals	\$3.95	\$0.00	\$3.95
10/01/2020	2021-00000276	JE	AP	A/P Invoice Entry	Accounts Payable		396.93		400.88	
<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>	
2163112	Hanson Aggregates			Type A, 3/8 Max	09/03/2020	Check	165894	396.93	396.93	
							Total	\$396.93	\$396.93	
10/15/2020	2021-00000319	JE	AP	A/P Invoice Entry	Accounts Payable		449.13		850.01	
<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>	
20026	Negranti Construction			Class 2 Base	10/15/2020	Check	166020	707.23	449.13	
							Total	\$707.23	\$449.13	
10/29/2020	2021-00000368	JE	AP	A/P Invoice Entry	Accounts Payable		369.76		1,219.77	
<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>	
94780841	CalPortland Construction			3/8" Max, type B	10/01/2020	Check	166083	369.76	369.76	
							Total	\$369.76	\$369.76	
							Month October 2020 Totals	\$1,215.82	\$0.00	\$1,219.77
11/12/2020	2021-00000404	JE	AP	A/P Invoice Entry	Accounts Payable		1,252.04		2,471.81	
<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>	
14125	Peterson U-Cart			Tack Oil	10/23/2020	Check	166220	672.36	672.36	
94801125	CalPortland Construction			3/8" Max, type A	10/14/2020	Check	166177	356.73	356.73	

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 003-5230 5199 Miscellaneous Operating Supplies								Balance To Date:	\$0.00
11/12/2020	2021-00000404	JE	AP	A/P Invoice Entry	Accounts Payable		1,252.04		2,471.81
<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>
94801126	CalPortland Construction			3/8" Max, type A	10/15/2020	Check	166177	356.73	222.95
							Total	\$1,385.82	\$1,252.04
11/24/2020	2021-00000439	JE	AP	A/P Invoice Entry	Accounts Payable		401.67		2,873.48
<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>
2179595	Hanson Aggregates			Type B, 3/8" Max Fine	10/22/2020	Check	166299	401.67	401.67
							Total	\$401.67	\$401.67
Month November 2020 Totals							\$1,653.71	\$0.00	\$2,873.48
12/10/2020	2021-00000473	JE	AP	A/P Invoice Entry	Accounts Payable		722.08		3,595.56
<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>
94836084	CalPortland Construction			3/8" Max, type B	11/12/2020	Check	166382	365.35	365.35
94837634	CalPortland Construction			3/8" Max, type A	11/13/2020	Check	166382	356.73	356.73
							Total	\$722.08	\$722.08
12/22/2020	2021-00000504	JE	AP	A/P Invoice Entry	Accounts Payable		74.68		3,670.24
<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>
869347591048	US Bank Voyager Fleet Systems			November 2020 Fuel 10/24-11/23/20	11/24/2020	EFT	2090	8,683.55	74.68
							Total	\$8,683.55	\$74.68
12/31/2020	2021-00000575	JE	AP	A/P Invoice Entry	Accounts Payable		37.71		3,707.95
<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>
4Q2020 County	State Board of Equalization			4th Qtr 2020 Use Tax: County	12/31/2020	EFT	2100	.03	.01
4Q2020 Local	State Board of Equalization			4th Qtr 2020 Use Tax: Local	12/31/2020	EFT	2100	27.74	13.61
4Q2020 State	State Board of Equalization			4th Qtr 2020 Use Tax: State	12/31/2020	EFT	2100	.01	.01
4Q2020 Use Tax	State Board of Equalization			4th Qtr 2020 Use Tax	12/31/2020	EFT	2100	273.22	24.08
							Total	\$301.00	\$37.71
Month December 2020 Totals							\$834.47	\$0.00	\$3,707.95
03/18/2021	2021-00000733	JE	AP	A/P Invoice Entry	Accounts Payable		371.79		4,079.74
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
94940821	CalPortland Construction			3/8" Cold mix	02/22/2021	Check	167080	743.57	371.79
							Total	\$743.57	\$371.79

