



AMENDED CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE AUTHORITY MEETING AGENDA

**May 17, 2018
6:00 PM**

The Mission of the City of Coalinga is to provide for the preservation of the community character by delivering quality, responsive City services, in an efficient and cost-effective manner, and to develop, encourage, and promote a diversified economic base in order to ensure the future financial stability of the City for its citizens.

Notice is hereby given that the City Council will hold a Regular Meeting, on May 17, 2018 in the City Council Chambers, 155 West Durian Avenue, Coalinga, CA. Persons with disabilities who may need assistance should contact the Deputy City Clerk at least 24 hours prior to the meeting at 935-1533 x113. Anyone interested in translation services should contact the Deputy City Clerk at least 24 hours prior to the meeting at 935-1533 x113. The Meeting will begin at 6:00 p.m. and the Agenda will be as follows:

1. CALL TO ORDER

1. Pledge of Allegiance
2. Changes to the Agenda
3. Council's Approval of Agenda

2. AWARDS, PRESENTATIONS, APPOINTMENTS AND PROCLAMATIONS

1. Certificates of Recognition for Shelter Volunteers Paula D'Artenay, Amanda Audet-Griffin, and Brittany Giron, and Animal Control Officer Jose Caldera for their Continued Service to the Community as Animal Advocates
2. Certificate of Recognition for Mayor Pro Tem Tanya Stolz for her Service through Paws of Hope
3. Presentation by Mary Leal regarding Library Services
4. Presentation of the Fiscal Year 2015-2016 Audited Financial Statements by the City Auditor

3. CITIZEN COMMENTS

This section of the agenda allows members of the public to address the City Council on any item not otherwise on the agenda. Members of the public, when recognized by the Mayor, should come forward to the lectern, identify themselves and use the microphone. Comments are normally limited to three (3) minutes. In accordance with State Open Meeting Laws, no action will be taken by the City Council this evening and all items will be referred to staff for follow up and a report.

4. PUBLIC HEARINGS

1. Public Hearing regarding Public Input on District Boundaries for City-wide District Elections (2nd)

5. CONSENT CALENDAR

1. Approve MINUTES - April 19, 2018
2. FY 17-18 Expenditure Report January-March 2018
3. Introduce and Waive the First Reading of Ordinance No. 810 Amending Chapter 9 of Title 3 Relating to Taxes on Commercial Cannabis Operations
4. Adopt Resolution No. 3772-A as Amended Food Truck Vendors and Operational Standards
5. Adopt Resolution No. 3810 Amending Maintenance Worker I, II, III Job Description
6. Adopt Resolution No. 3811 Approving the New Job Description for Police Commander
7. Adopt Resolution No. 3812 Amending the Basic Pay Scale
8. Adopt Resolution No. 3813 Approving the New Job Description for Accountant
9. Information Regarding the Sale of former RDA Properties and the Share of Proceeds to the Affected Taxing Entities
10. Declare Administration Department Vehicle as Surplus Property to be Auctioned
11. Direct City Manager to Amend Ordinance No. 742 relating to the Purchasing Agent System
12. Direct Staff to Equip City Council Office with a Mailbox and Phone with Voicemail
13. Direct Staff to Assign Shelter Volunteers to Manage Animal Control Facebook Page
14. Police Department Monthly Report

6. ORDINANCE PRESENTATION, DISCUSSION AND POTENTIAL ACTION ITEMS

1. Discussion, Direction and Potential Action on Business License and Gross Receipts for Contractors and Subcontractors

Jasmin Bains, Financial Services Director

2. Discussion, Direction and Potential Action regarding Eliminating Health Insurance for City Council Members, the City Treasurer and the City Clerk after the Current Members Two (2) Terms End

Marissa Trejo, City Manager

3. Discussion, Direction and Consideration of Placing a General Sales Tax or Public Safety Tax on the November Ballot

Marissa Trejo, City Manager

4. Discussion and Direction Regarding FY 19 Budget

Marissa Trejo, City Manager

7. CITIZEN COMMENTS

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8. ANNOUNCEMENTS

1. City Manager's Announcements
2. Councilmembers' Announcements/Reports
3. Mayor's Announcements

9. FUTURE AGENDA ITEMS

10. CLOSED SESSION

1. CONFERENCE WITH LABOR NEGOTIATORS – Government Code 54957.6.
CITY NEGOTIATORS: City Manager, Marissa Trejo; City Attorney, Mario Zamora.
EMPLOYEE (ORGANIZATION): International Association of Firefighters and
Coalinga's Police Officer's Association
2. REAL PROPERTY NEGOTIATIONS - Government Code Section 54956.8.
CONFERENCE WITH REAL PROPERTY NEGOTIATORS. PROPERTY: Vacant
Lot (071-162-16st) located in the City of Coalinga between Locust Avenue and
Cherry Lane. CITY NEGOTIATORS: City Manager, Marissa Trejo; and City Attorney,
Mario Zamora. NEGOTIATING PARTIES: None. UNDER NEGOTIATION: Price
and Terms of Payment
3. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION -
Government Code Section 54956.9(d)(1): Fresno County Superior Court Case No.
16 CE CG 02009 Henry/Minor v. City of Coalinga, et al.

11. ADJOURNMENT

Closed Session: A "Closed" or "Executive" Session of the City Council, Successor Agency, or Public Finance Authority may be held as required for items as follows: personnel matters; labor negotiations; security matters; providing instructions to real property negotiators; legal counsel regarding pending litigation; and protection of records exempt from public disclosure. Closed session will be held in the Administration Building at 155 W. Durian Avenue and any announcements or discussion will be held at the same location following Closed Session.

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Certificates of Recognition for Shelter Volunteers Paula D'Artenay, Amanda Audet-Griffin, and Brittany Giron, and Animal Control Officer Jose Caldera for their Continued Service to the Community as Animal Advocates

Meeting Date:

From:

Prepared by:

I. RECOMMENDATION:

Requested as Future Agenda Item by Mayor Vosburg

II. BACKGROUND:

III. DISCUSSION:

IV. ALTERNATIVES:

V. FISCAL IMPACT:

ATTACHMENTS:

File Name

Description

No Attachments Available

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Certificate of Recognition for Mayor Pro Tem Tanya Stolz for her Service through
Paws of Hope

Meeting Date:

From:

Prepared by:

I. RECOMMENDATION:

Requested as Future Agenda Item by Mayor Vosburg

II. BACKGROUND:

III. DISCUSSION:

IV. ALTERNATIVES:

V. FISCAL IMPACT:

ATTACHMENTS:

File Name

Description

No Attachments Available

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Presentation of the Fiscal Year 2015-2016 Audited Financial Statements by the City Auditor
Meeting Date: May 17, 2018
From: Marissa Trejo, City Manager
Prepared by: Jasmin Bains, Financial Services Director

I. RECOMMENDATION:

No recommendation. Mr. Giosa from Price, Paige & Company will be presenting the Audited Financial Statements for Fiscal Year 2015-2016.

II. BACKGROUND:

III. DISCUSSION:

IV. ALTERNATIVES:

V. FISCAL IMPACT:

None.

ATTACHMENTS:

File Name	Description
Coalinga_Audited_Financial_Statements_FY15-16-Combined.pdf	Audited Financial Statements Fiscal Year 2015-2016

**CITY OF COALINGA
CALIFORNIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2016**

**CITY OF COALINGA
CALIFORNIA
JUNE 30, 2016**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Coalinga, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Coalinga, California (the "City") as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Coalinga, California, as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Clovis, CA 93612

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fax 559.299.2344

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America required to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 50 through 51, the Proportionate Share of Net Pension Liability on page 53, and the Schedule of Contributions on page 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2018, on our consideration of the City of Coalinga's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Coalinga's internal control over financial reporting and compliance.

Price Pange & Company

Clovis, California
March 14, 2018

BASIC FINANCIAL STATEMENTS

CITY OF COALINGA
STATEMENT OF NET POSITION
JUNE 30, 2016

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 3,054,502	\$ 4,640,498	\$ 7,695,000
Restricted cash with fiscal agent	2,874,883	2,839,430	5,714,313
Receivables (net of allowance for uncollectibles)	1,621,317	828,116	2,449,433
Internal balances	12,687,000	(13,065,000)	(378,000)
Advances to the Successor Agency	2,605,000	378,000	2,983,000
Notes receivable	3,158,281	-	3,158,281
Lease receivable	6,640	-	6,640
Bonds receivable	7,554,942	-	7,554,942
Interest receivable - long-term	1,036,832	-	1,036,832
Net pension asset	269,976	121,829	391,805
Capital assets:			
Nondepreciable	2,504,191	1,170,746	3,674,937
Depreciable, net of accumulated depreciation	<u>19,050,165</u>	<u>16,763,611</u>	<u>35,813,776</u>
 Total assets	 <u>56,423,729</u>	 <u>13,677,230</u>	 <u>70,100,959</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	<u>637,533</u>	<u>238,709</u>	<u>876,242</u>
 Total deferred outflows of resources	 <u>637,533</u>	 <u>238,709</u>	 <u>876,242</u>
LIABILITIES			
Accounts payable	993,690	449,203	1,442,893
Accrued liabilities	38,008	20,796	58,804
Deposits and other liabilities	101,191	20,900	122,091
Accrued interest payable	327,602	-	327,602
Unearned revenue	878,287	-	878,287
Noncurrent liabilities:			
Due within one year	1,317,583	46,377	1,363,960
Due in more than one year	<u>23,490,180</u>	<u>204,896</u>	<u>23,695,076</u>
 Total liabilities	 <u>27,146,541</u>	 <u>742,172</u>	 <u>27,888,713</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	<u>375,827</u>	<u>96,651</u>	<u>472,478</u>
 Total deferred inflows of resources	 <u>375,827</u>	 <u>96,651</u>	 <u>472,478</u>

The accompanying notes are an integral part of these financial statements.

CITY OF COALINGA
STATEMENT OF NET POSITION
JUNE 30, 2016
(Continued)

	Governmental Activities	Business-Type Activities	Total
NET POSITION			
Net investment in capital assets	18,552,525	7,550,334	26,102,859
Restricted for:			
Emergency Medical Transportation	733,479	-	733,479
Community development	3,968,328	-	3,968,328
Law enforcement	38,628	-	38,628
Storm drainage and flood control	28,437	-	28,437
Streets and bridges	99,247	-	99,247
Transit System	11,378	-	11,378
Street maintenance	1,805,041	-	1,805,041
LTF Article 8	782,719	-	782,719
Public buildings and facilities	46,815	-	46,815
EDA community buildings	46,466	-	46,466
EDA revolving loans	58,213	-	58,213
Debt service	27,434,790	-	27,434,790
Unrestricted	<u>(24,067,172)</u>	<u>5,526,782</u>	<u>(18,540,390)</u>
 Total net position	 <u>\$ 29,538,894</u>	 <u>\$ 13,077,116</u>	 <u>\$ 42,616,010</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF COALINGA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Functions/programs:							
Primary government:							
Governmental activities:							
General government	\$ 1,574,385	\$ 98,125	\$ -	\$ -	\$ (1,476,260)	\$ -	\$ (1,476,260)
Public works	1,623,379	98,434	1,963,704	175,625	614,384	-	614,384
Community development	3,801,203	111,316	145,112	2,789,670	(755,105)	-	(755,105)
Public safety	5,246,450	1,553,922	121,438	-	(3,571,090)	-	(3,571,090)
Interest on long-term debt	1,316,735	-	-	-	(1,316,735)	-	(1,316,735)
Total governmental activities	<u>13,562,152</u>	<u>1,861,797</u>	<u>2,230,254</u>	<u>2,965,295</u>	<u>(6,504,806)</u>	<u>-</u>	<u>(6,504,806)</u>
Business-type activities:							
Water	4,728,948	4,837,006	-	-	-	108,058	108,058
Sewer	1,218,441	1,072,797	-	-	-	(145,644)	(145,644)
Natural gas	1,296,767	1,644,483	-	-	-	347,716	347,716
Sanitation	<u>1,705,729</u>	<u>1,713,969</u>	<u>-</u>	<u>(249)</u>	<u>-</u>	<u>7,991</u>	<u>7,991</u>
Total business-type activities	<u>8,949,885</u>	<u>9,268,255</u>	<u>-</u>	<u>(249)</u>	<u>-</u>	<u>318,121</u>	<u>318,121</u>
Total	<u>\$ 22,512,037</u>	<u>\$ 11,130,052</u>	<u>\$ 2,230,254</u>	<u>\$ 2,965,046</u>	<u>(6,504,806)</u>	<u>318,121</u>	<u>(6,186,685)</u>
General revenues:							
Property taxes					2,505,478	-	2,505,478
Sales taxes					767,765	-	767,765
Franchise and other taxes					350,861	-	350,861
Special assessments					203,045	-	203,045
Rents					38,480	45,400	83,880
Unrestricted investment earnings					1,451,323	2,553	1,453,876
Gain (loss) on sale of assets					(175,430)	-	(175,430)
Miscellaneous					<u>43,140</u>	<u>187,452</u>	<u>230,592</u>
Total general revenues					<u>5,184,662</u>	<u>235,405</u>	<u>5,420,067</u>
Changes in net position					(1,320,144)	553,526	(766,618)
Net position - beginning, restated					<u>30,859,038</u>	<u>12,523,590</u>	<u>43,382,628</u>
Net position - ending					<u>\$ 29,538,894</u>	<u>\$ 13,077,116</u>	<u>\$ 42,616,010</u>

The accompanying notes are an integral part of these financial statements.

CITY OF COALINGA
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2016

	General Fund	Coalinga Public Financing Authority Debt Service Fund	Low-Moderate Housing Asset Special Revenue Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ -	\$ 80,289	\$ 45,093	\$ 2,929,120	\$ 3,054,502
Restricted cash with fiscal agent	-	2,112,624	762,259	-	2,874,883
Receivables (net of allowance for uncollectibles)	312,139	207	810,066	498,905	1,621,317
Due from other funds	-	689,896	-	2,017,898	2,707,794
Advances to other funds	-	13,355,000	-	-	13,355,000
Advances to the Successor Agency	-	2,605,000	-	-	2,605,000
Notes receivable	-	-	3,158,281	-	3,158,281
Lease receivable	6,640	-	-	-	6,640
Bonds receivable	-	7,554,942	-	-	7,554,942
Long-term interest receivable	-	1,036,832	-	-	1,036,832
Total assets	<u>\$ 318,779</u>	<u>\$ 27,434,790</u>	<u>\$ 4,775,699</u>	<u>\$ 5,445,923</u>	<u>\$ 37,975,191</u>
LIABILITIES					
Accounts payable	\$ 135,228	\$ -	\$ 807,371	\$ 51,091	\$ 993,690
Accrued liabilities	32,428	-	-	5,580	38,008
Deposits and other liabilities	95,891	-	-	5,300	101,191
Due to other funds	2,345,374	-	-	362,420	2,707,794
Advances from other funds	6,000	-	-	662,000	668,000
Unearned revenue	871,625	-	-	6,662	878,287
Total liabilities	<u>3,486,546</u>	<u>-</u>	<u>807,371</u>	<u>1,093,053</u>	<u>5,386,970</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	1,658,281	-	1,658,281
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,658,281</u>	<u>-</u>	<u>1,658,281</u>
FUND BALANCES (DEFICIT)					
Nonspendable:					
Leases receivable	6,640	-	-	-	6,640
Restricted:					
Community development	-	-	2,310,047	-	2,310,047
Emergency Medical Transportation	733,479	-	-	-	733,479
Law enforcement	-	-	-	38,628	38,628
Storm drainage and flood control	-	-	-	28,437	28,437
Streets and bridges	-	-	-	99,247	99,247
Transit system	-	-	-	11,378	11,378
Street maintenance	-	-	-	1,805,041	1,805,041
LTF Article 8	-	-	-	782,719	782,719
Public buildings and facilities	-	-	-	46,815	46,815
EDA community buildings	-	-	-	46,466	46,466
EDA revolving loans	-	-	-	58,213	58,213
Debt service	-	27,434,790	-	-	27,434,790
Committed:					
Capital projects and improvements	-	-	-	1,845,493	1,845,493
Unassigned	(3,907,886)	-	-	(409,567)	(4,317,453)
Total fund balances (deficit)	<u>(3,167,767)</u>	<u>27,434,790</u>	<u>2,310,047</u>	<u>4,352,870</u>	<u>30,929,940</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 318,779</u>	<u>\$ 27,434,790</u>	<u>\$ 4,775,699</u>	<u>\$ 5,445,923</u>	<u>\$ 37,975,191</u>

The accompanying notes are an integral part of these financial statements.

CITY OF COALINGA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO STATEMENT OF NET POSITION
JUNE 30, 2016

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds	\$ 30,929,940
Capital assets, net of accumulated depreciation, used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	21,554,356
Other long-term assets are not available resources and, therefore, are not reported in the funds.	1,658,281
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(24,807,763)
Interest payable on long-term debt does not require the use of current financial resources and, therefore, interest payable is generally not accrued as a liability in the balance sheet of governmental funds.	(327,602)
Net pension liability and pension related deferred outflows and inflows of resources are not due in the current period and, therefore, are not reported in the funds.	<u>531,682</u>
Net position of governmental activities	<u>\$ 29,538,894</u>

The accompanying notes are an integral part of these financial statements.

CITY OF COALINGA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	General Fund	Coalinga Public Financing Authority Debt Service Fund	Low-Moderate Housing Asset Special Revenue Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes and special assessments	\$ 3,606,644	\$ -	\$ -	\$ 203,045	\$ 3,809,689
Licenses, permits and impact fees	164,712	-	-	6,048	170,760
Intergovernmental	890,175	-	2,861,254	1,415,179	5,166,608
Charges for services	1,600,697	-	-	23,741	1,624,438
Fines and forfeitures	23,249	-	-	-	23,249
Rental	57,551	-	-	10,918	68,469
Interest	15,871	1,431,797	29	3,626	1,451,323
Miscellaneous	43,140	-	-	-	43,140
Total revenues	<u>6,402,039</u>	<u>1,431,797</u>	<u>2,861,283</u>	<u>1,662,557</u>	<u>12,357,676</u>
EXPENDITURES					
Current:					
General government	442,754	-	-	2,879	445,633
Public works	531,554	-	-	774,279	1,305,833
Community development	320,371	-	2,916,023	397,550	3,633,944
Public safety	5,343,908	-	-	20,136	5,364,044
Capital outlay	16,236	-	-	724,174	740,410
Debt service:					
Principal	61,383	935,000	-	19,000	1,015,383
Interest and fiscal charges	12,558	1,227,442	-	41,619	1,281,619
Total expenditures	<u>6,728,764</u>	<u>2,162,442</u>	<u>2,916,023</u>	<u>1,979,637</u>	<u>13,786,866</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(326,725)</u>	<u>(730,645)</u>	<u>(54,740)</u>	<u>(317,080)</u>	<u>(1,429,190)</u>
OTHER FINANCING SOURCES (USES)					
Sale of general capital assets	216,795	-	-	-	216,795
Transfers in	300,000	-	-	-	300,000
Transfers out	-	-	-	(300,000)	(300,000)
Total other financing sources (uses)	<u>516,795</u>	<u>-</u>	<u>-</u>	<u>(300,000)</u>	<u>216,795</u>
Net changes in fund balances	190,070	(730,645)	(54,740)	(617,080)	(1,212,395)
Fund balances (deficit), beginning, restated	<u>(3,357,837)</u>	<u>28,165,435</u>	<u>2,364,787</u>	<u>4,969,950</u>	<u>32,142,335</u>
Fund balances (deficit), ending	<u>\$ (3,167,767)</u>	<u>\$ 27,434,790</u>	<u>\$ 2,310,047</u>	<u>\$ 4,352,870</u>	<u>\$ 30,929,940</u>

The accompanying notes are an integral part of these financial statements.

CITY OF COALINGA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ (1,212,395)
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is capitalized. This is the amount of capital assets recorded.	494,073
Depreciation expense on capital assets is reported on the government-wide statement of activities, but it does not require the use of current financial resources; therefore, depreciation expense is not reported as an expenditure in the governmental funds.	(1,405,401)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is a decrease in net position.	(392,225)
Repayment of long-term debt is an expenditure in governmental funds, but the repayment reduced long-term liabilities in the Statement of Net Position.	1,015,383
Amortization of long-term debt premiums and discounts do not require the use of current financial resources and is not reported as an expenditure in the governmental funds.	45,219
Accreted interest expense reported in the statement of activities does not require the use of current financial resources; therefore, it is not reported as an expenditure in the governmental funds.	(99,165)
Compensated absences expense reported in the statement of activities does not require the use of current financial resources; therefore, it is not reported as an expenditure in the governmental funds.	17,681
Changes to net pension liability and pension related deferred outflows and inflows of resources do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	237,325
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.	53,828
Long-term receivables written off as a bad debt expense in the statement of activities do not require the use of current financial resources; therefore, are not reported as expenditures in the governmental funds.	(93,293)
Change in accrued interest is not reported in the governmental funds.	<u>18,826</u>
Change in net position of governmental activities	<u>\$ (1,320,144)</u>

The accompanying notes are an integral part of these financial statements.

CITY OF COALINGA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2016

	Business-Type Activities				
	Water	Sewer	Natural Gas	Sanitation	Total
ASSETS					
Current assets:					
Cash and investments	\$ 27,003	\$ 2,163,755	\$ 2,446,299	\$ 3,441	\$ 4,640,498
Restricted cash with fiscal agent	2,137,249	702,181	-	-	2,839,430
Receivables (net of allowance for uncollectibles)	417,484	135,490	63,760	211,382	828,116
Due from other funds	-	667,767	-	-	667,767
Total current assets	2,581,736	3,669,193	2,510,059	214,823	8,975,811
Noncurrent assets:					
Net pension asset	62,773	23,750	29,910	5,396	121,829
Capital assets:					
Nondepreciable	122,839	1,047,907	-	-	1,170,746
Depreciable, net of accumulated depreciation	11,126,321	4,893,384	422,237	321,669	16,763,611
Total noncurrent assets	11,311,933	5,965,041	830,147	327,065	18,434,186
Total assets	13,893,669	9,634,234	3,340,206	541,888	27,409,997
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pensions	126,912	37,357	63,071	11,369	238,709
Total deferred outflows of resources	126,912	37,357	63,071	11,369	238,709
LIABILITIES					
Current liabilities:					
Accounts payable	274,066	16,402	26,747	131,988	449,203
Accrued liabilities	10,860	4,088	4,458	1,390	20,796
Deposits	20,900	-	-	-	20,900
Due to other funds	388,451	-	-	279,316	667,767
Current portion of long-term debt	-	46,377	-	-	46,377
Total current liabilities	694,277	66,867	31,205	412,694	1,205,043
Noncurrent liabilities:					
Advances from other funds	9,975,000	3,090,000	-	-	13,065,000
Compensated absences	47,129	17,081	28,598	12	92,820
Long-term debt	-	112,076	-	-	112,076
Total noncurrent liabilities	10,022,129	3,219,157	28,598	12	13,269,896
Total liabilities	10,716,406	3,286,024	59,803	412,706	14,474,939
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions	49,800	18,842	23,729	4,280	96,651
Total deferred inflows of resources	49,800	18,842	23,729	4,280	96,651
NET POSITION					
Net investment in capital assets	3,411,409	3,395,019	422,237	321,669	7,550,334
Restricted for:					
Capital projects and improvements	2,137,249	702,181	-	-	2,839,430
Unrestricted	(2,294,283)	2,269,525	2,897,508	(185,398)	2,687,352
Total net position	\$ 3,254,375	\$ 6,366,725	\$ 3,319,745	\$ 136,271	\$ 13,077,116

The accompanying notes are an integral part of these financial statements.

CITY OF COALINGA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Business-Type Activities				
	Water	Sewer	Natural Gas	Sanitation	Total
Operating revenues:					
Charges for services	\$ 4,822,407	\$ 1,072,547	\$ 1,644,483	\$ 1,713,969	\$ 9,253,406
Connection charges	<u>1,250</u>	<u>250</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
Total operating revenues	<u>4,823,657</u>	<u>1,072,797</u>	<u>1,644,483</u>	<u>1,713,969</u>	<u>9,254,906</u>
Operating expenses:					
Personnel services	950,211	376,221	414,234	70,406	1,811,072
Contractual services and utilities	1,142,082	153,791	190,137	1,549,519	3,035,529
Supplies and materials	906,144	270,956	147,034	35,007	1,359,141
Cost of sales	750,189	-	484,486	-	1,234,675
Bad debt	44,401	13,866	18,041	22,393	98,701
Depreciation	<u>440,349</u>	<u>254,322</u>	<u>42,835</u>	<u>28,653</u>	<u>766,159</u>
Total operating expenses	<u>4,233,376</u>	<u>1,069,156</u>	<u>1,296,767</u>	<u>1,705,978</u>	<u>8,305,277</u>
Operating income (loss)	<u>590,281</u>	<u>3,641</u>	<u>347,716</u>	<u>7,991</u>	<u>949,629</u>
Nonoperating revenues (expenses):					
Development impact fees	13,349	-	-	-	13,349
Investment earnings	239	1,375	939	-	2,553
Rental income	-	45,400	-	-	45,400
Miscellaneous	55	1,780	185,617	-	187,452
Interest expenses	<u>(495,572)</u>	<u>(149,285)</u>	<u>-</u>	<u>-</u>	<u>(644,857)</u>
Total nonoperating revenues (expenses)	<u>(481,929)</u>	<u>(100,730)</u>	<u>186,556</u>	<u>-</u>	<u>(396,103)</u>
Income (loss) before transfers	<u>108,352</u>	<u>(97,089)</u>	<u>534,272</u>	<u>7,991</u>	<u>553,526</u>
Changes in net position	108,352	(97,089)	534,272	7,991	553,526
Net position, beginning, restated	<u>3,146,023</u>	<u>6,463,814</u>	<u>2,785,473</u>	<u>128,280</u>	<u>12,523,590</u>
Net position, ending	<u>\$ 3,254,375</u>	<u>\$ 6,366,725</u>	<u>\$ 3,319,745</u>	<u>\$ 136,271</u>	<u>\$ 13,077,116</u>

The accompanying notes are an integral part of these financial statements.

CITY OF COALINGA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Business-Type Activities				
	Water	Sewer	Natural Gas	Sanitation	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipt from customers and users	\$ 4,694,127	\$ 1,053,982	\$ 1,592,807	\$ 1,660,324	\$ 9,001,240
Payments to suppliers and service providers	(2,796,846)	(439,355)	(829,660)	(1,568,031)	(5,633,892)
Payments to employees for salaries and benefits	(968,370)	(378,815)	(421,726)	(65,060)	(1,833,971)
Net cash provided (used) by operating activities	928,911	235,812	341,421	27,233	1,533,377
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Other receipts	55	1,780	185,617	-	187,452
Payments to (from) other funds	(360,446)	(138,870)	242,688	(23,792)	(280,420)
Net cash provided (used) by noncapital financing activities	(360,391)	(137,090)	428,305	(23,792)	(92,968)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Development impact fees received	13,349	-	-	-	13,349
Rental income received	-	45,400	-	-	45,400
Acquisition and construction of capital assets	(102,585)	(16,500)	(15,300)	-	(134,385)
Principal paid on capital debt	-	(46,377)	-	-	(46,377)
Interest paid on capital debt	(495,572)	(149,285)	-	-	(644,857)
Net cash provided (used) by capital and related financing activities	(584,808)	(166,762)	(15,300)	-	(766,870)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	239	1,375	939	-	2,553
Net cash provided (used) by investing activities	239	1,375	939	-	2,553
Increase (decrease) in cash and cash equivalents	(16,049)	(66,665)	755,365	3,441	676,092
Cash and cash investments, July 1 (restated)	2,180,301	2,932,601	1,690,934	-	6,803,836
Cash and cash investments, June 30	<u>\$ 2,164,252</u>	<u>\$ 2,865,936</u>	<u>\$ 2,446,299</u>	<u>\$ 3,441</u>	<u>\$ 7,479,928</u>

The accompanying notes are an integral part of these financial statements.

CITY OF COALINGA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2016
(Continued)

	Business-Type Activities				
	Water	Sewer	Natural Gas	Sanitation	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating income (loss)	\$ 590,281	\$ 3,641	\$ 347,716	\$ 7,991	\$ 949,629
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	440,349	254,322	42,835	28,653	766,159
Bad debt	44,401	13,866	18,041	22,393	98,701
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(130,030)	(18,815)	(51,676)	(53,645)	(254,166)
(Increase) decrease in deferred outflows of resources	(1,910)	10,004	2,907	523	11,524
Increase (decrease) in accounts payable	1,569	(14,608)	(8,003)	16,495	(4,547)
Increase (decrease) in accrued liabilities	10,860	4,088	4,458	1,390	20,796
Increase (decrease) in deposits and other liabilities	500	-	-	-	500
Increase (decrease) in compensated absences	(2,279)	(7,285)	(2,419)	5,678	(6,305)
Increase (decrease) in deferred inflows of resources	(6,240)	(2,394)	(5,845)	(1,057)	(15,536)
Increase (decrease) in net pension liability	(18,590)	(7,007)	(6,593)	(1,188)	(33,378)
Net cash provided (used) by operating activities	<u>\$ 928,911</u>	<u>\$ 235,812</u>	<u>\$ 341,421</u>	<u>\$ 27,233</u>	<u>\$ 1,533,377</u>
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position:					
Cash and investments	\$ 27,003	\$ 2,163,755	\$ 2,446,299	\$ 3,441	\$ 4,640,498
Cash with fiscal agent	<u>2,137,249</u>	<u>702,181</u>	<u>-</u>	<u>-</u>	<u>2,839,430</u>
Total cash and cash equivalents	<u>\$ 2,164,252</u>	<u>\$ 2,865,936</u>	<u>\$ 2,446,299</u>	<u>\$ 3,441</u>	<u>\$ 7,479,928</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF COALINGA
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2016**

	Coalinga Successor Agency	Ayres/Beason Scholarship	Total Private Purpose Trust Funds
ASSETS			
Cash and investments	\$ 1,225,515	\$ 50,825	\$ 1,276,340
Restricted cash with fiscal agent	1,393,024	-	1,393,024
Accounts receivables	51	18	69
Notes receivable	345,218	-	345,218
Assets held for resale	<u>2,887,586</u>	<u>-</u>	<u>2,887,586</u>
 Total assets	 <u>5,851,394</u>	 <u>50,843</u>	 <u>5,902,237</u>
LIABILITIES			
Accounts payable	3,954	-	3,954
Accrued liabilities	1,287	-	1,287
Deposits and other liabilities	15,900	-	15,900
Interest payable	117,734	-	117,734
Unearned revenue	600	-	600
Advance from the City of Coalinga	2,605,000	-	2,605,000
Long-term liabilities:			
Due within one year	460,000	-	460,000
Due in more than one year	<u>8,131,774</u>	<u>-</u>	<u>8,131,774</u>
 Total liabilities	 <u>11,336,249</u>	 <u>-</u>	 <u>11,336,249</u>
NET POSITION			
Net position held in trust for:			
Redevelopment dissolution and other purposes	(5,484,855)	-	(5,484,855)
Scholarship	<u>-</u>	<u>50,843</u>	<u>50,843</u>
 Total net position (deficit)	 <u>\$ (5,484,855)</u>	 <u>\$ 50,843</u>	 <u>\$ (5,434,012)</u>

The accompanying notes are an integral part of these financial statements.

CITY OF COALINGA
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Coalinga Successor Agency	Ayres/Beason Scholarship	Total Private Purpose Trust Funds
ADDITIONS			
Redevelopment property tax revenues	\$ 1,705,957	\$ -	\$ 1,705,957
Investment earnings	63,680	35	63,715
Gain (loss) on sales of property	<u>17,128</u>	<u>-</u>	<u>17,128</u>
Total additions	<u>1,786,765</u>	<u>35</u>	<u>1,786,800</u>
DEDUCTIONS			
Administrative costs	224,546	-	224,546
Interest and fiscal agency expenses	<u>701,051</u>	<u>-</u>	<u>701,051</u>
Total deductions	<u>925,597</u>	<u>-</u>	<u>925,597</u>
Changes in net position	861,168	35	861,203
Net position (deficit), beginning, restated	<u>(6,346,023)</u>	<u>50,808</u>	<u>(6,295,215)</u>
Net position (deficit), ending	<u>\$ (5,484,855)</u>	<u>\$ 50,843</u>	<u>\$ (5,434,012)</u>

The accompanying notes are an integral part of these financial statements.

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The City of Coalinga, California (the “City”) was incorporated as a general law city in 1906. The City operates under a Council-Manager form of government. The City's major operations include public safety; highways and streets; water, sewer, natural gas, transit and refuse collection; parks and recreation; building inspection; public improvements; planning and zoning, and general administrative services. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. There are no discretely presented component units included in these financial statements.

Blended component unit. The Coalinga Public Financing Authority (“CPFA”) was established in 1991 through a Joint Exercise of Powers Agreement between the City, the Agency, and the Coalinga-Huron Unified School District. The formation of the joint powers authority was approved by the City Council who is also designated as the Board of Directors for the CPFA. The City Manager is appointed Secretary with the City staff providing all support services. The purpose of the CPFA is solely to provide funds from the sale of revenue bonds to finance or refinance the costs of various projects for the City. The City set up the CPFA to act as a financing/lending type institution only. The CPFA/City legislative meetings are held concurrently. The CPFA is reported as a debt service fund and does not issue separate financial statements.

Basis of Presentation

The accounts of the City are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Government-Wide Financial Statements – The statement of net position and the statement of activities display information about the primary government (the City) and its component unit. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the *governmental and business-type activities* of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the City's *business-type activities* and for each function of the City's *governmental activities*. Direct expenses are those that are specifically associated with a program or function and, therefore, are included in the program expense reported for individual function. Certain indirect costs, which cannot be identified and broken down, are included in the program expense reported for individual functions and activities. Program revenues include, 1) fines, fees, and charges paid by the recipients of goods and services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

Fund Financial Statements – The fund financial statements provide information about the City's funds, including its fiduciary funds and blended component units. Separate statements for each fund category – *governmental, proprietary, and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. An accompanying schedule is presented to reconcile and explain the differences in funds and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements.

The City reports the following major governmental funds:

The **General Fund** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Coalinga Public Financing Authority Fund** is used to account for revenues and expenditures of the CPFA Revenue Bonds. Bond proceeds are to be used to finance or refinance the costs of various improvement projects for the City and other public agencies.

The **Low-Moderate Housing Asset Special Revenue Fund** accounts for monies received and expended for low and moderate income housing activities pursuant to AB1484.

Enterprise fund financial statements include a statement of net position, statement of revenues, expenses and changes in net position, a statement of cash flows for each major enterprise fund and nonmajor funds aggregated.

The City has four major enterprise funds: the Water Fund, Sewer Fund, Natural Gas Fund, and Sanitation Fund, which are used to account for operations that are financed and operated in a manner similar to private business enterprise. In an enterprise fund, the intent of the City Council is that costs (expenses, including depreciation) of providing services to the general public, on a continuing basis, be financed or recovered primarily through user charges.

The City reports the following major enterprise funds:

The **Water Fund** accounts for the activities of the City's water production and distribution operations.

The **Sewer Fund** accounts for the activities of the City's sanitary sewer system operations.

The **Natural Gas Fund** accounts for the operation and maintenance of the City's natural gas system.

The **Sanitation Fund** accounts for the operation and maintenance of the City's sanitation system.

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

The City's fiduciary funds are used to account for resources held for the benefit of parties outside the government. The fund's activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. Fiduciary funds are not reflected in the government-wide statements because the resources of those funds are not available to support the City's own programs. Fiduciary funds are presented on an economic resources measurement focus and the accrual basis of accounting, similar to the government-wide financial statements.

Private Purpose Trust Fund is used to accounts for assets held by the City as trustee for the Successor Agency and Ayres/Beason Scholarships.

The City reports the following private purpose trust funds:

The **Coalinga Successor Agency Fund** accounts for the assets and liabilities of the former Redevelopment Agency and its allocated revenue to pay estimated installment payments of the enforceable obligations until the obligations of the former Redevelopment Agency are paid in full and assets have been liquidated.

The **Ayres/Beason Scholarship Fund** accounts for the assets and liabilities of the Ayres/Beason scholarship.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Government-Wide Financial Statements – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements – Governmental funds are reported using *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary and private-purpose trust funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water fund, sewer fund, natural gas fund, sanitation fund, and utility billing funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances

Cash and Cash Equivalents

Cash and cash equivalents represent the City's cash bank accounts including, but not limited to, certificates of deposit, money market funds and cash management pools for reporting purposes in the Statement of Cash Flows. Additionally, investments with original maturities of three months or less when purchased are included as cash equivalents in the Statement of Cash Flows.

Deposits and Investments

The City maintains a cash and investment pool that is available for use by all funds. Interest earnings as result of this pooling are distributed to the appropriate funds based on year-end cash balances in each fund. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

Investments of the pool include only those investments authorized by the California Government Code such as, United States Treasury securities, agencies guaranteed by the United States Government, registered state warrants, and other investments. Investments primarily consist of deposits in the State of California Local Agency Investment Fund. Investments are stated at cost or amortized cost.

Restricted Cash with Fiscal Agent

The City has funds held by trustee or fiscal agents pledged to the payment or security of bonds and are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable bond covenants. The City reports restricted cash with fiscal agent in the CPFA debt service fund, the Water and Sewer enterprise funds, and the Coalinga Successor Agency private-purpose trust fund. Amounts reported in these funds are restricted for debt service payments and specific projects.

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances (Continued)

Accounts Receivables

These are comprised primarily of revenues that have been earned but not yet received by the City as of June 30 from individual customers, private entities and government agencies. In addition, this account includes accrued revenues due from other agencies for expenditure driven types of grants whereby the City accrues grant revenues for expenditures/expenses incurred but not yet reimbursed by the grantors. Also, property taxes earned but not received from the County of Fresno as of June 30 and unbilled services for utility and other services delivered to customers but not billed as of June 30, are included in this account. Management determines the allowance for doubtful accounts by evaluating individual customer accounts. Utility customer closed accounts are written off when deemed uncollectible. Recoveries to utility customer receivables previously written off are recorded when received.

The City uses an independent billing company to bill and collect on all ambulance services. Due to the large amount of bad debts and write-offs, up to 70% of billings, it is the City's policy to report as accounts receivable only those funds that are collected within the three-month period following June 30 of each year.

Property Tax Calendar

Fresno County is responsible for the assessment, collection and apportionment of property taxes for all taxing jurisdictions. Property taxes are levied in equal installments on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. The lien date is January 1 of each year. Property taxes are accounted for in the General Fund. Property tax revenues are recognized when they become measurable and available to finance current liabilities. The City considers property taxes as available if they are collected within 60 days after year-end. Property tax on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid on August 31. However, unsecured property taxes are not susceptible to year-end accrual.

The City is permitted by Article XIII A of the State of California Constitution (known as Proposition 13) to levy a maximum tax of \$1 per \$100 of full cash value.

Interfund Transactions

During the course of operations the City has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances (Continued)

Assets Held for Resale

Assets held by the City or the Coalinga Successor Agency for the purpose of improving and reselling are accounted for in the account. Property is valued at the lower of cost or net realizable value.

Capital Assets

Capital outlays are recorded as expenditures of the General, Special Revenue, and Capital Projects Funds and as assets in the Government-Wide Financial Statements to the extent the City's capitalization threshold is met.

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the Government-Wide Financial Statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of fixed assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities are included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

Class	Useful Life Years
Infrastructure	10 - 50
Buildings, structures and improvements	5 - 40
Water storage rights	40
Transmission and distribution equipment	5 - 50
Rolling equipment	2 - 30
Office equipment	3 - 10

Unearned Revenue

Unearned revenue is that for which recognition criteria have been met, but for which revenue recognition criteria have not been met. The City typically records intergovernmental revenues (primary grants and subventions) received but not earned (qualifying expenditures not yet incurred).

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances (Continued)

Unavailable Revenue

In the fund financial statements, unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unavailable revenue for transactions for which revenues have been earned, but for which funds are not available to meet current financial obligations.

Deferred Outflows and Inflows of Resources

The City recognizes deferred outflows and inflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net position by the government that is applicable to a future reporting period. Refer to Notes 8 and 9 for a detailed listing of the deferred outflows and deferred inflows of resources the City has recognized.

Interest Payable

In the government-wide financial statements, interest payable of long-term debt is recognized as the liability is incurred for the governmental fund-types and proprietary-fund types.

In the fund financial statements, proprietary fund-types recognize the interest payable when the liability is incurred.

Long-Term Debt

In the government-wide, proprietary fund and fiduciary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, proprietary fund and fiduciary fund financial statements. Bond premiums and discounts are deferred and amortized on a straight-line basis over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Gains or losses from refunding of debt are reported as deferred outflows or inflows of resources and amortized over the shorter of the life of the refunded debt or refunding debt. Amortization of these balances is recorded as a component of interest expense.

Prepaid bond insurance costs are amortized using the straight-line method over the life of the bonds. Amortization of these balances is recorded as a component of operating expenses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances (Continued)

Compensated Absences

It is the City's policy to permit all employees to accumulate earned but unused vacation, sick pay and compensatory time benefits. Those employees on shift work schedules may also accumulate hours for holiday time benefits.

Vested or accumulated vacation, holiday and eligible sick leave along with any compensation time that is expected to be paid with expendable available financial resources is reported as an expenditure in the fund financial statements of the Governmental Fund that will pay for it. Amounts not expected to be liquidated with expendable available financial resources are reported in the Government-Wide Financial Statements.

Vested leave of Proprietary Funds are recorded as an expense and liability as the benefits accrue.

