



City Council Meeting Agenda

Monday, May 20, 2024 at 6:00 PM

33 Church Street, Sutter Creek, CA 95685

The Agenda can be found on the City's Website: www.cityofsuttercreek.org

The City of Sutter Creek City Council Meeting will be available via Zoom and in person.

Join Zoom meeting: <https://us02web.zoom.us/j/9568520224>

Please note: Zoom participation is only available for viewing the Council meeting.

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Or Dial by phone: 301-715-8592 | Meeting ID: 956 852 0224

Unless stated otherwise on the agenda, every item on the agenda is exempt from review under the California Environmental Quality Act ("CEQA") per CEQA Guidelines Sections 15060(c), 15061(b)(3), 15273, 15378, 15301, 15323 and/or Public Resources Code Section 21065.

- 1. Call to Order and Establish a Quorum for Regular Meeting**
- 2. Pledge of Allegiance to the Flag**
- 3. Public Forum**

At this time, the public is permitted to address the City Council on items not appearing on the agenda. Comments may not exceed 5 minutes. In accordance with State Law, however, no action or discussion may take place on any item not appearing on the posted agenda. The City Council may respond to statements made or questions asked or may request Staff to report back at a future meeting on the matter. The exceptions under which the City Council may discuss and/or take action on items not appearing on the agenda are contained in Government Code §54954.2. Public comment on any item listed below shall be limited to five minutes, unless additional time is permitted by the Mayor/Council.

- 4. City Manager's Report**

This section is an opportunity to provide Council members with a brief status update on staff activities. No action is expected to be taken by the Council.

- 5. Presentations**

A. [Audit Review- Maze & Associates](#)

6. Approval of Minutes

A. [City Council Minutes of May 6, 2024](#)

[Recommendation: By motion approve minutes as presented.](#)

7. Consent Agenda

Items listed on the consent agenda are considered routine and shall be enacted in one motion. Any item may be removed for discussion at the request of Council or the Public.

A. [Use of SB-1 fund for transportation purposes.](#)

[Recommendation: Adopt Resolution 23-24-* Approving the Use of SB1 funds for rehabilitation improvements for fiscal year 2024-2025.](#)

8. Ordinances and Public Hearing

9. Administrative Agenda

A. [Local Transaction and Use Tax Update - for discussion and staff direction](#)

B. [Adopt Resolution 23-24-* authorizing the City of Sutter Creek to submit an application to the California Department of Housing and Community Development for funding under the CPLHA Competitive Permanent Local Housing Allocation Program](#)

10. Mayor and Council Member Reports

This section is to provide Council members an opportunity to present updates on their activities and to request items be placed on future agendas.

11. City Attorney's Report

This section provides an opportunity for the City Attorney to report on any activities or upcoming legislation of importance to the City. No action is expected to be taken by the Council.

12. Future Agenda Items

This section provides an opportunity for Council members to request items to be added to the agenda in the future with a majority Council vote.

13. Information and Correspondence

A. Monthly Police Report - *to be distributed*

B. [Monthly Public Works Report](#)

C. Treasurer's Report - *to be distributed*

D. [Monthly Administrative Services Report](#)

E. [Monthly Finance Department Report](#)

F. [Warrants](#)

G. [Monthly Engineer's report](#)

H. [Monthly Planning Report](#)

I. [General Election Information](#)

14. Closed Session

A. CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION

(Paragraph (1) of subdivision (d) of Gov. Code Section 54956.9)

SEIU Local 1021 v. City of Sutter Creek, Pub. Emp. Rel. Bd.

Case No. SA-CE-1244-M

15. Report from Closed Session

16. Adjournment

The next regularly scheduled meeting is MONDAY, JUNE 3rd at 6:00 P.M

**CITY OF SUTTER CREEK
MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

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**CITY OF SUTTER CREEK
MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS**

For The Year Ended JUNE 30, 2023

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MEMORANDUM ON INTERNAL CONTROL

To the City Council of
the City of Sutter Creek, California

In planning and performing our audit of the basic financial statements of the City of Sutter Creek, California (City), as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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 preceding paragraph 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. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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 did not identify any deficiencies in internal control that we consider 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 deficiencies in internal control included on the Schedule of Significant Deficiencies to be significant deficiencies.

Included in the Schedule of Other Matters are recommendations not meeting the above definitions that we believe are opportunities for strengthening internal controls and operating efficiency.

Management's written responses included in this report have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of management, City Council, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads 'Maze & Associates'.

Pleasant Hill, California
April 11, 2024

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SCHEDULE OF SIGNIFICANT DEFICIENCIES

2023-01: Timely and Accurate Year-End Close

Criteria: The year-end financial closing and preparation of the general ledger data should be completed timely and accurately. Well-managed organizations should develop documented checklists and desk procedures for each of its accounting positions for day-to-day activities, as well as periodic and year-end closing activities of the general ledger. These documents should be sufficiently detailed so that when there are vacancies or turnover within the Finance Department, any temporary or incoming personnel are armed with the tools necessary to ensure accounting processes and procedures continue and allow time for analysis of account balances and activities.

Condition and Cause: Due to the significant staff transition and turnover within the Finance Department, there was a significant strain on the City accounting staff's ability to ensure all account balances were fully analyzed, and closing entries were complete prior to providing the general ledger for the audit. As a result, accounts receivable and payable accruals, interfund transfers and capital assets activities were not sufficiently completed prior to the audit, requiring a substantial amount of post-closing entries to complete the audited financial statements.

Effect: By not having closing procedures well-documented, journal entries and account reconciliations may be missed, leading to accounts being significantly over- or under-stated.

Recommendation: The City should analyze staff resources to determine what plans can or should be made to ensure that the financial data is processed properly and timely during staffing transitions, and time should be invested in documenting the desk procedures and creating checklists for periodic and year-end closing procedures. In addition, the City should develop procedures to ensure that accounts are analyzed throughout the fiscal year and after the year end close to ensure that additional closing entries are not required prior to providing the general ledger for audit.

Management's Response: Management agrees with the comments and is taking steps to make sure year-end financial closing is documented and staff are trained. Once the annual budget is completed, we will also evaluate new financial software management applications in order to move the City to a more modern, easier to use system with better reporting.

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SCHEDULE OF OTHER MATTERS

2023-02: Upcoming Governmental Accounting Standards Board (GASB) Pronouncements

The following comment represents new pronouncements taking affect in the next few years. We cite them here to keep you informed of developments:

EFFECTIVE FISCAL YEAR 2023/24:**GASB 100 – Accounting for Changes and Error Corrections**

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

SCHEDULE OF OTHER MATTERS

EFFECTIVE FISCAL YEAR 2024/25:

GASB 101 – Compensated Absences

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

Recognition And Measurement

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

Notes To Financial Statements

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

SCHEDULE OF OTHER MATTERS

GASB 101 – Compensated Absences (Continued)***How the Changes in this Statement Will Improve Financial Reporting***

The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences.

GASB 102 – Certain Risk Disclosures

State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

This Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending.

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following:

- The concentration or constraint.
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements.
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

SCHEDULE OF OTHER MATTERS

GASB 102 – Certain Risk Disclosures (Continued)

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition.



REQUIRED COMMUNICATIONS

To the City Council of
the City of Sutter Creek, California

We have audited the basic financial statements of the City of Sutter Creek (City) for the year ended June 30, 2023. Professional standards require that we communicate to you the following information related to our audit under generally accepted auditing standards.

Significant Audit Matters

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year, except as follows:

The following pronouncements became effective, but did not have a material effect on the financial statements:

- GASB 96 – *Subscription Based Information Technology Arrangements***
- GASB 91 – *Conduit Debt Obligations***
- GASB 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements***
- GASB 99 – *Omnibus 2022, paragraphs 11-25***

Unusual Transactions, Controversial or Emerging Areas

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significances to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City’s financial statements were:

- Management’s estimate of the net pension liabilities and deferred outflows/inflows of resources are disclosed in Note 8 to the financial statements and are based on actuarial studies determined by a consultant, which are based on the experience of the City. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

- Management’s estimate of the net OPEB liabilities are disclosed in Note 6 to the financial statements and are based on an actuarial study determined by a consultant, which are based on the experience of the City. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.
- Management’s estimate of depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 1. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit. Management and the accounting team were responsive to our inquiries. We did experience some delays in the audit due to the trial balance and audit checklist items that were not completely ready for our pre-confirmed audit schedule, and therefore, we had to reschedule pieces of the audit to be completed as we had availability.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit’s financial statements taken as a whole.

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the City Council.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in a management representation letter dated April 11, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the City’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information Accompanying the Financial Statements

We applied certain limited procedures to the required supplementary information that accompanies and supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.


We were engaged to report on the supplementary information which accompany the financial statements, but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This report is intended solely for the information and use of the City Council, and management and is not intended to be and should not be used by anyone other than these specified parties.



Pleasant Hill, California
April 11, 2024

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S U T T E R *John Sutter* **C R E E K**
J E W E L O F T H E M O T H E R L O D E

TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL
MEETING DATE: MAY 20, 2024
FROM: MASON PETERS, FINANCE SUPERVISOR
SUBJECT: FY23 BFS & MOIC PRESENTATION BY MAZE & ASSOCIATES

RECOMMENDATION:

Hear the presentation by Maze & Associates and accept the Report.

BACKGROUND:

Historically, Maze and Associates presents the Basic Financial Statements, Memorandum on Internal Control, and Required Communications to the Council to go over any significant changes that occurred throughout the course of the prior fiscal year and answer any questions that council may have.

DISCUSSION:

Due to previously scheduled vacations, this item was postponed from the April 15th meeting and placed on the current agenda. Vikki Rodriguez will be presenting the audit documents for Council.

BUDGET IMPACT:

None.

CITY OF SUTTER CREEK, CALIFORNIA
BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2023

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CITY OF SUTTER CREEK, CALIFORNIA

Basic Financial Statements

For the Year Ended June 30, 2023

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CITY OF SUTTER CREEK, CALIFORNIA

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For the Year Ended June 30, 2023

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INDEPENDENT AUDITOR’S REPORT

To the Honorable Members of the City Council
City of Sutter Creek, California

Opinions

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 Sutter Creek (City), California, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements as listed in the Table of Contents.

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 as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons listed as part of the basic financial statements in the Table of Contents for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management’s Discussion and Analysis and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 accompanying Supplementary Information, as listed in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic 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 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 Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maze & Associates

Pleasant Hill, California
April 11, 2024

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MANAGEMENT DISCUSSION & ANALYSIS

This discussion and analysis of the City of Sutter Creek (City) financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2023. Please read in conjunction with the accompanying financial statements and related notes, which follow this section.

Financial Highlights:

- The total assets and deferred outflows of resources of the City exceeded its total liabilities and deferred inflows of resources of June 30, 2023 by \$23,692,838, which represents the total net position. Of this amount, \$17,697,937 is the net investment in capital assets, \$375,355 is restricted for other City projects and \$5,619,546 is unrestricted.
- The City's net position increased by \$4,713,098 for year ended June 30, 2023, compared to Fiscal year end 2022.
- General Fund revenue exceeded General Fund expenses by \$585,781. City's General Fund revenue totaled \$2,865,640 and General Fund expense totaled \$2,279,859 for fiscal year 2023.
- The City budgeted 1% of General Fund revenue, \$28,656 that was transferred to the General Operating Reserve Fund which has a fund balance as of June 30, 2023 of \$102,421.
- The City budgeted 2% of General Fund revenue, \$57,313 that was transferred to the General Capital Reserve Fund, 2022 year-end fund balance of \$49,677.
- The City budgeted 1% of General Fund revenue, \$28,656 that was transferred to the General Savings Fund and has a 2023 year-end fund balance of \$72,113.
- Total net pension liability increased from \$2.4 million to \$4.4 million
- Actual expenditures exceeded budgeted expenditures by \$42,284

Overview of the Financial Statements:

This discussion and analysis are an introduction to the City's basic financial statements that are comprised of three components: 1) Government-Wide Financial Statements, 2) Fund Financial Statements, and 3) Notes to Basic Financial Statements. This report also contains other supplementary information in addition to the basic financial statements for further information and analysis. The government-wide and the fund financial statements present two different views of the City:

- The first two statements are government-wide financial statements that provide both short-term and long-term information about the City's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the City's financial information, reporting these operations in more detail than the government-wide financial statements.
- The governmental funds statements and the custodial funds statements tell how basic services such as operations, administration, and restricted funds were financed in the short-term as well as what remains for future spending.

The basic financial statements also include notes that explain some of the information in the statements and provide more detailed data analysis. To assist the reader in understanding the differences between them, a brief discussion of each follow, including the relationship of these statements to each other and the significant differences in the information they provide.

Government-Wide Financial Statements:

The government-wide financial statements report information about the City as a whole, providing readers with a broad overview of the City’s finances. These statements include all assets and liabilities of the City using the accrual basis of accounting, which is similar to the accounting method used by most private sector companies. All of the current year’s revenues and expenses are therefore taken into account, regardless of when cash is received or paid.

The first of the government-wide statements is the Statement of Net Position. The Statement of Net Position reports the difference between the City’s total assets and total liabilities and includes all the City’s capital assets and all its long-term debt. Over time, increases or decreases in net position may serve as one indicator of whether the City’s financial position is improving or deteriorating.

Although the Statement of Net Position reports a total net position of \$23,692,838, the City has restrictions over the use of these funds. The investment in land, buildings, and equipment (capital assets, net of related debt) is necessary for the successful operation of the City. Governmental laws segregate funds and place restrictions on spending. This should be considered when reviewing the report.

The second of the government-wide financial statements is the Statement of Activities. This statement shows the result of operations that caused net position to change from the prior year to the amount reported on the Statement of Net Position as of June 30, 2023. All changes of net position are reported as soon as the underlying event giving rise to the change occurs. Therefore, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal years’ reporting periods.

The Statement of Activities classifies expenses by functional area. The report also shows corresponding charges for services and restricted grants for each function that help support the expenses. The resulting Net (Expenses) Revenue and Changes in Net Position shows the remaining expenses not supported by charges for services and restricted grants. General revenues are then applied to the remaining expenses resulting in a total change in net position.

Fund Financial Statements:

The fund financial statements provide detailed information about the City’s most significant funds – not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required to be established by state or federal law or by bond covenants. Management establishes other funds to control and manage money for particular purposes or to show the City is meeting legal responsibilities for using certain taxes, grants and other funding resources. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds—Most of the City’s basic services are reported in governmental funds, which focus on how money flows in and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial resources that can readily be converted to cash. The governmental fund statements provide a detailed, short-term view of the City’s general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance City programs.

Because the focus of the governmental funds is narrower than that of the government wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. The differences of results in the governmental funds financial statements to those in the government-wide financial statements are shown in reconciliations following the governmental funds financial statements.

Proprietary Funds—The City maintains one type of proprietary funds – enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for the wastewater collection and treatment. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Fiduciary funds—Fiduciary funds are used to account for resources held for the benefit of parties outside the City. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Fiduciary funds are not reflected in the City’s government-wide financial statements because the City cannot use these assets to finance its operations.

Notes to Basic Financial Statements:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information:

In addition to the basic financial statements, this report also presents certain Required Supplementary Information including the City’s Schedule of the Plan’s Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date.

Supplementary Information:

Supplementary schedules concerning balance sheets and fund balances for all other funds are presented immediately following the Required Supplementary Information. Financial activity related to the City’s custodial funds is also presented separately in this section.

Fund Level Revenues & Expenditures Analysis:

Statement of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2023

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Taxes & Assessments	\$ 1,966,165	\$ 2,069,520	\$ -	\$ -	\$ 1,966,165	\$ 2,069,520
Licenses, Permits, & Fees	106,424	58,465	-	-	106,424	58,465
Fines & Forfeitures	7,239	8,641	-	-	7,239	8,641
Interest & Investment income	28,157	4,883	-	-	28,157	4,883
Intergovernmental revenues	933,898	624,144	-	22,958	933,898	647,102
Charges for services	346,509	310,103	2,137,285	2,108,072	2,483,794	2,418,175
Other	25,059	32,536	-	-	25,059	32,536
Total	\$ 3,413,451	\$ 3,108,292	\$ 2,137,285	\$ 2,131,030	\$ 5,550,736	\$ 5,239,322
Expenditures						
General Gov & Admin	\$ 592,093	\$ 600,386			\$ 592,093	\$ 600,386
Public Safety	1,095,006	1,035,761			1,095,006	1,035,761
Public Works & Facilities	381,692	530,278			381,692	530,278
Community Development	96,085	108,714			96,085	108,714
Cultural and Recreation	391,409	333,272			391,409	333,272
Capital Outlay	554,040	-			554,040	-
Salaries & Benefits	-	-	24,081	1,030,652	24,081	1,030,652
Operation & Maintenance	-	-	748,720	653,385	748,720	653,385
Depreciation	-	-	98,335	76,831	98,335	76,831
Total	\$ 3,110,325	\$ 2,608,411	\$ 871,136	\$ 1,760,868	\$ 3,981,461	\$ 4,369,279
Net Revenue (Loss)	\$ 303,126	\$ 499,881	\$ 1,266,149	\$ 370,162	\$ 1,569,275	\$ 870,043

Revenue generation grew nearly 10% for General Fund and related Funds compared to last fiscal year, while the sewer enterprise fund’s revenue generation essentially remained the same. Governmental expenditures increased by 19%, while enterprise expenditures declined significantly due to changes in pension actuarial valuation adjustments. Primarily due to reserving funds for upcoming capital projects, such as the Sutter Oaks wastewater main replacement project, the City ended 2023 with net revenue of \$1,569,275.

Revenue

The City’s total revenue was \$5.5 million for the fiscal year ended June 30, 2023. Revenue from governmental activities totaled \$3.41 million and revenue from business-type activities totaled \$2.09 million.

Expenses

Expenses of the City for the year totaled \$3,981,461. Governmental activity expenses totaled \$3,110,325 and Business-type activity expenses totaled \$871,136. Total expenses decreased by \$387,818 from the previous year.

Fund Financial Statement Analysis:

The City uses fund accounting to ensure and demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activity. The fund financial statements focus on individual parts of the City government, reporting the City’s operation in more detail than the government-wide statements. The City’s governmental funds provide information on near-term inflows, outflows and balances of spendable resources.

As the City completed the year, the General Fund reported combined fund balances of \$1,522,789, an increase of \$401,004 from last year’s ending fund balances of \$1,121,785.

Fund Budgetary Highlights:

The General Fund final adopted budget had an increase from the prior year in total revenue by \$105,985 and the actual total revenue increased from the prior year by \$116,971. Budgeted revenues for the General Fund for 2023 totaled \$2.19 million while actual revenues equaled \$2.86 million, an increase of \$678,095.

General Fund expenditures budgeted for 2023 totaled \$2.1 million while actual expenditures equaled \$2.3 million, a difference of \$190,516.

GOVERNMENT-WIDE FINANCIAL ANALYSIS:

Statement of Net Position	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Current and other assets	\$ 2,371,954	\$ 1,833,414	\$ 3,677,664	\$ 3,455,704	\$ 6,049,618	\$ 5,289,118
Capital assets, net	18,724,414	16,401,313	2,250,477	2,317,259	\$ 20,974,891	\$ 18,718,572
Total Assets	21,096,368	18,234,727	5,928,141	5,772,963	\$ 27,024,509	\$ 24,007,690
Deferred Outflows of Resources						
Pension related	3,983,850	593,767	1,327,951	197,923	\$ 5,311,801	\$ 791,690
Total Deferred Outflows of Resources	3,983,850	593,767	1,327,951	197,923	\$ 5,311,801	\$ 791,690
Liabilities						
Current	379,596	145,994	669,827	686,406	\$ 1,049,423	\$ 832,400
Long-term liabilities	3,382,811	1,886,138	1,551,888	1,085,628	\$ 4,934,699	\$ 2,971,766
Total Liabilities	3,762,407	2,032,132	2,221,715	1,772,034	\$ 5,984,122	\$ 3,804,166
Deferred Inflows of Resources						
Pension related	215,547	1,514,458	71,849	504,819	\$ 287,396	\$ 2,019,277
Total Deferred Inflows of Resources	215,547	1,514,458	71,849	504,819	\$ 287,396	\$ 2,019,277
Net Position						
Net investment in capital assets	16,352,460	16,401,313	1,345,477	1,389,259	\$ 17,697,937	\$ 17,790,572
Restricted	375,355	576,195	-	-	\$ 375,355	\$ 576,195
Unrestricted	2,002,495	(1,695,604)	3,617,051	2,304,774	\$ 5,619,546	\$ 609,170
Total Net Position	\$ 18,730,310	\$ 15,281,904	\$ 4,962,528	\$ 3,694,033	\$ 23,692,838	\$ 18,975,937

Net position represents the difference between the City’s resources and its obligations. As of June 30, 2023, the largest portion of the City’s total, 89 percent, reflects the investment in capital assets, less related debt outstanding used to acquire the capital assets. The City’s net position is broken out into three categories: net investment in capital assets totaling \$17,697,937 (e.g., land, buildings, and improvements, machinery and equipment) less any related debt used to acquire those assets that is still outstanding, restricted for specific purposes totaling \$375,355 and unrestricted totaling \$5,619,546. These capital assets are used by the City to provide services to the citizens; consequently, these assets are not available for future spending. Additional capital asset information can be found in the Capital Asset and Debt Administration section of the MD&A. Restricted net position represents amounts that may be used in accordance with external restrictions. The unrestricted balance of net position may be used at the City’s discretion.

The increase in unrestricted net position is due to a decrease in the share of the City’s liability in the CalPERS Unfunded Accrued Liability pool. Even small changes in our proportion of the pooled liabilities can create major shifts in our long term outlook on this significant burden. This number can vary wildly from year to year, the reader is cautioned not to put too much weight into this number. Keep in mind that while it can swing in our favor one year, it may also swing the other direction just as easily. The adjustments in our proportion of the liability pool are based on our participation in the pension system, including retirees already receiving benefits and active members paying into the pension currently. This liability is a multi-decade obligation that is significant, but has little immediate effect on our ability to operate as a city as long as we continue to identify it as a growing expenditure as time goes on, and we budget accordingly. For the purposes of this audit, it effected the reporting of long term expenses. Explanations on why that is can be found on Page 48. The impacts of this change due to GASB 68 can be found on Page 15. For more details on the specifics of the swing in our pension liability, please refer to Page 47.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets:

As of the end of fiscal year 2023, the City had invested \$28.3 million in a broad range of capital assets including buildings, land, wastewater facilities, the sewer treatment plant, vehicles and machinery. The City increased its gross capital assets by \$568,000 during 2023. Total depreciation expense for the year was \$664,877. Depreciation expense is allocated to the fund and category in which the capital asset has been recorded.

Additional information on the City’s capital assets can be found in Note 4.

Long-Term Debt:

The City’s long-term debt is composed of \$455k due to the U.S Department of Agriculture which was to finance capital improvements to the City’s sewer collection system and \$450k due to Amador Regional Sanitation Authority for the acquisition of an easement. However, as of March 2024, City of Sutter Creek and Amador Regional Sanitation Authority agreed to forgive the \$450k debt and the ARSA JPA is in the process of dissolution.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET:

The factors that most significantly impact the City and its budget are driven by property values, building activity, and tourism. These factors directly impact property taxes, sales taxes, and transient occupancy taxes, which combined are the City’s largest revenue sources of governmental activities.

The City understands that preparing for future downturns and capital improvements are necessary for a secure future, therefore the City transferred \$28,656 from the General Fund into the General Operations Reserve fund during 2023 for a fund balance of \$102,421 and transferred from the General Fund \$57,313 into the General Capital Reserve fund for a fund balance of \$49,677 and transferred from the General Fund \$28,656 into the General Savings fund for a fund balance of \$72,113.

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 Note 8. The City’s required contribution for the unfunded liability was \$330,152 in fiscal year 2023.

CONTACTING THE CITY’S FINANCIAL MANAGEMENT:

This financial report is designed to provide the citizens, taxpayers, customers, investors, and creditors with a general overview of the City’s finances and to show the City’s accountability for the money it receives. If you have questions about this report or would like additional financial information, please contact the City of Sutter Creek, 18 Main Street, Sutter Creek, California 95685.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF SUTTER CREEK
STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents (Note 2)	\$2,152,139	\$3,640,061	\$5,792,200
Accounts receivable, net of allowance for doubtful accounts	1,131	37,603	38,734
Prepaid expense			
Due from other government agencies	218,684		218,684
Total current assets	2,371,954	3,677,664	6,049,618
Noncurrent assets:			
Capital assets (Notes 1E and 4):			
Non-depreciable	1,965,587	781,473	2,747,060
Depreciable, net	14,386,873	1,469,004	15,855,877
Total noncurrent assets	16,352,460	2,250,477	18,602,937
Total Assets	18,724,414	5,928,141	24,652,555
DEFERRED OUTFLOWS OF RESOURCES			
Pension related (Note 8)	3,983,850	1,327,951	5,311,801
Total Deferred Outflows of Resources	3,983,850	1,327,951	5,311,801
LIABILITIES			
Current liabilities:			
Accounts payable	276,124	76,485	352,609
Accrued liabilities	21,344	24,899	46,243
Due to other governments	8,585		8,585
Interest payable		85,318	85,318
Deposits payable	61,689	4,463	66,152
Compensated absences, due in less than one year (Note 1G)	11,854	4,662	16,516
Long-term debt, due in less than one year (Note 5)		474,000	474,000
Total current liabilities	379,596	669,827	1,049,423
Long-term liabilities:			
Compensated absences, due in more than one year (Note 1G)	25,977	16,132	42,109
Long-term debt, due in more than one year (Note 5)		431,000	431,000
Total OPEB liability (Note 6)	42,566		42,566
Net pension liability (Note 8)	3,314,268	1,104,756	4,419,024
Total long-term liabilities	3,382,811	1,551,888	4,934,699
Total Liabilities	3,762,407	2,221,715	5,984,122
DEFERRED INFLOWS OF RESOURCES			
Pension related (Note 8)	215,547	71,849	287,396
Total Deferred Inflows of Resources	215,547	71,849	287,396
NET POSITION (Note 7)			
Net investment in capital assets	16,352,460	1,345,477	17,697,937
Restricted for City projects	375,355		375,355
Unrestricted	2,002,495	3,617,051	5,619,546
Total Net Position	\$18,730,310	\$4,962,528	\$23,692,838

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

CITY OF SUTTER CREEK
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Section 5, Item A.

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
Governmental Activities:							
General government and administrative services	(\$68,422)	\$353,765	\$313,619		\$735,806		\$735,806
Public safety	(219,359)	9,337	318,752		547,448		547,448
Culture and recreation		82,946			82,946		82,946
Public works	156,741	2,544	91,479	\$57,847	(4,871)		(4,871)
Community development	96,085	11,300	187,100		102,315		102,315
Total Governmental Activities	(34,955)	459,892	910,950	57,847	1,463,644		1,463,644
Business-type Activities:							
Wastewater	896,387	2,137,285				\$1,240,898	1,240,898
Total Business-type Activities	896,387	2,137,285				1,240,898	1,240,898
Total Government-Wide	\$861,432	\$2,597,177	\$910,950	\$57,847	1,463,644	1,240,898	2,704,542
General revenues:							
Taxes:							
Property taxes					931,923		931,923
Sales taxes					489,884		489,884
Transient occupancy tax					267,442		267,442
Franchise taxes					126,293		126,293
Gas taxes					115,724		115,724
Investment income					28,157	23,794	51,951
Miscellaneous					25,339		25,339
Transfers							
Total General Revenues					1,984,762	23,794	2,008,556
Changes in Net Position					3,448,406	1,264,692	4,713,098
Net Position - Beginning					15,281,904	3,697,836	18,979,740
Net Position - Ending					\$18,730,310	\$4,962,528	\$23,692,838

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

CITY OF SUTTER CREEK
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF JUNE 30, 2023

	Major Funds				Total Governmental Funds
	General Fund	FEMA Fund	Capital Improvements Fund	Non-Major Governmental Funds	
ASSETS					
Cash and investments (Note 2)	\$1,140,937	\$149,973		\$861,229	\$2,152,139
Accounts receivable, net of allowance for doubtful accounts				1,131	1,131
Due from other funds (Note 3)	316,103				316,103
Due from other governmental agencies	173,084			45,600	218,684
TOTAL ASSETS	\$1,630,124	\$149,973		\$907,960	\$2,688,057
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$75,460	\$184,838		\$15,826	\$276,124
Accrued liabilities	21,344				21,344
Due to other funds (Note 3)			\$253,806	62,297	316,103
Due to other governments	8,585				8,585
Deposits payable	1,946		6,089	53,654	61,689
TOTAL LIABILITIES	107,335	184,838	259,895	131,777	683,845
FUND BALANCES (Note 7)					
Restricted				813,044	813,044
Unassigned	1,522,789	(34,865)	(259,895)	(36,861)	1,191,168
TOTAL FUND BALANCES (DEFICITS)	1,522,789	(34,865)	(259,895)	776,183	2,004,212
TOTAL LIABILITIES AND FUND BALANCES	\$1,630,124	\$149,973		\$907,960	\$2,688,057

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

CITY OF SUTTER CREEK
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO GOVERNMENT-WIDE STATEMENT OF NET POSITION

JUNE 30, 2023

Total Governmental Fund Balances	\$2,004,212
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	16,352,460
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet.	
Compensated absences	(37,831)
Other post-employment benefits	(42,566)
Pension related deferred outflows, deferred inflows and liabilities	<u>454,035</u>
Net Position of Governmental Activities	<u><u>\$18,730,310</u></u>

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

CITY OF SUTTER CREEK
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023

	Major Funds				
	General Fund	FEMA Fund	Capital Improvements Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes and assessments	\$1,853,150			\$113,015	\$1,966,165
Licenses, permits and fees	106,424				106,424
Fines and forfeitures	7,239				7,239
Interest and investment income	19,135	\$33		8,989	28,157
Intergovernmental revenues	590,288		\$47,322	296,288	933,898
Charges for services	264,345			82,164	346,509
Other revenue	25,059				25,059
TOTAL REVENUES	2,865,640	33	47,322	500,456	3,413,451
EXPENDITURES					
Current:					
General government and administration	563,689			28,404	592,093
Public safety	1,095,006				1,095,006
Public works and facilities	227,521			154,171	381,692
Community development	96,085				96,085
Cultural and recreation	295,318			96,091	391,409
Capital outlay	2,240	213,340	307,217	31,243	554,040
TOTAL EXPENDITURES	2,279,859	213,340	307,217	309,909	3,110,325
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	585,781	(213,307)	(259,895)	190,547	303,126
OTHER FINANCING SOURCES (USES)					
Transfers in (Note 3)		169,308		15,469	184,777
Transfers out (Note 3)	(184,777)				(184,777)
TOTAL OTHER FINANCING SOURCES (USES)	(184,777)	169,308		15,469	
NET CHANGE IN FUND BALANCES	401,004	(43,999)	(259,895)	206,016	303,126
FUND BALANCES, BEGINNING OF YEAR	1,121,785	9,134		570,167	1,701,086
FUND BALANCES (DEFICITS), END OF YEAR	\$1,522,789	(\$34,865)	(\$259,895)	\$776,183	\$2,004,212

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

CITY OF SUTTER CREEK
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$303,126

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Depreciation (566,542)
Capitalizable expenditures are added back to fund balance 517,689

The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources and therefore are not reported as revenues or expenditures in governmental funds (net change):

Compensated absences 5,357
Other post-employment benefits 5,998
Change in net pension liability and related deferred inflows/outflows 3,182,778

Change in Net Assets of Governmental Activities \$3,448,406

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

CITY OF SUTTER CREEK
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes	\$1,827,045	\$1,858,045	\$1,853,150	(\$4,895)
Licenses and permits	66,500	57,900	106,424	48,524
Fines and penalties		8,000	7,239	(761)
Interest and investment income	2,500	2,500	19,135	16,635
Intergovernmental	180,000	202,000	590,288	388,288
Charges for services	111,500	160,100	264,345	104,245
Other revenue			25,059	25,059
	<u>2,187,545</u>	<u>2,288,545</u>	<u>2,865,640</u>	<u>577,095</u>
EXPENDITURES:				
Current:				
General government and administration	529,452	528,996	563,689	(34,693)
Public safety	1,066,054	1,072,815	1,095,006	(22,191)
Public works and facilities	94,000	266,097	227,521	38,576
Community development	138,678	98,963	96,085	2,878
Culture and recreation	265,229	258,704	295,318	(36,614)
Capital outlay	20,794	12,000	2,240	9,760
	<u>2,114,207</u>	<u>2,237,575</u>	<u>2,279,859</u>	<u>(42,284)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>73,338</u>	<u>50,970</u>	<u>585,781</u>	<u>534,811</u>
OTHER FINANCING SOURCES (USES)				
Transfers out			(184,777)	(184,777)
			<u>(184,777)</u>	<u>(184,777)</u>
NET CHANGE IN FUND BALANCE	<u>\$73,338</u>	<u>\$50,970</u>	<u>401,004</u>	<u>\$350,034</u>
FUND BALANCES, BEGINNING OF YEAR			<u>1,121,785</u>	
FUND BALANCES, END OF YEAR			<u>\$1,522,789</u>	

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

CITY OF SUTTER CREEK
 PROPRIETARY FUND
 STATEMENT OF NET POSITION
 AS OF JUNE 30, 2023

	Major Enterprise Fund
	Wastewater Fund
ASSETS	
CURRENT ASSETS	
Cash and investments (Note 2)	\$3,640,061
Accounts receivable, net	37,603
Prepaid expenses	
TOTAL CURRENT ASSETS	3,677,664
NONCURRENT ASSETS	
Capital assets (Note 4):	
Non-depreciable	781,473
Depreciable - net	1,469,004
TOTAL NONCURRENT ASSETS	2,250,477
TOTAL ASSETS	5,928,141
DEFERRED OUTFLOWS OF RESOURCES	
Pension related (Note 8)	1,327,951
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,327,951
LIABILITIES	
CURRENT LIABILITIES	
Accounts payable	76,485
Accrued liabilities	24,899
Interest payable	85,318
Deposits payable	4,463
Compensated absences, due in less than one year (Note 1G)	4,662
Long-term debt, due in less than one year (Note 5)	474,000
TOTAL CURRENT LIABILITIES	669,827
NONCURRENT LIABILITIES	
Compensated absences, due in more than one year (Note 1G)	16,132
Long-term debt, due in more than one year (Note 5)	431,000
Net pension liability (Note 8)	1,104,756
TOTAL NONCURRENT LIABILITIES	1,551,888
TOTAL LIABILITIES	2,221,715
DEFERRED INFLOWS OF RESOURCES	
Pension related (Note 8)	71,849
TOTAL DEFERRED INFLOWS OF RESOURCES	71,849
NET POSITION	
Net investment in capital assets	1,345,477
Unrestricted	3,617,051
TOTAL NET POSITION	\$4,962,528

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

Section 5, Item A.

CITY OF SUTTER CREEK
 STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN NET POSITION - PROPRIETARY FUND
 FOR THE YEAR ENDED JUNE 30, 2023

	<u>Major Enterprise Fund</u>	<u>Wastewater Fund</u>
OPERATING REVENUES		
Service charges	\$2,137,285	
TOTAL OPERATING REVENUES	<u>2,137,285</u>	
OPERATING EXPENSES		
Salaries and benefits	24,081	
Operation and maintenance	748,720	
Depreciation (Note 4)	98,335	
TOTAL OPERATING EXPENSES	<u>871,136</u>	
OPERATING INCOME (LOSS)	<u>1,266,149</u>	
NONOPERATING REVENUES (EXPENSES)		
Interest income	23,794	
Interest expense	(25,251)	
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(1,457)</u>	
Change in net position	1,264,692	
BEGINNING NET POSITION	<u>3,697,836</u>	
ENDING NET POSITION	<u><u>\$4,962,528</u></u>	

See accompanying notes to financial statements

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CITY OF SUTTER CREEK
 PROPRIETARY FUND
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED JUNE 30, 2023

	Wastewater Fund
Cash Flows from Operating Activities:	
Cash received from customers	\$2,150,355
Cash paid to suppliers	(756,865)
Cash paid to employees and related benefits	(1,098,753)
Cash Flows from Operating Activities	294,737
Cash Flows from Capital and Related Financing Activities	
Capital asset acquisition	(19,168)
Capital asset deletion	(8,582)
Debt principal paid	(23,000)
Interest paid	(25,251)
Cash Flows from Capital and Related Financing Activities	(76,001)
Cash Flows from Investing Activities	
Interest received	23,794
Cash Flows from Investing Activities	23,794
Increase in cash and cash equivalents	242,530
Cash and cash equivalents, beginning of year	3,397,531
Cash and cash equivalents, end of year	\$3,640,061
Reconciliation of Net Operating Income to cash provided by operating activities:	
Operating income	\$1,266,149
Adjustments to reconcile net operating loss to cash provided by operating activities:	
Depreciation	98,335
(Decrease) increase in due to retirement system	(1,074,260)
(Increase) decrease in assets:	
Accounts receivable	13,070
Prepaid expenses	7,500
(Decrease) increase in liabilities:	
Accounts payable	(15,645)
Accrued compensated absences	(412)
Cash Flows from Operating Activities	\$294,737

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

CITY OF SUTTER CREEK
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2023

	<u>Custodial Funds</u>
ASSETS	
Cash and investments (Note 2)	\$12,028
Prepaid expenses	<u>1,500</u>
Total Assets	<u>13,528</u>
LIABILITIES	
Accounts payable	10,167
Due to other governments	<u>10,531</u>
Total Liabilities	<u>20,698</u>
NET POSITION (DEFICIT)	
Restricted for organizations and other governments	<u>(7,170)</u>
Total Net Position (Deficit)	<u><u>(\$7,170)</u></u>

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

CITY OF SUTTER CREEK
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Custodial Funds</u>
ADDITIONS:	
Interest and investment income	\$3,122
Charges for services	754,594
Other revenue	<u>6,098</u>
TOTAL ADDITIONS	<u>763,814</u>
DEDUCTIONS:	
Operations	761,168
Utilities	2,444
Repairs and maintenance	3,261
Supplies	2,173
Professional services	<u>4,237</u>
TOTAL DEDUCTIONS	<u>773,283</u>
CHANGE IN NET POSITION	(9,469)
NET POSITION, BEGINNING OF YEAR	<u>2,299</u>
NET POSITION (DEFICIT), END OF YEAR	<u><u>(\$7,170)</u></u>

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

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**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Sutter Creek (City) was incorporated in 1913, under the laws and regulations of the State of California. The City operates under a Council-Manager form of government and provides the following services: public safety, highways and streets, sewer, culture-recreation, public improvements, planning and zoning, and general administrative services. The voters of the City give authority and responsibility for operations to the City Council. The City Council has the authority to employ administrative and support personnel to carry out its directives. The primary method used to monitor the performance of the City’s management is the financial budget, which is adopted annually by the City Council.

The financial statements of the City have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. GASB issues a codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The City applies all GASB pronouncements.

Reporting Entity: The City operates as a self-governing local government unit within the State of California. It has limited authority to levy taxes and has the authority to determine user fees for the services that it provides. Voters elect a City Council that passes laws and determines broad policies. The Council also oversees the operations of the City and approves all budgets, fund transfers and fund balance reserves. The City’s main funding sources include property taxes, sales taxes, other intergovernmental revenue from State and federal sources, user fees, and federal and state financial assistance.

Government-wide and Fund Financial Statements: The government-wide financial statements (i.e., the Statement of Net Position and Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain indirect costs are included in the program expenses of most business-type activities. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The accounts of the City are organized on the basis of funds. A fund is a separate self-balancing set of accounts. Each fund was established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions or limitations. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the last is excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Measurement Focus, Basis of Accounting and Basis of Presentation: The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds financial statements and fiduciary fund statements. 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 are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and 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 be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 90 days of the end of the current fiscal period with the exception of grant-related government voluntary nonexchange revenue. The City considers grant related government voluntary nonexchange revenues to be available if they are collected within 365 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.

Major revenues that are determined to be susceptible to accrual include property taxes and assessments, sales taxes, franchise taxes, charges for services, intergovernmental revenues, and earnings on investments. Sales taxes collected and held by the State at year end on behalf of the government are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the government and are recognized as revenue at that time. Entitlements and shared revenues (government mandated nonexchange transactions) are recognized when the City has satisfied all applicable eligibility requirements and if the amounts are measurable. If the grant funds are received before the revenue recognition criteria are satisfied, the unearned amounts are reported as unearned revenue.

The City reports the following major governmental funds:

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

FEMA Special Revenue Fund – The FEMA Special Revenue Fund is used to account for FEMA-funded repairs and project costs.

Capital Improvements Capital Projects Fund – The Capital Improvements Capital Projects Fund is used to account for the planning and construction of various Sutter Creek capital projects.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Additionally, the City reports the following fund types:

GOVERNMENTAL FUNDS

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (not including private purpose trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds – Capital Funds are used to account for financial resources used for the acquisition or construction of major capital facilities.

PROPRIETARY FUNDS

Proprietary funds distinguish operating revenues and expenses from non-operating 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 principle operating revenues of the City’s enterprise fund is charges to customers or other funds 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 non-operating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources as they are needed.

Enterprise Fund – Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The City reports the following major enterprise fund:

Wastewater Fund – The Wastewater Operations Fund is used to account for sewer collection system and pollution control plant operations including major repair and replacement of the City’s pollution control plant facilities.

FIDUCIARY FUNDS

The City reports the following type of Fiduciary Funds:

Custodial Funds – Custodial Funds account for assets held by the City in a purely custodial capacity. Custodial Funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- B. Cash and Cash Equivalents: The City’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition, including the City’s investment in the California Local Agency Investment Fund (LAIF). Highly liquid money market investments with maturities of one year or less at time of purchase are stated at amortized cost.

- C. Interfund Balances: Transactions between funds that represent lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.” Eliminations have not been made between or within the fund types.