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 003-5230 5199 Miscellaneous Operating Supplies							Balance To Date:		\$0.00
03/31/2021	2021-00000883	JE	AP	A/P Invoice Entry	Accounts Payable		1.95		4,081.69
<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>
1Q2021 Local	State Board of Equalization			1st Quarter 2021 Use Tax: Local	03/31/2021	EFT	2145	29.41	1.95
							Total	\$29.41	\$1.95
Month March 2021 Totals							\$373.74	\$0.00	\$4,081.69
04/01/2021	2021-00000774	JE	AP	A/P Invoice Entry	Accounts Payable		417.53		4,499.22
<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>
2219514	Hanson Aggregates			Type A, 3/8" Max. Medium	03/03/2021	Check	167206	417.53	417.53
							Total	\$417.53	\$417.53
04/15/2021	2021-00000827	JE	AP	A/P Invoice Entry	Accounts Payable		419.54		4,918.76
<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>
2223551	Hanson Aggregates			Type B, 3/8" Max Medium	03/17/2021	Check	167304	419.54	419.54
							Total	\$419.54	\$419.54
04/29/2021	2021-00000857	JE	AP	A/P Invoice Entry	Accounts Payable		418.54		5,337.30
<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>
2228995	Hanson Aggregates			Type A, 3/8" Max. Medium	04/01/2021	Check	167419	418.54	418.54
							Total	\$418.54	\$418.54
Month April 2021 Totals							\$1,255.61	\$0.00	\$5,337.30
05/13/2021	2021-00000896	JE	AP	A/P Invoice Entry	Accounts Payable		774.70		6,112.00
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
2233827	Hanson Aggregates			Type A, 3/8" Max. Medium	04/15/2021	Check	167530	415.53	415.53
95017410	CalPortland Construction			3/8" Max, type B	05/10/2021	Check	167502	359.17	359.17
							Total	\$774.70	\$774.70
05/24/2021	2021-00000937	JE	AP	A/P Invoice Entry	Accounts Payable		715.17		6,827.17
<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>
95027256	CalPortland Construction			3/8" Max, type A	04/29/2021	Check	167626	356.73	356.73
95035869	CalPortland Construction			3/8" Max, type A	05/05/2021	Check	167626	358.44	358.44
							Total	\$715.17	\$715.17
Month May 2021 Totals							\$1,489.87	\$0.00	\$6,827.17
06/10/2021	2021-00000984	JE	AP	A/P Invoice Entry	Accounts Payable		413.52		7,240.69
<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>
2243238	Hanson Aggregates			Type A, 3/8" Max. Medium	05/12/2021	Check	167744	413.52	413.52
							Total	\$413.52	\$413.52

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 003-5230 5199 Miscellaneous Operating Supplies								Balance To Date:	\$0.00
06/30/2021	2021-00001038	JE	AP	A/P Invoice Entry	Accounts Payable		2,691.56		9,932.25
<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>
IN0017992	PB LOADER CORP			Tank Emulsion, bulk	06/15/2021	Check	167973	2,691.56	2,691.56
							Total	\$2,691.56	\$2,691.56
06/30/2021	2021-00001049	JE	AP	A/P Invoice Entry	Accounts Payable		467.91		10,400.16
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
21003	Negranti Construction			material for streets	06/30/2021	Check	168122	456.28	456.28
2Q2021 County	State Board of Equalization			2nd Quarter 2021 Use Tax: County	06/30/2021	EFT	2173	.03	.01
2Q2021 Local	State Board of Equalization			2nd Quarter 2021 Use Tax: Local	06/30/2021	EFT	2173	69.50	11.62
							Total	\$525.81	\$467.91
Month June 2021 Totals							\$3,572.99	\$0.00	\$10,400.16
Account Miscellaneous Operating Supplies Totals							\$10,400.16	\$0.00	\$10,400.16
Department Street Maintenance Totals							\$10,400.16	\$0.00	
G/L Account Number 003-7710 8501 Transfers Out								Balance To Date:	\$0.00
06/30/2021	2022-00000340	JE	GL	Record Transfers not made at FY 20-21 Year End	JE #1344-21		414,600.00		414,600.00
06/30/2021	2022-00000340	JE	GL	Record Transfers not made at FY 20-21 Year End	JE #1344-21		282,250.00		696,850.00
Month June 2021 Totals							\$696,850.00	\$0.00	\$696,850.00
Account Transfers Out Totals							\$696,850.00	\$0.00	\$696,850.00
G/L Account Number 003-7710 8510 Transfer To General Fund								Balance To Date:	\$0.00
09/30/2020	2021-00000331	JE	GL	1st Qtr FY 20/21 CAP Transfer to GF for Fire OT	JE 911-21		30,479.00		30,479.00
Month September 2020 Totals							\$30,479.00	\$0.00	\$30,479.00
12/31/2020	2021-00000514	JE	GL	2nd Qtr. Oct-Dec Cost Alloc. Plan Transfers to GF 4th FireFighte	JE1211-21		30,479.00		60,958.00
Month December 2020 Totals							\$30,479.00	\$0.00	\$60,958.00
03/31/2021	2021-00000795	JE	GL	3rd Qtr. Oct-Dec Cost Alloc. Plan Transfers	JE 311-21		30,479.00		91,437.00
Month March 2021 Totals							\$30,479.00	\$0.00	\$91,437.00
06/30/2021	2021-00000874	JE	GL	4th Qtr FY 20/21 CAP QTRLY Transfer Meas Q	JE 611-21		30,479.00		121,916.00

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number	003-7710 8510 Transfer To General Fund							Balance To Date:	\$0.00
06/30/2021	2021-00001186	JE	GL	Correct Qtrly CAP Trsfr from Measure Q to GF Relief Firefighter	JE 611E-21		6,983.00		128,899.00
Month June 2021 Totals							\$37,462.00	\$0.00	\$128,899.00
Account Transfer To General Fund Totals							\$128,899.00	\$0.00	\$128,899.00
Department Interfund Transactions Totals							\$825,749.00	\$0.00	
Fund Sales & Use Tax Measure Q Totals							\$1,561,812.98	\$2,227,467.53	
Grand Totals							\$1,561,812.98	\$2,227,467.53	

City of Morro Bay Credit Card Charge Report

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

Name of Person using card: Amy Watkins Department: Police
Transaction Date: 8/19/2020 Amount: \$ \$610.94
Vendor Name: EUAS Drone Equipment
Brief Transaction Description: Drone equipment
Detail Transaction Description: Drone equipment