Pensions

In government-wide financial statements, pensions are recognized and disclosed using the accrual basis of accounting (see Note 9 and the RSI section immediately following the notes to financial statements), regardless of the amount recognized as pension expenditures on the modified accrual basis of accounting. The City recognizes a net pension liability for each qualified pension plan in which it participates, which represents the excess of the total pension liability over the fiduciary net position of the qualified pension plan, measured as of the City's fiscal year-end or the City's proportionate share thereof in the case of a cost-sharing multiple-employer plan. Changes in the net pension liability during the period are recorded as pension expense, or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change, in the period incurred. Those changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience are amortized over the weighted average remaining service life of all participants including retirees, in the respective qualified pension plan and recorded as a component of pension expense beginning with the period in which they arose. Projected earnings on qualified pension plan investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred.

Classification of Net Position

In the government-wide financial statements, net position is classified in the following categories:

- ***Net investment in capital assets*** – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.
- ***Restricted net position*** – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- ***Unrestricted net position*** – This category represents the net position of the City, which is not restricted for any project or other purpose.

When both restricted and unrestricted net position are available, restricted resources are depleted first before the unrestricted resources are used.

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances (Continued)

Fund Balances

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- Assigned: This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Council or through the City Council delegating this responsibility to the City manager through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- Unassigned: This classification includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the City.

The City would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Encumbrances

The City does not use encumbrance accounting.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Stewardship, Compliance and Accountability

Violations of Legal or Contractual Provisions

In accordance with applicable sections of the California Government Code and the Coalinga Municipal Code, the City prepares and legally adopts an annual balanced budget on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the General Fund, specific Special Revenue Funds, and specific Capital Projects Funds. Budget plans are adopted for Proprietary Funds. A proposed budget is presented to the City Council during May of each year for review. The Council holds public hearings and may add to, subtract from, or change appropriations within the revenues and reserves estimated as available. Expenditures may not legally exceed budgeted appropriations at the fund level. Supplementary appropriations which alter the total expenditures of any fund, or expenditures in excess of total budgeted fund appropriations, must be approved by the City Council.

All annual appropriations lapse at fiscal year-end to the extent they have not been expended or encumbered.

Deficit Fund Balance

The General Fund has deficit net fund balance as of June 30, 2016 of \$3,152,812. The deficit is expected to be relieved from the sale of the Claremont jail and through the legalization of medical and recreational marijuana.

The Development Impact Fee capital projects fund has deficit net fund balance as of June 30, 2016 of \$229,814. The deficit is expected to be relieved from future revenues or transfers from the other funds.

The Special Assessment debt service fund has deficit net fund balance as of June 30, 2016 of \$5,254. The deficit is expected to be relieved from future special assessment revenues.

Deficit Net Position

Prior to February 1, 2012, the California Redevelopment Law provided tax increment financing as a source of revenue to redevelopment agencies to fund redevelopment activities. Once a redevelopment area was adopted, the former Agency could only receive tax increments to the extent that it could show on an annual basis that it had incurred indebtedness that must be repaid with tax increments. Due to the nature of the redevelopment financing, the former Agency liabilities exceeded assets. Therefore, the Agency historically carried a deficit, which was expected to be reduced as future tax increment revenues were received and used to reduce its outstanding long-term debt. This deficit was transferred to the Coalinga Successor Agency on February 1, 2012. At June 30, 2016, Coalinga Successor Agency has a deficit of \$5,484,855, which will be eliminated with future redevelopment property tax revenues distributed from the Redevelopment Property Tax Trust Fund administered by the County's Auditor-Controller.

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2016 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	\$ 7,695,000
Restricted cash with fiscal agent	5,714,313
Fiduciary Funds:	
Cash and investments	1,276,340
Restricted cash with fiscal agent	<u>1,393,024</u>
 Total cash and investments	 <u><u>\$ 16,078,677</u></u>

Cash and investments as of June 30, 2016 consist of the following:

Cash on hand	\$ 2,652
Deposits with financial institutions	3,279,212
Investments	<u>12,796,813</u>
 Total cash and investments	 <u><u>\$ 16,078,677</u></u>

Investments Authorized by the California Government Code and the City's Investment Policy

The table below identifies the investment types that are authorized for the City by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. The City's investment policy does not contain any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debts proceeds held by bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
Local agency bonds	5 years	None	None
U.S. treasury obligations	5 years	None	None
U.S. agency securities	5 years	None	None
Banker's acceptances	180 days	40%	30%
Commercial paper	270 days	25%	10%
Negotiable certificates of deposit	5 years	30%	None
Repurchase agreements	1 year	None	None
Reverse repurchase agreements	92 days	20%	None
Medium-term notes	5 years	30%	None
Mutual funds	N/A	20%	10%
Money market mutual funds	N/A	20%	10%
Mortgage pass-through securities	5 years	20%	None
County pooled investment funds	N/A	None	None
Local agency investment fund (LAIF)	N/A	None	None
JPA pools (other investment pools)	N/A	None	None

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 2 – CASH AND INVESTMENTS (Continued)

Investments Authorized by Debt Agreements

Investments of debt proceeds held by the bond trustee are governed by provisions of the debt agreements rather than the general provisions of the California Government Code or the City's investment policy. The table below identifies the investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risks, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
U.S. treasury obligations	None	None	None
U.S. agency securities	None	None	None
Banker's acceptances	180 days	None	None
Commercial paper	270 days	None	None
Money market mutual funds	N/A	None	None
Investment contracts	None	None	None
Certificates of deposits	1 year	None	None
Repurchase agreements	30 days	None	None
Local agency investment fund (LAIF)	N/A	None	None
Municipal bonds	None	None	None

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by maintaining funds in liquid, short-term investments which can be converted to cash when necessary to meet disbursement requirements. The City's investment in the Local Agency Investment Fund ("LAIF") is available for withdraw in one business day.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Fair Value	Remaining Maturity (in months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
State investment pool	\$ 5,689,479	\$ 5,689,479	\$ -	\$ -	\$ -
Held by bond trustee:					
Deposit custody account	682,901	682,901	-	-	-
Money market funds	5,278,082	5,278,082	-	-	-
Investment contracts	1,146,351	-	-	-	1,146,351
Total	<u>\$ 12,796,813</u>	<u>\$ 11,650,462</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,146,351</u>

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 2 – CASH AND INVESTMENTS (Continued)

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Investment Type	Fair Value	Minimum Legal Rating	Ratings as of Year-End	
			AAAm	Not Rated
State investment pool	\$ 5,689,479	N/A	\$ -	\$ 5,689,479
Held by bond trustee:				
Deposit custody account	682,901	N/A	-	682,901
Money market funds	5,278,082	A	5,278,082	-
Investment contracts	<u>1,146,351</u>	N/A	<u>-</u>	<u>1,146,351</u>
Total	<u>\$ 12,796,813</u>		<u>\$ 5,278,082</u>	<u>\$ 7,518,731</u>

Concentration of Credit Risk

Concentration of credit risk is the risk that the failure of any one issuer would place an undue financial burden on the City. The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated in the California Government Code. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools that represent 5% or more of total investments by reporting unit are as follows:

\$1,146,351 of the cash and investments reported in the Coalinga Public Financing Authority debt service fund are held in the form of nonnegotiable unrated investment contract issued by Westdeutsche Landesbank Girozentrale that matures on September 15, 2021.

\$682,902 of the cash and investments (including amounts held by bond trustee) reported in the Successor Agency Trust Fund are held in the form of the above-described Reliance Preferred Deposit Custody account fund.

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 2 – CASH AND INVESTMENTS (Continued)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a city will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: the California Government Code requires that a financial institution secure deposits made by the state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under the state law (unless so waived by the government unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

The carrying amounts of the City's cash deposits totaled \$3,279,221 at June 30, 2016. Bank balances were \$3,415,007, the total amount of which was insured and/or collateralized with securities held by the pledging financial institutions in the City's name.

Local Agency Investment Fund

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

NOTE 3 – RECEIVABLES

Receivables as of year-end for the City's individual governmental major funds and aggregate governmental nonmajor funds, including applicable allowances for uncollectible accounts, are as follows:

	General Fund	Financing Authority Debt Service Fund	Low-Moderate Housing Asset	Nonmajor Governmental Funds	Total
Receivables:					
Accounts receivable	\$ 102	\$ 207	\$ 15	\$ 423,466	\$ 423,790
Due from other governments	312,037	-	810,051	75,439	1,197,527
Gross receivables	312,139	207	810,066	498,905	1,621,317
Less: allowance for uncollectibles	-	-	-	-	-
Net receivable	<u>\$ 312,139</u>	<u>\$ 207</u>	<u>\$ 810,066</u>	<u>\$ 498,905</u>	<u>\$ 1,621,317</u>

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 3 – RECEIVABLES (Continued)

Receivables as of year-end for the City's enterprise funds, including applicable allowances for uncollectible accounts, are as follows:

	Water	Sewer	Natural Gas	Sanitation	Total
Receivables:					
Accounts receivable	\$ 484,782	\$ 157,114	\$ 98,048	\$ 248,866	\$ 988,810
Gross receivables	484,782	157,114	98,048	248,866	988,810
Less: allowance for uncollectibles	(67,298)	(21,624)	(34,288)	(37,484)	(160,694)
Net receivable	\$ 417,484	\$ 135,490	\$ 63,760	\$ 211,382	\$ 828,116

NOTE 4 – NOTES RECEIVABLE

Long-term notes receivable of \$1,658,281 represent monies loaned to homebuyers in connection with a down payment assistance program. The loans are secured by real property with repayment due upon the sale of real property or starting at the end of the 30-year deferral period. At the time of sale, the seller pays the loan balance in full without interest. Starting at the end of the 30-year deferral period, the borrower is required to repay the Down Payment Assistance Loan, without interest, over the following 15 years.

Additionally, the City allocated \$1,500,000 in Successor Agency Housing Bond Proceeds as a residual receipts loan to Warthan Place Investors, LP (Warthan) for the construction of the Warthan Place Apartments Multi-Family Housing Project. The City will be repaid through a residual receipts agreement with Warthan at a 1.0% interest rate.

NOTE 5 – INTERFUND ACTIVITIES

Transfer Between Funds

With City Council approval, resources may be transferred from one City fund to another. The purpose of the current transfer was to assist the General Fund with its cash deficit. The City's transfers consisted of the following for the year ended June 30, 2016:

	Transfers	
	In	Out
Major Funds:		
General Fund	\$ 300,000	\$ -
Grants Fund	-	300,000
Total	\$ 300,000	\$ 300,000

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 5 – INTERFUND ACTIVITIES (Continued)

Interfund balances for the purpose of the government-wide statements have been eliminated. The composition of interfund balances in the fund level statements as of June 30, 2016 is as follows:

Current Interfund Receivables/Payables

Current interfund balances are generally short-term loans to cover temporary cash deficits in various funds and are expected to be repaid shortly after the end of the fiscal year. The City's interfund receivables and payables consisted of the following at June 30, 2016:

	Due from Other Funds	Due to Other Funds
Major Funds:		
General Fund	\$ -	\$ 2,345,374
Coalinga Public Financing Authority Fund	689,896	-
Grants Fund	1,786,617	-
Water Fund	-	388,451
Sewer Fund	667,767	-
Sanitation Fund	-	279,316
Nonmajor Funds:		
Transit Fund	-	362,420
Special assessment debt service fund	231,281	-
Total	<u>\$ 3,375,561</u>	<u>\$ 3,375,561</u>

Long-Term Interfund Advances

Long-term interfund advances are advances to other funds that are not expected to be repaid in one year or less. The City's long-term interfund advances consisted of the following at June 30, 2016:

	Advances to Other Funds	Advances from Other Funds
Major Funds:		
General Fund	\$ -	\$ 6,000
Coalinga Public Financing Authority Fund	15,960,000	-
Water	-	9,975,000
Sewer	-	3,090,000
Natural gas	378,000	-
Nonmajor Funds:		
Development impact fees capital projects fund	-	378,000
Special Assessment Fund	-	284,000
Fiduciary Funds:		
Coalinga Successor Agency Fund	-	2,605,000
Total	<u>\$ 16,338,000</u>	<u>\$ 16,338,000</u>

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 5 – INTERFUND ACTIVITIES (Continued)

Bonds Receivable and Payable

The following is a summary of interfund bonds receivable and bonds payable at June 30, 2016:

	Bonds Receivable	Bonds Payable
Major Funds:		
Coalinga Public Financing Authority Fund	\$ 8,591,774	\$ -
Fiduciary Funds:		
Coalinga Successor Agency Fund	-	8,591,774
Total	<u>\$ 8,591,774</u>	<u>\$ 8,591,774</u>

Interfund Advances and Bonds Receivables and Payables

Bonds receivable consists of debt instruments purchased by the Coalinga Public Financing Authority (CPFA), which was established in 1991 through a Joint Exercise of Powers Agreement between the City, the former Redevelopment Agency of the City of Coalinga, and the Coalinga-Huron Unified School District. The formation of the joint powers authority was approved by the City Council who is also designated as the Board of Directors for the CPFA. The purpose of the CPFA is solely to provide funds from the sale of revenue bonds to finance the costs of various projects for the City and other external agencies. The City set up the CPFA to act as a financing/lending type institution only. In financing the various capital improvement projects, the CPFA purchased bonds, entered into lease/sub-lease agreements and capital financing contracts with the City and other external agencies. The following is a list of the debt instruments comprising the long-term interfund advances and bonds receivable balances in the CPFA debt service fund as of June 30, 2016:

In June 1993, the CPFA loaned \$3,000,000 to the Water Fund for the purpose of financing the acquisition, construction and improvement of certain water facilities and improvements. The final payment of the loan is scheduled for September 15, 2016. The loan balance is \$235,000 as of June 30, 2016.

In June 1991, the CPFA loaned \$4,347,000 to the Special Assessment debt service fund for the purpose of financing the Monterey Avenue Extension, the Jayne Avenue Industrial Park, and the K-Mart off-site projects. The final payment of the loan is scheduled for September 2, 2016. The loan balance is \$109,000 as of June 30, 2016.

In October 1993, the CPFA loaned \$2,269,000 to the Special Assessment debt service fund for the purpose of financing the Highway 198 street improvements projects, in-town street improvements, and the acquisition of the tract number 4492 (Fox Hollow) off-site utilities and street improvements. The final payment of the loan is scheduled for September 2, 2018. The loan balance is \$175,000 as of June 30, 2016.

In June 1991, the CPFA loaned \$611,000 to the former Redevelopment Agency of the City of Coalinga for the purpose of financing the construction of a new police station. The final payment of the loan is scheduled for September 15, 2016. The loan balance is \$6,000 as of June 30, 2016.

In June 1993, the CPFA loaned \$1,420,000 to the former Redevelopment Agency of the City of Coalinga for the purpose of financing the construction of a new police station. The final payment of the loan is scheduled for September 15, 2021. The loan balance is \$535,000 as of June 30, 2016.

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 5 – INTERFUND ACTIVITIES (Continued)

Interfund Advances and Bonds Receivables and Payables (Continued)

In June 1993, the CPFA loaned \$5,480,000 to the former Redevelopment Agency of the City of Coalinga for the purpose of financing the former Redevelopment Agency's \$5,100,000 tax allocation bonds that were issued on June 27, 1991 for the police station project. The final payment of the loan is scheduled for September 15, 2021. The loan balance is \$2,070,000 as of June 30, 2016.

In March 2012, the CPFA loaned \$9,740,000 and \$3,090,000 to the Water and Sewer enterprise funds, respectively, for the purpose of financing the 2012 Water and Wastewater Projects and the refunding of the 2000 Revenue Bonds, Series A (Water and Wastewater Projects). The final payment of the loan is scheduled for March 25, 2048. The outstanding balance as of June 30, 2016 in the Water and Sewer enterprise funds are \$9,740,000 and \$3,090,000, respectively.

NOTE 6 – CAPITAL ASSETS

Capital assets activity of the governmental activities for the year ended June 30, 2016 is as follows:

	Balance at June 30, 2015 (Restated)	Increases	Decreases	Balance at June 30, 2016
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 2,510,343	\$ -	\$ (170,846)	\$ 2,339,497
Construction in progress	83,030	264,383	(182,719)	164,694
Total	<u>2,593,373</u>	<u>264,383</u>	<u>(353,565)</u>	<u>2,504,191</u>
Depreciable capital assets:				
Buildings and improvements	19,062,907	-	(661,890)	18,401,017
Infrastructure	31,839,175	182,721	-	32,021,896
Machinery and equipment	<u>5,487,749</u>	<u>229,688</u>	<u>-</u>	<u>5,717,437</u>
Total	<u>56,389,831</u>	<u>412,409</u>	<u>(661,890)</u>	<u>56,140,350</u>
Less accumulated depreciation for:				
Buildings and structures	(10,837,136)	(508,405)	440,511	(10,905,030)
Infrastructure	(20,408,686)	(212,709)	-	(20,621,395)
Machinery and equipment	<u>(4,879,473)</u>	<u>(684,287)</u>	<u>-</u>	<u>(5,563,760)</u>
Total	<u>(36,125,295)</u>	<u>(1,405,401)</u>	<u>440,511</u>	<u>(37,090,185)</u>
Total capital assets being depreciated, net	<u>20,264,536</u>	<u>(992,992)</u>	<u>(221,379)</u>	<u>19,050,165</u>
Governmental activities capital assets, net	<u>\$ 22,857,909</u>	<u>\$ (728,609)</u>	<u>\$ (574,944)</u>	<u>\$ 21,554,356</u>

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 6 – CAPITAL ASSETS (Continued)

Depreciation expense was charged to the functions/programs of the governmental activities of the primary government as follows:

Governmental Activities:	
General government	\$ 1,115,290
Public works	8,317
Community development	84,420
Public safety	<u>197,374</u>
Total depreciation expense - governmental activities	<u>\$ 1,405,401</u>

Capital assets activity of the business-type activities for the year ending June 30, 2016 is as follows:

	Balance at June 30, 2015 (Restated)	Increases	Decreases	Balance at June 30, 2016
Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 1,068,039	\$ -	\$ -	\$ 1,068,039
Construction in progress	<u>30,750</u>	<u>71,957</u>	<u>-</u>	<u>102,707</u>
Total	<u>1,098,789</u>	<u>71,957</u>	<u>-</u>	<u>1,170,746</u>
Depreciable capital assets:				
Buildings and improvements	10,036,351	-	-	10,036,351
Improvements other than buildings	27,692,518	-	-	27,692,518
Machinery and equipment	<u>5,522,138</u>	<u>62,428</u>	<u>-</u>	<u>5,584,566</u>
Total	<u>43,251,007</u>	<u>62,428</u>	<u>-</u>	<u>43,313,435</u>
Less accumulated depreciation for:				
Buildings and improvements	(5,837,245)	(107,486)	-	(5,944,731)
Infrastructure	(14,988,189)	(545,033)	-	(15,533,222)
Machinery and equipment	<u>(4,958,231)</u>	<u>(113,640)</u>	<u>-</u>	<u>(5,071,871)</u>
Total	<u>(25,783,665)</u>	<u>(766,159)</u>	<u>-</u>	<u>(26,549,824)</u>
Total capital assets, being depreciated, net	<u>17,467,342</u>	<u>(703,731)</u>	<u>-</u>	<u>16,763,611</u>
Business-type activities capital assets, net	<u>\$ 18,566,131</u>	<u>\$ (631,774)</u>	<u>\$ -</u>	<u>\$ 17,934,357</u>

Depreciation expense was charged to the functions/programs of the business-type activities of the primary government as follows:

Business-Type Activities:	
Water	\$ 440,349
Sewer	254,322
Natural Gas	42,835
Sanitation	<u>28,653</u>
Total depreciation expense - business-type activities	<u>\$ 766,159</u>

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 7 – LONG-TERM LIABILITIES

The following is a summary of the long-term liabilities transactions of the City for governmental activities for the year ended June 30, 2016:

	Interest Rates	Original Borrowing	Final Maturity	Balance July 1, 2015 (Restated)	Additions	Reductions	Balance June 30, 2016	Due Within One Year
Governmental Activities:								
Notes Payable:								
Airport Hangar Note Payable	5.08%	\$ 546,521	2015	\$ -	\$ -	\$ -	\$ -	\$ -
Total Notes Payable				-	-	-	-	-
Bonds Payable:								
1998 Series A Bonds	5.5%-6.375%	\$ 12,970,000	2022	\$ 3,085,000	\$ -	\$ (495,000)	\$ 2,590,000	\$ 520,000
1998 Series B Bonds	4.6%-5.0%	1,830,000	2017	65,000	-	-	65,000	65,000
1998 Series C Bonds	5.5%-6.0%	6,140,000	2017	190,000	-	-	190,000	190,000
2000 Series Tax Allocation Bonds	5.2%-5.85%	3,404,942	2031	3,289,942	-	(15,000)	3,274,942	20,000
2012 Series Revenue Bonds	3.1%-5.0%	12,830,000	2048	12,830,000	-	-	12,830,000	-
2009 Series A Tax Allocation Bonds	3%-6%	3,235,000	2024	2,320,000	-	(210,000)	2,110,000	220,000
2009 Series B Tax Allocation Bonds	3%-6%	2,660,000	2024	1,905,000	-	(170,000)	1,735,000	180,000
2009 Series C Tax Allocation Bonds	3%-6%	645,000	2024	480,000	-	(45,000)	435,000	40,000
Assessment District #1 Improvement Bond	5%	433,000	2021	104,500	-	(19,000)	85,500	15,500
Subtotal				24,269,442	-	(954,000)	23,315,442	1,250,500
Bond Premiums				361,589	-	(57,854)	303,735	-
Bond Discounts				(413,808)	-	12,635	(401,173)	-
Accreted Interest				937,667	99,165	-	1,036,832	-
Total Bonds Payable				25,154,890	99,165	(999,219)	24,254,836	1,250,500
Capital Leases Payable:								
Fire Truck Capital Lease	5.125%	346,456	2018	130,372	-	(41,196)	89,176	45,757
KME Fire Engine Capital Lease	5.50%	141,870	2019	87,842	-	(20,187)	67,655	21,326
Total Capital Leases Payable				218,214	-	(61,383)	156,831	67,083
Compensated absences				413,777	-	(17,681)	396,096	-
Governmental activities long-term liabilities				\$ 25,786,881	\$ 99,165	\$ (1,060,602)	\$ 24,807,763	\$ 1,317,583
Business-Type Activities:								
Loans Payable								
CalPOP Energy Efficiency Loan Payable	0.00%	\$ 220,289	2020	\$ 204,830	\$ -	\$ (46,377)	\$ 158,453	\$ 46,377
Compensated absences				99,125	-	(6,305)	92,820	-
Business-type activities long-term liabilities				\$ 303,955	\$ -	\$ (52,682)	\$ 251,273	\$ 46,377

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 7 – LONG-TERM OBLIGATIONS (Continued)

The annual debt service requirement schedule is as follows:

Years Ended June 30	Governmental Activities			Business-Type Activities		
	Principal	Interest	Totals	Principal	Interest	Totals
2017	\$ 1,317,583	\$ 1,175,513	\$ 2,493,096	\$ 46,377	\$ -	\$ 46,377
2018	1,141,947	1,110,248	2,252,195	46,377	-	46,377
2019	1,140,800	1,052,234	2,193,034	46,377	-	46,377
2020	1,183,000	988,870	2,171,870	19,322	-	19,322
2021	1,244,000	920,360	2,164,360	-	-	-
2022-2026	6,115,000	3,495,628	9,610,628	-	-	-
2027-2031	2,204,943	5,430,058	7,635,001	-	-	-
2032-2036	1,955,000	2,095,250	4,050,250	-	-	-
2037-2041	2,485,000	1,555,750	4,040,750	-	-	-
2042-2046	3,180,000	868,750	4,048,750	-	-	-
2047-2048	1,505,000	113,750	1,618,750	-	-	-
	<u>\$ 23,472,273</u>	<u>\$ 18,806,411</u>	<u>\$ 42,278,684</u>	<u>\$ 158,453</u>	<u>\$ -</u>	<u>\$ 158,453</u>

NOTE 8 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The City has pension related items that qualify to be reported in deferred outflows of resources. The pension related deferred outflows of resources are described in detail in Note 10.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of items that qualify for reporting in this category and they are unavailable revenues and pension deferrals.

Deferred inflows of resources reported in the governmental funds for unavailable revenues are as follows:

	Low-Moderate Housing Asset Fund	Other Governmental Funds	Total Governmental Funds
Housing loans	<u>\$ 1,658,281</u>	<u>\$ -</u>	<u>\$ 1,658,281</u>
Total	<u>\$ 1,658,281</u>	<u>\$ -</u>	<u>\$ 1,658,281</u>

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 9 – DEFINED BENEFIT PENSION PLAN

California Public Employees' Retirement Plan (CalPERS)

A. General Information about the Pension Plan

Plan Description – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost Sharing Multiple-Employer Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors four rate plans (two miscellaneous and two safety.) Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2016 are summarized as follows:

	Miscellaneous	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% - 2.418%	1.0% - 2.5%
Required employee contribution rates	7.000%	6.250%
Required employer contribution rates	8.003%	6.237%

	Safety	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire date		
Benefit formula	2% @ 55	2% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	50 - 57
Monthly benefits, as a % of eligible compensation	1.426% - 2.0%	1.426% - 2.0%
Required employee contribution rates	7.000%	9.500%
Required employer contribution rates	11.530%	9.069%

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions towards the unfunded liability and side fund, if applicable. The dollar amounts are billed on a monthly basis. The City did not have a required contribution for the unfunded liability for the year ended June 30, 2016.

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 9 – DEFINED BENEFIT PENSION PLAN (Continued)

California Public Employees' Retirement Plan (CalPERS) (Continued)

A. General Information about the Pension Plan (Continued)

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

The City's contributions to the plan that were recognized as a part of pension expense for the year ended June 30, 2016 were \$396,490.

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2016, the City reported a net pension asset for its proportionate share of the Plan of \$391,805.

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2015, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014, rolled forward to June 30, 2015, using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability (asset) for the Plan as of June 30, 2014 and 2015 was as follows:

Proportion - June 30, 2014	-0.0029%
Proportion - June 30, 2015	-0.0057%
Change - Increase (Decrease)	-0.0028%

For the year ended June 30, 2016, the City recognized pension expense of \$182,005. At June 30, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 456,720	\$ -
Changes in assumptions	-	269,269
Differences between actual and expected experience	6,805	29,078
Net differences between projected and actual earnings on plan investments	-	135,851
Change in employer's proportion	46,180	38,280
Differences between the employer's actual contributions and the employer's proportionate share of contributions	366,537	-
Total	<u>\$ 876,242</u>	<u>\$ 472,478</u>

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 9 – DEFINED BENEFIT PENSION PLAN (Continued)

California Public Employees' Retirement Plan (CalPERS) (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

\$456,720 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflow of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Years Ended June 30	
2017	\$ (23,110)
2018	(50,611)
2019	(148,848)
2020	169,613
2021	-
Thereafter	-

C. Actuarial Assumptions

The total pension liabilities in the June 30, 2014 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2014
Measurement Date	June 30, 2015
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Payroll Growth	3.0%
Projected Salary Increase	3.3% - 14.2% ⁽¹⁾
Investment Rate of Return	7.5% ⁽²⁾
Mortality	Membership Data for all Funds ⁽³⁾

⁽¹⁾ Depending on age, service and type of employment

⁽²⁾ Net of pension plan investment expenses, including inflation

⁽³⁾ The mortality table was developed based on CalPERS specific data.
The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2014 valuation were based on the results of January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experiences Study can be found on the CalPERS website.

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 9 – DEFINED BENEFIT PENSION PLAN (Continued)

California Public Employees' Retirement Plan (CalPERS) (Continued)

D. Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the test revealed the assets would not run out. Therefore, the current 7.65 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.65 percent is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected PERF cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is schedule to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we change our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 9 – DEFINED BENEFIT PENSION PLAN (Continued)

California Public Employees' Retirement Plan (CalPERS) (Continued)

D. Discount Rate (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the Board effective on July 1, 2014.

Asset Class	New Strategic Allocation	Real Return Years 1-10 ^(a)	Real Return Years 11+ ^(b)
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	12.0%	6.83%	6.95%
Real Estate	11.0%	4.50%	5.13%
Infrastructure and Forestland	3.0%	4.50%	5.09%
Liquidity	2.0%	-(0.55%)	-1.05%
Total	100%		

^(a) An expected inflation of 2.5% used for this period.

^(b) An expected inflation of 3.0% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate –

The following presents the City's proportionate share of the net pension liability (asset) for the Plan, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

Discount Rate -1% 6.65%	Current Discount Rate 7.65%	Discount Rate +1% 8.65%
\$ 668,388	\$ (391,805)	\$ (1,264,259)

E. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

F. Payable to the Pension Plan

The City did not have an outstanding amount of contributions to the pension plan required for the year ended June 30, 2016.

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 10 – RISK MANAGEMENT

The City is a member of the Public Agency Risk Sharing Authority for California (PARSAC), a public entity risk pool in which there is a transferring (sharing) of risk among the pool participants. The City pays an annual premium to PARSAC for its general liability coverage. PARSAC is self-sustaining through member premiums. The City is insured under a retrospectively rated policy in which the initial premium is adjusted based on actual experience during the period of coverage. The City is responsible for all claims up to \$25,000 per occurrence for general and auto liability with a coverage limit at June 30, 2014 of \$975,000.

The City's risk management program also includes fire, property and automobile insurance. The coverage includes an all risk-replacement cost blanket. Additionally, the City has property insurance coverage up to \$975,000 per occurrence.

The City provides worker's compensation and employer's liability coverage on all employees through PARSAC. This insurance is paid entirely by the City. All premiums are paid by the appropriate fund designation for each employee's salary and benefits. In the risk management program for the City, a proactive approach is taken toward work safety for employees. Various training sessions and inspections are conducted throughout the year. The result has been a continued reduction of work related injury claims.

NOTE 11 – OTHER EMPLOYEE BENEFITS

The City offers medical, dental, vision, chiropractic and prescription insurance coverage, as well as group life insurance coverage, to employees and their dependents. Additionally, the City offers an employee assistance program to assist employees and their families with problem assessment and short-term counseling needs. The City pays a portion of premiums in connection with the insurance coverage offered by the City.

City Employee Post Retirement Benefits

In accordance with federal requirements, the City provides its retirees the opportunity to continue enrollment in the City's health insurance program. Premium charges paid by retirees are intended to cover the full cost of benefits provided without cost to the City. For the year ended June 30, 2016, no retirees were enrolled in the health insurance program.

Employee Deferred Compensation Plan

The City offers an Employee Deferred Compensation Plan created in accordance with the Internal Revenue Code Section 457 to its employees, allowing them to defer or postpone receipt of income. Amounts so deferred may not be paid to the employee during employment with the City except for a catastrophic circumstance creating an undue financial hardship for the employee.

Effective January 1, 1999, Federal legislation (Small Business Job Protection Act of 1996) requires the Section 457 plan assets to be placed in trust for the exclusive use of the plan participants and their beneficiaries.

The City's deferred compensation administrator, the International City Managers' Association (ICMA) or Verisight qualifies as the plan trustee to meet Federal requirements. Since the plan assets are no longer considered property and rights of the City, such assets are no longer reflected in the accompanying basic financial statements.

The City also offers to two employees a deferred compensation plan created in accordance with Internal Revenue Code Section 401(a). All amounts deferred and invested under this plan, with related interest, are the property and rights of the participating employees and, as such, are not reflected in the accompanying basic financial statements.

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 12 – CONTINGENT LIABILITIES AND COMMITMENTS

General Liability

There are various claims and legal actions pending against the City for which no provision has been made in the financial statements. In the opinion of the City Attorney and City Management, liabilities arising from these claims and legal actions, if any, will not be material to these financial statements.

Federal Awards and Grants

The City has received federal grants for specific purposes that are subject to review and audit by the federal government. Although such audits could result in expenditure disallowances under grant terms, any required reimbursements are not expected to be material.

NOTE 13 – COALINGA SUCCESSOR AGENCY PRIVATE PURPOSE TRUST FUND

On January 30, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with Assembly Bill 1X26 (the "Bill") which dissolved all redevelopment agencies in the State of California.

Under the control of an oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution of the redevelopment agency (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor agencies are only allocated revenue in the amount that is necessary to pay estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

Cash and Investments

A reconciliation of the Coalinga Successor Agency Private Purpose Trust Fund's cash and investments as of June 30, 2016 is as follows:

Cash and Investments

Cash and investments	\$ 1,276,340
Restricted cash with fiscal agents	<u>1,393,024</u>
Total cash and investments	<u>\$ 2,669,364</u>

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 13 – COALINGA SUCCESSOR AGENCY PRIVATE PURPOSE TRUST FUND (Continued)

Long-Term Liabilities

The following is a summary of long-term liabilities transactions for the Coalinga Successor Agency Private Purpose Trust Fund at June 30, 2016:

	Interest Rates	Original Borrowing	Final Maturity	Balance July 1, 2015	Additions	Reductions	Balance June 30, 2016	Due Within One Year
Bonds Payable								
2000 Series Tax Allocation Bonds	5.2%-5.85%	\$ 3,404,942	2031	\$ 3,289,942	\$ -	\$ (15,000)	\$ 3,274,942	\$ 20,000
2009 Series A Tax Allocation Bonds	3%-6%	3,235,000	2024	2,320,000	-	(210,000)	2,110,000	220,000
2009 Series B Tax Allocation Bonds	3%-6%	2,660,000	2024	1,905,000	-	(170,000)	1,735,000	180,000
2009 Series C Tax Allocation Bonds	3%-6%	645,000	2024	480,000	-	(45,000)	435,000	40,000
Subtotal				7,994,942	-	(440,000)	7,554,942	460,000
Accreted Interest				937,667	99,165	-	1,036,832	-
Total long-term liabilities				<u>\$ 8,932,609</u>	<u>\$ 99,165</u>	<u>\$ (440,000)</u>	<u>\$ 8,591,774</u>	<u>\$ 460,000</u>

The annual debt service requirement schedule is as follows:

Years Ended June 30	Successor Agency		
	Principal	Interest	Totals
2017	\$ 460,000	\$ 391,885	\$ 851,885
2018	490,000	367,198	857,198
2019	505,000	340,236	845,236
2020	540,000	310,011	850,011
2021	560,000	277,045	837,045
2022-2026	4,380,000	627,360	5,007,360
2027-2030	<u>619,942</u>	<u>2,905,058</u>	<u>3,525,000</u>
	<u>\$ 7,554,942</u>	<u>\$ 5,218,793</u>	<u>\$ 12,773,735</u>

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 14 – PRIOR PERIOD ADJUSTMENTS

The City has determined that certain transactions were recorded incorrectly in the prior year. The beginning fund balance and net position of the funds has been restated on the government-wide financial statements and fund financial statements as presented in the reconciliation below.

Reconciliations of the prior period ending net position for the Governmental Activities and the Government-Wide Statement of Activities and the prior year ending fund balance in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances are as follows:

	Government- Wide	Governmental Funds			
		General Fund	Coalinga Public Financing Authority Debt Service Fund	Low-Moderate Housing Asset Special Revenue Fund	Nonmajor Governmental Funds
	Governmental Activities				
Fund balance/net position, June 30, 2015, as previously reported	\$ 31,129,030	\$ (2,685,952)	\$ 28,505,931	\$ 1,602,528	\$ 4,914,261
Prior period adjustments:					
Overstatement of cash and investments	(666,496)	(326,000)	(340,496)	-	-
Understatement of cash and investments	762,259	-	-	762,259	-
Overstatement of accounts receivable	(345,885)	(345,885)	-	-	-
Understatement of capital assets	40,534	-	-	-	-
Overstatement of long-term debt	225,000	-	-	-	-
Understatement of long-term debt	(104,500)	-	-	-	-
Overstatement of revenue	(236,593)	-	-	-	-
Understatement of revenue	55,689	-	-	-	55,689
Total prior period adjustments	(269,992)	(671,885)	(340,496)	762,259	55,689
Fund balance/net position, July 1, 2015, as restated	<u>\$ 30,859,038</u>	<u>\$ (3,357,837)</u>	<u>\$ 28,165,435</u>	<u>\$ 2,364,787</u>	<u>\$ 4,969,950</u>

Reconciliations of the prior period ending net position for the Governmental Activities in the Government-Wide Statement of Activities and the prior year ending fund balance in the Governmental Funds Changes in Fund Balance are as follows:

	Government- Wide	Enterprise Funds				Fiduciary Fund
		Water Fund	Sewer Fund	Natural Gas Fund	Sanitation Fund	Coalinga Successor Agency
	Business-Type Activities					
Net position, June 30, 2015, as previously reported	\$ 12,197,590	\$ 3,146,023	\$ 6,463,814	\$ 2,459,473	\$ 128,280	\$ (5,873,450)
Prior period adjustments:						
Overstatement of cash and investments	-	-	-	-	-	(762,259)
Understatement of cash and investments	326,000	-	-	326,000	-	340,494
Total prior period adjustments	326,000	-	-	326,000	-	(421,765)
Net position, July 1, 2015, as restated	<u>\$ 12,523,590</u>	<u>\$ 3,146,023</u>	<u>\$ 6,463,814</u>	<u>\$ 2,785,473</u>	<u>\$ 128,280</u>	<u>\$ (6,295,215)</u>

CITY OF COALINGA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 15 – FUND CLOSURE AND CHANGE IN FUND DESIGNATION

During the 2015-2016 fiscal year, management decided to close its Utilities Billing Fund, which was a nonmajor enterprise fund, and distributed its assets, liabilities and net position into the City's major enterprise funds, which include the Water Fund, Sewer Fund, Natural Gas Fund and Sanitation Fund.

Additionally, City management reviewed its fund names and designations and determined that activity in the Community Development Capital Projects Fund was no longer best described by that name, nor was it properly designated as a capital projects fund as prescribed by the Government Accounting Standards Board. Rather, management determined that the fund is currently being used as a general grants fund and meets the criteria required to be designated as a special revenue fund. Accordingly, the fund, which is a nonmajor fund and included in the combining financial statements, is now titled and designated as a Grants Special Revenue Fund.

NOTE 16 – SUBSEQUENT EVENTS

The City sold the former Claremont Custody facility located at 185 W. Gale to Latchkey Pioneers, LLC also known as Ocean Grown Extracts on December 27, 2016, in the amount of \$4,100,000. The net proceeds from the sale of the property to the City was in the amount of \$4,087,150 after all sale-associated fees were deducted. The entire amount of the proceeds was used to fund the General Fund.

On October 9, 2015, the Governor signed the Medical Cannabis Regulation and Safety Act ("Act"), comprised of California legislative bills AB 243, AB 266, and SB 643. In November of 2016, the voters for California passed the Adult Use of Marijuana Act ("AUMA"). Adults, age 21 and older, will be allowed to possess marijuana and grow certain amounts at home for personal use. On June 27, 2017, the Governor of California signed into law Senate Bill 94 which would repeal MCRSA and include certain provisions of MCRSA in the licensing provisions of AUMA. Under the bill, these consolidated provisions would be known as the Medicinal and Adult-Use Cannabis Regulation and Safety Act (MAUCRSA). With the adoption of these various laws and the consolidation of the voter initiative AUMA, management believes this new industry will financially benefit the City in a tremendous way.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF COALINGA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Budgeted Amount			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes and special assessments	\$ 3,567,000	\$ 3,567,000	\$ 3,606,644	\$ 39,644
Licenses, permits and impact fees	210,375	210,375	164,712	(45,663)
Intergovernmental	45,000	45,000	890,175	845,175
Charges for services	2,356,700	2,356,700	1,600,697	(756,003)
Fines and forfeitures	21,000	21,000	23,249	2,249
Rental	62,750	62,750	57,551	(5,199)
Interest	500	500	15,871	15,371
Other	19,874	19,874	43,140	23,266
Total revenues	6,283,199	6,283,199	6,402,039	118,840
EXPENDITURES				
Current:				
General government	64,583	64,583	442,754	(378,171)
Public works	541,726	541,726	531,554	10,172
Community development	281,942	281,942	320,371	(38,429)
Public safety	5,568,754	5,568,754	5,343,908	224,846
Capital outlay	27,000	27,000	16,236	10,764
Debt service:				
Principal	61,292	61,292	61,383	(91)
Interest and fiscal charges	11,447	11,447	12,558	(1,111)
Total expenditures	6,556,744	6,556,744	6,728,764	(172,020)
Excess (deficiency) of revenues over (under) expenditures	(273,545)	(273,545)	(326,725)	(53,180)
OTHER FINANCING SOURCES (USES)				
Sale of general capital assets	-	-	216,795	216,795
Transfers in	225,000	225,000	300,000	75,000
Transfers out	25,000	25,000	-	(25,000)
Total other financing sources (uses)	250,000	250,000	516,795	266,795
Net changes in fund balances	(23,545)	(23,545)	190,070	213,615
Fund balances (deficit), beginning, restated	(3,357,837)	(3,357,837)	(3,357,837)	-
Fund balances (deficit), ending	\$ (3,381,382)	\$ (3,381,382)	\$ (3,167,767)	\$ 213,615

CITY OF COALINGA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – LOW-MODERATE HOUSING ASSET SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budgeted Amount</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 1,200	\$ 1,200	\$ 2,861,254	\$ 2,860,054
Interest	<u>-</u>	<u>-</u>	<u>29</u>	<u>29</u>
Total revenues	<u>1,200</u>	<u>1,200</u>	<u>2,861,283</u>	<u>2,860,083</u>
EXPENDITURES				
Current:				
Community development	<u>12,000</u>	<u>12,000</u>	<u>2,916,023</u>	<u>(2,904,023)</u>
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>2,916,023</u>	<u>(2,904,023)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,800)</u>	<u>(10,800)</u>	<u>(54,740)</u>	<u>(43,940)</u>
Net changes in fund balances	(10,800)	(10,800)	(54,740)	(43,940)
Fund balances, beginning, restated	<u>2,364,787</u>	<u>2,364,787</u>	<u>2,364,787</u>	<u>-</u>
Fund balances, ending	<u>\$ 2,353,987</u>	<u>\$ 2,353,987</u>	<u>\$ 2,310,047</u>	<u>\$ (43,940)</u>

CITY OF COALINGA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2016

EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The following funds incurred expenditures in excess of appropriations in the following amounts for the year ended June 30, 2016:

Major Funds:

General Fund:

Current:

General government \$ (378,171)

Community development (38,429)

Debt service:

Principal (91)

Interest and fiscal charges (1,111)

Low-Moderate Income Housing Asset

Special Revenue Fund:

Current:

Community development (2,904,023)

In the General Fund, excess expenditures were covered by short-term borrowings from other City Funds. In the Low-Moderate Income Housing Asset Fund, the excess expenditures were covered by available fund balance in the fund.