- D. Property Taxes: The County of Amador (the County) is responsible for the collection and allocation of property taxes. Under California law, property taxes are assessed and collected by the County up to 1% of the full cash value of taxable property, plus other increases approved by the voters and distributed in accordance with statutory formulas. The City recognizes property taxes when the individual installments are due provided, they are collected within 90 days after year end. Secured property taxes are levied on or before January 1 of each year. They become a lien on real property on January 1. These taxes are paid in two equal installments; the first is due November 1 and delinquent with penalties after December 10; the second is due February 1 and delinquent with penalties after April 10. Secured property taxes, which are delinquent and unpaid as of June 30, are declared to be tax defaulted and are subject to redemption penalties, costs and interest when paid. These taxes are secured by liens on the property being taxed.

The term “unsecured” refers to taxes on personal property other than land and buildings. Property tax revenues are recognized in the fiscal year for which they are levied, provided they are due and collected within sixty days after fiscal year-end. The County apportions secured property tax revenue in accordance with the alternate methods of distribution, the “Teeter Plan,” as prescribed by Section 4717 of the California Revenue and Taxation Code. Therefore, the City receives 100% of the secured property tax levies to which it is entitled, whether or not collected. Unsecured delinquent taxes are considered fully collectible.

These taxes are accrued as intergovernmental receivables only if they are received from the County within 90 days after year end for the governmental funds and are accrued when earned for government-wide presentation regardless of the timing of the related cash flows.

The City has provided an allowance for doubtful accounts of \$0 at June 30, 2023.

- E. Capital Assets: Capital assets for governmental fund types of the City are capitalized in the funds used to acquire or construct them. Capital acquisitions are to be reflected as expenditures in the governmental fund, and the related assets are to be reported in the government-wide financial statements at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not included in the additions to capital assets. Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	10 to 40 years
Infrastructure	30 years
Wastewater facilities and treatment plant	20 to 40 years
Machinery and equipment	5 to 20 years

It is the policy of the City to capitalize all land, buildings, improvements, equipment, and infrastructure assets, except assets costing less than \$5,000. Interest incurred during the construction phase of capital assets of business-type activities is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period. Costs of assets sold or retired (and related amounts of accumulated depreciation) are eliminated from the amounts in the year of sale or retirement and the resulting gain or loss is included in the operating statement of the related proprietary fund. In governmental funds, the sale of general capital assets is included in the Statement of Revenues, Expenditures and Changes in Fund Balances as proceeds from sale. The proceeds reported in the governmental fund are eliminated and the gain or loss on sale is reported in the government-wide presentation.

- F. Unearned and Unavailable Revenues: Unearned revenues arise when resources are received by the City before it has legal claim to them (i.e., when grant monies are received prior to the incurrence of qualifying expenditures). Unavailable revenues in governmental funds arise when a potential revenue source does not meet both the “measurable” and “available” criteria for recognition in the current period. Revenues considered unavailable because they were not received in the availability period are recognized for the government-wide presentation.

- G. Compensated Absences: It is the City’s policy to permit employees to accumulate earned but unused vacation, compensatory time off and administrative leave. Vacation is accrued when incurred in the government-wide presentation and in the proprietary funds and reported as a fund liability. Amounts that are expected to be liquidated with expendable available financial resources, (i.e., as a result of employee resignations or retirements that are currently payable) are reported as expenditures and a fund liability of the governmental fund that will pay it. Amounts not expected to be liquidated with expendable available financial resources represent a reconciling item between the fund and government- wide presentation. No expenditure is reported in the governmental fund financial statements for these amounts. The General Fund and Wastewater Fund are used to liquidate compensated absences.

The changes of the compensated absences during the fiscal year ended June 30, 2023 were as follows:

	Balance June 30, 2022	Additions	Payments	Balance June 30, 2023	Due Within One Year
Governmental Activities	\$43,188	\$30,956	(\$36,313)	\$37,831	\$11,854
Business-Type Activities	21,206	23,705	(24,117)	20,794	4,662
Total	\$64,394	\$54,661	(\$60,430)	\$58,625	\$16,516

CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Long-term Obligations: Long-term debt of governmental funds are reported at face value in the government-wide financial statements and represent a reconciling item between the fund and government-wide presentation. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the government-wide financial statements and represent a reconciling item between the fund and government-wide presentation. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate funds.

For governmental fund types, proceeds from borrowing are reported as another financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

I. Deferred Inflows and Deferred Outflows of Resources: In addition to assets, the Statement of Net Position or balance sheet reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Net Position or balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets 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.

J. Leases: A lease is defined as a contract that conveys control of the right to use another entity’s nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. The City recognizes leases with an initial, individual value of \$50,000 or more.

K. Subscription-Based Information Technology Arrangements (SBITA): A Subscription-Based Information Technology Arrangements (SBITA) is a contract that conveys control of the right to use another party’s (a SBITA vendor’s) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange-like transaction. Subscription assets are reported with other capital assets and subscription liabilities are reported with long-term debt on the statement of net position.

L. Use of Estimates: The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

M. Budgetary Information: The City Council annually adopts the budget resolution for all operating funds of the City. Budgetary control is legally maintained at the fund level. Department heads submit budget requests to the City Manager. The City Manager prepares an estimate of revenues and prepares recommendations for the next year’s budget. The preliminary budget may or may not be amended by the City Council and is adopted by resolution by the City Council on or before June 30.

CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All budget amounts presented in the accompanying financial statements have been adjusted for legally authorized revisions of the annual budgets during the year. Appropriations, except open project appropriations, and unexpended grant appropriations, lapse at the end of each fiscal year. Amounts shown in the financial statements represent the original budgeted amounts and all supplemental appropriations. The supplemental appropriations were immaterial. The budgetary data is prepared on the modified accrual basis consistent with the related “actual” amounts. The City does not use encumbrance accounting.

Except for the General Fund and the Gas Tax, Streets & Sidewalks Special Revenue Fund, all other special revenue and capital project funds are not budgeted. As of June 30, 2023, expenditures in the General Fund and Gas Tax, Streets & Sidewalks Special Revenue Fund, exceeded appropriations in the amounts of \$42,284 and \$30,017, respectively.

Deficit Fund Equity: The following funds have fund deficits at June 30, 2023:

	<u>Amount</u>
FEMA Special Revenue Fund	\$34,865
Capital Improvements Capital Projects Fund	259,895
Cemetery Special Revenue Fund	12,353
Community Center Grant Special Revenue Fund	26,508

- N. New and Closed Funds: During fiscal year ended June 30, 2023, the City closed the Sutter Creek Bridge Replacement Capital Projects Fund, and opened the Capital Improvements Capital Projects Fund, FEMA Special Revenue Fund, and Planning Grant Special Revenue Fund.
- O. New Governmental Accounting Standards Board (GASB) Pronouncements: Management adopted the provisions of the following GASB Statements, which became effective during the year ended June 30, 2023:

In May 2019, GASB issued **Statement No. 91, Conduit Debt Obligations**. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The provisions of this Statement were implemented during fiscal year 2023. The implementation had no effect on the financial statements.

CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In March 2020, GASB issued **Statement No. 94**, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The provisions of this Statement were implemented during fiscal year 2023. The implementation had no effect on the financial statements.

In May 2020, GASB issued **Statement No. 96**, *Subscription-Based Information Technology Arrangements*. The objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The provisions of this Statement were implemented during fiscal year 2023. The City did not have any significant SBITAs to record as of June 30, 2023.

- P. Fair Value Measurements: Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs – other than quoted prices included within level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 2 – CASH AND INVESTMENTS

The City follows the practice of pooling cash and investments of all funds. Cash represents cash on hand, demand deposits in the bank and investments. Cash and investments at June 30, 2023, are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments of the City	\$5,792,200
Cash and investments in Fiduciary Funds (separate statement):	
Cash and investments	12,028
Total cash and investments	\$5,804,228

Cash and investments as of June 30, 2023 consisted of the following:

Cash on hand	\$800
Deposits with financial institutions	1,146,712
Investments	4,656,716
Total cash and investments	\$5,804,228

Investment Policy: California statutes authorize cities to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. 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) that address interest rate risk, credit risk, and concentration of credit risk.

	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
U.S. Treasury Obligations	2 Years	None	None
U.S. Agency Securities	2 Years	50%	None
Local Agency Bonds	2 Years	50%	None
Certificates of Deposit	2 Years	50%	None
Investment Pool	N/A	None	None
California Local Agency	N/A	None	None

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 2 – CASH AND INVESTMENTS (Continued)

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. The City’s investment in the California Local Agency Investment Fund (LAIF) has an average maturity of 260 days.

Investment	Total	Remaining Maturity (in Months) 12 Months or Less
Money Market Fund	\$2,059,212	\$2,059,212
Certificate of Deposit	1,000,000	1,000,000
LAIF	1,597,504	1,597,504
	\$4,656,716	\$4,656,716

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Under California Government Code Section 53651, depending on specific types of eligible securities, a bank must deposit eligible securities posted as collateral with its Agent having a fair value of 105% to 150% of the City’s cash on deposit. All of the City’s deposits are either insured by the Federal Depository Insurance Corporation (FDIC) or collateralized with pledged securities held in the trust department of the financial institutions in the City’s name.

Investment in LAIF: The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City reports its investment in LAIF at the fair value amount provided by LAIF. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF’s investment portfolio are collateralized mortgage obligation, mortgage-backed securities, other asset-backed securities, loans to certain State funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, and corporations.

Investment	Minimum Legal Rating	Not Rated	Total
Money Market Fund	AAAm		\$2,059,212
Certificate of Deposit	N/A	\$1,000,000	1,000,000
LAIF	N/A	1,597,504	1,597,504
		\$2,597,504	\$4,656,716

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 2 – CASH AND INVESTMENTS (Continued)

Fair Value Hierarchy: The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The Local Agency Investment Fund and money market fund are classified as exempt in the fair value hierarchy, as they are valued at amortized cost, which is exempt from being classified under GASB 72.

NOTE 3 – INTERFUND TRANSACTIONS

All due to/from other funds represent temporary loans from one fund to another to cover cash flow shortfalls and are expected to be repaid shortly after the end of the fiscal year. At June 30, 2023, the City had the following interfund balances:

Due To	Due From	Amount Owed
General Fund	Capital Improvements Fund	\$253,806
	Non-Major Special Revenue Funds:	
	Gas Tax, Streets & Sidewalks Fund	32,355
	Cemetery Fund	12,286
	Community Center Grants Fund	17,656
		\$316,103

The City had the following transfers in/out for the year ended June 30, 2023:

Fund Making Transfer	Fund Receiving Transfer	Amount Transferred
General Fund	FEMA Special Revenue Fund	\$169,308 (a)
	Fund	15,469 (b)
		\$184,777

- (a) To fund activities and projects, pending reimbursement from FEMA.
- (b) General support.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 4 – CAPITAL ASSETS

Governmental activities capital assets activities for the year ended June 30, 2023 was as follows:

	Balance at June 30, 2022	Additions & Adjustments	Transfers	Balance at June 30, 2023
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$1,714,761			\$1,714,761
Construction in progress		\$280,826	(\$30,000)	250,826
Total capital assets, not being depreciated	<u>1,714,761</u>	<u>280,826</u>	<u>(30,000)</u>	<u>1,965,587</u>
Capital assets, being depreciated:				
Buildings and improvements	4,397,474	55,306		4,452,780
Infrastructure	15,383,891	181,557	30,000	15,595,448
Machinery and equipment	470,357			470,357
Total capital assets being depreciated	<u>20,251,722</u>	<u>236,863</u>	<u>30,000</u>	<u>20,518,585</u>
Less accumulated depreciation for:				
Buildings and improvements	(3,574,698)	(52,963)		(3,627,661)
Infrastructure	(1,540,147)	(480,662)		(2,020,809)
Machinery and equipment	(450,325)	(32,917)		(483,242)
Total accumulated depreciation	<u>(5,565,170)</u>	<u>(566,542)</u>		<u>(6,131,712)</u>
Capital assets being depreciated, net	<u>14,686,552</u>	<u>(329,679)</u>	<u>30,000</u>	<u>14,386,873</u>
Governmental Activities capital assets, net	<u>\$16,401,313</u>	<u>(\$48,853)</u>		<u>\$16,352,460</u>

The City’s depreciation expense is charged to the Public Works function in the amount of \$566,542 for governmental activities.

CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 4 – CAPITAL ASSETS (Continued)

Business-type capital assets activities for the year ended June 30, 2023 was as follows:

	Balance at June 30, 2022	Additions	Deletions & Adjustments	Balance at June 30, 2023
Business-type Activities				
Capital assets, not being depreciated:				
Land	\$596,362			\$596,362
Construction in progress	165,943	\$19,168		185,111
Total capital assets, not being depreciated	<u>762,305</u>	<u>19,168</u>		<u>781,473</u>
Capital assets, being depreciated:				
Buildings and improvements	328,791			328,791
Wastewater facilities	2,611,681			2,611,681
Sewer treatment plant	1,906,631			1,906,631
Machinery and equipment	163,941		\$31,060	195,001
Total capital assets being depreciated	<u>5,011,044</u>		<u>31,060</u>	<u>5,042,104</u>
Less accumulated depreciation for:				
Buildings and improvements	(328,791)			(328,791)
Wastewater facilities	(1,698,083)	(50,533)		(1,748,616)
Sewer treatment plant	(1,261,472)	(34,057)	(22,478)	(1,318,007)
Machinery and equipment	(163,941)	(13,745)		(177,686)
Total accumulated depreciation	<u>(3,452,287)</u>	<u>(98,335)</u>	<u>(22,478)</u>	<u>(3,573,100)</u>
Capital assets being depreciated, net	<u>1,558,757</u>	<u>(98,335)</u>	<u>8,582</u>	<u>1,469,004</u>
Business-type Activities capital assets, net	<u>\$2,321,062</u>	<u>(\$79,167)</u>	<u>\$8,582</u>	<u>\$2,250,477</u>

The City’s depreciation expense is charged to the Wastewater program in the amount of \$98,335 for business-type activities.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 5 – LONG-TERM DEBT

	Balance June 30, 2022	Retirements	Balance June 30, 2023	Due Within One Year
Business-Type Activities - Direct borrowings:				
Loans Payable				
U.S. Department of Agriculture	\$478,000	(\$23,000)	\$455,000	\$24,000
Amador Regional Sanitation Authority	450,000		450,000	450,000
Total Business-type Activity Debt	\$928,000	(\$23,000)	\$905,000	\$474,000

U.S. Department of Agriculture (USDA) Loans Payable: The City’s Wastewater Enterprise Fund has a loan payable to the USDA Rural Development Program to finance certain capital improvements to the City’s sewer collection system. Principal payments are due annually on May 1. Interest payments, at an interest rate of 4.5%, are due semi-annually on November 1 and May 1. The loan matures May 2037, and the source of repayment is the Wastewater Enterprise Fund. The scheduled annual minimum debt service requirements at June 30, 2023 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$24,000	\$20,476	\$44,476
2025	25,000	19,396	44,396
2026	26,000	18,270	44,270
2027	27,000	17,100	44,100
2028	29,000	15,886	44,886
2029-2033	164,000	58,816	222,816
2034-2037	160,000	18,452	178,452
	<u>\$455,000</u>	<u>\$168,396</u>	<u>\$623,396</u>

Amador Regional Sanitation Authority (ARSA) Loans Payable: The City participates as one of three members of the Amador Regional Sanitation Authority (ARSA). This joint powers authority, comprised of the City of Sutter Creek, the City of Amador City and the County of Amador, serves its members by facilitating and acquiring items needed for the disposal and discharging of treated effluent generated by its member agencies. A five member board, consisting of two County Supervisors, two Sutter Creek City Councilmembers and one Amador City Councilmember, holds regularly scheduled monthly meetings.

In March 2006, the City of Sutter Creek and ARSA jointly funded the acquisition of an easement costing \$750,000. The easement provides for the eventual delivery of effluent (pipeline easement) to a spray field for the discharging of partially treated effluent. These facilities are to provide additional effluent disposal areas for ARSA. The timing of this development is unknown at this time (see Note 10 disclosure on developer agreement). The agreement with ARSA calls for the construction of a pipeline along the easement and for the proper discharge of effluent once the Gold Rush Golf development occurs. The City’s agreement with Gold Rush Golf calls for the construction of the pipeline by the developer.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 5 – LONG-TERM DEBT (Continued)

The City provided \$300,000 of the funding of the easement while ARSA provided the remaining \$450,000. The purchase agreement calls for the City to reimburse ARSA the principal of \$450,000, plus interest at the State Treasurer’s LAIF rate. Principal amounts were originally scheduled as follows:

- \$50,000 due on June 30, 2008
- \$50,000 due on June 30, 2009
- \$50,000 due on June 30, 2010
- \$100,000 due on June 30, 2011
- \$100,000 due on June 30, 2012
- \$100,000 due on June 30, 2013

Since the existing ARSA system is adequate at this time and economic conditions currently exist preventing the development of the Gold Rush Golf development, the pipeline and spray field easement is not needed. For this reason, the City requested a delay from ARSA in the repayment schedule. The most recent deferral approved by ARSA grants the City a delay until June 2024. On November 30, 2022, ARSA Governing Board approved an extension of the commencement date of repayment of interest and principal to begin on June 30, 2024.

Subsequent to year-end, the ARSA Board voted to begin dissolution of ARSA, and concurrently, forgave the loan made to the City. See Note 10 for more details.

NOTE 6 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

A. General Information about the City’s Other Post Employment Benefit (OPEB) Plan

Plan Description – The City’s Post Employment Benefit Plan is a single employer defined benefit OPEB plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board Statement No. 75. For employees who retired prior to July 1, 2012, and employees hired before July 1, 2012 who subsequently retire from City service, the City will contribute \$105 per month toward retiree medical premiums for those retirees enrolled in the City-sponsored medical plan. Employees hired on or after July 1, 2012 are not eligible for other post-employment benefits (OPEB). There are currently three retirees, with one participating in the City-sponsored medical plan.

Benefits Provided – The only OPEB provided is a \$105 monthly stipend applied toward the cost of retiree health coverage. This benefit level has not been increased in many years and is not intended or expected to ever be increased in the future. The current eligible retirees are eligible to remain covered under the medical plan offered by the City to its active employees until reaching age 65. Subsequently, the retiree is required to find other healthcare coverage. The City will continue the stipend so long as the retiree remains covered for the balance of his or her lifetime. Benefits end upon the retiree’s death. No survivor benefits are payable.

For the year ended June 30, 2023, the City’s contributions to the Plan were \$3,780.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 6 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Employees Covered by Benefit Terms – Membership in the plan consisted of the following at the measurement date of June 30, 2023:

Active employees	-
Inactive employees or beneficiaries currently receiving benefit payments	3
Inactive employees entitled to but not yet receiving benefit payments	-
Total	3

B. Total OPEB Liability

Actuarial Methods and Assumptions – The City’s total OPEB liability was measured as of June 30, 2022 and the total OPEB liability was determined by an actuarial valuation dated June 30, 2022 to determine the \$42,566 total OPEB liability as of June 30, 2023, based on the following actuarial methods and assumptions:

	Actuarial Assumptions
Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal Cost, level percent of pay
Actuarial Assumptions:	
Asset Valuation	Market Value
Discount Rate	3.65%
General Inflation Rate	2.50%
Assumed Wage Inflation	Not applicable
Payroll Growth	Not applicable
Mortality Improvement	MacLeod Watts Scale 2022 applied generationally fro
Employer Cost Sharing	No increase in the \$105 monthly stipend amount

The discount rate was based on the Bond Buyer GO 20 index. As of the June 30, 2023, Measurement Date, use of this index results in a discount rate of 3.65%.

The basic mortality rates are used in this valuation are based on the 2021 experience study of the California Public Employees Retirement System using data from 1997 to 2019, adjusted for a different basis used to project future mortality improvements. Representative mortality rates were those published by CalPERS rates, then projected on a generational basis by Macleod Watts Scare 2022.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 6 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

C. Changes in Total OPEB Liability

The changes in the total OPEB liability follows:

	Total OPEB Liability
Balance at June 30, 2022	\$48,564
Changes Recognized for the Measurement Period:	
Service cost	-
Interest on the total OPEB liability	1,008
Changes of benefit terms	-
Differences between expected and actual experience	1,435
Changes of assumptions	(4,661)
Contributions from the employer	-
Benefit payments	(3,780)
Net changes	(5,998)
Balance at June 30, 2023	\$42,566

D. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate:

Total OPEB Liability		
Current		
Discount Rate -1%	Discount Rate	Discount Rate +1%
(2.65%)	(3.65%)	(4.65%)
\$46,153	\$42,566	\$39,434

Benefits payable in this plan are not dependent on healthcare trend.

E. OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the City recognized OPEB expense of (\$5,998), and did not report any deferred outflows and inflows of resources related to OPEB.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 7 – NET POSITION AND FUND BALANCE

Fund Balance: In the fund financial statements, governmental funds report nonspendable, restricted, committed, assigned and unassigned balances.

Nonspendable Funds – Fund balance should be reported as nonspendable when the amounts cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Nonspendable balances are not expected to be converted to cash within the next operating cycle, which comprise prepaid items and long-term receivables. The City does not have any nonspendable funds.

Restricted Funds – Fund balance should be reported as restricted when constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed Funds – Fund balance should be reported as committed when the amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority. These amounts cannot be used for any other purpose unless the City Council modifies or removes the fund balance commitment.

Assigned Funds – Fund balance should be reported as assigned when the amounts are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned Funds – Unassigned fund balance is the residual classification of the City’s funds and includes all spendable amounts that have not been restricted, committed, or assigned to specific purposes.

The City Council establishes, modifies or rescinds fund balance commitments and assignments by passage of a resolution. When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted, committed, assigned and unassigned resources as they are needed. The City’s committed, assigned, or unassigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Net Position: The government-wide financial statements utilize a net position presentation. Net Position is categorized as follows:

Net Investment in Capital Assets – This category groups all capital assets 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 the balance in this category.

Restricted – 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 – This category represents net position of the City not restricted for any project or other purpose.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 7 – NET POSITION AND FUND BALANCE (Continued)

The following are the components of the Governmental Funds fund balances at June 30, 2023:

Fund Balance Classifications	General Fund	FEMA Fund	Capital Improvements Fund	Nonmajor Governmental Funds	Total Governmental Funds
Restricted for:					
Street and bridge projects				\$292,951	\$292,951
Public safety projects				22,814	22,814
Housing				187,100	187,100
Community projects				310,179	310,179
Total Restricted				813,044	813,044
Unassigned	\$1,522,789	(\$34,865)	(\$259,895)	(36,861)	1,191,168
Total Fund Balances	\$1,522,789	(\$34,865)	(\$259,895)	\$776,183	\$2,004,212

The City has continued its approach when budgeting to set aside for future projects and unforeseen circumstances. To that end, the City set aside 3% of its General Fund revenues this fiscal year to General Operating Reserves. The balance as of June 30, 2023 is \$102,421. The City also put 4% of its General Fund revenues to General Capital Reserves which has a balance of \$49,677 as of June 30, 2023. Finally, the City set aside 1% of its General Fund revenue to General Savings. At June 30, 2023, the balance is \$72,113.

NOTE 8 – PENSION PLAN

General Information about the Pension Plan

Plan Description – All qualified permanent and probationary employees are eligible to participate in the City’s separate Safety (police) and Miscellaneous (all other) Employee Pension Rate Plans. The City’s Miscellaneous and Safety Rate Plans are part of the public agency cost-sharing multiple-employer defined benefit pension plan (PERF C), which is administered by the California Public Employees’ Retirement System (CalPERS). PERF C consists of a miscellaneous pool and a safety pool (also referred to as “risk pools”), which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. The employer participates in one cost-sharing multiple-employer defined benefit pension plan regardless of the number of rate plans the employer sponsors. 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.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 8 – PENSION PLAN (Continued)

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 1959 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The Plan’s provisions and benefits in effect on June 30, 2023 are summarized as follows:

	<u><i>City Miscellaneous Plan</i></u>	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire date		
Benefit formula	3.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 67	52 - 67
Monthly benefits, as a % of eligible compensation	2.0% - 3.0%	1.0% to 2.5%
Required employee contribution rates	7.81%	7.75%
Required employer contribution rates	16.44%	7.68%

	<u><i>City Safety Plan</i></u>	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire date		
Benefit formula	3.0% @ 50	2.7% @ 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	3%	2.0% to 2.7%
Required employee contribution rates	9.0%	13.8%
Required employer contribution rates	25.65%	13.54%

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 toward the unfunded liability and side fund. The dollar amounts are billed on a monthly basis. The City’s required contribution for the unfunded liability was \$330,152 in fiscal year 2023.

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.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 8 – PENSION PLAN (Continued)

For the year ended June 30, 2023, the contributions recognized as part of pension expense for the Plan were as follows:

	Contributions - Employer
City Safety Plan	\$221,811
City Miscellaneous Plan	231,367
Total Contributions - Employer	\$453,178

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions – For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

As of June 30, 2023, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
City Safety Plan	\$2,142,141
City Miscellaneous Plan	2,276,883
Total Net Pension Liability	\$4,419,024

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, 2022, 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, 2021, rolled forward to June 30, 2022 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 for the Plan as of June 30, 2021 and 2022 was as follows:

	City Safety Plan
Proportion - June 30, 2021	0.03348%
Proportion - June 30, 2022	0.03117%
Change - Increase (Decrease)	(0.00231%)
	City Miscellaneous Plan
Proportion - June 30, 2021	0.06579%
Proportion - June 30, 2022	0.04866%
Change - Increase (Decrease)	(0.01713%)

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 8 – PENSION PLAN (Continued)

For the year ended June 30, 2023, the City recognized negative pension expense of \$4,257,038. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$453,178	
Differences between actual and expected experience	134,379	(\$53,886)
Differences between actual and proportional contributions	136	(186,780)
Changes in assumptions	449,307	
Net difference between projected and actual earnings on pension plan investments	755,339	
Adjustments due to differences in proportion	<u>3,519,462</u>	<u>(46,730)</u>
Total	<u><u>\$5,311,801</u></u>	<u><u>(\$287,396)</u></u>

\$453,178 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	<u>Annual Amortization</u>
2024	\$1,555,411
2025	1,513,251
2026	1,041,124
2027	461,441
Total	<u><u>\$4,571,227</u></u>

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 8 – PENSION PLAN (Continued)

Actuarial Assumptions – For the measurement period ended June 30, 2022, the total pension liabilities were determined by rolling forward the June 30, 2021, total pension liability. The June 30, 2022 total pension liability was based on the following actuarial methods and assumptions:

	All Plans
Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal in accordance with the GASB 68
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increase	(1)
Investment Rate of Return	6.80% (2)
Mortality	Derived using CalPERS Membership Data for all Funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.30% thereafter

- (1) Depending on age, service and type of employment
- (2) Net of pension plan investment and administrative expenses; includes inflation
- (3) The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.
- (4) All of the City's plans for miscellaneous and safety employed the same assumptions

Change of Assumptions – For the measurement date of June 30, 2022, the inflation rate was 2.30%.

Discount Rate – The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 8 – PENSION PLAN (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which 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 pension fund cash flows. Using historical and forecasted information for all of the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ 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 founded 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 equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as followed:

Asset Class ¹	Assumed asset allocation	Real Return Years 1 - 10 ²
Global Equity - Cap weighted	30.0%	4.54%
Global Equity - Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0..27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	<u>100.0%</u>	

¹ An expected inflation rate of 2.30% used for this period.

² Figures are based on the 2021 Asset Liability Management Study.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 8 – PENSION PLAN (Continued)

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 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:

	City Safety Plan
1% Decrease	5.90%
Net Pension Liability	\$3,122,313
Current Discount Rate	6.90%
Net Pension Liability	\$2,142,141
1% Increase	7.90%
Net Pension Liability	\$1,341,072
	City Miscellaneous Plan
1% Decrease	5.90%
Net Pension Liability	\$3,314,029
Current Discount Rate	6.90%
Net Pension Liability	\$2,276,883
1% Increase	7.90%
Net Pension Liability	\$1,423,570

Pension Plan Fiduciary Net Position – Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

Reduction of CalPERS Discount Rate

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy approved by the CalPERS Board in 2015, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the CalPERS Board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 8 – PENSION PLAN (Continued)

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense, but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the CalPERS Board. These new assumptions will be reflected in the CalPERS GASB 68 accounting valuation reports for the June 30, 2022, measurement date.

NOTE 9 – INSURANCE

The City is a member of the Central San Joaquin Valley Risk Management Authority (CSJVRMA). CSJVRMA is a joint powers authority organized in accordance with Article 1, Chapter 5, Division 7, Title I of the California Government Fund Programs. The purpose is to create a common pool of funds to be used to meet obligations of the parties to provide workers' compensation benefits for their employees and to provide liability insurance. CSJVRMA provides claims processing administrative services, risk management services and actuarial studies. The City Council does not have significant oversight responsibility, since they evenly share all factors of responsibility with other agencies. The City does not retain the risk of loss. However, ultimate liability for payment of claims and insurance premiums resides with member agencies. CSJVRMA is empowered to make supplemental assessments as needed to eliminate deficit positions of member agencies. If CSJVRMA becomes insolvent, the City is responsible only to the extent of any deficiency in its equity balance. CSJVRMA establishes claims liabilities based on estimates of the ultimate cost of claims (including future claims settlement expenses) that have been reported but not settled, plus estimates of claims that have been incurred but not reported. Because actual claims costs depend on various factors, the claims liabilities are recomputed periodically using a variety of actuarial and statistical techniques to produce current estimates that reflect recent settlements, claim frequency, and other economic and social factors. A provision for inflation is implicit in the calculation of estimated future claims costs. Adjustments to claims liabilities are charged or credited to expense in the periods in which they are made. The audited financial statements of the CSJVRMA are available at the CSJVRMA's office.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 9 – INSURANCE (Continued)

The City’s insurance coverage and the respective coverage providers are as follows:

Amount	Coverage Provider	Payment Source
LIABILITY CLAIMS		
\$10,000	Self Insurer	City funds
\$10,001 - \$1,000,000	Central San Joaquin Valley Risk Management Authority	Shared risk pool
WORKERS COMPENSATION:		
\$10,000	Self Insurer	City funds
\$10,001 - \$500,000	Central San Joaquin Valley Risk Management Authority	Shared risk pool
PROPERTY COVERAGE:		
\$5,000	Self Insurer	City funds
\$5,001 - \$100,000	Central San Joaquin Valley Risk Management Authority	Shared risk pool
AUTO PHYSICAL DAMAGE/LOW VALUE VEHICLE:		
\$500	Self Insurer	City funds
\$501 - \$25,000 per loss	Central San Joaquin Valley Risk Management Authority	Shared risk pool

There have been no significant reductions in insurance coverage from coverage in the prior fiscal year. Also, settled claims have not exceeded insurance coverage for the past three fiscal years.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

The City is a defendant in a number of lawsuits which have arisen in the normal course of business. While substantial damages are alleged in some of these actions, their outcome cannot be predicted with certainty. In the opinion of the City Attorney, these actions, when finally adjudicated, will not have a material adverse effect on the financial condition of the City.

The City participates in a number of Federal, State and County programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grantor program regulations, the City may be required to reimburse the grantor government.

Developer Agreement: The City entered into an agreement in January 2010 with the Gold Rush Golf LLC. The agreement provides parameters for the development of a master plan community encompassing approximately 900 acres on the west side of the City. The development as pursued by Gold Rush Golf LLC and its successor entities are also controlled and limited by the various environmental and planning approvals obtained through the various approval processes stipulated by State law.

The agreement calls for the installation of a variety of public improvements that will serve the prospective development. Some of those improvements involve the City’s sewage treatment plant. At this time, the site for the master plan community remains undeveloped and no new planning approvals have been sought by the developers. Given the state of the economy and the housing industry, it is unknown as to the timing of its development. The City has not initiated any plans for the expansion of its sewage treatment plan nor the related licensing, capacity and discharge limitations subject to State approval. The City has not recorded any obligation for any prospective public improvements associated with the development.

**CITY OF SUTTER CREEK
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 10 – COMMITMENTS AND CONTINGENCIES (Continued)

Contractual Arrangements: During the course of normal business the City enters into a variety of contractual arrangements for services and supplies. As of the balance sheet date the amount of these contractual arrangements total \$107,611 for various vendors.

Subsequent Event: On February 15, 2024, the Board of Directors of ARSA voted to initiate the process of dissolving ARSA, with the City of Sutter Creek as the successor organization. As part of the dissolution process, the Board has agreed to forgive the \$450,000 loan that ARSA made to the City, including all accrued interest (see Note 5 for details of the loan). It is the intent that the City will become the successor organization with customer agreements put in place with Amador Water Agency and Amador City, the two other members of the ARSA Joint Powers Agency. The City will plan to accept any liabilities associated with the successor agreement. As of the date of issuance of these financial statements, the dissolution is still in process.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF SUTTER CREEK
REQUIRED SUPPLEMENTAL INFORMATION
For the Year Ended June 30, 2023

Section 5, Item A.

Cost-Sharing Multiple-Employer Defined Pension Plan
 Last 10 Years*

**SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND RELATED RATIOS
 AS OF THE MEASUREMENT DATE**

Measurement date	City - Miscellaneous Plan			
	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Plan's proportion of the Net Pension Liability (Asset)	0.02113%	0.05285%	0.05055%	0.04949%
Plan's proportion share of the Net Pension Liability (Asset)	\$1,314,608	\$1,449,891	\$1,756,085	\$1,950,973
Plan's Covered Payroll	\$324,968	\$299,794	\$467,495	\$482,527
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	370.99%	483.63%	375.64%	404.32%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	77.99%	75.77%	71.43%	70.41%
Plan's Proportionate Share of Aggregate Employer Contributions	\$125,929	\$158,803	\$172,817	\$175,493

Measurement date	City - Safety Plan			
	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Plan's proportion of the Net Pension Liability (Asset)	0.01528%	0.03117%	0.02608%	0.02608%
Plan's proportion share of the Net Pension Liability (Asset)	\$950,642	\$1,069,197	\$1,069,197	\$1,558,095
Plan's Covered Payroll	\$352,448	\$364,745	\$269,693	\$272,978
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	217.54%	293.14%	396.45%	570.78%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	78.13%	77.37%	73.34%	73.03%
Plan's Proportionate Share of Aggregate Employer Contributions	\$96,145	\$103,268	\$113,766	\$112,938

* Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.

**CITY OF SUTTER CREEK
REQUIRED SUPPLEMENTAL INFORMATION
For the Year Ended June 30, 2023**

Section 5, Item A.

City - Miscellaneous Plan

6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022
0.04967%	0.04890%	0.04812%	0.06579%	0.04866%
\$1,871,958	\$1,958,241	\$2,029,947	\$1,249,207	\$2,276,883
\$507,853	\$473,834	\$324,503	\$527,385	\$629,749
368.60%	413.28%	625.56%	236.87%	361.55%
71.77%	71.09%	71.20%	82.81%	70.07%
\$197,774	\$224,844	\$181,681	\$209,432	\$231,367

City - Safety Plan

6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022
0.02668%	0.02710%	0.02789%	0.03348%	0.03117%
\$1,565,646	\$1,692,003	\$1,857,834	\$1,174,863	\$2,142,141
\$349,806	\$323,592	\$314,220	\$361,808	\$300,933
447.58%	522.88%	591.25%	324.72%	711.83%
74.73%	74.88%	72.50%	82.52%	69.82%
\$130,533	\$167,177	\$193,137	\$201,184	\$221,811

**CITY OF SUTTER CREEK
REQUIRED SUPPLEMENTAL INFORMATION
For the Year Ended June 30, 2023**

Section 5, Item A.

Cost-Sharing Multiple Employer Defined Pension Plan
Last 10 Years*
SCHEDULE OF CONTRIBUTIONS

Fiscal year	City Miscellaneous Plan			
	2015	2016	2017	2018
Actuarially determined contribution	\$125,929	\$158,803	\$172,817	\$175,493
Contributions in relation to the actuarially determined contributions	(125,929)	(158,803)	(172,817)	(175,493)
Contribution deficiency (excess)	\$0	\$0	\$0	\$0
Covered payroll	\$299,794	\$467,495	\$482,527	\$507,853
Contributions as a percentage of covered payroll	42.01%	33.97%	35.81%	34.56%

Fiscal year	City Safety Plan			
	2015	2016	2017	2018
Actuarially determined contribution	\$96,145	\$103,268	\$113,766	\$112,938
Contributions in relation to the actuarially determined contributions	(96,145)	(103,268)	(113,766)	(112,938)
Contribution deficiency (excess)	\$0	\$0	\$0	\$0
Covered payroll	\$364,745	\$269,693	\$272,978	\$349,806
Contributions as a percentage of covered payroll	26.36%	38.29%	41.68%	32.29%

* Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.

Current methods and assumptions used to determine contribution rates:

Measurement Date:	June 30, 2022
Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	28 years
Asset valuation method	5-year smoothed market
Discount Rate	6.90%
Inflation	2.30%
Salary increases	Varies by Entry Age and Service
Investment rate of return	6.80%, net of pension plan investment expense, including inflation
Retirement age	50 & 52 & 55 yrs. Misc., 50 yrs. Safety

The mortality table used was developed based on CalPERS specific data. The table includes generational mortality improvements using the Society of Actuaries Scale 80% of scale MP 2020. For more details on this table, please refer to the November 2021 experience study report (based on CalPERS demographic data from 2001 to 2021) that can be found on the CalPERS website.

Mortality

**CITY OF SUTTER CREEK
REQUIRED SUPPLEMENTAL INFORMATION
For the Year Ended June 30, 2023**

Section 5, Item A.

City Miscellaneous Plan				
2019	2020	2021	2022	2023
\$197,774	\$224,844	\$181,681	\$209,432	\$231,367
(197,774)	(224,844)	(181,681)	(209,432)	(231,367)
\$0	\$0	\$0	\$0	\$0
\$473,834	\$324,503	\$527,385	\$629,749	\$505,851
41.74%	69.29%	34.45%	33.26%	45.74%

City Safety Plan				
2019	2020	2021	2022	2023
\$130,533	\$167,177	\$193,137	\$201,184	\$221,811
(130,533)	(167,177)	(193,137)	(201,184)	(221,811)
\$0	\$0	\$0	\$0	\$0
\$323,592	\$314,220	\$361,808	\$300,933	\$298,606
40.34%	53.20%	53.38%	66.85%	74.28%

CITY OF SUTTER CREEK
REQUIRED SUPPLEMENTAL INFORMATION
For the Year Ended June 30, 2023

Section 5, Item A.

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
 Last 10 fiscal years*

Measurement Date	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>	<u>6/30/2022</u>	<u>6/30/2023</u>
Total OPEB Liability (1)						
Service Cost						
Interest	\$1,882	\$1,831	\$1,807	\$1,656	\$1,067	\$1,008
Changes of benefit terms						
Differences between expected and actual experience				1,553		1,435
Changes of assumptions				7,386		(4,661)
Benefit payments	(3,780)	(3,780)	(3,780)	(3,780)	(3,780)	(3,780)
Net change in total OPEB liability	(1,898)	(1,949)	(1,973)	6,815	(2,713)	(5,998)
Total OPEB liability - beginning	50,282	48,384	46,435	44,462	51,277	48,564
Total OPEB liability - ending	<u>\$48,384</u>	<u>\$46,435</u>	<u>\$44,462</u>	<u>\$51,277</u>	<u>\$48,564</u>	<u>\$42,566</u>
Covered payroll	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule:

(1) No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board Statement No. 75.

* Fiscal year 2018 was the first year of implementation, therefore only six years are shown.

**CITY OF SUTTER CREEK
REQUIRED SUPPLEMENTAL INFORMATION
For the Year Ended June 30, 2023**

Section 5, Item A.

SCHEDULE OF CONTRIBUTIONS
Last 10 fiscal years*

Fiscal Year Ended June 30,	2018	2019	2020	2021	2022	2023
Actuarially required contribution	\$3,780	\$3,780	\$3,780	\$3,780	\$3,780	\$3,780
Contributions in relation to the actuarially required contributions	<u>3,780</u>	<u>3,780</u>	<u>3,780</u>	<u>3,780</u>	<u>3,780</u>	<u>3,780</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Covered payroll	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Notes to Schedule:

Methods and assumptions used to determine contribution rates:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal Cost, level percent of pay
Actuarial Assumptions:	
Asset Valuation	Market Value
Discount Rate	3.65%
General Inflation Rate	2.50%
Assumed Wage Inflation	Not applicable
Payroll Growth	Not applicable
Mortality Improvement	MacLeod Watts Scale 2022 applied generationally from 2010
Employer Cost Sharing	No increase in the \$105 monthly stipend amount

* Fiscal year 2018 was the first year of implementation, therefore only six years are shown.