Account(s) to be charged: 282-4190-5504

Transaction Date: 8/20/2020 Amount: \$ \$61.21
Vendor Name: M Golden Pilot Supplies
Brief Transaction Description: Drone equipment
Detail Transaction Description: Drone equipment

Account(s) to be charged: 282-4190-5504

Transaction Date: 8/27/2020 Amount: \$ \$162.29
Vendor Name: Galls
Brief Transaction Description: First Responder kits items
Detail Transaction Description: First Responder kits items

Account(s) to be charged: 003-4110-5504

Transaction Date: 8/29/2020 Amount: \$ \$24.08
Vendor Name: Miner's Ace Hardware
Brief Transaction Description: Lock for Message board trailer
Lock for Message board trailer

Account(s) to be charged: 001-4110-5503

Transaction Date: 8/29/2020 Amount: \$ \$316.10
Vendor Name: Amazon
Brief Transaction Description: Traffic Templates
Detail Transaction Description: Traffic Templates for Officers

Account(s) to be charged: 001-4110-5503

City of Morro Bay Credit Card Charge Report

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

Name of Person using card: Amy Watkins Department: Police
Transaction Date: 8/28/2020 Amount: \$ \$247.99
Vendor Name: Galls
Brief Transaction Description: First Responder Kit items
Detail Transaction Description: First Responder Kit items

Account(s) to be charged: 003-4110-5504

Transaction Date: _____ Amount: \$ _____
Vendor Name: _____
Brief Transaction Description: _____
Detail Transaction Description: _____

Account(s) to be charged: _____

Transaction Date: _____ Amount: \$ _____
Vendor Name: _____
Brief Transaction Description: _____
Detail Transaction Description: _____

Account(s) to be charged: _____

Transaction Date: _____ Amount: \$ _____
Vendor Name: _____
Brief Transaction Description: _____
Detail Transaction Description: _____

Account(s) to be charged: _____

Transaction Date: _____ Amount: \$ _____
Vendor Name: _____
Brief Transaction Description: _____
Detail Transaction Description: _____

Account(s) to be charged: _____



Customer Service
866.673.7643

ORDER DETAILS

Order Number: 15908408
Placed On: 06/01/2020 19:07:37

MEASURE Q

ORDER SUMMARY

Merchandise: 1,606.76
Shipping: 80.34
Sales: 124.53
Order Total: 1,811.63

BILLING INFORMATION

AMY WATKINS
850 MORRO BAY BLVD
MORRO BAY, CA 93442 US

SHIPPING INFORMATION

Order Status: Complete
Shipping Address:
850 MORRO BAY BLVD
MORRO BAY, CA 93442 US
Shipping Method: FEDEX Ground

PAYMENT INFORMATION

Credit Card #: [REDACTED]

LINE #	ITEM	DESCRIPTION	STATUS	ORDERED	SHIPPED	TOTAL
1	BA118	MODEL 500 HICKORY RIOT BATON 1.25X36IN BEADED HANDLE W/THONG	Shipped (6) Ship Via: FEDEX Ground Date: 08/26/2020 Track: 917214844150 Invoice #: 016351055 Pick ticket - 3015134544	6	6	\$143.94 + 18.35 TAX & SHIPPING \$162.29 <i>of Cal</i>
		<i>Backorder</i>				
2	TE222 LG	GALLS SHIN GUARDS BLACK	Shipped (5) Ship Via: FEDEX Ground Date: 08/27/2020 Track: 917214845250 Invoice #: 016358698 Pick ticket - 3015103673	5	5	\$219.95 + 28.04 TAX & SHIPPING \$247.99 <i>of Cal</i>
		<i>Backorder</i>				

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	003 - Sales & Use Tax Measure Q				
	ASSETS				
1001	Cash In Treasury	438,687.43	481,920.10	(43,232.67)	(8.97)
1062	GASB 31 Adjustments	3,027.00	1,712.00	1,315.00	76.81
1230	Due From Other Gov'tl	877,036.51	206,228.36	670,808.15	325.27
1670	Miscellaneous Prepaid	3,104.24	786.27	2,317.97	294.81
	ASSETS TOTALS	\$1,321,855.18	\$690,646.73	\$631,208.45	91.39%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2011	Payroll Payable	6,507.16	3,134.07	3,373.09	107.63
2020	Accounts Payable	20,410.92	25,884.65	(5,473.73)	(21.15)
2152	Interest Payable	.00	15,581.89	(15,581.89)	(100.00)
2182	Health Ins, Employee Deduction	2,419.61	786.27	1,633.34	207.73
2350	Unearned/Unavailable Revenue	(18,396.91)	.00	(18,396.91)	+++
	LIABILITIES TOTALS	\$10,940.78	\$45,386.88	(\$34,446.10)	(75.89%)
	FUND EQUITY				
2930	Unreserved Fund Balance	645,259.85	645,259.85	.00	.00
	FUND EQUITY TOTALS Prior to Current Year Changes	\$645,259.85	\$645,259.85	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,984,564.13)			
	Fund Expenses	1,318,909.58			
	FUND EQUITY TOTALS	\$1,310,914.40	\$645,259.85	\$665,654.55	103.16%
	LIABILITIES AND FUND EQUITY TOTALS	\$1,321,855.18	\$690,646.73	\$631,208.45	91.39%
	Fund 003 - Sales & Use Tax Measure Q Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type Special Revenue Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category Governmental Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++