**CITY OF COALINGA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
SCHEDULE OF THE CITY'S
PROPORTIONATE SHARE OF NET PENSION LIABILITY
LAST 10 YEARS*
AS OF JUNE 30, 2016**

	<u>2015</u>	<u>2016</u>
Proportion of the net pension liability	-0.0029%	-0.0057%
Proportionate share of the net pension liability (asset)	\$ (182,681)	\$ (391,805)
Covered payroll	\$ 4,816,404	\$ 4,088,221
Proportionate Share of the net pension liability as percentage of covered-employee payroll	-3.79%	-9.58%
Plan fiduciary net position as a percentage of the total pension liability	102.92%	-105.05%

Notes to Schedule:

Change in Benefit Terms - None

Change in Assumptions

The discount rate was changed from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense.

*Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

CITY OF COALINGA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
SCHEDULE OF CONTRIBUTIONS
LAST 10 YEARS*
AS OF JUNE 30, 2016

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Actuarially determined contribution	\$ 684,467	\$ 396,490	\$ 456,720
Contributions in relation to the actuarially determined contributions	<u>(684,467)</u>	<u>(396,490)</u>	<u>(456,720)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Covered payroll	 \$ 4,816,404	 \$ 4,088,221	 \$ 4,943,384
Contributions as a percentage of covered payroll	14.21%	9.70%	9.24%

*Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

SUPPLEMENTARY INFORMATION

**CITY OF COALINGA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016**

	Special Revenue Funds				
	Gas Tax	Measure C	Local Transportation	Transit	COPS Grants
ASSETS					
Cash and investments	\$ 322,749	\$ 1,481,600	\$ 782,438	\$ -	\$ 38,624
Restricted cash with fiscal agent	-	-	-	-	-
Receivables	138	37,068	281	377,158	4
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 322,887</u>	<u>\$ 1,518,668</u>	<u>\$ 782,719</u>	<u>\$ 377,158</u>	<u>\$ 38,628</u>
LIABILITIES					
Accounts payable	\$ 26,296	\$ 7,213	\$ -	\$ 853	\$ -
Accrued liabilities	3,005	-	-	2,507	-
Deposits and other liabilities	-	-	-	-	-
Due to other funds	-	-	-	362,420	-
Advances from other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>29,301</u>	<u>7,213</u>	<u>-</u>	<u>365,780</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT)					
Restricted:					
Law enforcement	-	-	-	-	38,628
Storm drainage and flood control	-	-	-	-	-
Streets and bridges	-	-	-	-	-
Transit System	-	-	-	11,378	-
Street maintenance	293,586	1,511,455	-	-	-
LTF Article 8	-	-	782,719	-	-
Public buildings and facilities	-	-	-	-	-
EDA community buildings	-	-	-	-	-
EDA revolving loans	-	-	-	-	-
Committed:					
Capital projects and improvements	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficit)	<u>293,586</u>	<u>1,511,455</u>	<u>782,719</u>	<u>11,378</u>	<u>38,628</u>
Total liabilities and fund balances (deficits)	<u>\$ 322,887</u>	<u>\$ 1,518,668</u>	<u>\$ 782,719</u>	<u>\$ 377,158</u>	<u>\$ 38,628</u>

CITY OF COALINGA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016
(Continued)

	Special Revenue Funds			Capital Projects Fund	Debt Service Fund
	Grants Fund	EDA Building Rentals	EDA Revolving Loans	Development Impact Fees	Special Assessment Debt Service
ASSETS					
Cash and investments	\$ -	\$ 50,146	\$ 58,204	\$ 148,117	\$ 47,242
Restricted cash with fiscal agent	-	-	-	-	-
Receivables	74,913	9,042	9	69	223
Due from other funds	<u>1,786,617</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>231,281</u>
Total assets	<u>\$ 1,861,530</u>	<u>\$ 59,188</u>	<u>\$ 58,213</u>	<u>\$ 148,186</u>	<u>\$ 278,746</u>
LIABILITIES					
Accounts payable	\$ 16,037	\$ 692	\$ -	\$ -	\$ -
Accrued liabilities	-	68	-	-	-
Deposits and other liabilities	-	5,300	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	378,000	284,000
Unearned revenue	<u>-</u>	<u>6,662</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>16,037</u>	<u>12,722</u>	<u>-</u>	<u>378,000</u>	<u>284,000</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT)					
Restricted:	-	-	-	-	-
Law enforcement	-	-	-	-	-
Storm drainage and flood control	-	-	-	28,437	-
Streets and bridges	-	-	-	99,247	-
Transit System	-	-	-	-	-
Street maintenance	-	-	-	-	-
LTF Article 8	-	-	-	-	-
Public buildings and facilities	-	-	-	46,815	-
EDA community buildings	-	46,466	-	-	-
EDA revolving loans	-	-	58,213	-	-
Committed:					
Capital projects and improvements	1,845,493	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>(404,313)</u>	<u>(5,254)</u>
Total fund balances (deficit)	<u>1,845,493</u>	<u>46,466</u>	<u>58,213</u>	<u>(229,814)</u>	<u>(5,254)</u>
Total liabilities and fund balances (deficits)	<u>\$ 1,861,530</u>	<u>\$ 59,188</u>	<u>\$ 58,213</u>	<u>\$ 148,186</u>	<u>\$ 278,746</u>

CITY OF COALINGA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Special Revenue Funds				
	Gas Tax	Measure C	Local Transportation	Transit	COPS Grants
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and impact fees	-	-	-	-	-
Intergovernmental	354,209	430,681	64,005	239,753	100,000
Charges for services	-	-	-	23,741	-
Rental	-	-	-	-	-
Interest	264	913	536	-	8
	<u>354,473</u>	<u>431,594</u>	<u>64,541</u>	<u>263,494</u>	<u>100,008</u>
Total revenues					
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public works	505,501	-	-	259,331	-
Community development	-	-	-	-	-
Public safety	-	-	-	-	-
Capital outlay	4,077	427,718	-	-	110,354
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
	<u>509,578</u>	<u>427,718</u>	<u>-</u>	<u>259,331</u>	<u>110,354</u>
Total expenditures					
Excess (deficiency) of revenues over (under) expenditures	<u>(155,105)</u>	<u>3,876</u>	<u>64,541</u>	<u>4,163</u>	<u>(10,346)</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	(155,105)	3,876	64,541	4,163	(10,346)
Fund balances (deficit), beginning, restated	<u>448,691</u>	<u>1,507,579</u>	<u>718,178</u>	<u>7,215</u>	<u>48,974</u>
Fund balances (deficit), ending	<u>\$ 293,586</u>	<u>\$ 1,511,455</u>	<u>\$ 782,719</u>	<u>\$ 11,378</u>	<u>\$ 38,628</u>

CITY OF COALINGA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016
(Continued)

	Special Revenue Funds			Capital Projects Fund	Debt Service Fund	
	Grants Fund	EDA Building Rentals	EDA Revolving Loans	Development Impact Fees	Special Assessment Debt Service	Totals
REVENUES						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ 203,045	\$ 203,045
Licenses, permits and impact fees	-	-	-	6,048	-	6,048
Intergovernmental	226,531	-	-	-	-	1,415,179
Charges for services	-	-	-	-	-	23,741
Rental	-	10,918	-	-	-	10,918
Interest	1,408	40	229	131	97	3,626
Total revenues	227,939	10,958	229	6,179	203,142	1,662,557
EXPENDITURES						
Current:						
General government	2,879	-	-	-	-	2,879
Public works	9,447	-	-	-	-	774,279
Community development	523	26,191	370,836	-	-	397,550
Public safety	20,136	-	-	-	-	20,136
Capital outlay	182,025	-	-	-	-	724,174
Debt service:						
Principal	-	-	-	-	19,000	19,000
Interest and fiscal charges	-	-	-	-	41,619	41,619
Total expenditures	215,010	26,191	370,836	-	60,619	1,979,637
Excess (deficiency) of revenues over (under) expenditures	12,929	(15,233)	(370,607)	6,179	142,523	(317,080)
OTHER FINANCING SOURCES (USES)						
Transfers out	(300,000)	-	-	-	-	(300,000)
Total other financing sources (uses)	(300,000)	-	-	-	-	(300,000)
Net changes in fund balances	(287,071)	(15,233)	(370,607)	6,179	142,523	(617,080)
Fund balances (deficit), beginning, restated	2,132,564	61,699	428,820	(235,993)	(147,777)	4,969,950
Fund balances (deficit), ending	\$ 1,845,493	\$ 46,466	\$ 58,213	\$ (229,814)	\$ (5,254)	\$ 4,352,870

**CITY OF COALINGA
CALIFORNIA**

SINGLE AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2016**

**CITY OF COALINGA
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2016**

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and City Council
City of Coalinga, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Coalinga, California (the City), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 14, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2016-001, 2016-002, 2016-003 and 2016-004 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs identified as item 2016-005 to be a significant deficiency.

677 Scott Avenue
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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Coalinga's Responses to Findings

The City's responses to the findings identified in our audit are described in the accompanying corrective action plan following the schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Price Pange & Company

Clovis, California
March 14, 2018



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Mayor and Members of the
City Council of the City of Coalinga
Coalinga, California

Report on Compliance for Each Major Federal Program

We have audited the City of Coalinga's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2016. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Coalinga complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

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Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Coalinga as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 14, 2018, which contained unmodified opinions on those financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, the report is not suitable for any other purpose.

Price Pange & Company

Clovis, California
March 14, 2018

CITY OF COALINGA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Federal CFDA Number	Contract/ Pass-Through Entity Identifying Number	Federal Expenditures 2016
U.S. Department of Justice			
Direct Program:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-0013	\$ 10,668
Edward Byrne Memorial Justice Assistance Grant Program			
Total U.S. Department of Justice			<u>10,668</u>
U.S. Department of Transportation			
Passed through the State of California Department of Transportation:			
Highway Planning and Construction	20.205	HSIPL -5146(016)	18,189
Highway Planning and Construction	20.205	HSIPL -5146(017)	<u>50,693</u>
Total U.S. Department of Transportation			<u>68,882</u>
U.S. Department of Housing and Community Development			
Passed through the State of California Housing and Community Development			
Home Investment Partnership Program	14.239	15-HOME-10092	* 2,776,247
Home Investment Partnership Program	14.239	15-HOME-10092	* 13,423
Home Investment Partnership Program	14.239	13-HOME-9001	* <u>6,307</u>
Total HOME Program			2,795,977
Community Development Block Grant	14.228	13-CDBG-8955	<u>89,232</u>
Total U.S Department of Housing and Community Development			<u>2,885,209</u>
Total Federal Awards Expenditures			<u>\$ 2,964,759</u>

* Denotes a major program.

CITY OF COALINGA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The financial reporting entity, as defined by the Government Accounting Standards Board (“GASB”), consists of the primary government, which is the City of Coalinga, California (the City), organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

B. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Coalinga and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S *Code of Federal Regulations* Part 200, *Uniform Guidance*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

C. Indirect Cost Rate

The City has elected not to use the 10 percent *de minimis* cost rate as allowed under the Uniform Guidance.

**CITY OF COALINGA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
Material weaknesses identified? X Yes No
Significant deficiencies identified that
are not considered to be material weaknesses? X Yes None reported

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs:
Material weaknesses identified? Yes X No
Significant deficiencies identified that
are not considered to be material weaknesses? Yes X None reported

Type of auditor's report issued on compliance
for major programs: Unmodified

Any audit findings disclosed that are required
to be reported in accordance with
2 CFR 200.516(a) Yes X No

Identification of major programs

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.239	Home Investment Partnership Program

Dollar threshold used to distinguish between Type A
and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes X No

**CITY OF COALINGA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016**

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding 2016-001

Year-End Closing Process (Material Weakness)

Condition: During the audit of the City's financial statements, we identified material misstatements in the City's general ledger account balance which necessitated the proposal of numerous audit adjustments.

Criteria: A strong system of internal controls and management review requires that general ledger account balances be properly reconciled to a subsidiary ledger or other adequate supporting documentation on a periodic basis, as well as during the year-end financial close process in order to accurately and completely close the current year general ledger in a timely manner. Management is responsible for maintaining its accounting records in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Cause: The City's Finance Director and accounting department were not able to perform the year-end close and, in addition to the demands of closing a City's general ledger, there were numerous other financial statement, compliance, and control environment matters. This was largely due to significant turnover in the City's Finance Department.

Effect: The result of the audit included over 30 adjusting journal entries, which were required to be either posted by the City or proposed by us subsequent to receiving the City's final trial balance.

Recommendation: We recommend that the City perform the following steps in order to address the matters described above:

- 1) Create a closing checklist to assist with the preparation of audit schedules that are complete, accurate, and reconcile to the City's general ledger account balances. Additionally, ensure that a system is in place to allow the City to perform this in a timely manner.
- 2) Provide additional assistance to the Finance Department through the hiring of additional competent personnel.
- 3) Provide additional training in accounting specific to government entities to Finance Department staff in order to ensure that they are current with all financial accounting and reporting requirements as directed by the Governmental Accounting Standards Board.

CITY OF COALINGA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016

SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)

Finding 2016-002

Overhead Cost Allocations (Material Weakness)

Condition: The City is using a method of allocating overhead costs that has not been updated to address the current operations of the City. Additionally, the allocation method was created prior to current administration and could not be substantiated by supporting documentation.

Criteria: A strong system of internal control requires that a reasonable methodology for allocating overhead costs throughout the City's functions should be reviewed and updated periodically to reflect the current operations and personnel of the City.

Cause: The City has not reviewed and/or updated its cost allocation schedule for multiple years to ensure that it accurately reflects the current operations and personnel of the City.

Effect: General government allocated were allocated to the City's enterprise funds in excess of total actual costs incurred. Since these costs were allocated to enterprise funds whose primary revenue source are user fees, the City also risks being out of compliance with Proposition 218.

Recommendation: We recommend that the City establish a reasonable methodology to allocate overhead costs and it is reviewed and updated periodically by management, but at least on an annual basis. Updates to the overhead allocation schedule should be reviewed and approved through formal action the City Council.

Finding 2016-003

Public Safety Cost Allocations (Material Weakness)

Condition: Public safety costs allocated to the City's Natural Gas Fund for protection and monitoring of the City's gas meters were materially in excess of the City's estimate for the actual cost to provide those services.

Criteria: Proposition 218 specifies that any resources generated through user fees must be used to cover expenses directly related to those fees.

Cause: The City allocated an amount of public safety costs to the Natural Gas Fund well in excess of the initial estimate prepared by the City. Additionally, the City did could not find any documentation substantiating the initial cost allocation estimate.

Effect: The City allocated \$326,000 to the Natural Gas Fund – an enterprise fund with revenue generated through user fees – for public safety without adequate documentation substantiating the allocation.

Recommendation: If the City continues to allocate public safety costs to the Natural Gas Fund, we recommend the City prepare a reasonable and detailed methodology clearly substantiating a nexus between the City's public safety responsibilities and the additional protection and monitoring it provides to the Natural Gas Fund. City management should also periodically review and update this methodology at least on an annual basis, and it should be reviewed and approved through formal action of the City Council.

CITY OF COALINGA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016

SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)

Finding 2016-004	Schedule of Expenditures of Federal Awards (Material Weakness)
Condition:	The Schedule of Expenditures of Federal Awards (SEFA) initially provided by the City was materially incomplete. There were Federal grants for which the City made expenditures that were not included on the SEFA.
Criteria:	A strong system of internal controls and management review requires that expenditures for all Federal grants are accumulated and included on the SEFA in compliance with applicable standards.
Cause:	As described in Finding 2016-001, the City did not adequately close its accounting records and, accordingly, not all expenditures were captured in the City's financial records.
Effect:	As a result of the condition described above, Federal grant expenditures were understated by \$803,461.
Recommendation:	We recommend that management create a system of control whereby all expenditures, including grant related expenditures, are identified and included on the SEFA. Additionally, we recommend management maintain a centralized file of all City grants and create a system to develop an annual grant reconciliation for these grants that identifies the funding source and can be reconciled to the trial balance.
Finding 2016-005	Utilities Billings Adjustments (Significant Deficiency)
Condition:	The City does not have adequate controls over its utilities billings adjustments. Through our interview process, we were able to determine that the utilities billing clerks had access to adjusting utilities without any subsequent review.
Criteria:	A strong system of internal control requires that the City have a process for detecting misstatements due to error or fraud, which includes an adequate review over all utilities billings adjustments.
Cause:	Utilities billing clerks had access to the module in the City's accounting software that allowed for adjustments to customer accounts without an adequate review by appropriate personnel.
Recommendation:	The City creates an internal control process whereby all adjustments to customer accounts are reviewed periodically – but no less often than monthly – and in a timely manner by appropriate personnel.

**CITY OF COALINGA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016**

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None identified.

**CITY OF COALINGA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2016**

FINANCIAL STATEMENT FINDINGS

Finding 2015-001

Year-End Closing Process (Material Weakness)

Condition:	During the audit of the City's financial statements, we identified material misstatements in the City's general ledger account balance which necessitated the proposal of numerous audit adjustments. Additionally, the City identified an excessive amount of misstatements to the general ledger account balances subsequent to providing us with a final trial balance.
Criteria:	A strong system of internal controls and management review requires that general ledger account balances be properly reconciled to a subsidiary ledger or other adequate supporting documentation on a periodic basis, as well as during the year-end financial close process in order to accurately and completely close the current year general ledger in a timely manner. Management is responsible for maintaining its accounting records in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).
Cause:	The City's Finance Director and accounting department were not able to perform the year-end close and, in addition to the demands of closing a City's general ledger, there were numerous other financial statement, compliance, and control environment matters. The City ultimately had a vacancy in the Finance Director position which further delayed the year-end closing process.
Effect:	The result of the audit included over 30 adjusting journal entries, many of them related to prior year misstatements, which were required to be either posted by the City or proposed by us subsequent to receiving the City's final trial balance.
Recommendation:	<p>We recommend that the City perform the following steps in order to address the matters described above:</p> <ol style="list-style-type: none">4) Create a closing checklist to assist with the preparation of audit schedules that are complete, accurate, and reconcile to the City's general ledger account balances. Additionally, ensure that a system is in place to allow the City to perform this in a timely manner.5) Provide additional assistance to the Finance Department through the hiring of additional competent personnel.6) Provide additional training in accounting specific to government entities to Finance Department staff in order to ensure that they are current with all financial accounting and reporting requirements as directed by the Governmental Accounting Standards Board.
Status:	Not Implemented (See 2016-001)

**CITY OF COALINGA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2016**

SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)

Finding 2015-002

Journal Entries (Material Weakness)

Condition: During a review of the City's general ledger, we noted that an excessive amount of journal entries were recorded in the accounting system. Additionally, we noted that journal entries were being posted to the accounting system prior to being adequately reviewed.

Criteria: A strong system of internal control and management review is necessary in order to ensure that the City transactions are correctly recorded into the City's accounting system and do not require additional subsequent adjustments.

Cause: Controls were not being adhered to in order to ensure that all transactions or journal entries were reviewed in a timely manner and correctly posted to the City accounting system, requiring an excessive amount of corrective journal entries.

Effect: Posting more journal entries than would normally be necessary, or have not been properly reviewed by appropriate personnel, increases the risk of material misstatements due to error or fraud.

Recommendation: We recommend that the City perform the following steps in order to address the matters described above:

- 1) Adhere to its current internal control policies and ensure all transactions and journal entries are reviewed and approved by appropriate personnel prior to being posted to the City's accounting system.
- 2) Provide additional assistance to the Finance Department through the hiring of additional competent personnel.
- 3) Provide training to all department heads responsible for authorizing disbursements on methods to accurately classify all disbursements to the appropriate budget line items.

Status: Implemented

**CITY OF COALINGA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2016**

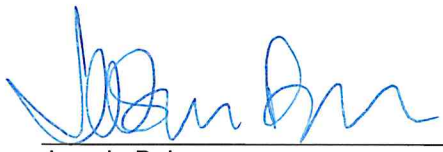
SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)

Finding 2015-003	Schedule of Expenditures of Federal Awards (Material Weakness)
Condition:	The Schedule of Expenditures of Federal Awards (SEFA) initially provided by the City was materially incomplete. There were Federal grants for which the City made expenditures that were not included on the SEFA.
Criteria:	A strong system of internal controls and management review requires that expenditures for all Federal grants are accumulated and included on the SEFA in compliance with applicable standards.
Cause:	The Finance Department did not maintain a centralized file that includes all City grants so its personnel were unaware of funding sources of certain grants. Additionally, the Finance Department did not have a system in place to track all Federal expenditures necessary for inclusion to the SEFA. Certain grant agreements were not available or identified by the Finance Department.
Effect:	The expenditures included on the SEFA initially provided by the City were materially understated.
Recommendation:	We recommend that the Finance Department maintain a centralized file of all City grants and create a system to develop an annual grant reconciliation for these grants that identifies the funding source and can be reconciled to the trial balance.
Status:	Not Implemented (See 2016-004)



**CITY OF COALINGA
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2016**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2016-001	The City will perform the recommended year-end closing steps in order to ensure City's general ledger accounts balances are reported correctly. The City acknowledges the need for additional assistance to the Finance Department therefore has hired a new Financial Service Director and will continue to hire additional year end assistance through a contract as needed.	03/31/2018	Jasmin Bains, Financial Service Director
2016-002	The City will establish a reasonable methodology to allocate overhead costs and will review it periodically. The proposed allocation methodology will be to post enterprise related costs directly as they incur.	03/31/2018	Jasmin Bains, Financial Service Director
2016-003	The City has discontinued the practice of allocating public safety costs to the Natural Gas Fund.	03/31/2018	Jasmin Bains, Financial Services Director
2016-004	The Finance Department and other departments of the City will coordinate more effectively to insure correct recording of both the general ledger and Grant Reports. The Finance Department will maintain a centralized file of all City Grants and create a system to develop an annual grant reconciliation for these grants that identifies the funding source and will be reconciled to the general ledger.	03/31/2018	Jasmin Bains, Financial Services Director
2016-005	The Finance Department has developed a procedure where all utility billing related adjustments must be fully documented with supporting documents to further explain the reason and the amount of the adjustment. All utility billing adjustment must require an approval from a supervisor.	03/31/2018	Jasmin Bains, Financial Service Director



Jasmin Bains
Financial Service Director, City of Coalinga



Marissa Trejo
City Manager, City of Coalinga

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Approve MINUTES - April 19, 2018
Meeting Date: May 17, 2018
From: Marissa Trejo, City Manager
Prepared by: Wanda Earls, City Clerk

I. RECOMMENDATION:

II. BACKGROUND:

III. DISCUSSION:

IV. ALTERNATIVES:

V. FISCAL IMPACT:

ATTACHMENTS:

	File Name	Description
□	MINUTES_041918.pdf	Minutes - April 19, 2018

Minutes

CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE AUTHORITY MEETING AGENDA April 19, 2018

1. CALL TO ORDER (6:00 PM)

Council Members Present: Vosburg, Stolz, Ramsey, Lander, Adkisson.

Others Present: City Manager Marissa Trejo, City Attorney Mario Zamora, Community Development Director Sean Brewer, Financial Services Director Jasmine Bains, Public Works and Utilities Director Pete Paciado, Assistant to the City Manager Shannon Jensen, Senior Administrative Analyst Mercedes Garcia, Police Chief Michael Salvador, Fire Chief Dwayne Gabriel, Police Lieutenant Darrel Blevins, Public Works Employee Eric DeLeon, Planning Commissioner Oscar Garza, City Treasurer James Vosburg, City Clerk Wanda Earls

Motion by Ramsey, Second by Stolz to Accept Changes Made to Agenda to have Citizens Comments first and then go into Closed Session to discuss Item 10.1.

CITIZEN COMMENTS was moved forward to better accommodate the Agenda for this evening.

Lieutenant Darrel Blevins introduced the new vet to Coalinga Dr. Dania Shirk.

Dr. Shirk indicated she is pleased to be assisting the Animal Shelter once per month. They are currently working on scheduling and ordering supplies.

Mayor Vosburg called a recess allowing the Council to go into Closed Session to discuss Item 10.1 at 6:08 PM; the regular meeting was reconvened 6:20 PM.

2. AWARDS, PRESENTATIONS, APPOINTMENTS AND PROCLAMATIONS

1. Presentation by PG&E regarding BF Sisk Fountain

The representative from PG&E presented a check for \$2500 to assist in the repair and upkeep of Sisk Fountain.

2. Introduction of Coalinga Regional Medical Center Chief Executive Officer Wayne Allen

Mr. Wayne Allen indicated he has 40 years experience in the health care service. He expressed his appreciation working with the city manager and mayor. He indicated there are many issues at the hospital and that the citizens need to make it happen by supporting the CRMC.

3. Introduction of Coalinga Area Chamber of Commerce Executive Director Benjamin Kahikina

Mr. Benjamin Kahikina introduced himself as the new CEO at the Chamber of Commerce. He is presently working on the Derby coming up next month. He is looking forward to working with the community on future projects and events.

4. Proclamation - Horned Toad Derby Week

Mayor Vosburg presented the Proclamation honoring the Horned Toad Derby to Mr. Kahikina CEO of the Chamber of Commerce.

5. Proclamation - 82nd Annual Memorial Day Horned Toad Derby Parade

Mayor Vosburg presented the Proclamation for the 82nd Annual Memorial Day Horned Toad Derby Parade to Mr. Kahikina CEO of the Chamber of Commerce. Ms. Gina Lopez is being honored at the Volunteer of the Year.

6. Presentation of Award for Dispatchers of the Year 2017 to Holly Henderson and Nicole Blevins

Police Chief Salvador presented Award Certificates for Dispatchers of the Year 2017 to Ms. Holly Henderson and Ms. Nicole Blevins. They were nominated by their peers. They are being honored in Lemoore with Certificates of Achievement for their volunteerism and working on special projects.

7. Employees of the Month for March 2018 - Public Safety Dispatchers Nicole Blevins and Holly Henderson, Former Public Safety Dispatcher Fabian Saucedo, Police Officers David Cano and Francisco Ybarra, Records Clerk Vanesa Gonzales, Secretary to Chief of Police Brittani Avila, and Explorers Kait Secease, Angel Ayala, Miranda Ayala and Jordan Roas

Certificates of Appreciation were given to Employees of the Month for March 2018 - Public Safety Dispatchers Nicole Blevins and Holly Henderson, Former Public Safety Dispatcher Fabian Saucedo, Police Officers David Cano and Francisco Ybarra, Records Clerk Vanesa Gonzales, Secretary to Chief of Police Brittani Avila, and Explorers Kait Secease, Angel Ayala, Miranda Ayala and Jordan Roas.

They are credited for assisting with community projects such as the Christmas Toy Drive. Appreciation was expressed to the Explorers receiving Certificates this evening.

3. CITIZEN COMMENTS - None

4. PUBLIC HEARINGS (NONE)

5. CONSENT CALENDAR

1. Check Register: 2/01/2018 - 2/28/2018

2. Consideration and Approval of Resolution No. 3806 and Entering into a Contract with Harris Feeding Company and Pleasant Valley Water Conveyance Partners, LLC

Mr. William Bourdeau was present representing Harris Feeding Company and Pleasant Valley Water Conveyance Partners. He is also a board member for Westland's Water District. He expressed appreciation to the City for sharing City water with Harris Ranch and the farmers. It was pointed out that there have been times when Harris Ranch accommodated the City with water.

3. Waive Second Reading and Adopt Ordinance No. 809 Amending 9-5.126(b) of Title 9 of the Planning and Zoning Code amending regulations related to Garage Sales.
4. City Council Resolution No. 3803 Approving a List of Projects to be Funded by SB 1: The Road Repair and Accountability Act and Further Authorizing a Budget Expense in the Amount of \$320,916.00 to Execute the List of Projects Funded by SB 1 in the 2018-2019 Fiscal Year
5. Approval of Resolution No. 3805 Supporting and Implementing the "Timely Use of Funding" as Required by AB1012 for Candidate 2012 Federal Transportation Act, Cycle III Projects (CMAQ)
6. Council Authorization to Allocate \$550,000 of Congestion Mitigation and Air Quality Lifeline Funding Towards the Design and Construction of Segments 13 and 14 of the Coalinga Multi-Use Trail System
7. Council Authorization to Proceed with Allocating \$108,500 of Surface Transportation Block Grant (STBG) Lifeline Funds to Expand the Scope of Work for the Polk Street Improvement Project from Elm Ave to 5th Street

Mr. Sean Brewer, Community Development Director gave a summary detail on the Polk Street reconstruction project and he expects program design in 2018/2019 and construction in 2019/2010.

8. Approval of Basic Pay Scale as Amended
9. Direct Staff to Designate Current Transit Office as Exclusive City Council Office and Relocate Transit to Another Office within City Hall
10. Direct City Manager to Establish the City Ambassador Program

City Manager Marissa Trejo presented the Staff Report detailing the Ambassadors program. The program should fulfill some major needs of the City at a minimum cost and align with the City Council's Goals and Objectives for FY19. The program would provide work experience opportunities to the community, assist the City in addressing major needs that are lacking with reduced staff at a minimal cost and allow the City to better serve the public.

11. Direct Staff to Contact Property Owners along the Creek to Address Concerns of Vehicles and Motorcycles getting into the Creek bed

The City does not want to ban motorcycles in the creek bed but to eliminate them in the creek after certain hours. The PD is hopeful of purchasing a zero electric vehicle to assist in the patrol of the

creek bed. There were reports of a lot of garbage in the creek beds and the need for another creek clean-up day.

12. Authorize City Manager to sign a Letter of Support Opposing SB 827 Introduced by Senator Wiener, Planning and Zoning: transit-rich
13. Information on New Business Licenses Issued during Business License Fee Waiver and Approval to waive Business License Fees for New Businesses for a Period of One Year

Financial Services Director Jasmin Bains reports 164 new business licenses issued during the waive period. Also, 58 of the 164 waived business licenses issued have renewed their license for 2018.

The Economic Department Specialist from Fresno County supports this program. They also value the partnership between the City and their organization

14. Direct Staff to Develop a Services Contract between the City of Coalinga and the City of Parlier for the Coalinga Police Department to Provide Primary Public Safety Dispatch Services to the City of Parlier and its Police Department

Police Chief Salvador explained the opportunity for the Coalinga PD to take on the dispatch responsibilities for the Parlier Police Department.

15. Declare Old Police Department CF-19 Panasonic ToughBook Computers as Surplus Property
16. Review and Approve Animal Control Adoption fee

Police Chief Salvador presented the staff report regarding the fees and adoption of animals from the Animal Control Facility.

There was discussion on the adoption fees and procedure for adoption. It was decided by the Council to wait until fees are in-hand prior to assuming the costs of spray/neutering of animals.

Ms. Mary Jones suggested working with rescuers within the State and public agencies.

Mr. Greg Cody indicated the need for transparency on each animal and to work on the reduction of costs. Hope can come and pick-up animals.

The Grand Opening of the new Animal Control Facility will be May 3, 2018 at 10:00 AM.

17. Direct Staff to Place Both Trailer Radars throughout the City, Changing Locations on a Weekly Basis, for a Period of 3 Months, Primarily Focusing on High Visibility Areas with Heavy Pedestrian Traffic

Council Member Adkisson explained his reasoning for placing the radar trailers throughout the City for a period of three months. He feels this will decrease speeding vehicles and avoid recent collisions. They will slow down traffic in general.

Staff assistance was requested as to placement of the Radar Trailers at various locations.

Council Member Lander expressed his agreement as he sees many vehicles speeding in front of his place of business.

18. Approve Resolution No. 3808 City of Coalinga City Council Providing and Declaring Its Intent to Transition from At-Large Election for City Council Members to District-Based Election for City Council Members Pursuant to Election Code Section 10010

City Attorney Zamora gave a brief overview of reasons to transition from an At-Large Election for City Council Members to a District-Based Election for City Council Members. There will be special meetings and maps developed. Item 6.1 is related to this Item.

19. Approval Authorizing the City Manger to Execute Amendment I to Master Agreement for Work Experience and Community Service Program with the County of Fresno

City Manager Trejo presented summary of staff report as to reasons why to support and execute Amendment 1 to Master Agreement for Work Experience and the Community Service Program with Fresno County. This is sponsored by the Department of Social Services seeking public partners to provide supervised work and training for the Welfare to Work clients who have limited work experience or limited work skills.

20. Public Works & Utilities Monthly Report for March 2018

Public Works and Utilities Director Pete Paciado presented a brief summary of his monthly report indicating lots of activity. He indicated it has taken a year to get P/W's to where there is positive work going on in the City

He reported on the progress of Maintenance Worker Eric DeLeon to Supervisor Eric DeLeon.

Council Member Adkisson said he has toured the plant and has some questions.

Mr. Paciado said there is a need to address needed repairs. He indicated the idea of going back to pond use and they are cleaning out one pond.

Council Member Lander asked about the "near capacity" reports from ten years ago.

Mr. Paciado said the population growth did not come. However, we are near capacity.

Council Member Lander asked about reports to the State.

Mr. Paciado said they were inspected once and he keeps them informed and there have been no negative responses.

We are in the progress of reorganizing and restructuring our department.

Council Member Adkisson said there are new State regs coming.

Mr. Paciado said he is looking at a golf course for treated water and or to farmers.

City Manager Trejo said we have an agreement for the Sports Complex.

Mr. Paciado said in reference to the signaling at Cambridge they are back and forth with Caltrans and we are elevating to higher supervisory level at Caltrans. He is hopeful for a summer timeline.

21. Police Department Monthly Report

Police Chief Salvador presented a summary of his monthly report mentioning base stats of having 16 sworn positions responding to 4100 calls for service. He reported that Animal Control was busy. As to Code Enforcement it is complaint driven. The City Manager did send out 75 abatement notices and she is going out on Monday to determine progress from the notices sent.

22. Fire Department Report – February

Council Member Adkisson pulled Consent Calendar Items 11, 13, 14, 16, 17, 18, 20 for explanation.

Council Member Ramsey pulled Consent Calendar Item 7 for explanation

Mayor Pro-tem Stolz pulled Consent Calendar Items 10, 19, 21 for explanation

Mayor Vosburg pulled Consent Calendar Item 2 for explanation.

*Motion by Ramsey, Second by Stolz to Approve Consent Calendar Items 1, 3, 4, 5, 6, 8, 9, 12, 15 and 22. Motion **Approved** by a Roll-call 5/0 Majority Vote.*

*Motion by Stolz Second by Adkisson to Approve Consent Calendar Item 2. Motion **Approved** by a Roll-call 5/0 Majority Vote.*

*Motion by Ramsey, Second by Stolz to Approve Consent Calendar Item 7. Motion **Approved** by a Roll-call 5/0 Majority Vote*

*Motion by Lander, Second by Stolz to Approve Consent Calendar Item 10. Motion **Approved** by a Roll-call 5/0 Majority Vote.*

*Motion by Ramsey, Second by Adkisson to Approve Consent Calendar Item 11. Motion **Approved** by a Roll-call 5/0 Majority Vote.*

*Motion by Stolz, Second by Adkisson to Approve Consent Calendar Item 13. Motion **Approved** by a Roll-call 5/0 Majority Vote.*

*Motion by Ramsey, Second by Adkisson to Approve Consent Calendar Item 14. Motion **Approved** by a Roll-call 5/0 Vote.*

*Motion by Stolz, Second by Ramsey to Approve Consent Calendar Item 16 Amended to Wait for Adoption Fee in Hand. Motion **Approved** by a Roll-call 5/0 Majority Vote.*

*Motion by Adkisson, Second by Stolz to Approve Consent Calendar Item 17. Motion **Approved** by a Roll-call 5/0 Majority Vote.*

*Motion by Lander, Second by Stolz to Approve Consent Calendar Item 18. Motion **Approved** by a Roll-call 5/0 Majority Vote.*

*Motion by Stolz, Second by Adkisson to Approve Consent Calendar Item 19. Motion **Approved** by a Roll-call 5/0 Majority Vote.*

*Motion by Adkisson, Second by Ramsey to Approve Consent Calendar Item 20. Motion **Approved** by a Roll-call 5/0 Majority Vote.*

*Motion by Stolz, Second by Adkisson to Approve Consent Calendar item 5.21. Motion **Approved** by a Roll-call 5/0 Majority Vote.*

At 8:30 PM, Mayor Vosburg called a ten minute break. He reconvened the Council Meeting at 8:40 PM.

6. ORDINANCE PRESENTATION, DISCUSSION AND POTENTIAL ACTION ITEMS

1. Council Consideration of a Proposal from National Demographics Corporation for Demographic Services relating to City Council Districts
Marissa Trejo, City Manager

City Manager Trejo recommends Council accept the proposal from Demographic Corporation for Demographic Services relating to City Council Districts and set a not to exceed cap of \$40,000.

*Motion by Lander, Second by Adkisson to Approve a Proposal from National Demographics Corporation for Demographic Services relating to City Council Districts. Motion **Approved** by a Roll-call 5/0 Majority Vote.*

2. Council Consideration and Potential Action on a Proposal from Civic Plus and Further Direct the City Manager to Enter into a Professional Services Agreement to Build a New City Website
Sean Brewer, Community Development Director

Community Development Director Sean Brewer briefly summarized the staff report and the cost proposals. He introduced Phil from Civic Plus who gave a PowerPoint presentation depicting the following:

- All About Us
- Maps of Clients
- Included Modules
 - Notify Me
 - Agenda Center – replaced Novice
 - Civic Media
 - Calendar
 - Submit a Report

They will be capable of live streaming.

- What Civic Plus will deliver:
 - Individual Consulting
 - Context Mitigation
 - Design
 - Training
 - Ongoing support

Mayor Vosburg indicated the City's website was embarrassing. He will assist and help with the transition. He suggests adding properties for sale and public notices.

He loves this concept. We are paying for 4-5 websites now. With the use of sub-domains the department heads can utilize website.

Phil said he is from Kansas.

Mr. Bill Luis asked if they will be able to pay their utility bills from their phones.

Phil responded to the affirmative.

Mr. Greg Cody asked if the service included internet system and cloud based solutions.

Phil responded to the affirmative.

Mayor Vosburg asked if the website could contain businesses on website.

Phil responded to the affirmative.

Council Member Lander asked about Novice and their annual contract.

Mr. Brewer said they will analysis agenda software.

Council Member Lander asked about going month-to-month with Novice.

Council Member Ramsey asked about live streaming.

*Motion by Stolz, Second by Adkisson to Approve Proposal from Civic Plus and Further Direct the City Manager to Enter into a Professional Services Agreement to Build a New City Website Utilizing Advantage Plan Option Number 2. Motion **Approved** by a Roll-call 5/0 Majority Vote.*

Mayor Vosburg called a 5-minute recess at 9:13 PM. He reconvened the Council Meeting at 9:20 PM.

3. Discussion, Direction and Potential Action regarding Privately Funding a Police K-9 Program

Marissa Trejo, City Manager

Council Member Adkisson commented on his suggestion to privately fund a K-9 unit for the Coalinga Police Department to assist with crime reduction. The City of Chowchilla has a K-9 unit which is privately funded.

Police Chief Salvador said he is supportive but the program is expensive and there can be liability associated with having a K-9 unit on board. Chowchilla's K-9 is funded by the community at a cost of \$15-25K per year. He indicated the following expenses:

- \$15K for dog
- \$15K for training
- \$35K equipment for car
- \$25K upkeep

The dog and handler are a team and have a relationship. The dog has a life at work from 3-5 years with the officer.

The City had a K-9 program which was privately funded.

Comments:

- Relationship is significant
- 240 hour course in training
- Monthly training
- Sometimes there are false alerts
- Would suggest a dual trained dog – apprehension and drug
- Davis Study show dogs brought in with handlers showed many false alerts
- City can be sued for false alerts

Mr. Chris Macaluso expressed his concerns regarding a K-9 unit.

Chief Salvador said his own experience with K-9's is not 100%. You have good dogs and bad dogs. He does support Council Member Adkisson's efforts.

Mr. Bill Luis said he is skeptical. Residents may not want to pay and there is no \$1- cent tax for public safety.

*Motion by Ramsey, Second by Adkisson to Approve Privately Funding a Police K-9 Program. Motion **Approved** by a Roll-call 5/0 Majority Vote.*

4. Council Discussion, Direction and Potential Action Related to Lowering the City of Coalinga's Commercial Cannabis Cultivation Revenue Raising Fee
Sean Brewer, Community Development Director

Community Development Director Sean Brewer gave the staff report to include the following:

- Recommendation
- Background
- AB3157 Update

- Discussion
- Suggestion #1 Possible Commercial Cultivation Tax Structures (Attract Larger Growers)
- Suggestion #2 Possible Commercial Cultivation Tax Structures (Attract Smaller Growers)
- Suggestion #3 Possible Commercial Cultivation Tax Structure (Flat Rate for all sizes)
- Suggestions for Nursery Tax Structure
- Possible Incentives to Encourage Development

Mayor Vosburg indicated there has been a change in the atmosphere. He proposes to lower rates. Cultivation is where the jobs are. Possible \$4-\$6 per square foot. We can change it. He has talked to key players in town.