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SUPPLEMENTARY INFORMATION

CITY OF SUTTER CREEK
 NON-MAJOR GOVERNMENTAL FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2023

	SPECIAL REVENUE FUNDS				
	Gas Tax, Streets & Sidewalks Fund	Crestview Lighting District Fund	Cemetery Fund	HOME Grant Fund	AB 1600 Fund
ASSETS					
Cash and investments		\$5,240		\$187,100	\$174,375
Accounts receivable		1,131			
Due from other governments	\$45,600				
TOTAL ASSETS	\$45,600	\$6,371		\$187,100	\$174,375
LIABILITIES					
Accounts payable	\$9,043	\$189	\$67		
Due to other funds	32,355		12,286		
Deposits payable					
TOTAL LIABILITIES	41,398	189	12,353		
FUND BALANCE (DEFICIT)					
Restricted	4,202	6,182		\$187,100	\$174,375
Unassigned			(12,353)		
TOTAL FUND BALANCES (DEFICIT)	4,202	6,182	(12,353)	187,100	174,375
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$45,600	\$6,371		\$187,100	\$174,375

SPECIAL REVENUE FUNDS						
Police Grants Funds	Community Center Grants Fund	ACRA Regional Rec. Fees Fund	Broad Street Drain Fund	Traffic Mitigation Fund	Planning Grants Fund	Total Nonmajor Governmental Funds
\$22,814		\$74,564	\$1,217	\$340,861	\$55,058	\$861,229
						1,131
						45,600
<u>\$22,814</u>		<u>\$74,564</u>	<u>\$1,217</u>	<u>\$340,861</u>	<u>\$55,058</u>	<u>\$907,960</u>
	\$6,527					\$15,826
	17,656					62,297
	325			\$53,329		53,654
	<u>24,508</u>			<u>53,329</u>		<u>131,777</u>
\$22,814		\$74,564	\$1,217	287,532	\$55,058	813,044
	(24,508)					(36,861)
<u>22,814</u>	<u>(24,508)</u>	<u>74,564</u>	<u>1,217</u>	<u>287,532</u>	<u>55,058</u>	<u>776,183</u>
<u>\$22,814</u>		<u>\$74,564</u>	<u>\$1,217</u>	<u>\$340,861</u>	<u>\$55,058</u>	<u>\$907,960</u>

CITY OF SUTTER CREEK
 NON-MAJOR GOVERNMENTAL FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 2023

	SPECIAL REVENUE FUNDS				
	Gas Tax, Streets & Sidewalks Fund	Crestview Lighting District Fund	Cemetery Fund	HOME Grant Fund	AB 1600 Fund
GOVERNMENTAL REVENUES					
Taxes and special assessments	\$113,015				
Interest and investment income	3,528	\$24	\$119		\$944
Intergovernmental revenues	2,709			\$187,100	
Charges for services		2,544			
Total Revenues	119,252	2,568	119	187,100	944
EXPENDITURES					
Current:					
General government					86
Public works and facilities	139,932	1,538	12,701		
Cultural and recreation			68		
Capital outlay			14		
Total Expenditures	139,932	1,538	12,783		86
OTHER FINANCING SOURCES					
Transfers in					
Total Other Financing Sources					
NET CHANGE IN FUND BALANCE	(20,680)	1,030	(12,664)	187,100	858
FUND BALANCES (DEFICITS) BEGINNING OF YEAR	24,882	5,152	311	187,100	173,517
FUND BALANCES (DEFICITS) END OF YEAR	\$4,202	\$6,182	(\$12,353)	\$187,100	\$174,375

SPECIAL REVENUE FUNDS

Police Grants Funds	Community Center Grant Fund	ACRA Regional Rec. Fees Fund	Broad Street Drain Fund	Traffic Mitigation Fund	Planning Grant Fund	Total Nonmajor Governmental Funds
						\$113,015
\$60	\$1,598	\$245	\$7	\$2,464		8,989
15,000					\$91,479	296,288
	79,620					82,164
15,060	81,218	245	7	2,464	91,479	500,456
	23,126				5,192	28,404
	96,023					154,171
					31,229	96,091
						31,243
	119,149				36,421	309,909
	15,469					15,469
	15,469					15,469
15,060	(22,462)	245	7	2,464	55,058	206,016
7,754	(2,046)	74,319	1,210	285,068		570,167
\$22,814	(\$24,508)	\$74,564	\$1,217	\$287,532	\$55,058	\$776,183

CITY OF SUTTER CREEK
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL -
 GAS TAX, STREETS & SIDEWALKS SPECIAL REVENUE FUND
 FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Variance with Final Budget
	Original and Final	Actual Amounts	
REVENUES:			
Taxes and special assessments	\$62,818	\$113,015	\$50,197
Interest and investment income		3,528	3,528
Intergovernmental revenues	2,000	2,709	709
TOTAL REVENUES	64,818	119,252	54,434
EXPENDITURES:			
Current:			
Public works and facilities	109,915	139,932	(30,017)
TOTAL EXPENDITURES	109,915	139,932	(30,017)
NET CHANGE IN FUND BALANCE	(\$45,097)	(20,680)	\$24,417
FUND BALANCES BEGINNING OF YEAR		24,882	
FUND BALANCES END OF YEAR		\$4,202	

CUSTODIAL FUNDS

CITY OF SUTTER CREEK
FIDUCIARY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AS OF JUNE 30, 2023

	Monteverde Store Fund	Knights Foundry Fund	Community Facilities District Fund	Amador Regional Sanitary District	Total Custodial Funds
ASSETS					
Cash and investments	\$1,341	\$2,964	\$953	\$6,770	\$12,028
Prepaid expenses		1,500			1,500
TOTAL ASSETS	\$1,341	\$4,464	\$953	\$6,770	\$13,528
LIABILITIES					
Accounts payable	\$2,470		\$927	\$6,770	\$10,167
Due to other governments		\$10,531			10,531
TOTAL LIABILITIES	2,470	10,531	927	6,770	20,698
NET POSITION (DEFICIT)					
Restricted	(1,129)	(6,067)	26		(7,170)
TOTAL NET POSITION (DEFICIT)	(\$1,129)	(\$6,067)	\$26		(\$7,170)

CITY OF SUTTER CREEK
 FIDUCIARY FUNDS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2023

	Monteverde Store Fund	Knights Foundry Fund	Community Facilities District Fund	Amador Regional Sanitary District	Total Custodial Funds
ADDITIONS:					
Donations	\$3,122				\$3,122
Charges for services				\$754,594	754,594
Interest and other income		\$16	\$6	6,076	6,098
TOTAL ADDITIONS	3,122	16	6	760,670	763,814
DEDUCTIONS:					
Operations	504			760,664	761,168
Utilities	1,248			1,196	2,444
Repairs and maintenance				3,261	3,261
Supplies	18			2,155	2,173
Professional services		50		4,187	4,237
TOTAL DEDUCTIONS	1,770	50		771,463	773,283
CHANGE IN NET POSITION	1,352	(34)	6	(10,793)	(9,469)
NET POSITION (DEFICIT), BEGINNING OF YEAR	(2,481)	(6,033)	20	10,793	2,299
NET POSITION (DEFICIT), END OF YEAR	(\$1,129)	(\$6,067)	\$26		(\$7,170)

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City Council Meeting Minutes

Monday, May 06, 2024 at 6:00 PM

33 Church Street, Sutter Creek, CA 95685

The Agenda can be found on the City's Website: www.cityofsuttercreek.org

The City of Sutter Creek City Council Meeting will be available via Zoom and in person.

Join Zoom meeting: <https://us02web.zoom.us/j/9568520224>

Please note: Zoom participation is only available for viewing the Council meeting.

Public Comment will not be taken from Zoom

Or Dial by phone: 301-715-8592 | Meeting ID: 956 852 0224

Unless stated otherwise on the agenda, every item on the agenda is exempt from review under the California Environmental Quality Act ("CEQA") per CEQA Guidelines Sections 15060(c), 15061(b)(3), 15273, 15378, 15301, 15323 and/or Public Resources Code Section 21065.

1. Call to Order and Establish a Quorum for Regular Meeting

PRESENT

Mayor Claire Gunselman

Vice Mayor Julia Sierk

Council member Jim Swift

Council member Susan Feist

ABSENT

Council member Dan Riordan

2. Pledge of Allegiance to the Flag

3. Public Forum

Charles Logan of Sutter Creek commented that the sewer letter that went out to the public was disingenuous noting that the treatment plant is old but not failing, and that the need for the rate increase is unsupported.

Jeff Campbell of Sutter Creek commented that the city should focus on I & I issues before an increase in implemented.

4. City Manager's Report

City Manager Tom DuBois gave a presentation outlining updates based on City priorities, including: Main street sidewalk sanding down completed, working on draft budget with all departments, animal control, Police dispatcher costs, Monteverde office rented to Foothill Conservancy, ARSA Dissolution progressing, land donation near treatment plant, local use and transaction tax planning, pool repair and the Sutter Oaks wastewater main replacement.

Presentation can be viewed by following the link below:

[City Manager's Report Presentation](#)

5. Presentations

A. Knight Foundry Update- Frank Cunha

Presentation can be viewed by following the link below:

[Knight Foundry Presentation](#)

6. Approval of Minutes

A. City Council Minutes of April 15, 2024

Recommendation: By motion approve minutes as presented.

Motion made by Vice Mayor Sierk, Seconded by Council member Feist.

Voting Yea: Mayor Gunselman, Vice Mayor Sierk, Council member Swift, Council member Feist

7. Consent Agenda

A. Notice of Application for US Department of Agriculture (USDA) for grant funds

This item was pulled for discussion.

Vice Mayor Sierk noted that she was concerned that the grant was applied for before the City Council agreed to pay for the balance of the vehicle expense, almost \$49k and suggested a used vehicle should be considered and questioned why five vehicles are needed with one officer on duty at a time.

Council member Swift commented that he would rather spend 45% of the new vehicle cost than 100% of the cost of a used vehicle, noting that the upkeep on an older vehicle can be prohibitive.

Mayor Gunselman noted that there was money in the budget for a vehicle last year that did not get used.

Mike Kirkley of Sutter Creek noted that the Interim City Manager allowed the Officers to take vehicles home which is adding to the increase mileage and asked if the Police department needs five vehicles when there is only one officer on duty at a time.

Vice Mayor Sierk made a motion to table this item, there was no second and the motion died.

Motion made by Council member Swift, Seconded by Council member Feist.

Voting Yea: Mayor Gunselman, Council member Swift, Council member Feist

Voting Nay: Vice Mayor Sierk

8. Ordinances and Public Hearing -None

9. Administrative Agenda

A. ACRA Pool Contract

Recommendation: Approve pool management contract for the Summer of 2024

City Manager DuBois reviewed the pool contract and terms of agreement.

Sophie Starostina with ACRA outlined the staffing requirements for the lifeguards per Red Cross guidelines.

Mayor Gunselman noted concern about the ACRA summer program using the pool while the city is covering the expense of the lifeguards. She commented that since the city pays the costs of operating, staffing and the admin costs the pool income should be used to offset those costs unless there are other expenses that ACRA has that to be covered.

Vice Mayor Sierk commented that the ACRA camp is a burden on the lifeguards with no compensation to the city and suggested that a portion of the summer camp fees should go back to Sutter Creek.

Council member Swift asked for the detailed costs of operating the pool.

Mike Kirkley of Sutter Creek commented that all the pool revenue should come back to the city because it is providing a service to the entire county.

City Manager DuBois noted that staff are seeking direction and range within to negotiate.

The Council noted the importance of keeping the pool open for the community and directed staff to continue negotiations with ACRA and to request a detailed cost of pool operations.

B. Annual Budget Planning Discussion - City Events and Marketing

Administrative Services Supervisor Karen Darrow presented the marketing plan requesting Council direction regarding staff time and funds allocation.

Lisa Klosowski with the Visitor Center requested that the city budget be more than \$2,000.00 for the Visitor Center and suggested using some of the TOT funds.

Sandy Anderson of Sutter Creek suggested matching last year's contribution of at least \$5,000.00.

Sandy Anderson relayed a message from Robin Peters with the Knight Foundry suggesting that the money for the Foundry should be reallocated to the Visitor Center.

Toni Linde of Sutter Creek noted that the Parade of Lights is not listed in the proposal and if it was to be added and granted \$2,000.00 as an event that she would suggest transferring it to the Visitor Center as well.

Council directed staff to:

Remove the shade sail line item and shift some more funds toward the Visitor Center, and continue shifting the decor according to the seasons.

Mayor Gunselman called for a five-minute break. The meeting resumed at 8:00 p.m.

C. Annual Budget Planning - Staffing

City Manager DuBois presented the staffing proposal and requested direction from the Council.

Mike Kirkley of Sutter Creek commented that the project manager position should be contracted out to avoid the PERS liability of a full-time position. He also noted that the Police Admin position did not seem necessary and noted that it still may make sense to contract out for police services.

Mayor Gunselman noted that she was not comfortable adding project manager position yet and that with more time in their positions, the City Manager and Public Works Director may be able to cover some of those duties.

The Council directed staff not to include the Police Admin position and to continue the discussion about the Project Manager.

10. Mayor and Council Member Reports

Mayor Gunselman reported that she spoke with people interested in bringing the Duck Races back.

11. City Attorney’s Report -None

12. Future Agenda Items-None

13. Information and Correspondence-None

14. Closed Session

The meeting was adjourned into closed session at 8:18 p.m.

A. CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION

(Paragraph (1) of subdivision (d) of Gov. Code Section 54956.9)
SEIU Local 1021 v. City of Sutter Creek, Pub. Emp. Rel. Bd.
Case No. SA-CE-1244-M

B. CONFERENCE WITH LABOR NEGOTIATOR

Pursuant to Government Code Section 54957.6
Agency Negotiator: Tom DuBois, City Manager
Employee Organizations: Sutter Creek POA

C. CONFERENCE WITH LEGAL COUNSEL—POTENTIAL LITIGATION

(Paragraph (1) of subdivision (d) of Gov. Code Section 54956.9) - 2 potential cases

15. Report from Closed Session

No reportable action.

16. Adjournment

The next regularly scheduled meeting is May 20, 2024

RESOLUTION 23-24.**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUTTER CREEK
APPROVING THE USE OF SB 1 FUNDS FOR REHABILITATION IMPROVEMENTS
FOR FISCAL YEAR 2023-2024**

WHEREAS, Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017) was passed by the Legislature and Signed into law by the Governor in April 2017 in order to address the significant multi-modal transportation funding shortfalls statewide; and

WHEREAS, SB 1 includes accountability and transparency provisions that will ensure the residents of our City are aware of the projects proposed for funding in our community and which projects are in progress or have been completed each fiscal year; and

WHEREAS, the City must adopt a list of all projects proposed to receive funding from the Road Maintenance and Rehabilitation Account (RMRA), created by SB 1 by resolution, which must include a description and the location of each proposed project, a proposed schedule for the project's completion, and the estimated useful life of the improvement; and

WHEREAS, the City will receive an estimated \$67,641 in RMRA funding in Fiscal Year 2024-2025 from SB 1;

WHEREAS, Old Sutter Hill Road connects Ridge Road to the city's core, Main Street, connecting neighborhoods and commercial activity, and due to its location, has a steep grade and drainage issues, and

WHEREAS, Gopher Flat Road is a main thoroughfare connecting Sutter Creek residents and county residents to the heart of the City and is in need of improvements including drainage repairs, sidewalks, and shoulder repairs, and realignment; and

WHEREAS, Oro Madre Way serves as an access way to the school and the city sewer treatment plant and is in very poor condition and in need of rehabilitation and drainage repairs; and

NOW, THEREFORE IT IS HEREBY RESOLVED, ORDERED AND FOUND by the City Council of the City of Sutter Creek, State of California, as follows:

- 1. The City of Sutter Creek City Council hereby describes, in general, improvements that will be completed for Old Sutter Hill Road, Gopher Flat Road and Oro Madre Way to be the design of sidewalk improvements, shoulder and drainage repairs, and roadway rehabilitation on Old Sutter Hill from the intersection of Ridge Road to Old Highway 49/Main Street, roadway improvements on Gopher Flat from Main Street to Golden Hills Drive and roadway rehabilitation and drainage repairs for the entire span of Oro Madre Way.
- 2. Previously proposed projects will be carried over to Fiscal Year 2024-2025. Schedule for all three projects will be July 2024 to June 2025.
- 3. Once completed, all projects will have life expectancies of approximately 50 to 80 years.

The foregoing resolution was duly passed and adopted at a regular meeting of the City Council of the City of Sutter Creek on the 20th day of May 2024, by the following vote:

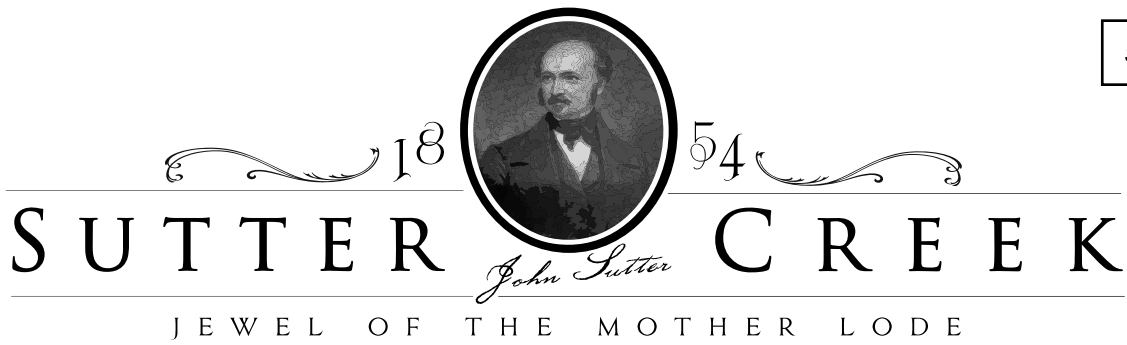
AYES:
 NOES:
 ABSTAIN:
 ABSENT:

THE CITY OF SUTTER CREEK

 Claire Gunselman, Mayor

ATTEST:

 Karen Darrow, City Clerk



STAFF REPORT

TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

MEETING DATE: MAY 20, 2024

FROM: TOM DUBOIS, CITY MANAGER

SUBJECT: Local Transaction and Use Tax Update and Direction to Prepare a Resolution and Ordinance

TYPE: Information Report

RECOMMENDATION:

Staff recommends that Council review this information report and provide any additional comments at this time. Council will be asked to approve the final ballot measure and resolution based on this final review.

BACKGROUND:

Council has had multiple updates from staff over the last six months on the options for increasing revenue to fund necessary city services. The long-range financial forecast for the city was presented over two council meetings highlighting our funding needs, particularly for capital improvements. We have looked at funding needs for local streets, infrastructure, public safety, economic development, and other uses. Council has had presentations on the pros and cons of various funding options including a business tax, a local transaction and use tax (sales tax), and utility use tax, as well as requirements for a general vs specific tax. Under council direction, staff has surveyed the community and presented those results which showed a high level of satisfaction with the quality of life in Sutter Creek and recognition of the need to fund local streets, public safety, and infrastructure. Residents recognized the benefit of having funds that will stay local in the community and enable us to get grants with matching funds. Council directed that staff move forward with a TUT tax at the rate of 1.5 cents per dollar as a general tax on a 4-1 vote at the April 15, 2024 meeting. Staff is returning tonight with an update to confirm all details before bring the item to be placed on the ballot for the November 5, 2024 general election.

Discussions include:

Nov 20, 2023 Council Meeting Self Help Tax Initiative
<https://www.cityofsuttercreek.org/media/7721>

Jan 16, 2024 Council Meeting Community Survey and Budget Priorities
<https://www.cityofsuttercreek.org/media/8046>

Feb 5, 2024 Council Meeting Long Range Financial Forecast Pt 1
<https://www.cityofsuttercreek.org/media/8126>

Mar 4, 2024 Council Meeting Long Range Financial Forecast Pt 2
<https://www.cityofsuttercreek.org/media/8411>

April 15, 2024 Council Meeting TUT Tax and Survey Results
<https://www.cityofsuttercreek.org/media/8691>

DISCUSSION:

We have discussed various options and Council has indicated support for a general tax which will require a vote of 50% plus one to pass.

Staff is in the process of preparing information for residents to explain the transaction and use tax. Information will be available on the web site, social media, in a mailer and will include frequently asked questions to help explain what it is. The city will do one informational mailing to registered voters in May. Each mailing will cost about \$3500.

Messaging is focusing on having local funding that will stay with Sutter Creek for essential services such as repairing roads, potholes and storm drains; maintaining rapid emergency response/ police patrols; preventing wildfires; and for general government purposes. The messaging will make it clear that the tax will be paid by residents and visitors, exempting essential purchases like groceries/ prescription medicine. It will provide an estimated \$870,000 annually starting in April of 2025. The city will publish public spending disclosures and independent audits to provide transparency that the funds are only be using for these purposes.

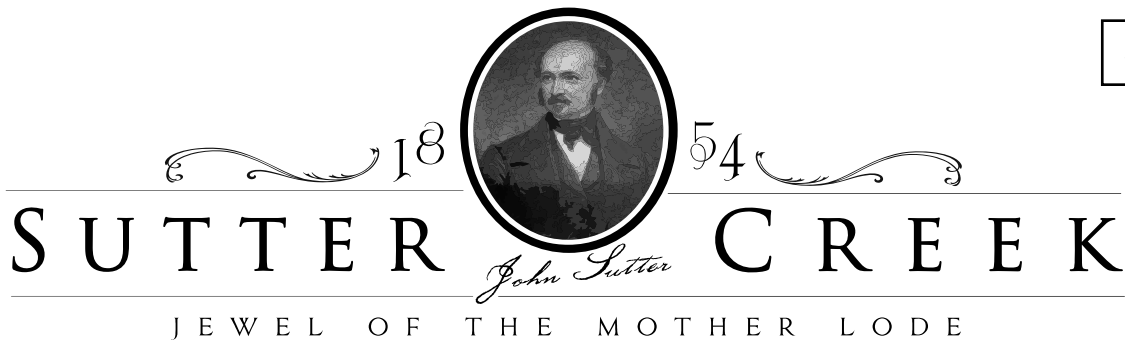
Stakeholder outreach will focus on community leaders including current and former elected leaders, business leaders, and other organizations in Sutter Creek.

Staff is recommending that the resolution include Councils stated intentions to use the funds for these purposes. As it is a general fund tax this will be a policy that Council will need to enforce on itself in order to follow through on its commitment to the public.

Need to confirm Council member attendance at the June 3rd or June 24th meeting to approve the ballot language, resolution and impartial analysis. We have limited meetings in July and information is due with the County registrar on July 19th. Primary argument deadline is July 30th, 2024 with County and Rebuttal to Argument against is due August 12, 2024. A second mailing may be sent in June based on community feedback. After Council votes on the ballot measure in June, the city's role will be only to provide impartial information about the ballot measure.

BUDGET IMPACT:

It will generate approximately \$870,000 annually for general fund uses which will be used for local roadway and storm drain repair, helping us get grants for infrastructure that require matching funds, and funding police and vegetation management for reducing fire danger.



STAFF REPORT

TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL
MEETING DATE: MAY 20, 2024
FROM: TOM DUBOIS, CITY MANAGER
SUBJECT: CPLHA COMPETITIVE PERMANENT LOCAL HOUSING ALLOCATION PROGRAM

RECOMMENDATION:

Adopt resolution 23-24-* authorizing the City of Sutter Creek to submit an application to the California Department of Housing and Community Development for funding under the CPLHA Competitive Permanent Local Housing Allocation Program, and if selected, authorize the City Manager to execute a Standard Agreement, any amendments thereto, and any related documents necessary to participate in the CPLHA Competitive Permanent Local Housing Allocation Program; and approve corresponding budget revenue and expense amendments, if the application is awarded.

BACKGROUND:

CPLHA is a program within the California Department of Housing and Community Development “HCD” and is funded under the Building Homes and Jobs Act (SB 2, 2017 or “Bill”), which established a \$75 recording fee on real estate documents to increase the supply of affordable homes in California. This Bill will provide a permanent source of funding to all local governments in California to help cities and counties implement plans to increase the affordable housing stock.

Funding will help cities and counties:

- Increase the supply of housing for households at or below 60% of area median income
- Increase assistance to affordable owner-occupied workforce housing
- Assist persons experiencing or at risk of homelessness
- Facilitate housing affordability, particularly for lower- and moderate-income households
- Promote projects and programs to meet the local government’s unmet share of regional housing needs allocation
- Ensure geographic equity in the distribution of the funds

DISCUSSION:

HCD released a NOFA for the CPLHA Program on March 6, 2024, with applications due June 6, 2024. The NOFA provides grants to Non-entitlement Local Governments in California to assist persons experiencing or at risk of homelessness and investments that increase the supply of housing to households with incomes of 60 percent or less of area median income.

The eligible activities are:

1. Development of new multifamily rental housing that is affordable to households at or below 60 percent of AMI or substantial rehabilitation of multifamily rental housing that will be affordable to households at or below 60 percent of AMI, but which is not currently restricted as affordable housing. In order to be eligible as “substantial rehabilitation”, a project must complete a minimum of \$40,000 per unit in hard construction costs; or
2. Assistance to persons who are experiencing or at risk of homelessness, including, but not limited to, through rapid rehousing, rental assistance, supportive services, and case management services that allow people to obtain and retain housing, operating and capital costs for Navigation Centers, or new construction, rehabilitation, or preservation of permanent or transitional rental housing.

The maximum application amount, including administrative costs, for the development of new multifamily rental housing or substantial rehabilitation of a multifamily rental housing project, or development of a Navigation Center is \$5 million. The minimum application amount shall be \$500,000.

The maximum application amount, including administrative costs, for assistance through program activities is \$1 million. The minimum application amount shall be \$500,000.

Administrative expenses may be incurred to implement the project or program activity, up to a maximum of 5% of the grant amount.

People’s Self-Help Housing Corporation, an affordable housing developer with communities located throughout California, had requested that the City apply for the CPLHA funds to assist with the new construction of affordable apartments (Valley View Commons).

The CPLHA program is now asking for a resolution by the City Council.

At this time, Staff is recommending that the City Council adopt the resolution authorizing the City of Sutter Creek to have submitted an application to the California State Department of Housing and Community Development for funding under the CPLHA Program, and if selected, authorize the City Manager to execute a Standard Agreement, any amendment thereto, and any related documents necessary to participate in the CPLHA Program; and approve corresponding budget revenue and expense amendments, if the application is awarded.

BUDGET IMPACT:

This enables Danco to get funding for the project, there is no obligation from City.

RESOLUTION 23-24-*

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUTTER CREEK
AUTHORIZING THE APPLICATION FOR THE PERMANENT LOCAL HOUSING
ALLOCATION PROGRAM NON-ENTITLEMENT LOCAL GOVERNMENT
COMPETITIVE COMPONENT**

WHEREAS, the Department is authorized to provide up to \$12.5 million under the SB 2 Permanent Local Housing Allocation Program Competitive Component from the Building Homes and Jobs Trust Fund for assistance to Cities and Counties (as described in Health and Safety Code section 50470 et seq. (Chapter 364, Statutes of 2017 (SB 2))).

WHEREAS the State of California (the “State”), Department of Housing and Community Development (“Department”) issued a Notice of Funding Availability (“NOFA”) dated 03/6/2024 under the Permanent Local Housing Allocation (PLHA) Program Competitive Component;

WHEREAS the City of Sutter Creek is an eligible non entitlement Local government who has applied for program funds to administer an eligible activity; for Valley View Commons, 46 units, and the amount of CPLHA funds not to exceed \$5,000,000.

WHEREAS the Department may award, subject to selection criteria set forth in PLHA guidelines section 403, funding allocations for applicants recommended for funding, subject to the terms and conditions of the Guidelines, NOFA, Program requirements, the Standard Agreement and other contracts between the Department and PLHA competitive grant recipients;

NOW THEREFORE BE IT RESOLVED THAT:

1. If Applicant is awarded a grant of PLHA funds from the Department pursuant to the above referenced PLHA Competitive Component NOFA, it represents and certifies that it will use all such funds in a manner consistent and in compliance with all applicable state and federal statutes, rules, regulations, and laws, including without limitation all rules and laws regarding the PLHA Program, as well as any and all contracts Applicant may have with the Department.
2. Applicant hereby agrees to use the PLHA funds for the eligible activity for which the Applicant has submitted an application, as set forth in Section 401 of the Guidelines, and as awarded and approved by the Department in accordance with all Program requirements, Guidelines, other rules and laws, as well as in a manner consistent and in compliance with the Standard Agreement and other contracts between the Applicant and the Department.
3. Pursuant to Applicant’s certification in this resolution, the PLHA funds will be expended only for the eligible Activity for which the Applicant has submitted an application, and consistent with all program requirements.
4. Applicant certifies that, if funds are awarded for the development of new multifamily housing at or below 60 AMI or substantial rehabilitation of multifamily rental housing at or below 60 percent of AMI, Applicant shall comply with Uniform Multifamily

Regulations Subchapter 19, Title 25, Division 1, Chapter 7, commencing with Section 8300 and the Multifamily Housing Program Guidelines commencing with Section 7300.

- 5. Applicant certifies that, if funds are awarded for the development of an Affordable Rental Housing Development, the Local Government shall make PLHA assistance in the form of a low-interest, deferred loan to the Sponsor of the Project, and such loan shall be evidenced through a Promissory Note secured by a Deed of Trust and a Regulatory Agreement shall restrict occupancy and rents in accordance with the Department-approved underwriting of the Project for a term of at least 55 years.
- 6. Applicant shall be subject to the terms and conditions as specified in the Standard Agreement, the PLHA Program Guidelines and any other applicable SB 2 Guidelines published by the Department.
- 7. The City Manager is authorized to execute the PLHA Competitive Component Program Application, the PLHA Competitive Component Standard Agreement and any subsequent amendments or modifications thereto, as well as any other documents which are related to the Program or the PLHA Competitive Component grant awarded to Applicant, as the Department may deem appropriate.

The foregoing resolution was duly passed and adopted at a regular meeting of the City Council of the City of Sutter Creek on the 20th day of May 2024, by the following vote:

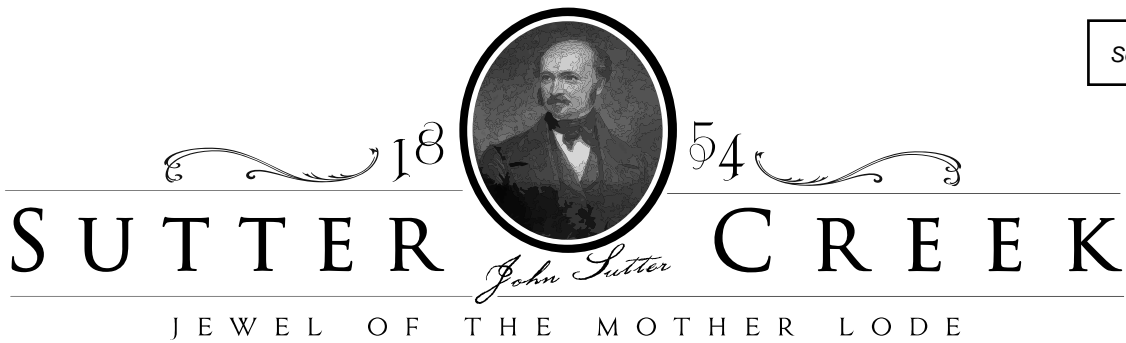
AYES:
 NOES:
 ABSTAIN:
 ABSENT:

THE CITY OF SUTTER CREEK

 Claire Gunselman, Mayor

ATTEST:

 Karen Darrow, City Clerk



STAFF REPORT

TO: TOM DUBOIS, CITY MANAGER
MEETING DATE: MAY 20, 2024
FROM: DAN LAFONTAINE PUBLIC WORKS DIRECTOR
SUBJECT: PUBLIC WORKS DEPARTMENT REPORT FOR APRIL 2024

Objective: The objective of this staff report is to provide a monthly status update regarding activities within the Public Works Department.

Wastewater Treatment Plant Status:

The WWTP did meet all the effluent quality discharge requirements for the month of February.

Table 1. Monthly Status of required reporting constituents.

Constituent	Monthly Results	Monthly Limits
Monthly Influent Flow	13.13 MG 0.438 MGD daily avg	0.48mgd ¹
Effluent BOD, mg/L	12 mg/L	30 mg/l
Effluent Settleable Matter, mL/L	< 0.1 ml/L	0.5 ml/l
Effluent TSS, mg/L	13 mg/L	30 mg/l
Total Coliform, MPN	< 1.8 mpn	23 mpn
Sludge Wasted	36,572 gallons	N/A
Rain	2.14 in.	25.92 in. YTD – 51.94” Last YTD

¹ The 0.48 mgd is daily dry weather flow (May through October).

Plant Compliance Issues:

- The March 2024 monthly report was electronically submitted to the Regional Water Quality Control Board.
- A no-spill report was submitted for April 2024 for the California Integrated Water Quality System (CIWQS)

Operational Strategy Modifications:

- The rag bin was hauled and replaced with a new one on April 8, 2024.
- A regular sludge wasting schedule was kept with a total of 36k gallons dewatered.
- Two of the roto-strainer drums were removed for refurbishment (see pictures below). The plant is currently operating on one roto strainer until the drums can be returned.
- The E-pond aerator has been removed from the pond and a replacement motor will be ordered and installed. The old motor will be refurbished and kept as a spare.
- Sludge from the sludge drying areas below the clarifiers was removed.

Collection System Status:

CIP work

- The Sutter Oaks pipe bursting project is nearing completion. A final checklist was prepared and sent to the contractor at the beginning of May.

SSMP Activity

Calls for service

- 4/16/2024; Greenstone Tr. Water coming out of street. AWA had a raw water leak that was repaired after a few days.
- 4/24/2024; 60 Pleasant Dr. Private lateral issue.
- 4/26/2024; 60 Greenstone Tr. Private lateral issue.

Sewer System Cleaning and Maintenance.

- For April 2024, there was 1,469 feet of sewer line cleaned. Total amount cleaned for 2024 is 7,311ft. The total for 2023 was 31,023 feet.

Service Requests

Responded to three service requests in April.

- Two were for sewer issues
- One was referred for code enforcement.

Effluent Disposal

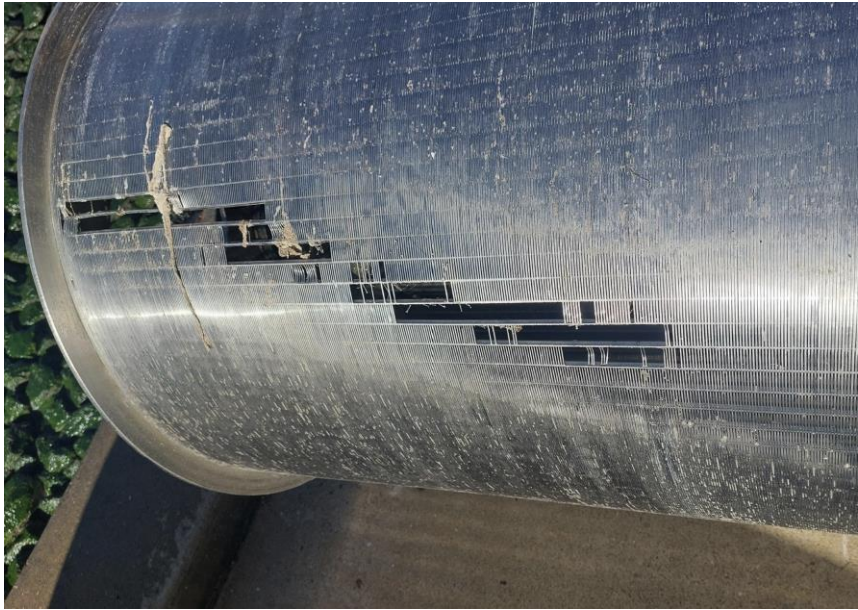
- Bowers, Hoskins, and Preston Irrigation off for the season.
- Ongoing maintenance of the cattle water troughs along the pipeline.
- Performing weed and rodent abatement at the three reservoirs.
- Ione began to accept treated wastewater from the ARSA system in late April.
- Sending weekly updates to the Regional Board on reservoir levels and volumes.
- Daily flow checks and level readings.

Streets and City Right of Way.

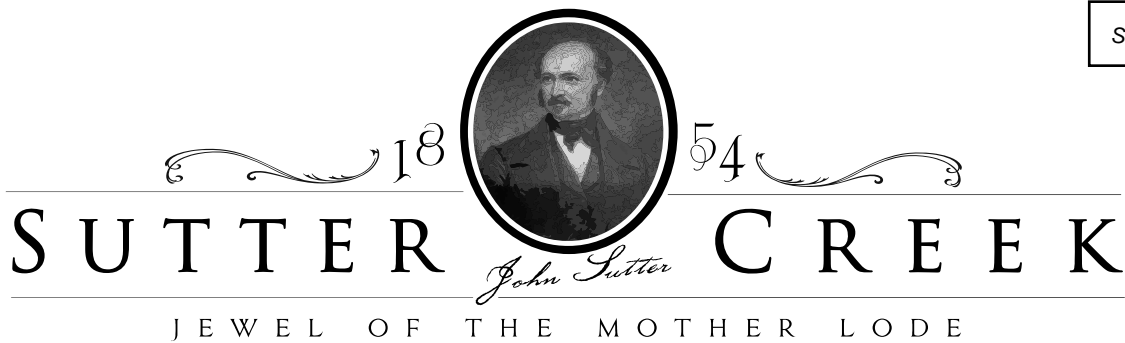
- A small sink hole (approximately 2 by 2) was found in the parking lot off Eureka Street over a utility service. The sink hole was caused by improper backfill and the hole was backfilled and covered up with an asphalt patch.
- Potholes filled with cold patch on numerous streets.
- A stop sign was facing the wrong way on Anna and Elm St.
- One of the Radar signs was installed on Valley View
- Ongoing cleaning of streets and roads for weeds and leaf removal.
- The City through CRWA has prepared a grant application to receive monies for the repair of the Karsand culvert.
- Phase 1 of the sidewalk shaving project was completed in the downtown sidewalks. All trip hazards above 1/2-inch were grinded down.
- Request for proposals were requested for the Eureka Road and the Oro Madre Way overlay projects on May 8th, and May 15th, respectively.

Parks and Buildings

- The Cribbs Baseball field water fountain replacement parts were received, and the fountain was returned to service.
- Public works is working with the school district to develop a plan to modify the Auditorium floor to allow for indoor volleyball.
- The pool crack has been repaired. PW is replacing lights in the pool. Pool deck shaving will occur to remove all of the tripping hazards prior to opening. The pool opening is on track for Memorial day weekend.



Roto-strainer drums with holes



STAFF REPORT

TO: TOM DUBOIS, CITY MANAGER
MEETING DATE: MAY 20, 2024
FROM: KAREN DARROW, ADMINISTRATIVE SERVICES SUPERVISOR
SUBJECT: ADMINISTRATIVE SERVICES APRIL 2024 REPORT

RECOMMENDATION:

For information.

BACKGROUND:

The Administrative Services Department encompasses a variety of functions on behalf of the City including Human Resources, Risk Management, the Office of the City Clerk and Public Engagement and Marketing.

Included is an overview of the activity within the Administrative Services department for the month of April 2024.

DISCUSSION:

Risk Management

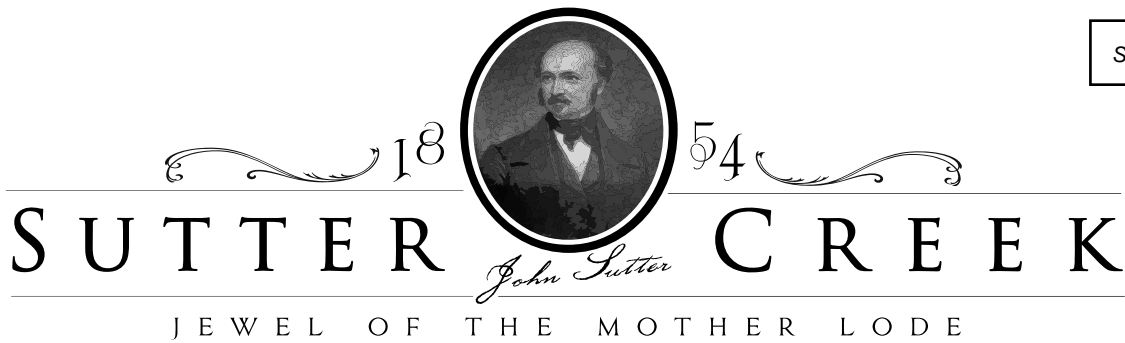
- Review and process of one new claim (*minor damage to vehicle parked on Main Street*).

City Clerk

- 8 Public Record Request, 7-Citizen Inquiries responses and 2- Public Hearing Notice.
- Agenda preparation, minutes and follow up for:
2-City Council and 1- DRC meetings.
- Permit issuance: 1-Design Clearance permit.
- Civic Plus agenda and meeting management program training.
- Prop 218 process for sewer rate increase
- ARSA dissolution
- Sales tax measure planning

Public Engagement and Marketing

- Regular update and reviewing of content for the City of Sutter Creek website and social media.
- Marketing budget proposal.
- Design and coordinate content for a monthly newsletter.
- Ongoing oversight of Monteverde Store and coordination of new volunteer training.



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SUTTER CREEK
John Sutter
 JEWEL OF THE MOTHER LODE

TO: TOM DUBOIS, CITY MANAGER
MEETING DATE: MAY 20, 2024
FROM: MASON PETERS, FINANCE SUPERVISOR
SUBJECT: FINANCE DEPT. APRIL 2024 REPORT

RECOMMENDATION:
 Informational only.

BACKGROUND:
 To provide information regarding the activities of the Finance Department for the month of April 2024.

DISCUSSION:
Accounts Receivable

- 12 building permits were issued for a total of \$9,366, an increase of \$2,262 from March 2024. Unordinary projects included a sewer connection and installation of an EV charging station.
- TOT collected for March 2024 was \$17,322. This is a decrease from February of approximately \$2,166.
- Currently we have 353 Sewer customers enrolled in Auto Pay and 213 enrolled in E-Bill. The Finance Department is encouraging sewer customers to visit City Hall for assistance in enrolling. We are utilizing an iPad at the front counter to assist in enrollment.
- FEMA reimbursements – 2 projects obligated (Culverts & Armor Wall), 1 in review (Flushing Dam).

Accounts Payables

- Total amount of warrant checks issued was \$238,381.85.

Misc.