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)	300,000.00	.00	300,000.00	(140,454.90)	.00	.00	300,000.00	0	208,855.60
3801	Transfers In	325,000.00	89,600.00	414,600.00	.00	.00	.00	414,600.00	0	.00
3993	Other Revenue - Exclusive	.00	.00	.00	(156,931.35)	.00	1,437.50	(1,437.50)	+++	(158,368.85)
Department 9614 - Pavement Management Program Totals		\$625,000.00	\$89,600.00	\$714,600.00	(\$297,386.25)	\$0.00	\$1,437.50	\$713,162.50	0%	\$50,486.75
REVENUE TOTALS		\$625,000.00	\$89,600.00	\$714,600.00	(\$297,386.25)	\$0.00	\$1,437.50	\$713,162.50	0%	\$50,486.75
EXPENSE										
Department 9614 - Pavement Management Program										
5199	Miscellaneous Operating Supplies	.00	.00	.00	.00	.00	.00	.00	+++	8,903.00
6104	Engineering Services	.00	.00	.00	.00	.00	.00	.00	+++	38,181.25
6105	Consulting Services	.00	.00	.00	1,437.50	.00	1,437.50	(1,437.50)	+++	3,402.50
6106	Contractual Services	625,000.00	89,600.00	714,600.00	.00	.00	.00	714,600.00	0	.00
Department 9614 - Pavement Management Program Totals		\$625,000.00	\$89,600.00	\$714,600.00	\$1,437.50	\$0.00	\$1,437.50	\$713,162.50	0%	\$50,486.75
EXPENSE TOTALS		\$625,000.00	\$89,600.00	\$714,600.00	\$1,437.50	\$0.00	\$1,437.50	\$713,162.50	0%	\$50,486.75
Fund 915 - Capital Projects Fund Totals										
REVENUE TOTALS		625,000.00	89,600.00	714,600.00	(297,386.25)	.00	1,437.50	713,162.50	0%	50,486.75
EXPENSE TOTALS		625,000.00	89,600.00	714,600.00	1,437.50	.00	1,437.50	713,162.50	0%	50,486.75
Fund 915 - Capital Projects Fund Totals		\$0.00	\$0.00	\$0.00	(\$298,823.75)	\$0.00	\$0.00	\$0.00		\$0.00
Grand Totals										
REVENUE TOTALS		625,000.00	89,600.00	714,600.00	(297,386.25)	.00	1,437.50	713,162.50	0%	50,486.75
EXPENSE TOTALS		625,000.00	89,600.00	714,600.00	1,437.50	.00	1,437.50	713,162.50	0%	50,486.75
Grand Totals		\$0.00	\$0.00	\$0.00	(\$298,823.75)	\$0.00	\$0.00	\$0.00		\$0.00

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Exclude 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
07/01/2020	2021-00000189	JE	GL	Rev Other Gov't Accrual at 6/30/20	1309-20		27,609.47		27,609.47
				P0146.FY18 - Pavement Management Plan, MB2018-ST01 Pavement Plan (Revenue)					
07/30/2020	2021-00000080	JE	RA	Revenue Collection Payment Post	Collections			13,017.82	14,591.65
				Month July 2020 Totals					
							\$27,609.47	\$13,017.82	\$14,591.65
08/24/2020	2021-00000161	JE	RA	Revenue Collection Payment Post	Collections			14,591.65	.00
				Month August 2020 Totals					
							\$0.00	\$14,591.65	\$0.00
09/22/2020	2021-00000253	JE	RA	Revenue Collection Payment Post	Collections			15,439.36	(15,439.36)
				Month September 2020 Totals					
							\$0.00	\$15,439.36	(\$15,439.36)
10/26/2020	2021-00000360	JE	RA	Revenue Collection Payment Post	Collections			17,331.33	(32,770.69)
				Month October 2020 Totals					
							\$0.00	\$17,331.33	(\$32,770.69)
11/23/2020	2021-00000441	JE	RA	Revenue Collection Payment Post	Collections			16,378.93	(49,149.62)
				Month November 2020 Totals					
							\$0.00	\$16,378.93	(\$49,149.62)
12/22/2020	2021-00000508	JE	RA	Revenue Collection Payment Post	Collections			14,297.63	(63,447.25)
				Month December 2020 Totals					
							\$0.00	\$14,297.63	(\$63,447.25)
01/22/2021	2021-00000590	JE	RA	Revenue Collection Payment Post	Collections			17,638.77	(81,086.02)
				Month January 2021 Totals					
							\$0.00	\$17,638.77	(\$81,086.02)
02/22/2021	2021-00000677	JE	RA	Revenue Collection Payment Post	Collections			14,006.49	(95,092.51)
				Month February 2021 Totals					
							\$0.00	\$14,006.49	(\$95,092.51)
03/24/2021	2021-00000758	JE	RA	Revenue Collection Payment Post	Collections			13,711.99	(108,804.50)
				Month March 2021 Totals					
							\$0.00	\$13,711.99	(\$108,804.50)
04/22/2021	2021-00000852	JE	RA	Revenue Collection Payment Post	Collections			16,087.55	(124,892.05)
				Month April 2021 Totals					
							\$0.00	\$16,087.55	(\$124,892.05)
05/25/2021	2021-00000932	JE	RA	Revenue Collection Payment Post	Collections			15,562.85	(140,454.90)
				Month May 2021 Totals					
							\$0.00	\$15,562.85	(\$140,454.90)
06/23/2021	2021-00001017	JE	RA	Revenue Collection Payment Post	Collections			14,695.47	(155,150.37)

