

CITY COUNCIL A G E N D A

MONDAY, APRIL 15, 2024

6:00 P.M. Regular Session

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

2. PLEDGE OF ALLEGIANCE TO THE FLAG

4. 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.

5. 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.

6. PRESENTATIONS

- A. Visitor Center Update- Lisa Klosowski
- B. Police Department Update – Chief O’Connell

7. APPROVAL OF MINUTES

- A. City Council Minutes of April 2, 2024.
Recommendation: By motion approve minutes as presented.

8. 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. Adopt Resolution 23-34-*Authorizing the City Manager to Execute a Deferred Improvement Agreement Between the City of Sutter Creek and Ninevah LLC for Danco Communities Site Plan Permit at Valley View Way/Bowers Drive.
- B. Accept 2023 Audit and Basic Financial Statement Report

9. ORDINANCES & PUBLIC HEARING

- A. Public Hearing: Impact Fee ENR Adjustment
 - 1) Hold a public hearing to hear testimony regarding the proposed inflationary adjustment to the impact fees.
 - 2) Adopt Resolution 23-24-* authorizing an inflationary adjustment to the impact fees, effective July 1, 2024.

10. ADMINISTRATIVE AGENDA

- A. Wastewater Rate Payer Study
Recommendation: Approve Proposition 218 Notice advising property owners and sewer service customers of a Proposed Sewer Rate Adjustment Beginning July 1, 2024.
- B. Budget Update – *for information and discussion*
- C. Transaction and Use Tax- Resident Survey Results
Recommendation: Direct staff to continue to prepare a local transaction and use tax for the Nov 5, 2024, election and return to Council with updates.

11. 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.

12. 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.

13. 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.

14. INFORMATION/CORRESPONDENCE

- A. Monthly Police Report
- B. Monthly Public Works Report
- C. Treasurer's Report
- D. Monthly Administrative Services Report
- E. Monthly Finance Department Report
- F. Warrants
- G. Monthly Engineer's Report
- H. Monthly Planning Report
- I. Public Communications

15. 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

REPORT FROM CLOSED SESSION

ADJOURNMENT

The next scheduled meeting is MONDAY, MAY 6th at 6:00 P.M

Visitor Center Stats 2023/2024

Item 6A

Monthly

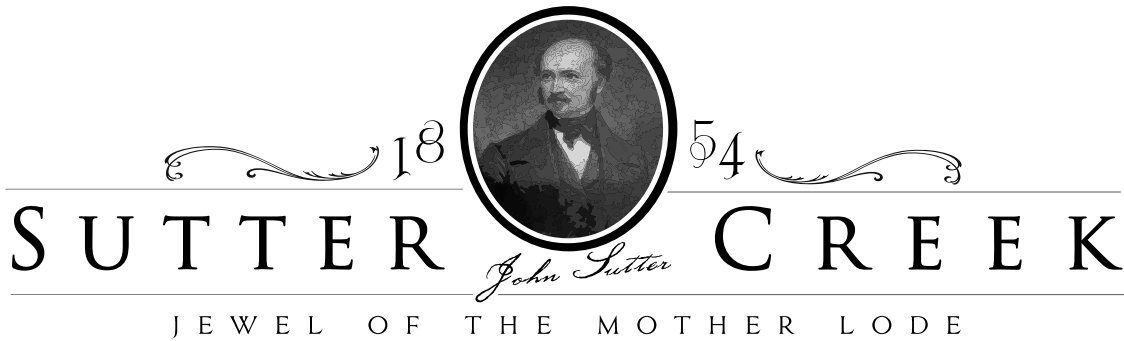
Month	Days Open	Days Closed	Shifts Covered	Hours Open	Volunteers Working	Donations	Total Visitors
September 2023	30	0	70	140	19	\$149.84	579
October 2023	30	1	69	139	18	\$129.00	660
November 2023	29	1	58	116	18	\$109.00	526
December 2023	25	6	43	86	19	\$71.00	370
January 2024	28	3	65	130	19	\$27.00	211
February 2024	28	1	63	126	20	\$55.60	325
March 2024	31	0	67	134	22	\$105.00	476
April 2024							
May 2024							
June 2024							
July 2024							
August 2024							

Quarterly Totals

Dates	Days Open	Days Closed	Shifts Covered	Hours Open	Donations	Total Visitors
9/01/23 - 9/31/23	30	0	70	140	\$149.84	579
10/01/23 - 12/31/23	84	8	170	341	\$309.00	1556
1/01.24 – 3/31/24	87	4	195	390	\$187.60	1012
Total Visitors 6 Months						3147

Notes:

January, February and March 2024 were extremely rainy and very cold in the Visitor Center, yet our Volunteers kept the Visitor Center open to help over 1,000 people.



**CITY COUNCIL MINUTES
TUESDAY, APRIL 2, 2024**

THIS MEETING WAS CONDUCTED IN-PERSON AT 33 CHURCH STREET,
THE PUBLIC WAS ABLE TO VIEW FROM HOME:

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

- 6:00 P.M. 1. CALL TO ORDER AND ESTABLISH A QUORUM FOR REGULAR MEETING**
 Council members present:
 Feist, Sierk, Swift and Gunselman (via Zoom)
 Vicky Runquist, City Treasurer
 Absent: Riordan
 Staff Present:
 Derek Cole, City Attorney
 Karen Darrow, City Clerk
 Dan Lafontaine, Public Works Director
 Mason Peters, Finance Supervisor
- 2. PLEDGE OF ALLEGIANCE TO THE FLAG**
- 3. PUBLIC FORUM** – None.
- 4. CITY MANAGER’S REPORT** – None.
- 5. PRESENTATIONS**
 A. Amador Tuolumne Community Action Agency
 Executive Director Joseph Bors gave a presentation outlining the history of the agency and the services that ATCAA provides.
- 6. APPROVAL OF MINUTES**
 A. City Council Minutes of March 18, 2024.
Recommendation: By motion approve minutes as presented.
M/S Council member Swift/Feist to approve the City Council Minutes of March 18, 2024, as presented.
AYES: Feist, Swift and Gunselman
NOES: None
ABSTAIN: Sierk
ABSENT: Riordan
MOTION CARRIED

7. CONSENT AGENDA

A. Amador County Wine Heritage District

Recommendation: Adopt Resolution 23-24- Granting consent to the county of Amador to form the Amador County Wine Heritage District (ACWHD)*

This item was pulled for discussion.

Dion Dwyer of MMS Strategies answered questions about the purpose of the Amador County Wine Heritage District and under what guidelines it would operate.

M/S Council member Sierk/Swift to Adopt Resolution 23-24-25 Granting consent to the county of Amador to form the Amador County Wine Heritage District (ACWHD), as presented.

AYES: Feist, Sierk, Swift and Gunselman

NOES: None

ABSTAIN: None

ABSENT: Riordan

MOTION CARRIED 4-0

8. ORDINANCES & PUBLIC HEARING – None.

9. ADMINISTRATIVE AGENDA

A. Annual Wastewater Treatment Plant Report

Public Works Director Dan Lafontaine presented the annual report and gave a presentation outlining the details of the WWTP.

B. Pool repair update

Public Works Director Dan Lafontaine provided an update on the status of the pool repair, noting that it would cost \$5,200 and that the school district will pay for the entire repair.

C. Parks Impact Fee

Recommendation: Direct staff to increase the Parks Impact Fee to be current with inflation since 2009.

M/S Council member Sierk/Feist to bring the Parks Impact Fee in line with the current inflationary rate.

AYES: Feist, Sierk, Swift and Gunselman

NOES: None

ABSTAIN: None

ABSENT: Riordan

MOTION CARRIED 4-0

D. Impact Fee ENR Adjustment

Recommendation: Direct staff to provide notice of a public hearing to hear public comments regarding a proposed impact fee adjustment to be effective July 1, 2024.

M/S Council member Swift/Feist Direct staff to provide notice of a public hearing to hear public comments regarding a proposed impact fee adjustment to be effective July 1, 2024.

AYES: Feist, Sierk, Swift and Gunselman
NOES: None
ABSTAIN: None
ABSENT: Riordan
MOTION CARRIED 4-0

- E. Approve a comment letter opposing AT&T's application to the CPUC to have their carrier of last resort obligation removed.

Sutter Creek resident Georgia Fox noted her concern about losing her landline.

M/S Council member Swift/Feist to approve the California Public Utilities Commission (CPUC) opposing AT&T's application to have its Carrier of Last Resort Obligation removed.

AYES: Feist, Sierk, Swift and Gunselman
NOES: None
ABSTAIN: None
ABSENT: Riordan
MOTION CARRIED 4-0

10. MAYOR AND COUNCIL MEMBER REPORTS

Council member Sierk reported that the Bike/Ped committee met and decided to abandon the large project at Turner and Amador roads and turn their attention towards a route down Spanish Street. She noted that she will be meeting with Council member Riordan and staff for alternate options.

Council member Feist noted that she would like to reach out to the Monteverde store board to explore some ideas for the Monteverde Store.

11. CITY ATTORNEY'S REPORT – None.

12. FUTURE AGENDA ITEMS

Bike Ped project.

13. INFORMATION/CORRESPONDENCE - None

ADJOURNMENT

The meeting was adjourned into closed session at 7:47 p.m.