- FY 22-23 Audit with Maze & Associates
 - Final audit received, will be presented during this meeting
- Christy Kafka (Account Clerk) is undergoing training for her new position
- Collaborating with Andy Heath, financial consultant
 - Budget development and final audit report review
- Online Sewer Enrollment Event
 - Enrolled 1 customer for ebill and autopay

Permits

- Special Events
 - Wildflowers & Wine – April 7th
 - Spring Fling Ladies Night – April 19th
 - Kit Carson Mountain Men – Apr 26th
- Business Licenses
 - Sutter Creek Roasting Company (new ownership)
 - Creeky Cupboard moved to Amador City

**CITY OF SUTTER CREEK
CASH FLOW REPORT
PERIOD ENDING APRIL 30, 2024**

FUND	BEGINNING BALANCE	CASH IN	CASH OUT	ADJ	BALANCE
01 - General Fund	305,879	1,784,172	968,843	-772,540	348,668
03 - Streets and Sidewalks	-32,355	211,380	88,812	-127,935	-37,722
04 - Crestview Light District	5,240	107	19,519	674	-13,498
07 - Cemetary Sell of Plots	-12,286	0	1,174	-298	-13,758
09 - HMGP Hazard Mitigation Grant Proj	1,217	0	0	13	1,230
10 - Sewer M&O	1,384,492	1,267,985	942,122	207,367	1,917,722
11 - Sewer WCRF Hook up Fees	605,926	41,579	0	6,530	654,035
12 - Sewer Line Replacement	606,718	0	0	6,405	613,123
14 - Sewer Cap Reserves	989,215	0	6,749	10,607	993,073
15 - Sewer Debt Service	2,750	0	0	-10,228	-7,478
17 - Monteverde Store	1,341	166	1,533	9	-17
19 - Knights Foundary Restore	2,964	0	50	32	2,946
20 - FEMA	149,973	0	272,422	427	-122,022
26 - COSC Community Facilities	953	0	0	10	963
28 - Public Safety/AB109, Grant	20,168	0	1,985	-5,570	12,613
29 - Swimming Pool	-57,355	0	36,056	-6,717	-100,128
30 - Traffic Mitig - S. Crest Gopher Flat	-77,710	0	0	0	-77,710
31 - Traffic Mitig - S.Hill/Mesa de Oro	79,329	1,992	0	848	82,169
32 - Traffic Mitig - Crestview	-24,779	0	0	0	-24,779
33 - Traffic Mitig - Sutter lone	-38,262	0	0	0	-38,262
34 - Traffic Mitig - Highway 49 Bypass	60,666	0	0	640	61,306
35 - Traffic Mitig - General	221,148	18,868	0	2,403	242,419
36 - Traffic Mitig - County Regional	18,527	15,512	17,133	191	17,097
37 - Parking In Lieu	65,278	0	0	689	65,967
38 - Fire Mitigation	36,664	2,780	0	380	39,824
39 - General Reserve	697,390	0	0	7,362	704,752
42 - AB1600	174,375	28,371	23,123	1,487	181,110
47 - Grant Projects non-CIP	54,216	0	0	187	54,403
48 - Covid-19	575,152	0	0	6,072	581,224
50 - COPS Fast Program	2,646	0	0	28	2,674
57 - First Time Home Buyers Grant	187,100	29,034	0	-28,338	187,796
59 - Auditorium & Community Center Rentals	-17,656	95,563	99,888	-51,143	-73,124
60 - Funding for Oak Bypass Mitigation	88	0	0	1	89
73 - Park Impact Fee	45,314	35,708	0	608	81,630
80 - Effluent Disposal	-539,696	227,915	389,739	-192,966	-894,486
81 - Visitor Center and Store	-22,470	0	1,267	329	-23,408
86 - General Savings Reserve	72,113	0	0	725	72,838
87 - Refuse	3,354	0	0	35	3,389
88 - City Council Discretionary	20,564	0	0	217	20,781
89 - Capital Improvement Projects	-225,071	188,535	109,809	-10,583	-156,928
91 - Road Capital Improvements	113,909	15,893	0	-14,658	115,144
92 - Pension & Ins Reserve	136,389	0	0	1,439	137,828
93 - Vehicle Cap Reserve	17,183	0	0	181	17,364
94 - Vacation Cash Out and Accruals	91,844	0	0	-33,372	58,472
95 - General Operations Reserve	102,421	0	0	1,329	103,750
96 - General Capital Reserves	49,677	0	0	524	50,201
TOTAL	5,854,543	3,965,560	2,980,224	-996,599	5,843,280

FUND	FUND NAME	ACCT	ACCT NAME	DEPT	DEPT NAME	BUDGET	CURRENT ACTUAL	YTD ACTUAL	%	BALANCE	PROJECTED YE
1	General Fund	40010	Part-Time Wages	1010	City Council	15,120	1,260	11,340	75%	3,780	15,120
1	General Fund	41000	FICA	1010	City Council	950	78	703	74%	247	950
1	General Fund	41010	SUI	1010	City Council	200	21	205	103%	(5)	205
1	General Fund	41030	Medicare	1010	City Council	220	18	164	75%	56	220
1	General Fund	52010	Gen. Supplies	1010	City Council	100	-	108	108%	(8)	108
1	General Fund	65030	Membership/Dues	1010	City Council	2,015	-	2,072	103%	(57)	2,072
1	General Fund	65040	Travel,Conf,Trg	1010	City Council	2,000	-	700	35%	1,300	2,000
DEPT 1010 Subtotal ----->						20,605	1,378	15,292	74%	5,313	20,605
1	General Fund	40000	Salaries	1020	City Clerk	41,650	3,370	33,696	81%	7,954	41,650
1	General Fund	40024	Vacation Payout	1020	City Clerk	2,490	-	-	0%	2,490	2,490
1	General Fund	41000	FICA	1020	City Clerk	2,727	209	2,089	77%	638	2,727
1	General Fund	41010	SUI	1020	City Clerk	79	-	79	100%	0	79
1	General Fund	41020	PERS	1020	City Clerk	3,378	259	2,588	77%	790	3,378
1	General Fund	41025	PERS Unfunded	1020	City Clerk	8,135	641	6,414	79%	1,721	8,135
1	General Fund	41030	Medicare	1020	City Clerk	638	49	489	77%	149	638
1	General Fund	41040	Employee Benefi	1020	City Clerk	11,160	956	9,118	82%	2,042	11,160
1	General Fund	41050	Workers Comp.	1020	City Clerk	3,079	820	3,280	107%	(201)	3,280
1	General Fund	52010	Gen. Supplies	1020	City Clerk	176	-	45	25%	131	176
1	General Fund	60013	Network Svcs Co	1020	City Clerk	196	-	-	0%	196	196
1	General Fund	60016	Muni Code Web	1020	City Clerk	1,960	3,150	6,525	333%	(4,565)	6,525
1	General Fund	61057	Contracts-Other	1020	City Clerk	2,450	-	-	0%	2,450	2,450
1	General Fund	65040	Travel,Conf,Trg	1020	City Clerk	245	-	-	0%	245	245
1	General Fund	66012	Water Utilities	1020	City Clerk	98	4	62	63%	36	98
1	General Fund	66014	PG&E Utilities	1020	City Clerk	466	31	212	45%	254	466
DEPT 1020 Subtotal ----->						78,927	9,488	64,596	82%	14,331	78,927
1	General Fund	40015	Sal/Wages-Elect	1030	City Treasurer	2,250	188	1,688	75%	563	2,250
1	General Fund	41000	FICA	1030	City Treasurer	140	12	105	75%	35	140
1	General Fund	41030	Medicare	1030	City Treasurer	33	3	24	74%	9	33
1	General Fund	65030	Membership/Dues	1030	City Treasurer	100	-	-	0%	100	100
DEPT 1030 Subtotal ----->						2,523	202	1,817	72%	706	2,523
1	General Fund	40000	Salaries	1040	City Manager	82,500	6,880	65,127	79%	17,373	82,500
1	General Fund	41000	FICA	1040	City Manager	5,115	412	3,986	78%	1,129	5,115
1	General Fund	41010	SUI	1040	City Manager	81	-	161	199%	(80)	161
1	General Fund	41020	PERS	1040	City Manager	6,336	517	2,946	47%	3,390	6,336
1	General Fund	41025	PERS Unfunded	1040	City Manager	8,301	654	6,545	79%	1,756	8,301
1	General Fund	41030	Medicare	1040	City Manager	1,196	96	932	78%	264	1,196
1	General Fund	41040	Employee Benefi	1040	City Manager	8,541	1,043	6,536	77%	2,005	8,541

1 General Fund	41050 Workers Comp.	1040 City Manager	10,445	1,538	6,152	59%	4,293	10,445
1 General Fund	52010 Gen. Supplies	1040 City Manager	750	220	549	73%	201	750
1 General Fund	53015 Repair/Maint	1040 City Manager	-	-	604	0%	(604)	604
1 General Fund	55019 EE Development	1040 City Manager	125	-	-	0%	125	125
1 General Fund	60013 Network Svcs Co	1040 City Manager	750	-	332	44%	418	750
1 General Fund	61055 Prof Services	1040 City Manager	-	-	4,144	0%	(4,144)	4,144
1 General Fund	62010 Communications	1040 City Manager	-	80	653	0%	(653)	653
1 General Fund	65040 Travel,Conf,Trg	1040 City Manager	1,000	255	847	85%	153	1,000
1 General Fund	66012 Water Utilities	1040 City Manager	150	4	57	38%	93	150
1 General Fund	66014 PG&E Utilities	1040 City Manager	425	32	216	51%	209	425
DEPT 1040 Subtotal ----->			125,715	11,732	99,786	79%	25,929	125,715
1 General Fund	40000 Salaries	1050 Finance	76,161	6,509	59,909	79%	16,252	76,161
1 General Fund	40024 Vacation Payout	1050 Finance	3,399	-	-	0%	3,399	3,399
1 General Fund	41000 FICA	1050 Finance	4,541	716	4,048	89%	493	4,541
1 General Fund	41010 SUI	1050 Finance	270	(79)	307	114%	(37)	307
1 General Fund	41020 PERS	1050 Finance	4,174	412	3,705	89%	469	4,174
1 General Fund	41025 PERS Unfunded	1050 Finance	13,946	1,099	10,995	79%	2,951	13,946
1 General Fund	41030 Medicare	1050 Finance	1,062	169	948	89%	114	1,062
1 General Fund	41040 Employee Benefi	1050 Finance	19,132	1,401	12,308	64%	6,824	19,132
1 General Fund	41050 Workers Comp.	1050 Finance	5,127	1,365	5,460	106%	(333)	5,460
1 General Fund	52010 Gen. Supplies	1050 Finance	7,140	225	7,273	102%	(133)	7,273
1 General Fund	60013 Network Svcs Co	1050 Finance	4,620	550	3,712	80%	908	4,620
1 General Fund	60016 Muni Code Web	1050 Finance	1,960	-	-	0%	1,960	1,960
1 General Fund	60020 MOM online fees	1050 Finance	4,200	1,040	10,305	245%	(6,105)	10,305
1 General Fund	61015 Audit & Acctg	1050 Finance	15,120	-	16,026	106%	(906)	16,026
1 General Fund	61057 Contracts-Other	1050 Finance	504	227	6,060	1202%	(5,556)	6,060
1 General Fund	65040 Travel,Conf,Trg	1050 Finance	2,184	93	801	37%	1,383	2,184
1 General Fund	66012 Water Utilities	1050 Finance	400	18	180	45%	220	400
1 General Fund	66014 PG&E Utilities	1050 Finance	2,520	218	250	10%	2,270	2,520
1 General Fund	67010 O&M Equipment	1050 Finance	420	137	137	33%	284	420
1 General Fund	69070 PayChex & Bank	1050 Finance	5,460	408	5,068	93%	392	5,460
1 General Fund	69075 Interest Expens	1050 Finance	-	-	68	0%	(68)	68
DEPT 1050 Subtotal ----->			172,340	14,508	147,558	86%	24,782	172,340
1 General Fund	40000 Salaries	1060 Police Dept	450,849	34,679	336,277	75%	114,572	450,849
1 General Fund	40020 Overtime	1060 Police Dept	45,000	2,315	23,229	52%	21,771	45,000
1 General Fund	40024 Vacation Payout	1060 Police Dept	17,657	-	-	0%	17,657	17,657
1 General Fund	41000 FICA	1060 Police Dept	30,743	2,443	23,243	76%	7,500	30,743
1 General Fund	41010 SUI	1060 Police Dept	1,127	-	1,312	116%	(185)	1,312
1 General Fund	41020 PERS	1060 Police Dept	69,452	5,655	53,547	77%	15,905	69,452

1 General Fund	41025 PERS Unfunded	1060 Police Dept	166,907	13,754	137,543	82%	29,364	166,907
1 General Fund	41030 Medicare	1060 Police Dept	7,190	571	5,436	76%	1,754	7,190
1 General Fund	41040 Employee Benefi	1060 Police Dept	113,880	9,491	83,239	73%	30,641	113,880
1 General Fund	41050 Workers Comp.	1060 Police Dept	31,559	8,401	33,605	106%	(2,046)	33,605
1 General Fund	52010 Gen. Supplies	1060 Police Dept	3,500	572	3,720	106%	(220)	3,720
1 General Fund	52012 Fuel	1060 Police Dept	32,000	2,488	21,382	67%	10,618	32,000
1 General Fund	53015 Repair/Maint	1060 Police Dept	-	-	79	0%	(79)	79
1 General Fund	55001 Special Depart	1060 Police Dept	1,000	-	1,109	111%	(109)	1,109
1 General Fund	55040 Clothing	1060 Police Dept	3,000	-	3,459	115%	(459)	3,459
1 General Fund	55050 Safety Equip	1060 Police Dept	30,000	-	-	0%	30,000	30,000
1 General Fund	60013 Network Svcs Co	1060 Police Dept	7,000	450	4,200	60%	2,800	7,000
1 General Fund	61058 Dispatching	1060 Police Dept	100,000	-	101,090	101%	(1,090)	101,090
1 General Fund	62010 Communications	1060 Police Dept	5,500	153	3,745	68%	1,755	5,500
1 General Fund	65030 Membership/Dues	1060 Police Dept	350	-	-	0%	350	350
1 General Fund	65040 Travel,Conf,Trg	1060 Police Dept	5,000	-	4,272	85%	728	5,000
1 General Fund	66012 Water Utilities	1060 Police Dept	500	43	434	87%	66	500
1 General Fund	66014 PG&E Utilities	1060 Police Dept	7,000	518	494	7%	6,506	7,000
1 General Fund	67009 Vehicle Maintna	1060 Police Dept	10,000	341	15,642	156%	(5,642)	15,642
1 General Fund	67010 O&M Equipment	1060 Police Dept	7,000	-	616	9%	6,384	7,000
1 General Fund	69050 Misc-Bookings	1060 Police Dept	200	-	125	63%	75	200
1 General Fund	69055 Misc-Court/Invs	1060 Police Dept	100	-	-	0%	100	100
1 General Fund	70040 Machinery &	1060 Police Dept	49,000	640	54,495	111%	(5,495)	54,495
DEPT 1060 Subtotal ----->			1,195,514	82,515	912,294	76%	283,220	1,195,514
1 General Fund	40015 Sal/Wages-Elect	1090 Planning	6,750	563	4,838	72%	1,913	6,750
1 General Fund	41000 FICA	1090 Planning	-	35	300	0%	(300)	300
1 General Fund	41010 SUI	1090 Planning	-	9	85	0%	(85)	85
1 General Fund	41030 Medicare	1090 Planning	-	8	70	0%	(70)	70
1 General Fund	52010 Gen. Supplies	1090 Planning	200	302	461	231%	(261)	461
1 General Fund	61027 Housing Element	1090 Planning	-	-	160	0%	(160)	160
1 General Fund	61045 Planner	1090 Planning	132,600	3,760	22,587	17%	110,013	132,600
1 General Fund	61048 LAFCO Expense	1090 Planning	8,000	-	5,358	67%	2,642	8,000
1 General Fund	61050 Computer Maint.	1090 Planning	100	-	-	0%	100	100
1 General Fund	61057 Contracts-Other	1090 Planning	7,500	-	7,996	107%	(496)	7,996
1 General Fund	64011 PH Notices	1090 Planning	1,200	-	2,470	206%	(1,270)	2,470
DEPT 1090 Subtotal ----->			156,350	4,677	44,325	28%	112,025	156,350
1 General Fund	61025 Engineering	1100 Building DEPT	-	2,077	2,077	0%	(2,077)	2,077
1 General Fund	61028 Plan Chk & Insp	1100 Building DEPT	25,000	4,048	45,446	182%	(20,446)	45,446
DEPT 1100 Subtotal ----->			25,000	6,125	47,523	190%	(22,523)	47,523

1 General Fund	55065 E&P Reimb Engr.	1115 Engineering	70,000	5,210	49,705	71%	20,295	70,000
1 General Fund	61025 Engineering	1115 Engineering	50,000	14,872	53,746	107%	(3,746)	53,746
1 General Fund	61028 Plan Chk & Insp	1115 Engineering	35,000	228	2,442	7%	32,558	35,000
DEPT 1115 Subtotal ----->			155,000	20,309	105,894	68%	49,106	155,000
1 General Fund	60013 Network Svcs Co	1120 Streets/Roads	-	38	38	0%	(38)	38
1 General Fund	40000 Salaries	1130 Parks & Recreat	59,907	5,334	48,239	81%	11,668	59,907
1 General Fund	40024 Vacation Payout	1130 Parks & Recreat	3,298	-	-	0%	3,298	3,298
1 General Fund	41000 FICA	1130 Parks & Recreat	3,714	332	3,016	81%	698	3,714
1 General Fund	41010 SUI	1130 Parks & Recreat	153	(99)	361	236%	(208)	361
1 General Fund	41020 PERS	1130 Parks & Recreat	5,461	446	3,953	72%	1,508	5,461
1 General Fund	41025 PERS Unfunded	1130 Parks & Recreat	15,772	1,243	12,435	79%	3,338	15,772
1 General Fund	41030 Medicare	1130 Parks & Recreat	869	79	705	81%	164	869
1 General Fund	41040 Employee Benefi	1130 Parks & Recreat	21,637	1,852	16,981	78%	4,656	21,637
1 General Fund	41050 Workers Comp.	1130 Parks & Recreat	4,194	1,117	4,468	107%	(274)	4,468
1 General Fund	52010 Gen. Supplies	1130 Parks & Recreat	1,000	-	89	9%	911	1,000
1 General Fund	52012 Fuel	1130 Parks & Recreat	6,000	617	6,766	113%	(766)	6,766
1 General Fund	53015 Repair/Maint	1130 Parks & Recreat	13,000	1,344	4,992	38%	8,008	13,000
1 General Fund	54010 Small Equipment	1130 Parks & Recreat	-	-	183	0%	(183)	183
1 General Fund	55015 Beautification	1130 Parks & Recreat	5,000	-	-	0%	5,000	5,000
1 General Fund	55040 Clothing	1130 Parks & Recreat	900	-	1,998	222%	(1,098)	1,998
1 General Fund	55085 Weed Control	1130 Parks & Recreat	7,000	-	-	0%	7,000	7,000
1 General Fund	55090 Restrooms	1130 Parks & Recreat	400	41	115	29%	285	400
1 General Fund	55095 Taxes/Fees/Lics	1130 Parks & Recreat	200	-	366	183%	(166)	366
1 General Fund	60013 Network Svcs Co	1130 Parks & Recreat	-	322	322	0%	(322)	322
1 General Fund	61057 Contracts-Other	1130 Parks & Recreat	17,000	-	16,835	99%	165	17,000
1 General Fund	66012 Water Utilities	1130 Parks & Recreat	13,000	732	15,830	122%	(2,830)	15,830
1 General Fund	66014 PG&E Utilities	1130 Parks & Recreat	2,000	89	1,239	62%	761	2,000
1 General Fund	67009 Vehicle Maintna	1130 Parks & Recreat	3,000	2,670	6,381	213%	(3,381)	6,381
1 General Fund	67010 O&M Equipment	1130 Parks & Recreat	1,500	-	1,649	110%	(149)	1,649
1 General Fund	67015 O&M Blg/Structu	1130 Parks & Recreat	23,000	-	2,119	9%	20,881	23,000
1 General Fund	67020 Janitorial	1130 Parks & Recreat	9,000	-	5,003	56%	3,997	9,000
1 General Fund	70028 Improvement Bld	1130 Parks & Recreat	-	-	4,372	0%	(4,372)	4,372
1 General Fund	70040 Machinery &	1130 Parks & Recreat	3,000	-	-	0%	3,000	3,000
DEPT 1130 Subtotal ----->			220,005	16,120	158,417	72%	61,588	220,005
1 General Fund	55010 Community Prom	1150 Marketing	2,000	28	8,484	424%	(6,484)	8,484
1 General Fund	55012 Holiday decor	1150 Marketing	8,000	-	2,507	31%	5,493	8,000
1 General Fund	55015 Beautification	1150 Marketing	2,000	-	-	0%	2,000	2,000
1 General Fund	60013 Network Svcs Co	1150 Marketing	-	38	38	0%	(38)	38
1 General Fund	60014 Internet Servic	1150 Marketing	3,200	-	955	30%	2,245	3,200

1 General Fund	64010 Advertising	1150 Marketing	750	-	1,205	161%	(455)	1,205
1 General Fund	68012 Lease-Prkg lot	1150 Marketing	41,480	3,540	38,945	94%	2,535	41,480
DEPT 1150 Subtotal ----->			57,430	3,606	52,134	91%	5,296	57,430
1 General Fund	41040 Employee Benefi	1510 Sewer Treatment	-	46	76	0%	(76)	76
1 General Fund	62010 Communications	1510 Sewer Treatment	-	-	29	0%	(29)	29
DEPT 1510 Subtotal ----->			-	46	106	0%	(106)	106
1 General Fund	41040 Employee Benefi	1520 Sewer Collectio	-	16	31	0%	(31)	31
1 General Fund	41040 Employee Benefi	6100 Central Servies	2,400	225	2,093	87%	308	2,400
1 General Fund	52010 Gen. Supplies	6100 Central Servies	1,250	67	849	68%	401	1,250
1 General Fund	53020 Equipmt Maint.	6100 Central Servies	375	58	296	79%	79	375
1 General Fund	60010 Computer Hardwr	6100 Central Servies	1,250	-	329	26%	921	1,250
1 General Fund	60013 Network Svcs Co	6100 Central Servies	20,000	1,626	14,893	74%	5,107	20,000
1 General Fund	60014 Internet Servic	6100 Central Servies	2,750	373	6,199	225%	(3,449)	6,199
1 General Fund	62010 Communications	6100 Central Servies	3,250	345	3,420	105%	(170)	3,420
1 General Fund	65010 Risk Management	6100 Central Servies	157,500	9,553	162,666	103%	(5,166)	162,666
1 General Fund	65030 Membership/Dues	6100 Central Servies	1,000	-	855	85%	145	1,000
1 General Fund	65040 Travel,Conf,Trg	6100 Central Servies	1,000	-	1,088	109%	(88)	1,088
1 General Fund	67010 O&M Equipment	6100 Central Servies	1,750	-	-	0%	1,750	1,750
DEPT 6100 Subtotal ----->			192,525	12,246	192,688	100%	(163)	192,688
1 General Fund	61030 Legal	6130 City Attorney	30,000	4,923	26,264	88%	3,736	30,000
FUND TOTAL			2,431,935	187,927	1,868,761	76.84%	563,174	2,431,935
3 Streets/Sidewal	40000 Salaries	1020 City Clerk	8,500	688	6,877	81%	1,623	8,500
3 Streets/Sidewal	40024 Vacation Payout	1020 City Clerk	508	-	-	0%	508	508
3 Streets/Sidewal	41000 FICA	1020 City Clerk	556	43	426	77%	130	556
3 Streets/Sidewal	41010 SUI	1020 City Clerk	16	-	16	101%	(0)	16
3 Streets/Sidewal	41020 PERS	1020 City Clerk	689	53	528	77%	161	689
3 Streets/Sidewal	41025 PERS Unfunded	1020 City Clerk	1,660	131	1,309	79%	351	1,660
3 Streets/Sidewal	41030 Medicare	1020 City Clerk	130	10	100	77%	30	130
3 Streets/Sidewal	41040 Employee Benefi	1020 City Clerk	2,278	46	286	13%	1,993	2,278
3 Streets/Sidewal	41050 Workers Comp.	1020 City Clerk	628	167	668	106%	(40)	668
3 Streets/Sidewal	52010 Gen. Supplies	1020 City Clerk	40	-	9	23%	31	40
3 Streets/Sidewal	60013 Network Svcs Co	1020 City Clerk	40	-	-	0%	40	40
3 Streets/Sidewal	60016 Muni Code Web	1020 City Clerk	400	-	-	0%	400	400
3 Streets/Sidewal	61057 Contracts-Other	1020 City Clerk	500	-	-	0%	500	500
3 Streets/Sidewal	65040 Travel,Conf,Trg	1020 City Clerk	50	-	-	0%	50	50
3 Streets/Sidewal	66012 Water Utilities	1020 City Clerk	20	1	10	48%	10	20

3 Streets/Sidewal	66014 PG&E Utilities	1020 City Clerk	95	6	43	46%	52	95
DEPT 1020 Subtotal ----->			16,110	1,144	10,272	64%	5,838	16,110
3 Streets/Sidewal	40000 Salaries	1040 City Manager	16,500	1,376	13,025	79%	3,475	16,500
3 Streets/Sidewal	41000 FICA	1040 City Manager	1,023	71	756	74%	267	1,023
3 Streets/Sidewal	41010 SUI	1040 City Manager	16	-	32	201%	(16)	32
3 Streets/Sidewal	41020 PERS	1040 City Manager	1,267	103	589	47%	678	1,267
3 Streets/Sidewal	41025 PERS Unfunded	1040 City Manager	1,660	131	1,309	79%	351	1,660
3 Streets/Sidewal	41030 Medicare	1040 City Manager	239	17	177	74%	62	239
3 Streets/Sidewal	41040 Employee Benefi	1040 City Manager	1,708	107	888	52%	820	1,708
3 Streets/Sidewal	41050 Workers Comp.	1040 City Manager	2,089	308	1,232	59%	857	2,089
3 Streets/Sidewal	52010 Gen. Supplies	1040 City Manager	150	44	83	55%	67	150
3 Streets/Sidewal	55019 EE Development	1040 City Manager	25	-	-	0%	25	25
3 Streets/Sidewal	60013 Network Svcs Co	1040 City Manager	150	-	23	15%	128	150
3 Streets/Sidewal	61055 Prof Services	1040 City Manager	-	-	806	0%	(806)	806
3 Streets/Sidewal	62010 Communications	1040 City Manager	-	16	112	0%	(112)	112
3 Streets/Sidewal	65040 Travel,Conf,Trg	1040 City Manager	200	51	121	60%	79	200
3 Streets/Sidewal	66012 Water Utilities	1040 City Manager	30	1	10	32%	20	30
3 Streets/Sidewal	66014 PG&E Utilities	1040 City Manager	85	6	43	51%	42	85
DEPT 1040 Subtotal ----->			25,142	2,231	19,205	76%	5,937	25,142
3 Streets/Sidewal	40000 Salaries	1050 Finance	14,507	1,240	11,411	79%	3,096	14,507
3 Streets/Sidewal	40024 Vacation Payout	1050 Finance	648	-	-	0%	648	648
3 Streets/Sidewal	41000 FICA	1050 Finance	865	77	688	80%	177	865
3 Streets/Sidewal	41010 SUI	1050 Finance	52	5	51	98%	1	52
3 Streets/Sidewal	41020 PERS	1050 Finance	795	78	706	89%	89	795
3 Streets/Sidewal	41025 PERS Unfunded	1050 Finance	2,656	209	2,094	79%	562	2,656
3 Streets/Sidewal	41030 Medicare	1050 Finance	202	17	160	79%	42	202
3 Streets/Sidewal	41040 Employee Benefi	1050 Finance	3,644	227	2,023	56%	1,621	3,644
3 Streets/Sidewal	41050 Workers Comp.	1050 Finance	976	260	1,040	107%	(64)	1,040
3 Streets/Sidewal	52010 Gen. Supplies	1050 Finance	1,360	38	1,253	92%	107	1,360
3 Streets/Sidewal	60013 Network Svcs Co	1050 Finance	880	105	607	69%	273	880
3 Streets/Sidewal	60016 Muni Code Web	1050 Finance	400	-	-	0%	400	400
3 Streets/Sidewal	60020 MOM online fees	1050 Finance	800	-	-	0%	800	800
3 Streets/Sidewal	61015 Audit & Acctg	1050 Finance	2,880	-	2,456	85%	424	2,880
3 Streets/Sidewal	61057 Contracts-Other	1050 Finance	96	43	983	1024%	(887)	983
3 Streets/Sidewal	65040 Travel,Conf,Trg	1050 Finance	416	18	18	4%	398	416
3 Streets/Sidewal	66012 Water Utilities	1050 Finance	32	3	33	102%	(1)	33
3 Streets/Sidewal	66014 PG&E Utilities	1050 Finance	480	41	205	43%	275	480
3 Streets/Sidewal	67010 O&M Equipment	1050 Finance	80	36	36	45%	44	80
3 Streets/Sidewal	69070 PayChex & Bank	1050 Finance	1,040	200	592	57%	448	1,040

DEPT 1050 Subtotal ----->			32,809	2,597	24,356	74%	8,453	32,809
3 Streets/Sidewal	40000 Salaries	1120 Streets/Roads	68,062	7,883	65,977	97%	2,085	68,062
3 Streets/Sidewal	40024 Vacation Payout	1120 Streets/Roads	2,501	-	-	0%	2,501	2,501
3 Streets/Sidewal	41000 FICA	1120 Streets/Roads	4,220	490	4,099	97%	121	4,220
3 Streets/Sidewal	41010 SUI	1120 Streets/Roads	164	5	173	105%	(9)	173
3 Streets/Sidewal	41020 PERS	1120 Streets/Roads	8,052	771	6,586	82%	1,466	8,052
3 Streets/Sidewal	41025 PERS Unfunded	1120 Streets/Roads	16,930	1,348	13,482	80%	3,448	16,930
3 Streets/Sidewal	41030 Medicare	1120 Streets/Roads	987	109	943	96%	44	987
3 Streets/Sidewal	41040 Employee Benefi	1120 Streets/Roads	23,225	2,393	21,203	91%	2,022	23,225
3 Streets/Sidewal	41050 Workers Comp.	1120 Streets/Roads	4,764	1,281	5,124	108%	(360)	5,124
3 Streets/Sidewal	52010 Gen. Supplies	1120 Streets/Roads	1,485	157	1,185	80%	300	1,485
3 Streets/Sidewal	52012 Fuel	1120 Streets/Roads	5,940	171	9,833	166%	(3,893)	9,833
3 Streets/Sidewal	55040 Clothing	1120 Streets/Roads	396	-	767	194%	(371)	767
3 Streets/Sidewal	55060 Patching	1120 Streets/Roads	4,950	1,574	6,680	135%	(1,730)	6,680
3 Streets/Sidewal	55070 Signs	1120 Streets/Roads	248	-	-	0%	248	248
3 Streets/Sidewal	55075 Flood Control	1120 Streets/Roads	990	-	-	0%	990	990
3 Streets/Sidewal	55085 Weed Control	1120 Streets/Roads	4,950	-	-	0%	4,950	4,950
3 Streets/Sidewal	61057 Contracts-Other	1120 Streets/Roads	5,940	2,562	2,562	43%	3,378	5,940
3 Streets/Sidewal	66014 PG&E Utilities	1120 Streets/Roads	-	12	24	0%	(24)	24
3 Streets/Sidewal	66025 Street Lights	1120 Streets/Roads	31,680	3,458	29,715	94%	1,965	31,680
3 Streets/Sidewal	67009 Vehicle Maintna	1120 Streets/Roads	1,980	81	968	49%	1,012	1,980
3 Streets/Sidewal	67010 O&M Equipment	1120 Streets/Roads	990	-	-	0%	990	990

DEPT 1120 Subtotal ----->			188,454	22,297	169,323	90%	19,131	188,454
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FUND TOTAL			262,515	28,268	223,156	85.01%	39,359	262,515
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4 Crestview Lgt/D	40000 Salaries	1120 Streets/Roads	687	-	-	0%	687	687
4 Crestview Lgt/D	40024 Vacation Payout	1120 Streets/Roads	25	-	-	0%	25	25
4 Crestview Lgt/D	41000 FICA	1120 Streets/Roads	43	-	-	0%	43	43
4 Crestview Lgt/D	41010 SUI	1120 Streets/Roads	2	-	-	0%	2	2
4 Crestview Lgt/D	41020 PERS	1120 Streets/Roads	81	-	-	0%	81	81
4 Crestview Lgt/D	41025 PERS Unfunded	1120 Streets/Roads	171	-	-	0%	171	171
4 Crestview Lgt/D	41030 Medicare	1120 Streets/Roads	10	-	-	0%	10	10
4 Crestview Lgt/D	41040 Employee Benefi	1120 Streets/Roads	235	-	-	0%	235	235
4 Crestview Lgt/D	41050 Workers Comp.	1120 Streets/Roads	48	-	-	0%	48	48
4 Crestview Lgt/D	52010 Gen. Supplies	1120 Streets/Roads	15	-	8	50%	7	15
4 Crestview Lgt/D	52012 Fuel	1120 Streets/Roads	60	-	-	0%	60	60
4 Crestview Lgt/D	55040 Clothing	1120 Streets/Roads	4	-	-	0%	4	4
4 Crestview Lgt/D	55060 Patching	1120 Streets/Roads	50	-	-	0%	50	50
4 Crestview Lgt/D	55070 Signs	1120 Streets/Roads	3	-	-	0%	3	3

4 Crestview Lgt/D	55075 Flood Control	1120 Streets/Roads	10	-	-	0%	10	10
4 Crestview Lgt/D	55085 Weed Control	1120 Streets/Roads	50	-	-	0%	50	50
4 Crestview Lgt/D	61057 Contracts-Other	1120 Streets/Roads	60	18,438	18,438	30730%	(18,378)	18,438
4 Crestview Lgt/D	66025 Street Lights	1120 Streets/Roads	320	-	-	0%	320	320
4 Crestview Lgt/D	67009 Vehicle Maintna	1120 Streets/Roads	20	-	5	25%	15	20
4 Crestview Lgt/D	67010 O&M Equipment	1120 Streets/Roads	10	-	-	0%	10	10
DEPT 1120 Subtotal ----->			1,904	18,438	18,451	969%	(16,547)	18,451

4 Crestview Lgt/D	66025 Street Lights	1450 CrestView Lgt	-	128	256	0%	(256)	256
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FUND TOTAL			1,904	18,566	18,706	982.48%	(16,802)	18,706
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7 Cemetery	40000 Salaries	1020 City Clerk	850	69	688	81%	162	850
7 Cemetery	40024 Vacation Payout	1020 City Clerk	51	-	-	0%	51	51
7 Cemetery	41000 FICA	1020 City Clerk	56	4	43	76%	13	56
7 Cemetery	41010 SUI	1020 City Clerk	2	-	2	81%	0	2
7 Cemetery	41020 PERS	1020 City Clerk	69	5	53	77%	16	69
7 Cemetery	41025 PERS Unfunded	1020 City Clerk	166	13	131	79%	35	166
7 Cemetery	41030 Medicare	1020 City Clerk	13	1	10	77%	3	13
7 Cemetery	41040 Employee Benefi	1020 City Clerk	228	21	202	89%	26	228
7 Cemetery	41050 Workers Comp.	1020 City Clerk	63	17	68	108%	(5)	68
7 Cemetery	52010 Gen. Supplies	1020 City Clerk	4	-	1	23%	3	4
7 Cemetery	60013 Network Svcs Co	1020 City Clerk	4	-	-	0%	4	4
7 Cemetery	60016 Muni Code Web	1020 City Clerk	40	-	-	0%	40	40
7 Cemetery	61057 Contracts-Other	1020 City Clerk	50	-	-	0%	50	50
7 Cemetery	65040 Travel,Conf,Trg	1020 City Clerk	5	-	-	0%	5	5
7 Cemetery	66012 Water Utilities	1020 City Clerk	2	0	1	57%	1	2
7 Cemetery	66014 PG&E Utilities	1020 City Clerk	10	1	4	43%	6	10
DEPT 1020 Subtotal ----->			1,613	132	1,202	74%	411	1,613

7 Cemetery	40000 Salaries	1050 Finance	850	-	-	0%	850	850
7 Cemetery	40024 Vacation Payout	1050 Finance	51	-	-	0%	51	51
7 Cemetery	41000 FICA	1050 Finance	56	-	-	0%	56	56
7 Cemetery	41010 SUI	1050 Finance	2	-	-	0%	2	2
7 Cemetery	41020 PERS	1050 Finance	69	-	-	0%	69	69
7 Cemetery	41025 PERS Unfunded	1050 Finance	166	-	-	0%	166	166
7 Cemetery	41030 Medicare	1050 Finance	13	-	-	0%	13	13
7 Cemetery	41040 Employee Benefi	1050 Finance	228	-	-	0%	228	228
7 Cemetery	41050 Workers Comp.	1050 Finance	63	-	-	0%	63	63
7 Cemetery	52010 Gen. Supplies	1050 Finance	4	-	-	0%	4	4
7 Cemetery	60013 Network Svcs Co	1050 Finance	4	-	-	0%	4	4

7 Cemetery	60016 Muni Code Web	1050 Finance	40	-	-	0%	40	40
7 Cemetery	61057 Contracts-Other	1050 Finance	50	-	-	0%	50	50
7 Cemetery	65040 Travel,Conf,Trg	1050 Finance	5	-	-	0%	5	5
7 Cemetery	66012 Water Utilities	1050 Finance	2	-	-	0%	2	2
7 Cemetery	66014 PG&E Utilities	1050 Finance	10	-	-	0%	10	10
DEPT 1050 Subtotal ----->			1,613	-	-	0%	1,613	1,613

7 Cemetery	41040 Employee Benefi	1400 Cemetery	-	58	67	0%	(67)	67
7 Cemetery	66012 Water Utilities	1400 Cemetery	-	59	137	0%	(137)	137
DEPT 1400 Subtotal ----->			-	117	204	0%	(204)	204

FUND TOTAL			3,226	249	1,405	43.56%	1,821	3,226
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10 Sewer M&O	40000 Salaries	1020 City Clerk	17,000	1,375	13,754	81%	3,246	17,000
10 Sewer M&O	40024 Vacation Payout	1020 City Clerk	1,016	-	-	0%	1,016	1,016
10 Sewer M&O	41000 FICA	1020 City Clerk	1,113	85	853	77%	260	1,113
10 Sewer M&O	41010 SUI	1020 City Clerk	32	-	48	151%	(16)	48
10 Sewer M&O	41020 PERS	1020 City Clerk	1,379	106	1,056	77%	323	1,379
10 Sewer M&O	41025 PERS Unfunded	1020 City Clerk	3,321	262	2,618	79%	703	3,321
10 Sewer M&O	41030 Medicare	1020 City Clerk	260	20	199	77%	61	260
10 Sewer M&O	41040 Employee Benefi	1020 City Clerk	4,555	66	730	16%	3,825	4,555
10 Sewer M&O	41050 Workers Comp.	1020 City Clerk	1,257	335	1,340	107%	(83)	1,340
10 Sewer M&O	52010 Gen. Supplies	1020 City Clerk	80	-	18	23%	62	80
10 Sewer M&O	60013 Network Svcs Co	1020 City Clerk	80	-	-	0%	80	80
10 Sewer M&O	60016 Muni Code Web	1020 City Clerk	800	-	-	0%	800	800
10 Sewer M&O	61057 Contracts-Other	1020 City Clerk	1,000	-	-	0%	1,000	1,000
10 Sewer M&O	65040 Travel,Conf,Trg	1020 City Clerk	100	-	-	0%	100	100
10 Sewer M&O	66012 Water Utilities	1020 City Clerk	40	2	19	48%	21	40
10 Sewer M&O	66014 PG&E Utilities	1020 City Clerk	190	13	87	46%	103	190
DEPT 1020 Subtotal ----->			32,223	2,263	20,721	64%	11,502	32,223

10 Sewer M&O	40000 Salaries	1040 City Manager	33,000	2,752	26,051	79%	6,949	33,000
10 Sewer M&O	41000 FICA	1040 City Manager	2,046	156	1,563	76%	483	2,046
10 Sewer M&O	41010 SUI	1040 City Manager	32	-	64	201%	(32)	64
10 Sewer M&O	41020 PERS	1040 City Manager	2,534	207	1,179	47%	1,355	2,534
10 Sewer M&O	41025 PERS Unfunded	1040 City Manager	3,321	262	2,618	79%	703	3,321
10 Sewer M&O	41030 Medicare	1040 City Manager	479	37	366	76%	113	479
10 Sewer M&O	41040 Employee Benefi	1040 City Manager	3,416	417	2,614	77%	802	3,416
10 Sewer M&O	41050 Workers Comp.	1040 City Manager	4,178	615	2,460	59%	1,718	4,178
10 Sewer M&O	52010 Gen. Supplies	1040 City Manager	300	88	166	55%	134	300
10 Sewer M&O	55019 EE Development	1040 City Manager	50	-	-	0%	50	50

10 Sewer M&O	60013 Network Svcs Co	1040 City Manager	300	-	191	64%	109	300
10 Sewer M&O	61055 Prof Services	1040 City Manager	-	-	1,612	0%	(1,612)	1,612
10 Sewer M&O	62010 Communications	1040 City Manager	-	32	286	0%	(286)	286
10 Sewer M&O	65040 Travel,Conf,Trg	1040 City Manager	400	102	484	121%	(84)	484
10 Sewer M&O	66012 Water Utilities	1040 City Manager	60	2	25	42%	35	60
10 Sewer M&O	66014 PG&E Utilities	1040 City Manager	170	13	87	51%	83	170
DEPT 1040 Subtotal ----->			50,286	4,682	39,766	79%	10,520	50,286
10 Sewer M&O	40000 Salaries	1050 Finance	56,214	4,805	44,219	79%	11,995	56,214
10 Sewer M&O	40024 Vacation Payout	1050 Finance	2,509	-	-	0%	2,509	2,509
10 Sewer M&O	41000 FICA	1050 Finance	3,351	276	2,692	80%	659	3,351
10 Sewer M&O	41010 SUI	1050 Finance	200	17	192	96%	8	200
10 Sewer M&O	41020 PERS	1050 Finance	3,080	304	2,734	89%	346	3,080
10 Sewer M&O	41025 PERS Unfunded	1050 Finance	10,294	812	8,115	79%	2,179	10,294
10 Sewer M&O	41030 Medicare	1050 Finance	784	68	633	81%	151	784
10 Sewer M&O	41040 Employee Benefi	1050 Finance	14,121	1,985	15,255	108%	(1,134)	15,255
10 Sewer M&O	41050 Workers Comp.	1050 Finance	3,784	1,007	4,028	106%	(244)	4,028
10 Sewer M&O	52010 Gen. Supplies	1050 Finance	5,270	71	6,908	131%	(1,638)	6,908
10 Sewer M&O	60013 Network Svcs Co	1050 Finance	3,410	406	2,352	69%	1,058	3,410
10 Sewer M&O	60016 Muni Code Web	1050 Finance	800	-	-	0%	800	800
10 Sewer M&O	60020 MOM online fees	1050 Finance	3,100	-	-	0%	3,100	3,100
10 Sewer M&O	61015 Audit & Acctg	1050 Finance	11,160	-	10,327	93%	833	11,160
10 Sewer M&O	61057 Contracts-Other	1050 Finance	372	211	4,791	1288%	(4,419)	4,791
10 Sewer M&O	65040 Travel,Conf,Trg	1050 Finance	1,612	47	516	32%	1,096	1,612
10 Sewer M&O	66012 Water Utilities	1050 Finance	124	13	138	112%	(14)	138
10 Sewer M&O	66014 PG&E Utilities	1050 Finance	1,860	161	153	8%	1,707	1,860
10 Sewer M&O	67010 O&M Equipment	1050 Finance	310	26	26	8%	284	310
10 Sewer M&O	69070 PayChex & Bank	1050 Finance	4,030	255	4,346	108%	(316)	4,346
DEPT 1050 Subtotal ----->			126,385	10,463	107,428	85%	18,957	126,385
10 Sewer M&O	55065 E&P Reimb Engr.	1115 Engineering	-	675	675	0%	(675)	675
10 Sewer M&O	61025 Engineering	1115 Engineering	-	-	-	0%	-	-
DEPT 1115 Subtotal ----->			-	675	675	0%	(675)	675
10 Sewer M&O	40000 Salaries	1510 Sewer Treatment	112,997	7,868	78,765	70%	34,232	112,997
10 Sewer M&O	40020 Overtime	1510 Sewer Treatment	4,000	212	9,405	235%	(5,405)	9,405
10 Sewer M&O	40024 Vacation Payout	1510 Sewer Treatment	4,163	-	-	0%	4,163	4,163
10 Sewer M&O	41000 FICA	1510 Sewer Treatment	7,006	481	5,320	76%	1,686	7,006
10 Sewer M&O	41010 SUI	1510 Sewer Treatment	242	9	292	121%	(50)	292
10 Sewer M&O	41020 PERS	1510 Sewer Treatment	17,329	1,249	12,307	71%	5,022	17,329
10 Sewer M&O	41025 PERS Unfunded	1510 Sewer Treatment	24,904	1,963	19,634	79%	5,270	24,904

