

# City of Morro Bay

## Citizens Oversight Committee Agenda

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### *Mission Statement*

*The City of Morro Bay is dedicated to the preservation and enhancement of the quality of life. The City shall be committed to this purpose, and will provide a level of municipal service and safety consistent with, and responsive to, the needs of the public.*

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**REGULAR MEETING  
TUESDAY, DECEMBER 15, 2015  
VETERANS MEMORIAL HALL – 3:30 PM  
209 SURF ST., MORRO BAY, CA**

ESTABLISH QUORUM AND CALL TO ORDER

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

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

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

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk, (805) 772-6205. Notification 24 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting.

A. CONSENT CALENDAR

1. APPROVAL OF MINUTES FOR THE NOVEMBER 4, 2015, REGULAR CITIZENS OVERSIGHT COMMITTEE MEETING (ACTING AS THE CITIZENS FINANCE ADVISORY COMMITTEE).

B. NEW BUSINESS

1. REVIEW OF F/Y 2014/15 UNAUDITED TRANSACTIONS FROM THE COLLECTION OF THE GENERAL PURPOSE LOCAL SALES TAX, COMMONLY KNOWN AS "MEASURE Q"
2. REVIEW OF F/Y 2014/15 CARRYOVER AND UNALLOCATED CASH FROM THE COLLECTION OF THE GENERAL PURPOSE LOCAL SALES TAX, COMMONLY KNOWN AS "MEASURE Q"
3. REVIEW OF F/Y-T-D 2015/16 TRANSACTIONS FROM THE COLLECTION OF THE GENERAL PURPOSE LOCAL SALES TAX, COMMONLY KNOWN AS "MEASURE Q"
4. DISCUSSION OF PRESENTATION OF COMMITTEE RECOMMENDATIONS TO CITY COUNCIL
5. DISCUSSION OF THE CONCEPTS RELATED TO STREETS FINANCING

C. SCHEDULE NEXT MEETING

Next meeting is scheduled on January 19, 2016, at the Veterans Memorial Hall at 3:30 p.m.

D. ADJOURNMENT

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

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

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



<b>AGENDA NO:</b>	<b>A - 1</b>
<b>MEETING DATE:</b>	<b>December 15, 2015</b>

## Staff Report

**TO:** Chairwoman Spagnola and Committee Members      **DATE:** December 9, 2015

**FROM:** Susan Slayton, Administrative Services Director

**SUBJECT:** Approval of Synopsis Minutes from the November 4, 2015, Citizens Oversight Committee meeting, acting as the Citizens Finance Advisory Committee

### **RECOMMENDATION**

**MOTION: I move for approval of the November 4, 2015, meeting minutes.**

### **DISCUSSION**

Staff presents the synopsis minutes from the 11/4/15 Citizens Oversight Committee (acting as the Citizens Finance Committee) meeting for review and approval.

CITIZENS OVERSIGHT COMMITTEE (ACTING AS THE  
CITIZENS FINANCE ADVISORY COMMITTEE)  
SYNOPSIS MINUTES  
NOVEMBER 4, 2015  
VETERANS MEMORIAL HALL

AGENDA NO: A-1  
MEETING DATE: 12/15/2015

Chairwoman Barbara Spagnola called the meeting to order at 3:30 p.m.

MEMBERS PRESENT:      Barbara Spagnola      Chairwoman  
                                 Greg Head              Member  
                                 Betty Forsythe        Member  
                                 Susan Schneider      Member  
                                 Marlys McPherson    Member

STAFF PRESENT:        Susan Slayton            Administrative Services Director

**PUBLIC COMMENT**

Chairwoman Spagnola opened the meeting for public comment. Seeing none, public comment was closed.

A.    CONSENT CALENDAR

1. APPROVAL OF MINUTES FOR THE REGULAR CITIZENS FINANCE ADVISORY COMMITTEE MEETING HELD ON AUGUST 17, 2015.  
<https://youtu.be/RfJHci6CL2M?t=1m3s>
2. APPROVAL OF MINUTES FOR THE SPECIAL CITIZENS FINANCE ADVISORY COMMITTEE MEETING HELD ON SEPTEMBER 24, 2015.  
<https://youtu.be/RfJHci6CL2M?t=1m50s>

B.    NEW BUSINESS

1. 1<sup>ST</sup> QUARTER BUDGET PERFORMANCE REVIEW  
<https://youtu.be/RfJHci6CL2M?t=3m11s>

This report was accepted by the Committee. The Committee will prepare a report to Council, stating that the first quarter review had no significant exceptions.

<https://youtu.be/RfJHci6CL2M?t=1h3m50s>

2. DISCUSSION OF STREETS FINANCING CONCEPT  
<https://youtu.be/RfJHci6CL2M?t=1h5m30s>

Homer Alexander spoke during the public comment period on this item, introducing the concept of a parcel tax.

CITIZENS OVERSIGHT COMMITTEE (ACTING AS THE CITIZENS FINANCE  
ADVISORY COMMITTEE)  
SYNOPSIS MINUTES  
NOVEMBER 4, 2015  
VETERANS MEMORIAL HALL

The Committee voted against moving forward with securing a loan for repairing streets until the completion of the pavement management plan, other alternatives for financing have been explored, and the long term strategy is realized.

<https://youtu.be/RfJHci6CL2M?t=1h39m20s>

C. ADJOURNMENT

The meeting adjourned at 5:20 pm.



<b>AGENDA NO:</b>	<b>B - 1</b>
<b>MEETING DATE:</b>	<b>December 15, 2015</b>

## Staff Report

**TO:** Chairwoman Spagnola and Committee Members      **DATE:** December 9, 2015  
**FROM:** Susan Slayton, Administrative Services Director  
**SUBJECT:** Review of F/Y 2014/15 Unaudited Transactions from the Collection of the General Purpose Local Sales Tax, commonly known as “Measure Q”

### **RECOMMENDATION**

Staff recommends that the Committee review the 2014/15 transactions posted to the Measure Q fund, suggest any amendments deemed necessary, and accept the transactions with those suggestions, pending City Council approval.

**MOTION: I move for acceptance of the F/Y 2014/15 Measure Q Unaudited Transactions with any amendments suggested at this meeting, pending City Council approval.**

### **DISCUSSION**

Staff has attached the balance sheet, cash flows, budget performance, and detailed transaction reports of the revenues and expenditures that have been posted to the Measure Q fund for the 2014/15 fiscal year. These reports are in the process of being audited.

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

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category <b>Governmental Funds</b>					
Fund Type <b>Special Revenue Funds</b>					
Fund <b>003 - Sales &amp; Use Tax Measure Q</b>					
<b>ASSETS</b>					
1001	Cash In Treasury	106,410.39	294,832.28	(188,421.89)	(63.91)
1062	GASB 31 Adjustments	(31.00)	(102.00)	71.00	69.61
1228	Due From Other Funds	1,593.00	.00	1,593.00	+++
1230	Due From Other Gov't'l	70,200.00	66,400.00	3,800.00	5.72
1670	Miscellaneous Prepaid	1,289.64	949.24	340.40	35.86
<b>ASSETS TOTALS</b>		<b>\$179,462.03</b>	<b>\$362,079.52</b>	<b>(\$182,617.49)</b>	<b>(50.44%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
2011	Payroll Payable	4,094.27	2,548.01	1,546.26	60.69
2020	Accounts Payable	75,720.81	.00	75,720.81	+++
2025	Sales Tax Payable	13.90	.00	13.90	+++
2040	Due To Other Gov't'l Funds	.00	3,507.86	(3,507.86)	(100.00)
2182	Health Ins, Employee Ded.	1,289.64	949.24	340.40	35.86
<b>LIABILITIES TOTALS</b>		<b>\$81,118.62</b>	<b>\$7,005.11</b>	<b>\$74,113.51</b>	<b>1,057.99%</b>
<b>FUND EQUITY</b>					
2930	Unreserved Fund Balance	98,343.41	355,074.41	(256,731.00)	(72.30)
<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>		<b>\$98,343.41</b>	<b>\$355,074.41</b>	<b>(\$256,731.00)</b>	<b>(72.30%)</b>
Prior Year Fund Equity Adjustment		.00			
Fund		.00			
Fund		.00			
<b>FUND EQUITY TOTALS</b>		<b>\$98,343.41</b>	<b>\$355,074.41</b>	<b>(\$256,731.00)</b>	<b>(72.30%)</b>
<b>LIABILITIES AND FUND EQUITY TOTALS</b>		<b>\$179,462.03</b>	<b>\$362,079.52</b>	<b>(\$182,617.49)</b>	<b>(50.44%)</b>
Fund <b>003 - Sales &amp; Use Tax Measure Q</b> Totals		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
Fund Type <b>Special Revenue Funds</b> Totals		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
Fund Category <b>Governmental Funds</b> Totals		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
<b>Grand Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>

**CITY OF MORRO BAY  
STATEMENT OF CASH FLOWS  
MEASURE Q  
FOR THE YEAR ENDED JUNE 30, 2015**

	Measure Q
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Cash receipts from services provided	\$ 946,448
Cash paid to suppliers for goods and services	(951,454)
Cash paid to employees	(258,314)
Net Cash Provided by (Used in) Operating Activities	(263,320)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>	
Transfers in (out)	203,508
Intergovernmental	(5,393)
Interest expense	(54,809)
Net Cash Provided by (Used in) Noncapital Financing Activities	143,306
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Payment on long-term debt	(70,000)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(70,000)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Proceeds from investing activities	1,664
Net Cash Provided (Used) by Investing Activities	1,664
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(188,351)
<b>Cash and Cash Equivalents, July 1</b>	294,730
<b>Cash and Cash Equivalents, June 30</b>	\$ 106,379
 <b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>	
Operating income (loss)	\$ (337,093)
Changes in assets and liabilities:	
(Increase) decrease in:	
Receivables	-
Prepaid expenses	(341)
Increase (decrease) in:	
Accounts payable	72,227
Accrued payroll and benefits	1,887
Deposits & deferred revenue	-
Net Cash Provided by (Used in) Operating Activities	\$ (263,320)