Council Member Adkisson suggests we stay competitive stressing public safety. Jobs expand with tax revenue.

Mayor Vosburg likes a sliding scale.

Ms. Jackie McGowan suggests going down from \$25 per square foot to \$10 per square foot. Have the City Attorney negotiate for longer term development agreements.

Mayor Vosburg asked Ms. McGowan what she does.

Ms. McGowan said she tracts all municipalities in the State as to Cannabis regulations. She previously was on Wall Street for eighteen years researching trends in the marketplace.

Mayor Vosburg said we need to pivot along with change and research Cannabis regulations.

Mr. Chris Macaluso suggests lowering the taxes to increase competition. (Lower taxes and build quicker.)

Speaker (could not understand name) said why tax at all. Give incentives to attractive. It is going to drop to zero. Power has been a problem.

Mr. Brewer said it is a fluid situation. We can amend ordinance by resolution and can always make adjustments. There appears to be a trend down.

Speaker said to shortcut around this, a percent tax is better. Square footage is not good.

Ms. Jackie McGowan said you need greater incentives. There is a law suit pending. Revenue from property tax values.

Mr. Chris Macaluso said he supports lowering the taxes as it should help to build faster. He does not see the dispensary here lasting over a year as things open up around the State.

He would base the tax on a sliding scale based on the size of the operation.

Mayor Vosburg said he feels we need to look at manufacturing separately. Right now, we need to revisit cultivation in an attempt to create jobs for our community.

Consensus of Council is to look at all options and bring back. City Attorney, PD and Sean to study, research future trend and where trends are going. Work with people from industry and tax people. Change tax ordinance by resolution.

5. Discussion, Direction and Potential Action Regarding the City's Consideration to Opt-Out of SB 54, the California Values Act, also Referred to as the "Sanctuary State" Law

City Manager Trejo said staff has no recommendation on this item.

Mayor Vosburg said we can disagree.

City Attorney Zamora asked to what level to avoid displeasure.

Some cities are being sued.

Council Member Lander said San Diego County supports federal law.

City Attorney Zamora said you can do a resolution expressing displeasure with all three bills and express support with federal laws.

Council Member Lander said to take stand and comply with Federal government.

Mayor Vosburg said to not create policy in ordinance.

The Consensus is for the City Attorney to do Research on SB 54 and bring back Resolution with Zero Liability.

6. Presentation of Proposed FY 19 Expenses
Marissa Trejo, City Manager

No Action Taken on This Item. Financial Information is for the Review of the Council Members.

7. Presentation of Dispensary Proposal Recommendation and Direction to Move Forward with Processing Single Commercial Cannabis Dispensary Regulatory Permit
Marissa Trejo, City Manager

*Motion by Ramsey, Second by Adkisson to Move Forward with Processing Single Commercial Cannabis Dispensary Regulatory Permit. Motion **Approved** by a Roll-call 3/0 Majority Vote. Lander and Vosburg Rescued Themselves from Discussion and Voting Due to a Conflict of Interest by Having Businesses in the Area of Downtown.*

7. CITIZEN COMMENTS – None

8. ANNOUNCEMENTS

City Manager Trejo said she has no announcements.

Council Member Lander said we have a new newspaper in town with a new lease agreement.

Mayor Vosburg said in reference to the hospital district, the City is very concerned and is working to keep it open. He is calling all representatives for possible grant and loan opportunities. Unfortunately, the budget time has passed. He suggests holding district board members accountable to include Sandra Beach and Bill Luis. The CEO is here to probably close the hospital. He has done this in other places. He wants the public to push the board to do everything they can to keep our hospital open.

Shift S3ctor will be here on April 28 and 29th.

He is going to Washington DC on Saturday. He will be meeting with representatives to obtain dollars for streets, roads, etc. Also, for City White Papers. He did receive site approval from COG to speak on Cannabis.

9. FUTURE AGENDA ITEMS

Council Member Lander wants report from Fresno Economic Development Corporation on cost and what they are doing for what we are paying.

Mayor Vosburg said he is receiving complaints that people don't know one business from another. Business owners say they are sometimes competing with people who come into town and have no business license. People can't tell the difference between contractors and subcontractors. It is hard to distinguish between them. Our City says that subcontractors should have a license. Some cities don't require this. If you are coming in from the outside and not paying the same as our local businesses, that is not fair.

Financial Services Director Bains indicated she thinks when a contractor comes into town; they are to identify their subcontractors.

Mayor Vosburg said but they don't pay anything. That is not fair when a local person has to pay. He hears people complaining about this and it is affecting local business.

He would like staff to research to see what other cities are doing. Also, you can go to a site and see numerous people on site and we don't know who they are. Let's research and comply with what other cities are doing. He thinks they should have some type of license to do business in our town. He is a business friendly person but just wants what is fair to everyone. After all, they can get it free for the first year. He cannot go to Fresno and do business without a business license. It is stated in their ordinance.

10. CLOSED SESSION

1. REAL PROPERTY NEGOTIATIONS - Government Code Section 54956.8. CONFERENCE WITH REAL PROPERTY NEGOTIATORS. PROPERTY: Juniper Ridge Industrial Park, Lots 5 & 6 (083-280-14ST and 083-280-15ST) located in the City of Coalinga on Polk Street (Jayne Avenue) and Enterprise Parkway. CITY NEGOTIATORS: City Manager, Marissa Trejo; and City Attorney, Mario Zamora. NEGOTIATING PARTIES: SP Growth Fund, Inc or Assignee. UNDER NEGOTIATION: Price and Terms of Payment

2. CLOSED SESSION ITEM-CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION. Significant Exposure to Litigation Pursuant to Paragraph (2) or (3) of Subdivision (d) of Section 54956.9 – 1 case
3. REAL PROPERTY NEGOTIATIONS - Government Code Section 54956.8. CONFERENCE WITH REAL PROPERTY NEGOTIATORS. PROPERTY: Juniper Ridge Industrial Park, Lots 5 & 6 (083-280-14ST and 083-280-15ST) located in the City of Coalinga on Polk Street (Jayne Avenue) and Enterprise Parkway. CITY NEGOTIATORS: City Manager, Marissa Trejo; and City Attorney, Mario Zamora. NEGOTIATING PARTIES: Michael Jennings and/or Assignee(s). UNDER NEGOTIATION: Price and Terms of Payment

City Attorney Zamora indicated there should be no announcement following Closed Session.

11. ADJOURNMENT (11:26 PM)

Nathan Vosburg, Mayor

City Clerk/Deputy Clerk

Date

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: FY 17-18 Expenditure Report January-March 2018
Meeting Date: May 17, 2018
From: Marissa Trejo, City Manager
Prepared by: Jasmin Bains, Financial Services Director

I. RECOMMENDATION:

II. BACKGROUND:

III. DISCUSSION:

IV. ALTERNATIVES:

V. FISCAL IMPACT:

ATTACHMENTS:

File Name	Description
 FY_17-18_Expenditure_Report_January-March_2018.pdf	FY 17-18 Expenditure Report January-March 2018

General Ledger

Expense vs Budget



User: JB
 Printed: 05/03/2018 - 1:08
 Periods: 07-09
 Fiscal Year: 2018
 JE Number: 000000

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
101	GENERAL FUND							
401	ELECTED OFFICIALS							
101-401-6001	Salaries Regular	0.00	0.00	(415.38)	415.38	0.00	415.38	0.00
101-401-6002	Salaries Part Time	31,200.00	6,369.16	19,384.40	11,815.60	0.00	11,815.60	37.87
101-401-6200	Retirement CALPERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-401-6202	Medical/Life Insurance	42,568.00	10,360.46	29,917.46	12,650.54	0.00	12,650.54	29.72
101-401-6203	Social Security FICA	1,934.00	350.16	1,041.90	892.10	0.00	892.10	46.13
101-401-6204	Medicare Insurance	452.00	82.02	244.05	207.95	0.00	207.95	46.01
101-401-6205	Disability Income Insurance	0.00	18.25	52.39	(52.39)	0.00	(52.39)	0.00
101-401-6206	Deferred Comp - 457 Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-401-6207	Workers Comp. Insurance	1,841.00	37.66	2,016.39	(175.39)	0.00	(175.39)	(9.53)
101-401-7001	Office Supplies	1,700.00	211.58	1,696.34	3.66	0.00	3.66	0.22
101-401-7003	Postage & Freight Out	100.00	2.03	4.52	95.48	0.00	95.48	95.48
101-401-7004	Printing & Binding	575.00	0.00	2.19	572.81	0.00	572.81	99.62
101-401-7007	Video Equipment & Supplies	500.00	0.00	50.00	450.00	0.00	450.00	90.00
101-401-7020	Council Audio/Video Supply	200.00	80.00	80.00	120.00	0.00	120.00	60.00
101-401-7601	General Advertising	0.00	0.00	(36.00)	36.00	0.00	36.00	0.00
101-401-8401	Office Equip Repairs & Maint	300.00	139.89	406.75	(106.75)	0.00	(106.75)	(35.58)
101-401-8601	Training, Travel, & Conference	6,000.00	2,191.89	5,947.83	52.17	0.00	52.17	0.87
101-401-8603	Subs., Dues, & Publications	5,000.00	6,953.55	9,810.55	(4,810.55)	0.00	(4,810.55)	(96.21)
101-401-8801	City Attorney Fees	125,000.00	44,931.54	100,487.83	24,512.17	0.00	24,512.17	19.61
101-401-8804	Computer Programming/Consult.	0.00	516.50	580.45	(580.45)	0.00	(580.45)	0.00
101-401-8810	Professional Services	7,200.00	1,800.00	4,800.00	2,400.00	0.00	2,400.00	33.33
101-401-8822	Special Events Expense	0.00	0.00	718.00	(718.00)	0.00	(718.00)	0.00
101-401-9001	Liability & Property Insurance	1,800.00	(14.18)	1,631.57	168.43	0.00	168.43	9.36
101-401-9206	Election Expense	0.00	0.00	51,187.52	(51,187.52)	0.00	(51,187.52)	0.00
101-401-9209	Taxes, Licenses, & Fees	0.00	0.00	60.59	(60.59)	0.00	(60.59)	0.00
101-401-9803	Office Furniture & Equipment	300.00	0.00	0.00	300.00	0.00	300.00	100.00
401	ELECTED OFFICIALS	226,670.00	74,030.51	229,669.35	(2,999.35)	0.00	(2,999.35)	(1.32)
404	COMMUNITY DEVELOPMENT							
101-404-6001	Salaries Regular	173,629.00	37,184.32	125,885.12	47,743.88	0.00	47,743.88	27.50
101-404-6002	Salaries Part Time	0.00	1,795.62	4,445.62	(4,445.62)	0.00	(4,445.62)	0.00
101-404-6005	Salaries Cash Outs	2,000.00	1,139.07	2,510.96	(510.96)	0.00	(510.96)	(25.55)
101-404-6200	Retirement CALPERS	14,049.00	3,090.32	10,110.24	3,938.76	0.00	3,938.76	28.04
101-404-6202	Medical/Life Insurance	31,561.00	6,864.44	18,227.78	13,333.22	0.00	13,333.22	42.25
101-404-6203	Social Security FICA	10,765.00	2,487.46	8,322.28	2,442.72	0.00	2,442.72	22.69
101-404-6204	Medicare Insurance	2,518.00	581.82	1,946.54	571.46	0.00	571.46	22.69

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
101-404-6205	Disability Income Insurance	0.00	85.34	230.84	(230.84)	0.00	(230.84)	0.00
101-404-6206	Deferred Comp - 457 Retirement	2,604.00	1,601.17	5,050.19	(2,446.19)	0.00	(2,446.19)	(93.94)
101-404-6207	Workers Comp. Insurance	10,244.00	212.09	11,356.94	(1,112.94)	0.00	(1,112.94)	(10.86)
101-404-7001	Office Supplies	1,500.00	72.17	663.27	836.73	0.00	836.73	55.78
101-404-7003	Postage & Freight Out	2,500.00	2.03	4.52	2,495.48	0.00	2,495.48	99.82
101-404-7004	Printing & Binding	150.00	0.00	68.94	81.06	0.00	81.06	54.04
101-404-7006	Small Tools & Equipment	200.00	0.00	0.00	200.00	0.00	200.00	100.00
101-404-7010	Uniforms	1,000.00	0.00	418.94	581.06	0.00	581.06	58.11
101-404-7016	Gasoline & Diesel	2,100.00	117.33	445.12	1,654.88	0.00	1,654.88	78.80
101-404-7020	Planning Audio/Video Supply	100.00	0.00	0.00	100.00	0.00	100.00	100.00
101-404-7203	Telephone	1,400.00	176.66	467.52	932.48	0.00	932.48	66.61
101-404-8401	Office Equip Repairs & Maint	2,400.00	894.07	1,251.54	1,148.46	0.00	1,148.46	47.85
101-404-8406	Vehicle Parts, Repairs & Maint	1,800.00	0.00	0.00	1,800.00	0.00	1,800.00	100.00
101-404-8601	Training, Travel, & Conference	3,000.00	320.13	356.76	2,643.24	0.00	2,643.24	88.11
101-404-8603	Subs., Dues, & Publications	5,000.00	525.00	4,349.99	650.01	0.00	650.01	13.00
101-404-8650	Planning-Reimbursable Fees	20,000.00	3,712.50	21,657.36	(1,657.36)	0.00	(1,657.36)	(8.29)
101-404-8804	Computer Programming/Consult.	1,680.00	2,603.34	2,765.45	(1,085.45)	0.00	(1,085.45)	(64.61)
101-404-8809	General Engineering	2,000.00	0.00	547.50	1,452.50	0.00	1,452.50	72.63
101-404-8810	Professional Services	5,000.00	498.75	1,330.00	3,670.00	0.00	3,670.00	73.40
101-404-8812	Reimbursable Bldg Plan Ck Fee	5,000.00	1,960.00	2,710.00	2,290.00	0.00	2,290.00	45.80
101-404-8818	MMO Professional Services	140,000.00	9,103.05	21,680.49	118,319.51	0.00	118,319.51	84.51
101-404-9001	Liability & Property Insurance	2,000.00	(79.89)	9,189.51	(7,189.51)	0.00	(7,189.51)	(359.48)
101-404-9002	Unemployment Claims	1,736.00	0.00	0.00	1,736.00	0.00	1,736.00	100.00
101-404-9208	Miscellaneous Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
101-404-9209	Taxes, Licenses, & Fees	0.00	0.00	60.59	(60.59)	0.00	(60.59)	0.00
404	COMMUNITY DEVELOPMENT	446,936.00	74,946.79	256,054.01	190,881.99	0.00	190,881.99	42.71
405	ADMINISTRATIVE SERVICES DEPT.							
101-405-6001	Salaries Regular	67,457.00	8,108.81	41,177.04	26,279.96	0.00	26,279.96	38.96
101-405-6005	Salaries Cash Outs	675.00	294.82	956.03	(281.03)	0.00	(281.03)	(41.63)
101-405-6200	Retirement CALPERS	5,679.00	672.08	3,124.65	2,554.35	0.00	2,554.35	44.98
101-405-6202	Medical/Life Insurance	12,022.00	1,344.47	8,855.89	3,166.11	0.00	3,166.11	26.34
101-405-6203	Social Security FICA	4,182.00	503.74	2,318.89	1,863.11	0.00	1,863.11	44.55
101-405-6204	Medicare Insurance	978.00	117.86	595.10	382.90	0.00	382.90	39.15
101-405-6205	Disability Income Insurance	100.00	49.96	108.00	(8.00)	0.00	(8.00)	(8.00)
101-405-6206	Deferred Comp - 457 Retirement	2,024.00	348.54	1,481.15	542.85	0.00	542.85	26.82
101-405-6207	Workers Comp. Insurance	3,980.00	82.23	4,403.21	(423.21)	0.00	(423.21)	(10.63)
101-405-7001	Office Supplies	2,100.00	153.05	795.58	1,304.42	0.00	1,304.42	62.12
101-405-7003	Postage & Freight Out	105.00	2.03	162.92	(57.92)	0.00	(57.92)	(55.16)
101-405-7004	Printing & Binding	112.00	0.00	2.19	109.81	0.00	109.81	98.04
101-405-7016	Gasoline & Diesel	1,200.00	124.03	552.42	647.58	0.00	647.58	53.97
101-405-7601	General Advertising	10,000.00	0.00	48.37	9,951.63	0.00	9,951.63	99.52
101-405-8401	Office Equip Repairs & Maint	600.00	99.02	387.21	212.79	0.00	212.79	35.46
101-405-8406	Vehicle Parts, Repairs & Maint	250.00	142.56	749.85	(499.85)	0.00	(499.85)	(199.94)
101-405-8601	Training, Travel, & Conference	4,200.00	2,158.93	4,052.43	147.57	0.00	147.57	3.51
101-405-8603	Subs., Dues, & Publications	16,000.00	65.00	6,440.00	9,560.00	0.00	9,560.00	59.75
101-405-8804	Computer Programming/Consult.	5,200.00	0.00	63.94	5,136.06	0.00	5,136.06	98.77
101-405-9001	Liability & Property Insurance	1,300.00	(30.97)	3,562.88	(2,262.88)	0.00	(2,262.88)	(174.07)
101-405-9002	Unemployment Claims	675.00	0.00	0.00	675.00	0.00	675.00	100.00
101-405-9209	Settlement Agreement	0.00	0.00	60.59	(60.59)	0.00	(60.59)	0.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
101-405-9803	Office Furniture & Equipment	500.00	0.00	0.00	500.00	0.00	500.00	100.00
405	ADMINISTRATIVE SERVICES DEPT.	139,339.00	14,236.16	79,898.34	59,440.66	0.00	59,440.66	42.66
406	FINANCE DIVISION							
101-406-6001	Salaries Regular	44,432.00	6,852.32	23,307.57	21,124.43	0.00	21,124.43	47.54
101-406-6003	Salaries Overtime	700.00	29.27	56.25	643.75	0.00	643.75	91.96
101-406-6005	Salaries Cash Outs	500.00	108.19	216.38	283.62	0.00	283.62	56.72
101-406-6200	Retirement CALPERS	3,312.00	521.44	1,783.55	1,528.45	0.00	1,528.45	46.15
101-406-6202	Medical/Life Insurance	9,359.00	1,228.97	4,119.68	5,239.32	0.00	5,239.32	55.98
101-406-6203	Social Security FICA	2,755.00	434.13	1,463.10	1,291.90	0.00	1,291.90	46.89
101-406-6204	Medicare Insurance	644.00	101.56	342.15	301.85	0.00	301.85	46.87
101-406-6205	Disability Income Insurance	100.00	26.66	75.43	24.57	0.00	24.57	24.57
101-406-6206	Deferred Comp - 457 Retirement	500.00	157.29	555.28	(55.28)	0.00	(55.28)	(11.06)
101-406-6207	Workers Comp. Insurance	2,621.00	55.07	2,949.08	(328.08)	0.00	(328.08)	(12.52)
101-406-7001	Office Supplies	1,300.00	32.78	242.52	1,057.48	0.00	1,057.48	81.34
101-406-7003	Postage & Freight Out	3,000.00	2.03	94.23	2,905.77	0.00	2,905.77	96.86
101-406-7004	Printing & Binding	3,150.00	453.50	455.69	2,694.31	0.00	2,694.31	85.53
101-406-7203	Telephone	200.00	0.00	59.42	140.58	0.00	140.58	70.29
101-406-8204	Office Equipment Rental	1,200.00	1,044.90	2,361.90	(1,161.90)	0.00	(1,161.90)	(96.83)
101-406-8401	Office Equip Repairs & Maint	1,700.00	21.88	248.29	1,451.71	0.00	1,451.71	85.39
101-406-8601	Training, Travel, & Conference	1,000.00	127.48	302.05	697.95	0.00	697.95	69.80
101-406-8603	Subs., Dues, & Publications	300.00	11.00	48.50	251.50	0.00	251.50	83.83
101-406-8803	Accounting/Auditing	30,000.00	11,675.40	30,554.40	(554.40)	0.00	(554.40)	(1.85)
101-406-8804	Computer Programming/Consult.	20,000.00	1,792.44	1,915.04	18,084.96	0.00	18,084.96	90.42
101-406-8810	Professional Services	19,000.00	1,534.01	5,440.73	13,559.27	0.00	13,559.27	71.36
101-406-9001	Liability & Property Insurance	3,200.00	10.58	2,417.59	782.41	0.00	782.41	24.45
101-406-9002	Unemployment Claims	444.00	0.00	0.00	444.00	0.00	444.00	100.00
101-406-9209	Taxes, Licenses, & Fees	21,000.00	0.00	60.59	20,939.41	0.00	20,939.41	99.71
406	FINANCE DIVISION	170,417.00	26,220.90	79,069.42	91,347.58	0.00	91,347.58	53.60
408	HUMAN RESOURCES DEPT.							
101-408-6001	Salaries Regular	60,596.00	16,197.84	45,575.53	15,020.47	0.00	15,020.47	24.79
101-408-6003	Salaries Overtime	5,000.00	120.50	405.99	4,594.01	0.00	4,594.01	91.88
101-408-6005	Salaries Cash Outs	1,500.00	0.00	375.17	1,124.83	0.00	1,124.83	74.99
101-408-6200	Retirement CALPERS	4,577.00	1,058.22	2,977.45	1,599.55	0.00	1,599.55	34.95
101-408-6202	Medical/Life Insurance	6,046.00	1,763.62	4,786.81	1,259.19	0.00	1,259.19	20.83
101-408-6203	Social Security FICA	3,757.00	998.55	2,838.39	918.61	0.00	918.61	24.45
101-408-6204	Medicare Insurance	879.00	233.48	663.75	215.25	0.00	215.25	24.49
101-408-6205	Disability Income Insurance	700.00	0.00	0.00	700.00	0.00	700.00	100.00
101-408-6206	Deferred Comp - 457 Retirement	5,200.00	3.55	42.54	5,157.46	0.00	5,157.46	99.18
101-408-6207	Workers Comp. Insurance	3,575.00	80.98	4,336.25	(761.25)	0.00	(761.25)	(21.29)
101-408-7001	Office Supplies	1,200.00	244.74	944.97	255.03	0.00	255.03	21.25
101-408-7003	Postage & Freight Out	450.00	2.03	58.79	391.21	0.00	391.21	86.94
101-408-7004	Printing & Binding	2,200.00	0.00	2.19	2,197.81	0.00	2,197.81	99.90
101-408-8401	Office Equip Repairs & Maint	2,200.00	426.70	1,225.57	974.43	0.00	974.43	44.29
101-408-8601	Training, Travel, & Conference	1,200.00	945.35	988.35	211.65	0.00	211.65	17.64
101-408-8603	Subs., Dues, & Publications	389.00	0.00	0.00	389.00	0.00	389.00	100.00
101-408-8804	Computer Program & Consulting	865.00	708.62	772.56	92.44	0.00	92.44	10.69
101-408-8806	Medical General	6,655.00	0.00	0.00	6,655.00	0.00	6,655.00	100.00
101-408-8810	Professional Services	5,334.00	7,677.25	8,614.57	(3,280.57)	0.00	(3,280.57)	(61.50)

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
101-408-8901	Personnel Advertising	1,414.00	0.00	285.00	1,129.00	0.00	1,129.00	79.84
101-408-8902	Interview Expenses	71.00	32.55	32.55	38.45	0.00	38.45	54.15
101-408-8904	Physical w/Drug & Alcohol Test	10,604.00	(70.00)	(100.00)	10,704.00	0.00	10,704.00	100.94
101-408-8905	Polygraphs	1,600.00	400.00	400.00	1,200.00	0.00	1,200.00	75.00
101-408-8906	Psychological Evaluation	3,000.00	0.00	750.00	2,250.00	0.00	2,250.00	75.00
101-408-8907	Fingerprinting Expense	1,600.00	64.00	288.00	1,312.00	0.00	1,312.00	82.00
101-408-8908	Background Investigations Exp	3,000.00	1,800.00	1,800.00	1,200.00	0.00	1,200.00	40.00
101-408-9001	Liability & Property Insurance	6,234.00	(30.50)	3,508.70	2,725.30	0.00	2,725.30	43.72
101-408-9002	Unemployment Claims	606.00	0.00	0.00	606.00	0.00	606.00	100.00
101-408-9209	Taxes, Licenses, & Fees	0.00	0.00	60.59	(60.59)	0.00	(60.59)	0.00
408	HUMAN RESOURCES DEPT.	140,452.00	32,657.48	81,633.72	58,818.28	0.00	58,818.28	41.88
413	POLICE DEPARTMENT							
101-413-6001	Salaries Regular	1,615,782.00	335,233.51	1,070,437.36	545,344.64	0.00	545,344.64	33.75
101-413-6002	Salaries Part Time	37,539.00	6,689.74	12,715.54	24,823.46	0.00	24,823.46	66.13
101-413-6003	Salaries Overtime	250,000.00	56,863.82	208,408.42	41,591.58	0.00	41,591.58	16.64
101-413-6005	Salaries Cash Outs	39,574.00	20,849.70	26,328.26	13,245.74	0.00	13,245.74	33.47
101-413-6200	Retirement CALPERS	178,669.00	36,025.45	112,745.59	65,923.41	0.00	65,923.41	36.90
101-413-6202	Medical/Life Insurance	324,813.00	71,969.75	208,694.88	116,118.12	0.00	116,118.12	35.75
101-413-6203	Social Security FICA	102,506.00	25,430.51	79,282.81	23,223.19	0.00	23,223.19	22.66
101-413-6204	Medicare Insurance	23,973.00	5,947.42	18,541.99	5,431.01	0.00	5,431.01	22.65
101-413-6205	Disability Income Insurance	1,009.00	262.85	721.77	287.23	0.00	287.23	28.47
101-413-6206	Deferred Comp - 457 Retirement	16,158.00	3,767.91	11,533.34	4,624.66	0.00	4,624.66	28.62
101-413-6207	Workers Comp. Insurance	97,546.00	17,668.81	160,096.20	(62,550.20)	0.00	(62,550.20)	(64.12)
101-413-6208	Uniform Allowance	30,400.00	0.00	600.00	29,800.00	0.00	29,800.00	98.03
101-413-7001	Office Supplies	7,000.00	1,301.55	4,253.25	2,746.75	0.00	2,746.75	39.24
101-413-7003	Postage & Freight Out	2,000.00	213.34	679.78	1,320.22	0.00	1,320.22	66.01
101-413-7004	Printing & Binding	3,000.00	0.00	112.60	2,887.40	0.00	2,887.40	96.25
101-413-7006	Small Tools & Equipment	1,000.00	573.57	1,054.48	(54.48)	0.00	(54.48)	(5.45)
101-413-7007	Audio/Video Equip. & Supplies	500.00	0.00	205.36	294.64	0.00	294.64	58.93
101-413-7010	Uniforms-Safety Equipment	10,000.00	1,179.36	16,148.43	(6,148.43)	0.00	(6,148.43)	(61.48)
101-413-7016	Gasoline & Diesel	65,000.00	14,570.30	39,789.30	25,210.70	0.00	25,210.70	38.79
101-413-7038	Inmate Food/Jail Supplies	1,500.00	442.69	1,207.88	292.12	0.00	292.12	19.47
101-413-7044	Miscellaneous Supplies	15,000.00	1,013.72	3,551.97	11,448.03	0.00	11,448.03	76.32
101-413-7201	Water, Gas, Sanitation & Sewer	1,500.00	680.18	1,336.46	163.54	0.00	163.54	10.90
101-413-7202	Electric	5,000.00	143.97	485.78	4,514.22	0.00	4,514.22	90.28
101-413-7203	Telephone	32,000.00	3,629.07	14,530.35	17,469.65	0.00	17,469.65	54.59
101-413-8401	Office Equip Repairs & Maint	2,000.00	1,328.29	3,818.87	(1,818.87)	0.00	(1,818.87)	(90.94)
101-413-8402	Major Equip Repairs & Maint.	500.00	0.00	1,303.56	(803.56)	0.00	(803.56)	(160.71)
101-413-8403	Buildings Repairs & Maint.	8,000.00	3,688.53	3,688.53	4,311.47	0.00	4,311.47	53.89
101-413-8406	Vehicle Parts, Repairs & Maint	30,000.00	12,268.50	26,628.83	3,371.17	0.00	3,371.17	11.24
101-413-8601	Training, Travel, & Conference	30,000.00	6,498.25	15,749.10	14,250.90	0.00	14,250.90	47.50
101-413-8603	Subs., Dues, & Publications	2,000.00	933.43	1,659.20	340.80	0.00	340.80	17.04
101-413-8804	Computer Programming/Consult.	70,000.00	66,682.64	76,099.97	(6,099.97)	0.00	(6,099.97)	(8.71)
101-413-8808	Laboratory	4,000.00	436.00	1,255.00	2,745.00	0.00	2,745.00	68.63
101-413-8810	Professional Services	25,000.00	7,237.13	26,900.29	(1,900.29)	0.00	(1,900.29)	(7.60)
101-413-9001	Liability & Property Insurance	95,000.00	(883.23)	101,601.17	(6,601.17)	0.00	(6,601.17)	(6.95)
101-413-9002	Unemployment Claims	16,158.00	2,468.00	15,869.00	289.00	0.00	289.00	1.79
101-413-9004	Settlements & Judgments	6,000.00	180.00	2,126.93	3,873.07	0.00	3,873.07	64.55
101-413-9007	Investigative Expenses	15,000.00	2,358.33	9,729.10	5,270.90	0.00	5,270.90	35.14

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
101-413-9209	Taxes, Licenses, & Fees	0.00	0.00	60.59	(60.59)	0.00	(60.59)	0.00
101-413-9212	Booking Fees	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
101-413-9803	Office Furniture & Equipment	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
101-413-9804	Major Machinery & Equipment	15,000.00	4,857.54	10,193.63	4,806.37	0.00	4,806.37	32.04
413	POLICE DEPARTMENT	3,183,127.00	712,510.63	2,290,145.57	892,981.43	0.00	892,981.43	28.05
415	Police - Animal Control							
101-415-6001	Salaries Regular	41,182.00	8,559.37	9,764.28	31,417.72	0.00	31,417.72	76.29
101-415-6002	Salaries Part Time	16,620.00	0.00	0.00	16,620.00	0.00	16,620.00	100.00
101-415-6003	Salaries Overtime	0.00	2,514.10	2,807.80	(2,807.80)	0.00	(2,807.80)	0.00
101-415-6200	Retirement CALPERS	3,467.00	559.19	637.91	2,829.09	0.00	2,829.09	81.60
101-415-6202	Medical/Life Insurance	12,498.00	3,883.95	4,438.80	8,059.20	0.00	8,059.20	64.48
101-415-6203	Social Security FICA	3,584.00	640.01	726.28	2,857.72	0.00	2,857.72	79.74
101-415-6204	Medicare Insurance	838.00	149.68	169.86	668.14	0.00	668.14	79.73
101-415-6207	Workers Comp. Insurance	3,410.00	69.76	3,735.60	(325.60)	0.00	(325.60)	(9.55)
101-415-6208	Uniform Allowance	750.00	0.00	0.00	750.00	0.00	750.00	100.00
101-415-7001	Office Supplies	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
101-415-7004	Printing & Binding	500.00	0.00	75.78	424.22	0.00	424.22	84.84
101-415-7006	Small Tools & Equipment	1,000.00	20.64	305.52	694.48	0.00	694.48	69.45
101-415-7016	Gasoline & Diesel	8,500.00	1,443.96	1,563.60	6,936.40	0.00	6,936.40	81.60
101-415-7028	Shelter Food/Supplies	14,000.00	1,041.65	1,994.69	12,005.31	0.00	12,005.31	85.75
101-415-7201	Water, Gas, Sanitation & Sewer	750.00	0.00	46.49	703.51	0.00	703.51	93.80
101-415-7202	Electric	1,250.00	0.00	0.00	1,250.00	0.00	1,250.00	100.00
101-415-7203	Telephone	1,000.00	44.62	44.62	955.38	0.00	955.38	95.54
101-415-8403	Buildings Repairs & Maint.	10,000.00	0.00	1,758.35	8,241.65	0.00	8,241.65	82.42
101-415-8406	Vehicle Repairs & Maint.	5,000.00	488.59	543.15	4,456.85	0.00	4,456.85	89.14
101-415-8601	Training, Travel, & Conference	5,000.00	0.00	360.88	4,639.12	0.00	4,639.12	92.78
101-415-8603	Subs., Dues, & Publications	750.00	0.00	0.00	750.00	0.00	750.00	100.00
101-415-8804	Computer Programming/Consult.	5,000.00	3,248.03	3,248.03	1,751.97	0.00	1,751.97	35.04
101-415-8808	Laboratory	500.00	0.00	0.00	500.00	0.00	500.00	100.00
101-415-8810	Professional Services	10,000.00	604.88	1,804.02	8,195.98	0.00	8,195.98	81.96
101-415-9001	Liability & Property Insurance	1,000.00	(26.28)	3,022.68	(2,022.68)	0.00	(2,022.68)	(202.27)
101-415-9802	Buildings & Bldg. Improvements	0.00	27,092.34	53,781.84	(53,781.84)	0.00	(53,781.84)	0.00
101-415-9803	Office Furniture & Equipment	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
101-415-9804	Major Machinery & Equipment	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
415	Police - Animal Control	152,099.00	50,334.49	90,830.18	61,268.82	0.00	61,268.82	40.28
416	FIRE/EMS DEPARTMENT							
101-416-6001	Salaries Regular	1,180,417.00	257,014.31	794,172.20	386,244.80	0.00	386,244.80	32.72
101-416-6002	Salaries Part Time	120,000.00	11,124.68	33,601.56	86,398.44	0.00	86,398.44	72.00
101-416-6003	Salaries Overtime	350,000.00	97,542.19	316,274.62	33,725.38	0.00	33,725.38	9.64
101-416-6005	Salaries Cash Outs	57,852.00	0.00	0.00	57,852.00	0.00	57,852.00	100.00
101-416-6200	Retirement CALPERS	136,550.00	29,139.14	88,954.74	47,595.26	0.00	47,595.26	34.86
101-416-6202	Medical/Life Insurance	235,488.00	49,791.76	149,926.30	85,561.70	0.00	85,561.70	36.33
101-416-6203	Social Security FICA	79,138.00	22,303.27	70,204.44	8,933.56	0.00	8,933.56	11.29
101-416-6204	Medicare Insurance	18,856.00	5,216.10	16,418.78	2,437.22	0.00	2,437.22	12.93
101-416-6205	Disability Income Insurance	0.00	224.22	694.74	(694.74)	0.00	(694.74)	0.00
101-416-6206	Deferred Comp - 457 Retirement	30,000.00	6,976.25	23,891.22	6,108.78	0.00	6,108.78	20.36
101-416-6207	Workers Comp. Insurance	76,725.00	2,061.77	110,596.66	(33,871.66)	0.00	(33,871.66)	(44.15)
101-416-6208	Uniform Allowance	31,500.00	0.00	0.00	31,500.00	0.00	31,500.00	100.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
101-416-7001	Office Supplies	1,700.00	129.56	129.56	1,570.44	0.00	1,570.44	92.38
101-416-7003	Postage & Freight Out	200.00	2.06	17.72	182.28	0.00	182.28	91.14
101-416-7004	Printing & Binding	100.00	0.00	2.21	97.79	0.00	97.79	97.79
101-416-7005	Education Materials & Supplies	3,700.00	0.00	0.00	3,700.00	0.00	3,700.00	100.00
101-416-7006	Small Tools & Equipment	1,000.00	54.98	64.30	935.70	0.00	935.70	93.57
101-416-7007	Audio/Video Equipment Supplies	100.00	0.00	0.00	100.00	0.00	100.00	100.00
101-416-7010	Uniforms (Turnout Gear)	20,000.00	656.48	3,748.57	16,251.43	0.00	16,251.43	81.26
101-416-7016	Gasoline & Diesel	80,000.00	14,248.12	37,536.71	42,463.29	0.00	42,463.29	53.08
101-416-7044	Miscellaneous Supplies	700.00	0.00	204.40	495.60	0.00	495.60	70.80
101-416-7045	Station Supplies	1,500.00	240.59	949.43	550.57	0.00	550.57	36.70
101-416-7201	Water, Gas, Sanitation & Sewer	7,000.00	2,227.25	4,778.74	2,221.26	0.00	2,221.26	31.73
101-416-7202	Electric	18,500.00	3,149.19	13,385.31	5,114.69	0.00	5,114.69	27.65
101-416-7203	Telephone	14,000.00	1,116.73	3,365.90	10,634.10	0.00	10,634.10	75.96
101-416-7500	Medical Equipment & Supplies	39,000.00	9,049.68	21,759.66	17,240.34	0.00	17,240.34	44.21
101-416-7501	Meals-Ambulance Runs	2,000.00	605.74	1,327.28	672.72	0.00	672.72	33.64
101-416-7502	EMS-Linens	4,000.00	619.48	2,653.16	1,346.84	0.00	1,346.84	33.67
101-416-7503	Tuition Reimbursement	5,000.00	1,745.00	8,426.25	(3,426.25)	0.00	(3,426.25)	(68.53)
101-416-7504	Ambulance Billing Contract	57,000.00	29,241.88	40,820.10	16,179.90	0.00	16,179.90	28.39
101-416-7506	Mandated Annual Service	25,000.00	9,054.81	9,170.03	15,829.97	0.00	15,829.97	63.32
101-416-8401	Office Equip Repairs & Maint	3,900.00	359.54	1,108.89	2,791.11	0.00	2,791.11	71.57
101-416-8402	Major Equip Repairs & Maint.	3,500.00	3,392.42	5,488.59	(1,988.59)	0.00	(1,988.59)	(56.82)
101-416-8403	Buildings Repairs & Maint.	13,000.00	248.39	818.88	12,181.12	0.00	12,181.12	93.70
101-416-8405	Grounds Repairs & Maint.	500.00	254.68	362.41	137.59	0.00	137.59	27.52
101-416-8406	Vehicle Parts, Repairs & Maint	60,000.00	5,053.95	19,873.41	40,126.59	0.00	40,126.59	66.88
101-416-8407	Misc. Repairs & Maint.	500.00	0.00	754.90	(254.90)	0.00	(254.90)	(50.98)
101-416-8601	Training, Travel, & Conference	6,000.00	0.00	905.86	5,094.14	0.00	5,094.14	84.90
101-416-8603	Subs., Dues, & Publications	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
101-416-8604	Required Certification Train	5,500.00	2,231.00	2,991.00	2,509.00	0.00	2,509.00	45.62
101-416-8804	Computer Programming/Consult.	3,000.00	2,631.67	2,683.97	316.03	0.00	316.03	10.53
101-416-8810	Professional Services	8,000.00	3,146.25	5,428.92	2,571.08	0.00	2,571.08	32.14
101-416-9001	Liability & Property Insurance	74,770.00	(776.57)	89,331.71	(14,561.71)	0.00	(14,561.71)	(19.48)
101-416-9002	Unemployment Claims	11,804.00	0.00	0.00	11,804.00	0.00	11,804.00	100.00
101-416-9209	Taxes, Licenses, & Fees	2,000.00	0.00	2,061.32	(61.32)	0.00	(61.32)	(3.07)
101-416-9804	Major Machinery & Equipment	10,000.00	0.00	578.93	9,421.07	0.00	9,421.07	94.21
101-416-9843	Gas Fund Loan Payment	800,000.00	0.00	0.00	800,000.00	0.00	800,000.00	100.00
416	FIRE/EMS DEPARTMENT	3,601,500.00	570,076.57	1,885,463.38	1,716,036.62	0.00	1,716,036.62	47.65
431	SERVICE CENTER DEPARTMENT							
101-431-6001	Salaries Regular	50,786.00	13,084.45	49,007.11	1,778.89	0.00	1,778.89	3.50
101-431-6003	Salaries Overtime	800.00	0.00	0.00	800.00	0.00	800.00	100.00
101-431-6005	Salaries Cash Outs	11,108.00	0.00	0.00	11,108.00	0.00	11,108.00	100.00
101-431-6200	Retirement CALPERS	4,275.00	1,101.45	3,410.10	864.90	0.00	864.90	20.23
101-431-6202	Medical/Life Insurance	7,126.00	2,078.44	6,235.32	890.68	0.00	890.68	12.50
101-431-6203	Social Security FICA	3,149.00	830.76	3,091.24	57.76	0.00	57.76	1.83
101-431-6204	Medicare Insurance	736.00	194.32	723.03	12.97	0.00	12.97	1.76
101-431-6206	Deferred Comp - 457 Retirement	1,500.00	392.56	1,161.70	338.30	0.00	338.30	22.55
101-431-6207	Workers Comp. Insurance	2,996.00	75.67	4,051.77	(1,055.77)	0.00	(1,055.77)	(35.24)
101-431-6208	Uniform Allowance	150.00	97.17	97.17	52.83	0.00	52.83	35.22
101-431-7001	Office Supplies	200.00	0.00	0.00	200.00	0.00	200.00	100.00
101-431-7003	Postage & Freight Out	0.00	2.06	4.58	(4.58)	0.00	(4.58)	0.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
101-431-7004	Printing & Binding	0.00	0.00	2.21	(2.21)	0.00	(2.21)	0.00
101-431-7006	Small Tools & Equipment	200.00	0.00	0.00	200.00	0.00	200.00	100.00
101-431-7010	Uniforms	1,065.00	129.95	329.76	735.24	0.00	735.24	69.04
101-431-7015	Vehicle Parts & Supplies	15,000.00	0.00	1,697.66	13,302.34	0.00	13,302.34	88.68
101-431-7016	Gasoline & Diesel	2,000.00	0.00	120.54	1,879.46	0.00	1,879.46	93.97
101-431-7044	Miscellaneous Supplies	250.00	0.00	24.54	225.46	0.00	225.46	90.18
101-431-7202	Electric	3,400.00	512.21	1,444.42	1,955.58	0.00	1,955.58	57.52
101-431-7203	Telephone	400.00	219.48	680.77	(280.77)	0.00	(280.77)	(70.19)
101-431-8406	Vehicle Parts, Repairs & Maint	500.00	0.00	71.19	428.81	0.00	428.81	85.76
101-431-8804	Computer Programming/Consult.	0.00	27.24	79.54	(79.54)	0.00	(79.54)	0.00
101-431-9001	Liability & Property Insurance	5,740.00	(28.50)	3,278.50	2,461.50	0.00	2,461.50	42.88
101-431-9002	Unemployment Claims	507.00	0.00	0.00	507.00	0.00	507.00	100.00
101-431-9209	Taxes, Licenses, & Fees	0.00	0.00	61.32	(61.32)	0.00	(61.32)	0.00
431	SERVICE CENTER DEPARTMENT	111,888.00	18,717.26	75,572.47	36,315.53	0.00	36,315.53	32.46
432	BLDGS & GROUNDS MAINTENANCE							
101-432-6001	Salaries Regular	0.00	0.00	3,840.86	(3,840.86)	0.00	(3,840.86)	0.00
101-432-6003	Salaries Overtime	0.00	0.00	22.88	(22.88)	0.00	(22.88)	0.00
101-432-6200	Retirement CALPERS	0.00	0.00	51.37	(51.37)	0.00	(51.37)	0.00
101-432-6202	Medical/Life Insurance	0.00	0.00	(519.59)	519.59	0.00	519.59	0.00
101-432-6203	Social Security FICA	0.00	0.00	240.91	(240.91)	0.00	(240.91)	0.00
101-432-6204	Medicare Insurance	0.00	0.00	56.34	(56.34)	0.00	(56.34)	0.00
101-432-6206	Deferred Comp - 457 Retirement	0.00	0.00	21.88	(21.88)	0.00	(21.88)	0.00
101-432-7001	Office Supplies	75.00	0.00	0.00	75.00	0.00	75.00	100.00
101-432-7006	Small Tools & Equipment	500.00	0.00	0.00	500.00	0.00	500.00	100.00
101-432-7044	Miscellaneous Supplies	1,850.00	22.33	22.33	1,827.67	0.00	1,827.67	98.79
101-432-7201	Water, Gas, Sanitation & Sewer	20,000.00	5,310.85	11,499.84	8,500.16	0.00	8,500.16	42.50
101-432-7202	Electric	57,000.00	10,316.74	40,079.31	16,920.69	0.00	16,920.69	29.69
101-432-7203	Telephone	22,000.00	4,601.84	15,572.52	6,427.48	0.00	6,427.48	29.22
101-432-8402	Major Equip Repairs & Maint.	26,000.00	0.00	16,675.71	9,324.29	0.00	9,324.29	35.86
101-432-8403	Buildings Repairs & Maint.	40,240.00	8,029.19	24,753.73	15,486.27	0.00	15,486.27	38.48
101-432-8405	Grounds Repairs & Maintenance	9,000.00	200.00	722.00	8,278.00	0.00	8,278.00	91.98
101-432-8407	Inspections	7,100.00	2,944.67	2,944.67	4,155.33	0.00	4,155.33	58.53
101-432-9001	Liability & Property Insurance	7,190.00	0.00	0.00	7,190.00	0.00	7,190.00	100.00
101-432-9002	Unemployment Claims	0.00	3,307.50	3,969.00	(3,969.00)	0.00	(3,969.00)	0.00
432	BLDGS & GROUNDS MAINTENANCE	190,955.00	34,733.12	119,953.76	71,001.24	0.00	71,001.24	37.18
435	AIRPORT OPERATIONS							
101-435-6001	Salaries Regular	7,251.00	1,854.41	5,544.30	1,706.70	0.00	1,706.70	23.54
101-435-6003	Salaries Overtime	1,100.00	306.78	1,009.34	90.66	0.00	90.66	8.24
101-435-6005	Salaries Cash Outs	100.00	0.00	146.97	(46.97)	0.00	(46.97)	(46.97)
101-435-6200	Retirement CALPERS	610.00	156.14	463.15	146.85	0.00	146.85	24.07
101-435-6202	Medical/Life Insurance	1,069.00	217.51	1,587.37	(518.37)	0.00	(518.37)	(48.49)
101-435-6203	Social Security FICA	450.00	125.24	386.51	63.49	0.00	63.49	14.11
101-435-6204	Medicare Insurance	105.00	29.29	90.40	14.60	0.00	14.60	13.90
101-435-6206	Deferred Comp - 457 Retirement	218.00	42.46	86.03	131.97	0.00	131.97	60.54
101-435-6207	Workers Comp. Insurance	428.00	10.20	546.17	(118.17)	0.00	(118.17)	(27.61)
101-435-6208	Uniform Allowance	15.00	0.00	0.00	15.00	0.00	15.00	100.00
101-435-7003	Postage & Freight Out	0.00	2.06	4.58	(4.58)	0.00	(4.58)	0.00
101-435-7004	Printing & Binding	0.00	0.00	2.21	(2.21)	0.00	(2.21)	0.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
101-435-7201	Water, Gas, Sanitation & Sewer	5,550.00	1,056.21	2,847.56	2,702.44	0.00	2,702.44	48.69
101-435-7202	Electric	10,640.00	2,031.57	6,550.56	4,089.44	0.00	4,089.44	38.43
101-435-7203	Telephone	1,580.00	411.24	1,204.24	375.76	0.00	375.76	23.78
101-435-8006	Fuel Purchases for Resale	45,000.00	0.00	0.00	45,000.00	0.00	45,000.00	100.00
101-435-8402	Major Equipment Repair	1,500.00	402.40	402.40	1,097.60	0.00	1,097.60	73.17
101-435-8403	Building Repairs	5,100.00	2,347.68	5,189.19	(89.19)	0.00	(89.19)	(1.75)
101-435-8405	Grounds Repair & Maintenance	4,000.00	(12,445.00)	(12,445.00)	16,445.00	0.00	16,445.00	411.13
101-435-8406	Vehicle Parts, Repairs & Maint	1,300.00	0.00	16.05	1,283.95	0.00	1,283.95	98.77
101-435-8601	Training, Travel, & Conference	500.00	0.00	42.64	457.36	0.00	457.36	91.47
101-435-8603	Subs., Dues, & Publications	200.00	0.00	0.00	200.00	0.00	200.00	100.00
101-435-8804	Computer Programming/Consult.	0.00	0.00	52.30	(52.30)	0.00	(52.30)	0.00
101-435-8809	Engineering and Consultants	16,667.00	0.00	0.00	16,667.00	0.00	16,667.00	100.00
101-435-8810	Professional Services	3,000.00	0.00	585.00	2,415.00	0.00	2,415.00	80.50
101-435-9001	Liability & Property Insurance	3,200.00	0.00	3,002.00	198.00	0.00	198.00	6.19
101-435-9002	Unemployment Claims	73.00	0.00	0.00	73.00	0.00	73.00	100.00
101-435-9209	Taxes, Licenses & Fees	11,500.00	157.10	10,890.23	609.77	0.00	609.77	5.30
435	AIRPORT OPERATIONS	121,156.00	(3,294.71)	28,204.20	92,951.80	0.00	92,951.80	76.72
440	MUNICIPAL GROUNDS MAINT							
101-440-6001	Salaries Regular	12,502.00	2,842.55	8,667.72	3,834.28	0.00	3,834.28	30.67
101-440-6002	Salaries Part Time	0.00	405.00	614.26	(614.26)	0.00	(614.26)	0.00
101-440-6003	Salaries Overtime	300.00	494.17	1,129.35	(829.35)	0.00	(829.35)	(276.45)
101-440-6005	Salaries Cash Outs	230.00	23.07	97.00	133.00	0.00	133.00	57.83
101-440-6200	Retirement CALPERS	982.00	229.73	699.38	282.62	0.00	282.62	28.78
101-440-6202	Medical/Life Insurance	2,892.00	682.28	2,263.82	628.18	0.00	628.18	21.72
101-440-6203	Social Security FICA	775.00	224.01	623.07	151.93	0.00	151.93	19.60
101-440-6204	Medicare Insurance	181.00	52.46	145.88	35.12	0.00	35.12	19.40
101-440-6206	Deferred Comp - 457 Retirement	185.00	36.18	92.74	92.26	0.00	92.26	49.87
101-440-6207	Workers Comp. Insurance	5,000.00	65.19	961.65	4,038.35	0.00	4,038.35	80.77
101-440-6208	Uniform Allowance	85.00	0.00	81.51	3.49	0.00	3.49	4.11
101-440-7003	Postage & Freight Out	0.00	2.07	4.59	(4.59)	0.00	(4.59)	0.00
101-440-7004	Printing & Binding	0.00	0.00	2.21	(2.21)	0.00	(2.21)	0.00
101-440-7006	Small Tools & Equipment	0.00	860.46	2,259.04	(2,259.04)	0.00	(2,259.04)	0.00
101-440-7016	Gasoline & Diesel	6,000.00	1,231.56	3,518.12	2,481.88	0.00	2,481.88	41.36
101-440-7044	Irrigation Supplies	1,000.00	676.27	737.73	262.27	0.00	262.27	26.23
101-440-7201	Water/Electric - City Plots	74,000.00	9,590.41	37,454.36	36,545.64	0.00	36,545.64	49.39
101-440-8405	Grounds Repairs & Maintenance	7,000.00	3,595.77	7,025.21	(25.21)	0.00	(25.21)	(0.36)
101-440-8406	Vehicle Parts, Repairs & Maint	3,000.00	207.93	2,040.28	959.72	0.00	959.72	31.99
101-440-8601	Travel, Training, & Conference	200.00	0.00	0.00	200.00	0.00	200.00	100.00
101-440-8804	Computer Programming/Consult.	0.00	27.23	79.53	(79.53)	0.00	(79.53)	0.00
101-440-9001	Liability & Property Insurance	1,700.00	(5.92)	681.49	1,018.51	0.00	1,018.51	59.91
101-440-9002	Unemployment Claims	125.00	0.00	0.00	125.00	0.00	125.00	100.00
101-440-9209	Taxes, Licenses, & Fees	0.00	0.00	61.32	(61.32)	0.00	(61.32)	0.00
440	MUNICIPAL GROUNDS MAINT	116,157.00	21,240.42	69,240.26	46,916.74	0.00	46,916.74	40.39
101	GENERAL FUND	8,600,696.00	1,626,409.62	5,285,734.66	3,314,961.34	0.00	3,314,961.34	38.54
105	COPS GRANT FUND							
413	POLICE DEPARTMENT							
105-413-9804	COPS Grant Equipment Expense	100,000.00	2,831.16	54,602.91	45,397.09	0.00	45,397.09	45.40