10 Sewer M&O	41030 Medicare	1510 Sewer Treatment	1,638	111	1,256	77%	383	1,638
10 Sewer M&O	41040 Employee Benefi	1510 Sewer Treatment	34,164	2,859	28,029	82%	6,135	34,164
10 Sewer M&O	41050 Workers Comp.	1510 Sewer Treatment	7,910	2,106	8,424	106%	(514)	8,424
10 Sewer M&O	52010 Gen. Supplies	1510 Sewer Treatment	2,000	-	3,116	156%	(1,116)	3,116
10 Sewer M&O	52012 Fuel	1510 Sewer Treatment	6,500	521	6,631	102%	(131)	6,631
10 Sewer M&O	52015 Supplies - Chem	1510 Sewer Treatment	150,000	9,616	97,376	65%	52,624	150,000
10 Sewer M&O	52020 Supplies - Lab	1510 Sewer Treatment	9,000	378	4,734	53%	4,266	9,000
10 Sewer M&O	55040 Clothing	1510 Sewer Treatment	900	-	698	78%	202	900
10 Sewer M&O	55095 Taxes/Fees/Lics	1510 Sewer Treatment	30,000	-	31,786	106%	(1,786)	31,786
10 Sewer M&O	60011 Computer Softwr	1510 Sewer Treatment	8,500	6,988	7,450	88%	1,050	8,500
10 Sewer M&O	60014 Internet Servic	1510 Sewer Treatment	2,500	204	1,840	74%	660	2,500
10 Sewer M&O	61025 Engineering	1510 Sewer Treatment	20,000	945	6,675	33%	13,325	20,000
10 Sewer M&O	61057 Contracts-Other	1510 Sewer Treatment	150,000	2,750	31,529	21%	118,471	150,000
10 Sewer M&O	62010 Communications	1510 Sewer Treatment	300	29	218	73%	82	300
10 Sewer M&O	65010 Risk Management	1510 Sewer Treatment	-	620	620	0%	(620)	620
10 Sewer M&O	65030 Membership/Dues	1510 Sewer Treatment	750	-	744	99%	6	750
10 Sewer M&O	65040 Travel,Conf,Trg	1510 Sewer Treatment	250	2,553	2,661	1064%	(2,411)	2,661
10 Sewer M&O	66012 Water Utilities	1510 Sewer Treatment	23,000	1,404	13,864	60%	9,136	23,000
10 Sewer M&O	66014 PG&E Utilities	1510 Sewer Treatment	32,000	2,415	19,755	62%	12,245	32,000
10 Sewer M&O	67009 Vehicle Maintna	1510 Sewer Treatment	6,000	349	560	9%	5,440	6,000
10 Sewer M&O	67010 O&M Equipment	1510 Sewer Treatment	15,000	-	15,331	102%	(331)	15,331
10 Sewer M&O	67050 O & M-Sewer Plt	1510 Sewer Treatment	25,000	554	20,986	84%	4,014	25,000
10 Sewer M&O	67060 Sludge	1510 Sewer Treatment	55,000	9,107	41,410	75%	13,590	55,000
10 Sewer M&O	68020 Rentals-Mach/Eq	1510 Sewer Treatment	15,000	-	-	0%	15,000	15,000
10 Sewer M&O	69074 Principal Pymt	1510 Sewer Treatment	455,000	-	-	0%	455,000	455,000
10 Sewer M&O	70030 Improvements	1510 Sewer Treatment	-	-	15,306	0%	(15,306)	15,306
10 Sewer M&O	70040 Machinery &	1510 Sewer Treatment	30,000	-	-	0%	30,000	30,000
10 Sewer M&O	70041 Pumps-Equipment	1510 Sewer Treatment	-	-	8,782	0%	(8,782)	8,782
DEPT 1510 Subtotal ----->			1,251,053	55,293	495,505	40%	755,548	1,251,053
10 Sewer M&O	40000 Salaries	1520 Sewer Collectio	53,497	3,787	35,144	66%	18,353	53,497
10 Sewer M&O	40020 Overtime	1520 Sewer Collectio	500	106	849	170%	(349)	849
10 Sewer M&O	40024 Vacation Payout	1520 Sewer Collectio	2,964	-	-	0%	2,964	2,964
10 Sewer M&O	41000 FICA	1520 Sewer Collectio	3,317	220	2,363	71%	954	3,317
10 Sewer M&O	41010 SUI	1520 Sewer Collectio	121	4	140	116%	(19)	140
10 Sewer M&O	41020 PERS	1520 Sewer Collectio	-	476	4,469	0%	(4,469)	4,469
10 Sewer M&O	41025 PERS Unfunded	1520 Sewer Collectio	12,452	982	9,817	79%	2,635	12,452
10 Sewer M&O	41030 Medicare	1520 Sewer Collectio	776	50	544	70%	232	776
10 Sewer M&O	41040 Employee Benefi	1520 Sewer Collectio	17,082	1,484	13,738	80%	3,344	17,082
10 Sewer M&O	41050 Workers Comp.	1520 Sewer Collectio	3,745	997	3,988	106%	(243)	3,988
10 Sewer M&O	52010 Gen. Supplies	1520 Sewer Collectio	50	-	-	0%	50	50

10 Sewer M&O	52012 Fuel	1520 Sewer Collectio	1,100	-	-	0%	1,100	1,100
10 Sewer M&O	55040 Clothing	1520 Sewer Collectio	650	-	489	75%	161	650
10 Sewer M&O	60011 Computer Softwr	1520 Sewer Collectio	7,500	6,987	6,987	93%	513	7,500
10 Sewer M&O	61020 Management	1520 Sewer Collectio	6,788	-	-	0%	6,788	6,788
10 Sewer M&O	61025 Engineering	1520 Sewer Collectio	5,000	1,485	15,863	317%	(10,863)	15,863
10 Sewer M&O	61055 Prof Services	1520 Sewer Collectio	500	1,485	1,485	297%	(985)	1,485
10 Sewer M&O	65010 Risk Management	1520 Sewer Collectio	-	620	620	0%	(620)	620
10 Sewer M&O	67009 Vehicle Maintna	1520 Sewer Collectio	5,000	-	-	0%	5,000	5,000
10 Sewer M&O	67010 O&M Equipment	1520 Sewer Collectio	2,000	-	3,067	153%	(1,067)	3,067
10 Sewer M&O	67015 O&M Blg/Structu	1520 Sewer Collectio	6,000	1,075	2,717	45%	3,283	6,000
10 Sewer M&O	70030 Improvements	1520 Sewer Collectio	900,000	3,983	208,909	23%	691,091	900,000
10 Sewer M&O	70032 Sewer Sys Impr	1520 Sewer Collectio	-	-	8,206	0%	(8,206)	8,206
10 Sewer M&O	70040 Machinery &	1520 Sewer Collectio	40,000	-	-	0%	40,000	40,000
DEPT 1520 Subtotal ----->			1,069,042	23,742	319,396	30%	749,646	1,069,042

10 Sewer M&O	41040 Employee Benefi	6100 Central Servies	2,400	-	1,418	59%	983	2,400
10 Sewer M&O	52010 Gen. Supplies	6100 Central Servies	1,250	67	849	68%	401	1,250
10 Sewer M&O	53020 Equipmt Maint.	6100 Central Servies	375	58	296	79%	79	375
10 Sewer M&O	60010 Computer Hardwr	6100 Central Servies	1,250	-	-	0%	1,250	1,250
10 Sewer M&O	60013 Network Svcs Co	6100 Central Servies	20,000	1,626	13,502	68%	6,498	20,000
10 Sewer M&O	60014 Internet Servic	6100 Central Servies	2,750	373	6,199	225%	(3,449)	6,199
10 Sewer M&O	62010 Communications	6100 Central Servies	3,250	345	3,391	104%	(141)	3,391
10 Sewer M&O	65010 Risk Management	6100 Central Servies	157,500	9,553	162,666	103%	(5,166)	162,666
10 Sewer M&O	65030 Membership/Dues	6100 Central Servies	1,000	-	855	85%	145	1,000
10 Sewer M&O	65040 Travel,Conf,Trg	6100 Central Servies	1,000	-	-	0%	1,000	1,000
10 Sewer M&O	67010 O&M Equipment	6100 Central Servies	1,750	-	224	13%	1,526	1,750
DEPT 6100 Subtotal ----->			192,525	12,021	189,400	98%	3,125	192,525

10 Sewer M&O	61030 Legal	6130 City Attorney	30,000	3,686	23,564	79%	6,436	30,000
FUND TOTAL			2,751,514	112,825	1,196,454	43.48%	1,555,060	2,751,514

14 Sewer Cap Res	70030 Improvements	1520 Sewer Collectio	-	-	6,749	0%	(6,749)	6,749
FUND TOTAL			-	-	6,749	0.00%	(6,749)	6,749

15 Sewer Debt Svcr	69075 Interest Expens	1510 Sewer Treatment	-	-	6,654	0%	(6,654)	6,654
FUND TOTAL			-	-	6,654	0.00%	(6,654)	6,654

17 M.V.Store Trust	55017 MonteVerde Exp.	1130 Parks & Recreat	-	-	18	0%	(18)	18
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17 M.V.Store Trust	52010 Gen. Supplies	1720 MonteVerde Muse	-	-	223	0%	(223)	223
17 M.V.Store Trust	66012 Water Utilities	1720 MonteVerde Muse	-	59	628	0%	(628)	628
17 M.V.Store Trust	66014 PG&E Utilities	1720 MonteVerde Muse	-	33	301	0%	(301)	301
17 M.V.Store Trust	67015 O&M Blg/Structu	1720 MonteVerde Muse	-	-	258	0%	(258)	258
DEPT 1720 Subtotal ----->			-	92	1,409	0%	(1,409)	1,409

FUND TOTAL			-	92	1,427	0.00%	(1,427)	1,427
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19 Knights Foundry	61055 Prof Services	1710 Knights Foundry	-	-	50	0%	(50)	50
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FUND TOTAL			-	-	50	0.00%	(50)	50
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20 FEMA	40024 Vacation Payout	1050 Finance	677	-	-	0%	677	677
20 FEMA	70029 Infrastructure	1115 Engineering	-	-	10,307	0%	(10,307)	10,307
20 FEMA	70029 Infrastructure	1120 Streets/Roads	-	8,690	183,848	0%	(183,848)	183,848
20 FEMA	70044 FIXED ASST OTHR	1120 Streets/Roads	-	-	45,027	0%	(45,027)	45,027

DEPT 1120 Subtotal ----->			-	8,690	228,875	0%	(228,875)	228,875
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20 FEMA	70030 Improvements	1510 Sewer Treatment	-	-	17,492	0%	(17,492)	17,492
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FUND TOTAL			677	8,690	256,674	37913.48%	(255,997)	256,674
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28 Public Safety	65040 Travel,Conf,Trg	1060 Police Dept	-	-	1,108	0%	(1,108)	1,108
28 Public Safety	70040 Machinery &	1060 Police Dept	-	877	877	0%	(877)	877

DEPT 1060 Subtotal ----->			-	877	1,985	0%	(1,985)	1,985
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28 Public Safety	70040 Machinery &	6100 Central Servies	-	-	5,781	0%	(5,781)	5,781
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FUND TOTAL			-	877	7,766	0.00%	(7,766)	7,766
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29 Swimming Pool	40000 Salaries	1140 Swimming Pool	-	429	4,406	0%	(4,406)	4,406
29 Swimming Pool	40010 Part-Time Wages	1140 Swimming Pool	5,627	-	-	0%	5,627	5,627
29 Swimming Pool	40024 Vacation Payout	1140 Swimming Pool	207	-	-	0%	207	207
29 Swimming Pool	41000 FICA	1140 Swimming Pool	349	27	258	74%	91	349
29 Swimming Pool	41010 SUI	1140 Swimming Pool	11	0	11	98%	0	11
29 Swimming Pool	41020 PERS	1140 Swimming Pool	971	74	728	75%	243	971
29 Swimming Pool	41025 PERS Unfunded	1140 Swimming Pool	1,162	92	916	79%	246	1,162
29 Swimming Pool	41030 Medicare	1140 Swimming Pool	82	6	62	76%	20	82
29 Swimming Pool	41040 Employee Benefi	1140 Swimming Pool	1,594	133	1,286	81%	308	1,594
29 Swimming Pool	41050 Workers Comp.	1140 Swimming Pool	394	105	420	107%	(26)	420
29 Swimming Pool	52010 Gen. Supplies	1140 Swimming Pool	100	-	22	22%	78	100

29 Swimming Pool	52015 Supplies - Chem	1140 Swimming Pool	11,000	-	723	7%	10,277	11,000
29 Swimming Pool	53015 Repair/Maint	1140 Swimming Pool	2,000	-	2,658	133%	(658)	2,658
29 Swimming Pool	55095 Taxes/Fees/Lics	1140 Swimming Pool	450	-	444	99%	6	450
29 Swimming Pool	61057 Contracts-Other	1140 Swimming Pool	43,000	-	38,407	89%	4,593	43,000
29 Swimming Pool	67010 O&M Equipment	1140 Swimming Pool	1,500	-	-	0%	1,500	1,500
29 Swimming Pool	67015 O&M Blg/Structu	1140 Swimming Pool	3,500	1,200	1,200	34%	2,300	3,500
DEPT 1140 Subtotal ----->			71,947	2,065	51,541	72%	20,406	71,947

FUND TOTAL			71,947	2,065	51,541	71.64%	20,406	71,947
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42 AB 1600	65040 Travel,Conf,Trg	1060 Police Dept	-	-	329	0%	(329)	329
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FUND TOTAL			-	-	329	0.00%	(329)	329
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59 Building Facili	40000 Salaries	1050 Finance	19,947	1,705	15,691	79%	4,256	19,947
59 Building Facili	40024 Vacation Payout	1050 Finance	891	-	-	0%	891	891
59 Building Facili	41000 FICA	1050 Finance	1,189	106	954	80%	235	1,189
59 Building Facili	41010 SUI	1050 Finance	71	7	77	108%	(6)	77
59 Building Facili	41020 PERS	1050 Finance	1,093	108	970	89%	123	1,093
59 Building Facili	41025 PERS Unfunded	1050 Finance	3,653	288	2,880	79%	773	3,653
59 Building Facili	41030 Medicare	1050 Finance	784	23	220	28%	564	784
59 Building Facili	41040 Employee Benefi	1050 Finance	5,011	141	2,089	42%	2,922	5,011
59 Building Facili	41050 Workers Comp.	1050 Finance	1,343	357	1,428	106%	(85)	1,428
59 Building Facili	52010 Gen. Supplies	1050 Finance	1,870	135	2,732	146%	(862)	2,732
59 Building Facili	60013 Network Svcs Co	1050 Finance	1,210	144	835	69%	375	1,210
59 Building Facili	60020 MOM online fees	1050 Finance	1,100	-	-	0%	1,100	1,100
59 Building Facili	61015 Audit & Acctg	1050 Finance	3,960	-	3,670	93%	290	3,960
59 Building Facili	61057 Contracts-Other	1050 Finance	132	59	1,351	1023%	(1,219)	1,351
59 Building Facili	65040 Travel,Conf,Trg	1050 Finance	572	65	128	22%	444	572
59 Building Facili	66012 Water Utilities	1050 Finance	44	5	47	106%	(3)	47
59 Building Facili	66014 PG&E Utilities	1050 Finance	660	57	54	8%	606	660
59 Building Facili	67010 O&M Equipment	1050 Finance	110	26	26	24%	84	110
59 Building Facili	69070 PayChex & Bank	1050 Finance	1,430	97	1,155	81%	275	1,430
DEPT 1050 Subtotal ----->			45,070	3,321	34,306	76%	10,764	45,070

59 Building Facili	40000 Salaries	1130 Parks & Recreat	23,090	2,147	17,649	76%	5,441	23,090
59 Building Facili	40024 Vacation Payout	1130 Parks & Recreat	850	-	-	0%	850	850
59 Building Facili	41000 FICA	1130 Parks & Recreat	1,432	134	1,067	74%	365	1,432
59 Building Facili	41010 SUI	1130 Parks & Recreat	60	2	65	108%	(5)	65
59 Building Facili	41020 PERS	1130 Parks & Recreat	1,819	153	1,172	64%	647	1,819
59 Building Facili	41025 PERS Unfunded	1130 Parks & Recreat	6,143	484	4,843	79%	1,300	6,143

59 Building Facili	41030 Medicare	1130 Parks & Recreat	335	39	251	75%	84	335
59 Building Facili	41040 Employee Benefi	1130 Parks & Recreat	8,427	981	8,221	98%	206	8,427
59 Building Facili	41050 Workers Comp.	1130 Parks & Recreat	1,616	430	1,720	106%	(104)	1,720
59 Building Facili	52010 Gen. Supplies	1130 Parks & Recreat	100	-	185	185%	(85)	185
59 Building Facili	53015 Repair/Maint	1130 Parks & Recreat	25,000	1,774	12,634	51%	12,366	25,000
59 Building Facili	61025 Engineering	1130 Parks & Recreat	-	5,270	5,270	0%	(5,270)	5,270
59 Building Facili	66012 Water Utilities	1130 Parks & Recreat	2,500	260	2,956	118%	(456)	2,956
59 Building Facili	66014 PG&E Utilities	1130 Parks & Recreat	50,000	4,114	18,824	38%	31,176	50,000
59 Building Facili	67010 O&M Equipment	1130 Parks & Recreat	1,000	56	56	6%	944	1,000
59 Building Facili	67015 O&M Blg/Structu	1130 Parks & Recreat	4,000	240	2,662	67%	1,338	4,000
59 Building Facili	70028 Improvement Bld	1130 Parks & Recreat	-	-	4,372	0%	(4,372)	4,372
DEPT 1130 Subtotal ----->			126,372	16,086	81,948	65%	44,424	126,372

FUND TOTAL			171,442	19,406	116,254	67.81%	55,188	171,442
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80 Effluent Disp.	40000 Salaries	1020 City Clerk	17,000	1,375	13,754	81%	3,246	17,000
80 Effluent Disp.	40024 Vacation Payout	1020 City Clerk	1,016	-	-	0%	1,016	1,016
80 Effluent Disp.	41000 FICA	1020 City Clerk	1,113	85	853	77%	260	1,113
80 Effluent Disp.	41010 SUI	1020 City Clerk	32	-	16	50%	16	32
80 Effluent Disp.	41020 PERS	1020 City Clerk	1,379	106	1,056	77%	323	1,379
80 Effluent Disp.	41025 PERS Unfunded	1020 City Clerk	3,321	262	2,618	79%	703	3,321
80 Effluent Disp.	41030 Medicare	1020 City Clerk	260	20	199	77%	61	260
80 Effluent Disp.	41040 Employee Benefi	1020 City Clerk	4,555	390	3,710	81%	845	4,555
80 Effluent Disp.	41050 Workers Comp.	1020 City Clerk	1,257	335	1,340	107%	(83)	1,340
80 Effluent Disp.	52010 Gen. Supplies	1020 City Clerk	80	-	18	23%	62	80
80 Effluent Disp.	60013 Network Svcs Co	1020 City Clerk	80	-	-	0%	80	80
80 Effluent Disp.	60016 Muni Code Web	1020 City Clerk	800	-	-	0%	800	800
80 Effluent Disp.	61057 Contracts-Other	1020 City Clerk	1,000	-	-	0%	1,000	1,000
80 Effluent Disp.	65040 Travel,Conf,Trg	1020 City Clerk	100	-	-	0%	100	100
80 Effluent Disp.	66012 Water Utilities	1020 City Clerk	40	2	24	61%	16	40
80 Effluent Disp.	66014 PG&E Utilities	1020 City Clerk	190	13	87	46%	103	190
DEPT 1020 Subtotal ----->			32,223	2,587	23,675	73%	8,548	32,223

80 Effluent Disp.	40000 Salaries	1040 City Manager	33,000	2,752	26,051	79%	6,949	33,000
80 Effluent Disp.	41000 FICA	1040 City Manager	2,046	156	1,564	76%	482	2,046
80 Effluent Disp.	41010 SUI	1040 City Manager	32	-	64	201%	(32)	64
80 Effluent Disp.	41020 PERS	1040 City Manager	2,534	207	1,179	47%	1,355	2,534
80 Effluent Disp.	41025 PERS Unfunded	1040 City Manager	3,321	262	2,618	79%	703	3,321
80 Effluent Disp.	41030 Medicare	1040 City Manager	479	37	366	76%	113	479
80 Effluent Disp.	41040 Employee Benefi	1040 City Manager	3,416	394	2,499	73%	917	3,416
80 Effluent Disp.	41050 Workers Comp.	1040 City Manager	4,178	615	2,460	59%	1,718	4,178

80 Effluent Disp.	52010 Gen. Supplies	1040 City Manager	300	88	166	55%	134	300
80 Effluent Disp.	53015 Repair/Maint	1040 City Manager	-	-	302	0%	(302)	302
80 Effluent Disp.	55019 EE Development	1040 City Manager	50	-	-	0%	50	50
80 Effluent Disp.	60013 Network Svcs Co	1040 City Manager	300	-	167	56%	133	300
80 Effluent Disp.	61055 Prof Services	1040 City Manager	-	-	1,612	0%	(1,612)	1,612
80 Effluent Disp.	62010 Communications	1040 City Manager	-	32	276	0%	(276)	276
80 Effluent Disp.	65040 Travel,Conf,Trg	1040 City Manager	400	102	242	60%	158	400
80 Effluent Disp.	66012 Water Utilities	1040 City Manager	60	2	24	40%	36	60
80 Effluent Disp.	66014 PG&E Utilities	1040 City Manager	170	13	87	51%	83	170
DEPT 1040 Subtotal ----->			50,286	4,659	39,675	79%	10,611	50,286
80 Effluent Disp.	40000 Salaries	1050 Finance	14,507	1,240	11,411	79%	3,096	14,507
80 Effluent Disp.	40024 Vacation Payout	1050 Finance	648	-	-	0%	648	648
80 Effluent Disp.	41000 FICA	1050 Finance	865	77	688	80%	177	865
80 Effluent Disp.	41010 SUI	1050 Finance	52	5	51	98%	1	52
80 Effluent Disp.	41020 PERS	1050 Finance	795	78	706	89%	89	795
80 Effluent Disp.	41025 PERS Unfunded	1050 Finance	2,656	209	2,094	79%	562	2,656
80 Effluent Disp.	41030 Medicare	1050 Finance	202	17	160	79%	42	202
80 Effluent Disp.	41040 Employee Benefi	1050 Finance	3,644	1,020	7,007	192%	(3,363)	7,007
80 Effluent Disp.	41050 Workers Comp.	1050 Finance	976	650	2,600	266%	(1,624)	2,600
80 Effluent Disp.	52010 Gen. Supplies	1050 Finance	1,360	51	1,644	121%	(284)	1,644
80 Effluent Disp.	60013 Network Svcs Co	1050 Finance	880	105	607	69%	273	880
80 Effluent Disp.	60016 Muni Code Web	1050 Finance	800	-	-	0%	800	800
80 Effluent Disp.	60020 MOM online fees	1050 Finance	800	-	-	0%	800	800
80 Effluent Disp.	61015 Audit & Acctg	1050 Finance	2,880	-	2,474	86%	406	2,880
80 Effluent Disp.	61057 Contracts-Other	1050 Finance	96	-	-	0%	96	96
80 Effluent Disp.	65040 Travel,Conf,Trg	1050 Finance	416	-	-	0%	416	416
80 Effluent Disp.	66012 Water Utilities	1050 Finance	32	3	36	113%	(4)	36
80 Effluent Disp.	66014 PG&E Utilities	1050 Finance	480	41	(126)	-26%	606	480
80 Effluent Disp.	67010 O&M Equipment	1050 Finance	80	101	101	126%	(21)	101
80 Effluent Disp.	69070 PayChex & Bank	1050 Finance	1,040	114	1,439	138%	(399)	1,439
DEPT 1050 Subtotal ----->			33,209	3,712	30,893	93%	2,316	33,209
80 Effluent Disp.	52012 Fuel	1120 Streets/Roads	-	-	2,150	0%	(2,150)	2,150
80 Effluent Disp.	41040 Employee Benefi	1520 Sewer Collectio	-	390	1,281	0%	(1,281)	1,281
80 Effluent Disp.	40000 Salaries	1600 Effluent	-	(22,247)	(56,259)	0%	56,259	-
80 Effluent Disp.	40020 Overtime	1600 Effluent	-	(936)	(42,142)	0%	42,142	-
80 Effluent Disp.	41000 FICA	1600 Effluent	-	470	4,775	0%	(4,775)	4,775
80 Effluent Disp.	41010 SUI	1600 Effluent	-	7	248	0%	(248)	248
80 Effluent Disp.	41020 PERS	1600 Effluent	-	1,097	10,416	0%	(10,416)	10,416
80 Effluent Disp.	41025 PERS Unfunded	1600 Effluent	-	2,487	24,870	0%	(24,870)	24,870

80 Effluent Disp.	41030 Medicare	1600 Effluent	-	110	1,127	0%	(1,127)	1,127
80 Effluent Disp.	41040 Employee Benefi	1600 Effluent	(42,136)	2,216	22,129	-53%	(64,265)	22,129
80 Effluent Disp.	41050 Workers Comp.	1600 Effluent	-	3,012	12,048	0%	(12,048)	12,048
80 Effluent Disp.	52010 Gen. Supplies	1600 Effluent	-	(507)	(1,978)	0%	1,978	-
80 Effluent Disp.	52012 Fuel	1600 Effluent	-	291	291	0%	(291)	291
80 Effluent Disp.	52020 Supplies - Lab	1600 Effluent	-	(281)	-	0%	-	-
80 Effluent Disp.	53015 Repair/Maint	1600 Effluent	-	168	497	0%	(497)	497
80 Effluent Disp.	55040 Clothing	1600 Effluent	-	-	180	0%	(180)	180
80 Effluent Disp.	55095 Taxes/Fees/Lics	1600 Effluent	-	-	1,322	0%	(1,322)	1,322
80 Effluent Disp.	61030 Legal	1600 Effluent	-	-	(1,164)	0%	1,164	-
80 Effluent Disp.	67009 Vehicle Maintna	1600 Effluent	-	-	(656)	0%	656	-
80 Effluent Disp.	67010 O&M Equipment	1600 Effluent	-	-	(1,800)	0%	1,800	-
80 Effluent Disp.	67055 ARSA	1600 Effluent	426,752	-	320,239	75%	106,513	426,752
DEPT 1600 Subtotal ----->			384,616	(14,112)	294,142	76%	90,474	384,616

FUND TOTAL			500,334	(2,764)	391,816	78.31%	108,518	500,334
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81 Visitor Center	52010 Gen. Supplies	1155 Visitor Center	-	-	-	0%	-	-
81 Visitor Center	55018 Visitor's Centr	1155 Visitor Center	-	-	260	0%	(260)	260
81 Visitor Center	66014 PG&E Utilities	1155 Visitor Center	-	-	-	0%	-	-
81 Visitor Center	68015 Rentals -Bldgs	1155 Visitor Center	-	-	500	0%	(500)	500
DEPT 1155 Subtotal ----->			-	-	760	0%	(760)	760

FUND TOTAL			-	-	760	0.00%	(760)	760
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89 CIP	64011 PH Notices	1090 Planning	-	-	491	0%	(491)	491
89 CIP	71120 Zoning Update	1090 Planning	-	-	16,496	0%	(16,496)	16,496
DEPT 1090 Subtotal ----->			-	-	16,987	0%	(16,987)	16,987

89 CIP	70030 Improvements	1130 Parks & Recreat	-	-	508	0%	(508)	508
89 CIP	72030 Construction	1130 Parks & Recreat	-	-	15,879	0%	(15,879)	15,879
DEPT 1130 Subtotal ----->			-	-	16,386	0%	(16,386)	16,386

89 CIP	71020 RFP/RFQ Design/	7110 WWTP Grant	-	6,575	67,116	0%	(67,116)	67,116
89 CIP	71025 Rate Study/Prop	7110 WWTP Grant	-	338	1,620	0%	(1,620)	1,620
DEPT 7110 Subtotal ----->			-	6,913	68,736	0%	(68,736)	68,736

FUND TOTAL			-	6,913	102,110	0.00%	(102,110)	102,110
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94 Vacation Fund	40024 Vacation Payout	1050 Finance	-	5,384	6,192	0%	(6,192)	6,192
94 Vacation Fund	40024 Vacation Payout	1060 Police Dept	-	1,531	14,492	0%	(14,492)	14,492


94 Vacation Fund	40024 Vacation Payout	1130 Parks & Recreat	-	-	1,043	0%	(1,043)	1,043
94 Vacation Fund	40024 Vacation Payout	1510 Sewer Treatment	-	1,569	5,608	0%	(5,608)	5,608
94 Vacation Fund	40024 Vacation Payout	1520 Sewer Collectio	-	-	2,427	0%	(2,427)	2,427
94 Vacation Fund	40024 Vacation Payout	1600 Effluent	-	-	4,336	0%	(4,336)	4,336
FUND TOTAL			-	8,484	34,097	0.00%	(34,097)	34,097

FUND	FUND Name	ACCT	ACCT Name	BUDGET	CURRENT ACTUAL	YTD ACTUAL	%	BALANCE	PROJECTED YE
1	General Fund	30100	Prop Tax - Secured (County)	620,000	-	373,262	60%	246,738	620,000
1	General Fund	30105	Property Tax in Lieu of MVLF	290,000	-	148,918	51%	141,082	290,000
1	General Fund	30110	Prop Tax - Curr Supple(County)	15,000	3,853	10,617	71%	4,383	15,000
1	General Fund	30115	Delinquent Supplemental	2,800	1,910	2,021	72%	779	2,800
1	General Fund	30200	Prop Tax - Unsecured (County)	12,000	-	18,165	151%	(6,165)	18,165
1	General Fund	30210	Unsecured Supplemental	-	-	591	0%	(591)	591
1	General Fund	30220	Delinqt Unsecured Supplemental	-	-	20	0%	(20)	20
1	General Fund	30900	Prop Tax - Unsecured Prior (Co	-	-	253	0%	(253)	253
1	General Fund	31660	Tax, Franchise - Aces Waste	61,880	4,808	47,056	76%	14,824	61,880
1	General Fund	31662	Tax, Franchise - Comcast	35,000	-	22,174	63%	12,826	35,000
1	General Fund	31664	Tax, Franchise - PG&E	53,000	54,371	54,371	103%	(1,371)	54,371
1	General Fund	31670	Tax, Transfer - Real Property	21,000	-	13,496	64%	7,504	21,000
1	General Fund	31850	Tax, TOT - Transient Lodge Tax	350,000	28,071	261,704	75%	88,296	350,000
1	General Fund	31930	Tax - Gen'l Retail Sales	450,000	29,675	371,888	83%	78,112	450,000
1	General Fund	32100	License - Business	55,000	2,130	47,777	87%	7,223	55,000
1	General Fund	32111	Permit - Encroachments	31,000	883	4,358	14%	26,642	31,000
1	General Fund	32125	Permit - Garage Sale	50	-	45	90%	5	50
1	General Fund	32130	Permit / Licenses - Other	750	100	2,060	275%	(1,310)	2,060
1	General Fund	32135	Permit - Signs	800	100	1,200	150%	(400)	1,200
1	General Fund	33120	Sales Tax-Public Safety	16,000	2,501	11,804	74%	4,196	16,000
1	General Fund	33500	SB 2 State Planning Grant	25,500	39,618	39,618	155%	(14,118)	39,618
1	General Fund	33505	LEAP	57,100	-	-	0%	57,100	57,100
1	General Fund	33510	State Cops Grant	190,000	13,956	184,721	97%	5,279	190,000
1	General Fund	33512	Hm Prop Tax Relief - Exemption	6,000	-	3,153	53%	2,847	6,000
1	General Fund	34130	Zoning Application Fees	200	-	-	0%	200	200
1	General Fund	34131	Subdivision fees	5,500	-	5,680	103%	(180)	5,680
1	General Fund	34132	Fees - Variance & conditional	1,000	3,175	3,859	386%	(2,859)	3,859
1	General Fund	34135	Site Plans	50,000	2,906	46,165	92%	3,835	50,000
1	General Fund	34139	Building Permit Fees	65,000	4,823	98,537	152%	(33,537)	98,537
1	General Fund	34140	Plan Check Fees	68,000	1,306	31,541	46%	36,459	68,000
1	General Fund	34141	Fees-PD Services	250	334	540	216%	(290)	540
1	General Fund	34160	Fees - Police Reports	800	-	695	87%	105	800
1	General Fund	34168	Concealed Weapon	600	-	500	83%	100	600
1	General Fund	34210	PD Fee Special Services	1,500	-	1,005	67%	495	1,500
1	General Fund	34385	Fees - Admin Charges	-	-	150	0%	(150)	150
1	General Fund	35130	Fines - Vehicle Code	8,000	290	5,891	74%	2,109	8,000
1	General Fund	36100	Income - Interest Earnings	2,500	20,730	23,097	924%	(20,597)	23,097
1	General Fund	36820	Income - Other Revenue	-	-	14,477	0%	(14,477)	14,477
FUND TOTAL				2,496,230	215,539	1,851,410	74%	644,820	2,496,230

3 Streets/Sidewal	32116 Permit - Banner	-	-	300	0%	(300)	300
3 Streets/Sidewal	33005 Vehicle License Fee	2,800	-	3,265	117%	(465)	3,265
3 Streets/Sidewal	33551 2107 Highway User Tax	21,000	1,810	17,890	85%	3,110	21,000
3 Streets/Sidewal	33552 2106 Highway User Tax	16,000	1,337	13,807	86%	2,193	16,000
3 Streets/Sidewal	33553 2105 Highway User Tax	15,000	1,305	13,289	89%	1,711	15,000
3 Streets/Sidewal	33554 2107-5 Highway User Tax	1,000	-	1,000	100%	-	1,000
3 Streets/Sidewal	33556 2103 Highway User Tax	22,000	1,421	20,142	92%	1,858	22,000
3 Streets/Sidewal	33558 Road Maintenance & Rehabilit	65,000	5,577	54,538	84%	10,462	65,000
3 Streets/Sidewal	33559 RSTP	-	-	102,600	0%	(102,600)	102,600
3 Streets/Sidewal	36100 Income - Interest Earnings	25	-	-	0%	25	25
FUND TOTAL		142,825	11,451	226,831	159%	(84,006)	226,831
4 Crestview Lgt/D	34280 Street Lighting Charges	2,650	2,650	2,650	100%	-	2,650
4 Crestview Lgt/D	36100 Income - Interest Earnings	-	-	51	0%	(51)	51
FUND TOTAL		2,650	2,650	2,701	102%	(51)	2,701
9 HMGP-Hazard Mit	36100 Income - Interest Earnings	-	-	13	0%	(13)	13
FUND TOTAL		-	-	13	0%	(13)	13
10 Sewer M&O	33520 WWTP Grant State Water Board	150,000	-	25,209	17%	124,791	150,000
10 Sewer M&O	34390 Effluent Disposal	298,004	-	-	0%	298,004	298,004
10 Sewer M&O	34410 Fees - Sewer Service Undist	1,953,727	149,065	1,466,397	75%	487,330	1,953,727
10 Sewer M&O	34411 Fees - Sewer Connection Charge	37,500	-	-	0%	37,500	37,500
10 Sewer M&O	34412 Septic Dumping Fee	52,000	3,916	39,121	75%	12,879	52,000
10 Sewer M&O	34413 Contract Sewer Rev AWA	203,093	18,809	183,502	90%	19,591	203,093
10 Sewer M&O	34414 Sewer Svc Chrges Amador City	44,475	3,234	33,069	74%	11,406	44,475
10 Sewer M&O	34479 Late Charges	34,680	3,233	29,661	86%	5,019	34,680
10 Sewer M&O	36100 Income - Interest Earnings	6,000	-	15,457	258%	(9,457)	15,457
FUND TOTAL		2,779,479	178,257	1,792,415	64%	987,064	2,779,479
11 Sewer WWTP	34411 Fees - Sewer Connection Charge	-	-	41,579	0%	(41,579)	41,579
11 Sewer WWTP	36100 Income - Interest Earnings	-	-	6,530	0%	(6,530)	6,530
FUND TOTAL		-	-	48,109	0%	(48,109)	48,109
17 M.V.Store Trust	36100 Income - Interest Earnings	-	-	9	0%	(9)	9
17 M.V.Store Trust	36700 Income - Donations, Private So	3,791	-	166	4%	3,625	3,791
FUND TOTAL		3,791	-	174	5%	3,617	3,791
20 FEMA	33583 FEMA	-	-	(1,746)	0%	1,746	-
20 FEMA	36100 Income - Interest Earnings	-	-	427	0%	(427)	427

FUND TOTAL		-	-	(1,319)	0%	1,319	-
29 Swimming Pool	36710 Swimming Pool Revenues	-	-	9,548	0%	(9,548)	9,548
FUND TOTAL		-	-	9,548	0%	(9,548)	9,548
31 TM-Sutter Hill	36100 Income - Interest Earnings	-	-	848	0%	(848)	848
31 TM-Sutter Hill	36335 Income - Traffic Mitigation Fe	-	-	1,992	0%	(1,992)	1,992
FUND TOTAL		-	-	2,840	0%	(2,840)	2,840
35 TM-General	36100 Income - Interest Earnings	-	-	2,403	0%	(2,403)	2,403
35 TM-General	36335 Income - Traffic Mitigation Fe	-	-	18,868	0%	(18,868)	18,868
FUND TOTAL		-	-	21,271	0%	(21,271)	21,271
42 AB 1600	36100 Income - Interest Earnings	-	-	1,816	0%	(1,816)	1,816
42 AB 1600	36300 General Developer Impact Fee	-	-	5,248	0%	(5,248)	5,248
FUND TOTAL		-	-	7,064	0%	(7,064)	7,064
57 HOME Grant CA	33500 SB 2 State Planning Grant	-	(29,034)	-	0%	-	-
57 HOME Grant CA	36100 Income - Interest Earnings	-	-	696	0%	(696)	696
FUND TOTAL		-	(29,034)	696	0%	(696)	696
59 Building Facili	34745 Historical Grammer School Rev	14,000	1,138	14,213	102%	(213)	14,213
59 Building Facili	34746 Cribbs Field/Snack Shack Rent	200	-	240	120%	(40)	240
59 Building Facili	34747 Cribbs/Snack Utilities	-	-	75	0%	(75)	75
59 Building Facili	34748 Fees - Community Ctr Utilities	3,000	225	2,125	71%	875	3,000
59 Building Facili	34749 Fees - Community Center	6,500	640	5,526	85%	974	6,500
59 Building Facili	34750 Fees - Auditorium Use	12,000	-	5,575	46%	6,425	12,000
59 Building Facili	34751 Lease Revenue-AT&T Wireless	37,800	2,900	29,000	77%	8,800	37,800
59 Building Facili	34752 Fees- Auditorium Utilities	4,500	-	1,950	43%	2,550	4,500
59 Building Facili	34753 Fees-Jazzercise Rental Income	12,000	870	8,610	72%	3,390	12,000
FUND TOTAL		90,000	5,773	67,314	75%	22,687	90,000
60 Bypass Mitigatn	36100 Income - Interest Earnings	-	-	1	0%	(1)	1
FUND TOTAL		-	-	1	0%	(1)	1
73 Park Impact Fee	36100 Income - Interest Earnings	-	-	608	0%	(608)	608
73 Park Impact Fee	36373 Parks Regional Impact Fee	-	-	35,708	0%	(35,708)	35,708
FUND TOTAL		-	-	36,316	0%	(36,316)	36,316
80 Effluent Disp.	34390 Effluent Disposal	-	-	41,626	0%	(41,626)	41,626

FUND TOTAL			-	-	41,626	0%	(41,626)	41,626
86 General Savings	36100	Income - Interest Earnings	-	-	725	0%	(725)	725
FUND TOTAL			-	-	725	0%	(725)	725
87 Refuse	36100	Income - Interest Earnings	-	-	35	0%	(35)	35
FUND TOTAL			-	-	35	0%	(35)	35
88 City Council	36100	Income - Interest Earnings	-	-	217	0%	(217)	217
FUND TOTAL			-	-	217	0%	(217)	217
89 CIP	33516	State Grants	-	-	177,952	0%	(177,952)	177,952
FUND TOTAL			-	-	177,952	0%	(177,952)	177,952



18 54

SUTTER CREEK

John Sutter

JEWEL OF THE MOTHER LODE

TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

MEETING DATE: MAY 20, 2024

FROM: MASON PETERS, FINANCE SUPERVISOR

SUBJECT: WARRANTS PAID ON MAY 13, 2024

RECOMMENDATION:
Attached you will find one warrant report for warrants paid on May 13th, 2024.