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	930,000.00	.00	930,000.00	163,881.43	.00	946,447.78	(16,447.78)	102	920,712.94
3710	Interest Income	.00	.00	.00	1,593.00	.00	1,593.00	(1,593.00)	+++	3,063.00
Department 1111 - Undistributed/Non-Dept.		\$930,000.00	\$0.00	\$930,000.00	\$165,474.43	\$0.00	\$948,040.78	(\$18,040.78)	102%	\$923,775.94
Department 7710 - Interfund Transactions										
3801	Transfers In	.00	232,590.00	232,590.00	.00	.00	203,507.86	29,082.14	87	.00
Department 7710 - Interfund Transactions		\$0.00	\$232,590.00	\$232,590.00	\$0.00	\$0.00	\$203,507.86	\$29,082.14	87%	\$0.00
REVENUE TOTALS		\$930,000.00	\$232,590.00	\$1,162,590.00	\$165,474.43	\$0.00	\$1,151,548.64	\$11,041.36	99%	\$923,775.94
EXPENSE										
Department 1111 - Undistributed/Non-Dept.										
8710	Loss on Investment	.00	.00	.00	(71.00)	.00	(71.00)	71.00	+++	71.00
Department 1111 - Undistributed/Non-Dept.		\$0.00	\$0.00	\$0.00	(\$71.00)	\$0.00	(\$71.00)	\$71.00	+++	\$71.00
Department 4110 - Police Department										
4110	Regular Pay	36,060.00	722.00	36,782.00	2,918.36	.00	30,675.85	6,106.15	83	40,177.28
4120	Overtime Pay	.00	.00	.00	.00	.00	1,316.55	(1,316.55)	+++	1,502.25
4599	Other Pay	.00	.00	.00	64.62	.00	2,695.35	(2,695.35)	+++	5,289.45
4910	Employer Paid Benefits	24,040.00	313.00	24,353.00	1,680.49	.00	18,049.29	6,303.71	74	27,238.47
5104	Animal Feed/Supplies	.00	.00	.00	(1,729.97)	.00	5,241.36	(5,241.36)	+++	.00
6513	Meals & Lodging	.00	.00	.00	(774.68)	.00	9.06	(9.06)	+++	.00
6604	Outside Vehicle Repair/Maint	.00	.00	.00	(192.72)	.00	1,028.93	(1,028.93)	+++	8,627.50
6770	Animal Services	10,000.00	.00	10,000.00	.00	.00	.95	9,999.05	0	.00
7201	Automobiles	45,000.00	.00	45,000.00	(207.29)	.00	45,000.00	.00	100	.00
Department 4110 - Police Department Totals		\$115,100.00	\$1,035.00	\$116,135.00	\$1,758.81	\$0.00	\$104,017.34	\$12,117.66	90%	\$82,834.95
Department 4210 - Fire Department										
4110	Regular Pay	56,595.00	1,698.00	58,293.00	6,609.91	.00	58,810.23	(517.23)	101	55,423.90
4120	Overtime Pay	14,225.00	.00	14,225.00	525.09	.00	13,057.91	1,167.09	92	19,268.17
4599	Other Pay	.00	.00	.00	620.36	.00	5,368.34	(5,368.34)	+++	5,399.16
4910	Employer Paid Benefits	22,322.00	472.00	22,794.00	3,483.67	.00	30,619.84	(7,825.84)	134	32,615.42
5199	Misc. Operating Supplies	.00	.00	.00	.00	.00	.00	.00	+++	30.00
5201	Other Expense	.00	.00	.00	.00	.00	.00	.00	+++	827.46
5307	Blueprint/Doc Reproduced	.00	.00	.00	.00	.00	.00	.00	+++	968.44
5502	Building Maint. Supplies	.00	.00	.00	.00	.00	.00	.00	+++	1,169.20
6106	Contractual Services	.00	.00	.00	.00	.00	.00	.00	+++	34,243.29
7302	Equipment Acquisition	.00	.00	.00	(746.32)	.00	.00	.00	+++	14,407.60
8110	Interest Expense	66,300.00	.00	66,300.00	.00	.00	54,809.24	11,490.76	83	8,482.65
8130	Principal Repayment	25,000.00	.00	25,000.00	.00	.00	70,000.00	(45,000.00)	280	33,000.00
8711	Non Capital Asset Expense	.00	.00	.00	.00	.00	.00	.00	+++	.30
Department 4210 - Fire Department Totals		\$184,442.00	\$2,170.00	\$186,612.00	\$10,492.71	\$0.00	\$232,665.56	(\$46,053.56)	125%	\$205,835.59
Department 5230 - Street Maintenance										
5125	Repairs/Maint. Materials	.00	.00	.00	.00	.00	.00	.00	+++	1,196.25
5199	Misc. Operating Supplies	.00	.00	.00	.00	.00	3,256.20	(3,256.20)	+++	14,516.85
6106	Contractual Services	430,850.00	(430,850.00)	.00	.00	.00	3,454.00	(3,454.00)	+++	7,030.00
6810	Equipment Rental	.00	.00	.00	2,017.95	.00	9,618.31	(9,618.31)	+++	97.50

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
Department	<b>5230 - Street Maintenance Totals</b>	\$430,850.00	(\$430,850.00)	\$0.00	\$2,017.95	\$0.00	\$16,328.51	(\$16,328.51)	+++	\$22,840.60
Department	<b>5235 - Storm Drain/Creek Maint.</b>									
5125	Repairs/Maint. Materials	.00	.00	.00	.00	.00	.00	.00	+++	442.70
5199	Misc. Operating Supplies	.00	.00	.00	.00	.00	374.38	(374.38)	+++	8,902.68
6105	Consulting Services	.00	.00	.00	13,512.50	.00	17,222.50	(17,222.50)	+++	1,462.32
6106	Contractual Services	100,000.00	(100,000.00)	.00	.00	.00	22,014.90	(22,014.90)	+++	7,964.41
Department	<b>5235 - Storm Drain/Creek Maint.</b>	\$100,000.00	(\$100,000.00)	\$0.00	\$13,512.50	\$0.00	\$39,611.78	(\$39,611.78)	+++	\$18,772.11
Department	<b>7710 - Interfund Transactions</b>									
8501	Transfers Out	99,608.00	.00	99,608.00	8,301.00	.00	99,608.00	.00	100	197,840.00
Department	<b>7710 - Interfund Transactions</b>	\$99,608.00	\$0.00	\$99,608.00	\$8,301.00	\$0.00	\$99,608.00	\$0.00	100%	\$197,840.00
Department	<b>8469 - Wireless Communication</b>									
5504	Machinery/Equip/Supplies	.00	.00	.00	.00	.00	.00	.00	+++	45,180.76
6106	Contractual Services	.00	.00	.00	.00	.00	.00	.00	+++	32,439.14
Department	<b>8469 - Wireless Communication</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$77,619.90
Department	<b>9614 - Pavement Management Plan</b>									
5199	Misc. Operating Supplies	.00	.00	.00	.00	.00	.00	.00	+++	10,312.51
6105	Consulting Services	.00	.00	.00	.00	.00	86,940.00	(86,940.00)	+++	820.00
6106	Contractual Services	.00	755,521.00	755,521.00	41,815.11	.00	829,179.45	(73,658.45)	110	689,503.20
Department	<b>9614 - Pavement Management Plan</b>	\$0.00	\$755,521.00	\$755,521.00	\$41,815.11	\$0.00	\$916,119.45	(\$160,598.45)	121%	\$700,635.71
	<b>EXPENSE TOTALS</b>	\$930,000.00	\$227,876.00	\$1,157,876.00	\$77,827.08	\$0.00	\$1,408,279.64	(\$250,403.64)	122%	\$1,306,449.86
Fund	<b>003 - Sales &amp; Use Tax Measure Q Totals</b>									
	<b>REVENUE TOTALS</b>	930,000.00	232,590.00	1,162,590.00	165,474.43	.00	1,151,548.64	11,041.36	99	923,775.94
	<b>EXPENSE TOTALS</b>	930,000.00	227,876.00	1,157,876.00	77,827.08	.00	1,408,279.64	(250,403.64)	122	1,306,449.86
Fund	<b>003 - Sales &amp; Use Tax Measure Q Totals</b>	\$0.00	\$4,714.00	\$4,714.00	\$87,647.35	\$0.00	(\$256,731.00)	\$261,445.00		(\$382,673.92)

# Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number <b>003-1111 8710 Loss on Investment</b>							Balance To Date:		\$0.00
06/30/2015	2015-00001207	JE	GL	GASB 31 adjustment for	JE 1333-15			71.00	(71.00)
Month <b>June 2015</b> Totals							\$0.00	\$71.00	(\$71.00)
Account <b>Loss on Investment</b> Totals							\$0.00	\$71.00	(\$71.00)
Department <b>Undistributed/Non-Dept.</b> Totals							\$0.00	\$71.00	
G/L Account Number <b>003-4110 4110 Regular Pay</b>							Balance To Date:		\$0.00
Account <b>Regular Pay</b> Totals							\$30,675.85	\$0.00	\$30,675.85
G/L Account Number <b>003-4110 4120 Overtime Pay</b>							Balance To Date:		\$0.00
Account <b>Overtime Pay</b> Totals							\$1,316.55	\$0.00	\$1,316.55
G/L Account Number <b>003-4110 4599 Other Pay</b>							Balance To Date:		\$0.00
Account <b>Other Pay</b> Totals							\$2,695.35	\$0.00	\$2,695.35
G/L Account Number <b>003-4110 4910 Employer Paid Benefits</b>							Balance To Date:		\$0.00
Account <b>Employer Paid Benefits</b> Totals							\$18,049.29	\$0.00	\$18,049.29
G/L Account Number <b>003-4110 5104 Animal Feed/Supplies</b>							Balance To Date:		\$0.00
10/30/2014	2015-00000227	JE	AP	A/P Invoice Entry	Accounts Payable		767.18		767.18
<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>
Pipan09/14	Rabobank Visa Card			Visa Card	10/02/2014	EFT	1127	778.80	767.18
Total								\$778.80	\$767.18
Month <b>October 2014</b> Totals							\$767.18	\$0.00	\$767.18
11/13/2014	2015-00000320	JE	AP	A/P Invoice Entry	Accounts Payable		140.00		907.18
<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>
06172014	Dalzell Enterprises			K-9 medical supplies	06/17/2014	Check	146908	55.00	55.00
073014	Dalzell Enterprises			K-9 vaccinations	07/30/2014	Check	146908	85.00	85.00
Total								\$140.00	\$140.00
11/26/2014	2015-00000388	JE	AP	A/P Invoice Entry	Accounts Payable		721.72		1,628.90
<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>
Pipan10/14	Rabobank Visa Card			Visa Card	11/03/2014	EFT	1138	718.75	721.72
Total								\$718.75	\$721.72

# Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

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
Month <b>November 2014</b> Totals							\$861.72	\$0.00	\$1,628.90
12/24/2014	2015-00000465	JE	AP	A/P Invoice Entry	Accounts Payable		1,149.69		2,778.59
<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>
111814	Dalzell Enterprises			Xello Vet Services	11/18/2014	Check	147322	95.00	95.00
Pipan11/14	Rabobank Visa Card			Visa Card	12/02/2014	EFT	1148	1,053.43	1,054.69
Total								\$1,148.43	\$1,149.69
Month <b>December 2014</b> Totals							\$1,149.69	\$0.00	\$2,778.59
01/08/2015	2015-00000499	JE	AP	A/P Invoice Entry	Accounts Payable		1,500.00		4,278.59
<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>
2895	Inglis Pet Hotel			Training 1 dog per year	12/24/2014	Check	147457	1,500.00	1,500.00
Total								\$1,500.00	\$1,500.00
Month <b>January 2015</b> Totals							\$1,578.62	\$0.00	\$4,357.21
01/22/2015	2015-00000542	JE	AP	A/P Invoice Entry	Accounts Payable		78.62		4,357.21
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
Pipan12/14	Rabobank Visa Card			Visa Card	01/02/2015	EFT	1158	116.12	78.62
Total								\$116.12	\$78.62
Month <b>February 2015</b> Totals							\$1,578.62	\$0.00	\$4,357.21
02/19/2015	2015-00000626	JE	AP	A/P Invoice Entry	Accounts Payable		177.12		4,534.33
<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>
Pipan01/15	Rabobank Visa Card			Visa Card	02/10/2015	EFT	1165	1,287.34	177.12
Total								\$1,287.34	\$177.12
Month <b>February 2015</b> Totals							\$177.12	\$0.00	\$4,534.33
03/19/2015	2015-00000725	JE	AP	A/P Invoice Entry	Accounts Payable		494.52		5,028.85
<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>
Pipan02/15	Rabobank Visa Card			Visa Card	03/10/2015	EFT	1177	416.65	494.52
Total								\$416.65	\$494.52
Month <b>March 2015</b> Totals							\$494.52	\$0.00	\$5,028.85
04/10/2015	2015-00000855	JE	AP	A/P Invoice Entry	Accounts Payable			.36	5,028.49
<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>
Jan-March2015	State Board of Equalization			Jan-March 2015 Use Tax Report	03/31/2015	EFT	1199	1,119.30	(.36)
Total								\$1,119.30	(\$0.36)

# Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

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		
04/16/2015	2015-00000826	JE	AP	A/P Invoice Entry	Accounts Payable		241.10		5,269.59		
<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>		
Pipan03/15	Rabobank Visa Card			Visa Card	04/07/2015	EFT	1189	2,213.08	241.10		
							Total	\$2,213.08	\$241.10		
							Month <b>April 2015</b> Totals		\$241.10	\$0.36	\$5,269.59
05/14/2015	2015-00000900	JE	AP	A/P Invoice Entry	Accounts Payable		10.00		5,279.59		
<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>		
04212015	Dalzell Enterprises			K-9 rabies shot	04/21/2015	Check	148716	10.00	10.00		
							Total	\$10.00	\$10.00		
05/28/2015	2015-00000935	JE	AP	A/P Invoice Entry	Accounts Payable		1,748.50		7,028.09		
<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>		
Pipan04/15	Rabobank Visa Card			Visa Card	05/13/2015	EFT	1210	1,659.38	1,748.50		
							Total	\$1,659.38	\$1,748.50		
05/28/2015	2015-00000935	JE	AP	A/P Invoice Entry	Accounts Payable			56.76	6,971.33		
<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>		
Pipan04/15	Rabobank Visa Card			Visa Card	05/13/2015	EFT	1210	1,659.38	(56.76)		
							Total	\$1,659.38	(\$56.76)		
							Month <b>May 2015</b> Totals		\$1,758.50	\$56.76	\$6,971.33
06/25/2015	2015-00001050	JE	AP	A/P Invoice Entry	Accounts Payable		630.64		7,601.97		
<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>		
Pipan05/15	Rabobank Visa Card			Visa Card	06/09/2015	EFT	1222	943.12	630.64		
							Total	\$943.12	\$630.64		
06/30/2015	2015-00001059	JE	AP	A/P Invoice Entry	Accounts Payable		844.74		8,446.71		
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>		
74148	American Aluminum			Crate for Xello	06/19/2015	Check	149249	844.74	844.74		
							Total	\$844.74	\$844.74		
06/30/2015	2015-00001060	JE	AP	A/P Invoice Entry	Accounts Payable		540.99		8,987.70		
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>		
Pipan06/15	Rabobank Visa Card			Visa Card	07/22/2015	EFT	1235	556.66	540.99		
							Total	\$556.66	\$540.99		

# Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

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	
06/30/2015	2015-00001094	JE	AP	A/P Invoice Entry	Accounts Payable		61.53		9,049.23	
<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>	
4/1-6/30/15C	State Board of Equalization			April-June 2015 C	06/30/2015	EFT	1237	66.32	1.97	
4/1-6/30/15L	State Board of Equalization			Apr-June 2015 Local	06/30/2015	EFT	1237	471.42	11.81	
4/1-6/30/15S	State Board of Equalization			April-June 2015 State	06/30/2015	EFT	1237	1,471.27	47.75	
							Total	\$2,009.01	\$61.53	
06/30/2015	2015-00001102	JE	GL	Correct error in un-approved	JE 639-15			3,935.04	5,114.19	
06/30/2015	2015-00001102	JE	GL	Correct error in un-approved	JE 639-15		127.17		5,241.36	
							Month <b>June 2015</b> Totals	\$2,205.07	\$3,935.04	\$5,241.36
							Account <b>Animal Feed/Supplies</b> Totals	\$9,233.52	\$3,992.16	\$5,241.36
G/L Account Number	<b>003-4110 5504 Machinery/Equip/Supplies</b>							Balance To Date:	\$0.00	
06/25/2015	2015-00001050	JE	AP	A/P Invoice Entry	Accounts Payable		297.72		297.72	
<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>	
Pipan05/15	Rabobank Visa Card			Visa Card	06/09/2015	EFT	1222	943.12	297.72	
							Total	\$943.12	\$297.72	
06/30/2015	2015-00001102	JE	GL	Correct error in un-approved	JE 639-15			297.72	.00	
							Month <b>June 2015</b> Totals	\$297.72	\$297.72	\$0.00
							Account <b>Machinery/Equip/Supplies</b> Totals	\$297.72	\$297.72	\$0.00
G/L Account Number	<b>003-4110 6513 Meals &amp; Lodging</b>							Balance To Date:	\$0.00	
10/30/2014	2015-00000227	JE	AP	A/P Invoice Entry	Accounts Payable		13.48		13.48	
<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>	
Pipan09/14	Rabobank Visa Card			Visa Card	10/02/2014	EFT	1127	778.80	13.48	
							Total	\$778.80	\$13.48	
							Month <b>October 2014</b> Totals	\$13.48	\$0.00	\$13.48
01/22/2015	2015-00000542	JE	AP	A/P Invoice Entry	Accounts Payable		37.86		51.34	
<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>	
Pipan12/14	Rabobank Visa Card			Visa Card	01/02/2015	EFT	1158	116.12	37.86	
							Total	\$116.12	\$37.86	
							Month <b>January 2015</b> Totals	\$37.86	\$0.00	\$51.34
02/19/2015	2015-00000626	JE	AP	A/P Invoice Entry	Accounts Payable		810.27		861.61	

# Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

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																														
<table border="0" style="width:100%"> <tr> <td style="width:10%"><i>Invoice Number</i></td> <td style="width:10%"><i>Vendor</i></td> <td style="width:10%"><i>Description</i></td> <td style="width:10%"><i>Invoice Date</i></td> <td style="width:10%"><i>Payment Type</i></td> <td style="width:10%"><i>Payment Number</i></td> <td style="width:10%"><i>Amount</i></td> <td style="width:10%"><i>Dist. Amount</i></td> <td colspan="2"></td> </tr> <tr> <td>Pipan01/15</td> <td>Rabobank Visa Card</td> <td>Visa Card</td> <td>02/10/2015</td> <td>EFT</td> <td>1165</td> <td>1,287.34</td> <td>810.27</td> <td colspan="2"></td> </tr> <tr> <td colspan="6"></td> <td style="text-align:right">Total</td> <td style="border-top: 1px solid black;">\$1,287.34</td> <td style="border-top: 1px solid black;">\$810.27</td> <td></td> </tr> </table>										<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>			Pipan01/15	Rabobank Visa Card	Visa Card	02/10/2015	EFT	1165	1,287.34	810.27									Total	\$1,287.34	\$810.27	
<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>																																
Pipan01/15	Rabobank Visa Card	Visa Card	02/10/2015	EFT	1165	1,287.34	810.27																																
						Total	\$1,287.34	\$810.27																															
Month <b>February 2015</b> Totals							\$810.27	\$0.00	\$861.61																														
03/19/2015	2015-00000725	JE	AP	A/P Invoice Entry	Accounts Payable		20.92		882.53																														
<table border="0" style="width:100%"> <tr> <td style="width:10%"><i>Invoice Number</i></td> <td style="width:10%"><i>Vendor</i></td> <td style="width:10%"><i>Description</i></td> <td style="width:10%"><i>Invoice Date</i></td> <td style="width:10%"><i>Payment Type</i></td> <td style="width:10%"><i>Payment Number</i></td> <td style="width:10%"><i>Amount</i></td> <td style="width:10%"><i>Dist. Amount</i></td> <td colspan="2"></td> </tr> <tr> <td>Pipan02/15</td> <td>Rabobank Visa Card</td> <td>Visa Card</td> <td>03/10/2015</td> <td>EFT</td> <td>1177</td> <td>416.65</td> <td>20.92</td> <td colspan="2"></td> </tr> <tr> <td colspan="6"></td> <td style="text-align:right">Total</td> <td style="border-top: 1px solid black;">\$416.65</td> <td style="border-top: 1px solid black;">\$20.92</td> <td></td> </tr> </table>										<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>			Pipan02/15	Rabobank Visa Card	Visa Card	03/10/2015	EFT	1177	416.65	20.92									Total	\$416.65	\$20.92	
<i>Invoice Number</i>	<i>Vendor</i>	<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>																																
Pipan02/15	Rabobank Visa Card	Visa Card	03/10/2015	EFT	1177	416.65	20.92																																
						Total	\$416.65	\$20.92																															
03/19/2015	2015-00000725	JE	AP	A/P Invoice Entry	Accounts Payable			98.79	783.74																														
<table border="0" style="width:100%"> <tr> <td style="width:10%"><i>Invoice Number</i></td> <td style="width:10%"><i>Vendor</i></td> <td style="width:10%"><i>Description</i></td> <td style="width:10%"><i>Invoice Date</i></td> <td style="width:10%"><i>Payment Type</i></td> <td style="width:10%"><i>Payment Number</i></td> <td style="width:10%"><i>Amount</i></td> <td style="width:10%"><i>Dist. Amount</i></td> <td colspan="2"></td> </tr> <tr> <td>Pipan02/15</td> <td>Rabobank Visa Card</td> <td>Visa Card</td> <td>03/10/2015</td> <td>EFT</td> <td>1177</td> <td>416.65</td> <td>(98.79)</td> <td colspan="2"></td> </tr> <tr> <td colspan="6"></td> <td style="text-align:right">Total</td> <td style="border-top: 1px solid black;">\$416.65</td> <td style="border-top: 1px solid black;">(\$98.79)</td> <td></td> </tr> </table>										<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>			Pipan02/15	Rabobank Visa Card	Visa Card	03/10/2015	EFT	1177	416.65	(98.79)									Total	\$416.65	(\$98.79)	
<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>																																
Pipan02/15	Rabobank Visa Card	Visa Card	03/10/2015	EFT	1177	416.65	(98.79)																																
						Total	\$416.65	(\$98.79)																															
Month <b>March 2015</b> Totals							\$20.92	\$98.79	\$783.74																														
06/30/2015	2015-00001060	JE	AP	A/P Invoice Entry	Accounts Payable		29.57		813.31																														
<table border="0" style="width:100%"> <tr> <td style="width:10%"><i>Invoice Number</i></td> <td style="width:10%"><i>Vendor</i></td> <td style="width:10%"><i>Description</i></td> <td style="width:10%"><i>Invoice Date</i></td> <td style="width:10%"><i>Payment Type</i></td> <td style="width:10%"><i>Payment Number</i></td> <td style="width:10%"><i>Amount</i></td> <td style="width:10%"><i>Dist. Amount</i></td> <td colspan="2"></td> </tr> <tr> <td>Pipan06/15</td> <td>Rabobank Visa Card</td> <td>Visa Card</td> <td>07/22/2015</td> <td>EFT</td> <td>1235</td> <td>556.66</td> <td>29.57</td> <td colspan="2"></td> </tr> <tr> <td colspan="6"></td> <td style="text-align:right">Total</td> <td style="border-top: 1px solid black;">\$556.66</td> <td style="border-top: 1px solid black;">\$29.57</td> <td></td> </tr> </table>										<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>			Pipan06/15	Rabobank Visa Card	Visa Card	07/22/2015	EFT	1235	556.66	29.57									Total	\$556.66	\$29.57	
<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>																																
Pipan06/15	Rabobank Visa Card	Visa Card	07/22/2015	EFT	1235	556.66	29.57																																
						Total	\$556.66	\$29.57																															
06/30/2015	2015-00001102	JE	GL	Correct error in un-approved	JE 639-15			677.08	136.23																														
06/30/2015	2015-00001102	JE	GL	Correct error in un-approved	JE 639-15			127.17	9.06																														
Month <b>June 2015</b> Totals							\$29.57	\$804.25	\$9.06																														
Account <b>Meals &amp; Lodging</b> Totals							\$912.10	\$903.04	\$9.06																														
G/L Account Number	<b>003-4110 6604 Outside Vehicle Repair/Maint</b>							Balance To Date:		\$0.00																													
02/19/2015	2015-00000626	JE	AP	A/P Invoice Entry	Accounts Payable		299.95		299.95																														
<table border="0" style="width:100%"> <tr> <td style="width:10%"><i>Invoice Number</i></td> <td style="width:10%"><i>Vendor</i></td> <td style="width:10%"><i>Description</i></td> <td style="width:10%"><i>Invoice Date</i></td> <td style="width:10%"><i>Payment Type</i></td> <td style="width:10%"><i>Payment Number</i></td> <td style="width:10%"><i>Amount</i></td> <td style="width:10%"><i>Dist. Amount</i></td> <td colspan="2"></td> </tr> <tr> <td>Pipan01/15</td> <td>Rabobank Visa Card</td> <td>Visa Card</td> <td>02/10/2015</td> <td>EFT</td> <td>1165</td> <td>1,287.34</td> <td>299.95</td> <td colspan="2"></td> </tr> <tr> <td colspan="6"></td> <td style="text-align:right">Total</td> <td style="border-top: 1px solid black;">\$1,287.34</td> <td style="border-top: 1px solid black;">\$299.95</td> <td></td> </tr> </table>										<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>			Pipan01/15	Rabobank Visa Card	Visa Card	02/10/2015	EFT	1165	1,287.34	299.95									Total	\$1,287.34	\$299.95	
<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>																																
Pipan01/15	Rabobank Visa Card	Visa Card	02/10/2015	EFT	1165	1,287.34	299.95																																
						Total	\$1,287.34	\$299.95																															
Month <b>February 2015</b> Totals							\$299.95	\$0.00	\$299.95																														
05/31/2015	2015-00000996	JE	GL	Transfer Invoice Measure Q to	JE 528-15		921.70		1,221.65																														
Month <b>May 2015</b> Totals							\$921.70	\$0.00	\$1,221.65																														

# Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

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	
06/30/2015	2015-00001060	JE	AP	A/P Invoice Entry	Accounts Payable		107.23		1,328.88	
<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>	
253353	Pete's Morro Bay Tire & Auto			Unit 1102 K9 Maintenance	06/24/2015	Check	149494	107.23	107.23	
							Total	\$107.23	\$107.23	
06/30/2015	2015-00001102	JE	GL	Correct error in un-approved	JE 639-15			299.95	1,028.93	
							Month <b>June 2015</b> Totals	\$107.23	\$299.95	\$1,028.93
							Account <b>Outside Vehicle Repair/Maint</b> Totals	\$1,328.88	\$299.95	\$1,028.93
							Balance To Date:		\$0.00	
G/L Account Number	<b>003-4110 6770 Animal Services</b>									
10/30/2014	2015-00000227	JE	AP	A/P Invoice Entry	Accounts Payable		.95		.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>	
Pipan09/14	Rabobank Visa Card			Visa Card	10/02/2014	EFT	1127	778.80	.95	
							Total	\$778.80	\$0.95	
							Month <b>October 2014</b> Totals	\$0.95	\$0.00	\$0.95
							Account <b>Animal Services</b> Totals	\$0.95	\$0.00	\$0.95
							Balance To Date:		\$0.00	
G/L Account Number	<b>003-4110 7201 Automobiles</b>									
09/30/2014	2015-00000357	JE	GL	Transfer invoice for new police	JE 917-15		394.80		394.80	
							Month <b>September 2014</b> Totals	\$394.80	\$0.00	\$394.80
11/13/2014	2015-00000320	JE	AP	A/P Invoice Entry	Accounts Payable		44,812.49		45,207.29	
<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>	
102811	National Auto Fleet Group			2015 Police Interceptor Utilities	07/01/2014	Check	146954	64,835.37	32,417.69	
3202	Drive Customs			Unit 1501 & 1502 equipment	11/03/2014	Check	146914	21,872.56	10,936.28	
7102383	Coast Electronics			Unit 1501 & 1502 antenna/equipment	10/15/2014	Check	146899	638.25	319.12	
7102396	Coast Electronics			Unit 1501 & 1502 radios	11/05/2014	Check	146899	2,278.80	1,139.40	
							Total	\$89,624.98	\$44,812.49	
							Month <b>November 2014</b> Totals	\$44,812.49	\$0.00	\$45,207.29
06/30/2015	2015-00001104	JE	GL	Reclass cost of new vehicles	JE 648-15			207.29	45,000.00	
							Month <b>June 2015</b> Totals	\$0.00	\$207.29	\$45,000.00
							Account <b>Automobiles</b> Totals	\$45,207.29	\$207.29	\$45,000.00
							Department <b>Police Department</b> Totals	\$109,717.50	\$5,700.16	
							Balance To Date:		\$0.00	
G/L Account Number	<b>003-4210 4110 Regular Pay</b>									

# Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

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	
							Account <b>Regular Pay Totals</b>	\$60,296.40	\$1,486.17	\$58,810.23
G/L Account Number	<b>003-4210 4120 Overtime Pay</b>						Balance To Date:		\$0.00	
							Account <b>Overtime Pay Totals</b>	\$13,057.91	\$0.00	\$13,057.91
G/L Account Number	<b>003-4210 4599 Other Pay</b>						Balance To Date:		\$0.00	
							Account <b>Other Pay Totals</b>	\$5,501.08	\$132.74	\$5,368.34
G/L Account Number	<b>003-4210 4910 Employer Paid Benefits</b>						Balance To Date:		\$0.00	
							Account <b>Employer Paid Benefits Totals</b>	\$31,548.94	\$929.10	\$30,619.84
G/L Account Number	<b>003-4210 7302 Equipment Acquisition</b>						Balance To Date:		\$0.00	
11/26/2014	2015-00000388	JE	AP	A/P Invoice Entry	Accounts Payable		746.32		746.32	
<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>	
0000185727A	BAUER COMPRESSORS INC			Bal Due Porta Count Fit Tester Mask	07/30/2014	Check	147002	746.32	746.32	
							Total	\$746.32	\$746.32	
							Month <b>November 2014 Totals</b>	\$746.32	\$0.00	\$746.32
06/30/2015	2015-00001084	JE	GL	Reclass Fire invoices for	JE 633-15			746.32	.00	
							Month <b>June 2015 Totals</b>	\$0.00	\$746.32	\$0.00
							Account <b>Equipment Acquisition Totals</b>	\$746.32	\$746.32	\$0.00
G/L Account Number	<b>003-4210 8110 Interest Expense</b>						Balance To Date:		\$0.00	
09/30/2014	2015-00000364	JE	GL	Post Principle and Int pymnt	JE 924-15		794.44		794.44	
09/30/2014	2015-00000364	JE	GL	Post Principle and Int pymnt	JE 924-15		27,093.75		27,888.19	
							Month <b>September 2014 Totals</b>	\$27,888.19	\$0.00	\$27,888.19
12/31/2014	2015-00000580	JE	GL	Post Principle & Interest for	JE 1227-15		371.05		28,259.24	
							Month <b>December 2014 Totals</b>	\$371.05	\$0.00	\$28,259.24
03/31/2015	2015-00000807	JE	GL	Record Interest only for USDA	JE 322-15		26,550.00		54,809.24	
							Month <b>March 2015 Totals</b>	\$26,550.00	\$0.00	\$54,809.24
							Account <b>Interest Expense Totals</b>	\$54,809.24	\$0.00	\$54,809.24
G/L Account Number	<b>003-4210 8130 Principal Repayment</b>						Balance To Date:		\$0.00	
09/30/2014	2015-00000364	JE	GL	Post Principle and Int pymnt	JE 924-15		6,000.00		6,000.00	
09/30/2014	2015-00000364	JE	GL	Post Principle and Int pymnt	JE 924-15		29,000.00		35,000.00	

# Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

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	
							Month <b>September 2014</b> Totals	\$35,000.00	\$0.00	\$35,000.00
12/31/2014	2015-00000580	JE	GL	Post Principle & Interest for	JE 1227-15		35,000.00		70,000.00	
							Month <b>December 2014</b> Totals	\$35,000.00	\$0.00	\$70,000.00
							Account <b>Principal Repayment</b> Totals	\$70,000.00	\$0.00	\$70,000.00
							Department <b>Fire Department</b> Totals	\$235,959.89	\$3,294.33	
G/L Account Number	<b>003-5230 5199 Misc. Operating Supplies</b>								Balance To Date:	\$0.00
10/16/2014	2015-00000199	JE	AP	A/P Invoice Entry	Accounts Payable		9,845.04		9,845.04	
<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>	
7626/3	STATEWIDE SAFETY & SIGNS	2 Radar Signs - purchased by Public			09/30/2014	Check	146737	9,845.04	9,845.04	
							Total	\$9,845.04	\$9,845.04	
							Month <b>October 2014</b> Totals	\$9,845.04	\$0.00	\$9,845.04
11/13/2014	2015-00000320	JE	AP	A/P Invoice Entry	Accounts Payable		3,256.20		13,101.24	
<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>	
7844/3	STATEWIDE SAFETY & SIGNS	Street sealant for PMP prep.			11/05/2014	Check	146978	3,256.20	3,256.20	
							Total	\$3,256.20	\$3,256.20	
11/30/2014	2015-00000417	JE	GL	Reclass invoice Posted to	JE 1119-15			9,845.04	3,256.20	
							Month <b>November 2014</b> Totals	\$3,256.20	\$9,845.04	\$3,256.20
							Account <b>Misc. Operating Supplies</b> Totals	\$13,101.24	\$9,845.04	\$3,256.20
G/L Account Number	<b>003-5230 6106 Contractural Services</b>								Balance To Date:	\$0.00
07/24/2014	2015-00000043	JE	AP	A/P Invoice Entry	Accounts Payable		3,454.00		3,454.00	
<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>	
Williams 140702	Williams Concrete & Gen Eng	Sidewalk repairs at Harbor & Piney.			07/02/2014	Check	146021	3,454.00	3,454.00	
							Total	\$3,454.00	\$3,454.00	
							Month <b>July 2014</b> Totals	\$3,454.00	\$0.00	\$3,454.00
							Account <b>Contractural Services</b> Totals	\$3,454.00	\$0.00	\$3,454.00
G/L Account Number	<b>003-5230 6810 Equipment Rental</b>								Balance To Date:	\$0.00
12/11/2014	2015-00000419	JE	AP	A/P Invoice Entry	Accounts Payable		3,547.50		3,547.50	
<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>	
99911181	Crafco, Inc	PMP Crack Sealing			11/21/2014	Check	147142	3,547.50	3,547.50	
							Total	\$3,547.50	\$3,547.50	

# Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
							<b>Month December 2014 Totals</b>	<b>\$3,547.50</b>	<b>\$0.00</b>	<b>\$3,547.50</b>
01/22/2015	2015-00000542	JE	AP	A/P Invoice Entry	Accounts Payable		16.96		3,564.46	
<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>	
10/1-12/2014L	State Board of Equalization			Oct-Dec 2014 Use Tax Local	12/31/2014	EFT	1160	774.44	16.50	
Oct-Dec2014	State Board of Equalization			Oct 1 to Dec 31 2014 Use Tax Report	12/31/2014	EFT	1160	1,088.72	.46	
							<b>Total</b>	<b>\$1,863.16</b>	<b>\$16.96</b>	
							<b>Month January 2015 Totals</b>	<b>\$16.96</b>	<b>\$0.00</b>	<b>\$3,564.46</b>
05/14/2015	2015-00000900	JE	AP	A/P Invoice Entry	Accounts Payable		4,035.90		7,600.36	
<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>	
16345404	Caterpillar Financial Services			Skid Steer	04/30/2015	Check	148707	4,035.90	4,035.90	
							<b>Total</b>	<b>\$4,035.90</b>	<b>\$4,035.90</b>	
							<b>Month May 2015 Totals</b>	<b>\$4,035.90</b>	<b>\$0.00</b>	<b>\$7,600.36</b>
06/11/2015	2015-00000998	JE	AP	A/P Invoice Entry	Accounts Payable		2,017.95		9,618.31	
<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>	
16400099	Caterpillar Financial Services			Skidsteer 7/15/15 payment	06/04/2015	Check	148969	2,017.95	2,017.95	
							<b>Total</b>	<b>\$2,017.95</b>	<b>\$2,017.95</b>	
							<b>Month June 2015 Totals</b>	<b>\$2,017.95</b>	<b>\$0.00</b>	<b>\$9,618.31</b>
							<b>Account Equipment Rental Totals</b>	<b>\$9,618.31</b>	<b>\$0.00</b>	<b>\$9,618.31</b>
							<b>Department Street Maintenance Totals</b>	<b>\$26,173.55</b>	<b>\$9,845.04</b>	
G/L Account Number	<b>003-5235 5199 Misc. Operating Supplies</b>						Balance To Date:		\$0.00	
08/21/2014	2015-00000095	JE	AP	A/P Invoice Entry	Accounts Payable		30.59		30.59	
<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>	
Hanson07/14	Rabobank Visa Card			Visa Card	08/01/2014	EFT	1104	29.13	30.59	
							<b>Total</b>	<b>\$29.13</b>	<b>\$30.59</b>	
							<b>Month August 2014 Totals</b>	<b>\$30.59</b>	<b>\$0.00</b>	<b>\$30.59</b>
09/18/2014	2015-00000137	JE	AP	A/P Invoice Entry	Accounts Payable		343.79		374.38	
<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>	
Hanson 08/14	Rabobank Visa Card			Visa Card	09/01/2014	EFT	1110	612.33	343.79	
							<b>Total</b>	<b>\$612.33</b>	<b>\$343.79</b>	

# Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

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	
							Month <b>September 2014</b> Totals	\$343.79	\$0.00	\$374.38
							Account <b>Misc. Operating Supplies</b> Totals	\$374.38	\$0.00	\$374.38
G/L Account Number	<b>003-5235 6105 Consulting Services</b>						Balance To Date:		\$0.00	
05/14/2015	2015-00000900	JE	AP	A/P Invoice Entry	Accounts Payable		3,710.00		3,710.00	
<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>	
00502.02-1	Larry Walker Associates, Inc.			Consultant services for wasteload allocation	04/10/2015	Check	148762	3,710.00	3,710.00	
							Total	\$3,710.00	\$3,710.00	
							Month <b>May 2015</b> Totals	\$3,710.00	\$0.00	\$3,710.00
06/11/2015	2015-00000998	JE	AP	A/P Invoice Entry	Accounts Payable		6,487.50		10,197.50	
<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>	
00502.02-2	Larry Walker Associates, Inc.			Revisions: Pathogen Waste Load	05/12/2015	Check	149024	6,487.50	6,487.50	
							Total	\$6,487.50	\$6,487.50	
06/30/2015	2015-00001059	JE	AP	A/P Invoice Entry	Accounts Payable		2,730.00		12,927.50	
<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>	
00502.02-3	Larry Walker Associates, Inc.			Revised Waste Load Allocation &	06/09/2015	Check	149287	2,730.00	2,730.00	
							Total	\$2,730.00	\$2,730.00	
06/30/2015	2015-00001100	JE	AP	A/P Invoice Entry	Accounts Payable		4,295.00		17,222.50	
<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>	
00502.02-4	Larry Walker Associates, Inc.			Pathogen WAAP Services through	07/10/2015	Check	149650	4,295.00	4,295.00	
							Total	\$4,295.00	\$4,295.00	
							Month <b>June 2015</b> Totals	\$13,512.50	\$0.00	\$17,222.50
							Account <b>Consulting Services</b> Totals	\$17,222.50	\$0.00	\$17,222.50
G/L Account Number	<b>003-5235 6106 Contractural Services</b>						Balance To Date:		\$0.00	
12/02/2014	2015-00000419	JE	AP	A/P Invoice Entry	Accounts Payable		11,432.33		11,432.33	
<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>	
2217	DAVID CRYE GENERAL			Pacific/Main Storm Drain Repair	11/20/2014	Check	147147	11,432.33	11,432.33	
							Total	\$11,432.33	\$11,432.33	
12/29/2014	2015-00000499	JE	AP	A/P Invoice Entry	Accounts Payable		10,582.57		22,014.90	
<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>	
2246	DAVID CRYE GENERAL			Storm drain - Main & Pacific	12/26/2014	Check	147431	10,582.57	10,582.57	
							Total	\$10,582.57	\$10,582.57	

# Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

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	
							Month <b>December 2014</b> Totals	\$22,014.90	\$0.00	\$22,014.90
							Account <b>Contractual Services</b> Totals	\$22,014.90	\$0.00	\$22,014.90
							Department <b>Storm Drain/Creek Maint.</b> Totals	\$39,611.78	\$0.00	
G/L Account Number	<b>003-7710 8501 Transfers Out</b>							Balance To Date:	\$0.00	
07/31/2014	2015-00000274	JE	GL	14/15 Adopted Budget	JE 711-15		8,297.00		8,297.00	
							Month <b>July 2014</b> Totals	\$8,297.00	\$0.00	\$8,297.00
08/31/2014	2015-00000302	JE	GL	14/15 Adopted Budget	JE 811-15		8,301.00		16,598.00	
							Month <b>August 2014</b> Totals	\$8,301.00	\$0.00	\$16,598.00
09/30/2014	2015-00000351	JE	GL	2014/15 Adopted Budget	JE 911-15		8,301.00		24,899.00	
							Month <b>September 2014</b> Totals	\$8,301.00	\$0.00	\$24,899.00
10/31/2014	2015-00000375	JE	GL	2014/15 Adopted Budget	JE 1011-15		8,301.00		33,200.00	
							Month <b>October 2014</b> Totals	\$8,301.00	\$0.00	\$33,200.00
11/30/2014	2015-00000411	JE	GL	14/15 Adopted Budget transfer	JE 1111-15		8,301.00		41,501.00	
							Month <b>November 2014</b> Totals	\$8,301.00	\$0.00	\$41,501.00
12/31/2014	2015-00000488	JE	GL	14/15 Adopted Budget	JE 1211-15		8,301.00		49,802.00	
							Month <b>December 2014</b> Totals	\$8,301.00	\$0.00	\$49,802.00
01/31/2015	2015-00000595	JE	GL	2014/15 Adopted Budget	JE 111-15		8,301.00		58,103.00	
							Month <b>January 2015</b> Totals	\$8,301.00	\$0.00	\$58,103.00
02/28/2015	2015-00000700	JE	GL	2014/2015 Adopted Budget for	JE 211-15		8,301.00		66,404.00	
							Month <b>February 2015</b> Totals	\$8,301.00	\$0.00	\$66,404.00
03/31/2015	2015-00000794	JE	GL	2014/15 Adopted Budget for	JE311-15		8,301.00		74,705.00	
							Month <b>March 2015</b> Totals	\$8,301.00	\$0.00	\$74,705.00
04/30/2015	2015-00000892	JE	GL	2014/15 Adopted Budget for	JE 411-15		8,301.00		83,006.00	
							Month <b>April 2015</b> Totals	\$8,301.00	\$0.00	\$83,006.00
05/31/2015	2015-00000987	JE	GL	2014/15 Adopted Budget for	JE 511-15		8,301.00		91,307.00	

# Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

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	
							Month <b>May 2015</b> Totals	\$8,301.00	\$0.00	\$91,307.00
06/30/2015	2015-00001072	JE	GL	2014/15 Adopted Budget for	JE 611-15		8,301.00		99,608.00	
							Month <b>June 2015</b> Totals	\$8,301.00	\$0.00	\$99,608.00
							Account <b>Transfers Out</b> Totals	\$99,608.00	\$0.00	\$99,608.00
							Department <b>Interfund Transactions</b> Totals	\$99,608.00	\$0.00	
G/L Account Number	<b>003-9614 6105 Consulting Services</b>								Balance To Date:	\$0.00
12/12/2014	2015-00000465	JE	AP	A/P Invoice Entry	Accounts Payable		31,847.50		31,847.50	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
<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>	
105	Road Scouts Inc			Design& Drafting - Project MB-2015-S1	11/26/2014	Check	147379	31,847.50	31,847.50	
							Total	\$31,847.50	\$31,847.50	
							Month <b>December 2014</b> Totals	\$31,847.50	\$0.00	\$31,847.50
02/19/2015	2015-00000626	JE	AP	A/P Invoice Entry	Accounts Payable		3,245.00		35,092.50	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
<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>	
0040845	Rick Engineering Company			CM for 2015 PMP Project (MB-2015-ST01)	02/22/2015	Check	147824	3,245.00	3,245.00	
							Total	\$3,245.00	\$3,245.00	
							Month <b>February 2015</b> Totals	\$3,245.00	\$0.00	\$35,092.50
03/05/2015	2015-00000679	JE	AP	A/P Invoice Entry	Accounts Payable		5,592.50		40,685.00	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
<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>	
96	Road Scouts Inc			MB-2015-S1 - Convert Street Data Base,	06/24/2014	Check	147952	5,592.50	5,592.50	
							Total	\$5,592.50	\$5,592.50	
03/19/2015	2015-00000725	JE	AP	A/P Invoice Entry	Accounts Payable		21,940.00		62,625.00	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
<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>	
0041464	Rick Engineering Company			CM for 2015 PMP Project (MB-2015-ST01)	02/24/2015	Check	148062	21,940.00	21,940.00	
							Total	\$21,940.00	\$21,940.00	
							Month <b>March 2015</b> Totals	\$27,532.50	\$0.00	\$62,625.00
04/30/2015	2015-00000855	JE	AP	A/P Invoice Entry	Accounts Payable		19,940.00		82,565.00	

# Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

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	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
<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>	
0042051	Rick Engineering Company			Lab Test	03/23/2015	Check	148641	19,940.00	19,940.00	
							Total	\$19,940.00	\$19,940.00	
							Month <b>April 2015</b> Totals	\$19,940.00	\$0.00	\$82,565.00
05/14/2015	2015-00000900	JE	AP	A/P Invoice Entry	Accounts Payable		4,375.00		86,940.00	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
<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>	
0042281	Rick Engineering Company			CM for 2015 PMP Project 2-28/3-27	04/17/2015	Check	148792	4,375.00	4,375.00	
							Total	\$4,375.00	\$4,375.00	
							Month <b>May 2015</b> Totals	\$4,375.00	\$0.00	\$86,940.00
							Account <b>Consulting Services</b> Totals	\$86,940.00	\$0.00	\$86,940.00
G/L Account Number	<b>003-9614 6106 Contractural Services</b>						Balance To Date:		\$0.00	
01/22/2015	2015-00000542	JE	AP	A/P Invoice Entry	Accounts Payable		100,743.72		100,743.72	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
<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>	
MB 2015-ST01	SOUZA CONSTRUCTION			MB Streets Rehab Program - Dig out &	12/31/2014	Check	147611	228,526.47	100,743.72	
							Total	\$228,526.47	\$100,743.72	
							Month <b>January 2015</b> Totals	\$100,743.72	\$0.00	\$100,743.72
02/19/2015	2015-00000626	JE	AP	A/P Invoice Entry	Accounts Payable		211,208.34		311,952.06	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
<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>	
MB 2015-ST01-2	SOUZA CONSTRUCTION			MB Streets Rehab Program Dig out &	02/06/2015	Check	147833	309,059.96	211,208.34	
							Total	\$309,059.96	\$211,208.34	
							Month <b>February 2015</b> Totals	\$211,208.34	\$0.00	\$311,952.06
03/19/2015	2015-00000725	JE	AP	A/P Invoice Entry	Accounts Payable		15,830.42		327,782.48	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
<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>	
Pmt 3	SOUZA CONSTRUCTION			Dig-Out and Pavement Replacement	03/10/2015	Check	148074	394,904.84	15,830.42	
							Total	\$394,904.84	\$15,830.42	

# Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

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
Month <b>March 2015</b> Totals							\$15,830.42	\$0.00	\$327,782.48
04/16/2015	2015-00000826	JE	AP	A/P Invoice Entry	Accounts Payable		366,689.63		694,472.11
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15									
<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>
92395514	CalPortland Construction			Rock Parking Lot	03/31/2015	Check	148299	5,845.88	5,845.88
MB2015-ST01A	SOUZA CONSTRUCTION			Progress Payment 4	04/09/2015	Check	148407	409,868.80	360,843.75
							Total	\$415,714.68	\$366,689.63
Month <b>April 2015</b> Totals							\$366,689.63	\$0.00	\$694,472.11
05/14/2015	2015-00000900	JE	AP	A/P Invoice Entry	Accounts Payable		92,892.23		787,364.34
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15									
<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>
MB 2015-ST01 A	SOUZA CONSTRUCTION			MB Street Rehab Program	05/06/2015	Check	148802	134,505.55	92,892.23
							Total	\$134,505.55	\$92,892.23
Month <b>May 2015</b> Totals							\$92,892.23	\$0.00	\$787,364.34
06/30/2015	2015-00001059	JE	AP	A/P Invoice Entry	Accounts Payable		67,044.29		854,408.63
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15									
<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>
MB 2015-ST01C	SOUZA CONSTRUCTION			Progress Payment 6 - Final	06/25/2015	Check	149323	32,024.74	24,614.90
MB 2015-ST01D	SOUZA CONSTRUCTION			Retention	06/16/2015	Check	149323	79,415.28	42,429.39
							Total	\$111,440.02	\$67,044.29
06/30/2015	2015-00001098	JE	GL	Correct Pavement Mgmt Plan	JE 646-15			23,688.44	830,720.19
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15									
06/30/2015	2015-00001098	JE	GL	Correct Pavement Mgmt Plan	JE 646-15			1,540.74	829,179.45
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15									
Month <b>June 2015</b> Totals							\$67,044.29	\$25,229.18	\$829,179.45
Account <b>Contractual Services</b> Totals							\$854,408.63	\$25,229.18	\$829,179.45
Department <b>Pavement Management Plan</b> Totals							\$941,348.63	\$25,229.18	
Fund <b>Sales &amp; Use Tax Measure Q</b> Totals							\$1,452,419.35	\$44,139.71	
Grand Totals							\$1,452,419.35	\$44,139.71	



<b>AGENDA NO:</b>	<b>B - 2</b>
<b>MEETING DATE:</b>	<b>December 15, 2015</b>

## Staff Report

**TO:** Chairwoman Spagnola and Committee Members      **DATE:** December 9, 2015  
**FROM:** Susan Slayton, Administrative Services Director  
**SUBJECT:** Review of F/Y 2014/15 Carryover and Unallocated Cash from the Collection of the General Purpose Local Sales Tax, commonly known as “Measure Q”

### **RECOMMENDATION**

Staff recommends that the Committee review the 2014/15 fiscal year carryover and unallocated cash reports, and accept them with any suggested amendments, pending City Council approval. Staff wishes to remind the Committee the unallocated cash will be used in 2015/16 to repay the 2014/15 temporary loan from the General Fund Emergency Reserve, to cover the cash shortfall with the pavement construction contract.

**MOTION: I move for acceptance of the 2014/15 Measure Q Carryover and Unallocated Cash reports with any amendments suggested at this meeting, pending City Council approval.**

### **DISCUSSION**

Staff has attached the annual carryover and unallocated cash report for the 2014/15 fiscal year. Any recommended changes are to be presented to City Council for its review and final disposition.

In 2014/15, staff entered into a large paving contract that exceeded the allocation from Measure Q. Recognizing the value of completing the full measure of the contract, staff requested and was granted a short-term loan from the General Fund Emergency Reserve of \$200,000.

Measure Q ended the year with excess cash, and with its first two sales tax allocations, was easily able to repay the loan.

CITY OF MORRO BAY  
DISTRICT TRANSACTION TAX FUND  
SCHEDULE OF DEPARTMENTAL CARRYOVER (from Audits and Budgets)

	2006/07	2007/08	2008/09	2009/10	2010/11	AUDITED 2011/12	AUDITED 2012/13	AUDITED 2013/14	UNAUDITED 2014/15	TOTAL
1/2 cent sales tax	\$ 66,000.00	\$ 831,804.88	\$ 813,733.89	\$ 711,273.05	\$ 758,824.78	\$ 780,980.10	\$ 909,791.00	\$ 920,712.94	946,447.78	\$ 6,739,568.42
Interest	556.00	12,543.00	12,859.00	15,235.00	9,456.00	11,456.00	4,576.00	2,992.00	1,664.00	71,337.00
Other	-	-	115,000.00	-	(15,000.00)	183,158.00	126,803.00	-	203,507.86	613,468.86
<b>Total revenues</b>	<b>\$ 66,556.00</b>	<b>\$ 844,347.88</b>	<b>\$ 941,592.89</b>	<b>\$ 726,508.05</b>	<b>\$ 753,280.78</b>	<b>975,594.10</b>	<b>1,041,170.00</b>	<b>923,704.94</b>	<b>1,151,619.64</b>	<b>\$ 7,424,374.28</b>
<b>Budgets by dept:</b>										
Fire	\$ -	\$ 390,000.00	\$ 375,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 765,000.00
Fire - staff	-	-	-	191,121.00	191,121.00	187,884.00	191,121.00	216,980.00	194,920.00	1,173,147.00
Fire - construction	-	-	-	168,000.00	168,000.00	-	-	13,595.00	-	349,595.00
Fire - debt	-	-	-	-	-	98,937.00	95,700.00	95,700.00	91,300.00	381,637.00
Streets - construction (PMP)	-	97,500.00	100,000.00	275,000.00	265,196.00	446,158.00	1,150,182.00	446,225.00	775,521.00	3,555,782.00
Storm drain	-	97,500.00	100,600.00	150,000.00	125,000.00	204,000.00	(380,000.00)	70,000.00	-	367,100.00
Police	-	-	50,000.00	64,700.00	35,000.00	19,000.00	-	4,000.00	61,135.00	233,835.00
Police - SRO	-	-	-	-	-	23,000.00	27,000.00	67,000.00	55,000.00	172,000.00
City-wide communications	-	-	-	-	-	83,300.00	23,600.00	-	-	106,900.00
Public safety	-	65,000.00	37,400.00	43,250.00	43,257.00	28,831.00	-	-	-	217,738.00
<b>Total budgets</b>	<b>\$ -</b>	<b>\$ 650,000.00</b>	<b>\$ 663,000.00</b>	<b>\$ 892,071.00</b>	<b>\$ 827,574.00</b>	<b>\$ 1,091,110.00</b>	<b>\$ 1,107,603.00</b>	<b>\$ 913,500.00</b>	<b>1,177,876.00</b>	<b>\$ 7,322,734.00</b>
<b>Expenditures by dept:</b>										
Fire	\$ -	\$ 439,118.01	\$ 284,583.09	\$ 10,151.93	\$ 39,335.63	\$ 601.00	\$ -	\$ -	\$ -	\$ 773,789.66
Fire - staff	-	-	-	149,184.93	164,810.91	178,777.37	202,398.54	236,046.65	207,464.32	1,138,682.72
Fire - construction	-	-	-	-	336,000.00	-	105,832.98	51,646.29	-	493,479.27
Fire - debt	-	-	-	-	-	1,467.12	35,225.00	41,482.65	124,809.24	202,984.01
Streets/Bridge - construction (PMP)	-	95,923.45	8,360.97	135,517.38	53,870.86	243,244.70	1,445,386.07	797,976.31	932,447.96	3,712,727.70
Storm drain	-	6,510.21	56,648.92	121,058.50	20,549.88	500.00	5,120.00	18,772.11	39,611.78	268,771.40
Police	-	-	104,184.44	41,396.18	11,839.83	18,127.19	26,952.82	8,627.50	51,280.30	262,408.26
Police - SRO	-	-	-	-	-	29,641.02	27,111.78	74,207.45	52,737.04	183,697.29
City-wide communications	-	-	-	-	-	7,327.59	-	77,619.90	-	84,947.49
Public safety	-	65,238.99	-	40,479.20	41,710.62	28,831.38	-	-	-	176,260.19
Start up cost and annual accrual	17,354.24	-	-	-	-	-	-	-	-	17,354.24
<b>Total expenditures</b>	<b>\$ 17,354.24</b>	<b>\$ 606,790.66</b>	<b>\$ 453,777.42</b>	<b>\$ 497,788.12</b>	<b>\$ 668,117.73</b>	<b>\$ 508,517.37</b>	<b>\$ 1,848,027.19</b>	<b>\$ 1,306,378.86</b>	<b>1,408,350.64</b>	<b>\$ 7,315,102.23</b>
<b>Remaining funds for dept carryover:</b>										
Fire (Const & Debt Service)	\$ -	\$ (49,118.01)	\$ 90,416.91	\$ 157,848.07	\$ (207,335.63)	\$ 96,868.88	\$ (45,357.98)	\$ 27,443.60	\$ (3,165.05)	\$ -
Firefighter	-	-	-	41,936.07	26,310.09	9,106.63	(11,277.54)	(30,344.19)	(42,888.51)	-
Streets	-	1,576.55	91,639.03	139,482.62	211,325.14	202,913.30	(295,204.07)	(59,669.90)	135,154.45	-
Storm drain	-	90,989.79	43,951.08	28,941.50	104,450.12	203,500.00	(385,120.00)	(48,772.11)	(139,611.78)	-
Police - SRO/SART/Communications	-	(238.99)	(16,784.44)	26,074.62	24,706.55	70,203.82	(3,464.60)	(89,454.85)	12,117.66	-
<b>Total carryover</b>	<b>\$ -</b>	<b>\$ 43,209.34</b>	<b>\$ 209,222.58</b>	<b>\$ 394,282.88</b>	<b>\$ 159,456.27</b>	<b>\$ 582,592.63</b>	<b>\$ (740,424.19)</b>	<b>\$ (200,797.45)</b>	<b>(38,393.23)</b>	<b>\$ -</b>
							<b>Unallocated</b>			<b>97,053.77</b>



AGENDA NO:	B - 3
MEETING DATE:	December 15, 2015

## Staff Report

**TO:** Chairwoman Spagnola and Committee Members      **DATE:** December 9, 2015  
**FROM:** Susan Slayton, Administrative Services Director  
**SUBJECT:** Review of F/Y-T-D 2015/16 Transactions from the Collection of the General Purpose Local Sales Tax, commonly known as “Measure Q”

### **RECOMMENDATION**

Staff recommends that the Committee review the fiscal year-to-date 2015/16 transactions reports, and accept them with any amendments, pending City Council approval.

**MOTION: I move for acceptance of the fiscal year-to-date 2015/16 Measure Q transactions reports with the amendments suggested at this meeting, pending City Council approval.**

### **DISCUSSION**

Staff has attached the 2015/16 fiscal year-to-date accumulated transactions and budget performance reports for the Measure Q fund for the Committee’s review. Any recommended changes/findings are to be presented to City Council for its review and final disposition.