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
413	POLICE DEPARTMENT	100,000.00	2,831.16	54,602.91	45,397.09	0.00	45,397.09	45.40
105	COPS GRANT FUND	100,000.00	2,831.16	54,602.91	45,397.09	0.00	45,397.09	45.40
106	POLICE DEPT GRANTS							
413	POLICE DEPARTMENT							
106-413-7010	Uniforms-Safety Equipment	9,000.00	107.98	3,660.36	5,339.64	0.00	5,339.64	59.33
106-413-7105	JAG Grant Equipment	11,000.00	0.00	0.00	11,000.00	0.00	11,000.00	100.00
413	POLICE DEPARTMENT	20,000.00	107.98	3,660.36	16,339.64	0.00	16,339.64	81.70
106	POLICE DEPT GRANTS	20,000.00	107.98	3,660.36	16,339.64	0.00	16,339.64	81.70
107	GAS TAX FUND							
422	PUBLIC WORKS							
107-422-6001	Salaries Regular	98,827.00	20,821.72	68,691.50	30,135.50	0.00	30,135.50	30.49
107-422-6002	Salaries Part Time	0.00	945.00	1,433.26	(1,433.26)	0.00	(1,433.26)	0.00
107-422-6003	Salaries Overtime	3,750.00	1,155.11	2,642.16	1,107.84	0.00	1,107.84	29.54
107-422-6005	Salaries Cash Outs	6,157.00	201.22	1,579.54	4,577.46	0.00	4,577.46	74.35
107-422-6200	Retirement CALPERS	8,182.00	1,563.38	5,368.03	2,813.97	0.00	2,813.97	34.39
107-422-6202	Medical/Life Insurance	14,939.00	3,352.91	10,999.41	3,939.59	0.00	3,939.59	26.37
107-422-6203	Social Security FICA	6,091.00	1,439.05	4,522.17	1,568.83	0.00	1,568.83	25.76
107-422-6204	Medicare Insurance	1,425.00	336.70	1,084.33	340.67	0.00	340.67	23.91
107-422-6205	Disability Income Insurance	200.00	24.99	145.91	145.91	0.00	145.91	72.96
107-422-6206	Deferred Comp - 457 Retirement	1,300.00	738.09	2,338.64	(1,038.64)	0.00	(1,038.64)	(79.90)
107-422-6207	Workers Comp. Insurance	5,797.00	246.64	7,305.85	(1,508.85)	0.00	(1,508.85)	(26.03)
107-422-6208	Uniform Allowance	250.00	150.00	150.00	100.00	0.00	100.00	40.00
107-422-7001	Office Supplies	200.00	14.59	73.72	126.28	0.00	126.28	63.14
107-422-7003	Postage & Freight Out	6.00	20.43	45.45	(39.45)	0.00	(39.45)	(657.50)
107-422-7004	Printing & Binding	8.00	16.84	38.82	(30.82)	0.00	(30.82)	(385.25)
107-422-7010	Uniforms	1,370.00	291.63	1,087.58	282.42	0.00	282.42	20.61
107-422-7012	Sidewalk Repairs	15,000.00	36,089.01	45,126.56	(30,126.56)	0.00	(30,126.56)	(200.84)
107-422-7013	Street Materials	40,000.00	7,393.06	19,228.30	20,771.70	0.00	20,771.70	51.93
107-422-7014	Utility Parts & Supplies	450.00	0.00	158.81	291.19	0.00	291.19	64.71
107-422-7016	Gasoline & Diesel	12,500.00	1,061.43	4,042.10	8,457.90	0.00	8,457.90	67.66
107-422-7019	Street Stripe Paint	4,000.00	0.00	1,962.50	2,037.50	0.00	2,037.50	50.94
107-422-7044	Miscellaneous Supplies	1,000.00	159.00	159.00	841.00	0.00	841.00	84.10
107-422-7201	Water/Electric - City Plots	36,000.00	9,350.49	28,769.71	7,230.29	0.00	7,230.29	20.08
107-422-7202	Street Light Electricity	121,000.00	26,735.53	79,820.03	41,179.97	0.00	41,179.97	34.03
107-422-7203	Telephone	600.00	0.00	0.00	600.00	0.00	600.00	100.00
107-422-8401	Office Equip, Repairs & Maint	200.00	6.25	19.00	181.00	0.00	181.00	90.50
107-422-8403	Buildings Repairs & Maint.	400.00	0.00	0.00	400.00	0.00	400.00	100.00
107-422-8405	Grounds Repairs & Maintenance	7,000.00	0.00	1,894.63	5,105.37	0.00	5,105.37	72.93
107-422-8406	Vehicle Repairs & Maint.	3,000.00	3,175.64	4,176.75	(1,176.75)	0.00	(1,176.75)	(39.23)
107-422-8601	Training, Travel, & Conference	40.00	0.00	0.00	40.00	0.00	40.00	100.00
107-422-8603	Subs., Dues, & Publications	9,200.00	0.00	0.00	9,200.00	0.00	9,200.00	100.00
107-422-8804	Computer Program & Consulting	150.00	1,084.35	1,603.57	(1,453.57)	0.00	(1,453.57)	(969.05)
107-422-8806	Medical - General	100.00	0.00	0.00	100.00	0.00	100.00	100.00
107-422-8810	Professional Services	10,000.00	2,778.06	6,050.85	3,949.15	0.00	3,949.15	39.49
107-422-8813	Grant Writing/Application	15,000.00	107.00	16,385.03	(1,385.03)	0.00	(1,385.03)	(9.23)
107-422-8901	Personnel Advertising	25.00	0.00	0.00	25.00	0.00	25.00	100.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
107-422-8902	Interview Expenses	1.00	0.00	0.00	1.00	0.00	1.00	100.00
107-422-8904	Physical w/Drug & Alcohol Test	100.00	0.00	0.00	100.00	0.00	100.00	100.00
107-422-8907	Fingerprinting	18.00	0.00	0.00	18.00	0.00	18.00	100.00
107-422-9001	Liability & Property Insurance	8,705.00	(49.43)	5,686.11	3,018.89	0.00	3,018.89	34.68
107-422-9002	Unemployment Claims	988.00	0.00	0.00	988.00	0.00	988.00	100.00
107-422-9209	Taxes, Licenses, & Fees	0.00	0.00	608.82	(608.82)	0.00	(608.82)	0.00
107-422-9804	Major Machinery & Equipment	0.00	1,471.26	2,269.99	(2,269.99)	0.00	(2,269.99)	0.00
107-422-9811	Street Light Study	14,000.00	0.00	0.00	14,000.00	0.00	14,000.00	100.00
422	PUBLIC WORKS	447,979.00	120,679.95	325,376.31	122,602.69	0.00	122,602.69	27.37
107	GAS TAX FUND	447,979.00	120,679.95	325,376.31	122,602.69	0.00	122,602.69	27.37
110	LTF - ARTICLE VIII FUND							
424	ARTICLE VIII							
110-424-7003	Postage & Freight Out	0.00	20.43	45.42	(45.42)	0.00	(45.42)	0.00
110-424-7004	Printing & Binding	0.00	0.00	21.95	(21.95)	0.00	(21.95)	0.00
110-424-8804	Computer Programming/Consult.	0.00	823.38	1,341.97	(1,341.97)	0.00	(1,341.97)	0.00
110-424-9209	Taxes, Licenses, & Fees	0.00	0.00	608.09	(608.09)	0.00	(608.09)	0.00
110-424-9894	2016 Alley Paving Project	66,630.00	62.74	62.74	66,567.26	0.00	66,567.26	99.91
110-424-9895	Forest Ave 1st-Elm Ave St Proj	325,000.00	0.00	0.00	325,000.00	0.00	325,000.00	100.00
424	ARTICLE VIII	391,630.00	906.55	2,080.17	389,549.83	0.00	389,549.83	99.47
110	LTF - ARTICLE VIII FUND	391,630.00	906.55	2,080.17	389,549.83	0.00	389,549.83	99.47
114	HABITAT CONSERVATION FUND							
404	COMMUNITY DEVELOPMENT							
114-404-9209	Taxes, Licenses, & Fees	0.00	0.00	2,680.24	(2,680.24)	0.00	(2,680.24)	0.00
404	COMMUNITY DEVELOPMENT	0.00	0.00	2,680.24	(2,680.24)	0.00	(2,680.24)	0.00
114	HABITAT CONSERVATION FUND	0.00	0.00	2,680.24	(2,680.24)	0.00	(2,680.24)	0.00
116	PD FORFEITURE/UNCLAIMED FUND							
413	POLICE DEPARTMENT							
116-413-7032	PD Asset Forfeiture Expense	0.00	0.00	1,624.94	(1,624.94)	0.00	(1,624.94)	0.00
413	POLICE DEPARTMENT	0.00	0.00	1,624.94	(1,624.94)	0.00	(1,624.94)	0.00
116	PD FORFEITURE/UNCLAIMED FUND	0.00	0.00	1,624.94	(1,624.94)	0.00	(1,624.94)	0.00
117	IGT-INTERGOVERNMENTAL TRANSFER							
418	IGT- EMS Ambulance Service							
117-418-9502	IGT-Transfer to Other Funds	0.00	(1,198,633.00)	0.00	0.00	0.00	0.00	0.00
418	IGT- EMS Ambulance Service	0.00	(1,198,633.00)	0.00	0.00	0.00	0.00	0.00
117	IGT-INTERGOVERNMENTAL TRANSFER	0.00	(1,198,633.00)	0.00	0.00	0.00	0.00	0.00
125	MEASURE C-STREET MAINTENANCE							
422	PUBLIC WORKS							
125-422-7003	Postage & Freight Out	0.00	20.41	45.40	(45.40)	0.00	(45.40)	0.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
125-422-7004	Printing & Binding	0.00	0.00	21.94	(21.94)	0.00	(21.94)	0.00
125-422-8804	Computer Programming/Consult.	0.00	823.38	1,341.97	(1,341.97)	0.00	(1,341.97)	0.00
125-422-9209	Taxes, Licenses, & Fees	0.00	0.00	608.09	(608.09)	0.00	(608.09)	0.00
125-422-9840	Slurry Seal, Cape Seal	500,000.00	0.00	8,959.35	491,040.65	0.00	491,040.65	98.21
125-422-9888	Elm/Cambridge Signal HSIP	36,416.00	0.00	0.00	36,416.00	0.00	36,416.00	100.00
422	PUBLIC WORKS	536,416.00	843.79	10,976.75	525,439.25	0.00	525,439.25	97.95
125	MEASURE C-STREET MAINTENANCE	536,416.00	843.79	10,976.75	525,439.25	0.00	525,439.25	97.95
127	MEASURE C-FLEXIBLE FUNDING							
422	PUBLIC WORKS							
127-422-7003	Postage & Freight Out	0.00	20.41	45.40	(45.40)	0.00	(45.40)	0.00
127-422-7004	Printing & Binding	0.00	0.00	21.94	(21.94)	0.00	(21.94)	0.00
127-422-8804	Computer Programming/Consult.	0.00	823.38	1,341.97	(1,341.97)	0.00	(1,341.97)	0.00
127-422-9209	Taxes, Licenses, & Fees	0.00	0.00	608.09	(608.09)	0.00	(608.09)	0.00
127-422-9861	Elm Beautification 7th-Polk	0.00	1,953.75	1,953.75	(1,953.75)	0.00	(1,953.75)	0.00
127-422-9890	Phelps Ave Improvements	800,000.00	5,222.50	8,787.50	791,212.50	0.00	791,212.50	98.90
127-422-9895	Forest Ave 1st-Elm Ave St Proj	310,000.00	9,077.00	9,077.00	300,923.00	0.00	300,923.00	97.07
127-422-9896	ADA Imprpv-ATP Cycle 02 Exp	70,000.00	44,736.25	44,736.25	25,263.75	0.00	25,263.75	36.09
127-422-9897	ADA Improv ATP Cycle 3 Exp	0.00	1,712.50	2,828.75	(2,828.75)	0.00	(2,828.75)	0.00
422	PUBLIC WORKS	1,180,000.00	63,545.79	69,400.65	1,110,599.35	0.00	1,110,599.35	94.12
127	MEASURE C-FLEXIBLE FUNDING	1,180,000.00	63,545.79	69,400.65	1,110,599.35	0.00	1,110,599.35	94.12
130	SPECIAL ASSESSMENT DISTRICTS							
451	ELM AVENUE A.D. 1992-1							
130-451-7003	Postage & Freight Out	0.00	20.41	45.40	(45.40)	0.00	(45.40)	0.00
130-451-7004	Printing & Binding	0.00	0.00	21.94	(21.94)	0.00	(21.94)	0.00
130-451-8804	Computer Programming/Consult.	0.00	823.38	1,341.97	(1,341.97)	0.00	(1,341.97)	0.00
130-451-8810	Administrative Fees	1,500.00	395.82	774.80	725.20	0.00	725.20	48.35
130-451-9209	Taxes, Licenses, & Fees	0.00	0.00	608.09	(608.09)	0.00	(608.09)	0.00
130-451-9601	Bond Principal Payment	60,000.00	0.00	0.00	60,000.00	0.00	60,000.00	100.00
130-451-9602	Bond Interest Payment	6,975.00	0.00	0.00	6,975.00	0.00	6,975.00	100.00
451	ELM AVENUE A.D. 1992-1	68,475.00	1,239.61	2,792.20	65,682.80	0.00	65,682.80	95.92
603	RURAL WATER A.D. # 1							
130-603-8810	Administrative Fees	800.00	214.11	414.51	385.49	0.00	385.49	48.19
603	RURAL WATER A.D. # 1	800.00	214.11	414.51	385.49	0.00	385.49	48.19
130	SPECIAL ASSESSMENT DISTRICTS	69,275.00	1,453.72	3,206.71	66,068.29	0.00	66,068.29	95.37
140	GENERAL CAPITAL PROJECTS FUND							
404	COMMUNITY DEVELOPMENT							
140-404-8810	HOME Grant Admn-Consultants	37,000.00	0.00	206.10	36,793.90	0.00	36,793.90	99.44
140-404-8811	HOME Developer Disbursements	450,000.00	0.00	450,000.00	0.00	0.00	0.00	0.00
404	COMMUNITY DEVELOPMENT	487,000.00	0.00	450,206.10	36,793.90	0.00	36,793.90	7.56
420	CODE ENFORCEMENT							
140-420-8410	Code Enf. Abatement	0.00	0.00	175.00	(175.00)	0.00	(175.00)	0.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
420	CODE ENFORCEMENT	0.00	0.00	175.00	(175.00)	0.00	(175.00)	0.00
422	PUBLIC WORKS							
140-422-8804	Computer Program & Consulting	0.00	823.38	823.38	(823.38)	0.00	(823.38)	0.00
140-422-9817	CMAQ-Variou Alley Paving	0.00	0.00	26,104.12	(26,104.12)	0.00	(26,104.12)	0.00
140-422-9866	Comprehensive Fee & Rate Study	0.00	456.00	7,237.00	(7,237.00)	0.00	(7,237.00)	0.00
140-422-9888	HSIPL Elm/Cambridge Signal Exp	425,000.00	9,532.50	14,105.00	410,895.00	0.00	410,895.00	96.68
140-422-9889	Active Trans.Plan-ATP Cycle 01	0.00	383.75	383.75	(383.75)	0.00	(383.75)	0.00
140-422-9890	Traffic Calming & Safety-SGC	0.00	9,168.75	23,863.75	(23,863.75)	0.00	(23,863.75)	0.00
140-422-9894	2016 Alley Paving Project	514,270.00	484.23	3,782.98	510,487.02	0.00	510,487.02	99.26
140-422-9895	Forest Ave 1st-Elm Ave St Proj	600,000.00	7,232.50	37,269.50	562,730.50	0.00	562,730.50	93.79
140-422-9896	ADA Improv-ATP Cycle 02 Exp	323,000.00	2,583.75	5,486.25	317,513.75	0.00	317,513.75	98.30
422	PUBLIC WORKS	1,862,270.00	30,664.86	119,055.73	1,743,214.27	0.00	1,743,214.27	93.61
140	GENERAL CAPITAL PROJECTS FUND	2,349,270.00	30,664.86	569,436.83	1,779,833.17	0.00	1,779,833.17	75.76
150	COALINGA PUBLIC FINANCING AUTH							
751	1998 SERIES A							
150-751-9601	Principal-1998 Series A	365,000.00	0.00	0.00	365,000.00	0.00	365,000.00	100.00
150-751-9602	Interest-1998 Series A	118,200.00	0.00	0.00	118,200.00	0.00	118,200.00	100.00
150-751-9603	Fiscal Agent Fees-1998 A	3,400.00	23,623.80	29,656.15	(26,256.15)	0.00	(26,256.15)	(772.24)
751	1998 SERIES A	486,600.00	23,623.80	29,656.15	456,943.85	0.00	456,943.85	93.91
752	1998 SERIES B							
150-752-9603	Fiscal Agent Fees-1998 B	0.00	1,685.75	7,586.95	(7,586.95)	0.00	(7,586.95)	0.00
752	1998 SERIES B	0.00	1,685.75	7,586.95	(7,586.95)	0.00	(7,586.95)	0.00
753	1998 SERIES C							
150-753-9603	Fiscal Agent Fees-1998 C	0.00	1,685.75	7,586.95	(7,586.95)	0.00	(7,586.95)	0.00
753	1998 SERIES C	0.00	1,685.75	7,586.95	(7,586.95)	0.00	(7,586.95)	0.00
755	2000 RDA SERIES							
150-755-9601	Principal-2000 RDA	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
150-755-9602	Interest-2000 RDA	154,687.00	0.00	0.00	154,687.00	0.00	154,687.00	100.00
755	2000 RDA SERIES	179,687.00	0.00	0.00	179,687.00	0.00	179,687.00	100.00
757	Principal-2012 Water/Sewer							
150-757-9601	Principal-2012 Water/Sewer	205,000.00	0.00	0.00	205,000.00	0.00	205,000.00	100.00
150-757-9602	Interest-2012 Water & Sewer	619,765.00	0.00	0.00	619,765.00	0.00	619,765.00	100.00
757	Interest-2012 Water & Sewer	824,765.00	0.00	0.00	824,765.00	0.00	824,765.00	100.00
150	COALINGA PUBLIC FINANCING AUTH	491,052.00	26,995.30	44,830.05	1,446,221.95	0.00	1,446,221.95	96.99
306	SPECIAL REVENUE GRANTS FUND							
422	PUBLIC WORKS							
306-422-9857	Tire Amnesty Grant	0.00	1,887.30	1,887.30	(1,887.30)	0.00	(1,887.30)	0.00
422	PUBLIC WORKS	0.00	1,887.30	1,887.30	(1,887.30)	0.00	(1,887.30)	0.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
306	SPECIAL REVENUE GRANTS FUND	0.00	1,887.30	1,887.30	(1,887.30)	0.00	(1,887.30)	0.00
453	CCC-GENERAL OPERATIONS FUND							
461	TRAINING DIVISION							
453-461-8601	Training, Travel & Conferences	0.00	0.00	128.00	(128.00)	0.00	(128.00)	0.00
461	TRAINING DIVISION	0.00	0.00	128.00	(128.00)	0.00	(128.00)	0.00
453	CCC-GENERAL OPERATIONS FUND	0.00	0.00	128.00	(128.00)	0.00	(128.00)	0.00
501	WATER ENTERPRISE FUND							
406	FINANCE DIVISION							
501-406-6001	Salaries Regular	94,705.00	23,503.98	68,949.72	25,755.28	0.00	25,755.28	27.20
501-406-6003	Salaries Overtime	270.00	152.69	232.57	37.43	0.00	37.43	13.86
501-406-6005	Salaries Cash Outs	1,074.00	338.32	687.13	386.87	0.00	386.87	36.02
501-406-6200	Retirement CALPERS	7,125.00	1,780.87	5,209.56	1,915.44	0.00	1,915.44	26.88
501-406-6202	Medical/Life Insurance	18,859.00	4,742.43	13,158.81	5,700.19	0.00	5,700.19	30.23
501-406-6203	Social Security FICA	5,872.00	1,476.83	4,297.82	1,574.18	0.00	1,574.18	26.81
501-406-6204	Medicare Insurance	1,373.00	345.36	1,011.48	361.52	0.00	361.52	26.33
501-406-6205	Disability Income Insurance	280.00	59.25	163.77	116.23	0.00	116.23	41.51
501-406-6206	Deferred Comp - 457 Retirement	792.00	400.32	1,360.43	(568.43)	0.00	(568.43)	(71.77)
501-406-6207	Workers Comp. Insurance	5,588.00	115.92	6,207.41	(619.41)	0.00	(619.41)	(11.08)
501-406-6208	Uniform Allowance	48.00	0.00	0.00	48.00	0.00	48.00	100.00
501-406-7001	Office Supplies	800.00	207.43	1,203.87	(403.87)	0.00	(403.87)	(50.48)
501-406-7003	Postage & Freight Out	11,200.00	748.49	4,747.33	6,452.67	0.00	6,452.67	57.61
501-406-7004	Printing & Binding	4,800.00	968.78	3,119.26	1,680.74	0.00	1,680.74	35.02
501-406-7016	Gasoline & Diesel	2,480.00	483.94	1,243.63	1,236.37	0.00	1,236.37	49.85
501-406-7203	Telephone	160.00	37.39	100.63	59.37	0.00	59.37	37.11
501-406-8401	Office Equip Repairs & Maint	600.00	287.95	927.97	(327.97)	0.00	(327.97)	(54.66)
501-406-8601	Training, Travel, & Conference	400.00	256.97	829.60	(429.60)	0.00	(429.60)	(107.40)
501-406-8603	Subs., Dues, & Publications	12.00	22.00	97.00	(85.00)	0.00	(85.00)	(708.33)
501-406-8804	Computer Programming/Consult.	12,800.00	12,234.38	12,582.67	217.33	0.00	217.33	1.70
501-406-8806	Medical General	160.00	0.00	0.00	160.00	0.00	160.00	100.00
501-406-8810	Other Professional Services	6,000.00	240.47	3,667.93	2,332.07	0.00	2,332.07	38.87
501-406-8901	Personnel Advertising	40.00	0.00	0.00	40.00	0.00	40.00	100.00
501-406-8902	Interview Expenses	2.00	0.00	0.00	2.00	0.00	2.00	100.00
501-406-8904	Physical w/Drug & Alcohol Test	160.00	0.00	0.00	160.00	0.00	160.00	100.00
501-406-8907	Fingerprinting	28.00	0.00	0.00	28.00	0.00	28.00	100.00
501-406-9001	Liability & Property Insurance	5,860.00	373.94	5,440.36	419.64	0.00	419.64	7.16
501-406-9002	Unemployment Insurance	947.00	0.00	450.00	497.00	0.00	497.00	52.48
501-406-9209	Taxes, Licenses, & Fees	0.00	0.00	202.94	(202.94)	0.00	(202.94)	0.00
501-406-9402	Bad Debt Expense	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
501-406-9403	Cash Short/Over	40.00	0.00	0.00	40.00	0.00	40.00	100.00
501-406-9803	Office Furniture & Equipment	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
406	FINANCE DIVISION	190,475.00	48,777.71	135,891.89	54,583.11	0.00	54,583.11	28.66
500	UTILITY BILLING							
501-500-9402	Bad Debt Expense	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
500	UTILITY BILLING	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
503	WATER PLANT OPERATIONS							
501-503-6001	Salaries Regular	314,351.00	51,837.84	169,138.89	145,212.11	0.00	145,212.11	46.19
501-503-6002	Salaries Part Time	9,880.00	6,113.15	26,532.64	(16,652.64)	0.00	(16,652.64)	(168.55)
501-503-6003	Salaries Overtime	37,000.00	10,210.20	33,772.02	3,227.98	0.00	3,227.98	8.72
501-503-6005	Salaries Cash Outs	1,300.00	383.25	1,776.22	(476.22)	0.00	(476.22)	(36.63)
501-503-6200	Retirement CALPERS	25,781.00	3,848.21	12,300.60	13,480.40	0.00	13,480.40	52.29
501-503-6202	Medical/Life Insurance	52,167.00	11,453.12	33,348.44	18,818.56	0.00	18,818.56	36.07
501-503-6203	Social Security FICA	20,102.00	4,203.69	13,844.58	6,257.42	0.00	6,257.42	31.13
501-503-6204	Medicare Insurance	4,701.00	983.04	3,306.55	1,394.45	0.00	1,394.45	29.66
501-503-6205	Disability Income Insurance	140.00	64.97	140.45	(0.45)	0.00	(0.45)	(0.32)
501-503-6206	Deferred Comp - 457 Retirement	3,400.00	657.03	1,982.06	1,417.94	0.00	1,417.94	41.70
501-503-6207	Workers Comp. Insurance	18,340.00	530.57	22,958.60	(4,618.60)	0.00	(4,618.60)	(25.18)
501-503-6208	Safety Boot Allowance	1,050.00	0.00	730.21	319.79	0.00	319.79	30.46
501-503-7001	Office Supplies	2,000.00	663.61	1,439.71	560.29	0.00	560.29	28.01
501-503-7003	Postage & Freight Out	1,000.00	6.81	15.15	984.85	0.00	984.85	98.49
501-503-7004	Printing & Binding	3,550.00	0.00	7.32	3,542.68	0.00	3,542.68	99.79
501-503-7006	Small Tools & Equipment	10,000.00	0.00	2,380.69	7,619.31	0.00	7,619.31	76.19
501-503-7010	Uniforms	1,700.00	475.27	1,407.99	292.01	0.00	292.01	17.18
501-503-7014	Utility Parts & Supplies	30,000.00	5,269.53	30,879.61	(879.61)	0.00	(879.61)	(2.93)
501-503-7016	Gasoline & Diesel	15,000.00	2,911.72	8,028.17	6,971.83	0.00	6,971.83	46.48
501-503-7020	Lab Supplies	10,000.00	1,699.31	9,175.47	824.53	0.00	824.53	8.25
501-503-7021	Chemicals Ammonia	38,000.00	5,392.40	16,205.65	21,794.35	0.00	21,794.35	57.35
501-503-7022	Chemicals Zinc Ortho	45,000.00	0.00	0.00	45,000.00	0.00	45,000.00	100.00
501-503-7023	Chemicals Chlorine	17,000.00	0.00	3,766.42	13,233.58	0.00	13,233.58	77.84
501-503-7024	Chemicals Aluminate Sulfate	70,000.00	13,845.76	50,153.15	19,846.85	0.00	19,846.85	28.35
501-503-7027	Chemicals Polymers	55,000.00	0.00	0.00	55,000.00	0.00	55,000.00	100.00
501-503-7030	Chemicals Hypochlorite	10,000.00	0.00	6,511.07	3,488.93	0.00	3,488.93	34.89
501-503-7035	Chemicals pH Adjustment Acid	60,000.00	2,968.20	2,968.20	57,031.80	0.00	57,031.80	95.05
501-503-7036	Chemicals Activated Carbon	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
501-503-7037	Chemicals Caustic Solution	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
501-503-7040	Chemicals Sodium Permanganate	80,000.00	0.00	34,109.20	45,890.80	0.00	45,890.80	57.36
501-503-7201	Water, Gas, Sanitation & Sewer	1,000.00	111.98	650.53	349.47	0.00	349.47	34.95
501-503-7202	Electric	600,000.00	94,029.27	434,105.04	165,894.96	0.00	165,894.96	27.65
501-503-7203	Telephone	1,500.00	1,932.75	3,809.13	(2,309.13)	0.00	(2,309.13)	(153.94)
501-503-8001	Water Purchases	840,000.00	57,187.98	736,941.07	103,058.93	0.00	103,058.93	12.27
501-503-8203	Equipment Rental	3,500.00	80.00	176.00	3,324.00	0.00	3,324.00	94.97
501-503-8401	Office Equip Repairs & Maint	500.00	125.99	434.00	66.00	0.00	66.00	13.20
501-503-8402	Major Equip Repairs & Maint.	60,000.00	18,511.44	86,162.75	(26,162.75)	0.00	(26,162.75)	(43.60)
501-503-8403	Bldg Repairs, Maint & Security	10,000.00	0.00	1,354.46	8,645.54	0.00	8,645.54	86.46
501-503-8405	Grounds Chemicals & Maint.	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
501-503-8406	Vehicle Repairs & Maintenance	5,000.00	2,605.25	4,038.15	961.85	0.00	961.85	19.24
501-503-8407	Safety Equip. Repairs & Maint.	4,000.00	412.64	1,375.56	2,624.44	0.00	2,624.44	65.61
501-503-8601	Training, Travel, & Conference	7,500.00	1,477.03	7,284.85	215.15	0.00	215.15	2.87
501-503-8603	Cert, Renewal, Subs & Dues	1,500.00	147.95	850.90	649.10	0.00	649.10	43.27
501-503-8804	Computer Program & Consulting	1,000.00	805.93	1,443.14	(443.14)	0.00	(443.14)	(44.31)
501-503-8805	Medical - General	470.00	0.00	0.00	470.00	0.00	470.00	100.00
501-503-8806	Westlands Coalginga Canal Maint	56,000.00	0.00	27,940.00	28,060.00	0.00	28,060.00	50.11
501-503-8808	Outside Laboratory	15,000.00	3,699.00	11,847.00	3,153.00	0.00	3,153.00	21.02
501-503-8810	Professional Services	100,000.00	65,454.59	171,414.95	(71,414.95)	0.00	(71,414.95)	(71.41)
501-503-9001	Liability & Property Insurance	0.00	(160.76)	18,493.10	(18,493.10)	0.00	(18,493.10)	0.00
501-503-9002	Unemployment Claims	3,144.00	0.00	0.00	3,144.00	0.00	3,144.00	100.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
501-503-9209	Taxes, Licenses, & Fees	15,000.00	687.56	18,203.58	(3,203.58)	0.00	(3,203.58)	(21.36)
501-503-9405	Overhead Allocation General	134,098.00	0.00	0.00	134,098.00	0.00	134,098.00	100.00
501-503-9603	Fiscal Agent Fees	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
501-503-9617	2012 Water Rev Bonds-Principal	155,000.00	0.00	0.00	155,000.00	0.00	155,000.00	100.00
501-503-9618	2012 Water Rev Bonds-Interest	470,493.00	0.00	0.00	470,493.00	0.00	470,493.00	100.00
501-503-9804	Major Machinery & Equipment	100,000.00	32,576.70	38,214.44	61,785.56	0.00	61,785.56	61.79
501-503-9811	Calaveras Reservoir Inlet Rep.	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
501-503-9844	Water Revenue Bond Projects	2,135,000.00	29,203.35	776,482.87	1,358,517.13	0.00	1,358,517.13	63.63
503	WATER PLANT OPERATIONS	5,812,167.00	432,406.33	2,828,100.58	2,984,066.42	0.00	2,984,066.42	51.34
508	WATER DISTRIBUTION							
501-508-6001	Salaries Regular	293,878.00	58,788.24	199,489.58	94,388.42	0.00	94,388.42	32.12
501-508-6002	Salaries Part Time	0.00	5,400.00	8,190.00	(8,190.00)	0.00	(8,190.00)	0.00
501-508-6003	Salaries Overtime	13,600.00	6,442.12	14,576.05	(976.05)	0.00	(976.05)	(7.18)
501-508-6005	Salaries Cash Outs	20,270.00	690.81	3,902.22	16,367.78	0.00	16,367.78	80.75
501-508-6200	Retirement CALPERS	24,031.00	4,328.69	15,615.87	8,415.13	0.00	8,415.13	35.02
501-508-6202	Medical/Life Insurance	54,996.00	11,458.05	39,546.14	15,449.86	0.00	15,449.86	28.09
501-508-6203	Social Security FICA	18,220.00	4,272.27	13,372.81	4,847.19	0.00	4,847.19	26.60
501-508-6204	Medicare Insurance	4,261.00	999.59	3,196.18	1,064.82	0.00	1,064.82	24.99
501-508-6205	Disability Income Insurance	150.00	64.95	140.46	9.54	0.00	9.54	6.36
501-508-6206	Deferred Comp - 457 Retirement	2,100.00	1,146.39	3,663.46	(1,563.46)	0.00	(1,563.46)	(74.45)
501-508-6207	Workers Comp. Insurance	29,094.00	1,055.08	22,824.13	6,269.87	0.00	6,269.87	21.55
501-508-6208	Uniform Allowance	390.00	0.00	426.92	(36.92)	0.00	(36.92)	(9.47)
501-508-7001	Office Supplies	500.00	16.47	519.73	(19.73)	0.00	(19.73)	(3.95)
501-508-7003	Postage & Freight Out	100.00	6.81	15.15	84.85	0.00	84.85	84.85
501-508-7004	Printing & Binding	25.00	16.84	24.16	0.84	0.00	0.84	3.36
501-508-7006	Small Tools & Equipment	1,500.00	43.80	533.98	966.02	0.00	966.02	64.40
501-508-7010	Uniforms	1,370.00	704.30	1,330.52	39.48	0.00	39.48	2.88
501-508-7013	Street Materials	64,000.00	0.00	0.00	64,000.00	0.00	64,000.00	100.00
501-508-7014	Utility Parts & Supplies	30,000.00	1,507.12	2,374.57	27,625.43	0.00	27,625.43	92.08
501-508-7016	Gasoline & Diesel	7,500.00	1,231.55	3,518.11	3,981.89	0.00	3,981.89	53.09
501-508-7044	Miscellaneous Supplies	300.00	8.52	99.87	200.13	0.00	200.13	66.71
501-508-7202	Electric	2,000.00	665.95	1,692.33	307.67	0.00	307.67	15.38
501-508-8401	Office Equip, Repairs & Maint.	700.00	288.65	339.02	360.98	0.00	360.98	51.57
501-508-8403	Buildings Repairs & Maint.	600.00	0.00	0.00	600.00	0.00	600.00	100.00
501-508-8406	Vehicle Parts, Repairs & Maint	4,000.00	280.71	1,292.44	2,707.56	0.00	2,707.56	67.69
501-508-8601	Training, Travel, & Conference	2,000.00	4,642.50	6,471.42	(4,471.42)	0.00	(4,471.42)	(223.57)
501-508-8603	Subs., Dues, & Publications	750.00	485.00	485.00	265.00	0.00	265.00	35.33
501-508-8804	Computer Program & Consulting	200.00	297.80	470.88	(270.88)	0.00	(270.88)	(135.44)
501-508-8806	Medical General	350.00	0.00	0.00	350.00	0.00	350.00	100.00
501-508-8810	Professional Services	20,000.00	5,840.29	8,516.72	11,483.28	0.00	11,483.28	57.42
501-508-8812	Geographic Information Systems	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
501-508-8813	Grant Writing/Application	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
501-508-8814	Water Conservation Plan BMP	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
501-508-8901	Personnel Advertising	82.00	0.00	0.00	82.00	0.00	82.00	100.00
501-508-8902	Interview Expenses	4.00	0.00	0.00	4.00	0.00	4.00	100.00
501-508-8904	Physical w/Drug & Alcohol Test	328.00	0.00	0.00	328.00	0.00	328.00	100.00
501-508-8907	Fingerprinting	58.00	0.00	0.00	58.00	0.00	58.00	100.00
501-508-9001	Liability & Property Insurance	13,305.00	(148.99)	17,139.16	(3,834.16)	0.00	(3,834.16)	(28.82)
501-508-9002	Unemployment Claims	2,939.00	0.00	0.00	2,939.00	0.00	2,939.00	100.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
501-508-9004	Claims & Judgments	0.00	0.00	4,537.92	(4,537.92)	0.00	(4,537.92)	0.00
501-508-9208	Miscellaneous Expense	0.00	0.00	146,836.80	(146,836.80)	0.00	(146,836.80)	0.00
501-508-9209	Taxes, Licenses, & Fees	175.00	15,030.00	15,280.44	(15,105.44)	0.00	(15,105.44)	(8,631.68)
501-508-9405	Overhead Allocation General	101,162.00	0.00	0.00	101,162.00	0.00	101,162.00	100.00
501-508-9804	Major Machinery & Equipment	110,000.00	10,989.87	13,250.15	96,749.85	0.00	96,749.85	87.95
501-508-9806	Water Meters	100,000.00	0.00	106,499.81	(6,499.81)	0.00	(6,499.81)	(6.50)
501-508-9894	2016 Alley Paving Project	476,200.00	448.39	448.39	475,751.61	0.00	475,751.61	99.91
508	WATER DISTRIBUTION	1,422,138.00	137,001.77	656,620.39	765,517.61	0.00	765,517.61	53.83
501	WATER ENTERPRISE FUND	7,434,780.00	618,185.81	3,620,612.86	3,814,167.14	0.00	3,814,167.14	51.30
502	GAS ENTERPRISE FUND							
406	FINANCE DIVISION							
502-406-6001	Salaries Regular	82,406.00	20,457.02	60,005.65	22,400.35	0.00	22,400.35	27.18
502-406-6003	Salaries Overtime	203.00	133.20	202.12	0.88	0.00	0.88	0.43
502-406-6005	Salaries Cash Outs	805.00	291.60	591.09	213.91	0.00	213.91	26.57
502-406-6200	Retirement CALPERS	6,198.00	1,550.07	4,533.80	1,664.20	0.00	1,664.20	26.85
502-406-6202	Medical/Life Insurance	16,442.00	4,133.91	11,468.30	4,973.70	0.00	4,973.70	30.25
502-406-6203	Social Security FICA	5,109.00	1,285.10	3,742.73	1,366.27	0.00	1,366.27	26.74
502-406-6204	Medicare Insurance	1,195.00	300.54	879.97	315.03	0.00	315.03	26.36
502-406-6205	Disability Income Insurance	182.00	51.21	142.04	39.96	0.00	39.96	21.96
502-406-6206	Deferred Comp - 457 Retirement	693.00	347.18	1,180.57	(487.57)	0.00	(487.57)	(70.36)
502-406-6207	Workers Comp. Insurance	4,862.00	100.68	5,390.85	(528.85)	0.00	(528.85)	(10.88)
502-406-6208	Uniform Allowance	42.00	0.00	0.00	42.00	0.00	42.00	100.00
502-406-7001	Office Supplies	600.00	181.47	1,110.93	(510.93)	0.00	(510.93)	(85.16)
502-406-7003	Postage & Freight Out	8,400.00	648.97	4,023.39	4,376.61	0.00	4,376.61	52.10
502-406-7004	Printing & Binding	3,600.00	847.68	2,727.97	872.03	0.00	872.03	24.22
502-406-7016	Gasoline & Diesel	1,860.00	423.46	1,088.18	771.82	0.00	771.82	41.50
502-406-7203	Telephone	120.00	32.72	88.06	31.94	0.00	31.94	26.62
502-406-8401	Office Equip Repairs & Maint	450.00	251.93	811.97	(361.97)	0.00	(361.97)	(80.44)
502-406-8601	Training, Travel, & Conference	300.00	224.85	725.89	(425.89)	0.00	(425.89)	(141.96)
502-406-8603	Subs., Dues, & Publications	9.00	19.25	84.88	(75.88)	0.00	(75.88)	(843.11)
502-406-8804	Computer Programming/Consult.	9,600.00	11,991.61	12,144.93	(2,544.93)	0.00	(2,544.93)	(26.51)
502-406-8806	Medical General	120.00	0.00	0.00	120.00	0.00	120.00	100.00
502-406-8810	Other Professional Services	4,500.00	210.20	3,209.24	1,290.76	0.00	1,290.76	28.68
502-406-8901	Personnel Advertising	30.00	0.00	0.00	30.00	0.00	30.00	100.00
502-406-8902	Interview Expenses	2.00	0.00	0.00	2.00	0.00	2.00	100.00
502-406-8904	Physical w/Drug & Alcohol Test	120.00	0.00	0.00	120.00	0.00	120.00	100.00
502-406-8907	Fingerprinting	21.00	0.00	0.00	21.00	0.00	21.00	100.00
502-406-9001	Liability & Property Insurance	4,395.00	327.48	4,727.43	(332.43)	0.00	(332.43)	(7.56)
502-406-9002	Unemployment Insurance	824.00	0.00	393.75	430.25	0.00	430.25	52.21
502-406-9402	Bad Debt Expense	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	100.00
502-406-9403	Cash Short/Over	30.00	0.00	0.00	30.00	0.00	30.00	100.00
502-406-9803	Office Furniture & Equipment	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
406	FINANCE DIVISION	159,118.00	43,810.13	119,273.74	39,844.26	0.00	39,844.26	25.04
500	UTILITY BILLING							
502-500-9402	Bad Debt Expense	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
500	UTILITY BILLING	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
510	GAS OPERATIONS							
502-510-6001	Salaries Regular	314,148.00	65,987.41	221,101.18	93,046.82	0.00	93,046.82	29.62
502-510-6002	Salaries Part Time	0.00	5,400.00	8,189.98	(8,189.98)	0.00	(8,189.98)	0.00
502-510-6003	Salaries Overtime	13,600.00	6,407.65	14,541.82	(941.82)	0.00	(941.82)	(6.93)
502-510-6005	Salaries Cash Outs	19,629.00	690.81	4,192.40	15,436.60	0.00	15,436.60	78.64
502-510-6200	Retirement CALPERS	25,925.00	4,889.97	17,211.91	8,713.09	0.00	8,713.09	33.61
502-510-6202	Medical/Life Insurance	55,874.00	12,693.20	42,899.57	12,974.43	0.00	12,974.43	23.22
502-510-6203	Social Security FICA	19,477.00	4,764.85	14,782.35	4,694.65	0.00	4,694.65	24.10
502-510-6204	Medicare Insurance	4,555.00	1,114.23	3,525.68	1,029.32	0.00	1,029.32	22.60
502-510-6205	Disability Income Insurance	150.00	65.00	140.47	9.53	0.00	9.53	6.35
502-510-6206	Deferred Comp - 457 Retirement	2,000.00	1,453.32	4,387.28	(2,387.28)	0.00	(2,387.28)	(119.36)
502-510-6207	Workers Comp. Insurance	31,101.00	1,078.77	24,069.52	7,031.48	0.00	7,031.48	22.61
502-510-6208	Uniform Allowance	390.00	0.00	0.00	390.00	0.00	390.00	100.00
502-510-7001	Office Supplies	850.00	116.76	303.38	546.62	0.00	546.62	64.31
502-510-7003	Postage & Freight Out	156.00	20.41	166.06	(10.06)	0.00	(10.06)	(6.45)
502-510-7004	Printing & Binding	25.00	16.84	38.79	(13.79)	0.00	(13.79)	(55.16)
502-510-7006	Small Tools & Equipment	1,500.00	0.00	636.18	863.82	0.00	863.82	57.59
502-510-7010	Uniforms	1,370.00	291.72	1,307.97	62.03	0.00	62.03	4.53
502-510-7013	Street Materials	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	100.00
502-510-7014	Utility Parts & Supplies	20,000.00	3,314.31	7,892.42	12,107.58	0.00	12,107.58	60.54
502-510-7016	Gasoline & Diesel	9,500.00	1,231.55	3,518.09	5,981.91	0.00	5,981.91	62.97
502-510-7044	Miscellaneous Supplies	400.00	64.77	453.48	(53.48)	0.00	(53.48)	(13.37)
502-510-7202	Electric	6,800.00	1,846.16	5,017.41	1,782.59	0.00	1,782.59	26.21
502-510-7203	Telephone	2,100.00	367.31	1,328.88	771.12	0.00	771.12	36.72
502-510-8002	PG&E Wholesale Transportation	140,000.00	131,706.05	215,554.77	(75,554.77)	0.00	(75,554.77)	(53.97)
502-510-8003	Gas Purchases for Resale	700,000.00	203,840.12	339,155.13	360,844.87	0.00	360,844.87	51.55
502-510-8010	Gas Assistance Program	7,500.00	679.73	679.73	6,820.27	0.00	6,820.27	90.94
502-510-8401	Office Equip Repairs & Maint	1,000.00	359.78	577.86	422.14	0.00	422.14	42.21
502-510-8403	Buildings Repairs & Maint.	10,000.00	0.00	5,834.34	4,165.66	0.00	4,165.66	41.66
502-510-8406	Vehicle Parts, Repairs & Maint	8,000.00	630.02	1,543.00	6,457.00	0.00	6,457.00	80.71
502-510-8601	Training, Travel, & Conference	10,000.00	2,435.00	5,967.42	4,032.58	0.00	4,032.58	40.33
502-510-8603	Subs., Dues, & Publications	500.00	0.00	0.00	500.00	0.00	500.00	100.00
502-510-8804	Computer Program & Consulting	75.00	630.20	1,193.78	(1,118.78)	0.00	(1,118.78)	(1,491.71)
502-510-8806	Medical General	332.00	0.00	0.00	332.00	0.00	332.00	100.00
502-510-8810	Professional Services	45,000.00	13,207.69	19,687.36	25,312.64	0.00	25,312.64	56.25
502-510-8812	Geographic Information Systems	40,000.00	0.00	2,375.00	37,625.00	0.00	37,625.00	94.06
502-510-8813	Grant Writing/Application	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
502-510-8901	Personnel Advertising	83.00	0.00	0.00	83.00	0.00	83.00	100.00
502-510-8902	Interview Expenses	4.00	0.00	0.00	4.00	0.00	4.00	100.00
502-510-8904	Physical w/Drug & Alcohol Test	332.00	0.00	0.00	332.00	0.00	332.00	100.00
502-510-8907	Fingerprinting	58.00	0.00	0.00	58.00	0.00	58.00	100.00
502-510-9001	Liability & Property Insurance	14,115.00	(157.92)	18,165.63	(4,050.63)	0.00	(4,050.63)	(28.70)
502-510-9002	Unemployment Claims	3,142.00	0.00	0.00	3,142.00	0.00	3,142.00	100.00
502-510-9209	Taxes, Licenses, & Fees	0.00	0.00	608.09	(608.09)	0.00	(608.09)	0.00
502-510-9405	General Fund Overhead Allocat.	144,534.00	0.00	0.00	144,534.00	0.00	144,534.00	100.00
502-510-9804	Major Machinery & Equipment	110,000.00	2,127.05	4,387.33	105,612.67	0.00	105,612.67	96.01
502-510-9807	Gas Meter Purchases	80,000.00	0.00	52,229.69	27,770.31	0.00	27,770.31	34.71
502-510-9894	2016 Alley Paving Project	210,710.00	198.40	198.40	210,511.60	0.00	210,511.60	99.91
510	GAS OPERATIONS	2,062,135.00	467,471.16	1,043,862.35	1,018,272.65	0.00	1,018,272.65	49.38