BUDGET IMPACT:
The amount paid on May 13th, 2024 was \$768,006.83.

REPORT.: May 08 24 Wednesday
 RUN...: May 08 24 Time: 11:07
 Run By.: CHRISTY KAFKA

City of Sutter Creek
 Invoice/Pre-Paid Check Audit Trail
 Batch C40508 - 11:07

Section 13, Item F.

.....
 1701 Nimbus Road *** VENDOR.: DEPO5 (Dept of Fish and Game)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
EPIM47731	CREEK CLEARING BANKS SUTTER CREEK	05-24	04/26/24	N N N	A-NET30 FROM INVOICE	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	CREEK CLEARING BANKS SUTTER CREEK	01 55095 1130		1	4443.00	4443.00
		(General Fund Taxes/Fees/Lics Parks & Recreat)				
				Invoice Extension ---->		4443.00
				Vendor Total ----->		4443.00
						=====

.....
 215 JUDY DR *** VENDOR.: \M002 (HENRIETTA MARTZ)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
000C40501	MQ CUSTOMER REFUND FOR MAR0020	05-24	05/01/24	N N N N	Z-IMMEDIATE PAY	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	MQ CUSTOMER REFUND FOR MAR0020	10 22800		1	76.93	76.93
		(Sewer M&O A/P - Utility Refunds)				
				Invoice Extension ---->		76.93
				Vendor Total ----->		76.93
						=====

** Total Invoices ----> 4519.93
 ** Total Checks ----> .00
 *** Total Purchases ----> 4519.93
 =====

Section 13, Item F.

P.O. Box 5077

*** VENDOR.: ACC03 (ACC BUSINESS)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
241020792	INTERNET CITY HALL	05-24	05/27/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	INTERNET CITY HALL	01 60014 6100		1	373.11	373.11
		(General Fund Internet Servic Central Servies)				
0002	INTERNET CITY HALL	10 60014 6100		1	373.11	373.11
		(Sewer M&O Internet Servic Central Servies)				
					Invoice Extension ---->	746.22
					Vendor Total ----->	746.22
						=====

6500 BUENA VISTA RD

*** VENDOR.: ACE02 (ACES WASTE SERVICES)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
751307	TONNAGE	05-24	04/01/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	TONNAGE	10 67060 1510		1	580.48	580.48
		(Sewer M&O Sludge Sewer Treatment)				
					Invoice Extension ---->	580.48

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
758175	TONNAGE	05-24	05/01/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	TONNAGE	10 67060 1510		1	1618.38	1618.38
		(Sewer M&O Sludge Sewer Treatment)				
					Invoice Extension ---->	1618.38
					Vendor Total ----->	2198.86
						=====

Section 13, Item F.

.....
 2695 N TRACY BLVD *** VENDOR.: ACE03 (JACKSON ACE HARDWARE & GARDEN)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
STMTAPR24	APRIL 2024 STATEMENT	05-24	04/25/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001	APRIL 2024 STATEMENT	80	52010 1600	1	48.48	48.48
		(Effluent Disp. Gen. Supplies Effluent)				
0002	APRIL 2024 STATEMENT	59	52010 1130	1	33.37	33.37
		(Building Facili Gen. Supplies Parks & Recreat)				
0003	APRIL 2024 STATEMENT	17	52010 1720	1	1.03	1.03
		(M.V.Store Trust Gen. Supplies MonteVerde Muse)				
					Invoice Extension ---->	82.88
					Vendor Total ----->	82.88
						=====

.....
 P.O. BOX 40 *** VENDOR.: ACT01 (AMADOR COUNCIL OF TOURISM)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
033124	JAN-MAR 2024 VISITOR INFO FEE PASS THRU	05-24	04/22/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001	JAN-MAR 2024 VISITOR INFO FEE PASS THRU	01	22115	1	3193.03	3193.03
		(General Fund County Tourism fee)				
					Invoice Extension ---->	3193.03
					Vendor Total ----->	3193.03
						=====

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 P.O. Box 742382 *** VENDOR.: ALB01 (Albersons Companies)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
2312FL23	VACCINATION/SHIVANI	05-24	01/02/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001	VACCINATION/SHIVANI	01	55095 1130	1	155.00	155.00
		(General Fund Taxes/Fees/Lics Parks & Recreat)				
					Invoice Extension ---->	155.00

Section 13, Item F.

P.O. Box 742382 *** VENDOR.: ALB01 (Albersons Companies)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Vendor Total ----->					155.00 =====

PO BOX 660579 *** VENDOR.: ALH02 (ALHAMBRA)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
827355 WATER DELIVERY	05-24	04/18/24	N N N	-Unknown Discount Trm	20200	
Line	Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001	WATER DELIVERY	01	52010 1060	1	56.97	56.97
		(General Fund Gen. Supplies Police Dept)				
0002	WATER DELIVERY	01	52010 1050	1	23.93	23.93
		(General Fund Gen. Supplies Finance)				
0003	WATER DELIVERY	03	52010 1050	1	4.56	4.56
		(Streets/Sidewal Gen. Supplies Finance)				
0004	WATER DELIVERY	59	52010 1050	1	6.27	6.27
		(Building Facili Gen. Supplies Finance)				
0005	WATER DELIVERY	10	52010 1050	1	17.66	17.66
		(Sewer M&O Gen. Supplies Finance)				
0006	WATER DELIVERY	80	52010 1050	1	4.54	4.54
		(Effluent Disp. Gen. Supplies Finance)				
Invoice Extension ---->						113.93
Vendor Total ----->						113.93 =====

208 MASON STREET *** VENDOR.: ALP01 (ALPHA ANALYTICAL LABORATORIES, INC.)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
STMTAPR24 APRIL 2024 STATEMENT	05-24	04/30/24	N N N	-Unknown Discount Trm	20200	
Line	Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001	APRIL 2024 STATEMENT	10	52020 1510	1	378.00	378.00
		(Sewer M&O Supplies - Lab Sewer Treatment)				
0002	APRIL 2024 STATEMENT	80	52020 1600	1	64.00	64.00
		(Effluent Disp. Supplies - Lab Effluent)				
Invoice Extension ---->						442.00

Section 13, Item F.

208 MASON STREET *** VENDOR.: ALP01 (ALPHA ANALYTICAL LABORATORIES, INC.)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Vendor Total ----->					442.00 =====

P.O. BOX 611450 *** VENDOR.: AMA02 (Amador Water Agency)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
30000424 MONTEVERE STORE	05-24	04/13/24	N N N	A-NET30 FROM INVOICE	20200
Line Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001 MONTEVERE STORE	17	66012 1720	1	68.91	68.91
					(M.V.Store Trust Water Utilities MonteVerde Muse)
Invoice Extension ---->					68.91

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50000424 HWY 49 GATEWAY	05-24	04/13/24	N N N	A-NET30 FROM INVOICE	20200
Line Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001 HWY 49 GATEWAY	01	66012 1130	1	68.91	68.91
					(General Fund Water Utilities Parks & Recreat)
Invoice Extension ---->					68.91

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50010424 BRY SIN DR PARK	05-24	04/13/24	N N N	A-NET30 FROM INVOICE	20200
Line Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001 BRY SIN DR PARK	01	66012 1130	1	152.23	152.23
					(General Fund Water Utilities Parks & Recreat)
Invoice Extension ---->					152.23

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50030424 MEDIAN STRIP & MINERS BEND	05-24	04/13/24	N N N	A-NET30 FROM INVOICE	20200
Line Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount

Section 13, Item F.

..... P.O. BOX 611450 *** VENDOR.: AMA02 (Amador Water Agency)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount
0001	MEDIAN STRIP & MINERS BEND	01	66012 1130		1 68.91	68.91
					(General Fund Water Utilities Parks & Recreat)	
					Invoice Extension ---->	68.91

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50040424	MAIN ST PARK	05-24	04/13/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount
0001	MAIN ST PARK	01	66012 1130		1 68.91	68.91
					(General Fund Water Utilities Parks & Recreat)	
					Invoice Extension ---->	68.91

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50050424	ORO MADRE WAY	05-24	04/13/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount
0001	ORO MADRE WAY	10	66012 1510		1 430.69	430.69
					(Sewer M&O Water Utilities Sewer Treatment)	
					Invoice Extension ---->	430.69

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50060424	CEMETERY	05-24	04/13/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount
0001	CEMETERY	07	66012 1400		1 68.91	68.91
					(Cemetery Water Utilities Cemetery)	
					Invoice Extension ---->	68.91

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50070424	CHURCH ST PARK	05-24	04/13/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount

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*** VENDOR.: AMA02 (Amador Water Agency)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001 CHURCH ST PARK	01 66012 1130		1	295.55	295.55
	(General Fund Water Utilities Parks & Recreat)				
				Invoice Extension ---->	295.55

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50080424 COMMUNITY & ADMIN BLDGS	05-24	04/13/24	N N N	A-NET30 FROM INVOICE	20200
Line Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001 COMMUNITY & ADMIN BLDGS	59 66012 1130		1	69.27	69.27
	(Building Facili Water Utilities Parks & Recreat)				
0002 COMMUNITY & ADMIN BLDGS	01 66012 1040		1	4.33	4.33
	(General Fund Water Utilities City Manager)				
0003 COMMUNITY & ADMIN BLDGS	03 66012 1040		1	.87	.87
	(Streets/Sidewal Water Utilities City Manager)				
0004 COMMUNITY & ADMIN BLDGS	10 66012 1040		1	1.73	1.73
	(Sewer M&O Water Utilities City Manager)				
0005 COMMUNITY & ADMIN BLDGS	80 66012 1040		1	1.73	1.73
	(Effluent Disp. Water Utilities City Manager)				
0006 COMMUNITY & ADMIN BLDGS	01 66012 1020		1	4.24	4.24
	(General Fund Water Utilities City Clerk)				
0007 COMMUNITY & ADMIN BLDGS	07 66012 1020		1	.09	.09
	(Cemetery Water Utilities City Clerk)				
0008 COMMUNITY & ADMIN BLDGS	80 66012 1020		1	1.73	1.73
	(Effluent Disp. Water Utilities City Clerk)				
0009 COMMUNITY & ADMIN BLDGS	10 66012 1020		1	1.73	1.73
	(Sewer M&O Water Utilities City Clerk)				
0010 COMMUNITY & ADMIN BLDGS	03 66012 1020		1	.87	.87
	(Streets/Sidewal Water Utilities City Clerk)				
				Invoice Extension ---->	86.59

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50090424 AUDITORIUM & CITY HALL	05-24	04/13/24	N N N	A-NET30 FROM INVOICE	20200
Line Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001 AUDITORIUM & CITY HALL	59 66012 1130		1	125.59	125.59
	(Building Facili Water Utilities Parks & Recreat)				
0002 AUDITORIUM & CITY HALL	01 66012 1060		1	26.91	26.91
	(General Fund Water Utilities Police Dept)				

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P.O. BOX 611450

*** VENDOR.: AMA02 (Amador Water Agency)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line Description			G/L Account No CTR	Unit(s) Unit Cost	Amount
0003 AUDITORIUM & CITY HALL	01	66012 1050		1 11.30	11.30
			(General Fund Water Utilities Finance)		
0004 AUDITORIUM & CITY HALL	03	66012 1050		1 2.15	2.15
			(Streets/Sidewal Water Utilities Finance)		
0005 AUDITORIUM & CITY HALL	59	66012 1050		1 2.96	2.96
			(Building Facili Water Utilities Finance)		
0006 AUDITORIUM & CITY HALL	10	66012 1050		1 8.34	8.34
			(Sewer M&O Water Utilities Finance)		
0007 AUDITORIUM & CITY HALL	80	66012 1050		1 2.16	2.16
			(Effluent Disp. Water Utilities Finance)		
			Invoice Extension ---->		179.41

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50100424 84 MAIN ST	05-24	04/13/24	N N N	A-NET30 FROM INVOICE	20200
Line Description			G/L Account No CTR	Unit(s) Unit Cost	Amount
0001 84 MAIN ST	01	66012 1130		1 68.91	68.91
			(General Fund Water Utilities Parks & Recreat)		
			Invoice Extension ---->		68.91

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50120424 GOPHER FLAT & MAIN	05-24	04/13/24	N N N	A-NET30 FROM INVOICE	20200
Line Description			G/L Account No CTR	Unit(s) Unit Cost	Amount
0001 GOPHER FLAT & MAIN	01	66012 1130		1 68.91	68.91
			(General Fund Water Utilities Parks & Recreat)		
			Invoice Extension ---->		68.91

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50140424 SOUTHWEST RIDGE RD	05-24	04/13/24	N N N	A-NET30 FROM INVOICE	20200
Line Description			G/L Account No CTR	Unit(s) Unit Cost	Amount
0001 SOUTHWEST RIDGE RD	10	66012 1510		1 948.14	948.14
			(Sewer M&O Water Utilities Sewer Treatment)		
			Invoice Extension ---->		948.14

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P.O. BOX 611450

*** VENDOR.: AMA02 (Amador Water Agency)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Vendor Total ----->					2574.98 =====

700 Court St *** VENDOR.: AMA08 (Amador Co Sheriff's Dept)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
FEB2024 FEBRUARY 2024 MONTHLY MOBILE	05-24	04/03/24	N N N	A-NET30 FROM INVOICE	20200	
Line Description	G/L Account No		CTR	Unit(s)	Unit Cost	Amount
0001 FEBRUARY 2024 MONTHLY MOBILE	01	62010 1060		1	383.69	383.69
					(General Fund Communications Police Dept)	
Invoice Extension ----->					383.69	

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
MAR2024 MARCH 2024 MONTHLY MBILE	05-24	04/11/24	N N N	A-NET30 FROM INVOICE	20200	
Line Description	G/L Account No		CTR	Unit(s)	Unit Cost	Amount
0001 MARCH 2024 MONTHLY MBILE	01	62010 1060		1	383.69	383.69
					(General Fund Communications Police Dept)	
Invoice Extension ----->					383.69	

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
THRDQRT24 THIRD QUARTER 23-24 DISPATCH	05-24	04/11/24	N N N	A-NET30 FROM INVOICE	20200	
Line Description	G/L Account No		CTR	Unit(s)	Unit Cost	Amount
0001 THIRD QUARTER 23-24 DISPATCH	01	61058 1060		1	22465.12	22465.12
					(General Fund Dispatching Police Dept)	
Invoice Extension ----->					22465.12	

Vendor Total -----> 23232.50
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 12200-B AIRPORT RD. *** VENDOR.: AMA15 (Amador Co Animal Control)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
FEB0824	ANIMAL EMERGENCY SERVICES	05-24	02/08/24	N N N	A-NET30 FROM INVOICE	20200	
Line	Description			G/L Account No CTR	Unit(s)	Unit Cost	Amount
0001	ANIMAL EMERGENCY SERVICES	01	55001 1060		1	576.94	576.94
						(General Fund Special Depart Police Dept)	
						Invoice Extension ---->	576.94
						Vendor Total ----->	576.94
						=====	

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 810 Court Street *** VENDOR.: AMA28 (Ama Co Auditor Controller)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
ADMIN0424	PROPERTY TAX ADMIN COSTS FOR 2022-23	05-24	04/09/24	N N N	A-NET30 FROM INVOICE	20200	
Line	Description			G/L Account No CTR	Unit(s)	Unit Cost	Amount
0001	PROPERTY TAX ADMIN COSTS FOR 2022-23	01	61055 6100		1	18122.82	18122.82
						(General Fund Prof Services Central Servies)	
						Invoice Extension ---->	18122.82
						Vendor Total ----->	18122.82
						=====	

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 62 RIDGE RD. *** VENDOR.: AMA68 (AMADOR PLUMBING)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
36334	MONTEVERDE PUMP STATION	05-24	04/24/24	N N N	-Unknown Discount Trm	20200	
Line	Description			G/L Account No CTR	Unit(s)	Unit Cost	Amount
0001	MONTEVERDE PUMP STATION	10	67015 1520		1	900.00	900.00
						(Sewer M&O O&M Blg/Structu Sewer Collectio)	
						Invoice Extension ---->	900.00

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62 RIDGE RD.

*** VENDOR.: AMA68 (AMADOR PLUMBING)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Vendor Total ----->					900.00 =====

ATTN: FLEX ACCT ADMIN
 PO BOX 219309
 *** VENDOR.: AME13 (AMERICAN FIDELITY ASSURANCE COMPANY)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
2357878 FLEX PREMIUM-APR 2024	05-24	04/22/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	FLEX PREMIUM-APR 2024	01 41040 1020		1	49.00	49.00
		(General Fund Employee Benefi City Clerk)				
0002	FLEX PREMIUM-APR 2024	07 41040 1020		1	1.00	1.00
		(Cemetery Employee Benefi City Clerk)				
0003	FLEX PREMIUM-APR 2024	10 41040 1020		1	20.00	20.00
		(Sewer M&O Employee Benefi City Clerk)				
0004	FLEX PREMIUM-APR 2024	80 41040 1020		1	20.00	20.00
		(Effluent Disp. Employee Benefi City Clerk)				
0005	FLEX PREMIUM-APR 2024	01 41040 1130		1	125.00	125.00
		(General Fund Employee Benefi Parks & Recreat)				
0006	FLEX PREMIUM-APR 2024	59 41040 1130		1	41.67	41.67
		(Building Facili Employee Benefi Parks & Recreat)				
0007	FLEX PREMIUM-APR 2024	03 41040 1020		1	30.83	30.83
		(Streets/Sidewal Employee Benefi City Clerk)				
0008	FLEX PREMIUM-APR 2024	10 41040 1520		1	20.84	20.84
		(Sewer M&O Employee Benefi Sewer Collectio)				
Invoice Extension ---->						308.34
Vendor Total ----->					308.34 =====	

P.O. BOX 258886
 *** VENDOR.: AME14 (AMERICAN FIDELITY HEALTH SERVICES ADMIN)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
MAY2024 HSA MAY 2024	05-24	05/02/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
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..... P.O. BOX 258886 *** VENDOR.: AME14 (AMERICAN FIDELITY HEALTH SERVICES ADMIN)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001 HSA MAY 2024	01 41040 1040		1	387.50	387.50
	(General Fund Employee Benefi City Manager)				
0002 HSA MAY 2024	10 41040 1040		1	155.00	155.00
	(Sewer M&O Employee Benefi City Manager)				
0003 HSA MAY 2024	80 41040 1040		1	155.00	155.00
	(Effluent Disp. Employee Benefi City Manager)				
0004 HSA MAY 2024	03 41040 1120		1	118.50	118.50
	(Streets/Sidewal Employee Benefi Streets/Roads)				
0005 HSA MAY 2024	01 41040 1520		1	5.00	5.00
	(General Fund Employee Benefi Sewer Collectio)				
0006 HSA MAY 2024	10 41040 1510		1	110.00	110.00
	(Sewer M&O Employee Benefi Sewer Treatment)				
0007 HSA MAY 2024	10 41040 1520		1	35.00	35.00
	(Sewer M&O Employee Benefi Sewer Collectio)				
0008 HSA MAY 2024	80 41040 1600		1	105.00	105.00
	(Effluent Disp. Employee Benefi Effluent)				
0009 HSA MAY 2024	29 41040 1140		1	4.00	4.00
	(Swimming Pool Employee Benefi Swimming Pool)				
				Invoice Extension ---->	1075.00
				Vendor Total ----->	1075.00

..... P.O. BOX 268805 *** VENDOR.: AME15 (AMERICAN FIDELITY ASSURANCE)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
D718769 MAY 2024 INSURANCE PREMIUMS	05-24	04/26/24	N N N	-Unknown Discount Trm	20200
Line Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001 MAY 2024 INSURANCE PREMIUMS	01 41040 1060		1	651.61	651.61
	(General Fund Employee Benefi Police Dept)				
0002 MAY 2024 INSURANCE PREMIUMS	01 41040 1020		1	104.84	104.84
	(General Fund Employee Benefi City Clerk)				
0003 MAY 2024 INSURANCE PREMIUMS	07 41040 1020		1	3.64	3.64
	(Cemetery Employee Benefi City Clerk)				
0004 MAY 2024 INSURANCE PREMIUMS	80 41040 1020		1	42.79	42.79
	(Effluent Disp. Employee Benefi City Clerk)				
0005 MAY 2024 INSURANCE PREMIUMS	01 41040 1040		1	64.63	64.63
	(General Fund Employee Benefi City Manager)				

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P.O. BOX 268805 *** VENDOR.: AME15 (AMERICAN FIDELITY ASSURANCE)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0006	MAY 2024 INSURANCE PREMIUMS	10 41040 1040		1	25.85	25.85
	(Sewer M&O Employee Benefi City Manager)					
0007	MAY 2024 INSURANCE PREMIUMS	80 41040 1040		1	25.85	25.85
	(Effluent Disp. Employee Benefi City Manager)					
0008	MAY 2024 INSURANCE PREMIUMS	03 41040 1120		1	134.20	134.20
	(Streets/Sidewal Employee Benefi Streets/Roads)					
0009	MAY 2024 INSURANCE PREMIUMS	01 41040 1130		1	87.70	87.70
	(General Fund Employee Benefi Parks & Recreat)					
0010	MAY 2024 INSURANCE PREMIUMS	10 41040 1510		1	12.03	12.03
	(Sewer M&O Employee Benefi Sewer Treatment)					
0011	MAY 2024 INSURANCE PREMIUMS	10 41040 1520		1	3.00	3.00
	(Sewer M&O Employee Benefi Sewer Collectio)					
0012	MAY 2024 INSURANCE PREMIUMS	10 41040 1510		1	194.09	194.09
	(Sewer M&O Employee Benefi Sewer Treatment)					
0013	MAY 2024 INSURANCE PREMIUMS	10 41040 1520		1	88.48	88.48
	(Sewer M&O Employee Benefi Sewer Collectio)					
0014	MAY 2024 INSURANCE PREMIUMS	80 41040 1600		1	80.45	80.45
	(Effluent Disp. Employee Benefi Effluent)					
0015	MAY 2024 INSURANCE PREMIUMS	29 41040 1140		1	13.02	13.02
	(Swimming Pool Employee Benefi Swimming Pool)					
0016	MAY 2024 INSURANCE PREMIUMS	59 41040 1130		1	34.58	34.58
	(Building Facili Employee Benefi Parks & Recreat)					
0017	MAY 2024 INSURANCE PREMIUMS	01 41040 1050		1	114.12	114.12
	(General Fund Employee Benefi Finance)					
0018	MAY 2024 INSURANCE PREMIUMS	59 41040 1050		1	65.21	65.21
	(Building Facili Employee Benefi Finance)					
0019	MAY 2024 INSURANCE PREMIUMS	80 41040 1050		1	65.21	65.21
	(Effluent Disp. Employee Benefi Finance)					
0020	MAY 2024 INSURANCE PREMIUMS	10 41010 1050		1	65.21	65.21
	(Sewer M&O SUI Finance)					
0021	MAY 2024 INSURANCE PREMIUMS	01 41040 1130		1	8.23	8.23
	(General Fund Employee Benefi Parks & Recreat)					
0022	MAY 2024 INSURANCE PREMIUMS	03 41040 1120		1	8.23	8.23
	(Streets/Sidewal Employee Benefi Streets/Roads)					
0023	MAY 2024 INSURANCE PREMIUMS	59 41040 1130		1	8.23	8.23
	(Building Facili Employee Benefi Parks & Recreat)					
0024	MAY 2024 INSURANCE PREMIUMS	10 41040 1510		1	8.23	8.23
	(Sewer M&O Employee Benefi Sewer Treatment)					
0025	MAY 2024 INSURANCE PREMIUMS	80 41040 1520		1	8.25	8.25
	(Effluent Disp. Employee Benefi Sewer Collectio)					
	Invoice Extension ---->					1917.68
	Vendor Total ----->					1917.68
						=====

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6216 JAQUIMA DRIVE *** VENDOR.: ARR03 (ARROYOS, JODI)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
05012024	REPLENISH PETTY CASH BOX	05-24	05/01/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	REPLENISH PETTY CASH BOX	01 67009 1060		1	22.45	22.45
		(General Fund Vehicle Maintna Police Dept)				
0002	REPLENISH PETTY CASH BOX	01 52010 1130		1	76.47	76.47
		(General Fund Gen. Supplies Parks & Recreat)				
0003	REPLENISH PETTY CASH BOX	01 55001 1060		1	135.00	135.00
		(General Fund Special Depart Police Dept)				
0004	REPLENISH PETTY CASH BOX	03 52010 1120		1	11.94	11.94
		(Streets/Sidewal Gen. Supplies Streets/Roads)				
0005	REPLENISH PETTY CASH BOX	80 52010 1600		1	33.99	33.99
		(Effluent Disp. Gen. Supplies Effluent)				
					Invoice Extension ---->	279.85
					Vendor Total ----->	279.85

PO BOX 9011 *** VENDOR.: AT&T2 (AT&T CALNET 3)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
939102669	Communications WWTP	05-24	04/17/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	Communications Police Dep	10 62010 1510		1	17.40	17.40
		(Sewer M&O Communications Sewer Treatment)				
					Invoice Extension ---->	17.40

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
939102670	Communications Police Dep	05-24	04/17/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	Communications Police Dep	01 62010 1060		1	59.18	59.18
		(General Fund Communications Police Dept)				
					Invoice Extension ---->	59.18

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PO BOX 9011

*** VENDOR.: AT&T2 (AT&T CALNET 3)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Vendor Total ----->					76.58 =====

705 CA-49 *** VENDOR.: BIG04 (Big O Tires)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
13072 VEHICLE REPAIRS	05-24	04/06/24	N N N	-Unknown Discount Trm	20200
Line Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001 VEHICLE REPAIRS	01	67009 1060	1	1216.69	1216.69
	(General Fund Vehicle Maintna Police Dept)				
Invoice Extension ---->					1216.69
Vendor Total ----->					1216.69 =====

80 FULLEN ST *** VENDOR.: BOI02 (Heidi A Boitano)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
06012024 Lease-Prkg lot Marketing	05-24	06/01/24	N N N	A-NET30 FROM INVOICE	20200
Line Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001 Lease-Prkg lot Marketing-JUNE 2024	01	68012 1150	1	2915.46	2915.46
	(General Fund Lease-Prkg lot Marketing)				
Invoice Extension ---->					2915.46
Vendor Total ----->					2915.46 =====

175 SUTTER HILL RD *** VENDOR.: CAM05 (CAMPBELL CONSTRUCTION GEN. ENGINEERING)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
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 175 SUTTER HILL RD *** VENDOR.: CAM05 (CAMPBELL CONSTRUCTION GEN. ENGINEERING)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
S-000066	AUGER ONE MAN/CONCRETE CART	05-24	04/22/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001	AUGER ONE MAN/CONCRETE CART	03	67015 1520	1	182.76	182.76
(Streets/Sidewal O&M Blg/Structu Sewer Collectio)						
Invoice Extension ---->						182.76
Vendor Total ----->						182.76
						=====

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 6001 ELVAS AVE *** VENDOR.: CAP10 (CAPITOL BARRICADE INC)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
163294	THERMOLAZER THERMOPLASTIC STRIPING SYSTEM	05-24	04/10/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001	THERMOLAZER THERMOPLASTIC STRIPING SYSTEM	03	70040 1120	1	13179.67	13179.67
(Streets/Sidewal Machinery & Streets/Roads)						
Invoice Extension ---->						13179.67

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
163295	TM LF YEL AASHTO SPRAY/EXTRD	05-24	04/10/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001	TM LF YEL AASHTO SPRAY/EXTRD	03	52010 1120	1	154.17	154.17
(Streets/Sidewal Gen. Supplies Streets/Roads)						
Invoice Extension ---->						154.17
Vendor Total ----->						13333.84
						=====

.....
 559 MAIN STREET *** VENDOR.: CAR07 (CARBON COPY, INC)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
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Section 13, Item F.

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 559 MAIN STREET *** VENDOR.: CAR07 (CARBON COPY, INC)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
628642	628642	05-24	04/22/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	628642	01 53020 6100		1	6.25	6.25
		(General Fund Equipmt Maint. Central Servies)				
0002	628642	10 53020 6100		1	6.25	6.25
		(Sewer M&O Equipmt Maint. Central Servies)				
					Invoice Extension ---->	12.50

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
629075	COPY MAINTENANCE	05-24	04/26/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	COPY MAINTENANCE	01 53020 6100		1	36.78	36.78
		(General Fund Equipmt Maint. Central Servies)				
0002	COPY MAINTENANCE	10 53020 6100		1	36.79	36.79
		(Sewer M&O Equipmt Maint. Central Servies)				
					Invoice Extension ---->	73.57
					Vendor Total ----->	86.07
					=====	

.....
 P.O. Box 30835 *** VENDOR.: CAR13 (Carollo)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
FB47228	WWTP UPGRADE DESIGN BUILD	05-24	02/09/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	WWTP UPGRADE DESIGN BUILD	89 71020 7110 G06		1	11144.16	11144.16
		(CIP RFP/RFQ Design/ WWTP Grant)				
					Invoice Extension ---->	11144.16

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
FB49378	WWTP UPGRADE DESIGN BUILD	05-24	04/08/24	N N N	-Unknown Discount Trm	20200

Section 13, Item F.

P.O. Box 30835 *** VENDOR.: CAR13 (Carollo)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001 WWTP UPGRADE DESIGN BUILD	89 71020 7110	G06	1	1209.50	1209.50
	(CIP RFP/RFQ Design/ WWTP Grant)				
				Invoice Extension ---->	1209.50
				Vendor Total ----->	12353.66 =====

PO BOX 6463 *** VENDOR.: CIN02 (AT&T Mobility)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
29690424 CELLULAR SERVICE	05-24	04/06/24	N N N	-Unknown Discount Trm	20200
Line Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001 CELLULAR SERVICE	01 62010 1060		1	95.26	95.26
	(General Fund Communications Police Dept)				
0002 CELLULAR SERVICE	01 62010 6100		1	55.84	55.84
	(General Fund Communications Central Servies)				
0003 CELLULAR SERVICE	10 62010 6100		1	55.84	55.84
	(Sewer M&O Communications Central Servies)				
0004 CELLULAR SERVICE	01 62010 1040		1	82.91	82.91
	(General Fund Communications City Manager)				
0005 CELLULAR SERVICE	03 62010 1040		1	16.58	16.58
	(Streets/Sidewal Communications City Manager)				
0006 CELLULAR SERVICE	10 62010 1040		1	33.16	33.16
	(Sewer M&O Communications City Manager)				
0007 CELLULAR SERVICE	80 62010 1040		1	33.17	33.17
	(Effluent Disp. Communications City Manager)				
				Invoice Extension ---->	372.76
				Vendor Total ----->	372.76 =====

PO BOX 60533 *** VENDOR.: COM16 (COMCAST BUSINESS)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
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Section 13, Item F.

PO BOX 60533

*** VENDOR.: COM16 (COMCAST BUSINESS)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
87730424	WWTP INTERNET	05-24	04/12/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	WWTP INTERNET	10 60014 1510		1	204.40	204.40
		(Sewer M&O Internet Servic Sewer Treatment)				
				Invoice Extension ---->		204.40
				Vendor Total ----->		204.40
						=====

3755 Washington Blvd.
 Suite 204

*** VENDOR.: COR01 (Corbin Willits Systems, Inc.)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
C404151	FINANCIAL SOFTWARE	05-24	04/15/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	FINANCIAL SOFTWARE	01 60013 1050		1	329.64	329.64
		(General Fund Network Svcs Co Finance)				
0002	FINANCIAL SOFTWARE	03 60013 1050		1	62.79	62.79
		(Streets/Sidewal Network Svcs Co Finance)				
0003	FINANCIAL SOFTWARE	10 60013 1050		1	243.30	243.30
		(Sewer M&O Network Svcs Co Finance)				
0004	FINANCIAL SOFTWARE	59 60013 1050		1	86.33	86.33
		(Building Facili Network Svcs Co Finance)				
0005	FINANCIAL SOFTWARE	80 60013 1050		1	62.79	62.79
		(Effluent Disp. Network Svcs Co Finance)				
				Invoice Extension ---->		784.85
				Vendor Total ----->		784.85
						=====

2281 LAVA RIDGE CT, STE 300

*** VENDOR.: COT01 (COLE HUBER LLP)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
200460714	LEGAL SERVICE MARCH 2024	05-24	04/10/24	N N N	-Unknown Discount Trm	20200

Section 13, Item F.

PO Box 168019
 ATTN: CASHIERING OFFICE
 INVOICE-TYPE DESCRIPTION

*** VENDOR.: DEP11 (Dept of Transportation)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
SL240746 SIGNALS & LIGHTING JAN-MAR 2024	05-24	04/12/24	N N N	A-NET30 FROM INVOICE	20200
Line Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001 SIGNALS & LIGHTING JAN-MAR 2024	03 66025 1120		1	1473.82	1473.82
	(Streets/Sidewal Street Lights Streets/Roads)				
				Invoice Extension ---->	1473.82
				Vendor Total ----->	1473.82

455 Grant Ave Apt 14
 INVOICE-TYPE DESCRIPTION

*** VENDOR.: DUB01 (Tom Dubois)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
LOANMAY24 LOAN AGREEMENT MAY 2024	05-24	05/01/24	N N N	-Unknown Discount Trm	20200
Line Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001 LOAN AGREEMENT MAY 2024	24 11570		1	2500.00	2500.00
	(Lg Term Debt A/R - Employee Loans)				
				Invoice Extension ---->	2500.00

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
REIMMAY24 REIUMBURSEMENT-MEALS W/ STAFF & MGR, NOTARY	05-24	05/07/24	N N N	-Unknown Discount Trm	20200
Line Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001 REIUMBURSEMENT-MEALS W/ STAFF & MGRS	01 52010 1040		1	53.45	53.45
	(General Fund Gen. Supplies City Manager)				
0002 REIUMBURSEMENT-MEALS W/ STAFF & MGRS	03 52010 1040		1	10.69	10.69
	(Streets/Sidewal Gen. Supplies City Manager)				
0003 REIUMBURSEMENT-MEALS W/ STAFF & MGRS	10 52010 1040		1	21.38	21.38
	(Sewer M&O Gen. Supplies City Manager)				
0004 REIUMBURSEMENT-MEALS W/ STAFF & MGRS	80 52010 1040		1	21.37	21.37
	(Effluent Disp. Gen. Supplies City Manager)				
				Invoice Extension ---->	106.89
				Vendor Total ----->	2606.89

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P.O. BOX 740827 *** VENDOR.: FER02 (FERGUSON ENTER, INC.#686)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
5020190	IRRIGATION	05-24	04/11/24	N N N	-Unknown Discount Trm	20200	
Line	Description			G/L Account No CTR	Unit(s)	Unit Cost	Amount
0001	IRRIGATION	59	53015 1130		1	181.35	181.35
		(Building Facili Repair/Maint Parks & Recreat)					
0002	IRRIGATION	17	53015 1130		1	5.61	5.61
		(M.V.Store Trust Repair/Maint Parks & Recreat)					
						Invoice Extension ---->	186.96
						Vendor Total ----->	186.96 =====

PO BOX 31001-2265 *** VENDOR.: FOR07 (FORWARD, INC)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
64153	SLUDGE	05-24	03/31/24	N N N	-Unknown Discount Trm	20200	
Line	Description			G/L Account No CTR	Unit(s)	Unit Cost	Amount
0001	SLUDGE	10	67060 1510		1	945.40	945.40
		(Sewer M&O Sludge Sewer Treatment)					
						Invoice Extension ---->	945.40

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
64248	SLUDGE	05-24	04/15/24	N N N	-Unknown Discount Trm	20200	
Line	Description			G/L Account No CTR	Unit(s)	Unit Cost	Amount
0001	SLUDGE	10	67060 1510		1	883.69	883.69
		(Sewer M&O Sludge Sewer Treatment)					
						Invoice Extension ---->	883.69
						Vendor Total ----->	1829.09 =====

Section 13, Item F.

DEPT 848324158 *** VENDOR.: GRA05 (Grainger Indust/Com Equip)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
103938503	LIGHTING PANELS	05-24	04/30/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	LIGHTING PANELS	59 53015 1130		1	314.94	314.94
		(Building Facili Repair/Maint Parks & Recreat)				
0002	CREDIT MEMO 9096472858	03 52010 1120		-1	157.16	-157.16
		(Streets/Sidewal Gen. Supplies Streets/Roads)				
					Invoice Extension ---->	157.78
					Vendor Total ----->	157.78
						=====

10114 Sandy Gulch Ct *** VENDOR.: GUT02 (Guthrie Family Trust)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
04232024	TENATIVE MAP & VARIANCE PROJECT REFUND	05-24	04/23/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	TENATIVE MAP & VARIANCE PROJECT REFUND	01 34132	150	1	2246.44	2246.44
		(General Fund Fees - Variance & conditional)				
0002	TENATIVE MAP & VARIANCE PROJECT REFUND	01 34132	153	1	600.00	600.00
		(General Fund Fees - Variance & conditional)				
					Invoice Extension ---->	2846.44
					Vendor Total ----->	2846.44
						=====

3606A GREYSTONE DRIVE *** VENDOR.: HAU02 (HAUGE BRUECK ASSOCIATES, LLC)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
1875	PLANNING, E&P-MARCH 2024	05-24	03/31/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	PLANNING, E&P-MARCH 2024	01 61045 1090		1	2488.00	2488.00
		(General Fund Planner Planning)				

Section 13, Item F.

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 3606A GREYSTONE DRIVE *** VENDOR.: HAU02 (HAUGE BRUECK ASSOCIATES, LLC)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line Description				Unit(s) Unit Cost	Amount
0002 PLANNING, E&P-MARCH 2024	01	55065 1115 152		1 200.00	200.00
		(General Fund E&P Reimb Engr. Engineering)			
0003 PLANNING, E&P-MARCH 2024	01	55065 1115 126		1 80.00	80.00
		(General Fund E&P Reimb Engr. Engineering)			
0004 PLANNING, E&P-MARCH 2024	01	55065 1115 P53		1 24.00	24.00
		(General Fund E&P Reimb Engr. Engineering)			
0005 PLANNING, E&P-MARCH 2024	01	55065 1115 112		1 560.00	560.00
		(General Fund E&P Reimb Engr. Engineering)			
0006 PLANNING, E&P-MARCH 2024	01	55065 1115 142		1 120.00	120.00
		(General Fund E&P Reimb Engr. Engineering)			
0007 PLANNING, E&P-MARCH 2024	01	55065 1115 150		1 704.00	704.00
		(General Fund E&P Reimb Engr. Engineering)			
0008 PLANNING, E&P-MARCH 2024	01	55065 1115 151		1 528.00	528.00
		(General Fund E&P Reimb Engr. Engineering)			
		Invoice Extension ---->			4704.00
		Vendor Total ----->			4704.00

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 PO BOX 1622 *** VENDOR.: HAV01 (HAVENS, MATTHEW A.)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
04222024 REIMBURSEMENT FOR PAINT	05-24	04/22/24	N N N	-Unknown Discount Trm	20200
Line Description				Unit(s) Unit Cost	Amount
0001 REIMBURSEMENT FOR PAINT	59	52010 1130		1 64.61	64.61
		(Building Facili Gen. Supplies Parks & Recreat)			
		Invoice Extension ---->			64.61
		Vendor Total ----->			64.61

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 6517 Rusty Blackbird Ct *** VENDOR.: HEA03 (Andy Heath Financial Services)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
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Section 13, Item F.