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	923,360.00	.00	923,360.00	97,800.00	.00	377,928.21	545,431.79	41	946,447.78
3710	Interest Income	.00	.00	.00	.00	.00	.00	.00	+++	1,593.00
Department 1111 - Undistributed/Non-Dept. Totals		\$923,360.00	\$0.00	\$923,360.00	\$97,800.00	\$0.00	\$377,928.21	\$545,431.79	41%	\$948,040.78
Department 7710 - Interfund Transactions										
3801	Transfers In	.00	.00	.00	.00	.00	(200,000.00)	200,000.00	+++	203,507.86
Department 7710 - Interfund Transactions Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$200,000.00)	\$200,000.00	+++	\$203,507.86
REVENUE TOTALS		\$923,360.00	\$0.00	\$923,360.00	\$97,800.00	\$0.00	\$177,928.21	\$745,431.79	19%	\$1,151,548.64
EXPENSE										
Department 1111 - Undistributed/Non-Dept.										
8710	Loss on Investment	.00	.00	.00	.00	.00	.00	.00	+++	(71.00)
Department 1111 - Undistributed/Non-Dept. Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$71.00)
Department 4110 - Police Department										
4110	Regular Pay	39,240.00	.00	39,240.00	2,964.54	.00	16,469.08	22,770.92	42	30,675.85
4120	Overtime Pay	1,138.00	.00	1,138.00	.00	.00	.00	1,138.00	0	1,316.55
4599	Other Pay	.00	.00	.00	64.62	.00	355.41	(355.41)	+++	2,695.35
4910	Employer Paid Benefits	19,622.00	.00	19,622.00	1,543.96	.00	8,181.79	11,440.21	42	18,049.29
5104	Animal Feed/Supplies	.00	.00	.00	334.90	.00	697.36	(697.36)	+++	5,241.36
6513	Meals & Lodging	.00	.00	.00	.00	.00	.00	.00	+++	9.06
6604	Outside Vehicle Repair/Maint	.00	.00	.00	.00	.00	.00	.00	+++	1,028.93
6770	Animal Services	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	.95
7201	Automobiles	.00	.00	.00	.00	.00	.00	.00	+++	45,000.00
Department 4110 - Police Department Totals		\$70,000.00	\$0.00	\$70,000.00	\$4,908.02	\$0.00	\$25,703.64	\$44,296.36	37%	\$104,017.34
Department 4210 - Fire Department										
4110	Regular Pay	60,040.00	.00	60,040.00	4,487.74	.00	22,051.74	37,988.26	37	58,810.23
4120	Overtime Pay	.00	.00	.00	1,669.86	.00	13,449.60	(13,449.60)	+++	13,057.91
4599	Other Pay	.00	.00	.00	415.38	.00	2,079.61	(2,079.61)	+++	5,368.34
4910	Employer Paid Benefits	33,300.00	.00	33,300.00	2,275.17	.00	11,362.95	21,937.05	34	30,619.84
7302	Equipment Acquisition	.00	.00	.00	.00	.00	6,070.84	(6,070.84)	+++	.00
8110	Interest Expense	52,553.00	.00	52,553.00	.00	.00	26,550.00	26,003.00	51	54,809.24
8130	Principal Repayment	30,000.00	.00	30,000.00	.00	.00	30,000.00	.00	100	70,000.00
8711	Non Capital Asset Expense	8,253.00	.00	8,253.00	.00	.00	.00	8,253.00	0	.00
Department 4210 - Fire Department Totals		\$184,146.00	\$0.00	\$184,146.00	\$8,848.15	\$0.00	\$111,564.74	\$72,581.26	61%	\$232,665.56

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
Department 4220 - EOC Disaster Preparedness										
5109	Uniforms/Safety Equipment	25,773.00	.00	25,773.00	.00	.00	.00	25,773.00	0	.00
Department 4220 - EOC Disaster Preparedness Totals		\$25,773.00	\$0.00	\$25,773.00	\$0.00	\$0.00	\$0.00	\$25,773.00	0%	\$0.00
Department 5230 - Street Maintenance										
5199	Misc. Operating Supplies	.00	.00	.00	.00	.00	.00	.00	+++	3,256.20
6106	Contractual Services	446,500.00	.00	446,500.00	.00	.00	.00	446,500.00	0	3,454.00
6810	Equipment Rental	.00	.00	.00	2,017.95	.00	10,089.75	(10,089.75)	+++	9,618.31
Department 5230 - Street Maintenance Totals		\$446,500.00	\$0.00	\$446,500.00	\$2,017.95	\$0.00	\$10,089.75	\$436,410.25	2%	\$16,328.51
Department 5235 - Storm Drain/Creek Maint.										
5199	Misc. Operating Supplies	.00	.00	.00	.00	.00	.00	.00	+++	374.38
6105	Consulting Services	.00	.00	.00	.00	.00	6,537.50	(6,537.50)	+++	17,222.50
6106	Contractual Services	.00	.00	.00	.00	.00	.00	.00	+++	22,014.90
Department 5235 - Storm Drain/Creek Maint. Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,537.50	(\$6,537.50)	+++	\$39,611.78
Department 7710 - Interfund Transactions										
8501	Transfers Out	292,867.00	.00	292,867.00	24,405.58	.00	414,894.94	(122,027.94)	142	99,608.00
Department 7710 - Interfund Transactions Totals		\$292,867.00	\$0.00	\$292,867.00	\$24,405.58	\$0.00	\$414,894.94	(\$122,027.94)	142%	\$99,608.00
Department 9614 - Pavement Management Plan										
6105	Consulting Services	.00	.00	.00	.00	.00	.00	.00	+++	86,940.00
6106	Contractual Services	.00	.00	.00	.00	.00	.00	.00	+++	829,179.45
Department 9614 - Pavement Management Plan Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$916,119.45
<b>EXPENSE TOTALS</b>		\$1,019,286.00	\$0.00	\$1,019,286.00	\$40,179.70	\$0.00	\$568,790.57	\$450,495.43	56%	\$1,408,279.64
Fund 003 - Sales & Use Tax Measure Q Totals										
<b>REVENUE TOTALS</b>		923,360.00	.00	923,360.00	97,800.00	.00	177,928.21	745,431.79	19	1,151,548.64
<b>EXPENSE TOTALS</b>		1,019,286.00	.00	1,019,286.00	40,179.70	.00	568,790.57	450,495.43	56	1,408,279.64
Fund 003 - Sales & Use Tax Measure Q Totals		(\$95,926.00)	\$0.00	(\$95,926.00)	\$57,620.30	\$0.00	(\$390,862.36)	\$294,936.36		(\$256,731.00)
Grand Totals										
<b>REVENUE TOTALS</b>		923,360.00	.00	923,360.00	97,800.00	.00	177,928.21	745,431.79	19	1,151,548.64
<b>EXPENSE TOTALS</b>		1,019,286.00	.00	1,019,286.00	40,179.70	.00	568,790.57	450,495.43	56	1,408,279.64
Grand Totals		(\$95,926.00)	\$0.00	(\$95,926.00)	\$57,620.30	\$0.00	(\$390,862.36)	\$294,936.36		(\$256,731.00)

# Accumulated Transaction Listing

G/L Date Range 07/01/15 - 11/30/15

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
Account Regular Pay Totals							\$16,469.08	\$0.00	\$16,469.08
G/L Account Number 003-4110 4599 Other Pay							Balance To Date:		\$0.00
Account Other Pay Totals							\$355.41	\$0.00	\$355.41
G/L Account Number 003-4110 4910 Employer Paid Benefits							Balance To Date:		\$0.00
Account Employer Paid Benefits Totals							\$8,181.79	\$0.00	\$8,181.79
G/L Account Number 003-4110 5104 Animal Feed/Supplies							Balance To Date:		\$0.00
08/20/2015	2016-00000108	JE	AP	A/P Invoice Entry	Accounts Payable		102.45		102.45
<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>
Pipan07/15	Rabobank	Visa Card		Visa Card	07/31/2015	EFT	1243	331.87	102.45
							Total	\$331.87	\$102.45
Month August 2015 Totals							\$102.45	\$0.00	\$102.45
09/03/2015	2016-00000135	JE	AP	A/P Invoice Entry	Accounts Payable		125.00		227.45
<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>
07292015	Dalzell Enterprises			Xello Vet service	07/29/2015	Check	149804	55.00	55.00
08122015	Dalzell Enterprises			Xello vacs	08/12/2015	Check	149804	70.00	70.00
							Total	\$125.00	\$125.00
09/17/2015	2016-00000156	JE	AP	A/P Invoice Entry	Accounts Payable		51.22		278.67
<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>
Pipan08/15	Rabobank	Visa Card		Visa Card	08/30/2015	EFT	1255	427.24	51.22
							Total	\$427.24	\$51.22
09/30/2015	2016-00000337	JE	AP	A/P Invoice Entry	Accounts Payable		.10		278.77
<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>
July-Sept 2015	State Board of Equalization			July 1 to Sept 30 2015 Use Tax Report	09/30/2015	EFT	1276	990.35	.10
							Total	\$990.35	\$0.10
Month September 2015 Totals							\$176.32	\$0.00	\$278.77
10/29/2015	2016-00000337	JE	AP	A/P Invoice Entry	Accounts Payable		83.69		362.46
<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>
Pipan09/15	Rabobank	Visa Card		Visa Card	09/30/2015	EFT	1274	87.85	83.69
							Total	\$87.85	\$83.69
Month October 2015 Totals							\$83.69	\$0.00	\$362.46
11/25/2015	2016-00000428	JE	AP	A/P Invoice Entry	Accounts Payable		334.90		697.36
<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>
Pipan 10/15	Rabobank	Visa Card		Visa Card	11/02/2015	EFT	1288	1,566.99	334.90
							Total	\$1,566.99	\$334.90