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Exclude 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
06/30/2021	2021-00001102	JE	GL	State of CA RMRA SB1-2032 June 2021 FY2021				18,494.22	(173,644.59)
06/30/2021	2021-00001183	JE	GL	Defer/CF 2021 Unspent Revenue for Pavement Mgt. Project	JE 1338B-21		173,644.59		.00
Month June 2021 Totals							<u>\$173,644.59</u>	<u>\$33,189.69</u>	<u>\$0.00</u>
Account Road Maint. & Rehab Alloc SB1-2032(h)(2) Totals							<u>\$201,254.06</u>	<u>\$201,254.06</u>	<u>\$0.00</u>
G/L Account Number 915-9614 3801 Transfers In							Balance To Date:		\$0.00
06/30/2021	2021-00001164	JE	GL	Record transfer into project from transfers into fund for YE	JE 1344B-21		272,600.00		272,600.00
06/30/2021	2021-00001166	JE	GL	Record transfer into project from transfers into fund for YE	JE 1344B-21			272,600.00	.00
06/30/2021	2021-00001166	JE	GL	Record transfer into project from transfers into fund for YE	JE 1344B-21			272,600.00	(272,600.00)
06/30/2021	2021-00001180	JE	GL	Record transfer into project from transfers into fund for YE	JE 1344B-21		272,600.00		.00
06/30/2021	2021-00001181	JE	GL	Move Project budget from 7710-transfers in down to project rev.	JE 1344D-21			414,600.00	(414,600.00)
06/30/2021	2021-00001183	JE	GL	Defer/CF 2021 Unspent Q&E Rev for Pavement Mgt. Project	JE 1338B-21		414,600.00		.00
Month June 2021 Totals							<u>\$959,800.00</u>	<u>\$959,800.00</u>	<u>\$0.00</u>
Account Transfers In Totals							<u>\$959,800.00</u>	<u>\$959,800.00</u>	<u>\$0.00</u>
G/L Account Number 915-9614 3993 Other Revenue - Exclusive							Balance To Date:		\$0.00
07/01/2020	2021-00000230	JE	GL	Reverse Defer Cap Proj Rev not Spent in 19/20 P0146.FY20 - Pavement Management Plan, MB2019-ST02 Pavement Program	JE 1338-20			158,368.85	(158,368.85)
Month July 2020 Totals							<u>\$0.00</u>	<u>\$158,368.85</u>	<u>(\$158,368.85)</u>
06/30/2021	2021-00001141	JE	GL	Defer project revenues not spent in 20/21 P0146.FY20 - Pavement Management Plan, MB2019-ST02 Pavement Program	JE 1338-21		330,575.94		172,207.09

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 06/30/21

Exclude 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 3993 Other Revenue - Exclusive								Balance To Date:	\$0.00
06/30/2021	2021-00001182	JE	GL	Reverse 1338-21 JE entered prematurely. See 1338B-21	JE 1338A-21			330,575.94	(158,368.85)
06/30/2021	2021-00001183	JE	GL	Defer/CF 2021 Unspent Revenue for Pavement Mgt. Project	JE 1338B-21		156,931.35		(1,437.50)
Month June 2021 Totals							<u>\$487,507.29</u>	<u>\$330,575.94</u>	<u>(\$1,437.50)</u>
Account Other Revenue - Exclusive Totals							<u>\$487,507.29</u>	<u>\$488,944.79</u>	<u>(\$1,437.50)</u>
G/L Account Number 915-9614 6105 Consulting Services								Balance To Date:	\$0.00
06/30/2021	2021-00001071	JE	AP	A/P Invoice Entry	Accounts Payable		1,437.50		1,437.50
Month June 2021 Totals							<u>\$1,437.50</u>	<u>\$0.00</u>	<u>\$1,437.50</u>
Account Consulting Services Totals							<u>\$1,437.50</u>	<u>\$0.00</u>	<u>\$1,437.50</u>
Department Pavement Management Program Totals							<u>\$1,649,998.85</u>	<u>\$1,649,998.85</u>	
Fund Capital Projects Fund Totals							<u>\$1,649,998.85</u>	<u>\$1,649,998.85</u>	
Grand Totals							<u>\$1,649,998.85</u>	<u>\$1,649,998.85</u>	

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AGENDA NO: B-4

MEETING DATE: December 21, 2021

Staff Report

TO: Citizens' Advisory/Finance Oversight Committee (CFAC)

DATE: December 16, 2021

FROM: Scott Collins, City Manager
Sarah Johnson-Rios, Assistant City Manager/Admin Services Director
Dana Swanson, Human Resources Manager/City Clerk
Chris F. Neumeyer, City Attorney

SUBJECT: Continued Discussion and Recommendation on Councilmember Compensation

RECOMMENDATION

Staff recommends that the CFAC:

- Recommend that Council adjust compensation by ordinance within the limits of state law, by \$500/month per Councilmember and an additional \$200/month for the Mayor.
- Recommend that Council maintain current health benefits.