120 S. State College Blvd. *** VENDOR.: HIN05 (Hinderliter deLlamas & Associates)
 Suite 200

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
SIN038294 CONTRACT SERVICES-SALES TAX APRIL-JUNE 2024	05-24	04/30/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	CONTRACT SERVICES-SALES TAX APRIL-JUNE 2024	01 61057 1050		1	300.00	300.00
		(General Fund Contracts-Other Finance)				
						Invoice Extension ----> 300.00
						Vendor Total -----> 300.00

P.O. BOX 101630 *** VENDOR.: HUN04 (HUNT & SONS, INC)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
8725 FUEL	05-24	04/15/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	FUEL	01 52012 1060		1	1784.92	1784.92
		(General Fund Fuel Police Dept)				
0002	FUEL	01 52012 1130		1	325.51	325.51
		(General Fund Fuel Parks & Recreat)				
0003	FUEL	10 52012 1510		1	284.52	284.52
		(Sewer M&O Fuel Sewer Treatment)				
0004	FUEL	03 52012 1120		1	165.93	165.93
		(Streets/Sidewal Fuel Streets/Roads)				
						Invoice Extension ----> 2560.88

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
60692 FUEL	05-24	04/30/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	FUEL	01 52012 1060		1	1381.41	1381.41
		(General Fund Fuel Police Dept)				
0002	FUEL	01 52012 1130		1	310.39	310.39
		(General Fund Fuel Parks & Recreat)				
0003	FUEL	10 52012 1510		1	279.81	279.81
		(Sewer M&O Fuel Sewer Treatment)				
0004	FUEL	03 52012 1120		1	224.29	224.29
		(Streets/Sidewal Fuel Streets/Roads)				
						Invoice Extension ----> 2195.90

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..... P.O. BOX 101630 *** VENDOR.: HUN04 (HUNT & SONS, INC)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Vendor Total ----->					4756.78 =====

..... 55 Brook Ave Ste G *** VENDOR.: IND02 (Industrial Chem Labs & Services Inc)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
392643 CHEMICALS	05-24	04/29/24	N N N	-Unknown Discount Trm	20200
Line Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001 CHEMICALS	10	67015 1520	1	306.28	306.28
(Sewer M&O O&M Blg/Structu Sewer Collectio)					
Invoice Extension ---->					306.28
Vendor Total ----->					306.28 =====

..... 801 SO HIGHWAY 49 *** VENDOR.: JAC05 (JACKSON TIRE SERVICE, INC)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
STMTAPR24 APRIL 2024 STATEMENT	05-24	04/25/24	N N N	A-NET30 FROM INVOICE	20200
Line Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001 APRIL 2024 STATEMENT	10	67009 1510	1	180.13	180.13
(Sewer M&O Vehicle Maintna Sewer Treatment)					
Invoice Extension ---->					180.13
Vendor Total ----->					180.13 =====

..... P.O. BOX 840648 *** VENDOR.: KAM01 (KAMPS PROPANE)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
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P.O. BOX 840648

*** VENDOR.: KAM01 (KAMPS PROPANE)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
49063	PROPANE NT 300 MOHONEY MILL RD	05-24	03/31/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	PROPANE NT 300 MOHONEY MILL RD	10 67050 1510		1	347.71	347.71
		(Sewer M&O O & M-Sewer Plt Sewer Treatment)				
				Invoice Extension ---->		347.71
				Vendor Total ----->		347.71
						=====

P.O. BOX 4328

*** VENDOR.: KEE01 (KEENAN & ASSOCIATES/PACE)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
042224	MAY 2024 HEALTH INSURANCE	05-24	04/22/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	MAY 2024 HEALTH INSURANCE	01 41040 1060		1	1358.51	1358.51
		(General Fund Employee Benefi Police Dept)				
0002	MAY 2024 HEALTH INSURANCE	03 41040 1120		1	545.79	545.79
		(Streets/Sidewal Employee Benefi Streets/Roads)				
0003	MAY 2024 HEALTH INSURANCE	01 41040 1130		1	458.65	458.65
		(General Fund Employee Benefi Parks & Recreat)				
0004	MAY 2024 HEALTH INSURANCE	10 41040 1510		1	46.53	46.53
		(Sewer M&O Employee Benefi Sewer Treatment)				
0005	MAY 2024 HEALTH INSURANCE	10 41040 1520		1	77.98	77.98
		(Sewer M&O Employee Benefi Sewer Collectio)				
0006	MAY 2024 HEALTH INSURANCE	10 41040 1510		1	1406.66	1406.66
		(Sewer M&O Employee Benefi Sewer Treatment)				
0007	MAY 2024 HEALTH INSURANCE	10 41040 1520		1	503.83	503.83
		(Sewer M&O Employee Benefi Sewer Collectio)				
0008	MAY 2024 HEALTH INSURANCE	80 41040 1600		1	1386.61	1386.61
		(Effluent Disp. Employee Benefi Effluent)				
0009	MAY 2024 HEALTH INSURANCE	29 41040 1140		1	74.50	74.50
		(Swimming Pool Employee Benefi Swimming Pool)				
0010	MAY 2024 HEALTH INSURANCE	59 41040 1130		1	152.88	152.88
		(Building Facili Employee Benefi Parks & Recreat)				
0011	MAY 2024 HEALTH INSURANCE	01 41040 1050		1	891.18	891.18
		(General Fund Employee Benefi Finance)				
0012	MAY 2024 HEALTH INSURANCE	03 41040 1050		1	178.24	178.24
		(Streets/Sidewal Employee Benefi Finance)				
0013	MAY 2024 HEALTH INSURANCE	80 41040 1050		1	891.18	891.18
		(Effluent Disp. Employee Benefi Finance)				

Section 13, Item F.

P.O. BOX 4328 *** VENDOR.: KEE01 (KEENAN & ASSOCIATES/PACE)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line Description				Unit(s)	Unit Cost Amount
0014 MAY 2024 HEALTH INSURANCE	10	41040 1050		1	1604.13 1604.13
		(Sewer M&O Employee Benefi Finance)			
0015 MAY 2024 HEALTH INSURANCE	01	41040 1040		1	532.87 532.87
		(General Fund Employee Benefi City Manager)			
0016 MAY 2024 HEALTH INSURANCE	03	41040 1040		1	106.57 106.57
		(Streets/Sidewal Employee Benefi City Manager)			
0017 MAY 2024 HEALTH INSURANCE	10	41040 1040		1	213.15 213.15
		(Sewer M&O Employee Benefi City Manager)			
0018 MAY 2024 HEALTH INSURANCE	80	41040 1040		1	213.15 213.15
		(Effluent Disp. Employee Benefi City Manager)			
0019 MAY 2024 HEALTH INSURANCE	01	41040 1130		1	339.36 339.36
		(General Fund Employee Benefi Parks & Recreat)			
0020 MAY 2024 HEALTH INSURANCE	03	41040 1120		1	339.36 339.36
		(Streets/Sidewal Employee Benefi Streets/Roads)			
0021 MAY 2024 HEALTH INSURANCE	59	41040 1130		1	339.36 339.36
		(Building Facili Employee Benefi Parks & Recreat)			
0022 MAY 2024 HEALTH INSURANCE	10	41040 1510		1	339.36 339.36
		(Sewer M&O Employee Benefi Sewer Treatment)			
0023 MAY 2024 HEALTH INSURANCE	80	41040 1520		1	339.36 339.36
		(Effluent Disp. Employee Benefi Sewer Collectio)			
0024 MAY 2024 HEALTH INSURANCE	01	21711		1	2903.35 2903.35
		(General Fund P/R - Medical Health Pay.)			
		Invoice Extension ---->			15242.56
		Vendor Total ----->			15242.56

1928 BURTON PL *** VENDOR.: LAF01 (LAFONTAINE, DAN)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
MAY2024 MILEAGE	05-24	05/06/24	N N N	-Unknown Discount Trm	20200
Line Description				Unit(s)	Unit Cost Amount
0001 MILEAGE	10	65040 1510		1	108.73 108.73
		(Sewer M&O Travel,Conf,Trg Sewer Treatment)			
		Invoice Extension ---->			108.73
		Vendor Total ----->			108.73

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P.O. Box 1240

*** VENDOR.: LED01 (Ledger Dispatch)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
41829	PUBLIC NOTICE	05-24	04/05/24	N N N	A-NET30 FROM INVOICE	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	PUBLIC NOTICE	01 64011 1090		1	62.16	62.16
						(General Fund PH Notices Planning)
						Invoice Extension ----> 62.16

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
41861	PUBLIC NOTICE	05-24	04/12/24	N N N	A-NET30 FROM INVOICE	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	PUBLIC NOTICE	01 64011 1090		1	280.24	280.24
						(General Fund PH Notices Planning)
						Invoice Extension ----> 280.24

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
41907	PUBLIC NOTICE	05-24	04/19/24	N N N	A-NET30 FROM INVOICE	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	PUBLIC NOTICE	01 64011 1090		1	280.36	280.36
						(General Fund PH Notices Planning)
0002	PUBLIC NOTICE	01 64011 1090		1	500.00	500.00
						(General Fund PH Notices Planning)
						Invoice Extension ----> 780.36
						Vendor Total -----> 1122.76
						=====

PO BOX 669824

*** VENDOR.: LOW01 (LOWE'S BUSINESS ACCOUNT)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
STMT0424	APRIL 2024 STATEMENT	05-24	04/17/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
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Section 13, Item F.

PO BOX 669824 *** VENDOR.: LOW01 (LOWE'S BUSINESS ACCOUNT)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line Description				G/L Account No CTR Unit(s) Unit Cost	Amount
0001 APRIL 2024 STATEMENT				01 53015 1130 1 366.61	366.61
				(General Fund Repair/Maint Parks & Recreat)	
0002 APRIL 2024 STATEMENT				01 53015 1130 1 230.68	230.68
				(General Fund Repair/Maint Parks & Recreat)	
0003 APRIL 2024 STATEMENT				59 53015 1130 1 773.33	773.33
				(Building Facili Repair/Maint Parks & Recreat)	
0004 APRIL 2024 STATEMENT				03 55060 1120 1 585.06	585.06
				(Streets/Sidewal Patching Streets/Roads)	
0005 APRIL 2024 STATEMENT				80 53015 1600 1 352.64	352.64
				(Effluent Disp. Repair/Maint Effluent)	
0006 APRIL 2024 STATEMENT				10 67050 1510 1 407.79	407.79
				(Sewer M&O O & M-Sewer Plt Sewer Treatment)	
0007 APRIL 2024 STATEMENT				01 53015 1060 1 110.43	110.43
				(General Fund Repair/Maint Police Dept)	
0008 APRIL 2024 STATEMENT				01 69070 1510 1 21.89	21.89
				(General Fund PayChex & Bank Sewer Treatment)	
0009 APRIL 2024 STATEMENT				01 69070 1130 1 21.88	21.88
				(General Fund PayChex & Bank Parks & Recreat)	
				Invoice Extension ---->	2870.31
				Vendor Total ----->	2870.31

PO BOX 7690 *** VENDOR.: MCM02 (MCMMASTER-CARR SUPPLY CO)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
25102239 WWTP	05-24	04/09/24	N N N	-Unknown Discount Trm	20200
Line Description				G/L Account No CTR Unit(s) Unit Cost	Amount
0001 WWTP				10 67050 1510 1 1093.61	1093.61
				(Sewer M&O O & M-Sewer Plt Sewer Treatment)	
				Invoice Extension ---->	1093.61
				Vendor Total ----->	1093.61

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 PAYMENT PROCESSING CENTER *** VENDOR.: MUT01 (MUTUAL OF OMAHA)
 PO BOX 2147

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount
0001	MAY 2024 LTD/STD PREMIUMS				01 41040 1060 1 286.19	286.19
					(General Fund Employee Benefi Police Dept)	
0002	MAY 2024 LTD/STD PREMIUMS				01 41040 1020 1 40.72	40.72
					(General Fund Employee Benefi City Clerk)	
0003	MAY 2024 LTD/STD PREMIUMS				10 41040 1020 1 16.62	16.62
					(Sewer M&O Employee Benefi City Clerk)	
0004	MAY 2024 LTD/STD PREMIUMS				07 41040 1020 1 1.27	1.27
					(Cemetery Employee Benefi City Clerk)	
0005	MAY 2024 LTD/STD PREMIUMS				80 41040 1020 1 16.62	16.62
					(Effluent Disp. Employee Benefi City Clerk)	
0006	MAY 2024 LTD/STD PREMIUMS				01 41040 1040 1 57.50	57.50
					(General Fund Employee Benefi City Manager)	
0007	MAY 2024 LTD/STD PREMIUMS				10 41040 1040 1 23.00	23.00
					(Sewer M&O Employee Benefi City Manager)	
0008	MAY 2024 LTD/STD PREMIUMS				03 41040 1120 1 52.39	52.39
					(Streets/Sidewal Employee Benefi Streets/Roads)	
0009	MAY 2024 LTD/STD PREMIUMS				01 41040 1130 1 23.07	23.07
					(General Fund Employee Benefi Parks & Recreat)	
0010	MAY 2024 LTD/STD PREMIUMS				01 41040 1510 1 11.37	11.37
					(General Fund Employee Benefi Sewer Treatment)	
0011	MAY 2024 LTD/STD PREMIUMS				01 41040 1520 1 3.75	3.75
					(General Fund Employee Benefi Sewer Collectio)	
0012	MAY 2024 LTD/STD PREMIUMS				10 41040 1510 1 62.06	62.06
					(Sewer M&O Employee Benefi Sewer Treatment)	
0013	MAY 2024 LTD/STD PREMIUMS				10 41040 1520 1 33.45	33.45
					(Sewer M&O Employee Benefi Sewer Collectio)	
0014	MAY 2024 LTD/STD PREMIUMS				80 41040 1600 1 101.11	101.11
					(Effluent Disp. Employee Benefi Effluent)	
0015	MAY 2024 LTD/STD PREMIUMS				29 41040 1140 1 1.21	1.21
					(Swimming Pool Employee Benefi Swimming Pool)	
0016	MAY 2024 LTD/STD PREMIUMS				59 41040 1130 1 3.65	3.65
					(Building Facili Employee Benefi Parks & Recreat)	
0017	MAY 2024 LTD/STD PREMIUMS				01 41040 1050 -1 22.77	-22.77
					(General Fund Employee Benefi Finance)	
0018	MAY 2024 LTD/STD PREMIUMS				10 41040 1050 -1 19.52	-19.52
					(Sewer M&O Employee Benefi Finance)	
0019	MAY 2024 LTD/STD PREMIUMS				80 41040 1050 -1 6.51	-6.51
					(Effluent Disp. Employee Benefi Finance)	
					Invoice Extension ---->	685.18
					Vendor Total ----->	685.18
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 FILE 56893 *** VENDOR.: NAP01 (NAPA AUTO PARTS)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
STMT0424 APRIL 2024 STATEMENT ACCT ENDING 0990	05-24	04/30/24	N N N	-Unknown Discount Trm	20200
Line Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001 APRIL 2024 STATEMENT ACCT ENDING 0990	01 67009 1130		1	56.82	56.82
	(General Fund Vehicle Maintna Parks & Recreat)				
0002 APRIL 2024 STATEMENT ACCT ENDING 0990	03 67009 1120		1	76.76	76.76
	(Streets/Sidewal Vehicle Maintna Streets/Roads)				
0003 APRIL 2024 STATEMENT ACCT ENDING 0990	10 67009 1510		1	37.53	37.53
	(Sewer M&O Vehicle Maintna Sewer Treatment)				
			Invoice Extension ---->		171.11
			Vendor Total ----->		171.11
					=====

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 PO Box 997300 *** VENDOR.: PAC01 (PG&E (Lighting District))

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
29440424 CRESTVIEW ESTATES	05-24	04/16/24	N N N	A-NET30 FROM INVOICE	20200
Line Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001 CRESTVIEW ESTATES	04 66025 1450		1	128.94	128.94
	(Crestview Lgt/D Street Lights CrestView Lgt)				
			Invoice Extension ---->		128.94

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
42830424 PLAZA LIGHTING	05-24	04/16/24	N N N	A-NET30 FROM INVOICE	20200
Line Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001 PLAZA LIGHTING	03 66025 1120		1	109.23	109.23
	(Streets/Sidewal Street Lights Streets/Roads)				
			Invoice Extension ---->		109.23

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50170424 SIERRA WEST BUSINESS PARK	05-24	04/16/24	N N N	A-NET30 FROM INVOICE	20200

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 PO Box 997300 *** VENDOR.: PAC01 (PG&E (Lighting District))

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount
0001	SIERRA WEST BUSINESS PARK	03	66025 1120		1 177.91	177.91
					(Streets/Sidewal Street Lights Streets/Roads)	
					Invoice Extension ---->	177.91

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
63050424	VALLEY VIEW/BOWERS	05-24	04/16/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount
0001	VALLEY VIEW/BOWERS	03	66025 1120		1 61.44	61.44
					(Streets/Sidewal Street Lights Streets/Roads)	
					Invoice Extension ---->	61.44

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
83880424	CHURCH ST	05-24	04/16/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount
0001	CHURCH ST	03	66025 1120		1 152.98	152.98
					(Streets/Sidewal Street Lights Streets/Roads)	
					Invoice Extension ---->	152.98

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
92690424	MAIN ST	05-24	04/16/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount
0001	MAIN ST	03	66025 1120		1 2344.70	2344.70
					(Streets/Sidewal Street Lights Streets/Roads)	
					Invoice Extension ---->	2344.70

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
96690424	SUTTER CREST & MANOR ST	05-24	04/16/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount

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 PO Box 997300 *** VENDOR.: PAC01 (PG&E (Lighting District))

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
Line	Description				Unit(s)	Unit Cost	Amount
0001	SUTTER CREST & MANOR ST	03	66025 1120		1	410.60	410.60
			(Streets/Sidewal Street Lights Streets/Roads)				
					Invoice Extension ---->		410.60
					Vendor Total ----->		3385.80
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 PO Box 997300 *** VENDOR.: PAC02 (PG&E (Electric,Gas))

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
12900424	WWTP OUTSIDE LIGHTS	05-24	04/26/24	N N N	A-NET30 FROM INVOICE	20200	
Line	Description				Unit(s)	Unit Cost	Amount
0001	WWTP OUTSIDE LIGHTS	10	66014 1510		1	10.56	10.56
			(Sewer M&O PG&E Utilities Sewer Treatment)				
					Invoice Extension ---->		10.56

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
16050424	LIFT STATION	05-24	04/26/24	N N N	A-NET30 FROM INVOICE	20200	
Line	Description				Unit(s)	Unit Cost	Amount
0001	LIFT STATION	10	66014 1510		1	52.41	52.41
			(Sewer M&O PG&E Utilities Sewer Treatment)				
					Invoice Extension ---->		52.41

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
44590424	AUDITORIUM & CITY HALL	05-24	04/26/24	N N N	A-NET30 FROM INVOICE	20200	
Line	Description				Unit(s)	Unit Cost	Amount
0001	AUDITORIUM & CITY HALL	59	66014 1130		1	1970.46	1970.46
			(Building Facili PG&E Utilities Parks & Recreat)				

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PO Box 997300 *****
 *** VENDOR.: PAC02 (PG&E (Electric,Gas))

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line Description				Unit(s) Unit Cost	Amount
0002 AUDITORIUM & CITY HALL	01	66014 1060		1 422.24	422.24
		(General Fund PG&E Utilities Police Dept)			
0003 AUDITORIUM & CITY HALL	01	66014 1050		1 177.34	177.34
		(General Fund PG&E Utilities Finance)			
0004 AUDITORIUM & CITY HALL	03	66014 1050		1 33.78	33.78
		(Streets/Sidewal PG&E Utilities Finance)			
0005 AUDITORIUM & CITY HALL	59	66014 1050		1 46.45	46.45
		(Building Facili PG&E Utilities Finance)			
0006 AUDITORIUM & CITY HALL	10	66014 1050		1 130.89	130.89
		(Sewer M&O PG&E Utilities Finance)			
0007 AUDITORIUM & CITY HALL	80	66014 1050		1 33.78	33.78
		(Effluent Disp. PG&E Utilities Finance)			
		Invoice Extension ---->			2814.94

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
45850424 HWY 104/BOWERS DR	05-24	04/26/24	N N N	A-NET30 FROM INVOICE	20200
Line Description				Unit(s) Unit Cost	Amount
0001 HWY 104/BOWERS DR	03	66025 1120		1 90.20	90.20
		(Streets/Sidewal Street Lights Streets/Roads)			
		Invoice Extension ---->			90.20

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
56240424 COMMUNITY BUILDING GAS	05-24	04/26/24	N N N	A-NET30 FROM INVOICE	20200
Line Description				Unit(s) Unit Cost	Amount
0001 COMMUNITY BUILDING GAS	59	66014 1130		1 88.66	88.66
		(Building Facili PG&E Utilities Parks & Recreat)			
		Invoice Extension ---->			88.66

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
66480424 WWTP	05-24	04/26/24	N N N	A-NET30 FROM INVOICE	20200
Line Description				Unit(s) Unit Cost	Amount

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PO Box 997300 *** VENDOR.: PAC02 (PG&E (Electric,Gas))

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount
0001	WWTP				10 66014 1510 1 1931.16 (Sewer M&O PG&E Utilities Sewer Treatment)	1931.16
					Invoice Extension ---->	1931.16

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
77120424	WWTP OFFICE	05-24	04/26/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount
0001	WWTP OFFICE				10 66014 1510 1 111.46 (Sewer M&O PG&E Utilities Sewer Treatment)	111.46
					Invoice Extension ---->	111.46

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
78130424	PUBLIC RESTROOMS	05-24	04/26/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount
0001	PUBLIC RESTROOMS				01 66014 1130 1 31.12 (General Fund PG&E Utilities Parks & Recreat)	31.12
					Invoice Extension ---->	31.12

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
82130424	COMMUNITY BLDG	05-24	04/26/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount
0001	COMMUNITY BLDG				59 66014 1130 1 525.32 (Building Facili PG&E Utilities Parks & Recreat)	525.32
					Invoice Extension ---->	525.32

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
82990424	LITTLE LEAGUE PARK	05-24	04/26/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount

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PO Box 997300 *** VENDOR.: PAC02 (PG&E (Electric,Gas))

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001 LITTLE LEAGUE PARK	01 66014 1130		1	20.28	20.28
	(General Fund PG&E Utilities Parks & Recreat)				
			Invoice Extension ---->		20.28

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
95900424 HISTORICAL GRAMMAR SCHOOL	05-24	04/26/24	N N N	A-NET30 FROM INVOICE	20200
Line Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001 HISTORICAL GRAMMAR SCHOOL	59 66014 1130		1	679.75	679.75
	(Building Facili PG&E Utilities Parks & Recreat)				
			Invoice Extension ---->		679.75
			Vendor Total ----->		6355.86
					=====

LOCKBOX #0134114 *** VENDOR.: PRE03 (PREMIERE ACCESS INSURANCE CO)
 P.O. BOX 884114

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
MAY2024 MAY 2024 DENTAL PREMIUMS	05-24	05/09/24	N N N	-Unknown Discount Trm	20200
Line Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001 MAY 2024 DENTAL PREMIUMS	01 41040 1060		1	323.24	323.24
	(General Fund Employee Benefi Police Dept)				
0002 MAY 2024 DENTAL PREMIUMS	07 41040 1400		1	8.03	8.03
	(Cemetery Employee Benefi Cemetery)				
0003 MAY 2024 DENTAL PREMIUMS	03 41040 1120		1	157.15	157.15
	(Streets/Sidewal Employee Benefi Streets/Roads)				
0004 MAY 2024 DENTAL PREMIUMS	01 41040 1130		1	70.21	70.21
	(General Fund Employee Benefi Parks & Recreat)				
0005 MAY 2024 DENTAL PREMIUMS	01 41040 1510		1	2.78	2.78
	(General Fund Employee Benefi Sewer Treatment)				
0006 MAY 2024 DENTAL PREMIUMS	01 41040 1520		1	6.88	6.88
	(General Fund Employee Benefi Sewer Collectio)				
0007 MAY 2024 DENTAL PREMIUMS	10 41040 1510		1	164.12	164.12
	(Sewer M&O Employee Benefi Sewer Treatment)				

Section 13, Item F.

LOCKBOX #0134114
 P.O. BOX 884114
 INVOICE-TYPE DESCRIPTION PERIOD DATE SE TERM-DESCRIPTION G/L ACCOUNT No

*** VENDOR.: PRE03 (PREMIERE ACCESS INSURANCE CO)

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0008	MAY 2024 DENTAL PREMIUMS	10 41040 1520		1	73.79	73.79
	(Sewer M&O Employee Benefi Sewer Collectio)					
0009	MAY 2024 DENTAL PREMIUMS	80 41040 1600		1	204.30	204.30
	(Effluent Disp. Employee Benefi Effluent)					
0010	MAY 2024 DENTAL PREMIUMS	29 41040 1140		1	7.02	7.02
	(Swimming Pool Employee Benefi Swimming Pool)					
0011	MAY 2024 DENTAL PREMIUMS	59 41040 1130		1	72.27	72.27
	(Building Facili Employee Benefi Parks & Recreat)					
0012	MAY 2024 DENTAL PREMIUMS	01 41040 1050		1	93.68	93.68
	(General Fund Employee Benefi Finance)					
0013	MAY 2024 DENTAL PREMIUMS	10 41040 1050		1	80.30	80.30
	(Sewer M&O Employee Benefi Finance)					
0014	MAY 2024 DENTAL PREMIUMS	01 41040 1130		1	42.41	42.41
	(General Fund Employee Benefi Parks & Recreat)					
0015	MAY 2024 DENTAL PREMIUMS	03 41040 1120		1	42.41	42.41
	(Streets/Sidewal Employee Benefi Streets/Roads)					
0016	MAY 2024 DENTAL PREMIUMS	59 41040 1130		1	42.41	42.41
	(Building Facili Employee Benefi Parks & Recreat)					
0017	MAY 2024 DENTAL PREMIUMS	10 41040 1510		1	42.41	42.41
	(Sewer M&O Employee Benefi Sewer Treatment)					
0018	MAY 2024 DENTAL PREMIUMS	80 41040 1520		1	42.40	42.40
	(Effluent Disp. Employee Benefi Sewer Collectio)					
						Invoice Extension ----> 1475.81
						Vendor Total -----> 1475.81 =====

P.O. BOX 77202
 INVOICE-TYPE DESCRIPTION PERIOD DATE SE TERM-DESCRIPTION G/L ACCOUNT No

*** VENDOR.: PRI08 (PRINCIPAL LIFE INS. COMPANY)

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
	MAY2024 MAY 2024 VISION PREMIUMS	05-24 04/22/24	N N N			20200
						-Unknown Discount Trm
0001	MAY 2024 VISION PREMIUMS	01 41040 1060		1	44.75	44.75
	(General Fund Employee Benefi Police Dept)					
0002	MAY 2024 VISION PREMIUMS	01 41040 1020		1	14.20	14.20
	(General Fund Employee Benefi City Clerk)					
0003	MAY 2024 VISION PREMIUMS	80 41040 1020		1	5.79	5.79
	(Effluent Disp. Employee Benefi City Clerk)					

Section 13, Item F.

P.O. BOX 77202 ***** ** VENDOR.: PRI08 (PRINCIPAL LIFE INS. COMPANY)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0004	MAY 2024 VISION PREMIUMS	07 41040 1020		1	.29	.29
	(Cemetery Employee Benefi City Clerk)					
0005	MAY 2024 VISION PREMIUMS	07 41040 1400		1	.87	.87
	(Cemetery Employee Benefi Cemetery)					
0006	MAY 2024 VISION PREMIUMS	03 41040 1120		1	22.57	22.57
	(Streets/Sidewal Employee Benefi Streets/Roads)					
0007	MAY 2024 VISION PREMIUMS	01 41040 1130		1	9.74	9.74
	(General Fund Employee Benefi Parks & Recreat)					
0008	MAY 2024 VISION PREMIUMS	10 41040 1510		1	.39	.39
	(Sewer M&O Employee Benefi Sewer Treatment)					
0009	MAY 2024 VISION PREMIUMS	10 41040 1520		1	.90	.90
	(Sewer M&O Employee Benefi Sewer Collectio)					
0010	MAY 2024 VISION PREMIUMS	10 41040 1510		1	25.70	25.70
	(Sewer M&O Employee Benefi Sewer Treatment)					
0011	MAY 2024 VISION PREMIUMS	10 41040 1520		1	13.01	13.01
	(Sewer M&O Employee Benefi Sewer Collectio)					
0012	MAY 2024 VISION PREMIUMS	80 41040 1600		1	22.59	22.59
	(Effluent Disp. Employee Benefi Effluent)					
0013	MAY 2024 VISION PREMIUMS	29 41040 1140		1	.97	.97
	(Swimming Pool Employee Benefi Swimming Pool)					
0014	MAY 2024 VISION PREMIUMS	59 41040 1130		1	1.58	1.58
	(Building Facili Employee Benefi Parks & Recreat)					
0015	MAY 2024 VISION PREMIUMS	59 41040 1050		1	2.03	2.03
	(Building Facili Employee Benefi Finance)					
0016	MAY 2024 VISION PREMIUMS	01 41040 1050		1	9.22	9.22
	(General Fund Employee Benefi Finance)					
0017	MAY 2024 VISION PREMIUMS	03 41040 1050		1	1.84	1.84
	(Streets/Sidewal Employee Benefi Finance)					
0018	MAY 2024 VISION PREMIUMS	80 41040 1050		1	9.22	9.22
	(Effluent Disp. Employee Benefi Finance)					
0019	MAY 2024 VISION PREMIUMS	10 41040 1050		1	16.58	16.58
	(Sewer M&O Employee Benefi Finance)					

					Invoice Extension ---->	202.24
					Vendor Total ----->	202.24
						=====

10656 INDUSTRIAL AVE ***** ** VENDOR.: QUA02 (AQUALITY WATER MANAGEMENT, INC.)
 SUITE 100

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
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P.O. BOX 7523 *****
 *** VENDOR.: SEI01 (SEIU Local 1021)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Vendor Total ----->					413.92 =====

13807 North Star Ct. *****
 *** VENDOR.: SH003 (Jeff Shortridge)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
041524 BACKFLOW DEVICES	05-24	04/15/24	N N N	-Unknown Discount Trm	20200
Line Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001 BACKFLOW DEVICES	01	61055 1130	1	340.00	340.00
	(General Fund Prof Services Parks & Recreat)				
0002 BACKFLOW DEVICES	10	61055 1510	1	50.00	50.00
	(Sewer M&O Prof Services Sewer Treatment)				
0003 BACKFLOW DEVICES	19	61055 1710	1	50.00	50.00
	(Knights Foundry Prof Services Knights Foundry)				
0004 BACKFLOW DEVICES	29	61055 1140	1	80.00	80.00
	(Swimming Pool Prof Services Swimming Pool)				
Invoice Extension ---->					520.00
Vendor Total ----->					520.00 =====

DBA Sierra Foothill Fire Extin *****
 2795 Grapevine Gulch Rd
 INVOICE-TYPE DESCRIPTION *****
 2239 FIRE EXTINGUISHER SERVICE *****
 PERIOD DATE SE TERM-DESCRIPTION G/L ACCOUNT No

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
2239 FIRE EXTINGUISHER SERVICE	05-24	04/03/24	N N N	A-NET30 FROM INVOICE	20200
Line Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001 FIRE EXTINGUISHER SERVICE	01	67010 6100	1	394.86	394.86
	(General Fund O&M Equipment Central Servies)				
0002 FIRE EXTINGUISHER SERVICE	10	67010 6100	1	394.85	394.85
	(Sewer M&O O&M Equipment Central Servies)				
Invoice Extension ---->					789.71
Vendor Total ----->					789.71 =====

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.....
 11751 SWEET PEA WAY *** VENDOR.: SIE23 (SIERRA SEPTIC SERVICES, INC.)

 INVOICE-TYPE DESCRIPTION PERIOD DATE SE TERM-DESCRIPTION G/L ACCOUNT No

 3456 GRAVITY BOX RENTAL 05-24 04/08/24 N N N -Unknown Discount Trm 20200

 Line Description G/L Account No CTR Unit(s) Unit Cost Amount

 0001 GRAVITY BOX RENTAL 10 67060 1510 1 3800.00 3800.00
 (Sewer M&O Sludge Sewer Treatment)

 Invoice Extension ----> 3800.00

 Vendor Total -----> 3800.00
 =====

.....
 PO BOX 597 *** VENDOR.: SIG01 (SIGNAL SERVICE)

 INVOICE-TYPE DESCRIPTION PERIOD DATE SE TERM-DESCRIPTION G/L ACCOUNT No

 385045 HISTORIC GRAMMAR SCHOOL BURGLAR ALAR 5/1-7/31 05-24 04/16/24 N N N -Unknown Discount Trm 20200

 Line Description G/L Account No CTR Unit(s) Unit Cost Amount

 0001 HISTORIC GRAMMAR SCHOOL BURGLAR ALARM 59 67015 1130 1 601.17 601.17
 (Building Facili O&M Blg/Structu Parks & Recreat)

 Invoice Extension ----> 601.17

 Vendor Total -----> 601.17
 =====

.....
 903 E Lodi Ave *** VENDOR.: SOR02 (Soracco, Inc)

 INVOICE-TYPE DESCRIPTION PERIOD DATE SE TERM-DESCRIPTION G/L ACCOUNT No

 1 40 GREENSTONE TERRACE 05-24 04/25/24 N N N -Unknown Discount Trm 20200

 Line Description G/L Account No CTR Unit(s) Unit Cost Amount

 0001 40 GREENSTONE TERRACE 10 70030 1520 1 8937.35 8937.35
 (Sewer M&O Improvements Sewer Collectio)

 Invoice Extension ----> 8937.35

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903 E Lodi Ave ***** ** VENDOR.: SOR02 (Soracco, Inc)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
PROGINV3	SUTTER OAKS SEWER MAIN PIPE BURSTING INVOICE 3	05-24	02/29/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	SUTTER OAKS SEWER MAIN PIPE BURSTING INVOICE 3	10 70030 1520		1	246240.08	246240.08
	(Sewer M&O Improvements Sewer Collectio)					
	Invoice Extension ---->					246240.08

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
PROGINV4	SUTTER OAKS SEWER MAIN PIPE BURSTING INVOICE 4	05-24	04/25/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	SUTTER OAKS SEWER MAIN PIPE BURSTING INVOICE 4	10 70030 1520		1	261117.71	261117.71
	(Sewer M&O Improvements Sewer Collectio)					
	Invoice Extension ---->					261117.71

Vendor Total -----> 516295.14
 =====

560 BAILEY AVE. ***** ** VENDOR.: SOU02 (S. BAY REGIONAL PUBLIC SAFETY TRAINING)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
164387	TRAINING POLICE DEPT	05-24	04/05/24	N N N	A-NET30 FROM INVOICE	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	TRAINING POLICE DEPT	01 65040 1060		1	541.00	541.00
	(General Fund Travel,Conf,Trg Police Dept)					
	Invoice Extension ---->					541.00

Vendor Total -----> 541.00
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***** ** VENDOR.: STA04 (DIVISION OF THE STATE ARCHITECT)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
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ATTN: FISCAL SERVICES
 1102 Q STREET SUITE 5100

Section 13, Item F.

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 ATTN: FISCAL SERVICES *** VENDOR.: STA04 (DIVISION OF THE STATE ARCHITECT)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
1STQTR24 1ST QTR 2024 DISABILITY AND EDUCATION FEE	05-24	05/03/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	1ST QTR 2024 DISABILITY AND EDUCATION FEE	01 21510		1	43.10	43.10
	(General Fund Due to State Disability fee)					
	Invoice Extension ---->					43.10
	Vendor Total ----->					43.10

.....
 PO Box 944212 *** VENDOR.: STA05 (STATE WATER RES CNTRL BRD)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
JOLLE2024 WWTP CERTIFICATION RENEWAL-JOLLEY	05-24	04/16/24	N N N	A-NET30 FROM INVOICE	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	WWTP CERTIFICATION RENEWAL-JOLLEY	10 55095 1510		1	150.00	150.00
	(Sewer M&O Taxes/Fees/Lics Sewer Treatment)					
	Invoice Extension ---->					150.00
	Vendor Total ----->					150.00

.....
 11400 HWY 49 *** VENDOR.: STE17 (STERLING AUTO REPAIR)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
31770 2008 CHEVROLET SILVERADO	05-24	04/09/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	2008 CHEVROLET SILVERADO	01 67009 1130		1	364.63	364.63
	(General Fund Vehicle Maintna Parks & Recreat)					
	Invoice Extension ---->					364.63

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11400 HWY 49 *** VENDOR.: STE17 (STERLING AUTO REPAIR)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
31906	2008 FORD F 350 REPAIR	05-24	04/18/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	2008 FORD F 350 REPAIR	10 67009 1510		1	2906.55	2906.55
		(Sewer M&O Vehicle Maintna Sewer Treatment)				
0002	2008 FORD F 350 REPAIR	10 67009 1520		1	1245.66	1245.66
		(Sewer M&O Vehicle Maintna Sewer Collectio)				
					Invoice Extension ---->	4152.21
					Vendor Total ----->	4516.84
						=====

P.O. BOX 2209 *** VENDOR.: TEX01 (TEXAS LIFE INSURANCE COMPANY)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
MAY2024	MAY 2024 LIFE INSURANCE	05-24	04/15/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	MAY 2024 LIFE INSURANCE	01 41040 1020		1	72.40	72.40
		(General Fund Employee Benefi City Clerk)				
0002	MAY 2024 LIFE INSURANCE	10 41040 1020		1	29.55	29.55
		(Sewer M&O Employee Benefi City Clerk)				
0003	MAY 2024 LIFE INSURANCE	07 41040 1020		1	1.48	1.48
		(Cemetery Employee Benefi City Clerk)				
0004	MAY 2024 LIFE INSURANCE	03 41040 1020		1	14.78	14.78
		(Streets/Sidewal Employee Benefi City Clerk)				
0005	MAY 2024 LIFE INSURANCE	80 41040 1020		1	29.54	29.54
		(Effluent Disp. Employee Benefi City Clerk)				
					Invoice Extension ---->	147.75
					Vendor Total ----->	147.75
						=====

PO BOX 35146 *** VENDOR.: THA02 (THATCHER COMPANY - LB1106)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
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..... PO BOX 35146 *** VENDOR.: THA02 (THATCHER COMPANY - LB1106)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
250101786	Supplies - Chem Sewer Tre	05-24	04/05/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	Supplies - Chem Sewer Tre	10 52015 1510		1	4042.93	4042.93
(Sewer M&O Supplies - Chem Sewer Treatment)						
Invoice Extension ---->						4042.93

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
250101874	Supplies - Chem Sewer Tre	05-24	04/18/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	Supplies - Chem Sewer Tre	10 52015 1510		1	3586.63	3586.63
(Sewer M&O Supplies - Chem Sewer Treatment)						
Invoice Extension ---->						3586.63

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
250102308	Supplies - Chem Sewer Tre	05-24	05/02/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	Supplies - Chem Sewer Tre	10 52015 1510		1	2949.44	2949.44
(Sewer M&O Supplies - Chem Sewer Treatment)						
Invoice Extension ---->						2949.44

Vendor Total -----> 10579.00
 =====

..... P.O. BOX 209047 *** VENDOR.: TRA04 (TRANSUNION RISK & ALTERNATIVE)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
6598APR24	PD PERSON SEARCH APR 2024	05-24	05/09/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	PD PERSON SEARCH APR 2024	01 52010 1060		1	75.00	75.00
(General Fund Gen. Supplies Police Dept)						
Invoice Extension ---->						75.00

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..... P.O. BOX 209047 *** VENDOR.: TRA04 (TRANSUNION RISK & ALTERNATIVE)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Vendor Total ----->					75.00 =====

..... Attn: Accounts Receivable *** VENDOR.: ULIO1 (Uline)

P.O. Box 88741

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
176168882 JANITORIAL SUPPLIES	05-24	03/27/24	N N N	-Unknown Discount Trm	20200
Line Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001 JANITORIAL SUPPLIES	01	67020 1130	1	394.37	394.37
(General Fund Janitorial Parks & Recreat)					-----
Invoice Extension ---->					394.37

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
176168883 JANITORIAL SUPPLIES	05-24	03/27/24	N N N	-Unknown Discount Trm	20200
Line Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001 JANITORIAL SUPPLIES	01	67020 1130	1	1329.96	1329.96
(General Fund Janitorial Parks & Recreat)					-----
Invoice Extension ---->					1329.96
Vendor Total ----->					1724.33 =====

..... 2295 Bella Vista Drive *** VENDOR.: VIO01 (VIOLICH/SORACCO)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
JUN24LOT Lease-Prkg lot Marketing-JUNE 2024	05-24	06/01/24	N N N	A-NET30 FROM INVOICE	20200
Line Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001 Lease-Prkg lot Marketing-JUNE 2024	01	68012 1150	1	625.00	625.00
(General Fund Lease-Prkg lot Marketing)					-----
Invoice Extension ---->					625.00

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2295 Bella Vista Drive *** VENDOR.: VIO01 (VIOLICH/SORACCO)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Vendor Total ----->					625.00 =====

PO BOX 60506 *** VENDOR.: WAL02 (CAPITAL ONE - WALMART)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
STMT0424 APRIL 2024 STATEMENT	05-24	04/24/24	N N N	A-NET30 FROM INVOICE	20200
Line Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001 APRIL 2024 STATEMENT	10	52010 1510	1	112.98	112.98
(Sewer M&O Gen. Supplies Sewer Treatment)					-----
Invoice Extension ---->					112.98
Vendor Total ----->					112.98 =====

206 Peek Street *** VENDOR.: WEA01 (Weatherby, Reynolds, Fritson)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
40462 Engineering	05-24	04/15/24	N N N	A-NET30 FROM INVOICE	20200
Line Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001 Engineering	10	61025 1510	1	1080.00	1080.00
(Sewer M&O Engineering Sewer Treatment)					-----
0002 Engineering	10	61025 1520	1	1147.50	1147.50
(Sewer M&O Engineering Sewer Collectio)					-----
0003 ARSA	80	61025 1600	1	202.50	202.50
(Effluent Disp. Engineering Effluent)					-----
0004 SUTTER OAKS MAIN REPLACEMENT	10	70030 1520	1	8977.50	8977.50
(Sewer M&O Improvements Sewer Collectio)					-----
0005 PINEWOODS	10	55065 1115 P67	1	337.50	337.50
(Sewer M&O E&P Reimb Engr. Engineering)					-----
Invoice Extension ---->					11745.00
Vendor Total ----->					11745.00 =====

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.....
 P.O. BOX 251 *** VENDOR.: WEB01 (Weber, Ghio & Assoc, Inc.)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
APR2024	Engineering	05-24	04/12/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	GENERAL CITY ENGINEERING	01 61025 1115		1	516.00	516.00
	(General Fund Engineering Engineering)					
0002	SUTTER CREEK DRAINAGE ISSUES-ONGOING	01 61025 1115		1	2045.59	2045.59
	(General Fund Engineering Engineering)					
0003	ORO MADRE OVERLAY	01 61025 1115		1	445.00	445.00
	(General Fund Engineering Engineering)					
0004	CODE ENFORCEMENT	01 61025 1115		1	1305.00	1305.00
	(General Fund Engineering Engineering)					
0005	EUREKA ROAD OVERLAY PROJECT	01 61025 1115		1	9279.51	9279.51
	(General Fund Engineering Engineering)					
0006	ENCROACHMENT PLAN REVIEW	01 61028 1115		1	178.00	178.00
	(General Fund Plan Chk & Insp Engineering)					
0007	PINEWOODS	01 55065 1115 P67		1	802.86	802.86
	(General Fund E&P Reimb Engr. Engineering)					
0008	TM-40 BROAD-GUTHRIE	01 55065 1115 150		1	76.75	76.75
	(General Fund E&P Reimb Engr. Engineering)					
0009	BLA-290 SPANISH-BOYLE	01 55065 1115 151		1	521.00	521.00
	(General Fund E&P Reimb Engr. Engineering)					
0010	IP & PC-92 RIDGE RD-JACKSON RANCH	01 55065 1115 141		1	291.34	291.34
	(General Fund E&P Reimb Engr. Engineering)					
0011	TM-CARLSON	01 55065 1115 154		1	49.50	49.50
	(General Fund E&P Reimb Engr. Engineering)					
0012	BUILDING DEPARTMENT SERVICES	01 61028 1100		1	1895.05	1895.05
	(General Fund Plan Chk & Insp Building DEPT)					
0013	BUILDING PERMITS INSPECTIONS/PLAN CHECKS	01 61028 1100		1	2655.63	2655.63
	(General Fund Plan Chk & Insp Building DEPT)					
0014	2022-23 STORM DAMAGE GOLD STRIKE CT	20 70029 1115		1	954.50	954.50
	(FEMA Infrastructure Engineering)					
	Invoice Extension ---->					21015.73
	Vendor Total ----->					21015.73
						=====