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
502	GAS ENTERPRISE FUND	2,231,253.00	511,281.29	1,163,136.09	1,068,116.91	0.00	1,068,116.91	47.87
503	SEWER ENTERPRISE FUND							
406	FINANCE DIVISION							
503-406-6001	Salaries Regular	54,182.00	13,448.72	39,448.99	14,733.01	0.00	14,733.01	27.19
503-406-6003	Salaries Overtime	135.00	87.56	132.88	2.12	0.00	2.12	1.57
503-406-6005	Salaries Cash Outs	537.00	191.88	389.00	148.00	0.00	148.00	27.56
503-406-6200	Retirement CALPERS	4,231.00	1,019.04	2,980.94	1,250.06	0.00	1,250.06	29.55
503-406-6202	Medical/Life Insurance	10,808.00	2,717.36	7,538.92	3,269.08	0.00	3,269.08	30.25
503-406-6203	Social Security FICA	3,359.00	844.95	2,460.73	898.27	0.00	898.27	26.74
503-406-6204	Medicare Insurance	786.00	197.65	578.65	207.35	0.00	207.35	26.38
503-406-6205	Disability Income Insurance	120.00	33.61	93.13	26.87	0.00	26.87	22.39
503-406-6206	Deferred Comp - 457 Retirement	455.00	228.28	776.12	(321.12)	0.00	(321.12)	(70.58)
503-406-6207	Workers Comp. Insurance	3,197.00	66.21	3,545.09	(348.09)	0.00	(348.09)	(10.89)
503-406-6208	Uniform Allowance	28.00	0.00	0.00	28.00	0.00	28.00	100.00
503-406-7001	Office Supplies	400.00	103.80	653.02	(253.02)	0.00	(253.02)	(63.26)
503-406-7003	Postage & Freight Out	5,600.00	433.28	2,659.10	2,940.90	0.00	2,940.90	52.52
503-406-7004	Printing & Binding	2,400.00	557.06	1,800.00	600.00	0.00	600.00	25.00
503-406-7016	Gasoline & Diesel	1,240.00	278.27	715.09	524.91	0.00	524.91	42.33
503-406-7203	Telephone	80.00	21.50	57.87	22.13	0.00	22.13	27.66
503-406-8401	Office Equip Repairs & Maint	300.00	143.97	488.79	(188.79)	0.00	(188.79)	(62.93)
503-406-8601	Training, Travel, & Conference	200.00	147.77	465.68	(265.68)	0.00	(265.68)	(132.84)
503-406-8603	Subs., Dues, & Publications	6.00	12.65	55.78	(49.78)	0.00	(49.78)	(829.67)
503-406-8804	Computer Programming/Consult.	6,400.00	11,263.31	11,534.18	(5,134.18)	0.00	(5,134.18)	(80.22)
503-406-8806	Medical General	80.00	0.00	0.00	80.00	0.00	80.00	100.00
503-406-8810	Other Professional Services	3,000.00	138.39	2,106.07	893.93	0.00	893.93	29.80
503-406-8901	Personnel Advertising	20.00	0.00	0.00	20.00	0.00	20.00	100.00
503-406-8902	Interview Expenses	1.00	0.00	0.00	1.00	0.00	1.00	100.00
503-406-8904	Physical w/Drug & Alcohol Test	80.00	0.00	0.00	80.00	0.00	80.00	100.00
503-406-8907	Fingerprinting	14.00	0.00	0.00	14.00	0.00	14.00	100.00
503-406-9001	Liability & Property Insurance	2,930.00	183.86	3,077.31	(147.31)	0.00	(147.31)	(5.03)
503-406-9002	Unemployment Insurance	542.00	0.00	258.75	283.25	0.00	283.25	52.26
503-406-9209	Taxes, Licenses, & Fees	0.00	0.00	202.94	(202.94)	0.00	(202.94)	0.00
503-406-9402	Bad Debt Expense	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
503-406-9403	Cash Short/Over	20.00	0.00	0.00	20.00	0.00	20.00	100.00
503-406-9803	Office Furniture & Equipment	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
406	FINANCE DIVISION	105,151.00	32,119.12	82,019.03	23,131.97	0.00	23,131.97	22.00
500	UTILITY BILLING							
503-500-9402	Bad Debt Expense	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
500	UTILITY BILLING	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
520	SEWER TREATMENT PLANT							
503-520-6001	Salaries Regular	164,719.00	29,402.82	93,770.57	70,948.43	0.00	70,948.43	43.07
503-520-6002	Salaries Part Time	9,880.00	2,619.92	9,001.10	878.90	0.00	878.90	8.90
503-520-6003	Salaries Overtime	16,000.00	4,374.93	14,470.84	1,529.16	0.00	1,529.16	9.56
503-520-6005	Salaries Cash Outs	850.00	383.25	1,429.49	(579.49)	0.00	(579.49)	(68.18)
503-520-6200	Retirement CALPERS	12,999.00	2,166.73	6,814.51	6,184.49	0.00	6,184.49	47.58
503-520-6202	Medical/Life Insurance	26,249.00	6,174.51	17,867.24	8,381.76	0.00	8,381.76	31.93
503-520-6203	Social Security FICA	10,825.00	2,271.08	7,011.04	3,813.96	0.00	3,813.96	35.23

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
503-520-6204	Medicare Insurance	2,532.00	531.33	1,708.50	823.50	0.00	823.50	32.52
503-520-6205	Disability Income Insurance	100.00	64.94	140.42	(40.42)	0.00	(40.42)	(40.42)
503-520-6206	Deferred Comp - 457 Retirement	1,500.00	644.43	1,930.70	(430.70)	0.00	(430.70)	(28.71)
503-520-6207	Workers Comp. Insurance	10,301.00	275.53	12,417.36	(2,116.36)	0.00	(2,116.36)	(20.55)
503-520-6208	Safety Boot Allowance	150.00	0.00	77.21	72.79	0.00	72.79	48.53
503-520-7001	Office Supplies	500.00	34.63	294.13	205.87	0.00	205.87	41.17
503-520-7003	Postage & Freight Out	50.00	6.81	42.69	7.31	0.00	7.31	14.62
503-520-7004	Printing & Binding	50.00	0.00	7.32	42.68	0.00	42.68	85.36
503-520-7006	Small Tools & Equipment	4,000.00	1,339.52	3,829.77	170.23	0.00	170.23	4.26
503-520-7010	Uniforms	1,700.00	475.32	1,347.46	352.54	0.00	352.54	20.74
503-520-7014	Utility Parts & Supplies	10,000.00	3,835.33	16,157.13	(6,157.13)	0.00	(6,157.13)	(61.57)
503-520-7015	Vehicle Parts & Supplies	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
503-520-7016	Gasoline & Diesel	3,750.00	719.08	1,998.20	1,751.80	0.00	1,751.80	46.71
503-520-7201	Water, Gas, Sanitation & Sewer	8,500.00	3,325.69	8,305.12	194.88	0.00	194.88	2.29
503-520-7202	Electric	65,000.00	10,503.32	40,438.52	24,561.48	0.00	24,561.48	37.79
503-520-7203	Telephone	500.00	182.40	349.66	150.34	0.00	150.34	30.07
503-520-8203	Equipment Rental	5,000.00	111.09	111.09	4,888.91	0.00	4,888.91	97.78
503-520-8401	Office Equip Repairs & Maint	100.00	85.31	281.44	(181.44)	0.00	(181.44)	(181.44)
503-520-8402	Major Equip Repairs & Maint.	100,000.00	398.35	2,213.72	97,786.28	0.00	97,786.28	97.79
503-520-8403	Buildings Repairs & Maint.	2,000.00	73.85	139.03	1,860.97	0.00	1,860.97	93.05
503-520-8405	Grounds,Chemicals & Maint.	5,000.00	3,396.35	10,746.18	(5,746.18)	0.00	(5,746.18)	(114.92)
503-520-8406	Vehicle Parts, Repairs & Maint	2,000.00	1,625.63	1,643.55	356.45	0.00	356.45	17.82
503-520-8407	Safety Equipment	2,000.00	706.30	706.30	1,293.70	0.00	1,293.70	64.69
503-520-8601	Training, Travel, & Conference	2,000.00	367.48	1,097.05	902.95	0.00	902.95	45.15
503-520-8603	Certifications,Renewals & Test	1,500.00	0.00	456.00	1,044.00	0.00	1,044.00	69.60
503-520-8804	Computer Program & Consulting	500.00	648.09	866.16	(366.16)	0.00	(366.16)	(73.23)
503-520-8806	Medical General	160.00	0.00	0.00	160.00	0.00	160.00	100.00
503-520-8808	Laboratory	10,000.00	1,936.00	4,906.00	5,094.00	0.00	5,094.00	50.94
503-520-8810	Professional Services	75,000.00	37,770.73	65,231.93	9,768.07	0.00	9,768.07	13.02
503-520-8811	Sludge Removal Contract	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
503-520-9001	Liability & Property Insurance	8,000.00	(87.03)	10,011.57	(2,011.57)	0.00	(2,011.57)	(25.14)
503-520-9002	Unemployment Insurance	1,647.00	0.00	206.00	1,441.00	0.00	1,441.00	87.49
503-520-9209	Taxes, Licenses & Fees	20,000.00	0.00	15,761.67	4,238.33	0.00	4,238.33	21.19
503-520-9405	Overhead Allocation General	134,496.00	0.00	0.00	134,496.00	0.00	134,496.00	100.00
503-520-9603	Fiscal Agent Fees	900.00	0.00	0.00	900.00	0.00	900.00	100.00
503-520-9615	2012 Sewer Rev Bonds-Principal	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
503-520-9616	2012 Sewer Rev Bonds-Interest	149,273.00	0.00	0.00	149,273.00	0.00	149,273.00	100.00
503-520-9804	Major Machinery and Equipment	250,000.00	75,776.09	106,347.42	143,652.58	0.00	143,652.58	57.46
520	SEWER TREATMENT PLANT	1,181,231.00	192,139.81	460,134.09	721,096.91	0.00	721,096.91	61.05
521	SEWER COLLECTION							
503-521-6001	Salaries Regular	113,270.00	24,172.25	78,218.26	35,051.74	0.00	35,051.74	30.95
503-521-6002	Salaries Part Time	0.00	1,350.00	2,047.50	(2,047.50)	0.00	(2,047.50)	0.00
503-521-6003	Salaries Overtime	3,600.00	1,640.25	3,761.63	(161.63)	0.00	(161.63)	(4.49)
503-521-6005	Salaries Cash Outs	5,407.00	460.14	1,861.52	3,545.48	0.00	3,545.48	65.57
503-521-6200	Retirement CALPERS	9,301.00	1,777.26	5,973.86	3,327.14	0.00	3,327.14	35.77
503-521-6202	Medical/Life Insurance	20,000.00	4,541.47	14,740.84	5,259.16	0.00	5,259.16	26.30
503-521-6203	Social Security FICA	7,023.00	1,697.68	4,990.04	2,032.96	0.00	2,032.96	28.95
503-521-6204	Medicare Insurance	1,642.00	396.91	1,235.34	406.66	0.00	406.66	24.77
503-521-6205	Disability Income Insurance	100.00	64.99	140.49	(40.49)	0.00	(40.49)	(40.49)

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
503-521-6206	Deferred Comp - 457 Retirement	650.00	760.86	2,330.16	(1,680.16)	0.00	(1,680.16)	(258.49)
503-521-6207	Workers Comp. Insurance	11,214.00	312.46	8,300.52	2,913.48	0.00	2,913.48	25.98
503-521-6208	Uniform Allowance	105.00	0.00	63.44	41.56	0.00	41.56	39.58
503-521-7001	Office Supplies	20.00	0.70	4.33	15.67	0.00	15.67	78.35
503-521-7003	Postage & Freight Out	5.00	6.81	15.15	(10.15)	0.00	(10.15)	(203.00)
503-521-7004	Printing & Binding	6.00	16.84	24.16	(18.16)	0.00	(18.16)	(302.67)
503-521-7010	Uniforms	1,370.00	291.67	959.50	410.50	0.00	410.50	29.96
503-521-7013	Street Materials	30,000.00	0.00	0.00	30,000.00	0.00	30,000.00	100.00
503-521-7014	Utility Parts & Supplies	7,500.00	0.00	3,524.07	3,975.93	0.00	3,975.93	53.01
503-521-7016	Gasoline & Diesel	5,000.00	1,231.56	3,518.14	1,481.86	0.00	1,481.86	29.64
503-521-7044	Miscellaneous Supplies	600.00	0.00	301.58	298.42	0.00	298.42	49.74
503-521-7201	Water, Gas, Sanitation & Sewer	1,850.00	646.77	1,411.32	438.68	0.00	438.68	23.71
503-521-7202	Electric	6,300.00	1,785.58	4,855.55	1,444.45	0.00	1,444.45	22.93
503-521-7203	Telephone	2,100.00	431.79	1,390.58	709.42	0.00	709.42	33.78
503-521-8401	Office Equip, Repairs & Maint.	500.00	273.40	292.61	207.39	0.00	207.39	41.48
503-521-8402	Major Equip Repairs & Maint.	25,000.00	1,500.24	1,500.24	23,499.76	0.00	23,499.76	94.00
503-521-8403	Buildings Repairs & Maint.	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
503-521-8406	Vehicle Parts, Repairs & Maint	6,500.00	336.53	3,193.09	3,306.91	0.00	3,306.91	50.88
503-521-8601	Training, Travel, & Conference	800.00	816.40	816.40	(16.40)	0.00	(16.40)	(2.05)
503-521-8603	Subs., Dues, & Publications	300.00	0.00	0.00	300.00	0.00	300.00	100.00
503-521-8804	Computer Program & Consulting	19.00	488.57	661.65	(642.65)	0.00	(642.65)	(3,382.37)
503-521-8806	Medical General	84.00	0.00	0.00	84.00	0.00	84.00	100.00
503-521-8810	Professional Services	17,900.00	11,601.02	12,255.30	5,644.70	0.00	5,644.70	31.53
503-521-8812	Geographic Information Systems	12,000.00	461.54	1,615.39	10,384.61	0.00	10,384.61	86.54
503-521-8813	Grant Writing/Application	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
503-521-8901	Personnel Advertising	21.00	0.00	0.00	21.00	0.00	21.00	100.00
503-521-8902	Interview Expenses	1.00	0.00	0.00	1.00	0.00	1.00	100.00
503-521-8904	Physical w/Drug & Alcohol Test	84.00	0.00	0.00	84.00	0.00	84.00	100.00
503-521-8907	Fingerprinting	15.00	0.00	0.00	15.00	0.00	15.00	100.00
503-521-9001	Liability & Property Insurance	3,800.00	(55.59)	6,394.32	(2,594.32)	0.00	(2,594.32)	(68.27)
503-521-9002	Unemployment Insurance	1,133.00	0.00	0.00	1,133.00	0.00	1,133.00	100.00
503-521-9209	Taxes, Licenses, & Fees	400.00	0.00	379.44	20.56	0.00	20.56	5.14
503-521-9405	Overhead Allocation General	101,464.00	0.00	0.00	101,464.00	0.00	101,464.00	100.00
503-521-9804	Major Machinery & Equipment	110,000.00	9,377.04	11,637.32	98,362.68	0.00	98,362.68	89.42
503-521-9808	2012 Sewer Bond Capital Proj.	600,000.00	39,291.00	39,291.00	560,709.00	0.00	560,709.00	93.45
503-521-9894	2016 Alley Paving Project	439,400.00	413.74	413.74	438,986.26	0.00	438,986.26	99.91
503-521-9895	Forest Ave 1st-Elm Ave St Proj	165,000.00	0.00	0.00	165,000.00	0.00	165,000.00	100.00
521	SEWER COLLECTION	1,727,984.00	106,089.88	218,118.48	1,509,865.52	0.00	1,509,865.52	87.38
503	SEWER ENTERPRISE FUND	3,024,366.00	330,348.81	760,271.60	2,264,094.40	0.00	2,264,094.40	74.86
504	SANITATION ENTERPRISE FUND							
406	FINANCE DIVISION							
504-406-6001	Salaries Regular	5,460.00	1,350.32	3,970.13	1,489.87	0.00	1,489.87	27.29
504-406-6003	Salaries Overtime	68.00	8.30	13.88	54.12	0.00	54.12	79.59
504-406-6005	Salaries Cash Outs	269.00	23.99	50.58	218.42	0.00	218.42	81.20
504-406-6200	Retirement CALPERS	428.00	102.12	299.78	128.22	0.00	128.22	29.96
504-406-6202	Medical/Life Insurance	1,039.00	262.49	731.36	307.64	0.00	307.64	29.61
504-406-6203	Social Security FICA	339.00	85.18	243.02	95.98	0.00	95.98	28.31
504-406-6204	Medicare Insurance	79.00	19.94	58.47	20.53	0.00	20.53	25.99

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
504-406-6205	Disability Income Insurance	10.00	4.16	10.84	(0.84)	0.00	(0.84)	(8.40)
504-406-6206	Deferred Comp - 457 Retirement	40.00	25.09	84.36	(44.36)	0.00	(44.36)	(110.90)
504-406-6207	Workers Comp. Insurance	322.00	7.00	374.65	(52.65)	0.00	(52.65)	(16.35)
504-406-6208	Uniform Allowance	3.00	0.00	0.00	3.00	0.00	3.00	100.00
504-406-7001	Office Supplies	200.00	10.38	63.65	136.35	0.00	136.35	68.18
504-406-7003	Postage & Freight Out	2,800.00	38.87	231.71	2,568.29	0.00	2,568.29	91.72
504-406-7004	Printing & Binding	1,200.00	48.43	155.89	1,044.11	0.00	1,044.11	87.01
504-406-7016	Gasoline & Diesel	620.00	24.19	62.17	557.83	0.00	557.83	89.97
504-406-7203	Telephone	40.00	1.88	5.02	34.98	0.00	34.98	87.45
504-406-8401	Office Equip Repairs & Maint	150.00	14.41	46.40	103.60	0.00	103.60	69.07
504-406-8601	Training, Travel, & Conference	100.00	12.83	41.47	58.53	0.00	58.53	58.53
504-406-8603	Subs., Dues, & Publications	3.00	1.10	4.84	(1.84)	0.00	(1.84)	(61.33)
504-406-8804	Computer Programming/Consult.	3,200.00	2,155.53	2,164.28	1,035.72	0.00	1,035.72	32.37
504-406-8806	Medical General	40.00	0.00	0.00	40.00	0.00	40.00	100.00
504-406-8810	Other Professional Services	1,500.00	12.10	183.43	1,316.57	0.00	1,316.57	87.77
504-406-8901	Personnel Advertising	10.00	0.00	0.00	10.00	0.00	10.00	100.00
504-406-8902	Interview Expenses	1.00	0.00	0.00	1.00	0.00	1.00	100.00
504-406-8904	Physical w/Drug & Alcohol Test	40.00	0.00	0.00	40.00	0.00	40.00	100.00
504-406-8907	Fingerprinting	7.00	0.00	0.00	7.00	0.00	7.00	100.00
504-406-9001	Liability & Property Insurance	1,465.00	18.24	324.02	1,140.98	0.00	1,140.98	77.88
504-406-9002	Unemployment Insurance	55.00	0.00	22.50	32.50	0.00	32.50	59.09
504-406-9402	Bad Debt Expense	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
504-406-9403	Cash Short/Over	10.00	0.00	0.00	10.00	0.00	10.00	100.00
504-406-9803	Office Furniture & Equipment	500.00	0.00	0.00	500.00	0.00	500.00	100.00
406	FINANCE DIVISION	21,498.00	4,226.55	9,142.45	12,355.55	0.00	12,355.55	57.47
530	SANITATION FRANCHISE OPERATION							
504-530-8817	Mid Valley Sanitation Services	0.00	0.00	538,023.63	(538,023.63)	400,043.71	(938,067.34)	0.00
530	SANITATION FRANCHISE OPERATION	0.00	0.00	538,023.63	(538,023.63)	400,043.71	(938,067.34)	0.00
535	STREET SWEEPING OPERATIONS							
504-535-6001	Salaries Regular	40,114.00	9,147.98	30,212.98	9,901.02	0.00	9,901.02	24.68
504-535-6003	Salaries Overtime	7,200.00	1.70	5.73	7,194.27	0.00	7,194.27	99.92
504-535-6005	Salaries Cash Outs	300.00	0.00	5.30	294.70	0.00	294.70	98.23
504-535-6200	Retirement CALPERS	3,377.00	765.84	2,469.71	907.29	0.00	907.29	26.87
504-535-6202	Medical/Life Insurance	11,061.00	4,179.81	12,532.19	(1,471.19)	0.00	(1,471.19)	(13.30)
504-535-6203	Social Security FICA	2,458.00	540.26	1,793.52	664.48	0.00	664.48	27.03
504-535-6204	Medicare Insurance	575.00	126.32	419.37	155.63	0.00	155.63	27.07
504-535-6205	Disability Income Insurance	20.00	0.00	0.00	20.00	0.00	20.00	100.00
504-535-6206	Deferred Comp - 457 Retirement	260.00	60.05	190.59	69.41	0.00	69.41	26.70
504-535-6207	Workers Comp. Insurance	2,339.00	57.47	3,077.18	(738.18)	0.00	(738.18)	(31.56)
504-535-6208	Uniform Allowance	150.00	0.00	0.00	150.00	0.00	150.00	100.00
504-535-7001	Office Supplies	15.00	0.66	3.76	11.24	0.00	11.24	74.93
504-535-7003	Postage & Freight Out	5.00	20.41	45.40	(40.40)	0.00	(40.40)	(808.00)
504-535-7004	Printing & Binding	6.00	0.00	21.95	(15.95)	0.00	(15.95)	(265.83)
504-535-7010	Uniforms	650.00	108.97	318.56	331.44	0.00	331.44	50.99
504-535-7016	Gasoline & Diesel	10,000.00	2,156.44	5,784.04	4,215.96	0.00	4,215.96	42.16
504-535-8002	Landfill Disposal Fee	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
504-535-8401	Office Equip, Repairs & Maint	20.00	9.17	27.89	(7.89)	0.00	(7.89)	(39.45)
504-535-8402	Major Equip Repairs & Maint.	500.00	0.00	0.00	500.00	0.00	500.00	100.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
504-535-8406	Vehicle Parts, Repairs & Maint	15,000.00	4,423.55	8,134.01	6,865.99	0.00	6,865.99	45.77
504-535-8601	Training, Travel, & Conference	12.00	0.00	0.00	12.00	0.00	12.00	100.00
504-535-8603	Subs., Dues, & Publications	5.00	0.00	0.00	5.00	0.00	5.00	100.00
504-535-8804	Computer Program & Consulting	18.00	45.56	564.15	(546.15)	0.00	(546.15)	(3,034.17)
504-535-8806	Medical - General	80.00	0.00	0.00	80.00	0.00	80.00	100.00
504-535-8810	Professional Services	23.00	81.45	595.73	(572.73)	0.00	(572.73)	(2,490.13)
504-535-8901	Personnel Advertising	20.00	0.00	0.00	20.00	0.00	20.00	100.00
504-535-8902	Interview Expenses	1.00	0.00	0.00	1.00	0.00	1.00	100.00
504-535-8904	Physical w/Drug & Alcohol Test	80.00	0.00	0.00	80.00	0.00	80.00	100.00
504-535-8907	Fingerprinting	14.00	0.00	0.00	14.00	0.00	14.00	100.00
504-535-9001	Liability & Property Insurance	2,655.00	(21.65)	2,489.91	165.09	0.00	165.09	6.22
504-535-9002	Unemployment Insurance	401.00	0.00	0.00	401.00	0.00	401.00	100.00
504-535-9209	Taxes, Licenses, & Fees	0.00	0.00	608.09	(608.09)	0.00	(608.09)	0.00
504-535-9405	General Fund Cost Allocation	20,037.00	0.00	0.00	20,037.00	0.00	20,037.00	100.00
535	STREET SWEEPING OPERATIONS	118,396.00	21,703.99	69,300.06	49,095.94	0.00	49,095.94	41.47
504	SANITATION ENTERPRISE FUND	139,894.00	25,930.54	616,466.14	(476,572.14)	400,043.71	(876,615.85)	(626.63)
506	TRANSIT SYSTEM							
540	TRANSIT OPERATIONS							
506-540-6001	Salaries Regular	164,789.00	36,565.33	118,894.48	45,894.52	0.00	45,894.52	27.85
506-540-6002	Salaries Part Time	10,000.00	2,103.78	5,778.57	4,221.43	0.00	4,221.43	42.21
506-540-6003	Salaries Overtime	21,500.00	5,413.88	15,458.51	6,041.49	0.00	6,041.49	28.10
506-540-6005	Salaries Cash Outs	1,900.00	334.30	1,494.82	405.18	0.00	405.18	21.33
506-540-6200	Retirement CALPERS	13,848.00	3,055.99	9,956.75	3,891.25	0.00	3,891.25	28.10
506-540-6202	Medical/Life Insurance	41,169.00	10,160.77	30,595.90	10,573.10	0.00	10,573.10	25.68
506-540-6203	Social Security FICA	10,742.00	2,641.23	8,333.20	2,408.80	0.00	2,408.80	22.42
506-540-6204	Medicare Insurance	2,512.00	617.78	1,970.24	541.76	0.00	541.76	21.57
506-540-6205	Disability Income Insurance	220.00	73.26	194.06	25.94	0.00	25.94	11.79
506-540-6206	Deferred Comp - 457 Retirement	1,170.00	924.87	2,492.07	(1,322.07)	0.00	(1,322.07)	(113.00)
506-540-6207	Workers Comp. Insurance	11,922.00	249.25	14,066.41	(2,144.41)	0.00	(2,144.41)	(17.99)
506-540-7001	Office Supplies	255.00	46.85	107.47	147.53	0.00	147.53	57.85
506-540-7003	Postage & Freight Out	20.00	20.41	45.40	(25.40)	0.00	(25.40)	(127.00)
506-540-7004	Printing & Binding	100.00	0.00	21.94	78.06	0.00	78.06	78.06
506-540-7010	Uniforms	870.00	204.61	510.54	359.46	0.00	359.46	41.32
506-540-7016	Gasoline & Diesel	5,500.00	144.08	2,110.28	3,389.72	0.00	3,389.72	61.63
506-540-7044	Miscellaneous Supplies	150.00	37.88	47.23	102.77	0.00	102.77	68.51
506-540-7203	Telephone	2,200.00	358.53	1,043.37	1,156.63	0.00	1,156.63	52.57
506-540-8401	Office Equip Repairs & Maint	300.00	99.40	346.20	(46.20)	0.00	(46.20)	(15.40)
506-540-8406	Vehicle Repairs & Maint.	0.00	78.16	78.16	(78.16)	0.00	(78.16)	0.00
506-540-8601	Training, Travel, & Conference	700.00	287.96	692.22	7.78	0.00	7.78	1.11
506-540-8603	Subs., Dues, & Publications	20.00	22.00	97.00	(77.00)	0.00	(77.00)	(385.00)
506-540-8804	Computer Program & Consulting	630.00	1,388.60	2,055.41	(1,425.41)	0.00	(1,425.41)	(226.26)
506-540-8806	Medical General	270.00	0.00	0.00	270.00	0.00	270.00	100.00
506-540-8810	Professional Services	80.00	347.97	3,733.77	(3,653.77)	0.00	(3,653.77)	(4,567.21)
506-540-8901	Personnel Advertising	70.00	0.00	0.00	70.00	0.00	70.00	100.00
506-540-8902	Interview Expenses	5.00	0.00	0.00	5.00	0.00	5.00	100.00
506-540-8904	Physical w/Drug & Alcohol Test	270.00	0.00	0.00	270.00	0.00	270.00	100.00
506-540-8907	Fingerprinting	50.00	0.00	0.00	50.00	0.00	50.00	100.00
506-540-9002	Unemployment Insurance	1,648.00	0.00	450.00	1,198.00	0.00	1,198.00	72.69