ALTERNATIVES

CFAC may choose to refrain from providing a recommendation to Council.

Relative to Council stipends, CFAC may recommend that Council:

- A. recommend that Council make no adjustments to monthly stipends;
- B. recommend that Council increase its stipends by ordinance by a different amount than the staff recommendation; or
- C. recommend that Council seek voter approval for a more significant increase to Council stipends.

Relative to health benefits, CFAC may recommend that Council also consider modifications consistent with State law, as follows:

- A. Self-only medical coverage with the same contribution employees receive;
- B. Family medical coverage consistent with the lowest cost health plan; or
- C. Family medical coverage with the same contribution employees receive.

FISCAL IMPACT

There are multiple different scenarios that Council could consider to adjust compensation, both in the form of changes to monthly stipend and/or to health and welfare benefits.

As such, the table below presents the maximum potential fiscal impact of several potential policy options that are outlined in greater detail in the body of the report. In the case of health benefit costs, these may be higher than the actual costs that the City will incur, since not all Councilmembers would utilize health benefits uniformly.

Table 1. Potential Fiscal Impacts

Policy Option	Current Annual Cost for Full Council	Max Increase in Annual Cost for Full Council	Total Revised Annual Cost for Full Council
Monthly Stipend			
A. No Change - Current Cost of Council and Mayor Stipends	32,400	N/A	32,400
B1. Stipend Increase by Ordinance – 5 Councilmembers	N/A	30,000	62,400
B2. Stipend Increase by Ordinance – Mayor Stipend	N/A	2,400	2,400
B1 + B2. Stipend Increase by Ordinance (Council & Mayor)	N/A	32,400	64,800
C. Higher increase by voters	N/A	Unknown	Unknown
Health and Welfare Benefits*			
Current Maximum Potential Cost (if all benefits utilized)	46,718	N/A	46,718
A. <i>Max Increase in Cost of Self-only medical w/employee cont.</i>	N/A	10,753	57,471
B. <i>Max Increase in Cost of Family medical - lowest cost plan</i>	N/A	56,427	103,145
C. <i>Max Increase in Cost of Family medical w/employee cont.</i>	N/A	60,073	106,791

* Health Benefit Costs are only valid for 2022. They would increase annually as the cost of health benefits increases, according to the policy method selected.

The fiscal impact of the staff recommendation would be an increase in expenditures of \$32,400 annually.

BACKGROUND

City Council directed staff to evaluate Council compensation and review options for modification with CFAC. Council was interested in evaluating compensation as one factor that may limit who is able to dedicate the time to run for local office. For example, individuals who work full time may find it challenging to run for local office and dedicate significant time to the role in exchange for a nominal monthly stipend.

This item is coming before CFAC at Council’s request under the following scope of work per CFAC’s bylaws:

“5. Undertake special financial projects, as directed by the City Council, City Manager or City Treasurer.”

More specifically, City Council Policies were recently updated to state that “Compensation for services rendered by the Mayor and Council Members, in an official capacity, shall be provided in accordance with State law and the MBMC. The Citizens Finance Advisory Committee will be asked every 4 years, starting with 2020, to provide the Council a recommendation on whether any changes should be made to that compensation.”

This review was delayed due to COVID. The next review will occur in 2025 unless otherwise directed by the City Council.

CFAC met and discussed Council compensation on November 16, 2021. CFAC requested that the item come back with additional information regarding Council benefits, in addition to monthly stipends. This additional information is presented below.

DISCUSSION

A. Current Councilmember and Mayor Stipends

Councilmembers currently receive \$500/month in salary as established by the Morro Bay Municipal Code ("MBMC"). "Each member of the city council and the mayor shall receive a salary of five hundred dollars per month." (MBMC 2.20.010.)

A Council salary was initially adopted in 1964 and was last adjusted to the current salary amount in July 2002.

A directly elected mayor may be provided with compensation in addition to that which he or she receives as a councilmember. (Govt. Code § 36516.1). The Mayor receives \$700/month per MBMC 2.20.015: "The mayor, in addition to the compensation enumerated in Section 2.20.010 shall receive the sum of two hundred dollars, per month, as additional compensation as provided by California Government Code 36516.1.

The Mayor's stipend of \$200 monthly was last updated in January 1999 by Ordinance 476.

B. Councilmember Compensation Legal Framework

Compensation¹ for councilmembers of a general law city such as Morro Bay is governed by Title 4, Division 3, Part 1 of the Government Code, starting with Section 36514.5.²

Council salaries³ are controlled by Section 36516. Section 36516(a) allows a city council to initially establish by ordinance a salary up to certain statutory limits, and then thereafter by ordinance adjust salary within certain statutory limits.