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

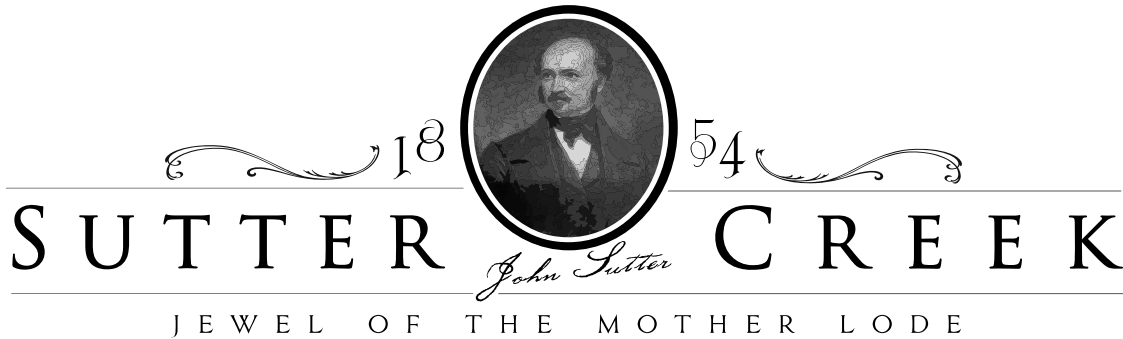
15. REPORT FROM CLOSED SESSION

No reportable action.

Claire Gunselman, Mayor

Karen Darrow, City Clerk

Date Approved:



STAFF REPORT

TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

MEETING DATE: APRIL 15, 2024

FROM: DEREK COLE, CITY ATTORNEY

SUBJECT: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUTTER CREEK AUTHORIZING THE CITY MANAGER TO EXECUTE A DEFERRED IMPROVEMENT AGREEMENT BETWEEN THE CITY OF SUTTER CREEK AND NINEVAH LLC FOR DANCO COMMUNITIES SITE PLAN PERMIT AT VALLEY VIEW WAY/BOWERS DRIVE

RECOMMENDATION:

The Council should authorize the City Manager to execute the proposed agreement, which would provide an alternative means for Danco Communities to satisfy a key condition of approval for its recently approved site plan.

BACKGROUND:

Danco Communities received approval of a site plan for an approximately 2-acre parcel located at the corner of Valley View Way and Bowers Drive. A key condition of approval for this development, Condition 6, requires as follows:

“Currently there is capacity at the City’s Wastewater Treatment Plant for this project. This capacity is on a first come first served basis based upon payment of connection fees. Therefore, capacity is not guaranteed. In addition, the existing wastewater collection system in the vicinity of the project is over capacity. In order to have sufficient capacity for the project, the final portion of the EDA line expansion must be completed by the applicant at its cost.”

DISCUSSION:

In association with a land use project it is abandoning, a separate party, the Jackson Development Corporation (“Rancheria”), has agreed to complete the above-described improvements in association with its close out of its project to be abandoned, known as the Pinewoods West Apartment Project. The Developer has agreed to pay the sum of \$283,970.00 as its fair share of the cost of completing the improvements and satisfying in full the obligations of Condition

Number 6. This sum will be paid to the City, which has an obligation to pay back the Rancheria for the work it performs.

Receive results of a survey conducted by FM3 Research on a potential tax measure for the November 5, 2024, election, including testing potential measure language, amounts, and spending priorities for the City, as well as contextual questions around quality of life. FM3 Research recommended conducting a 20-minute dual-mode (telephone and online) survey among a randomized sample of likely November 2024 voters within the City of Sutter Creek. To maximize response, FM3 Research utilized four different contact methods (telephone calls, emails, text messages, and mailed postcards) to provide an array of ways for potential respondents to participate in the survey, obtaining 279 responses for a margin of sampling error of +/-5.9%.

The Developer and the Owner of the project property have agreed that the obligation for the above payment may be imposed as a lien against the title of the Property, and recorded against such title. The Developer, Owner, and City, acting through its City Council propose to enter into an agreement by which the Developer may fully satisfy the obligations of the Condition by its full performance of the agreement's covenants. That agreement is presented to the City Council for approval.

ATTACHMENT:

1. A Resolution of the City Council of the City of Sutter Creek Authorizing the City Manager to Execute a Deferred Improvement Agreement Between the City of Sutter Creek and Ninevah LLC For Danco Communities Site Plan Permit at Valley View Way/Bowers Drive

RESOLUTION 23-24-*

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUTTER CREEK AUTHORIZING THE CITY MANAGER TO EXECUTE A DEFERRED IMPROVEMENT AGREEMENT BETWEEN THE CITY OF SUTTER CREEK AND NINEVAH LLC FOR DANCO COMMUNITIES SITE PLAN PERMIT AT VALLEY VIEW WAY/BOWERS DRIVE

WHEREAS, Danco Communities (“Developer”) received approval of a Site Plan for 2.06 at the corner of Valley View Way and Bowers Board (“Property”).

WHEREAS, Condition of Approval Number 6 (“Condition”) of the Developer’s Approved Site Plan for the Project requires as follows:

“Currently there is capacity at the City’s Wastewater Treatment Plant for this project. This capacity is on a first come first served basis based upon payment of connection fees. Therefore, capacity is not guaranteed. In addition, the existing wastewater collection system in the vicinity of the project is over capacity. In order to have sufficient capacity for the project, the final portion of the EDA line expansion must be completed by the applicant at its cost.”

WHEREAS, in association with a land use project it is abandoning, a separate party, the Jackson Development Corporation (“Rancheria”), has agreed to complete the above-described improvements in association with its close out of its project to be abandoned, known as the Pinewoods West Apartment Project.

WHEREAS, The Developer has agreed to pay the sum of \$283,970.00 as its fair share of the cost of completing the improvements and satisfying in full the obligations of Condition Number 6.

WHEREAS, the Developer and the Owner of the project property have agreed that obligation for the above payment may be imposed as a lien against the title of the Property and recorded against such title.

WHEREAS, the Developer, Owner, and City, acting through its City Council propose to enter into an agreement by which the Developer may fully satisfy the obligations of the Condition by its full performance of the agreement’s covenants.

WHEREAS, the California Environmental Quality Act is not applicable to the approval of the proposed agreement because the increase is not a “project,” as defined by California Code of Regulations, Title 14, section 15378(a).

NOW, THEREFORE, IT IS HEREBY RESOLVED that the City Council of the Sutter Creek authorizes the City Manager to execute the Deferred Improvement Agreement between the City of Sutter Creek and Ninevah LLC For Danco Communities Site Plan Permit at Valley View Way/Bowers Drive.

The foregoing resolution was duly passed and adopted at a regular meeting of the City Council of the City of Sutter Creek on the 15th day of April 2024, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Claire Gunselman, Mayor

Karen Darrow, City Clerk

EXHIBIT A

PROPOSED RATE INCREASES

	Current Monthly Rate	New Monthly Rate (eff. March 1, 2024)
RESIDENTIAL SERVICE		
32-Gal. Weekly Pick-up	\$35.25	\$38.56
64-Gal. Weekly Pick-up	\$45.58	\$49.86
96-Gal. Weekly Pick-up	\$61.95	\$67.77
RESIDENTIAL SENIOR SERVICE		
32-Gal. Weekly Pick-up	\$31.73	\$34.71
64-Gal. Weekly Pick-up	\$41.02	\$44.88
96-Gal. Weekly Pick-up	\$55.75	\$60.99
COMMERCIAL SERVICE		
1-Yard Bin Weekly	\$161.02	\$176.15
2-Yard Bin Weekly	\$268.10	\$293.29
3-Yard Bin Weekly	\$374.81	\$410.03
4-Yard Bin Weekly	\$481.71	\$526.97
6-Yard Bin Weekly	\$641.99	\$702.31
7-Yard Bin Weekly	\$803.18	\$878.64
DEBRIS SERVICE		
Debris Box	\$507.25	\$554.92

Recording Requested by:

City Manager
City of Sutter Creek
18 Main Street
Sutter Creek, CA 95685

When Recorded Mail To:

City Manager
City of Sutter Creek
18 Main Street
Sutter Creek, CA 95685

A.P.N. 044-020-057

Space above this line for Recorder's Use

**DEFERRED IMPROVEMENT AGREEMENT BETWEEN
THE CITY OF SUTTER CREEK AND
NINEVAH LLC
FOR DANCO COMMUNITIES SITE PLAN PERMIT
AT VALLEY VIEW WAY/BOWERS DRIVE**

This Deferred Improvement Agreement (the “Agreement”) is made and entered into this ____ day of April 2024 (“Effective Date”), by and between the City of Sutter Creek, a municipal corporation (“City”), Danco Communities, a California corporation (“Developer”), and Ninevah LLC, a California limited liability company (“Owner”).

RECITALS

A. Owner is the owner of an undeveloped 2.06-acre of parcel of real property at the corner of Valley View Way and Bowers Road, in the City of Sutter Creek, County of Amador more particularly described in Exhibit A, attached hereto and incorporated herein (“Property”).

B. Developer is developing an affordable housing project on the Property consisting of the construction of three separate buildings (“Project”).

C. Condition of Approval Number 6 (“Condition”) of the Developer’s Approved Site Plan for the Project requires as follows:

“Currently there is capacity at the City’s Wastewater Treatment Plant for this project. This capacity is on a first come first served basis based upon payment of connection fees. Therefore, capacity is not guaranteed. In addition, the existing wastewater collection system in the vicinity of the project is over capacity. In order to have sufficient capacity for the project, the final portion of the EDA line expansion must be completed by the applicant at its cost.”

D. Developer wishes to ensure that the “EDA line expansion” required by the Condition and more particularly described in Exhibit B attached hereto (the “Improvements”) are constructed, as the Condition requires, and Owner desires to facilitate such construction by payment of the Payment Amount (as defined below) concurrently with payment of building permit issuances fees for the Project.

E. In association with a land use project it is abandoning, a separate party, the Jackson Development Corporation (“Rancheria”), has agreed to complete the Improvements in association with its close out of its project to be abandoned, known as the Pinewoods West Apartment Project.

F. The Developer has agreed to pay the sum of \$283,970.00 (the “Payment Amount”) as its fair share of the cost of completing the Improvements and satisfying in full the obligations of the Condition (“Payment of the Condition Cost”).