.....
 PO BOX 77096 *** VENDOR.: WEL06 (WELLS FARGO FINANCIAL LEASING)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
29507598	COPIER LEASE	05-24	04/19/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount

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..... PO BOX 77096 *** VENDOR.: WEL06 (WELLS FARGO FINANCIAL LEASING)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	COPIER LEASE	01 52010 1050		1	99.56	99.56
		(General Fund Gen. Supplies Finance)				
0002	COPIER LEASE	03 52010 1050		1	18.96	18.96
		(Streets/Sidewal Gen. Supplies Finance)				
0003	COPIER LEASE	59 52010 1050		1	73.49	73.49
		(Building Facili Gen. Supplies Finance)				
0004	COPIER LEASE	59 52010 1050		1	26.08	26.08
		(Building Facili Gen. Supplies Finance)				
0005	COPIER LEASE	80 52010 1050		1	18.96	18.96
		(Effluent Disp. Gen. Supplies Finance)				
				Invoice Extension ---->		237.05
				Vendor Total ----->		237.05
						=====
				** Total Invoices ---->		768006.83
				** Total Checks ----->		.00

				*** Total Purchases --->		768006.83
						=====

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FUND	ACCT	DEPT	Description (ACCT/DEPT/FUND)	Activity	Actual	Encumbrance	Total	Budget	Variance
01	20200		Accounts Payable//General Fund	-117671.58					
01	21510		Due to State Disability fee//Gen	43.10					
01	21711		P/R - Medical Health Pay.//Gener	2903.35					
01	21730		P/R - S.C. Employees Assoc.//Gen	413.92					
01	22115		County Tourism fee//General Fund	3193.03					
01	34132		<*>Fees - Variance & conditiona//Ge	2846.44	-3858.98	36.00	-976.54	-1000.00	-23.46
01	41040	1020	Employee Bene/City Clerk/General	281.16	9455.00	.00	9736.16	11160.00	1423.84
01	41040	1040	Employee Bene/City Manager/Gener	1042.50	6536.00	532.87	8111.37	8541.00	429.63
01	41040	1050	Employee Bene/Finance/General Fu	1085.43	12315.53	891.18	14292.14	19132.00	4839.86
01	41040	1060	Employee Bene/Police Dept/Genera	2664.30	86652.04	1358.51	90674.85	113880.00	23205.15
01	41040	1130	Employee Bene/Parks & Recre/Gene	1164.37	17324.57	798.01	19286.95	21637.00	2350.05
01	41040	1510<*>	Employee Bene/Sewer Treatme/Gene	14.15	92.22	.00	106.37	.00	-106.37
01	41040	1520<*>	Employee Bene/Sewer Collect/Gene	15.63	31.26	.00	46.89	.00	-46.89
01	52010	1040	Gen. Supplies/City Manager/Gener	53.45	548.69	.00	602.14	750.00	147.86
01	52010	1050<*>	Gen. Supplies/Finance/General Fu	251.93	7272.88	85.34	7610.15	7140.00	-470.15
01	52010	1060<*>	Gen. Supplies/Police Dept/Genera	131.97	3720.44	75.00	3927.41	3500.00	-427.41
01	52010	1130	Gen. Supplies/Parks & Recre/Gene	76.47	89.37	.00	165.84	1000.00	834.16
01	52012	1060	Fuel/Police Dept/General Fund	3166.33	21382.27	940.40	25489.00	32000.00	6511.00
01	52012	1130<*>	Fuel/Parks & Recre/General Fund	635.90	6765.62	93.21	7494.73	6000.00	-1494.73
01	53015	1060<*>	Repair/Maint/Police Dept/General	110.43	78.56	.00	188.99	.00	-188.99
01	53015	1130	Repair/Maint/Parks & Recre/Gener	597.29	4992.26	857.18	6446.73	13000.00	6553.27
01	53020	6100<*>	Equipmt Maint/Central Servi/Gene	43.03	296.42	42.73	382.18	375.00	-7.18
01	55001	1060<*>	Special Depar/Police Dept/Genera	711.94	1109.00	1956.84	3777.78	1000.00	-2777.78
01	55065	1115	E&P Reimb Eng/Engineering/Genera	3957.45	49705.32	.00	53662.77	70000.00	16337.23
01	55095	1130<*>	Taxes/Fees/Li/Parks & Recre/Gene	155.00	365.95	4443.00	4963.95	200.00	-4763.95
01	60013	1050	Network Svcs/Finance/General Fun	694.60	3712.27	.00	4406.87	4620.00	213.13
01	60013	1060	Network Svcs/Police Dept/General	750.00	4200.00	750.00	5700.00	7000.00	1300.00
01	60013	6100	Network Svcs/Central Servi/Gener	1126.90	14893.43	1013.65	17033.98	20000.00	2966.02
01	60014	6100<*>	Internet Serv/Central Servi/Gene	373.11	6198.71	570.70	7142.52	2750.00	-4392.52
01	61025	1115<*>	Engineering/Engineering/General	13591.10	53746.25	.00	67337.35	50000.00	-17337.35
01	61028	1100<*>	Plan Chk & In/Building DEPT/Gene	4550.68	45445.58	.00	49996.26	25000.00	-24996.26
01	61028	1115	Plan Chk & In/Engineering/Genera	178.00	2442.00	.00	2620.00	35000.00	32380.00
01	61030	6130<*>	Legal/City Attorney/General Fund	2719.25	26263.77	4282.47	33265.49	30000.00	-3265.49
01	61045	1090	Planner/Planning/General Fund	2488.00	22586.80	.00	25074.80	132600.00	107525.20
01	61055	1040<*>	Prof Services/City Manager/Gener	12425.00	4144.09	4439.25	21008.34	.00	-21008.34
01	61055	1130<*>	Prof Services/Parks & Recre/Gene	340.00	.00	.00	340.00	.00	-340.00
01	61055	6100<*>	Prof Services/Central Servi/Gene	18122.82	.00	.00	18122.82	.00	-18122.82
01	61057	1050<*>	Contracts-Oth/Finance/General Fu	678.00	6060.00	.00	6738.00	504.00	-6234.00
01	61058	1060<*>	Dispatching/Police Dept/General	22465.12	101090.33	.00	123555.45	100000.00	-23555.45
01	62010	1040<*>	Communication/City Manager/Gener	82.91	653.27	.00	736.18	.00	-736.18
01	62010	1060	Communication/Police Dept/Genera	921.82	3745.15	.00	4666.97	5500.00	833.03
01	62010	6100<*>	Communication/Central Servi/Gene	55.84	3419.83	.00	3475.67	3250.00	-225.67
01	64011	1090<*>	PH Notices/Planning/General Fund	1122.76	2469.72	49.44	3641.92	1200.00	-2441.92
01	65040	1060	Travel,Conf,T/Police Dept/Genera	541.00	4271.52	.00	4812.52	5000.00	187.48

Section 13, Item F.

FUND	ACCT	DEPT	Description (ACCT/DEPT/FUND)	Activity	Actual	Encumbrance	Total	Budget	Variance
01	66012	1020	Water Utiliti/City Clerk/General	4.24	62.08	.00	66.32	98.00	31.68
01	66012	1040	Water Utiliti/City Manager/Gener	4.33	57.13	.00	61.46	150.00	88.54
01	66012	1050	Water Utiliti/Finance/General Fu	11.30	180.14	.00	191.44	400.00	208.56
01	66012	1060	Water Utiliti/Police Dept/Genera	26.91	434.02	.00	460.93	500.00	39.07
01	66012	1130<*>	Water Utiliti/Parks & Recre/Gene	792.33	15830.13	.00	16622.46	13000.00	-3622.46
01	66014	1050	PG&E Utilitie/Finance/General Fu	177.34	249.90	151.94	579.18	2520.00	1940.82
01	66014	1060	PG&E Utilitie/Police Dept/Genera	422.24	494.31	422.06	1338.61	7000.00	5661.39
01	66014	1130	PG&E Utilitie/Parks & Recre/Gene	51.40	1239.09	163.29	1453.78	2000.00	546.22
01	67009	1060<*>	Vehicle Maint/Police Dept/Genera	1239.14	15642.25	1098.13	17979.52	10000.00	-7979.52
01	67009	1130<*>	Vehicle Maint/Parks & Recre/Gene	421.45	6381.32	18.40	6821.17	3000.00	-3821.17
01	67010	6100	O&M Equipment/Central Servi/Gene	394.86	.00	.00	394.86	1750.00	1355.14
01	67020	1130	Janitorial/Parks & Recre/General	1724.33	5002.92	.00	6727.25	9000.00	2272.75
01	68012	1150<*>	Lease-Prkg lo/Marketing/General	3540.46	38945.06	540.00	43025.52	41480.00	-1545.52
01	69005	1060<*>	Public Safety/Police Dept/Genera	32.00	.00	.00	32.00	.00	-32.00
01	69070	1130<*>	PayChex & Ban/Parks & Recre/Gene	21.88	.00	.00	21.88	.00	-21.88
01	69070	1510<*>	PayChex & Ban/Sewer Treatme/Gene	21.89	.00	.00	21.89	.00	-21.89
Fund (01) Total ---->				.00	614735.49	25609.60	751463.27	821637.00	70173.73
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03	20200		Accounts Payable//Streets/Sidewa	-24010.88					
03	41040	1020	Employee Bene/City Clerk/Streets	45.61	285.50	.00	331.11	2278.00	1946.89
03	41040	1040	Employee Bene/City Manager/Stree	106.57	887.99	106.57	1101.13	1708.00	606.87
03	41040	1050	Employee Bene/Finance/Streets/Si	180.08	2024.24	178.24	2382.56	3644.00	1261.44
03	41040	1120<*>	Employee Bene/Streets/Roads/Stre	1420.60	21684.43	885.15	23990.18	23225.00	-765.18
03	52010	1040	Gen. Supplies/City Manager/Stree	10.69	82.85	.00	93.54	150.00	56.46
03	52010	1050	Gen. Supplies/Finance/Streets/Si	47.97	1252.52	4.74	1305.23	1360.00	54.77
03	52010	1120	Gen. Supplies/Streets/Roads/Stre	8.95	1185.26	.00	1194.21	1485.00	290.79
03	52012	1120<*>	Fuel/Streets/Roads/Streets/Sidew	390.22	9833.47	677.51	10901.20	5940.00	-4961.20
03	55060	1120<*>	Patching/Streets/Roads/Streets/S	585.06	6679.52	103.32	7367.90	4950.00	-2417.90
03	60013	1050	Network Svcs/Finance/Streets/Sid	132.31	607.11	.00	739.42	880.00	140.58
03	61055	1040<*>	Prof Services/City Manager/Stree	2485.00	806.02	.00	3291.02	.00	-3291.02
03	61057	1050<*>	Contracts-Oth/Finance/Streets/Si	283.50	983.00	.00	1266.50	96.00	-1170.50
03	62010	1040<*>	Communication/City Manager/Stree	16.58	112.05	.00	128.63	.00	-128.63
03	66012	1020	Water Utiliti/City Clerk/Streets	.87	9.57	.00	10.44	20.00	9.56
03	66012	1040	Water Utiliti/City Manager/Stree	.87	9.59	.00	10.46	30.00	19.54
03	66012	1050<*>	Water Utiliti/Finance/Streets/Si	2.15	32.58	.00	34.73	32.00	-2.73
03	66014	1050	PG&E Utilitie/Finance/Streets/Si	33.78	205.49	8.44	247.71	480.00	232.29
03	66025	1120<*>	Street Lights/Streets/Roads/Stre	4820.88	29715.49	1647.55	36183.92	31680.00	-4503.92
03	67009	1120	Vehicle Maint/Streets/Roads/Stre	76.76	967.83	163.59	1208.18	1980.00	771.82
03	67015	1520<*>	O&M Blg/Struc/Sewer Collect/Stre	182.76	.00	.00	182.76	.00	-182.76
03	70040	1120<*>	Machinery &/Streets/Roads/Street	13179.67	.00	.00	13179.67	.00	-13179.67
Fund (03) Total ---->				.00	77364.51	3775.11	105150.50	79938.00	-25212.50
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04	20200		Accounts Payable//Crestview Lgt/	-128.94					

Section 13, Item F.

FUND	ACCT	DEPT	Description (ACCT/DEPT/FUND)	Activity	Actual	Encumbrance	Total	Budget	Variance
04	66025	1450<*>	Street Lights/CrestView Lgt/Cres	128.94	255.90	.00	384.84	.00	-384.84
			Fund (04) Total ---->	.00	255.90	.00	384.84	.00	-384.84
07	20200		Accounts Payable//Cemetery	-85.58					
07	41040	1020	Employee Bene/City Clerk/Cemeter	7.68	208.81	.00	216.49	228.00	11.51
07	41040	1400<*>	Employee Bene/Cemetery/Cemetery	8.90	91.81	.00	100.71	.00	-100.71
07	66012	1020	Water Utiliti/City Clerk/Cemeter	.09	1.14	.00	1.23	2.00	.77
07	66012	1400<*>	Water Utiliti/Cemetery/Cemetery	68.91	136.66	.00	205.57	.00	-205.57
			Fund (07) Total ---->	.00	438.42	.00	524.00	230.00	-294.00
10	20200		Accounts Payable//Sewer M&O	-593436.18					
10	41010	1050<*>	SUI/Finance/Sewer M&O	65.21	197.57	.00	262.78	200.00	-62.78
10	41040	1020	Employee Bene/City Clerk/Sewer M	66.17	729.71	.00	795.88	4555.00	3759.12
10	41040	1040	Employee Bene/City Manager/Sewer	417.00	2614.39	213.15	3244.54	3416.00	171.46
10	41040	1050<*>	Employee Bene/Finance/Sewer M&O	1681.49	15259.88	1604.13	18545.50	14121.00	-4424.50
10	41040	1510	Employee Bene/Sewer Treatme/Sewe	2411.58	28334.83	1792.55	32538.96	34164.00	1625.04
10	41040	1520	Employee Bene/Sewer Collect/Sewe	850.28	13972.64	581.81	15404.73	17082.00	1677.27
10	52010	1040	Gen. Supplies/City Manager/Sewer	21.38	165.70	.00	187.08	300.00	112.92
10	52010	1050<*>	Gen. Supplies/Finance/Sewer M&O	112.45	6907.90	99.56	7119.91	5270.00	-1849.91
10	52010	1510<*>	Gen. Supplies/Sewer Treatme/Sewe	112.98	3115.64	61.68	3290.30	2000.00	-1290.30
10	52012	1510<*>	Fuel/Sewer Treatme/Sewer M&O	564.33	6631.00	187.44	7382.77	6500.00	-882.77
10	52015	1510	Supplies - Ch/Sewer Treatme/Sewe	10579.00	97375.72	4044.02	111998.74	150000.00	38001.26
10	52020	1510	Supplies - La/Sewer Treatme/Sewe	378.00	4734.25	.00	5112.25	9000.00	3887.75
10	53020	6100<*>	Equipmt Maint/Central Servi/Sewe	43.04	296.37	42.72	382.13	375.00	-7.13
10	55065	1115<*>	E&P Reimb Eng/Engineering/Sewer	337.50	675.00	.00	1012.50	.00	-1012.50
10	55095	1510<*>	Taxes/Fees/Li/Sewer Treatme/Sewe	150.00	31786.15	.00	31936.15	30000.00	-1936.15
10	60013	1050	Network Svcs/Finance/Sewer M&O	512.67	2352.45	.00	2865.12	3410.00	544.88
10	60013	6100	Network Svcs/Central Servi/Sewer	1126.90	13502.08	1013.65	15642.63	20000.00	4357.37
10	60014	1510	Internet Serv/Sewer Treatme/Sewe	204.40	1839.86	.00	2044.26	2500.00	455.74
10	60014	6100<*>	Internet Serv/Central Servi/Sewe	373.11	6198.72	570.70	7142.53	2750.00	-4392.53
10	61025	1510	Engineering/Sewer Treatme/Sewer	1080.00	6675.00	.00	7755.00	20000.00	12245.00
10	61025	1520<*>	Engineering/Sewer Collect/Sewer	1147.50	15862.50	.00	17010.00	5000.00	-12010.00
10	61030	6130<*>	Legal/City Attorney/Sewer M&O	2469.25	23563.77	4282.48	30315.50	30000.00	-315.50
10	61055	1040<*>	Prof Services/City Manager/Sewer	4970.00	1612.04	2959.50	9541.54	.00	-9541.54
10	61055	1510<*>	Prof Services/Sewer Treatme/Sewe	50.00	.00	.00	50.00	.00	-50.00
10	61057	1050<*>	Contracts-Oth/Finance/Sewer M&O	189.00	4791.00	.00	4980.00	372.00	-4608.00
10	61057	1510	Contracts-Oth/Sewer Treatme/Sewe	18760.00	31529.05	.00	50289.05	150000.00	99710.95
10	62010	1040<*>	Communication/City Manager/Sewer	33.16	286.12	.00	319.28	.00	-319.28
10	62010	1510	Communication/Sewer Treatme/Sewe	17.40	218.30	.00	235.70	300.00	64.30
10	62010	6100<*>	Communication/Central Servi/Sewe	55.84	3390.85	.00	3446.69	3250.00	-196.69

Section 13, Item F.

FUND	ACCT	DEPT	Description (ACCT/DEPT/FUND)	Activity	Actual	Encumbrance	Total	Budget	Variance
10	65040	1510	<*>Travel,Conf,T/Sewer Treatme/Sew	108.73	2660.93	.00	2769.66	250.00	-2519.66
10	66012	1020	Water Utiliti/City Clerk/Sewer M	1.73	19.19	.00	20.92	40.00	19.08
10	66012	1040	Water Utiliti/City Manager/Sewer	1.73	25.30	.00	27.03	60.00	32.97
10	66012	1050	<*>Water Utiliti/Finance/Sewer M&O	8.34	138.47	.00	146.81	124.00	-22.81
10	66012	1510	Water Utiliti/Sewer Treatme/Sew	1378.83	13863.74	.00	15242.57	23000.00	7757.43
10	66014	1050	PG&E Utilitie/Finance/Sewer M&O	130.89	153.23	177.26	461.38	1860.00	1398.62
10	66014	1510	PG&E Utilitie/Sewer Treatme/Sew	2105.59	19755.38	1964.66	23825.63	32000.00	8174.37
10	67009	1510	Vehicle Maint/Sewer Treatme/Sew	3124.21	560.10	.00	3684.31	6000.00	2315.69
10	67009	1520	Vehicle Maint/Sewer Collect/Sew	1245.66	.00	.00	1245.66	5000.00	3754.34
10	67010	6100	O&M Equipment/Central Servi/Sew	394.85	224.37	.00	619.22	1750.00	1130.78
10	67015	1520	O&M Blg/Struc/Sewer Collect/Sew	1206.28	2717.47	.00	3923.75	6000.00	2076.25
10	67050	1510	O & M-Sewer P/Sewer Treatme/Sew	1849.11	20985.69	1994.46	24829.26	25000.00	170.74
10	67060	1510	Sludge/Sewer Treatme/Sewer M&O	7827.95	41410.08	4673.68	53911.71	55000.00	1088.29
10	70030	1520	Improvements/Sewer Collect/Sewer	525272.64	208908.70	.00	734181.34	900000.00	165818.66
Fund (10) Total ---->				.00	636041.14	26263.45	1255740.77	1570649.00	314908.23
17	20200		Accounts Payable//M.V.Store Trus	-161.55					
17	52010	1720	<*>Gen. Supplies/MonteVerde Mu/M.V.	1.03	222.54	.00	223.57	.00	-223.57
17	53015	1130	<*>Repair/Maint/Parks & Recre/M.V.S	5.61	.00	.00	5.61	.00	-5.61
17	66012	1720	<*>Water Utiliti/MonteVerde Mu/M.V.	68.91	627.62	.00	696.53	.00	-696.53
17	67015	1720	<*>O&M Blg/Struc/MonteVerde Mu/M.V.	86.00	258.00	.00	344.00	.00	-344.00
Fund (17) Total ---->				.00	1108.16	.00	1269.71	.00	-1269.71
19	20200		Accounts Payable//Knights Foundr	-50.00					
19	61055	1710	<*>Prof Services/Knights Found/Knig	50.00	50.00	.00	100.00	.00	-100.00
Fund (19) Total ---->				.00	50.00	.00	100.00	.00	-100.00
20	20200		Accounts Payable//FEMA	-954.50					
20	70029	1115	<*>Infrastructur/Engineering/FEMA	954.50	10307.06	.00	11261.56	.00	-11261.56
Fund (20) Total ---->				.00	10307.06	.00	11261.56	.00	-11261.56
24	11570		<*>A/R - Employee Loans//Lg Term De	2500.00	15000.00	.00	17500.00	.00	-17500.00
24	20200		Accounts Payable//Lg Term Debt	-2500.00					
Fund (24) Total ---->				.00	15000.00	.00	17500.00	.00	-17500.00
29	20200		Accounts Payable//Swimming Pool	-180.72					

Section 13, Item F.

FUND	ACCT	DEPT	Description (ACCT/DEPT/FUND)	Activity	Actual	Encumbrance	Total	Budget	Variance
29	41040	1140	Employee Bene/Swimming Pool/Swim	100.72	1301.67	74.50	1476.89	1594.00	117.11
29	61055	1140<*>	Prof Services/Swimming Pool/Swim	80.00	.00	.00	80.00	.00	-80.00
Fund (29) Total ---->				.00	1301.67	74.50	1556.89	1594.00	37.11
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59	20200		Accounts Payable//Building Facil	-6656.98					
59	41040	1050	Employee Bene/Finance/Building F	67.24	2088.74	.00	2155.98	5011.00	2855.02
59	41040	1130<*>	Employee Bene/Parks & Recre/Buil	696.63	8350.55	492.24	9539.42	8427.00	-1112.42
59	52010	1050<*>	Gen. Supplies/Finance/Building F	139.47	2731.54	18.96	2889.97	1870.00	-1019.97
59	52010	1130<*>	Gen. Supplies/Parks & Recre/Buil	97.98	185.49	.00	283.47	100.00	-183.47
59	53015	1130	Repair/Maint/Parks & Recre/Build	1269.62	12634.20	2616.35	16520.17	25000.00	8479.83
59	60013	1050	Network Svcs/Finance/Building Fa	181.91	834.72	.00	1016.63	1210.00	193.37
59	61057	1050<*>	Contracts-Oth/Finance/Building F	94.50	1351.00	.00	1445.50	132.00	-1313.50
59	66012	1050<*>	Water Utiliti/Finance/Building F	2.96	46.69	.00	49.65	44.00	-5.65
59	66012	1130<*>	Water Utiliti/Parks & Recre/Buil	194.86	2955.74	.00	3150.60	2500.00	-650.60
59	66014	1050	PG&E Utilitie/Finance/Building F	46.45	54.37	33.76	134.58	660.00	525.42
59	66014	1130	PG&E Utilitie/Parks & Recre/Buil	3264.19	18823.71	2629.95	24717.85	50000.00	25282.15
59	67015	1130	O&M Blg/Struc/Parks & Recre/Buil	601.17	2661.75	.00	3262.92	4000.00	737.08
Fund (59) Total ---->				.00	52718.50	5791.26	65166.74	98954.00	33787.26
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80	20200		Accounts Payable//Effluent Disp.	-9816.26					
80	41040	1020	Employee Bene/City Clerk/Effluen	114.74	3847.89	.00	3962.63	4555.00	592.37
80	41040	1040	Employee Bene/City Manager/Efflu	394.00	2499.39	213.15	3106.54	3416.00	309.46
80	41040	1050<*>	Employee Bene/Finance/Effluent D	959.10	7008.46	891.18	8858.74	3644.00	-5214.74
80	41040	1520<*>	Employee Bene/Sewer Collect/Effl	390.01	1280.77	339.36	2010.14	.00	-2010.14
80	41040	1600<*>	Employee Bene/Effluent/Effluent	1900.06	22284.36	1386.61	25571.03	-42136.00	-67707.03
80	52010	1040	Gen. Supplies/City Manager/Efflu	21.37	165.71	.00	187.08	300.00	112.92
80	52010	1050<*>	Gen. Supplies/Finance/Effluent D	47.99	1644.23	28.45	1720.67	1360.00	-360.67
80	52010	1600	Gen. Supplies/Effluent/Effluent	82.47	-1977.90	.00	-1895.43	.00	1895.43
80	52020	1600<*>	Supplies - La/Effluent/Effluent	64.00	.00	.00	64.00	.00	-64.00
80	53015	1600<*>	Repair/Maint/Effluent/Effluent D	352.64	496.86	107.84	957.34	.00	-957.34
80	60013	1050	Network Svcs/Finance/Effluent Di	132.31	607.11	.00	739.42	880.00	140.58
80	61025	1600<*>	Engineering/Effluent/Effluent Di	202.50	.00	.00	202.50	.00	-202.50
80	61030	1600	Legal/Effluent/Effluent Disp.	112.50	-1164.00	.00	-1051.50	.00	1051.50
80	61055	1040<*>	Prof Services/City Manager/Efflu	4970.00	1612.03	2466.25	9048.28	.00	-9048.28
80	62010	1040<*>	Communication/City Manager/Efflu	33.17	275.80	.00	308.97	.00	-308.97
80	66012	1020	Water Utiliti/City Clerk/Effluen	1.73	24.29	.00	26.02	40.00	13.98
80	66012	1040	Water Utiliti/City Manager/Efflu	1.73	24.29	.00	26.02	60.00	33.98
80	66012	1050<*>	Water Utiliti/Finance/Effluent D	2.16	36.13	.00	38.29	32.00	-6.29
80	66014	1050	PG&E Utilitie/Finance/Effluent D	33.78	-126.32	50.65	-41.89	480.00	521.89
Fund (80) Total ---->				.00	38539.10	5483.49	53838.85	-27369.00	-81207.85
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89	20200		Accounts Payable//CIP	-12353.66					

Section 13, Item F.

FUND	ACCT	DEPT	Description (ACCT/DEPT/FUND)	Activity	Actual	Encumbrance	Total	Budget	Variance	
89	71020	7110	<*>RFP/RFQ Desig/WWTP Grant/CIP		12353.66	67116.25	5870.00	85339.91	.00	-85339.91
			Fund (89) Total ---->		.00	67116.25	5870.00	85339.91	.00	-85339.91

Ctr	FUND	ACCT	DEPT	Description (ACCT/DEPT/FUND)	Activity	Actual	Encumbrance	Total	Budget	Variance
112	01	55065	1115	E&P Reimb Eng/Engineering/Genera	560.00	49705.32	3397.45	53662.77	70000.00	16337.23
126	01	55065	1115	E&P Reimb Eng/Engineering/Genera	80.00	49705.32	3877.45	53662.77	70000.00	16337.23
126	01	61030	6130	Legal/City Attorney/General Fund	250.00	26263.77	6751.72	33265.49	30000.00	-3265.49
141	01	55065	1115	E&P Reimb Eng/Engineering/Genera	291.34	49705.32	3666.11	53662.77	70000.00	16337.23
142	01	55065	1115	E&P Reimb Eng/Engineering/Genera	120.00	49705.32	3837.45	53662.77	70000.00	16337.23
150	01	34132		Fees - Variance & conditiona//Ge	2246.44	-3858.98	636.00	-976.54	-1000.00	-23.46
150	01	55065	1115	E&P Reimb Eng/Engineering/Genera	780.75	49705.32	3176.70	53662.77	70000.00	16337.23
151	01	55065	1115	E&P Reimb Eng/Engineering/Genera	1049.00	49705.32	2908.45	53662.77	70000.00	16337.23
152	01	55065	1115	E&P Reimb Eng/Engineering/Genera	200.00	49705.32	3757.45	53662.77	70000.00	16337.23
153	01	34132		Fees - Variance & conditiona//Ge	600.00	-3858.98	2282.44	-976.54	-1000.00	-23.46
154	01	55065	1115	E&P Reimb Eng/Engineering/Genera	49.50	49705.32	3907.95	53662.77	70000.00	16337.23
G06	89	71020	7110	RFP/RFQ Desig/WWTP Grant/CIP	12353.66	67116.25	5870.00	85339.91	.00	-85339.91
P53	01	55065	1115	E&P Reimb Eng/Engineering/Genera	24.00	49705.32	3933.45	53662.77	70000.00	16337.23
P67	01	55065	1115	E&P Reimb Eng/Engineering/Genera	802.86	49705.32	3154.59	53662.77	70000.00	16337.23
P67	10	55065	1115	E&P Reimb Eng/Engineering/Sewer	337.50	675.00	.00	1012.50	.00	-1012.50



Staff Report

To: Tom DuBois, City Manager
Meeting Date: May 20, 2024
From: Matt Ospital, PE City Engineer
Subject: Project Status Update

Type: Project Status Memo

Tom, the following is a status update of all projects WGA is currently working on:

1. **Building Inspections/Plan Check** – Continuing building inspections on Tuesdays and Thursdays or as needed. Building plan check is being performed on a continual basis as plans are submitted. For April 2024:
 - 5 Plan checks were completed
 - 26 Inspections were completed

2. **Encroachment Permit Review** – Encroachment permits are reviewed as needed when requested by the City’s Account Clerk, Holly Boehme. For April 2024:
 - 4 Permit reviews were completed
 - 0 Inspections were completed

3. **Oro Madre Way Overlay Project** – Project design is completed. Bids are due to the City on 5/15/2024.

4. **Eureka Road Overlay Project** – Bids for the project were received on 5/8/2024. WGA and City Manager to evaluate bids and make a recommendation for City Council as soon as possible.

5. **Capital Improvement Plan** – Preliminary cost estimates and exhibits have been completed. Met with Public Works Director to discuss incorporating additional drainage improvements and sewer improvements and finalizing draft capital improvement plan.

6. **330 Gopher Flat Road Drainage Repair** – Surveying and design work are completed. Contractor has provided a cost proposal to the City for approximately \$29,000. Awaiting City authorization to proceed. A new storm drain easement will be prepared after construction is completed.

Sutter Creek Projects as 5/9/24:

City Projects

Housing Element Update- The Final Draft Housing Element was submitted to HCD. HCD did not accept the Housing Element. The County, plus the Cities, are working with the Consultant to come up with a plan to make revisions.

County Wide Housing Working Group met for the first time on 5/13/24. The planners within the County will be working on Housing Element programs.

An RFQ for environmental consultants was sent out on 5/8/24. The City will be prepared with a list of CEQA consultants when a project needs more in-depth CEQA review.

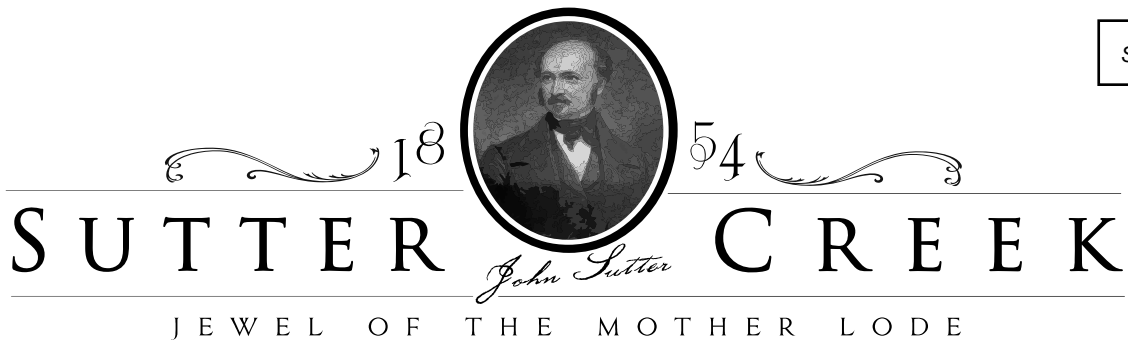
Applicant Projects

Broad Meadows Estates

The application is tentatively scheduled to go to the Planning Commission on 6/10/24.

Sutter Creek Ranch Specific Plan

Staff continues to meet with the applicant on moving their project forward and revise the Specific Plan.



TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL
MEETING DATE: MAY 20, 2024
FROM: KAREN DARROW, ADMINISTRATIVE SERVICES SUPERVISOR
SUBJECT: ELECTION CALENDARS- for information

For Information:

In preparation for the upcoming Presidential General Election on November 5, 2024, the election calendars for City Council candidates (*attachment 1*), Ballot Measures (*attachment 2*) and the Fair Political Practices Commission FPPC (*attachment 3*) have been included.

The City of Sutter Creek City Council will have three seats up for election in November.

Presidential General Election November 5, 2024 Election Calendar in Brief

Asterisk (*) dates indicate that the deadline falls on a Saturday, Sunday, or a Holiday; in most cases, the deadline will move forward to the next business day

Candidate Filing	
July 15, 2024 – August 9, 2024	Candidate Filing Nomination Period – All Candidates EC § 8020
August 10, 2024 – August 14, 2024	Candidate Filing Nomination Extension Period – All Candidates EC § 8022, 8024
August 15, 2024	Random Alphabet Drawing EC §13112
August 29, 2024	Certified List of Local Candidates from Amador County Elections
August 29, 2024	Certified List of Federal and State Candidates from Secretary of State EC § 8120 - 8125, 8148, 8149
September 9, 2024 – October 22, 2024	Write-in Candidate Filing Nomination Period – All Candidates EC § 8601
Campaign Disclosure Filing	
July 31, 2024	Last day – Semi-Annual Statements – period of 01/01/2024 to 6/30/2024 GC § 84200, 84218
September 26, 2024	Last day – Pre-Election Statements – period of 07/01/2024 to 1/20/2024 GC § 84200.5, 84200.7
October 24, 2024	Last day – Pre-Election Statements – period of 09/22/2024 to 10/19/2024 GC § 84200.5, 84200.7
Within 24 Hours	Late Contributions & Independent Expenditures Reports – period of 08/07/2024 to 11/05/2024
January 31, 2025	Last day – Semi-Annual Statements – period of 10/20/2024 to 12/31/2024 GC § 84200, 84218
General Information	
October 21, 2024	15-Day Close of Registration (<i>postmarked is acceptable</i>) EC § 2102, 2107, 2115, 2116, 2152
October 22, 2024 – November 5, 2024	Conditional Voter Registration EC § 2171
October 25, 2024 – November 4, 2024	Vote Centers open from 10:00 am to 6:00 pm – One Vote Center will be open for 10 days prior to Election Day and all Vote Centers will be open 3 days prior to Election Day. A listing of Vote Centers with dates and times will be listed our website: Amador.Vote
November 5, 2024	Election Day – Vote Centers open from 7:00 a.m. to 8:00 p.m. EC § 14212, 15150
Vote by Mail Ballots	
September 6, 2024 – September 21, 2024	Vote by Mail ballot requests – Military and Overseas voters only EC § 300(b), 3103
October 7, 2024	Last day to mail a Vote by Mail ballot EC § 3001, 3003, 3006, 3009
October 29, 2024	Last day to request a Vote by Mail ballot by mail EC § 3001
October 7, 2024 – October 24, 2024	A Vote by Mail ballot request can be submitted over the counter at Elections Office EC § 3003
November 5, 2024 – November 12, 2024	A Vote by Mail ballot must be postmarked by November 5 th and received by November 12 th at 4:30 pm EC § 3017, 3020
Voter Information Guides	
September 26, 2024	First day Secretary of State starts mailing Voter Information Guides EC § 9094 (a)(c)
Canvass	
November 7, 2024	Official Canvass Period Begins EC § 335.5, 15301, 15302, 15360
December 3, 2024	Last Day to Certify Results – Official Canvass period ends EC § 15372, 15400



Measure Calendar

Presidential General Election – November 5, 2024

Section 13, Item I.

Code references, unless otherwise stated, refer to California Election Code (EC) & Government Code (GC).

Last Day for Measure Consolidation

July 19, 2024
E-109

Resolution Requesting Measure Consolidation - must be submitted to the Board of Supervisors; a copy of the resolution is to be provided to the Elections Department.

Resolution to include: Request for ROV to provide services, ballot question (75 word limit), passage requirements, full text (including Tax Rate Statement and Fiscal Impact Report, if applicable). **Cities** - Impartial Analysis to be filed with resolution. **Schools & Districts** – County elections official will request Analysis.

Date required by Amador County Elections Department
EC§9160, 9222, 9280, 9313, 9500, 10403

July 19 – July 26
E-109 – E-102

Publication – Notice of election date, ballot question, primary & rebuttal argument deadlines:

- **County, School & Special District Measures**, the required notices will be published by the Elections Department.

EC§9163, 9502

- **Municipal Measures**, the **City Clerk** will publish the required notice.

Date required by Amador County Elections Department
EC§9286, 12102

July 20 – July 30
E-108 – E-98

10-Day Public Examination Period of Measure

Date required by Amador County Elections Department
EC§9190, 9380, 9286, 9295, 9509

July 30, 2024
4:30 p.m. on E-98

Deadline: Primary Arguments In Favor or Against

Argument deadlines may be different for City Measures, in non-statewide elections, check with the City Clerk.

Date required by Amador County Elections Department
GC§57146; EC§9162, 9286(b), 9316, 9502

July 31 – August 10*
E-97– E-87

10-Day Public Examination Period for Primary Arguments

(*Deadline adjusted for weekend.)

Date required by Amador County Elections Department
EC§9190, 9380, 9286, 9295, 9509

August 12, 2024
4:30 p.m. on E-85

Deadline: Rebuttal to Arguments In Favor or Against

There will only be a rebuttal argument filing period, if both an argument in favor and an argument against are filed during the primary argument period.

Date required by Amador County Elections Department
EC§9163, 9167, 9285, 9286, 9316, 9317, 9502, 9504

August 13 – August 23
E-84 – E-74

10-Day Public Examination Period for Rebuttal Arguments

Date required by Amador County Elections Department
EC§9190, 9380, 9286, 9295, 9509

September 6, 2024
E-60

Military & Overseas Voter Information & Ballot Mailing starts

EC§3105

November 5, 2024

Election Day

EC§1000

*When a deadline falls on a weekend or holiday, such act may be performed on the next business day. *EC§15; GC§6700, 6701*

This calendar is for general information only and does not have the force and effect of law, regulations or rule. In case of conflict, the law, regulation or rule will apply.

Filing Schedule for
Committees Primarily Formed to Support/Oppose Candidates for Local Office
Listed on the November 5, 2024 Ballot

Deadline	Period	Form	Notes
Jul 31, 2024 <i>Semi-Annual</i>	* – 6/30/24	460	<ul style="list-style-type: none"> All committees must file this statement.
Within 10 Days <i>Independent Expenditure Verification</i>	Ongoing	462	<ul style="list-style-type: none"> Committees making independent expenditures must file this form with the FPPC. Email only. No paper copy is required. Committees file only one Form 462 per election for each candidate or measure supported or opposed by an independent expenditure.
Within 24 Hours <i>Election Cycle Reports</i>	8/7/24 – 11/5/24	496 497	<ul style="list-style-type: none"> 496: File if an independent expenditure of \$1,000 or more in the aggregate is made. 497: File if a contribution of \$1,000 or more in the aggregate is received from a single source. 497: File if a contribution of \$1,000 or more in the aggregate is made to or in connection with a candidate or measure listed on the November 5, 2024, ballot, or to a political party committee. The recipient of a non-monetary contribution of \$1,000 or more in the aggregate must file a Form 497 within 48 hours from the time the contribution is received. File by personal delivery, e-mail, guaranteed overnight service, or fax. The committee may also file online, if available.
Sep 26, 2024 <i>1st Pre-Election</i>	7/1/24 – 9/21/24	460	<ul style="list-style-type: none"> All committees must file this statement.
Oct 24, 2024 <i>2nd Pre-Election</i>	9/22/24 – 10/19/24	460	<ul style="list-style-type: none"> All committees must file this statement. File by personal delivery or guaranteed overnight service. The committee may also file online, if available.
Jan 31, 2025 <i>Semi-Annual</i>	10/20/24 – 12/31/24	460	<ul style="list-style-type: none"> All committees must file this statement unless the committee filed termination Forms 410 and 460 before December 31, 2024.

See next page for additional reporting information.

Additional Notes:

- ***Period Covered:** The period covered by any statement begins on the day after the closing date of the last statement filed, or January 1, if no previous statement has been filed.
- **Local Ordinance:** Always check on whether additional local rules apply.
- **Deadline Extensions:** Deadlines are extended when they fall on a Saturday, Sunday, or an official state holiday. This extension does not apply to a 24-Hour/10-Day Contribution Report (Form 497) that is due the weekend before the election, and this extension never applies to any 24-Hour/10-Day Independent Expenditure Report (Form 496). Such reports must be filed within 24 hours, regardless of the day of the week.
- **Method of Delivery:** All paper filings may be filed by first-class mail unless otherwise noted. A paper copy of a statement may not be required if a local agency requires online filing pursuant to a local ordinance.
- **Multipurpose Organizations (including non-profits):** A multipurpose organization that uses its general dues account to make contributions or expenditures may qualify as a major donor or independent expenditure committee and may be required to report payments on Campaign [Form 461](#). Such an organization will qualify as a recipient committee if expenditures exceed \$50,000 in a 12-month period or \$100,000 in four consecutive calendar years. An organization that qualifies as a recipient committee may need to file reports disclosing contributors. For more information, see the FPPC's fact sheet, [Campaign Reporting Rules for Multipurpose Organizations](#).
- **Public Documents:** All statements and reports are public documents.
- **Resources:** Campaign manuals and other instructional materials are available on the [Campaign Rules](#) page. Or, visit www.fppc.ca.gov > Learn > Campaign Rules.
- **Committee Status:** See FPPC [Regulation 18247.5](#) to determine if a committee is primarily formed.