Section 36516(b) authorizes voter approval of Council salary. There is no general limitation on the compensation amount when the amount is subject to voter approval. Staff is of the understanding that there is no present interest to place a Council compensation increase on the ballot, though CFAC could provide a recommendation to Council to consider that option.

C. Establishing and Increasing Council Salaries by Ordinance

Council compensation increases may be set by ordinance. (Govt. Code § 36516(a)(4).) However, there are limits on increases by ordinance to Council salary which are imposed by the Govt. Code.

Govt. Code Section 36516 authorizes a city to adopt an ordinance providing an initial council salary with a maximum amount depending upon the city's population.

¹ In addition to their flat salary, "any councilmember and the mayor may be reimbursed for actual and necessary expenses incurred in the performance of official duties." (MBMC 2.20.010.)

² All statutory references shall be to the Government Code, unless otherwise indicated.

³ For purposes of these rules, "salary" does not include city payments for retirement, health and welfare, or federal social security benefits, nor expense reimbursements. (§36516(d), (e).)

Govt. Code Section 36516 goes on to authorize an increase in council salaries to a higher amount, so long as such amount does not exceed 5% for each calendar year from the operative date of the last adjustment. In July 2002, the Council by ordinance increased Council compensation from \$300/month to \$500/month.

At least three important caveats apply to the Govt. Code Section 36516 calculation for salary increases:

- *No Compounding.* The Attorney General has ruled that the maximum 5% per calendar year percentage increase must be applied only once, with *no compounding*. (89 Ops.Cal.Atty.Gen. 159 (2006).)
- *No Increase Until After a Council Election for New Term of Office.* A change in compensation may not take actual effect during the sitting council's term of office. This does not mean that Councilmember X, elected in 2020, must wait until their next term of office begins in 2024. Because city councilmembers serve staggered terms, Councilmember X will be eligible for the adopted increase following the next regular municipal election that occurs during their term - i.e., when any one of their colleagues must run for reelection for a new term, even though X is in the middle of their own term. In short, once one council seat is elected to a new term, it triggers the adjusted salary for all council seats. (Govt. Code § 36516.5) (54 Ops Cal Atty Gen 112, 114 (1971) (salary increase triggered by increase in census population takes effect following next municipal election).)
- *No Automatic Adjustments.* Once adopted, Section 36516(a)(4) provides, in pertinent part, that "no ordinance shall be enacted or amended to provide automatic future increases in salary." In other words, the 5% maximum calendar increase cannot be enacted on a going-forward basis - it is purely retroactive on a non-compounded basis, with no further increases until another compensation ordinance is adopted.

D. Statutory Limits on Council Compensation Increases

As noted above, MBMC 2.20.010 establishes Council salaries at \$500/month. The last adjustment to that section was operative in July 2002. Thus, an increase in the base Council salary could be calculated from July 2002 at a rate not-to-exceed *5% for each calendar year thereafter, non-compounded*.

If Council were to adopt a new ordinance increasing its salary, it would go into effect after November, 2022, being when "a new term of office" for Councilmembers would begin.⁴ This would be twenty years after the operative date of the last MBMC 2.20.010 adjustment in 2002. Section 36516 dictates that the new, maximum salary could be \$1,000/month, as follows:

- \$500/month (est. 2002) x 5% = \$25/month
- \$25/month over 20 years = \$500/month
- \$500/month base 2002 salary + increased \$500/month salary =
- \$1,000/month, maximum.

⁴ Govt. Code § 36516.5 provides in full: "A change in compensation does not apply to a council member during the council member's term of office. This prohibition shall not prevent the adjustment of the compensation of all members of a council serving staggered terms whenever one or more members of the city council becomes eligible for a salary increase by virtue of the council member beginning a new term of office." Reasonably the proper interpretation of this state law is that the special election in June, 2022 is not for a new term of office, but rather an election to finish an existing term of office which commenced in 2020 and runs through 2024.

If the Mayor’s additional stipend of \$200/month were to remain unchanged, the Mayor’s adjusted stipend would be \$1,200/month. However, the same increase is legally permissible for the Mayor’s additional stipend. Utilizing the same methodology, the maximum increase to the Mayor’s monthly stipend, which was last updated to its current amount in 1999, that could be implemented by ordinance would be \$230/month, based on MBMC 2.20.015, for a total Mayoral stipend of \$430/month, resulting in a maximum monthly stipend of \$1,430/month total for the Mayor.

- \$200/month (est. 1999) x 5% = \$10/month
- \$10/month over 23 years = \$230/month
- \$200/month base 1999 Mayor stipend + increased \$230/month =
- \$430/month, maximum.

For consistency with the Council stipend adjustment over a twenty-year prior, staff recommends an increase of \$200/month for the Mayor, for a total revised monthly stipend of \$1,400/month for the Mayor.

Under any calculation scenario, because automatic salary adjustments are prohibited on a going-forward basis, Council salaries could not increase again until another amendment to the compensation ordinance is adopted.

E. Local Comparison of Council Stipends

Staff conducted research regarding Council stipends in other cities in San Luis Obispo County and was able to gather the following data. This data shows that currently the Morro Bay Mayor and Councilmembers have the lowest monthly stipend in the County. Morro Bay’s Councilmembers receive 22% less than the average of the other five cities in the County presented below, and Morro Bay’s Mayor receives 16% less than average per month. Note that San Luis Obispo’s monthly stipends are significantly higher in both cases, in part because San Luis Obispo is in a different population tier and was able to set their stipends higher initially under state law. San Luis Obispo data was excluded per CFAC’s request.