G. Owner agrees the obligation for the Payment of the Condition Cost may be imposed as a lien against the title of the Property, and recorded against such title, such that the City will have all available remedies provided by law.

H. In approving this Agreement, City, acting through its City Council, has determined the Developer may fully satisfy the obligations of the Condition by its full performance of the covenants of this Agreement.

AGREEMENT

1. Recitals

The foregoing Recitals are true and correct and are made a part of this Agreement.

2. Agreement Affects Title

This Agreement is an instrument affecting the title or possession of the Property. It shall run with the land, and all of the terms, covenants, conditions and restrictions of this Agreement shall be binding upon and inure to the benefit of all of the successors in interest of Owner. Upon the sale or division of the Property, the terms, conditions, covenants and restrictions of this Agreement shall succeed to the obligations imposed upon Owner by this Agreement.

3. Obligation to Pay for Cost of Improvement; Lien Against Title

Owner hereby covenants for itself, its successors, heirs and assigns, and for all persons succeeding in interest to title in the Property to assist the City in securing the Developer’s obligation for Payment of the Condition Cost by agreeing that lien in the Payment Amount of shall be imposed against the title to the Property. The amount of this lien shall bear interest accruing from the Effective Date, at the simple rate of 3% per annum (“Interest”). Notwithstanding the foregoing, if Developer pays the Payment Amount before the third anniversary of the Effective Date, no Interest shall accrue.

4. Enforcement

In the event Developer fails to meet the obligation for Payment of the Condition at the time it pays building permit fees for the Project, City may, at its option, file suit to compel payment and collect all the enforcement costs from Developer, or charging such costs as a lien against the Property; or any combination thereof. If City sues to compel performance of this Agreement or to recover the costs of completing the improvements, Developer shall pay all reasonable attorney's fees, costs of suit, and all other expenses of litigation incurred by City in connection therewith. In no event shall Owner be responsible for payment of the Payment Amount or any enforcement or other costs hereunder.

5. Release of Lien Upon Payment

City shall promptly cause a release of the foregoing lien on the Property after the Developer pays to the City the Payment Amount in full, together with any Interest required by Paragraph 3.

6. Release of Lien Upon Abandonment of Project

Should the Project become abandoned, such that all land use entitlements and vested rights associated with the Project have by law fully expired, the lien described in Paragraph 3 shall be deemed to expire and this Agreement shall thereupon be of no further effect.

7. Recordation

This Agreement shall be recorded in the office of the County Recorder of Amador County, California.

8. Notices

- a. All notices herein required shall be in writing, and delivered in person or sent by registered mail, postage prepaid.

Notices required to be given to City shall be addressed as follows:

Attn: City Manager
City of Sutter Creek
18 Main Street
Sutter Creek, CA 95685

Notices required to be given to Developer shall be addressed as follows:

Danco Communities
5251 Ericson Way
Arcata, CA 95521
Attn: Chris Dart

Notices required to be given to Owner shall be addressed as follows:

Ninevah LLC
203 Howard Street #1
Petaluma, CA 94952
Attn: Albert Issaco

- b. Any party may change such address by notice in writing to the other party and thereafter notices shall be addressed and transmitted to the new address.

9. Miscellaneous

- a. This Agreement and the Approved Plans contain the entire agreement between Developer, Owner, and the City with respect to the Improvements. No modification to this Agreement shall be effective unless it is in writing, signed by the Owner, Developer and the City.
- b. The laws of the State of California shall govern this Agreement. The invalidity, in whole or in part, of any provision of this Agreement will not void or affect the validity of any other provision of this Agreement.
- c. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which, together, shall constitute one and the same

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

City

CITY OF SUTTER CREEK

By: _____
Tom Dubois, City Manager

Developer

DANCO COMMUNITIES, a California corporation

By: _____
Daniel Johnson, President

ATTEST:

Karen Darrow, City Clerk

Owner

NINEVAH LLC

By: _____
Name:
Title:

APPROVED AS TO FORM:

Derek P. Cole, City Attorney

EXHIBIT A

LEGAL DESCRIPTION

The land described herein is situated in the State of California, County of Amador, City of Sutter Creek, described as follows:

PARCEL ONE:

PARCEL 2 OF PARCEL MAP NO. 2269, ACCORDING TO THE OFFICIAL MAP THEREOF, FILED FOR RECORD ON AUGUST 5, 1988 IN BOOK 42 OF MAPS AND PLATS, AT PAGE 97, AMADOR COUNTY RECORDS

PARCEL TWO:

THOSE ACCESS EASEMENTS OVER BOWERS DRIVE AND VALLEY VIEW WAY, AS SHOWN ON SAID PARCEL MAP, FILED FOR RECORD ON AUGUST 5, 1988 IN BOOK 42 OF MAPS AND PLATS, PAGE 97, AMADOR COUNTY RECORDS

APN: 044-020-057-000

EXHIBIT B DESCRIPTION OF IMPROVEMENTS
--

Campbell Construction General Engineering Inc.

175 Sutter Hill Road
Sutter Creek, CA 95685

Date	Estimate #
3/17/2023	122

Name / Address
Jackson Rancheria Development Corp CLOSEOUT PINE WOODS FINISH EDA SEWER PROJECT

E-mail
campbellconstructiongeneng@gmail.com
Phone #
(209) 267-5998

			P.O. No.	Project	
Item	Description	Qty	Rate	U/M	Total
Construction Ser...	10"C900 WATER LINE (ORIGINALLY QUOTED AS 8") PER LF	500	165.00		82,500.00
Construction Ser...	10" GATE VALVE EA	6	2,750.00		16,500.00
Construction Ser...	TESTING DISINFECTION WATER MAIN EA	1	2,700.00		2,700.00
Construction Ser...	CONNECT TO EXISTING WATER (AFTER TESTING) EA	2	2,100.00		4,200.00
Construction Ser...	15" SDR SEWER (EDA) PER LF	350	158.00		55,300.00
Construction Ser...	SANITARY SEWER MAMHOLE EA	1	4,600.00		4,600.00
Construction Ser...	CONNECT TO FINAL TIE IN EDA SEWER EA	1	7,100.00		7,100.00
Construction Ser...	1 1/4" POLY LINE TO ALLEN RANCH PER LF	4,000	11.00		44,000.00
Construction Ser...	GRAVEL 200' OF RANCH RD AND RE ROCK UNDER BYPASS TUNNEL	1	3,770.00		3,770.00
Construction Ser...	EARTHWORK FOR FUTURE INDEPENDENCE DR (SUBGRADE NO AGGREGATE BASE)	1	57,300.00		57,300.00
Construction Ser...	INSTALL G5 BOXES ON VALVES	1	1,800.00		1,800.00
Construction Ser...	PLUG LINES EXTENDING FROM MANHOLES	1	1,700.00		1,700.00
Construction Ser...	RAISE MANHOLE FRAMES ABOVE GRADE	1	2,500.00		2,500.00
	Sales Tax		7.75%		0.00

Signature _____

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

Basic Financial Statements

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.

A handwritten signature in black ink that reads "Maze & Associates". The signature is written in a cursive, flowing style.

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	<u>2,371,954</u>	<u>3,677,664</u>	<u>6,049,618</u>
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	<u>16,352,460</u>	<u>2,250,477</u>	<u>18,602,937</u>
Total Assets	<u>18,724,414</u>	<u>5,928,141</u>	<u>24,652,555</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related (Note 8)	<u>3,983,850</u>	<u>1,327,951</u>	<u>5,311,801</u>
Total Deferred Outflows of Resources	<u>3,983,850</u>	<u>1,327,951</u>	<u>5,311,801</u>
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	<u>379,596</u>	<u>669,827</u>	<u>1,049,423</u>
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	<u>3,382,811</u>	<u>1,551,888</u>	<u>4,934,699</u>
Total Liabilities	<u>3,762,407</u>	<u>2,221,715</u>	<u>5,984,122</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related (Note 8)	<u>215,547</u>	<u>71,849</u>	<u>287,396</u>
Total Deferred Inflows of Resources	<u>215,547</u>	<u>71,849</u>	<u>287,396</u>
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	<u>\$18,730,310</u>	<u>\$4,962,528</u>	<u>\$23,692,838</u>

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

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				
	General Fund	FEMA Fund	Capital Improvements Fund	Non-Major Governmental Funds	Total 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	454,035
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
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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
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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
TOTAL REVENUES	2,187,545	2,288,545	2,865,640	577,095
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
TOTAL EXPENDITURES	2,114,207	2,237,575	2,279,859	(42,284)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	73,338	50,970	585,781	534,811
OTHER FINANCING SOURCES (USES)				
Transfers out			(184,777)	(184,777)
TOTAL OTHER FINANCING USES			(184,777)	(184,777)
NET CHANGE IN FUND BALANCE	\$73,338	\$50,970	401,004	\$350,034
FUND BALANCES, BEGINNING OF YEAR			1,121,785	
FUND BALANCES, END OF YEAR			\$1,522,789	

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	<u>3,677,664</u>
NONCURRENT ASSETS	
Capital assets (Note 4):	
Non-depreciable	781,473
Depreciable - net	<u>1,469,004</u>
TOTAL NONCURRENT ASSETS	<u>2,250,477</u>
TOTAL ASSETS	<u>5,928,141</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension related (Note 8)	<u>1,327,951</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>1,327,951</u>
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)	<u>474,000</u>
TOTAL CURRENT LIABILITIES	<u>669,827</u>
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)	<u>1,104,756</u>
TOTAL NONCURRENT LIABILITIES	<u>1,551,888</u>
TOTAL LIABILITIES	<u>2,221,715</u>
DEFERRED INFLOWS OF RESOURCES	
Pension related (Note 8)	<u>71,849</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>71,849</u>
NET POSITION	
Net investment in capital assets	1,345,477
Unrestricted	<u>3,617,051</u>
TOTAL NET POSITION	<u><u>\$4,962,528</u></u>