# Accumulated Transaction Listing

G/L Date Range 07/01/15 - 11/30/15

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	
							Month <b>November 2015</b> Totals	\$334.90	\$0.00	\$697.36
							Account <b>Animal Feed/Supplies</b> Totals	\$697.36	\$0.00	\$697.36
							Department <b>Police Department</b> Totals	\$25,703.64	\$0.00	
G/L Account Number	<b>003-4210 4110 Regular Pay</b>						Balance To Date:		\$0.00	
							Account <b>Regular Pay</b> Totals	\$24,487.45	\$2,435.71	\$22,051.74
G/L Account Number	<b>003-4210 4120 Overtime Pay</b>						Balance To Date:		\$0.00	
							Account <b>Overtime Pay</b> Totals	\$13,449.60	\$0.00	\$13,449.60
G/L Account Number	<b>003-4210 4599 Other Pay</b>						Balance To Date:		\$0.00	
							Account <b>Other Pay</b> Totals	\$2,284.59	\$204.98	\$2,079.61
G/L Account Number	<b>003-4210 4910 Employer Paid Benefits</b>						Balance To Date:		\$0.00	
							Account <b>Employer Paid Benefits</b> Totals	\$12,816.53	\$1,453.58	\$11,362.95
G/L Account Number	<b>003-4210 7302 Equipment Acquisition</b>						Balance To Date:		\$0.00	
08/06/2015	2016-00000083	JE	AP	A/P Invoice Entry	Accounts Payable		5,606.25		5,606.25	
<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>	
2165103	Ferguson Enterprises Inc #1350			Bollaros for Diesel tank FD	07/14/2015	Check	149586	292.32	292.32	
119985	J B Dewar Inc			500 gallon Tank and accessories	07/06/2015	Check	149598	5,313.93	5,313.93	
							Total	\$5,606.25	\$5,606.25	
							Month <b>August 2015</b> Totals	\$5,606.25	\$0.00	\$5,606.25
09/03/2015	2016-00000135	JE	AP	A/P Invoice Entry	Accounts Payable		464.59		6,070.84	
<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>	
123433	J B Dewar Inc			Installation Curb hose for Tank	08/19/2015	Check	149829	464.59	464.59	
							Total	\$464.59	\$464.59	
							Month <b>September 2015</b> Totals	\$464.59	\$0.00	\$6,070.84
G/L Account Number	<b>003-4210 8110 Interest Expense</b>						Balance To Date:		\$0.00	
09/30/2015	2016-00000297	JE	GL	Post principal & interest pymt	JE 918-16		26,550.00		26,550.00	
							Month <b>September 2015</b> Totals	\$26,550.00	\$0.00	\$26,550.00
G/L Account Number	<b>003-4210 8130 Principal Repayment</b>						Balance To Date:		\$0.00	
09/30/2015	2016-00000297	JE	GL	Post principal & interest pymt	JE 918-16		30,000.00		30,000.00	
							Month <b>September 2015</b> Totals	\$30,000.00	\$0.00	\$30,000.00
G/L Account Number	<b>003-5230 6810 Equipment Rental</b>						Balance To Date:		\$0.00	
07/23/2015	2016-00000050	JE	AP	A/P Invoice Entry	Accounts Payable		2,017.95		2,017.95	
<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>	
							Month <b>September 2015</b> Totals	\$115,659.01	\$4,094.27	\$111,564.74
							Account <b>Equipment Acquisition</b> Totals	\$6,070.84	\$0.00	\$6,070.84
							Account <b>Interest Expense</b> Totals	\$26,550.00	\$0.00	\$26,550.00
							Account <b>Principal Repayment</b> Totals	\$30,000.00	\$0.00	\$30,000.00
							Department <b>Fire Department</b> Totals	\$115,659.01	\$4,094.27	\$111,564.74

# Accumulated Transaction Listing

G/L Date Range 07/01/15 - 11/30/15

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
16459809	Caterpillar Financial Services Corp		Skid Steer	8/15/15 Payment	07/07/2015	Check	149380	2,017.95	2,017.95
							Total	\$2,017.95	\$2,017.95
Month July 2015 Totals							\$2,017.95	\$0.00	\$2,017.95
08/20/2015	2016-00000108	JE	AP	A/P Invoice Entry	Accounts Payable		2,017.95		4,035.90
<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>
16521709	Caterpillar Financial Services Corp	Skid Steer 9/15 Payment			07/31/2015	Check	149674	2,017.95	2,017.95
							Total	\$2,017.95	\$2,017.95
Month August 2015 Totals							\$2,017.95	\$0.00	\$4,035.90
09/17/2015	2016-00000156	JE	AP	A/P Invoice Entry	Accounts Payable		2,017.95		6,053.85
<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>
16575743	Caterpillar Financial Services Corp	Skid Steer 10/15 Payment			08/28/2015	Check	149913	2,017.95	2,017.95
							Total	\$2,017.95	\$2,017.95
Month September 2015 Totals							\$2,017.95	\$0.00	\$6,053.85
10/15/2015	2016-00000314	JE	AP	A/P Invoice Entry	Accounts Payable		2,017.95		8,071.80
<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>
16638433	Caterpillar Financial Services Corp	Skid Steer 11/15 Payment			09/30/2015	Check	150176	2,017.95	2,017.95
							Total	\$2,017.95	\$2,017.95
Month October 2015 Totals							\$2,017.95	\$0.00	\$8,071.80
11/25/2015	2016-00000428	JE	AP	A/P Invoice Entry	Accounts Payable		2,017.95		10,089.75
<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>
16698032	Caterpillar Financial Services Corp	Skid Steer 11/15 Payment			10/31/2015	Check	150602	2,017.95	2,017.95
							Total	\$2,017.95	\$2,017.95
Month November 2015 Totals							\$2,017.95	\$0.00	\$10,089.75
Account Equipment Rental Totals							\$10,089.75	\$0.00	\$10,089.75
Department Street Maintenance Totals							\$10,089.75	\$0.00	
G/L Account Number	003-5235 6105 Consulting Services						Balance To Date:		\$0.00
09/17/2015	2016-00000156	JE	AP	A/P Invoice Entry	Accounts Payable		735.00		735.00
<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>
00502.02-5	Larry Walker Associates, Inc.	Preperation of the Wasteload Allocation &			08/12/2015	Check	149965	735.00	735.00
							Total	\$735.00	\$735.00
Month September 2015 Totals							\$735.00	\$0.00	\$735.00
10/01/2015	2016-00000187	JE	AP	A/P Invoice Entry	Accounts Payable		1,890.00		2,625.00
<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>
00502.02-6	Larry Walker Associates, Inc.	WAAP Update 8/15			09/11/2015	Check	150086	1,890.00	1,890.00
							Total	\$1,890.00	\$1,890.00

# Accumulated Transaction Listing

G/L Date Range 07/01/15 - 11/30/15

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
10/29/2015	2016-00000337	JE	AP	A/P Invoice Entry	Accounts Payable		3,912.50		6,537.50
<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>	
00502.02-7	Larry Walker Associates, Inc.		MB Pathogen WAAP thru 9/30/15	10/09/2015	Check	150385	3,912.50	3,912.50	
						<b>Total</b>	<b>\$3,912.50</b>	<b>\$3,912.50</b>	
Month <b>October 2015</b> Totals							\$5,802.50	\$0.00	\$6,537.50
Account <b>Consulting Services</b> Totals							\$6,537.50	\$0.00	\$6,537.50
Department <b>Storm Drain/Creek Maint.</b> Totals							\$6,537.50	\$0.00	
G/L Account Number <b>003-7710 8501 Transfers Out</b>								Balance To Date:	\$0.00
<del>07/31/2015</del>	<del>2016-00000232</del>	<del>JE</del>	<del>GL</del>	<del>FY15/16 Adpoted Budget</del>	<del>JE 739-16</del>		<del>92,867.00</del>		<del>92,867.00</del> Reverse - journal entry error
07/31/2015	2016-00000232	JE	GL	FY15/16 Adpoted Budget	JE 739-16		200,000.00		292,867.00 <b>Repay loan to General Fund Reserve</b>
<del>07/31/2015</del>	<del>2016-00000239</del>	<del>JE</del>	<del>GL</del>	<del>Monthly CAP transfers per</del>	<del>JE 711-16</del>		<del>24,405.62</del>		<del>217,272.62</del> Reverse - journal entry error
Month <b>July 2015</b> Totals							\$317,272.62	\$0.00	\$317,272.62
<del>08/31/2015</del>	<del>2016-00000252</del>	<del>JE</del>	<del>GL</del>	<del>Monthly CAP transfer per FY15/16</del>	<del>JE 811-16</del>		<del>24,405.58</del>		<del>341,678.20</del> Reverse - journal entry error
Month <b>August 2015</b> Totals							\$24,405.58	\$0.00	\$341,678.20
<del>09/30/2015</del>	<del>2016-00000263</del>	<del>JE</del>	<del>GL</del>	<del>Monthly CAP transfer per FY15/16</del>	<del>JE 911-16</del>		<del>24,405.58</del>		<del>366,083.78</del> Reverse - journal entry error
Month <b>September 2015</b> Totals							\$24,405.58	\$0.00	\$366,083.78
<del>10/31/2015</del>	<del>2016-00000371</del>	<del>JE</del>	<del>GL</del>	<del>Monthly CAP Transfers per</del>	<del>JE 1011-16</del>		<del>24,405.58</del>		<del>390,489.36</del> Reverse - journal entry error
Month <b>October 2015</b> Totals							\$24,405.58	\$0.00	\$390,489.36
<del>11/30/2015</del>	<del>2016-00000456</del>	<del>JE</del>	<del>GL</del>	<del>Monthly CAP Transfers per</del>	<del>JE 1111-16</del>		<del>24,405.58</del>		<del>414,894.94</del> Reverse - journal entry error
Month <b>November 2015</b> Totals							\$24,405.58	\$0.00	\$414,894.94
Account <b>Transfers Out</b> Totals							\$414,894.94	\$0.00	\$414,894.94
Department <b>Interfund Transactions</b> Totals							\$414,894.94	\$0.00	
Fund <b>Sales &amp; Use Tax Measure Q</b> Totals							\$572,884.84	\$4,094.27	
<b>Grand Totals</b>							<b>\$572,884.84</b>	<b>\$4,094.27</b>	



<b>AGENDA NO:</b>	<b>B - 4</b>
<b>MEETING DATE:</b>	<b>December 15, 2015</b>

## Staff Report

**TO:** Chairwoman Spagnola and Committee Members      **DATE:** December 9, 2015

**FROM:** Susan Slayton, Administrative Services Director

**SUBJECT:** Discussion of the Presentation of the Committee's Recommendation to City Council

### **DISCUSSION**

Committee members will discuss the presentation of their recommendations to City Council, tentatively set for presentation at the January 26, 2016, meeting.



<b>AGENDA NO:</b>	<b>B - 5</b>
<b>MEETING DATE:</b>	<b>December 15, 2015</b>

## Staff Report

**TO:** Chairwoman Spagnola and Committee Members      **DATE:** December 9, 2015  
**FROM:** Susan Slayton, Administrative Services Director  
**SUBJECT:** Discussion of the Concept of Streets Financing

### **RECOMMENDATION**

Committee members are asked to respond to the question posed regarding streets financing only.

### **BACKGROUND**

This issue has been brought to the Committee at three meetings: August 21, 2015, September 24, 2015, and November 4, 2015. At the first two meetings, the Committee felt it did not have enough information to make a recommendation. At the November 4<sup>th</sup> meeting, the Committee veered from the concept of streets financing to issues not germane to financing, discussing topics such as what streets would be repaired and how. The City is again asking the Committee to comment solely on the broad categories of the benefits of financing in regard to the time value of money and increasing construction costs, and securing the revenue stream, normally budgeted for streets, for debt service.

### **DISCUSSION**

The City currently receives about \$900,000 a year in District Transaction Taxes, about \$100,000 of that revenue stream is already encumbered to repay debt service for the Fire Station construction. To help fund the commencement of the repair of the City's streets would, in today's dollars, cost about \$6 Million. The City may be able to obtain 20- or 30-year loan, with an annual debt service of about \$422,000 or \$330,000. The current estimates are that loan would likely provide funding for the improvement of about 25% of the City's street system, over about a 2-year period.

Pursuant to its charter, the Committee is to review financial documents and make recommendations, in general, regarding the review of financial information provided to it, concerning the annual budget and mid-year budget review. The Committee is also to provide input on special projects, as requested by the City Council, City Manager or Administrative Services Director. The Committee's purpose is not to advise on the need, scope or method of public works projects.

The City Manager has requested the Administrative Services Director to seek input from the Committee on two questions regarding financing for needed street improvements. That inquiry is one solely related to the financing structure to be used to assist the City with its street repair and reconstruction needs. No input is being sought as to which streets will be repaired or regarding the City's Pavement Management Plan.

Based on the above, acting in the capacity of the Citizens Finance Advisory Committee, the Members are being asked to respond to the following questions:

1. Is it financially prudent to take out a \$6 Million loan now to do \$6 Million of construction work, recognizing the rising costs of construction will produce fewer results, if the City waits until 2018?
2. Should District Transaction Tax funding be used to secure either a \$330,000, 20-year loan repayment, or \$420,000, 30-year loan repayment, recognizing the annually budgeted portion of the District Transaction Tax for streets is currently about \$500,000?