Table 2. Survey of City Council Salaries in San Luis Obispo County, 2021

CITY	COUNCILMEMBER STIPEND (Monthly)	MAYOR STIPEND (Monthly)
Arroyo Grande	\$648	\$798
Atascadero	\$600	\$750
Grover Beach	\$600	\$750
Paso Robles	\$600	\$800
Pismo Beach	\$772	\$1,072
Avg. of Five Cities	\$644	\$834
Morro Bay Current	\$500	\$700

F. Legal Framework for Council Health and Welfare Benefits

Several provisions in the Government Code allow the City to provide benefits for current employees and council members, subject to certain restrictions. In general, the benefits provided for councilmembers must be the “same benefits” that the City pays for “its employees.” (§36516(d).) In applying this principal, Section 53208.5 provides some conceptual frameworks by holding that where

different benefit structures are provided for different sets of employees, the maximum benefits received by a council can be no greater than the most generous “schedule of benefits” provided to any category of non-safety employees.

Council health and welfare benefits do not require modification by ordinance but can be modified by resolution if changes are consistent with State law.

G. Current City Council Health and Welfare Benefits Information

Morro Bay’s Councilmembers currently receive a monthly contribution for medical insurance for themselves only (not family members) based on the lowest cost CalPERS HMO or PPO plan; those costs change each calendar year. They also have the option to enroll themselves and their dependents in vision and dental insurance. Councilmembers are able to enroll in a higher cost plan and/or cover family members in a CalPERS medical plan but would pay the difference between the lowest cost plan for self-only and the full cost of the plan selected (a difference of up to \$312 monthly for self-only for the highest cost plan or up to \$1,753 monthly for the cost to cover family members on the highest cost plan, in 2022). The City also provides a \$50,000 life insurance policy. These benefits are outlined in City Council policies, which are adopted by resolution. The current cost of these benefits is outlined in the table below.

Staff collected information regarding Councilmember health and welfare benefits in the other cities in the County, with the exception of San Luis Obispo, per CFAC’s request to exclude it from the average.

Table 3. Councilmember Health & Welfare Benefits in San Luis Obispo County, 2021

City	Monthly Stipend	Health & Welfare Benefits						Max Monthly Cost/Member
		Medical (self)	Medical (family)	Vision	Dental	Life Ins.	Total Health (max)	
Arroyo Grande	648	0	0	0	0	0	1,836	2,484
Atascadero	600	0	0	0	0	0	897	1,497
Grover Beach	600	0	0	0	0	0	0	600
Paso Robles	600	702	1,769	25	88	0	1,882	2,482
Pismo Beach	772	0	0	0	0	Unknown	2,104	2,876
Avg. of five cities	644						1,344	1,988
Morro Bay - current	500	588	0	22	160	9	779	1,279

Reviewing health and welfare benefits demonstrates that that Morro Bay Councilmembers are farther behind the County average overall than they are when only monthly stipends are considered. Morro Bay Councilmembers’ benefits are approximately 42% below average for health benefits and approximately 36% below average for total maximum monthly compensation, including both monthly stipends and the maximum allocation of health and welfare benefits.

Three potential alternatives for Morro Bay Councilmembers are presented in the table below. The first would continue to provide medical insurance coverage for Councilmembers only (not dependents), but would increase the monthly City contribution from \$589 to \$767 consistent with the current monthly contribution for employees who do not opt to cover dependents on their medical plan. The second

option would provide Councilmembers with the option to cover family members on their medical plans but would only offer a contribution that would cover the cost of the lowest cost plan. The third option would make Councilmember health insurance consistent with coverage for full-time employees, offering family coverage and the same monthly contribution that employees receive. In all cases, the other benefits would remain the same. The fiscal impact of each of these options is presented in the fiscal impact section of the report.

Table 4. Alternative Options for Morro Bay Councilmember Health Benefits (monthly cost)

	Medical (self)	Medical (family)	Vision	Dental	Life Ins.	Total Monthly Health Cost per Member (max)
Current Council Health Benefits	588	0	22	160	9	779
A. Self-only medical w/employee cont.	767		22	160	9	958
B. Family medical - lowest cost plan		1,528	22	160	9	1,719
C. Family medical w/employee cont.		1,589	22	160	9	1,780

The data regarding health and welfare benefits is the same for a Mayor as it is for Councilmembers. Given the Mayoral monthly stipends in the County as outlined above, Morro Bay’s Mayor is currently eligible to receive 42% below average for health benefits and approximately 32% below average for total maximum monthly compensation, including both monthly stipends and the maximum allocation of health and welfare benefits. The medical insurance benefit alternatives outlined above for Morro Bay Councilmembers would also apply to the Mayor.

CONCLUSION

Staff recommends that to CFAC recommend that Council adjust compensation by ordinance within the limits of state law, by \$500/month per Councilmember and an additional \$200/month for the Mayor. If this change is made and there are no changes to health benefits, Council’s total monthly compensation would at or below the County average.

ATTACHMENT

None