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

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

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

See accompanying notes to financial statements

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)
	<u>294,737</u>
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)
	<u>(76,001)</u>
Cash Flows from Investing Activities	
Interest received	23,794
	<u>23,794</u>
Increase in cash and cash equivalents	242,530
Cash and cash equivalents, beginning of year	<u>3,397,531</u>
Cash and cash equivalents, end of year	<u><u>\$3,640,061</u></u>
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)
	<u>294,737</u>
Cash Flows from Operating Activities	<u><u>\$294,737</u></u>

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	<u>\$64,394</u>	<u>\$54,661</u>	<u>(\$60,430)</u>	<u>\$58,625</u>	<u>\$16,516</u>

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	<u>\$5,804,228</u>

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	<u>\$5,804,228</u>

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
	<u>\$4,656,716</u>	<u>\$4,656,716</u>

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
		<u>\$2,597,504</u>	<u>\$4,656,716</u>

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	1,714,761	280,826	(30,000)	1,965,587
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	20,251,722	236,863	30,000	20,518,585
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	(5,565,170)	(566,542)		(6,131,712)
Capital assets being depreciated, net	14,686,552	(329,679)	30,000	14,386,873
Governmental Activities capital assets, net	\$16,401,313	(\$48,853)		\$16,352,460

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	762,305	19,168		781,473
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	5,011,044		31,060	5,042,104
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	(3,452,287)	(98,335)	(22,478)	(3,573,100)
Capital assets being depreciated, net	1,558,757	(98,335)	8,582	1,469,004
Business-type Activities capital assets, net	\$2,321,062	(\$79,167)	\$8,582	\$2,250,477

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	<u>3</u>

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:

	<u>Actuarial Assumptions</u>
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 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	<u>\$48,564</u>
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	<u>(3,780)</u>
Net changes	<u>(5,998)</u>
Balance at June 30, 2023	<u><u>\$42,566</u></u>

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:

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

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:

	<i>City Miscellaneous Plan</i>	
	Prior to January 1, 2013	On or after January 1, 2013
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%

	<i>City Safety Plan</i>	
	Prior to January 1, 2013	On or after January 1, 2013
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	<u>\$453,178</u>

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	<u>\$4,419,024</u>

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)	<u>(0.00231%)</u>

	City Miscellaneous Plan
Proportion - June 30, 2021	0.06579%
Proportion - June 30, 2022	0.04866%
Change - Increase (Decrease)	<u>(0.01713%)</u>

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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
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	3,519,462	(46,730)
Total	<u>\$5,311,801</u>	<u>(\$287,396)</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:

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

<p align="center">CITY OF SUTTER CREEK REQUIRED SUPPLEMENTAL INFORMATION For the Year Ended June 30, 2023</p>
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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.

<p align="center">CITY OF SUTTER CREEK REQUIRED SUPPLEMENTAL INFORMATION For the Year Ended June 30, 2023</p>
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City - Miscellaneous Plan

<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>
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

<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>
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

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

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%

<p align="center">CITY OF SUTTER CREEK REQUIRED SUPPLEMENTAL INFORMATION For the Year Ended June 30, 2023</p>
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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	<u>(3,780)</u>	<u>(3,780)</u>	<u>(3,780)</u>	<u>(3,780)</u>	<u>(3,780)</u>	<u>(3,780)</u>
Net change in total OPEB liability	<u>(1,898)</u>	<u>(1,949)</u>	<u>(1,973)</u>	<u>6,815</u>	<u>(2,713)</u>	<u>(5,998)</u>
Total OPEB liability - beginning	<u>50,282</u>	<u>48,384</u>	<u>46,435</u>	<u>44,462</u>	<u>51,277</u>	<u>48,564</u>
Total OPEB liability - ending	<u><u>\$48,384</u></u>	<u><u>\$46,435</u></u>	<u><u>\$44,462</u></u>	<u><u>\$51,277</u></u>	<u><u>\$48,564</u></u>	<u><u>\$42,566</u></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.

<p align="center">CITY OF SUTTER CREEK REQUIRED SUPPLEMENTAL INFORMATION For the Year Ended June 30, 2023</p>
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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	3,780	3,780	3,780	3,780	3,780	3,780
Contribution deficiency (excess)	\$0	\$0	\$0	\$0	\$0	\$0
Covered payroll	\$0	\$0	\$0	\$0	\$0	\$0

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		173,517
FUND BALANCES (DEFICITS) END OF YEAR	\$4,202	\$6,182	(\$12,353)	\$187,100	\$174,375

SPECIAL REVENUE FUNDS						Total Nonmajor Governmental Funds
Police Grants Funds	Community Center Grant Fund	ACRA Regional Rec. Fees Fund	Broad Street Drain Fund	Traffic Mitigation Fund	Planning Grant Fund	
						\$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 <u>Original and Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
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
	<u>64,818</u>	<u>119,252</u>	<u>54,434</u>
TOTAL REVENUES			
EXPENDITURES:			
Current:			
Public works and facilities	109,915	139,932	(30,017)
	<u>109,915</u>	<u>139,932</u>	<u>(30,017)</u>
TOTAL EXPENDITURES			
NET CHANGE IN FUND BALANCE	<u>(\$45,097)</u>	(20,680)	<u>\$24,417</u>
 FUND BALANCES BEGINNING OF YEAR		<u>24,882</u>	
 FUND BALANCES END OF YEAR		<u>\$4,202</u>	

CUSTODIAL FUNDS

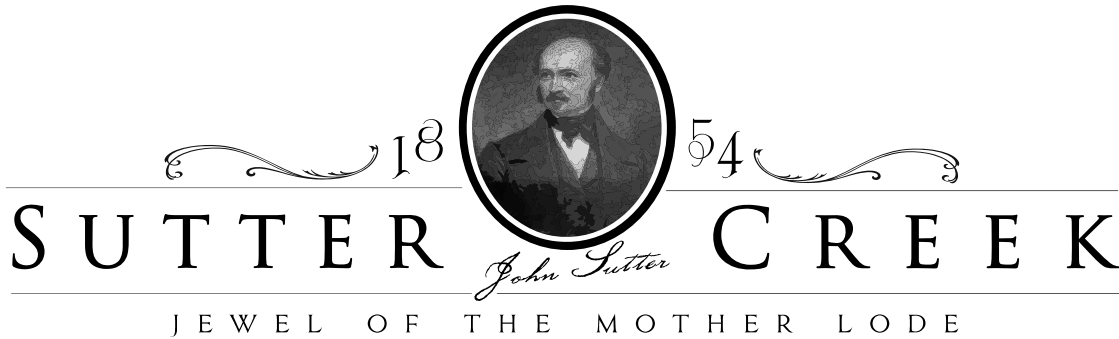
CITY OF SUTTER CREEK
FIDUCIARY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AS OF JUNE 30, 2023

	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	<u>\$1,341</u>	<u>\$4,464</u>	<u>\$953</u>	<u>\$6,770</u>	<u>\$13,528</u>
LIABILITIES					
Accounts payable	\$2,470		\$927	\$6,770	\$10,167
Due to other governments		\$10,531			10,531
TOTAL LIABILITIES	<u>2,470</u>	<u>10,531</u>	<u>927</u>	<u>6,770</u>	<u>20,698</u>
NET POSITION (DEFICIT)					
Restricted	<u>(1,129)</u>	<u>(6,067)</u>	<u>26</u>		<u>(7,170)</u>
TOTAL NET POSITION (DEFICIT)	<u>(\$1,129)</u>	<u>(\$6,067)</u>	<u>\$26</u>		<u>(\$7,170)</u>

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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STAFF REPORT

TO: MAYOR AND MEMBERS OF THE CITY COUNCIL
MEETING DATE: APRIL 15, 2024
FROM: MASON PETERS, FINANCE SUPERVISOR
SUBJECT: IMPACT FEE ENR ADJUSTMENT

RECOMMENDATION:

- 1) Hold a public hearing to hear testimony regarding the proposed inflationary adjustment to the impact fees.
- 2) Adopt Resolution 23-24-* authorizing an inflationary adjustment to the impact fees, effective July 1, 2024.

BACKGROUND:

At the April 2, 2024 City Council meeting, staff was directed to set a public hearing to receive input regarding implementing an inflationary adjustment to its impact fees. Development impact fees are established in conformance with the requirements of Government Code Section 66000 (et seq.), referred to as the Mitigation Fee Act (MFA). Fees established under the MFA may be used to fund public facilities needed to serve new development. Impact fees are paid by developers for new development or for a change to a more intensive use (e.g., warehouse to office), typically at the time of building permit issuance. Impact fees cannot, however, be used to correct an existing public facility deficiency or for the ongoing operations and maintenance costs of these facilities.

The City of Sutter Creek adopted its Capital Facilities Fees Impact Fee Report in 2008. That report outlined the nexus for collecting fees at building permit issuance to offset the impacts that new development will have on the City's infrastructure. Those fees are known as "brick and mortar" fees and are then used to construct the new infrastructure. The City's adopted development impact fees include:

Police Capital Facilities Fee

This fee is collected to provide funding for the construction of a police station, police vehicles, parking facilities, communication systems, and equipment.

Fire Capital Facilities Fee

This fee is collected for construction of a new fire facility, fire trucks, a fire engine, and special equipment.

Historical Fee

This fee is collected to accumulate funds to be used in preserving historic structures in the City.

City Hall Capital Facilities Fee

This fee is collected to provide funding for the construction of a new city hall.

Corporation Yard Capital Facilities Fees

This fee is collected to provide funding for a fair-share portion of the cost to construct facilities for a new corporation yard.