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
506-540-9209	Taxes, Licenses & Fees	0.00	0.00	608.09	(608.09)	0.00	(608.09)	0.00
540	TRANSIT OPERATIONS	292,910.00	65,176.89	221,182.09	71,727.91	0.00	71,727.91	24.49
506	TRANSIT SYSTEM	292,910.00	65,176.89	221,182.09	71,727.91	0.00	71,727.91	24.49
651	ENT. INTERNAL SERVICE FUND							
500	UTILITY BILLING							
651-500-6001	Salaries Regular	0.00	0.00	0.00	0.00	0.00	0.00	0.00
651-500-6003	Salaries Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
651-500-6005	Salaries Cash Outs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
651-500-6200	Retirement CALPERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
651-500-6202	Medical/Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
651-500-6203	Social Security FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
651-500-6204	Medicare Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
651-500-6206	Deferred Comp - 457 Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
651-500-7016	Gasoline & Diesel	0.00	0.00	342.70	(342.70)	0.00	(342.70)	0.00
651-500-9403	Cash Short/Over	0.00	15.00	(73.00)	73.00	0.00	73.00	0.00
500	UTILITY BILLING	0.00	15.00	269.70	(269.70)	0.00	(269.70)	0.00
651	ENT. INTERNAL SERVICE FUND	0.00	15.00	269.70	(269.70)	0.00	(269.70)	0.00
815	LOW/MOD HOUSING ASSET FUND							
609	LOW/MOD. OPERATIONS							
815-609-8810	Professional Services	0.00	2,048.00	4,122.00	(4,122.00)	0.00	(4,122.00)	0.00
815-609-8812	2013 CDBG Grant Expense	0.00	4,964.42	9,904.42	(9,904.42)	0.00	(9,904.42)	0.00
609	LOW/MOD. OPERATIONS	0.00	7,012.42	14,026.42	(14,026.42)	0.00	(14,026.42)	0.00
815	LOW/MOD HOUSING ASSET FUND	0.00	7,012.42	14,026.42	(14,026.42)	0.00	(14,026.42)	0.00
820	RORF-Redev Oblig Retirement Fund							
610	SUCCESSOR AGENCY-RDA							
820-610-6001	Salaries Regular	122,325.00	27,898.89	87,264.43	35,060.57	0.00	35,060.57	28.66
820-610-6003	Salaries Overtime	200.00	55.98	96.94	103.06	0.00	103.06	51.53
820-610-6005	Salaries Cash Outs	0.00	383.25	1,839.20	(1,839.20)	0.00	(1,839.20)	0.00
820-610-6200	Retirement CALPERS	10,286.00	2,329.82	7,186.55	3,099.45	0.00	3,099.45	30.13
820-610-6202	Medical/Life Insurance	26,837.00	6,873.35	20,912.71	5,924.29	0.00	5,924.29	22.08
820-610-6203	Social Security FICA	7,584.00	1,662.46	4,966.82	2,617.18	0.00	2,617.18	34.51
820-610-6204	Medicare Insurance	1,774.00	388.72	1,230.12	543.88	0.00	543.88	30.66
820-610-6205	Disability Income Insurance	406.00	118.22	291.28	114.72	0.00	114.72	28.26
820-610-6206	Deferred Comp - 457 Retirement	5,000.00	1,054.08	3,273.12	1,726.88	0.00	1,726.88	34.54
820-610-6207	Workers Comp. Insurance	8,440.00	147.88	7,918.51	521.49	0.00	521.49	6.18
820-610-7001	Office Supplies	1,020.00	0.00	2.62	1,017.38	0.00	1,017.38	99.74
820-610-7003	Postage & Freight Out	500.00	20.39	45.38	454.62	0.00	454.62	90.92
820-610-7004	Printing & Binding	10.00	0.00	21.94	(11.94)	0.00	(11.94)	(119.40)
820-610-8401	Office Equip Repairs & Maint	0.00	7.64	23.28	(23.28)	0.00	(23.28)	0.00
820-610-8601	Training, Travel, & Conference	20.00	239.96	557.75	(537.75)	0.00	(537.75)	(2,688.75)
820-610-8603	Subs., Dues, & Publications	10.00	22.00	97.00	(87.00)	0.00	(87.00)	(870.00)
820-610-8801	Legal Services	24,000.00	0.00	0.00	24,000.00	0.00	24,000.00	100.00
820-610-8803	Accounting/Auditing	10,000.00	4,864.75	12,731.00	(2,731.00)	0.00	(2,731.00)	(27.31)

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Avail
820-610-8804	Computer Program & Consulting	30.00	838.70	1,493.26	(1,463.26)	0.00	(1,463.26)	(4,877.53)
820-610-8806	Medical - General	125.00	0.00	0.00	125.00	0.00	125.00	100.00
820-610-8810	Professional Services	2,500.00	5,490.04	10,112.09	(7,612.09)	0.00	(7,612.09)	(304.48)
820-610-8901	Personnel Advertising	30.00	0.00	0.00	30.00	0.00	30.00	100.00
820-610-8902	Interview Expenses	5.00	0.00	0.00	5.00	0.00	5.00	100.00
820-610-8904	Physical w/Drug & Alcohol Test	120.00	0.00	0.00	120.00	0.00	120.00	100.00
820-610-8907	Fingerprinting	20.00	0.00	0.00	20.00	0.00	20.00	100.00
820-610-9001	Liability & Property Insurance	5,540.00	(55.69)	6,407.28	(867.28)	0.00	(867.28)	(15.65)
820-610-9002	Unemployment Insurance	1,223.00	472.50	1,017.00	206.00	0.00	206.00	16.84
820-610-9208	Miscellaneous Expense	2,000.00	0.00	(1,610.91)	3,610.91	0.00	3,610.91	180.55
820-610-9209	Taxes, Licenses, & Fees	0.00	0.00	608.09	(608.09)	0.00	(608.09)	0.00
820-610-9405	Admn Allowance to General Fund	19,995.00	0.00	0.00	19,995.00	0.00	19,995.00	100.00
820-610-9601	1993 Refunding Bonds Principal	310,000.00	0.00	0.00	310,000.00	0.00	310,000.00	100.00
820-610-9602	1993 Refunding Bonds Interest	107,656.00	0.00	0.00	107,656.00	0.00	107,656.00	100.00
820-610-9603	Fiscal Agent Fees	12,500.00	0.00	10,970.00	1,530.00	0.00	1,530.00	12.24
820-610-9611	1993 Police Station Principal	80,000.00	0.00	0.00	80,000.00	0.00	80,000.00	100.00
820-610-9612	1993 Police Station Interest	27,825.00	0.00	0.00	27,825.00	0.00	27,825.00	100.00
820-610-9619	2000 Tax Allocation Principal	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
820-610-9620	2000 Tax Allocation Interest	154,687.00	0.00	0.00	154,687.00	0.00	154,687.00	100.00
820-610-9623	2009 Tax Allocation Principal	465,000.00	0.00	0.00	465,000.00	0.00	465,000.00	100.00
820-610-9624	2009 Tax Allocation Interest	212,512.00	0.00	0.00	212,512.00	0.00	212,512.00	100.00
610	SUCCESSOR AGENCY-RDA	1,645,180.00	52,812.94	177,455.46	1,467,724.54	0.00	1,467,724.54	89.21
820	RORF-Redev Oblig Retiremt Fund	1,645,180.00	52,812.94	177,455.46	1,467,724.54	0.00	1,467,724.54	89.21
Report Totals:		29,954,701.00	2,288,456.72	12,949,046.24	17,005,654.76	400,043.71	16,605,611.05	55.44

STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE AUTHORITY

Subject: Introduce and Waive the First Reading of Ordinance No. 810 Amending Chapter 9 of Title 3 Relating to Taxes on Commercial Cannabis Operations
Meeting Date: May 17, 2018
From: Marissa Trejo, City Manager
Prepared by: Sean Brewer, Community Development Director

I. RECOMMENDATION:

Introduce and Waive the First Reading of Ordinance No. 810 Amending Chapter 9 of Title 3 Relating to Taxes on Commercial Cannabis Operations.

II. BACKGROUND:

Section 3-9.01 of Chapter 9 of Title 3 of the Coalinga Municipal Code establishes an annual business operations tax for commercial cannabis operations. The City Council has requested to amend section 3-9.01 to allow the established tax for various cannabis operations to be amended by resolution rather than through an ordinance amendment to ensure a competitive advantage to the fluid tax situation related to cannabis operations.

III. DISCUSSION:

The City Council has requested that Staff begin looking into a reasonable reduction to the current cannabis cultivation tax the City of Coalinga charges for Commercial Cannabis operations. As staff researches over the course of the next few weeks, what other agencies are doing with tax rates, Ordinance No. 810 will allow for the tax rate to be established by resolution when the Council considers an amended tax rate.

Ordinance No. 810 will amend 9-3.01 to allow the City Council to amend the established annual business operations tax rate and square footage calculation determination by resolution. In addition, the term "marijuana" will be removed and replaced with the term "cannabis" as a global change within this Chapter.

IV. ALTERNATIVES:

None

V. FISCAL IMPACT:

None

ATTACHMENTS:

File Name	Description
<input type="checkbox"/> Ordinance_No._810_-_Amending_Cannabis_Tax_By_Resolution.docx	Ordinance No. 810 - Cannabis Tax Amendment by Resolution

ORDINANCE NO. 810

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COALINGA AMENDING SECTION 3-9.01
OF CHAPTER 9 OF TITLE 3 OF THE COALINGA MUNICIPAL CODE RELATING TO TAXES ON
COMMERCIAL CANNABIS OPERATIONS**

The City Council of the City of Coalinga does ordain as follows:

Section 1. The term “marijuana” currently used within Chapter 9 of Title 3 shall be amended and referred to as “cannabis”.

Section 2. Section 3-9.01 of the Coalinga Municipal Code is amended to read:

Every person engaged in commercial cannabis operations in the City shall pay an annual business operations tax *not to exceed* as follows: twenty-five dollars (\$25.00) per square foot used in connection with each commercial Cannabis operation for the first 3,000 square feet, and ten dollars (\$10.00) per square foot for each additional square foot thereafter. The square footage calculation shall be determined by including all portions of the premises deducting therefrom driveways, sidewalks, landscaping, vacant unused space, areas used exclusively for office space, employee break rooms, restrooms, and storage space unrelated to the commercial Cannabis operation (such as a janitorial closet). *The City Council amend the established the annual business operations tax rate and square foot calculation determination by resolution.*

If more than one (1) commercial Cannabis operation operates on the premises, each person shall be responsible for paying the tax. The tax shall be payable in advance, in not less than quarterly installments, with the first quarterly payment due prior to opening. The first payment shall be prorated so that future payments coincide with calendar year quarters, but in no event shall the first payment be less than the equivalent of one (1) full quarterly payment. Except for the first quarterly payment, all quarterly payments shall be received by the City before the end of the quarter.

The foregoing ordinance was introduced by the City Council of the City of Coalinga, California, at a regular meeting held on May 17, 2018, and was passed and adopted by the City Council on June 21, 2018, by the following vote:

AYES:

NOES:

ABSENT:

APPROVED:

Mayor

ATTEST:

City Council Clerk

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Adopt Resolution No. 3772-A as Amended Food Truck Vendors and Operational Standards
Meeting Date: Thursday, May 17, 2018
From: Marissa Trejo, City Manager
Prepared by: Marissa Trejo, City Manager

I. RECOMMENDATION:

City Manager recommends adopting Resolution No. 3772-A as amended which allows food truck vendors to utilize the designated City Parking lot between the hours of 8:00am and 10:00pm and limits each vendor to only utilizing the designated area to once per week.

II. BACKGROUND:


III. DISCUSSION:

IV. ALTERNATIVES:

V. FISCAL IMPACT:

None.

ATTACHMENTS:

File Name	Description
 Food_Truck_Resolution_DRAFT_AMENDMENT_051718.docx	Resolution

RESOLUTION NO. 3772-A

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA DESIGNATING THE CITY OF COALINGA DOWNTOWN PARKING LOT AS AN APPROVED LOCATION FOR FOOD TRUCKS AND CREATING GENERAL OPERATIONAL STANDARDS FOR FOOD TRUCK VENDORS

WHEREAS, the City Council of the City of Coalinga has fielded a number of inquiries regarding the ability of food trucks to operate in the City; and

WHEREAS, Mobile food vending, also referred to as “food trucks”, was ranked by Forbes Magazine as the number one small business in 2011. With the increase in popularity, operators are always interested in new locations to park a food truck. Areas lacking in restaurants and seeking to create synergy are prime areas for this type of user; and

WHEREAS, the City Council has determined that providing an opportunity for Food Trucks to host periodic food truck round-ups within the City on designated dates and times would provide a great addition to the special events throughout the City; and

NOW, THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF COALINGA

1. Designates the City of Coalinga parking lot located at 6th Street and W. Elm Ave, or an additional location determined by the Council by subsequent Resolution, a permitted location to allow food truck round-up events.
2. Establishes general operational standards for each food truck vendors attending the food truck event which is attached and incorporated herein as part of the approved resolution.
3. Sets a sunset date of 1 year from the date for this resolution where a permanent ordinance may be drafted to establish land use regulations for mobile vendors within the City of Coalinga.

PASSED AND ADOPTED this 17th day of June 2018.

AYES:

NOES:

ABSTAIN:

ABSENT:

City of Coalinga Mayor

ATTEST:

City Clerk/Deputy City Clerk

General Operational Standards

1. *Location.* The City designated parking lot located at 6th Street and Elm Ave.
2. *Facilities Request Form (agreement).* Each vendor shall complete a facilities request form with the Senior Administrative Analyst's office.
 - a. *Liability insurance naming the City of Coalinga as "additionally insured" in the amount of \$1,000,0000.*
3. Hours of operation shall be no earlier than 8:00am and no later than 10:00pm.
4. Each vendor is limited to utilizing the designated parking lot once per week.
5. Vendors shall display a valid City of Coalinga Business License and Fresno County Health Department Permit in plain view.
6. Vendors shall provide proof of driver's license registration.
7. Vendors shall provide proof of a commissary agreement or alternative proof, approved by the City Manager or his/her designee, of a relationship with a valid commissary.
8. All vehicles shall be regularly serviced and maintained.
9. Vehicles must be entirely self-sufficient in regards to gas, electricity, water, and telecommunications.
10. Each vendor shall provide its own waste container.
11. Mobile food vendors are subject to the City noise ordinance.
12. Mobile food vendors shall not engage in alcohol sales or service.
13. Outside tables and chairs are permitted.
14. The vendor shall maintain the area within which vending activities occur in a clean, safe, sanitary, and dust-controlled condition.
15. Any other regulations as deemed necessary by the City Manager and/or his/her designee.
16. Deposit for trash.

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Adopt Resolution No. 3810 Amending Maintenance Worker I, II, III Job Description
Meeting Date: May 17, 2018
From: Marissa Trejo, City Manager
Prepared by: Pete Preciado, Public Works & Utilities Director

I. RECOMMENDATION:

The City Manager recommends Council adopt Resolution No. 3810 approving changes to the Maintenance Worker I, II, III Job Description. Approval is contingent on also approving amendment to Basic Pay Scale.

II. BACKGROUND:

The current Maintenance Worker I, II, III (MW I-III) Job Description does not include any provisions to conduct maintenance at the Water Treatment Plant (WTP) or the Wastewater Treatment Plant (WWTP). Maintenance at the WTP and WWTP is assigned to the plant operators. Both facilities were in poor repair due to excessive deferred maintenance. The WTP has made significant progress and is now in good repair after Maintenance Workers assisted at the WTP or worked out of class at the WTP temporarily.

III. DISCUSSION:

The MW I-III Job Description is being modified to include maintenance of both the WTP and WWTP within the job description's scope of work. This change will include a good amount of additional tasks which justifies the increase of the pay scale for the MW II and MW III.

IV. ALTERNATIVES:

Do not approve.

V. FISCAL IMPACT:

There is no fiscal impact for the current fiscal year. Because the gap in pay from a I, II and III is going from 5% to 10%, there will be a fiscal impact of approximately \$16,000 during the 2018-2019 Fiscal Year which mostly apply to the various enterprise funds and are consistent with other positions that have varying levels such as Account Clerk and Water Operator. The impact to the General Fund for next FY 18-19 will be about \$500.

ATTACHMENTS:

	File Name	Description
□	Resolution_3810_MW_Job_Description.pdf	Resolution 3810
□	Job_Description_MW_Draft.pdf	Job Description MW Draft



Job_Description_MW_Final.pdf

Job Description MW Final

RESOLUTION NO. 3810

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA
MAINTENANCE WORKER I, II, III JOB DESCRIPTION**

WHEREAS, the City Manager and his staff have presented the City Council with a Maintenance Worker I, II, III Job Description; and

WHEREAS, the Maintenance Worker I, II, III Job Description has been reviewed by the City Council and the City Council has determined that the Job Description is adequate and necessary; and

WHEREAS, the City Council has determined to approve the Maintenance Worker I, II, III Job Description.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Coalinga as follows:

1. The Maintenance Worker I, II, III Job Description is hereby approved.
2. The City Manager and his designees are authorized to implement and carry out the provisions of the Maintenance Worker I, II, III Job description.

The foregoing resolution was duly adopted by the Coalinga City Council at a regular meeting held on the 17th day of May 2018, by the following vote, to wit:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

Nathan Vosburg, Mayor

Attest:

City Clerk/Deputy City Clerk

City of Coalinga

155 W. Durian Avenue

Coalinga, CA 93210

Maintenance Worker I, II, III

Pay Class I: 20 Basic

Pay Class II: 22 ~~21~~ Basic

Pay Class III: 24 ~~22~~ Basic

FLSA Non-Exempt

DEFINITION

Under close to limited supervision of the ~~Field Services Manager~~ **Public Works Supervisor** or his/her **designee**, performs unskilled to skilled tasks in the maintenance, construction, and repair and **groundskeeping** of City utility systems (~~water, sewer, gas~~) (**water plant and distribution, wastewater plant and collections and gas system**), streets, airport and other facilities; operates and maintains a variety of field equipment and hand tools; reads utility meters and makes gas and water turn-on and turn-offs; answers service calls; and performs other duties as assigned.

CLASSIFICATION

The assigned duties in this multi-class range from entry to advance, and from routine to more complex as the incumbent demonstrates the ability to perform such duties.

Maintenance Worker I - This is the entry-level class in the Maintenance Worker series. Under close supervision with detailed instruction and review, incumbents are expected to learn the common and most typical tasks of the position. As training proceeds and the work is done with less supervision, incumbents preparing for advancement to level II receive more difficult and complex tasks to perform. The progression of Maintenance Worker I to Maintenance Worker II requires an evaluation of employee skill, performance levels and completion of required certification/training.

Maintenance Worker II - This is the intermediate-level class of the Maintenance Worker series. Incumbents are expected to perform a variety of repair and maintenance tasks without detailed instructions. As skill and knowledge increases, more difficult duties are assigned for advancing to Maintenance Worker III. Incumbents may provide training to less experienced employees. Advancement to Maintenance Worker III requires an evaluation of employee skill, performance levels, and completion of required certifications/training. ~~and a budgeted vacancy.~~

Maintenance Worker III - This is the advance-level of the Maintenance Worker series. Incumbents perform the full range of assigned duties and may receive occasional instruction as new or unusual situations arise. Incumbents are expected to be fully aware of the operating guidelines and procedures within the Division and may make independent decisions within the frame-work of written and oral instructions and accepted practices, processes and procedures while completing assignments. Incumbents may **serve as lead workers and may serve as supervisors** ~~exercise functional supervision~~ over less experienced Maintenance Workers.

EXAMPLES OF ESSENTIAL DUTIES

NOTE: Examples listed in this class specification represents but is not necessarily exhaustive or descriptive of duties assigned to this position. Each individual in this classification may not necessarily perform all the duties listed. Management reserves the right to assign other related tasks if such duties are a logical assignment for this position.

- Assists in the installation, repair and maintenance of City utility systems – **water production**, water distribution, wastewater collection, **wastewater treatment**, gas distribution and other utility services.
- Repairs and replaces concrete sidewalks, curbs, gutters and other concrete structures; repairs and maintains streets by patching with hot or cold asphalt mix; sealing cracks; removing road hazards; and sets up traffic control and safety zones.
- Installs and maintains street signs; maintains street markings; lays out traffic striping and legends prior to painting; and sets up traffic control and safety zones.
- Participates in the work of a crew engaged in the removal of graffiti including sandblasting, chemically cleaning and painting surfaces.
- Walks along a predetermined route of varying length reading water, gas, and electric meters, both analog and digital.
- Enters meter readings, access information, trouble codes, and other data into meter books or hand-held computers designed specifically for meter reading tasks.
- Informs Supervisor of abnormal or suspicious meter conditions or usage patterns such as hazardous circumstances such as gas odors, exposed electrical wiring, open or broken water or curb gas meter boxes, inoperative meters, meters which appear to have been tampered with, etc. so the condition can be remedied.
- Answers customers' questions regarding billing or other utilities-related subjects or refers customers to proper office to obtain answers; maintains at all times a high level of politeness and professionalism in dealing with customers.
- Acts as serviceman to answer public calls for utility service; performs gas and water turn-on and turn-offs and lights pilot lights.
- Performs occasional minor water-gas meter maintenance tasks such as checking water and gas pressure gas and meter glass replacement and cleaning.
- Responds to emergency calls from the public and other agencies; takes appropriate action such as placing barricades, removing fallen trees and limbs, replacing street signs and emergency patching of streets or flood control facilities.
- Uses a variety of equipment and tools such as sandblaster, airless pump machine, rollers, welders, paint striper, airless painter; rollers, dump trucks, jack hammers, air compressors, tractors, etc; and cleans and cares for tools and equipment used on the job.

- Operates a variety of public works automotive field equipment **and grounds maintenance equipment**, including service trucks, **large mowers**, dump trucks, backhoe, tractor and motor grader; performs daily pre-use inspections of equipment and performs other regular safety, maintenance and cleanliness checks as required.
- Lifts, moves, loads, hauls and unloads heavy objects including boxes, rocks/stones, gravel, dirt, asphalt, concrete, meters and other materials and equipment.
- **Provides landscaping maintenance, mowing, weeding, edging, debris removal and clears away undergrowth, irrigating, irrigation system installation and repair, fertilizing and application of herbicides necessary for proactive maintenance in compliance with all City rules, regulations and ordinances.**
- **Lifts, moves, loads and unloads heavy objects including boxes, rocks/stones, gravel, dirt, asphalt, concrete, meters, and other materials and equipment as directed.**
- **Maintains accurate records and submits productivity reports.**
- **Cleans and cares for tools and equipment used on the job.**
- **Carries out daily pre-use inspections of equipment and performs other regular safety, maintenance, and cleanliness checks as required.**
- May perform as lead crew member with limited supervisory responsibilities.
- Provides high level of customer service to all customers, users, tenants, vendors, citizens and co-workers.
- Performs other duties as assigned.

MINIMUM QUALIFICATIONS

NOTE: The specifications listed below outline the desirable qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.

Education: Equivalent to completion of twelfth grade; specialized training in a related field is highly desirable.

Experience: Maintenance Worker I: some experience in public works maintenance and repair work.

Maintenance Worker II: ~~one~~ **two** years of increasingly responsible experience in public works maintenance and repair work, and public works technology programs, or ~~one (1)~~ **two (2)** years of experience performing duties comparable to Maintenance Worker I in the City of Coalinga.

Maintenance Worker III: ~~A typical way to obtain the knowledge and abilities would be five (5) years of experience in public works maintenance and repair work, and or at least three (3)~~ **with two (2) of those years experience performing duties similar to those of the Maintenance Worker II with the City of Coalinga.**

Licenses: Valid State of California Drivers License, ~~Class B, with no air brake restriction;~~ must be insurable under the City's insurance policy without the City incurring any

additional premiums or costs.

Other:

Must be a U.S. citizen or Legal Resident Alien; pass a background investigation, physical examination including drug test; and successfully complete a one-year probationary period; ~~must be able to pass the California Department of Motor Vehicle (DMV) physicals and drug tests mandated by the Department of Transportation (DOT).~~

Certification(s): To be eligible for the beginning-level Maintenance Worker I position the incumbent **must possess or complete** the following certifications/training within 18 months of hire:

- ▶ Grade D1 Water Distribution Certificate issued by the State Water Resources Control Board;
- ▶ All required Operator Qualifications (OQ) tasks and training for natural gas distribution administered by the Public Works Division;
- ▶ Must be able to pass the California Department of Motor Vehicle (DMV) physicals and drug tests mandated by the Pipeline and Hazardous Materials Safety Administration (PHMSA); **and**
- ▶ A California Class B Driver License is preferred.

To be eligible for the intermediate-level Maintenance Worker II position, the incumbent **must possess or complete** the following certifications/training:

- ▶ Grade ~~D1~~ **D2** Water Distribution Operator Certificate issued by the ~~California's Department of Health Services~~ **State Water Resources Control Board;** **and**
- ▶ All required Operator Qualifications (OQ) **Level 2 tasks and** training for natural gas distribution administered by the Public Works Division; **and**
- ▶ Must be able to pass the California Department of Motor Vehicle (DMV) physicals and drug tests mandated by the Pipeline and Hazardous Materials Safety Administration (PHMSA); **and**
- ▶ A California Class B Driver License **preferred.** ~~with no airbrake restriction.~~
- ▶ Performance of higher level duties on a regular basis.

To be eligible for the advance-level Maintenance Worker III position,* the incumbent **must possess or maintain** the following certifications/training:

- ▶ Grade ~~D2~~ **D3** Water Distribution Operator Certificate issued by the ~~California's Department of Health Services~~ **State Water Resources Control Board;** **and**
- ▶ All required Operator Qualifications (OQ) of Level 2 tasks including field training of Maintenance Worker I & II for natural gas distribution; **and**
- ▶ Maintain a California Class B Driver License with no airbrake restriction;

and

- ▶ Must be able to pass the California Department of Motor Vehicle (DMV) physicals and drug tests mandated by the Pipeline and Hazardous Materials Safety Administration (PHMSA); **and**
- ▶ Performance of higher level duties on a regular basis.

~~*This classification is subject to vacancy availability.~~

NOTE: *It is the employee's responsibility to renew all applicable license(s). The City will reimburse the employee for any required training expenses.*

KNOWLEDGE, SKILLS AND ABILITIES

NOTE: *The following are a representative sample of the KAS's KSA's necessary to perform essential tasks of the position.*

Knowledge of: Equipment operation, techniques, and methods used in the area of specialization; common tools and equipment used in construction and maintenance work; safety precautions and procedures; tools, methods, techniques and materials used in street, water, gas, sewer, and grounds construction and maintenance; standards relating to the proper installation and maintenance of street signs and pavement markings; basic principles involved in the operation and maintenance of pumps and motors; and traffic laws, ordinances and rules related to truck and heavy equipment operations.

Skill and Ability to: Operate the particular type of equipment assigned; perform a variety of semi-skilled and sometimes skilled maintenance, construction and utility service work; perform heavy manual labor; maintain simple records; enter and read numerical data; work effectively without immediate supervision; understand and carry out oral and written directions; learn departmental procedures and programs; have excellent attendance and be punctual; and establish and maintain effective working relationships with supervisors, peers, subordinates and the general public.

ATTITUDE

Characterized by initiative, commitment to teamwork and quality performance, and a customer-service orientation; must interact in a positive manner with City employees and the public.

PHYSICAL AND PSYCHOLOGICAL REQUIREMENTS

NOTE: *The physical and psychological demands described herein are representative of those that must be met by an employee to successfully perform the essential duties of this classification.*

Reasonable accommodations may be made to enable an individual with qualified disabilities to perform the essential functions of this job, on a case-by-case basis.

Sufficient mobility to work outdoors, in hot and cold weather; sufficient mobility to ascend or descend ladders, scaffoldings, stairs, or inclined surfaces; ability to reach, lift, load or unload heavy materials; walk 8-10 miles a day; sufficient hearing and speech to communicate in person and over the telephone; dexterity to use small tools (dexterity to grasp with simple or firm grip, to perform fine manipulation with dominant/non-dominant hand or both hands); ability to see well enough to

read small print, gauges, and instruments; see distances sufficient to see oncoming traffic, read signs, and hazards; subject to loud noise and dirty (dusty or muddy) work conditions. Because duties may require going on citizens' property and occasionally into their premises, it is absolutely essential that the incumbent have unimpeachable honesty, a high level of regard for customers' privacy, and a significant degree of politeness. Individuals must exercise good judgment, be flexible, creative, and sensitive in response to changing situations and needs; and communicate clearly and concisely, both orally and in writing.

Approved by: _____
Marissa Trejo, City Manager Date

City of Coalinga

155 W. Durian Avenue

Coalinga, CA 93210

Maintenance Worker I, II, III

Pay Class I: 20 Basic

Pay Class II: 22 Basic

Pay Class III: 24 Basic

FLSA Non-Exempt

DEFINITION

Under close to limited supervision of the Public Works Supervisor or his/her designee, performs unskilled to skilled tasks in the maintenance, construction, repair and grounds keeping of City utility systems (water plant and distribution, wastewater plant and collections and gas system), streets, airport and other facilities; operates and maintains a variety of field equipment and hand tools; reads utility meters and makes gas and water turn-on and turn-offs; answers service calls; and performs other duties as assigned.

CLASSIFICATION

The assigned duties in this multi-class range from entry to advance, and from routine to more complex as the incumbent demonstrates the ability to perform such duties.

Maintenance Worker I - This is the entry-level class in the Maintenance Worker series. Under close supervision with detailed instruction and review, incumbents are expected to learn the common and most typical tasks of the position. As training proceeds and the work is done with less supervision, incumbents preparing for advancement to level II receive more difficult and complex tasks to perform. The progression of Maintenance Worker I to Maintenance Worker II requires an evaluation of employee skill, performance levels and completion of required certification/training.

Maintenance Worker II - This is the intermediate-level class of the Maintenance Worker series. Incumbents are expected to perform a variety of repair and maintenance tasks without detailed instructions. As skill and knowledge increases, more difficult duties are assigned for advancing to Maintenance Worker III. Incumbents may provide training to less experienced employees. Advancement to Maintenance Worker III requires an evaluation of employee skill, performance levels, and completion of required certifications/training.

Maintenance Worker III - This is the advance-level of the Maintenance Worker series. Incumbents perform the full range of assigned duties and may receive occasional instruction as new or unusual situations arise. Incumbents are expected to be fully aware of the operating guidelines and procedures within the Division and may make independent decisions within the frame-work of written and oral instructions and accepted practices, processes and procedures while completing assignments. Incumbents may serve as lead workers and may serve as supervisors over less experienced Maintenance Workers.

EXAMPLES OF ESSENTIAL DUTIES

NOTE: Examples listed in this class specification represents but is not necessarily exhaustive or descriptive of duties assigned to this position. Each individual in this classification may not necessarily perform all the duties listed. Management reserves the right to assign other related tasks if such duties are a logical assignment for this position.

- Assists in the installation, repair and maintenance of City utility systems – water production, water distribution, wastewater collection, wastewater treatment, gas distribution and other utility services.
- Repairs and replaces concrete sidewalks, curbs, gutters and other concrete structures; repairs and maintains streets by patching with hot or cold asphalt mix; sealing cracks; removing road hazards; and sets up traffic control and safety zones.
- Installs and maintains street signs; maintains street markings; lays out traffic striping and legends prior to painting; and sets up traffic control and safety zones.
- Participates in the work of a crew engaged in the removal of graffiti including sandblasting, chemically cleaning and painting surfaces.
- Walks along a predetermined route of varying length reading water, gas, and electric meters, both analog and digital.
- Enters meter readings, access information, trouble codes, and other data into meter books or hand-held computers designed specifically for meter reading tasks.
- Informs Supervisor of abnormal or suspicious meter conditions or usage patterns such as hazardous circumstances such as gas odors, exposed electrical wiring, open or broken water or curb gas meter boxes, inoperative meters, meters which appear to have been tampered with, etc. so the condition can be remedied.
- Answers customers' questions regarding billing or other utilities-related subjects or refers customers to proper office to obtain answers; maintains at all times a high level of politeness and professionalism in dealing with customers.
- Acts as serviceman to answer public calls for utility service; performs gas and water turn-on and turn-offs and lights pilot lights.
- Performs occasional minor water-gas meter maintenance tasks such as checking water and gas pressure gas and meter glass replacement and cleaning.
- Responds to emergency calls from the public and other agencies; takes appropriate action such as placing barricades, removing fallen trees and limbs, replacing street signs and emergency patching of streets or flood control facilities.
- Uses a variety of equipment and tools such as sandblaster, airless pump machine, rollers, welders, paint striper, airless painter; rollers, dump trucks, jack hammers, air compressors, tractors, etc; and cleans and cares for tools and equipment used on the job.

- Operates a variety of public works automotive field equipment and grounds maintenance equipment, including service trucks, large mowers, dump trucks, backhoe, tractor and motor grader; performs daily pre-use inspections of equipment and performs other regular safety, maintenance and cleanliness checks as required.
- Lifts, moves, loads, hauls and unloads heavy objects including boxes, rocks/stones, gravel, dirt, asphalt, concrete, meters and other materials and equipment.
- Provides landscaping maintenance, mowing, weeding, edging, debris removal and clears away undergrowth, irrigating, irrigation system installation and repair, fertilizing and application of herbicides necessary for proactive maintenance in compliance with all City rules, regulations and ordinances.
- Lifts, moves, loads and unloads heavy objects including boxes, rocks/stones, gravel, dirt, asphalt, concrete, meters, and other materials and equipment as directed.
- Maintains accurate records and submits productivity reports.
- Cleans and cares for tools and equipment used on the job.
- Carries out daily pre-use inspections of equipment and performs other regular safety, maintenance, and cleanliness checks as required.
- May perform as lead crew member with limited supervisory responsibilities.
- Provides high level of customer service to all customers, users, tenants, vendors, citizens and co-workers.
- Performs other duties as assigned.

MINIMUM QUALIFICATIONS

NOTE: The specifications listed below outline the desirable qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.

Education: Equivalent to completion of twelfth grade; specialized training in a related field is highly desirable.

Experience: Maintenance Worker I: some experience in public works maintenance and repair work.

Maintenance Worker II: two years of increasingly responsible experience in public works maintenance and repair work, and public works technology programs, or two (2) years of experience performing duties comparable to Maintenance Worker I in the City of Coalinga.

Maintenance Worker III: five (5) years of experience in public works maintenance and repair work, with two (2) of those years performing duties similar to those of the Maintenance Worker II with the City of Coalinga.

Licenses: Valid State of California Drivers License; must be insurable under the City's insurance policy without the City incurring any additional premiums or costs.

Other: Must be a U.S. citizen or Legal Resident Alien; pass a background investigation, physical examination including drug test; and successfully complete a one-year probationary period.

Certification(s): To be eligible for the beginning-level Maintenance Worker I position the incumbent **must possess or complete** the following certifications/training within 18 months of hire:

- ▶ Grade D1 Water Distribution Certificate issued by the State Water Resources Control Board;
- ▶ All required Operator Qualifications (OQ) tasks and training for natural gas distribution administered by the Public Works Division;
- ▶ Must be able to pass the California Department of Motor Vehicle (DMV) physicals and drug tests mandated by the Pipeline and Hazardous Materials Safety Administration (PHMSA); **and**
- ▶ A California Class B Driver License is preferred.

To be eligible for the intermediate-level Maintenance Worker II position, the incumbent **must possess or complete** the following certifications/training:

- ▶ Grade Water Distribution Operator Certificate issued by the State Water Resources Control Board; **and**
- ▶ All required Operator Qualifications (OQ) Level 2 tasks and training for natural gas distribution administered by the Public Works Division; **and**
- ▶ Must be able to pass the California Department of Motor Vehicle (DMV) physicals and drug tests mandated by the Pipeline and Hazardous Materials Safety Administration (PHMSA); **and**
- ▶ A California Class B Driver License preferred.
- ▶ Performance of higher level duties on a regular basis.

To be eligible for the advance-level Maintenance Worker III position, the incumbent **must possess or maintain** the following certifications/training:

- ▶ Grade D3 Water Distribution Operator Certificate issued by the State Water Resources Control Board; **and**
- ▶ All required Operator Qualifications (OQ) of Level 2 tasks including field training of Maintenance Worker I & II for natural gas distribution; **and**
- ▶ Maintain a California Class B Driver License with no airbrake restriction; **and**
- ▶ Must be able to pass the California Department of Motor Vehicle (DMV) physicals and drug tests mandated by the Pipeline and Hazardous Materials Safety Administration (PHMSA); **and**

- Performance of higher level duties on a regular basis.

NOTE: *It is the employee's responsibility to renew all applicable license(s). The City will reimburse the employee for any required training expenses.*

KNOWLEDGE, SKILLS AND ABILITIES

NOTE: *The following are a representative sample of the KSA's necessary to perform essential tasks of the position.*

Knowledge of: Equipment operation, techniques, and methods used in the area of specialization; common tools and equipment used in construction and maintenance work; safety precautions and procedures; tools, methods, techniques and materials used in street, water, gas, sewer, and grounds construction and maintenance; standards relating to the proper installation and maintenance of street signs and pavement markings; basic principles involved in the operation and maintenance of pumps and motors; and traffic laws, ordinances and rules related to truck and heavy equipment operations.

Skill and Ability to: Operate the particular type of equipment assigned; perform a variety of semi-skilled and sometimes skilled maintenance, construction and utility service work; perform heavy manual labor; maintain simple records; enter and read numerical data; work effectively without immediate supervision; understand and carry out oral and written directions; learn departmental procedures and programs; have excellent attendance and be punctual; and establish and maintain effective working relationships with supervisors, peers, subordinates and the general public.

ATTITUDE

Characterized by initiative, commitment to teamwork and quality performance, and a customer-service orientation; must interact in a positive manner with City employees and the public.

PHYSICAL AND PSYCHOLOGICAL REQUIREMENTS

NOTE: *The physical and psychological demands described herein are representative of those that must be met by an employee to successfully perform the essential duties of this classification.*

Reasonable accommodations may be made to enable an individual with qualified disabilities to perform the essential functions of this job, on a case-by-case basis.

Sufficient mobility to work outdoors, in hot and cold weather; sufficient mobility to ascend or descend ladders, scaffoldings, stairs, or inclined surfaces; ability to reach, lift, load or unload heavy materials; walk 8-10 miles a day; sufficient hearing and speech to communicate in person and over the telephone; dexterity to use small tools (dexterity to grasp with simple or firm grip, to perform fine manipulation with dominant/non-dominant hand or both hands); ability to see well enough to read small print, gauges, and instruments; see distances sufficient to see oncoming traffic, read signs, and hazards; subject to loud noise and dirty (dusty or muddy) work conditions. Because duties may require going on citizens' property and occasionally into their premises, it is absolutely essential that the incumbent have unimpeachable honesty, a high level of regard for customers' privacy, and a significant degree of politeness. Individuals must exercise good judgment, be flexible, creative, and sensitive in response to changing situations and needs; and communicate clearly and concisely, both orally and in writing.

Approved by: _____
Marissa Trejo, City Manager Date

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Adopt Resolution No. 3811 Approving the New Job Description for Police Commander
Meeting Date: May 17, 2018
From: Marissa Trejo, City Manager
Prepared by: Michael Salvador, Chief of Police

I. RECOMMENDATION:

Review and approve and approve the new job classification for Police Commander. Approval is contingent on Council also approving the Amended Basic Pay Scale.

II. BACKGROUND:

During FY 18, the Police Department began a reorganization to respond to the reduced budget. The chain of command was streamlined under the Chief of Police, and a single 2nd in command.

III. DISCUSSION:

To provide a new identity for the new chain of command, the Department is requesting that the new second in command position be created and titled Police Commander. This position will function as acting Chief of Police in the event that the Chief is unavailable. The current incumbent Lieutenant meets all the qualifications for the position and will be reclassified into this position. The Lieutenant position would then be eliminated.

There is no cost associated with this item.

IV. ALTERNATIVES:

Not approve the new classification

V. FISCAL IMPACT:

The current Police Lieutenant salary range would be used for the new classification. No further general fund resources are necessary.