Program Update Fee

This fee is collected for future updates of the Nexus Study to ensure that the facilities, costs, and fees in the Fee Program are current and accurate. A new study should be considered to reflect current infrastructure and facility needs.

Administration Capital Facilities Fee

This fee is collected for the administration of the CFF Program. This includes preparation of an Annual CFF Program Report, preparation of a Five-Year CFF Report, day-to-day management of the CFF Program including preparation of annual CIP budgets, CFF Program annual inflationary updates, land value analyses and updates and CFF Program Proformas.

Traffic Mitigation Fee

There are two traffic mitigation fees collected, one for local roads and the other for regional roads. The local fee is collected to offset the direct, indirect, and cumulative impacts of new development projects on the City of Sutter Creek's road systems. The regional fee is collected for the Amador County Transportation Commission (ACTC).

Amador County Parks and Recreation Fee

This fee is collected to provide funding for park capital improvements. The Master Plan is currently being updated.

Once fees are adopted, they should be reviewed and adjusted annually, if necessary, to account for inflationary increases and decreases to ensure that the fees being collected are adequate to construct the facilities needed created by the impact. The fees were last updated July 1, 2023.

DISCUSSION:

To ensure that the capital facilities fees adequately cover new development's share of the public facilities identified in the fee program, staff recommended that Council establish a process to annually adjust the development impact fees and to utilize the *Engineering News Record-Construction Cost Index* as the inflation index for calculating this annual fee adjustment, which the Council approved.

Table A below shows the 2023 ENR increase of the fee program for all development. Staff is recommending that effective July 1, 2024, the impact fees for all development be increased as shown in Table A.

Exhibit A of the Resolution shows the 2023 ENR increase of the fee program for all development. Staff is recommending that effective July 1, 2024, the impact fees for all development be increased as shown in Exhibit A and that Resolution 23-24-* be approved.

BUDGET IMPACT:

The purpose of the increase is to ensure that the fees keep pace with increases in capital costs.

ENR Factor - updated 3/20/2024 by Mason Peters	13358.05
2023	3.0631%

										42	73	35	12	30	30	30	32	31	30	
Unit of Measure										TOTAL Gen Gov't AB 1600	Parks	General Traffic	Sewer Connection Fee	Sutter Crest East/Golden Hills (Gopher Flat)	Sutter Crest Estates (Gopher Flat)	Sutter Glen Manor Court (Gopher Flat)	Crestview	Mesa De Oro	Powder House Estates	
Residential		Police	Fire	Historical	City Hall	Corp Yard	Program Update	Admin												
	Single Family	per dwelling unit	\$ 1,430.96	\$ 2,808.31	\$ 654.57	\$ 1,638.86	\$ 776.39	\$ 186.79	\$ 224.15	\$ 7,720.02	\$ 13,700.65	\$ 5,134.22	\$ 10,247.56	\$ 1,624.24	\$ 1,624.24	\$ 1,624.24	\$ 2,861.91	\$ 584.73	\$ 1,624.24	
	Multi-Family Attached: Apartments, duplexes or condominiums are charged per dwelling unit without regard to s.f. or # of bedrooms	per dwelling unit	\$ 933.94	\$ 1,832.14	\$ 427.18	\$ 1,068.75	\$ 506.76	\$ 121.82	\$ 146.18	\$ 5,036.77	\$ 13,700.65	\$ 3,644.80	\$ 10,247.56	\$ 1,624.24	\$ 1,624.24	\$ 1,624.24	\$ 2,861.91	\$ 584.73	\$ 1,624.24	
	Mobile Home Park or Subdivision: An area or tract of land where more than two spaces are rented or individually owned to accommodate mobile homes.	per dwelling unit	\$ 1,430.96	\$ 2,808.31	\$ 654.57	\$ 1,638.86	\$ 776.39	\$ 186.79	\$ 224.15	\$ 7,720.02	\$ 13,700.65	\$ 5,134.22	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Congregate Care Facility: Typically consist of one or more multi-unit buildings designed for elderly living; they may also contain common dining rooms, medical facilities and recreational facilities.	per dwelling unit	\$ 1,430.96	\$ 2,808.31	\$ 654.57	\$ 1,638.86	\$ 776.39	\$ 186.79	\$ 224.15	\$ 7,720.02	\$ 13,700.65	\$ 5,134.22	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non Residential																				
Retail/Commercial																				
High Volume Retail: Drug store, dept. store, grocery store, discount store, mini-mart, automobile sales, liquor store, supermarket, laundromat, auto parts, clothing/apparel, delicatessen, bank, health fitness center, pharmacy, hardware store, record/video rental & sales																				
Specialty Retail Center : Small shopping centers that contain a variety of retail shops including apparel; hard goods; and services such as real estate offices, dance studios, florists, and small restaurants																				
Shopping Center : May contain Supermarkets, Drug Stores, Banks, Movie Theater and miscellaneous mall retail shops.		per s.f.	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 10.27	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Medium Volume Retail: Bakery, Automobile repair, Child Care, Club Sotre, Dry Cleaner, Shoe Store, Gift Shop, Lumber/Building Supplies, Sporting Goods Store, Nursery, Jewelry Store, Stationary Store, Photo Store, Print Shop (retail), Toy Store, Electronics Store, Book Store, Factory Outlet Center, Tire Store, Health Food Store		per s.f.	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 6.67	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Volume Retail: Antique Store, Boat/Equipment Repair Shop, Appliance Store, Furniture Store, Gallery, Museum, Kennel, Boat/RV/Mobile Homes Sales, Clock Store/Shop (TV Radio, Vacuum, etc) Wine or beer tasting rooms or product retail sales in conjunction with a winery or brewery		per s.f.	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 0.77	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office																				
General Office		per s.f.	\$ 0.50	\$ 0.97	\$ 0.08	\$ 0.57	\$ 0.28	\$ 0.06	\$ 0.08	\$ 2.55	\$ -	\$ 5.65	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Food Services																				
Stand Along Restaurant w/drive through on State Hwy		per s.f.	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 82.66	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Stand Along Restaurant w/drive through w/in shopping center or community (Wherein fast food restaurant is not immediately adjacent to a state hwy		per s.f.	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 82.66	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Quality Sit-down Restaurant, Drinking Establishment (Bar)		per s.f.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Specialty Commercial																				
Gas Station with or without convenience store		per s.f./per fueling space	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 16,429.19	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Car wash/Quick Lube		per s.f./per stall	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 10,781.71	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Hotel/Motel/B&B -unit		per s.f./per unit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Medical																				
Medical Office or Medical or Health Clinic providing diagnostic or treatment services		per s.f.	\$ 0.50	\$ 0.97	\$ 0.08	\$ 0.57	\$ 0.28	\$ 0.06	\$ 0.08	\$ 2.55	\$ -	\$ 15.40	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Hospital		per s.f./per bed	\$ 0.50	\$ 0.97	\$ 0.08	\$ 0.57	\$ 0.28	\$ 0.06	\$ 0.08	\$ 2.55	\$ -	\$ 6,058.42	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Nursing/Convalescent Home		per s.f./per bed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

ENR Factor - updated 3/20/2024 by Mason Peters	13358.05
2023	3.0631%

										42	73	35	12	30	30	30	32	31	30	
														Sutter Crest East/Golden Hills (Gopher Flat)	Sutter Crest Estates (Gopher Flat)	Sutter Glen Manor Court (Gopher Flat)				
Unit of Measure		Police	Fire	Historical	City Hall	Corp Yard	Program Update	Admin	TOTAL Gen Gov't AB 1600	Parks	General Traffic	Sewer Connection Fee				Crestview	Mesa De Oro	Powder House Estates		
Industrial																				
Light including : Airport/Airstrip, Meat Packing Faicility, Livestock Feedlot/Auction yard, Printing Plant, Material Testing Laboratory, Electronics Plant	per s.f.	\$ 0.15	\$ 0.29	\$ 0.03	\$ 0.18	\$ 0.08	\$ 0.02	\$ 0.02	\$ 0.76	\$ -	\$ 3.08	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Heavy including : Auto Wrecking and Junk Yard, Mining Oepration, Foundry and Smelter, Refining Plant, Lumber Mill	per s.f.	\$ 0.15	\$ 0.29	\$ 0.03	\$ 0.18	\$ 0.08	\$ 0.02	\$ 0.02	\$ 0.76	\$ -	\$ 0.77	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Manufacturing/Assembly/Agricultural Processing : Manufacturing or assembly facilities where the primary activity is the conversion of raw materials, products or parts into finished commodities for sale or distribution, including a winery or brewery.	per s.f.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Institutional																				
Elementary School, Middle School, Church or other place of worship	per s.f.	\$ 0.15	\$ 0.29	\$ 0.03	\$ 0.18	\$ 0.08	\$ 0.02	\$ 0.02	\$ 0.76	\$ -	\$ 5.13	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
High School	per s.f.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Public Utilities																				
Utilities (Publicly or privately owned) Production, generation, storage, transmission and treatment facilities, mechanical or industrial space, parts and equipment storage, repair areas, and office space in the same project and related to or used for these utility uses	per s.f.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Warehousing/Storage																				
Warehouse : Facilities primarily devoted to the storage of materials, including wholesale distribution facilities	per s.f.	\$ 0.15	\$ 0.29	\$ 0.03	\$ 0.18	\$ 0.08	\$ 0.02	\$ 0.02	\$ 0.76	\$ -	\$ 2.57	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Mini Storage Facilities : Buildings housing separate storage units used for storage	per s.f.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Other																				
Golf Course - 9hole	per hole	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 97,035.38	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Golf Course - 18 hole	per hole	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 194,070.76	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Live Theater	per s.f.	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 0.77	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Movie Theatre	per s.f.	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 3.29	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Recreational/Visitor Center	per parking space	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

RESOLUTION 23-24-*
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUTTER CREEK
AUTHORIZING AN INFLATIONARY ADJUSTMENT TO THE IMPACT FEES

WHEREAS, in 2008, the City Council adopted a development impact fee report for new development pursuant to Article XI, Section 7 of the California Constitution and the Mitigation Fee Act (Gov. Code § 66000, et seq.); and

WHEREAS, the Engineering News Record Construction Cost Index, (“ENR-CCI”) for San Francisco area indicates that general construction costs increased 3.0631 percent for 2023; and

WHEREAS, the City of Sutter Creek’s impact fees should be adjusted to account for inflationary cost increases; and

WHEREAS, on April 15, 2024, the City Council held a duly noticed public hearing with respect to the proposed impact fee adjustment where all members of the public had an opportunity to be heard; and

WHEREAS, the impact fees collected on new development for this inflationary adjustment are for general capital facilities fees for fire, police, parks, historical preservation, city hall, corporation yard construction, programmatic updates and administration; and

WHEREAS, this inflationary adjustment is also to adjust the sewer connection fee, parks and the local transportation-related impact fees.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SUTTER CREEK
RESOLVES AS FOLLOWS:

SECTION 1. With the increases in the ENR-CCI for 2023, the City Council authorizes an adjustment in the impact fees effective July 1, 2024, as shown on Exhibit A, attached hereto and incorporated herein by reference.

SECTION 2. This Resolution shall become effective on July 1, 2024.

The foregoing resolution was duly passed and adopted at a regular meeting of the City Council of the City of Sutter Creek on the 15th day of April 2024, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

THE CITY OF SUTTER CREEK

Claire Gunselman, Mayor

ATTEST:

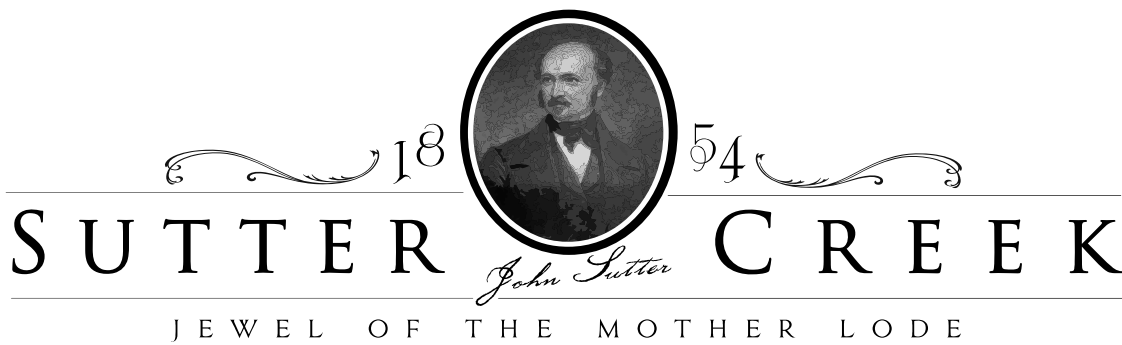
Karen Darrow, City Clerk

ENR Factor - updated 3/20/2024 by Mason Peters	13358.05
2023	3.0631%

										42	73	35	12	30	30	30	32	31	30
Unit of Measure										TOTAL Gen Gov't AB 1600	Parks	General Traffic	Sewer Connection Fee	Sutter Crest East/Golden Hills (Gopher Flat)	Sutter Crest Estates (Gopher Flat)	Sutter Glen Manor Court (Gopher Flat)	Crestview	Mesa De Oro	Powder House Estates
		Police	Fire	Historical	City Hall	Corp Yard	Program Update	Admin											
Residential																			
	Single Family	per dwelling unit	\$ 1,430.96	\$ 2,808.31	\$ 654.57	\$ 1,638.86	\$ 776.39	\$ 186.79	\$ 224.15	\$ 7,720.02	\$ 13,700.65	\$ 5,134.22	\$ 10,247.56	\$ 1,624.24	\$ 1,624.24	\$ 1,624.24	\$ 2,861.91	\$ 584.73	\$ 1,624.24
	Multi-Family Attached: Apartments, duplexes or condominiums are charged per dwelling unit without regard to s.f. or # of bedrooms	per dwelling unit	\$ 933.94	\$ 1,832.14	\$ 427.18	\$ 1,068.75	\$ 506.76	\$ 121.82	\$ 146.18	\$ 5,036.77	\$ 13,700.65	\$ 3,644.80	\$ 10,247.56	\$ 1,624.24	\$ 1,624.24	\$ 1,624.24	\$ 2,861.91	\$ 584.73	\$ 1,624.24
	Mobile Home Park or Subdivision: An area or tract of land where more than two spaces are rented or individually owned to accommodate mobile homes.	per dwelling unit	\$ 1,430.96	\$ 2,808.31	\$ 654.57	\$ 1,638.86	\$ 776.39	\$ 186.79	\$ 224.15	\$ 7,720.02	\$ 13,700.65	\$ 5,134.22	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Congregate Care Facility: Typically consist of one or more multi-unit buildings designed for elderly living; they may also contain common dining rooms, medical facilities and recreational facilities.	per dwelling unit	\$ 1,430.96	\$ 2,808.31	\$ 654.57	\$ 1,638.86	\$ 776.39	\$ 186.79	\$ 224.15	\$ 7,720.02	\$ 13,700.65	\$ 5,134.22	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non Residential																			
Retail/Commercial																			
High Volume Retail: Drug store, dept. store, grocery store, discount store, mini-mart, automobile sales, liquor store, supermarket, laundromat, auto parts, clothing/apparel, delicatessen, bank, health fitness center, pharmacy, hardware store, record/video rental & sales																			
Specialty Retail Center : Small shopping centers that contain a variety of retail shops including apparel; hard goods; and services such as real estate offices, dance studios, florists, and small restaurants																			
Shopping Center : May contain Supermarkets, Drug Stores, Banks, Movie Theater and miscellaneous mall retail shops.		per s.f.	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 10.27	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medium Volume Retail: Bakery, Automobile repair, Child Care, Club Sotre, Dry Cleaner, Shoe Store, Gift Shop, Lumber/Building Supplies, Sporting Goods Store, Nursery, Jewelry Store, Stationary Store, Photo Store, Print Shop (retail), Toy Store, Electronics Store, Book Store, Factory Outlet Center, Tire Store, Health Food Store		per s.f.	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 6.67	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Low Volume Retail: Antique Store, Boat/Equipment Repair Shop, Appliance Store, Furniture Store, Gallery, Museum, Kennel, Boat/RV/Mobile Homes Sales, Clock Store/Shop (TV Radio, Vacuum, etc) Wine or beer tasting rooms or product retail sales in conjunction with a winery or brewery		per s.f.	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 0.77	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office																			
General Office		per s.f.	\$ 0.50	\$ 0.97	\$ 0.08	\$ 0.57	\$ 0.28	\$ 0.06	\$ 0.08	\$ 2.55	\$ -	\$ 5.65	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services																			
Stand Along Restaurant w/drive through on State Hwy		per s.f.	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 82.66	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stand Along Restaurant w/drive through w/in shopping center or community (Wherein fast food restaurant is not immediately adjacent to a state hwy		per s.f.	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 82.66	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Quality Sit-down Restaurant, Drinking Establishment (Bar)		per s.f.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Specialty Commercial																			
Gas Station with or without convenience store		per s.f./per fueling space	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 16,429.19	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Car wash/Quick Lube		per s.f./per stall	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 10,781.71	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel/B&B -unit		per s.f./per unit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical																			
Medical Office or Medical or Health Clinic providing diagnostic or treatment services		per s.f.	\$ 0.50	\$ 0.97	\$ 0.08	\$ 0.57	\$ 0.28	\$ 0.06	\$ 0.08	\$ 2.55	\$ -	\$ 15.40	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hospital		per s.f./per bed	\$ 0.50	\$ 0.97	\$ 0.08	\$ 0.57	\$ 0.28	\$ 0.06	\$ 0.08	\$ 2.55	\$ -	\$ 6,058.42	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nursing/Convalescent Home		per s.f./per bed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ENR Factor - updated 3/20/2024 by Mason Peters	13358.05
2023	3.0631%

		42								73	35	12	30	30	30	32	31	30
Unit of Measure		Police	Fire	Historical	City Hall	Corp Yard	Program Update	Admin	TOTAL Gen Gov't AB 1600	Parks	General Traffic	Sewer Connection Fee	Sutter Crest East/Golden Hills (Gopher Flat)	Sutter Crest Estates (Gopher Flat)	Sutter Glen Manor Court (Gopher Flat)	Crestview	Mesa De Oro	Powder House Estates
Industrial																		
Light including : Airport/Airstrip, Meat Packing Faicility, Livestock Feedlot/Auction yard, Printing Plant, Material Testing Laboratory, Electronics Plant	per s.f.	\$ 0.15	\$ 0.29	\$ 0.03	\$ 0.18	\$ 0.08	\$ 0.02	\$ 0.02	\$ 0.76	\$ -	\$ 3.08	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Heavy including : Auto Wrecking and Junk Yard, Mining Oepration, Foundry and Smelter, Refining Plant, Lumber Mill	per s.f.	\$ 0.15	\$ 0.29	\$ 0.03	\$ 0.18	\$ 0.08	\$ 0.02	\$ 0.02	\$ 0.76	\$ -	\$ 0.77	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Manufacturing/Assembly/Agricultural Processing : Manufacturing or assembly facilities where the primary activity is the conversion of raw materials, products or parts into finished commodities for sale or distribution, including a winery or brewery.	per s.f.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Institutional																		
Elementary School, Middle School, Church or other place of worship	per s.f.	\$ 0.15	\$ 0.29	\$ 0.03	\$ 0.18	\$ 0.08	\$ 0.02	\$ 0.02	\$ 0.76	\$ -	\$ 5.13	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
High School	per s.f.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Utilities																		
Utilities (Publicly or privately owned) Production, generation, storage, transmission and treatment facilities, mechanical or industrial space, parts and equipment storage, repair areas, and office space in the same project and related to or used for these utility uses	per s.f.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Warehousing/Storage																		
Warehouse : Facilities primarily devoted to the storage of materials, including wholesale distribution facilities	per s.f.	\$ 0.15	\$ 0.29	\$ 0.03	\$ 0.18	\$ 0.08	\$ 0.02	\$ 0.02	\$ 0.76	\$ -	\$ 2.57	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mini Storage Facilities : Buildings housing separate storage units used for storage	per s.f.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other																		
Golf Course - 9hole	per hole	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 97,035.38	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Course - 18 hole	per hole	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 194,070.76	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Live Theater	per s.f.	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 0.77	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Movie Theatre	per s.f.	\$ 0.28	\$ 0.54	\$ 0.05	\$ 0.31	\$ 0.15	\$ 0.03	\$ 0.03	\$ 1.38	\$ -	\$ 3.29	\$ 10,247.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreational/Visitor Center	per parking space	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