ATTACHMENTS:

File Name	Description
☐ Police_Commander.doc	Job Description
☐ RESO#3811_Police_Commander_Job_Description_051718.docx	Resolution #3811

City of Coalinga

155 W. Durian

Coalinga, CA 93210

Police Commander

Pay Class: 34 Basic

FLSA Exempt

DEFINITION

Under general supervision of the Chief of Police, performs professional, administrative and managerial duties related to organizing, coordinating and implementing directives and policies as needed to control the day-to-day operations of the Police Department including, but not limited to, patrol, investigations, support services, animal control, ordinance enforcement and crossing guards. Oversees the enforcement of federal, state and local laws as needed to preserve the peace and protect citizen rights and property. Assumes the role of Acting Chief of Police in the absence of the Police Chief; and performs other related tasks.

EXAMPLES OF ESSENTIAL DUTIES

NOTE: Examples listed in this class specification represents but is not necessarily exhaustive or descriptive of duties assigned to this position. Each individual in this classification may not necessarily perform all the duties listed. Management reserves the right to assign other related tasks if such duties are a logical assignment for this position.

- Plans, organizes, supervises and coordinates the operation of the department.
- Directs the work of supervisory personnel, officers and non-sworn personnel engaged in law enforcement related and administrative work.
- Analyzes crime and patrol trends.
- Adjusts patrol beats to more effectively cope with crime trend; investigates internal affair matters.
- Prepares goals and objectives, supervises and inspects the work of personnel in the field.
- Directs, monitors and coordinates the work of employees engaged in communications, animal control, recordkeeping, and the care and custody of prisoners.
- Formulates the revision of general orders, policies, and procedures.
- Prepares and reviews grant requests and assists in the administration of grant funds.
- Assists in planning, organizing, and conducting in-service training.
- Stays informed of laws and recent court decisions.
- Periodically inspects personnel and equipment.
- Responds to citizen concerns, complaints or inquiries regarding police services and responds to

inquiries from the media as authorized by the Police Chief.

- Assumes charge of the department in absence of the Police Chief.
- Assists in arranging duty assignments for special functions, supervises and coordinates personnel involved in criminal investigations.
- Reviews police reports and other documents for completeness and accuracy, assigns follow-up investigation, and performs community and public relation tasks.
- Performs other duties as assigned.

DESIRABLE QUALIFICATIONS

NOTE: *The specifications listed below outline the desirable qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.*

Education: U.S. high school graduate; passed the GED test; passed the California High School Proficiency Exam; or attained a two (2) year or four (4) year degree from an accredited college or university. An Associate's degree in criminology, police science, or related field is highly desirable. Additional supervisory or administrative experience in a law enforcement agency may be substituted for the required education on a year-for-year basis.

Experience: Six (6) years of current full-time experience in law enforcement work comparable to that of a Police Officer in the City of Coalinga including at least three (3) years in a supervisory capacity.

Licenses: Valid State of California Drivers License, Class C; must be insurable under the City's insurance policy without the City incurring any additional premiums or costs; and possess both an Advanced and Supervisory Peace Officer Standards and Training (POST) Certificate.

Other: Must be at least twenty-one (21) years of age, a U.S. citizen or permanent resident alien who is eligible for and has applied for citizenship; pass a polygraph; pass a thorough background investigation with no disqualifying criminal history; a physical examination with drug test; and a psychological evaluation.

NOTE: *It is the employee's responsibility to renew all applicable license(s). The City will reimburse the employee for any required training expenses.*

KNOWLEDGE, SKILLS AND ABILITIES

NOTE: *The following are a representative sample of the KAS's necessary to perform essential tasks of the position.*

Knowledge of: Modern methods and procedures of patrol, crime prevention, traffic control, basic investigation and identification techniques; criminal law with particular reference to apprehension, arrest, and custody of persons accused of misdemeanors and felonies; rules of evidence pertaining to search and seizure and the preservation and presentation of evidence in court; recent court decisions

on arrest procedures and the handling of suspects and prisoners; principles of supervision and training; and an understanding of Community Policing principals.

Skill and Ability to: Provide supervision to other law enforcement personnel; plan, organize, and direct the activities of subordinates; establish, maintain, and conduct employee training programs; establish and maintain effective relationships in the course of work; write clear, comprehensive, and accurate reports; inspire public confidence through personal integrity and actions; meet related employment standards as established by the City of Coalinga in connection with POST standards

ATTITUDE

Characterized by initiative, commitment to teamwork and quality performance, and a customer-service orientation; must interact in a positive manner with City employees and the public.

PHYSICAL AND PSYCHOLOGICAL REQUIREMENTS

NOTE: The physical and psychological demands described herein are representative of those that must be met by an employee to successfully perform the essential duties of this classification. Reasonable accommodations may be made to enable an individual with qualified disabilities to perform the essential functions of this job, on a case-by-case basis.

Tasks require a variety of physical activities periodically involving muscular strain related to walking, standing, stooping, sitting and reaching. Essential functions require talking, hearing and seeing. Mental application utilizes memory for details, emotional stability, discriminating thinking and creative problem solving. Frequent travel required in course of performing portions of job functions. Elements of the job pose various degrees of hazard uncertainty common to law enforcement.

Incumbents in this classification are required to work rotating shifts and assignments, and may be assigned to work overtime with little or no notice. Due to the varied and unpredictable nature of police work, incumbents may also be required to perform the following:

Measure distances using calibrated instruments such as when investigating traffic accidents or processing crime scenes; make precise arm-hand positioning movements and maintain static arm-hand position such as when sighting and shooting a firearm; direct traffic which requires continuous and repetitive arm-hand movements; use sufficient strength to enable incumbent to sprint, jump, or physically overcome resistance when chasing or apprehending suspects; coordinate the movement of more than one limb simultaneously such as when using a hand radio while driving a vehicle or searching a building with firearm drawn, flashlight on and opening and closing doors; bend or stoop repeatedly and continuously over time such as getting in and out of a patrol car or gathering evidence at crime scenes; patrol officers wear a 15 pound utility/gun belt which requires the continuous support from stomach and lower back muscles; a patrol officer typically spends 7-8 hours per day driving a vehicle which requires the continuous support of lower back muscles; climbing ladders and searching rooftops requires lifting arms above shoulder level and working at heights greater than ten feet; searching for suspects or lost persons may require walking over rough, uneven, slippery or rocky surfaces including fields, parks, hillsides and creeks; an officer is required to listen for alarms, screams, breaking glass or other suspicious and unusual noises that may require investigation; move heavy objects such as equipment (50 pounds and more), and lift and carry injured or intoxicated

persons short and long distances; work outdoors in a variety of weather conditions with exposure to the elements; tolerate very hot and very cold temperatures; sit for extended periods of time and may or may not be able to change positions such as when sitting in a patrol vehicle, or performing surveillance; foot beat and search activities require walking for extended periods of time, unable to stop, sit or rest at will; crowd and traffic control duties require standing for extended periods of time, unable to sit or rest at will.

Approved by: _____
Marissa Trejo, City Manager Date

RESOLUTION NO. 3811

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA POLICE COMMANDER JOB DESCRIPTION

WHEREAS, the City Manager and his staff have presented the City Council with a Police Commander Job Description; and

WHEREAS, the Police Commander Job Description has been reviewed by the City Council and the City Council has determined that the Job Description is adequate and necessary; and

WHEREAS, the City Council has determined to approve the Police Commander Job Description.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Coalinga as follows:

1. The Police Commander Job Description is hereby approved.
2. The City Manager and his designees are authorized to implement and carry out the provisions of the Police Commander Job description.

The foregoing resolution was duly adopted by the Coalinga City Council at a regular meeting held on the 17th day of May 2018, by the following vote, to wit:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

Nathan Vosburg, Mayor

ATTEST:

City Clerk/Deputy City Clerk

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Adopt Resolution No. 3812 Amending the Basic Pay Scale
Meeting Date: Thursday, May 17, 2018
From: Marissa Trejo, City Manager
Prepared by: Marissa Trejo, City Manager

I. RECOMMENDATION:

City Manager recommends adopting the Resolution and Amending the Basic Pay Scale contingent on approving the Police Commander, Accountant and Maintenance Worker Job Descriptions.

II. BACKGROUND:

III. DISCUSSION:

IV. ALTERNATIVES:

V. FISCAL IMPACT:

No fiscal impact in addition to what was already stated in associated job descriptions.

ATTACHMENTS:

	File Name	Description
□	Basic_Pay_Scale_5-17-18.docx	Basic Pay Scale
□	RESO#3812_Basic_Pay_Scale_051718.pdf	Res No 3812

City of Coalinga Basic Pay Scale

Effective, Approved and Revised: May 17, 2018

Grade	Position	Step A	Step B	Step C	Step D	Step E	Step F
17	Groundskeeper Office Assistant Bus Driver Human Resources Assistant						
	Annually	\$27,062.03	\$28,415.13	\$29,835.89	\$31,327.68	\$32,894.07	\$34,538.77
	Monthly	\$2,255.17	\$2,367.93	\$2,486.32	\$2,610.64	\$2,741.17	\$2,878.23
	Bi-Weekly	\$1,040.85	\$1,092.89	\$1,147.53	\$1,204.91	\$1,265.16	\$1,328.41
	Hourly	\$13.0106	\$13.6611	\$14.3442	\$15.0614	\$15.8145	\$16.6052
18	Custodian Lead Bus Driver						
	Annually	\$28,415.13	\$29,835.89	\$31,327.68	\$32,894.07	\$34,538.77	\$36,265.71
	Monthly	\$2,367.93	\$2,486.32	\$2,610.64	\$2,741.17	\$2,878.23	\$3,022.14
	Bi-Weekly	\$1,092.89	\$1,147.53	\$1,204.91	\$1,265.16	\$1,328.41	\$1,394.83
	Hourly	\$13.6611	\$14.3442	\$15.0614	\$15.8145	\$16.6052	\$17.4354
19	Maintenance Worker I (Street Sweeper)						
	Annually	\$29,835.89	\$31,327.68	\$32,894.07	\$34,538.77	\$36,265.71	\$38,079.00
	Monthly	\$2,486.32	\$2,610.64	\$2,741.17	\$2,878.23	\$3,022.14	\$3,173.25
	Bi-Weekly	\$1,147.53	\$1,204.91	\$1,265.16	\$1,328.41	\$1,394.83	\$1,464.58
	Hourly	\$14.3442	\$15.0614	\$15.8145	\$16.6052	\$17.4354	\$18.3072
20	Account Clerk I Maintenance Worker I Public Safety Dispatcher Property and Evidence Technician Animal Control Officer Police Records Clerk						
	Annually	\$31,327.68	\$32,894.07	\$34,538.77	\$36,265.71	\$38,079.00	\$39,982.95
	Monthly	\$2,610.64	\$2,741.17	\$2,878.23	\$3,022.14	\$3,173.25	\$3,331.91
	Bi-Weekly	\$1,204.91	\$1,265.16	\$1,328.41	\$1,394.83	\$1,464.58	\$1,537.81
	Hourly	\$15.0614	\$15.8145	\$16.6052	\$17.4354	\$18.3072	\$19.2226

Grade	Position	Step A	Step B	Step C	Step D	Step E	Step F
21							
	Annually	\$32,894.07	\$34,538.77	\$36,265.71	\$38,079.00	\$39,982.95	\$41,982.09
	Monthly	\$2,741.17	\$2,878.23	\$3,022.14	\$3,173.25	\$3,331.91	\$3,498.51
	Bi-Weekly	\$1,265.16	\$1,328.41	\$1,394.83	\$1,464.58	\$1,537.81	\$1,614.70
	Hourly	\$15.8145	\$16.6052	\$17.4354	\$18.3072	\$19.2226	\$20.1837
22	Account Clerk II Water Operator Apprentice Code Enforcement Officer						

	Community Development Assistant Maintenance Worker II						
	Annually	\$34,538.77	\$36,265.71	\$38,079.00	\$39,982.95	\$41,982.09	\$44,081.20
	Monthly	\$2,878.23	\$3,022.14	\$3,173.25	\$3,331.91	\$3,498.51	\$3,673.43
	Bi-Weekly	\$1,328.41	\$1,394.83	\$1,464.58	\$1,537.81	\$1,614.70	\$1,659.43
	Hourly	\$16.6052	\$17.4354	\$18.3072	\$19.2226	\$20.1837	\$21.1929
23	Secretary Human Resources Generalist						
	Annually	\$36,265.71	\$38,079.00	\$39,982.95	\$41,982.09	\$44,081.20	\$46,285.26
	Monthly	\$3,022.14	\$3,173.25	\$3,331.91	\$3,498.51	\$3,673.43	\$3,857.10
	Bi-Weekly	\$1,394.83	\$1,464.58	\$1,537.81	\$1,614.70	\$1,659.43	\$1,780.20
	Hourly	\$17.4354	\$18.3072	\$19.2226	\$20.1837	\$21.1929	\$22.2525
24	Equipment Mechanic Water Operator I Water Operator Analyst Account Clerk III Maintenance Worker III						
	Annually	\$38,079.00	\$39,982.95	\$41,982.09	\$44,081.20	\$46,285.26	\$48,599.52
	Monthly	\$3,173.25	\$3,331.91	\$3,498.51	\$3,673.43	\$3,857.10	\$4,049.96
	Bi-Weekly	\$1,464.58	\$1,537.81	\$1,614.70	\$1,659.43	\$1,780.20	\$1,869.21
	Hourly	\$18.3072	\$19.2226	\$20.1837	\$21.1929	\$22.2525	\$23.3652
25	Accounting Technician Human Resources Analyst Administrative Assistant						
	Annually	\$39,982.95	\$41,982.09	\$44,081.20	\$46,285.26	\$48,599.52	\$51,029.50
	Monthly	\$3,331.91	\$3,498.51	\$3,673.43	\$3,857.10	\$4,049.96	\$4,252.46
	Bi-Weekly	\$1,537.81	\$1,614.70	\$1,659.43	\$1,780.20	\$1,869.21	\$1,962.67
	Hourly	\$19.2226	\$20.1837	\$21.1929	\$22.2525	\$23.3652	\$24.5334
26	Public Utilities Coordinator						
	Annually	\$41,982.09	\$44,081.20	\$46,285.26	\$48,599.52	\$51,029.50	\$53,580.97
	Monthly	\$3,498.51	\$3,673.43	\$3,857.10	\$4,049.96	\$4,252.46	\$4,465.08
	Bi-Weekly	\$1,614.70	\$1,659.43	\$1,780.20	\$1,869.21	\$1,962.67	\$2,060.81
	Hourly	\$20.1837	\$21.1929	\$22.2525	\$23.3652	\$24.5334	\$25.7601

Grade	Position	Step A	Step B	Step C	Step D	Step E	Step F
27	Water Operator II Senior Administrative Analyst Financial Services Supervisor Economic Development Coordinator Junior Accountant						
	Annually	\$44,081.20	\$46,285.26	\$48,599.52	\$51,029.50	\$53,580.97	\$56,260.02
	Monthly	\$3,673.43	\$3,857.10	\$4,049.96	\$4,252.46	\$4,465.08	\$4,688.33
	Bi-Weekly	\$1,659.43	\$1,780.20	\$1,869.21	\$1,962.67	\$2,060.81	\$2,163.85
	Hourly	\$21.1929	\$22.2525	\$23.3652	\$24.5334	\$25.7601	\$27.0481
28	Water Operator III Administrative Secretary Assistant Engineer						
	Annually	\$46,285.26	\$48,599.52	\$51,029.50	\$53,580.97	\$56,260.02	\$59,073.02
	Monthly	\$3,857.10	\$4,049.96	\$4,252.46	\$4,465.08	\$4,688.33	\$4,922.75
	Bi-Weekly	\$1,780.20	\$1,869.21	\$1,962.67	\$2,060.81	\$2,163.85	\$2,272.04
	Hourly	\$22.2525	\$23.3652	\$24.5334	\$25.7601	\$27.0481	\$28.4005
29							
	Annually	\$48,599.52	\$51,029.50	\$53,580.97	\$56,260.02	\$59,073.02	\$62,026.67
	Monthly	\$4,049.96	\$4,252.46	\$4,465.08	\$4,688.33	\$4,922.75	\$5,168.89
	Bi-Weekly	\$1,869.21	\$1,962.67	\$2,060.81	\$2,163.85	\$2,272.04	\$2,385.64
	Hourly	\$23.3652	\$24.5334	\$25.7601	\$27.0481	\$28.4005	\$29.8205
30							
	Annually	\$51,029.50	\$53,580.97	\$56,260.02	\$59,073.02	\$62,026.67	\$65,128.00
	Monthly	\$4,252.46	\$4,465.08	\$4,688.33	\$4,922.75	\$5,168.89	\$5,427.33
	Bi-Weekly	\$1,962.67	\$2,060.81	\$2,163.85	\$2,272.04	\$2,385.64	\$2,504.92
	Hourly	\$24.5334	\$25.7601	\$27.0481	\$28.4005	\$29.8205	\$31.3115
31	Assistant Field Services Manager						
	Annually	\$53,580.97	\$56,260.02	\$59,073.02	\$62,026.67	\$65,128.00	\$68,384.40
	Monthly	\$4,465.08	\$4,688.33	\$4,922.75	\$5,168.89	\$5,427.33	\$5,698.70
	Bi-Weekly	\$2,060.81	\$2,163.85	\$2,272.04	\$2,385.64	\$2,504.92	\$2,630.17
	Hourly	\$25.7601	\$27.0481	\$28.4005	\$29.8205	\$31.3115	\$32.8771
32	Operations Superintendent Assistant to the City Manager/ Deputy City Clerk Utilities Supervisor Public Works Supervisor Accountant						
	Annually	\$56,260.02	\$59,073.02	\$62,026.67	\$65,128.00	\$68,384.40	\$71,803.63
	Monthly	\$4,688.33	\$4,922.75	\$5,168.89	\$5,427.33	\$5,698.70	\$5,983.64
	Bi-Weekly	\$2,163.85	\$2,272.04	\$2,385.64	\$2,504.92	\$2,630.17	\$2,761.68
	Hourly	\$27.0481	\$28.4005	\$29.8205	\$31.3115	\$32.8771	\$34.5210

<u>Grade</u>	<u>Position</u>	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>	<u>Step F</u>
33							
	Annually	\$59,073.02	\$62,026.67	\$65,128.00	\$68,384.40	\$71,803.63	\$75,393.81
	Monthly	\$4,922.75	\$5,168.89	\$5,427.33	\$5,698.70	\$5,983.64	\$6,282.82
	Bi-Weekly	\$2,272.04	\$2,385.64	\$2,504.92	\$2,630.17	\$2,761.68	\$2,899.76
	Hourly	\$28.4005	\$29.8205	\$31.3115	\$32.8771	\$34.5210	\$36.2470
34	Police Commander Finance Manager						
	Annually	\$62,026.67	\$65,128.00	\$68,384.40	\$71,803.63	\$75,393.81	\$79,163.50
	Monthly	\$5,168.89	\$5,427.33	\$5,698.70	\$5,983.64	\$6,282.82	\$6,596.96
	Bi-Weekly	\$2,385.64	\$2,504.92	\$2,630.17	\$2,761.68	\$2,899.76	\$3,044.75
	Hourly	\$29.8205	\$31.3115	\$32.8771	\$34.5210	\$36.2470	\$38.0594
35							
	Annually	\$65,128.00	\$68,384.40	\$71,803.63	\$75,393.81	\$79,163.50	\$83,121.67
	Monthly	\$5,427.33	\$5,698.70	\$5,983.64	\$6,282.82	\$6,596.96	\$6,926.81
	Bi-Weekly	\$2,504.92	\$2,630.17	\$2,761.68	\$2,899.76	\$3,044.75	\$3,196.99
	Hourly	\$31.3115	\$32.8771	\$34.5210	\$36.2470	\$38.0594	\$39.9623
36							
	Annually	\$65,128.00	\$68,384.40	\$71,803.63	\$75,393.81	\$79,163.50	\$83,121.67
	Monthly	\$5,427.33	\$5,698.70	\$5,983.64	\$6,282.82	\$6,596.96	\$6,926.81
	Bi-Weekly	\$2,504.92	\$2,630.17	\$2,761.68	\$2,899.76	\$3,044.75	\$3,196.99
	Hourly	\$31.3115	\$32.8771	\$34.5210	\$36.2470	\$38.0594	\$39.9623

RESOLUTION NO. 3812

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA
REVISING THE CITY OF COALINGA BASIC PAY SCALE**

WHEREAS, the governing body of the City of Coalinga is authorized to prepare, install, revise and maintain a position classification and compensation plan covering all positions in the competitive service;

NOW, THEREFORE, BE IT RESOLVED,

- I. That the City Council of the City of Coalinga hereby established pay scales for all employees in all classifications of employment described on the Basic Pay Scale to be revised effective May 17, 2018.

PASSED, APPROVED, AND ADOPTED, by the City Council of the City of Coalinga at a regular meeting held on the **17th day of May, 2018**, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

Mayor

ATTEST:

City Clerk / Deputy City Clerk

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Adopt Resolution No. 3813 Approving the New Job Description for Accountant
Meeting Date: Thursday, May 17, 2018
From: Marissa Trejo, City Manager
Prepared by: Marissa Trejo, City Manager

I. RECOMMENDATION:

City Manager and Financial Services Director recommend approving the Accountant Job Description.

II. BACKGROUND:

This position would be in lieu of the previously approved Accounting Technician position. Though there is a minimal cost increase between the Accounting Technician and the Accountant position, these positions are primarily funded through enterprise funds. The cost increase to the General Fund is about \$1,200, however, it is expected that in future fiscal years beyond FY 18-19, the Accountant will be able to perform some tasks currently assigned to consultants thus reducing the professional services expenses and saving the City money.

III. DISCUSSION:

IV. ALTERNATIVES:

V. FISCAL IMPACT:

The fiscal impact to the General Fund is about \$1,200 for FY 18-19.

ATTACHMENTS:

	File Name	Description
□	Accountant.doc	Accountant Job Description
□	RESO_Accountant_Job_Description.docx	Resolution

City of Coalinga

155 W. Durian

Coalinga, CA 93210

Junior Accountant

Pay Class: 27 Basic

FLSA Exempt

Accountant

Pay Class: 32 Basic

FLSA Exempt

DEFINITION

Under general direction of the Financial Services Director, performs a variety of complex, technical and general accounting duties in support of the Financial Services Department. Provides close to general supervision of Account Clerks and Accounting Technician; oversees the daily maintenance and processing of financial recordkeeping activities relating to the general ledger; and completes other duties as required.

CLASSIFICATION

The assigned duties in this multi-class series range from entry to advanced, and from routine to more complex as the incumbent demonstrates the ability to perform such duties.

Junior Accountant - This is the entry-level class in the Accountant series. Under close supervision with detailed instruction and review, incumbents are expected to learn the common and most typical tasks of the position. As training proceeds and the work is done with less supervision, incumbents preparing for advancement to Accountant receive more difficult and complex tasks to perform. The progression to Accountant requires an evaluation of employee skill, performance levels, completion of certification/training, and experience in the Junior Accountant position.

Accountant - This is the advanced-level of the Accountant series. Incumbents perform the full range of assigned duties and may receive occasional instruction as new or unusual situations arise. Incumbents are expected to be fully aware of the operating guidelines and procedures within the Department and may make independent decisions within the frame-work of written and oral instructions and accepted practices, processes and procedures while completing assignments.

EXAMPLES OF ESSENTIAL DUTIES

NOTE: Examples listed in this class specification represents but is not necessarily exhaustive or descriptive of duties assigned to this position. Each individual in this classification may not necessarily perform all the duties listed. Management reserves the right to assign other related tasks if such duties are a logical assignment for this position.

- Oversees a full range of financial recordkeeping and reporting duties, including general ledger,

accounts receivable, accounts payable, business licenses, utility billing and customer service.

- Reviews and analyzes financial records for completeness and accuracy.
- Prepares adjusting journal entries, trial balances, fiscal and statistical reports.
- Develops schedules and methods to accomplish assignments ensuring work is completed in a timely and efficient manner.
- Plans, organizes, evaluates and reviews the work of assigned staff; provides and coordinates staff training; works with employees to correct deficiencies.
- Completes monthly bank reconciliations and post to the general ledger.
- Assists with year-end closing of accounts and budget reconciliation.
- Performs difficult and detailed calculations, recordkeeping and reconciliation in areas such as payroll and employee benefits.
- Researches, compiles and analyzes data related to a variety of special projects; composes correspondence, assists in the preparation of a variety of financial documents, reports and special projects; develops statistical charts; monitors various accounts; sets up files and spreadsheets.
- Coordinates financial activities with other City departments and outside agencies; responds to questions and provides information concerning payroll data and related changes to departments and individuals; researches, interprets and explains policies, procedures and regulations to City staff and the public.
- Monitors payroll accounts and ensures timely reconciliation and timely payment of all mandated payroll taxes processed by the Human Resources Department; oversees bi-weekly electronic file transfers of automatic deposits, retirement, deferred compensation, etc; maintains various payroll tables; develops and maintains systems for monitoring and tracking payroll and related information.
- Assists in the coordination of the annual external audit; interfaces with auditors and reviews the general ledger for unusual postings and transactions.
- Assists with preparation of the City budget; gathers costs and factors in variable circumstances in making budget calculations.
- Responds to non-routine utility and customer related inquiries and complaints; authorizes adjustments to customer utility accounts.
- Reviews accounts payable and accounts receivable postings, deposit entries, payroll distribution; prepares and posts journal entries; posts fund transfers, auditor entries and adjusting journal entries; prints year end reports; closes old year and posts new year budget balances.
- Performs other related work as required.

MINIMUM QUALIFICATIONS

NOTE: The specifications listed below outline the desirable qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.

Junior Accountant:

Education: Graduate of an accredited four-year college or university with a Bachelor's Degree in Accounting, Business Administration or related field.

Experience: If Bachelor's Degree is in Accounting, no further experience is required. If Bachelor's Degree is in Business Administration or a related field, at least two (2) years of experience in general accounting is required.

Licenses: Valid State of California Drivers License, Class C; must be insurable under the City's insurance policy without the City incurring any additional premiums or costs.

Other: Must be a U.S. citizen or Legal Resident Alien; pass a background investigation and a physical examination including a drug test; and be bondable.

Accountant:

Education: Graduate of an accredited four-year college or university with a Bachelor's Degree in Accounting, Business Administration or related field.

Experience: Five (5) years of progressively responsible experience in financial accounting, preferably in a municipal or closely related environment, including at least one (1) year experience in a supervisory position.

Licenses: Valid State of California Drivers License, Class C; must be insurable under the City's insurance policy without the City incurring any additional premiums or costs.

Other: Must be a U.S. citizen or Legal Resident Alien; pass a background investigation and a physical examination including a drug test; and be bondable.

NOTE: *It is the employee's responsibility to renew all applicable license(s). The City will reimburse the employee for any required training expenses.*

KNOWLEDGE, SKILLS AND ABILITIES

NOTE: *The following are a representative sample of the KAS's necessary to perform essential tasks of the position.*

Knowledge of: Budgeting and municipal and fiscal accounting practices, methods, forms, techniques and procedures; automated information systems and methods, including spreadsheets and other accounting and business software; business math and elementary statistical methods and techniques; public administration, municipal organization and department operations including applicable laws and regulations; processing and reconciling payroll, accounts receivable, accounts payable, utility billing, business licenses and other financial transactions; internal control principles and methods of application; principles of supervision, training and evaluations; modern office practices and procedures.

Skill and Ability to: Be proficient in word processing, spreadsheets, data bank and presentations; develop, recommend, install, and evaluate complex accounting systems, procedures, and internal controls; analyze and prepare complex financial statements and reports; plan, direct and evaluate the work of subordinates; analyze and interpret complex laws, regulations and codes; express ideas clearly both orally and in writing in the English language; work under tight deadlines; effectively prioritize and

manage time; successfully multi-task and keep organized; maintain strict confidentiality and unquestionable integrity; have excellent attendance and be punctual; develop effective working relationships with supervisors, fellow employees, and the public; bilingual in English and Spanish is highly desirable.

ATTITUDE

Characterized by initiative, commitment to teamwork and quality performance, and a customer-service orientation; must interact in a positive manner with City employees and the public.

PHYSICAL AND PSYCHOLOGICAL REQUIREMENTS

NOTE: The physical and psychological demands described herein are representative of those that must be met by an employee to successfully perform the essential duties of this classification. Reasonable accommodations may be made to enable an individual with qualified disabilities to perform the essential functions of this job, on a case-by-case basis.

Ability to work in a typical office setting with appropriate climate controls. Tasks require a variety of physical activities such as hearing and speaking to exchange information in person and on the telephone; vision sufficient to read written materials, including small print, and personal computer monitor; sitting for extended periods of time; occasional walking to other offices and standing for brief periods; bending and reaching to place or retrieve files, office supplies, binders and other reference materials; dexterity of hands and fingers to operate a personal computer, typewriter and other office equipment. Mental application utilizes memory for details, verbal instructions, emotional stability, discriminating thinking and creative problem solving. Individual must exercise good judgment, be flexible and sensitive in response to changing situations and needs; and communicate clearly and concisely, both orally and in writing.

Approved by: _____
Marissa Trejo, City Manager Date

RESOLUTION NO. 3813

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA ACCOUNTANT JOB DESCRIPTION

WHEREAS, the City Manager and her staff have presented the City Council with an Accountant Job Description; and

WHEREAS, the Accountant Job Description has been reviewed by the City Council and the City Council has determined that the Job Description is adequate and necessary; and

WHEREAS, the City Council has determined to approve the Accountant Job Description.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Coalinga as follows:

1. The Accountant Job Description is hereby approved.
2. The City Manager and her designees are authorized to implement and carry out the provisions of the Accountant Job description.

The foregoing resolution was duly adopted by the Coalinga City Council at a regular meeting held on the 17th day of May 2018, by the following vote, to wit:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

Nathan Vosburg, Mayor

ATTEST:

City Clerk/Deputy City Clerk

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Information Regarding the Sale of former RDA Properties and the Share of Proceeds to the Affected Taxing Entities
Meeting Date: May 17, 2018
From: Marissa Trejo, City Manager
Prepared by: Marissa Trejo, City Manager

I. RECOMMENDATION:

There is no staff recommendation. This item was requested as a Future Agenda Item by Mayor Vosburg.

II. BACKGROUND:

III. DISCUSSION:

Attached please find a spreadsheet showing the sale of the properties and the breakdown of the share of proceeds to the affected taxing entities.

IV. ALTERNATIVES:

V. FISCAL IMPACT:

ATTACHMENTS:

File Name	Description
 RDA_Properties_Sold_Share_of_Proceeds_to_Affected_Taxing_Entities_051718.pdf	Share of Proceeds to Affected Taxing Entities

[illegible]

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Declare Administration Department Vehicle as Surplus Property to be Auctioned
Meeting Date: May 17, 2018
From: Marissa Trejo, City Manager
Prepared by: Mercedes Garcia, Senior Administrative Analyst

I. RECOMMENDATION:

Senior Administrative Analyst recommends that Council allow an inoperable vehicle used by the Transit Department to be declared as surplus property.

II. BACKGROUND:

The vehicle is inoperable has over 150,000 miles and is in need of a new transmission.

III. DISCUSSION:

This vehicle was initially a Police Department administrative vehicle. With the recent Police Department downsizing the vehicle was transferred to the Transit Department. This vehicle is now inoperable and in need of major repair.

IV. ALTERNATIVES:

The Council may deny the auction of the vehicle and donate to a local nonprofit agency.

V. FISCAL IMPACT:

Fiscal impact would be positive income to the general fund depending on the auctioned price and necessary auction fees being paid.

ATTACHMENTS:

File Name

Description

No Attachments Available

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Direct City Manager to Amend Ordinance No. 742 relating to the Purchasing Agent System
Meeting Date: Thursday, May 17, 2018
From: MarissaTrejo, City Manager
Prepared by: Marissa Trejo, City Manager

I. RECOMMENDATION:

There is no staff recommendation. This was requested as a Future Agenda Item by Mayor Vosburg seeking to reduce the total purchase price of services and supplies identified in requisitions from \$20,000 or less to \$10,000 or less without City Council approval.

II. BACKGROUND:

III. DISCUSSION:

IV. ALTERNATIVES:

V. FISCAL IMPACT:

None

ATTACHMENTS:

File Name	Description
No Attachments Available	

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Direct Staff to Equip City Council Office with a Mailbox and Phone with Voicemail
Meeting Date: Thursday, May 17, 2018
From: Marissa Trejo, City Manager
Prepared by: Marissa Trejo, City Manager

I. RECOMMENDATION:

There is no staff recommendation. This was requested as a Future Agenda by Mayor Vosburg. Please note Mayor Vosburg's request also included installing locks on both office doors, but staff is unable to add a lock on the door between the Council office and the conference room due to Fire Code regulations.

II. BACKGROUND:

III. DISCUSSION:

IV. ALTERNATIVES:

V. FISCAL IMPACT:

Minimal cost of a phone and mailbox. Will be paid from the General Fund and is not budgeted.

ATTACHMENTS:

File Name	Description
No Attachments Available	

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Direct Staff to Assign Shelter Volunteers to Manage Animal Control Facebook Page
Meeting Date: Thursday, May 17, 2018
From: Marissa Trejo, City Manager
Prepared by: Marissa Trejo, City Manager

I. RECOMMENDATION:

There is no staff recommendation. This item was requested as a future agenda item by Mayor Vosburg.

II. BACKGROUND:

III. DISCUSSION:

IV. ALTERNATIVES:

V. FISCAL IMPACT:

None.

ATTACHMENTS:

File Name	Description
No Attachments Available	

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Police Department Monthly Report
Meeting Date: May 17, 2018
From: Marissa Trejo, Citry Manager
Prepared by: Michael Salvador, Chief of Police

I. RECOMMENDATION:

Police Department Monthly Report for April 2018

II. BACKGROUND:

N/A

III. DISCUSSION:

N/A

IV. ALTERNATIVES:

N/A

V. FISCAL IMPACT:

N/A

ATTACHMENTS:

	File Name	Description
□	April_2018_Monthly_Report.docx	Monthly Report



COALINGA POLICE DEPARTMENT'S
MONTHLY REPORT

April 2017

Staffing Report:

- ▶ Authorized Strength: 16 sworn/ 16 funded FY 2017-18
- ▶ # of Personnel Available: 16
- ▶ # of Personnel Modified Duty: 0
- ▶ # of Personnel in field training: 0
- ▶ # of Full Time Vacancies: 0

Our Successes:

The Department solved a case involving a burglary at the waste water treatment plant that occurred in March. The Department along with the Sheriff's Office Ag Crimes task force served a search warrant in the 100 block of Ivy Ave. That search warrant yielded a significant amount of stolen property from burglaries that occurred both in the City of Coalinga and in the surrounding county area. Thanks to the Public Works personnel that were called to the scene, we were able to identify and recover stolen property from a burglary at the waste water treatment plant. This case yielded 2 arrests on outstanding warrants and the case was turned over to the Sheriff's Office Ag Crimes unit for prosecution.

School Resource Officer

Traffic Enforcement. For the last month patrol has been assisting with morning, lunch, and after school patrols that have been focused on common traffic infractions that may cause a safety concern including but not limited to impeding traffic and following posted roadway signs. Traffic enforcement is up on the patrol end with an average of one traffic stop during the school patrols.

Investigations. The SRO has been extremely busy conducting criminal investigations on school campuses. There have been several extensive reports of child abuse investigated by the SRO. That assignment has saved the Department countless manhours of patrol time that would not have been available to our residents if the position was not available.

Statistics

Calls for Service: 34

Reports: 20

Arrests/Charges forwarded: 2

Traffic/Parking Citations: 11 citations written.

Chief's Message:

Next month's report I will give a report on the Police Department's activity during Derby weekend. This week is National Peace Officer's Memorial Week. I am sad to report that 135 officers did not come home during 2017. California (8) ranks 4th behind Texas, New York and Florida in the number of officers killed in the line of duty. We remember them this week and all the officers and their families who have made the ultimate sacrifice to keep their communities and all of us safe.

We are heading into graduation season. With that there are lots of opportunities to celebrate. Please don't turn a happy occasion into a life changing tragedy. I have the following tips for students and parents:

Students:

- To not feel pressured to drink or do drugs.
- Never drink and drive. Do not get in a car with anyone who has been drinking or is under the influence of drugs.
- Respect yourself and others. Know your boundaries, and don't hesitate to call 911 if you or someone you know is being abused.

Parents can help their students celebrate appropriately. I recommend that adults:

- Know their teenagers' plans. Find out where your student is going, who it's with and what they'll be doing. Make sure all parties are supervised and that you and the responsible adults share the same expectations about party behavior. Offer to drive your teenager to and from parties.
- Set firm guidelines and expectations for post-ceremony celebrations. Establish a reasonable curfew and check in periodically. Include consequences for breaking the rules in your discussion.
- If you're hosting the party, provide nonalcoholic beverages, and do not tolerate drugs on your property. Keep alcohol at home in a locked cabinet. Under the Social Host Law, parents are criminally and civilly liable if they allow underage drinking to occur in their homes.
- Keep an eye out for students bringing in backpacks or large purses, which could be used to conceal alcohol, drugs or weapons. Put guests' belongings in a room and watch out for those who may be going into their bags to retrieve alcohol, drugs, or weapons that could have slipped past you at the door.
- Party crashers should be turned away, as the greater the number of guests at your residence, the harder it will be to maintain a controlled environment.

- At the same time, if an invited guest arrives intoxicated or under the influence of drugs, be prepared to call the person's parents. Alert adults to your rules before the celebration, so they are aware of the consequences if their teen becomes a problem.

I want to close by congratulating all the 2018 graduating seniors at Coalinga High School and the graduating students at West Hills Community College. I wish all the graduates good luck in their future endeavors

Respectfully Submitted:

Michael Salvador
Chief of Police

STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE AUTHORITY

Subject: Discussion, Direction and Potential Action on Business License and Gross Receipts for Contractors and Subcontractors
Meeting Date: May 17, 2018
From: Marissa Trejo, City Manager
Prepared by: Jasmin Bains, Financial Services Director

I. RECOMMENDATION:

Staff has no recommendation. This was requested as a future agenda item by Mayor Vosburg.

II. BACKGROUND:

The City of Coalinga Business License Ordinance section 3-1.101 states that any person who conducts business in the City of Coalinga must obtain a Business License.

Section 3-1.403 discusses the Business Tax certificate fee for both contractors and subcontractors to be paid annually in advance by each contractor in the sum of \$50 at the time he applies for and receives his business tax certificate. There shall be no prorating of the annual license fee, and it shall apply equally to contractors having a place of business in the City and those with no place of business in the City.

Currently contractors pay a flat fee of \$54 (\$50 license fee + \$4 CASP fee) annually to obtain a business license and do not pay any gross receipts.

III. DISCUSSION:

City Staff researched many neighboring cities on this matter and found the following information:

Avenal

Subcontractor and contractor are required to obtain a business license.
\$80 annual flat rate + CASP

Huron

Subcontractor and contractor are required to obtain a business license.
\$40 quarterly flat + CASP/\$160 annual flat + CASP

Dinuba

Subcontractor and contractor are required to obtain a business license.
\$79.25 Contractor/\$40.50 Subcontractor. Pro-rated as year progresses.

Fresno

Subcontractor and contractor are required to obtain a business license.
May elect to pay flat rates of: \$388 annual, \$97 quarterly, or \$19.0 quarterly, plus 0.3% of gross per quarter.

Second option is preferred by contractors who have a short-term project in the area.

If opting for gross receipts option, contractor may submit Schedule S, listing anything paid to subcontractors which may be deducted from contractor's gross receipts.

Parlier

Subcontractor and contractor are required to obtain a business license.

May elect to pay flat rate of \$300.00 annually, or quarterly gross receipts with a base fee of \$25.00 + \$1.00 for every thousand.

Sanger

Contractor and subcontractor must obtain a business license.

\$25+ CASP for one job, \$125 + CASP for an annual license.

Renewal for both is based on gross receipts. Gross receipt form not available as it is system generated for specific businesses.

IV. ALTERNATIVES:

None.

V. FISCAL IMPACT:

The City would receive additional Business License revenue by requiring both contractors and subcontractors to obtain a Business License from the City to conduct business in the City of Coalinga.

ATTACHMENTS:

File Name

Description

No Attachments Available

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Discussion, Direction and Potential Action regarding Eliminating Health Insurance for City Council Members, the City Treasurer and the City Clerk after the Current Members Two (2) Terms End

Meeting Date: Thursday, May 17, 2018

From: Marissa Trejo, City Manager

Prepared by: Marissa Trejo, City Manager

I. RECOMMENDATION:

There is no staff recommendation. This was requested as a Future Agenda Item by Mayor Vosburg.

II. BACKGROUND:

III. DISCUSSION:

IV. ALTERNATIVES:

V. FISCAL IMPACT:

Potential savings of approximately \$50,000 annually from the General Fund.

ATTACHMENTS:

File Name	Description
No Attachments Available	

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Discussion, Direction an Consideration of Placing a General Sales Tax or Public Safety Tax on the November Ballot
Meeting Date: Thursday, May 17, 2018
From: Marissa Trejo, City Manager
Prepared by: Marissa Trejo, City Manager

I. RECOMMENDATION:

City Manager recommends placing some form of a sales tax on the November ballot.

II. BACKGROUND:

III. DISCUSSION:

IV. ALTERNATIVES:

V. FISCAL IMPACT:

ATTACHMENTS:

File Name	Description
No Attachments Available	

**STAFF REPORT - CITY COUNCIL/SUCCESSOR AGENCY/PUBLIC FINANCE
AUTHORITY**

Subject: Discussion and Direction Regarding FY 19 Budget
Meeting Date: Thursday, May 17, 2018
From: Marissa Trejo, City Manager
Prepared by: Marissa Trejo, City Manager

I. RECOMMENDATION:

II. BACKGROUND:

III. DISCUSSION:

IV. ALTERNATIVES:

V. FISCAL IMPACT:

ATTACHMENTS:

File Name	Description
No Attachments Available	