STAFF REPORT

TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

MEETING DATE: APRIL 15, 2024

FROM: TOM DUBOIS, CITY MANAGER

SUBJECT: 2024 SEWER RATE STUDY AND PROPOSED SEWER RATE INCREASE EFFECTIVE JULY 1, 2024

RECOMMENDATION:

Approve Proposition 218 Notice advising property owners and sewer service customers of a Proposed Sewer Rate Adjustment Beginning July 1, 2024.

BACKGROUND:

Attached for your review and consideration is the 2024 Sewer Rate Study prepared by Mark Hildebrand.

The Study outlines a plan for sewer rate increases beginning July 1, 2024.

It is the intent of this Rate Study to develop a multiyear management plan which includes both operational and capital projects, identifies future adjustments to sewer rates and service charges, determine the cost of providing sewer service to the City's retail customers and wholesale customers, and to recommend specific modifications to the City's existing rate structure to ensure that we are covering the costs of operating the system.

DISCUSSION:

Included for your approval is a Proposition 218 Notice advising property owners and sewer service customers of a proposed rate increase beginning July 1, 2024. The Notice advises that a public hearing will be held on June 3, 2024, whereby the City Council will hear concerns regarding the proposed rate increase.



2024 Sewer Rate Study

Draft Report

April 11, 2024





April 11, 2024



Mr. Tom DuBois
City Manager
City of Sutter Creek
18 Main St.
Sutter Creek, CA 95685

Re: 2024 Sewer Rate Study

Dear Mr. DuBois,

Hildebrand Consulting is pleased to present this 2024 Sewer Rate Study (2024 Study) that we performed for City of Sutter Creek (City). We appreciate the fine assistance provided by you and all of the members of the City staff who participated in the Study.

If you or others at the City have any questions, please do not hesitate to contact me at:
mhildebrand@hildco.com
(510) 316-0621

We appreciate the opportunity to be of service to the City and look forward to the possibility of doing so again in the near future.

Sincerely,

Mark Hildebrand
Hildebrand Consulting, LLC

Enclosure



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Schedule 1 - Budgeted and Projected Cash Inflows

Schedule 2 - Budgeted and Projected Cash Outflows

Schedule 3 - Capital Improvement Program

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List of Acronyms

ARSA	Amador Regional Sanitation Authority
AWA	Amador Water Agency
AWWA	American Water Works Association
CIP	capital improvement program
COP	Certificate of Participation
DCR	debt service coverage ratio
ENR	<i>Engineering News Record</i> (periodical)
ESFU	equivalent single-family unit; a standard unit measure of sewer utility service based on the estimated volume of sewer flow from an average residential dwelling
FY	fiscal year (which ends on June 30 for the City)
I&I	Inflow and infiltration
JPA	Joint Powers Agency
O&M	operations and maintenance
OPEB	Other Post Employment Benefits
PERS	Public Employment Retirement System
R&R	repair and replacement
WEF	Water Environment Federation
WWTP	wastewater treatment plant

Section 1. INTRODUCTION

Hildebrand Consulting, LLC. was retained by City of Sutter Creek (City) to conduct a Sewer Rate Study (Study). This report describes in detail the assumptions, procedures, and results of the Study, including conclusions and recommendations.

1.1 SEWER UTILITY BACKGROUND

The City's Sewer Utility provides sewer collection, treatment and conveyance/disposal services for over 2,000 residential and business accounts located within the City of Sutter Creek, the City of Amador City (Amador City), and the former Amador County Service Area #4 (CSA #4), which is now owned and operated by the Amador Water Agency (AWA) as Wastewater Improvement District #11 (WID #11 or Martell service area), which generally comprises the Martell and the Ridge Road areas. The Sewer Utility collects and treats about 138 million gallons of wastewater per year at the City's wastewater treatment plant (WWTP).

Secondary effluent produced by the WWTP is discharged to the Amador Regional Sanitation Authority (ARSA) system for storage and reuse/disposal. ARSA is a joint power agency (JPA) providing wastewater conveyance and disposal services to its member agencies: City of Sutter Creek, Amador City, and Amador County. The ARSA system is a series of pipelines, storage reservoirs, stock troughs, and land application sites southwest of the City's WWTP. The City of Lone currently accepts a portion of ARSA's treated effluent at the lower Henderson facilities as part of the 2007 Lone Disposal Agreement. The agreement with the City of Lone includes a five-year cancellation clause, which was invoked by Lone in July 2017. As a result, the City has been anticipating that the ARSA system will no longer be available to discharge treated effluent to the City of Lone in the imminent future. The implication has been that the City needs to find an alternative for discharging a portion of its treated wastewater. At this point in time, it is assumed that the City WWTP will be upgraded to a tertiary

treatment plant. A conveyance system for water re-use will also need to be built. This report refers to the WWTP upgrade and new conveyance system collectively as the “WWTP Project.”

1.2 RATE STUDY BACKGROUND

The last sewer rate study was conducted by Hildebrand Consulting in 2019. At the time the Sewer Utility was facing revenue shortfall for its operations, a backlog of sewer collection projects, and the need for the WWTP Project (as previously described). Since the WWTP Project was not yet well defined, the 2019 study recommended a two-phase approach, whereby an initial significant rate increase was made in 2019 in order to strengthen the Sewer Utility’s finances and increase the annual rate of re-investment in the sewer collection system. The City anticipated that a second phase of significant rate increases (the so-called “Phase 2”) would be necessary once the WWTP Project was better defined. The intended impact of the 2019 rate increase (a 35 percent increase) was effective in making the Sewer Utility financially stable and there has been an increase in capital spending on the collection system. This current “Phase 2” financial plan is intended to financially prepare the Sewer Utility for the next phase of raising rates that can fund a treatment and disposal system that will allow the Sewer Utility to be operationally self-reliant.

1.3 SCOPE & OBJECTIVES OF STUDY

The scope of this Study was to prepare a multi-year financial plan and propose a 4-year rate program. The primary objectives of this Study were to develop a multi-year financial management plan that integrates the City’s operational and capital project funding needs and identify future rate adjustments to sewer rates to ensure adequate revenues to meet the Sewer Utility’s ongoing service and financial obligations.

1.4 STUDY METHODOLOGY

This Study applied methodologies that are aligned with industry standard practices for rate setting as promulgated by the Water Environment Federation (WEF) and all

applicable law, including California Constitution Article XIII D, Section 6(b), commonly known as Proposition 218.

The multi-year financial management plan determined the level of annual rate revenue required to cover projected annual operating expenses, debt service (including coverage targets), and capital cost requirements while maintaining adequate reserves. A financial planning model was customized to reflect the Sewer Utility's financial dynamics and latest available data for the sewer operations in order to develop a long-term financial management plan, inclusive of projected annual revenue requirements and corresponding annual rate adjustments.

Recommendations for the financial plan and updated rate structure were presented to the City Council on March 18, 2024, and April 14, 2024, and a Public Hearing to adopt the rates has been scheduled for June 2024.

Section 2. “PHASE 2” FINANCIAL PLAN

This Study’s 10-year financial plan was developed through interactive work sessions with City staff. As a result of this process, the Study has produced a robust financial plan that will allow the Sewer Utility to meet Phase 2 revenue requirements and financial performance objectives throughout the projection period while striving to minimize rate increases. This includes maintaining prudent reserves, positioning the Sewer Utility to meet the future financial requirements operating an upgraded treatment and disposal system, and ensuring that the City’s retail customers, Amador City and AWA are all paying fair and equitable amounts for services provided.

2.1 FINANCIAL DATA & ASSUMPTIONS

The City provided historical and budgeted financial information associated with operation of the sewer system, including historical and budgeted operating costs, a multi-year capital improvement program (CIP), and outstanding debt service obligations. City staff also assisted in providing other assumptions and policies, such as projected ARSA costs, operating and capital reserve targets, and escalation rates for operating costs (all of which are described in the following subsections).

2.1.1 SEWER UTILITY FUNDS

The Sewer Utility enterprise is comprised of six funds that are used to manage the Sewer Utility’s use of funds in a transparent manner. While the financial plan model for this Study was developed with an understanding of those funds, the model did not attempt to replicate the movement of all dollars between funds. Rather, the financial model was used to evaluate the financial condition of the Sewer Utility fund as a whole. The following describes the purpose of each fund and how the financial plan model reflected the use of those funds.

Fund 10 (Wastewater Operating Fund) is the primary fund of the Sewer Utility and receives most Sewer Utility revenues, including wastewater rate revenues. Fund 10 pays for all operating and maintenance expenditures and transfers funds to other funds as described below.

Fund 11 (Sewer Capital Replacement Fund Hook Up Fees) controls and tracks the use of connection fee revenue which is restricted for the purpose of funding capacity expansion projects.

Fund 12 (Sewer Line Replacement Fund) and **Fund 14** (Sewer Capital Reserves Fund) control and track the use of money for repair and replacement of the collection system facilities and the treatment plant. A portion of the wastewater rates charged to the City's customers is transferred from Fund 10 to Fund 12 and Fund 14 annually to cover current and future replacement costs of the collection system. City staff have indicated that these two funds may be combined in the future.

Fund 15 (Sewer Debt Service Reserve Fund) controls and tracks the use of money for the repayment of debt. A portion of the wastewater rates charged to the City's customers is transferred from Fund 10 to Fund 15 annually to cover current debt service obligations.

Fund 80 (Effluent Disposal Fund) controls and tracks the use of money for replacement and upgrade of effluent disposal facilities. A portion of the wastewater rates charged to retail and wholesale users is transferred from Fund 10 to Fund 80 annually to cover current and future replacement costs.

The financial plan was developed to serve as a planning tool for managing the Sewer Utility's overall financial needs, constraints, and opportunities, as well as for determining annual rate revenue needs. It is primarily a cash flow model and differs from the City's budgets and financial statements.

2.1.2 BEGINNING FUND BALANCES

The FY 2023/24 beginning fund balances for each fund described in Section 2.1.1 are summarized in **Table 1**.

Table 1: FY 2023/24 Beginning Cash Balance

Fund 10 - Sewer M&O	\$1,384,000
Fund 11 - Sewer WCRF Hook up Fees (Restricted)	\$606,000
Fund 12 - Sewer Line Replacement (Restricted)	\$607,000
Fund 14 - Sewer Cap Reserves	\$989,000
Fund 15 - Sewer Debt Service	\$3,000
Fund 80 - Effluent Disposal	-\$540,000
Restricted:	\$1,213,000
Unrestricted:	\$1,836,000

The cash balance in Fund 11 was funded by Connection Fee revenue and therefore is restricted to only paying for growth-related sewer capital projects. This financial plan is limited to the use of unrestricted funds and does not evaluate the potential uses of restricted funds.

2.1.3 RESERVE TARGETS

Reserves for utilities are cash balances that are maintained in order to (a) comply with contractual obligations (e.g., bond covenants), (b) protect the utility from unexpected financial events, and/or (c) accommodate operational and capital program cash flow needs. Often multiple reserves are maintained, each with a specific function. In addition to the direct benefits of financial stability, reserves can help utilities obtain higher credit rankings, which can then help qualify the utility for cheaper debt. Credit rating agencies evaluate utilities on their financial stability, which includes adherence to formally adopted reserve targets.

The following recommended reserve policies for the City's Sewer Utility are consistent with the recommendations made in the 2019 Study, which built on the recommendations made in 2008 rate study report. The recommended reserve policies

are consistent with 1) the author's industry experience for similar systems, 2) findings of reserve studies conducted by the American Water Works Association (AWWA), and 3) healthy reserve levels for public utilities per the evaluation criteria published by rating agencies (e.g., Fitch, Moody's, and Standard & Poor's).

Operating Reserve – The Operating Reserve is maintained in order to meet the liquidity and cash flow needs for the Sewer Utility's day-to-day operations. This reserve ensures continuity of service regardless of short-term changes in cash flow or sudden increases in operating costs. The Operating Reserve is recommended to be maintained at twenty-five percent (25%) of the annual operating budget, including debt service.

Given the FY 2023/24 O&M budget and debt service of \$2.4 million, the targeted Operating Reserve for that year would be about \$605 thousand.

Emergency Reserve – This Emergency Reserve is intended to be used during operational or financial emergencies or other unanticipated events, which can have a dramatic and immediate impact on the operations, assets, or financial condition of the Sewer Utility. The target amount of the Emergency Reserve is at least \$1.0 million, which represents the estimated cash requirement for addressing the catastrophic failure of a major component in the Sewer Utility infrastructure. The targeted level for this Emergency Reserve should be increased by the *Engineering News Record's* (ENR) 20-Cities Construction Cost Index (CCI).

ARSA Reserve – As a suggestion from City staff, this Study also recommends the addition of an ARSA Reserve to prepare the Sewer Utility for operational or capital emergencies within the ARSA system, which is aging and facing a number of critical decisions of how much capital reinvestment to make into a system that will likely be abandoned in the coming decade. The recommended reserve target is \$500 thousand.

In the future, the City may also want to consider creating a Capital Improvement and Replacement Reserve designed to smooth the inherent variability of the capital spending program. In other words, this reserve would be drawn down during years of

higher-than-average capital spending and conversely the reserve would be built up during years when capital spending is below average. Such an approach can help reduce the need for large rate adjustments and help ensure continuous funding for capital replacement and rehabilitation projects.

2.1.4 CUSTOMER GROWTH

The Sewer Utility is currently experiencing very limited customer growth. Estimates from City staff and based on recent historical connection fees, this Study assumes a growth rate of about 2 accounts per year (or 0.18 percent) over the 10-year planning period. Any connection fees collected associated with growth would be restricted and would not affect this financial plan.

2.1.5 RATE REVENUES

Rate revenue is the revenue generated from customers for sewer service. In the City's case, rate revenue is collected from retail customers (individual residential and commercial customers within the City of Sutter Creek) and wholesale customers (Amador City and AWA). Rate revenue is collected from the City's customers through Sewer Service Charges, which are assessed to each customer based on an assigned number of equivalent single-family units (ESFUs). Rate revenue is collected from wholesale customers through charges determined based a cost allocation methodology as described in the City's Contract for Sewage Treatment Plant Capacity (dated October 31, 2000) with Amador County¹.

¹ A similar agreement between the City of Sutter Creek and Amador City has expired.

This Study's financial plan proposes annual rate revenue adjustments that will meet the Sewer Utility's revenue requirements. Budget and projected rate revenues are listed in Schedule 1².

2.1.6 NON-RATE REVENUES

In addition to rate revenue, the Sewer Utility receives other revenue, including reimbursements from ARSA (for the City's operational support of the ARSA system), septic service fees (for septage discharged to the WWTP), miscellaneous fees, and interest revenue on investments. Estimates of ARSA reimbursements were based on budgeted costs associated with supporting ARSA operations. Estimates of interest income were calculated annually based upon estimated average fund balances and historic effective return of 0.3 percent on cash and invested funds, which is consistent with the City's historical earnings. Projections of all other non-rate revenues were based on FY 2018/19 budgeted revenues. Budgeted revenues FY 2018/19 are depicted in Figure 2 below and listed in detail in **Schedule 1**.

Connection fee revenue is not considered in this report since such revenue is restricted in such a way that it would not affect the outcome of this financial plan.

² The rate revenue in Schedule 1 includes the proposed rate adjustment recommended by this Study, as described in Section 2.2

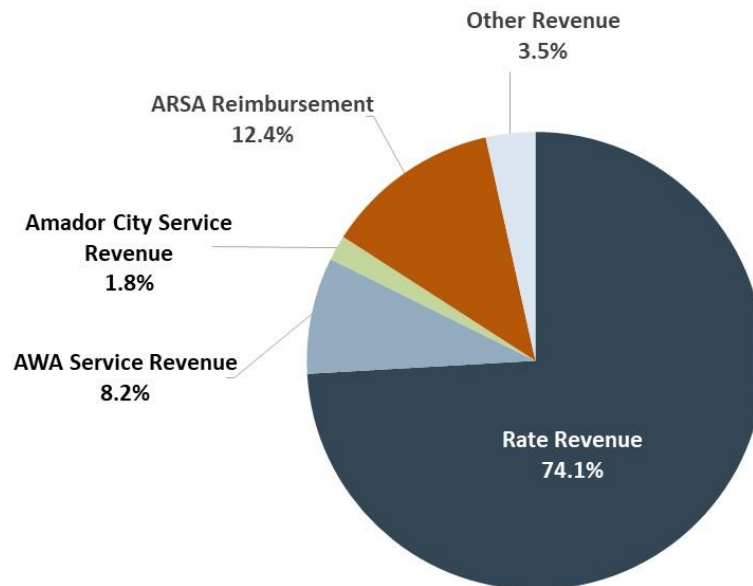


Figure 1: FY 2023/24 Budgeted Revenue Categories

2.1.7 OPERATION AND MAINTENANCE AND DEBT EXPENSES

The Sewer Utility’s operating and maintenance expenses include all ongoing collection, treatment, disposal, and administrative expenses, payments to ARSA, and debt service payments. Annual operating and maintenance costs for collection and treatment, including ARSA costs, are based on the FY 2023/24 budget, and are adjusted for future years based on inflation (see Section 2.1.8). The City has demonstrated foresight and fiscal prudence by already funding its employee benefit liabilities, such as OPEB (Other Post Employment Benefits) and PERS (Public Employment Retirement System).

During the planning period it is assumed that the City will begin to operate an upgraded tertiary WWTP (see Section 2.1.9). According to City staff, while the WWTP will involve more treatment processes, the plant upgrade will include additional automation. As a result, it is assumed that the WWTP upgrade will not create additional staffing costs. The WWTP is expected to use UV technology (as opposed to chemical disinfectant) which will increase the electricity costs, which will be offset by a decrease in chemicals costs.

The City’s current outstanding debt is limited to a single Certificate of Participation (COP), which was issued by the USDA in 1997 for \$818 thousand and requires annual payments of approximately \$44 thousand through 2037.

Budgeted expense categories for FY 2023/24 are depicted in **Figure 2**. Budgeted and projected operating and debt expenses are listed in detail in **Schedule 2**. Projected capital program expenses are discussed in Section 2.1.9 and detailed in **Schedule 3**.

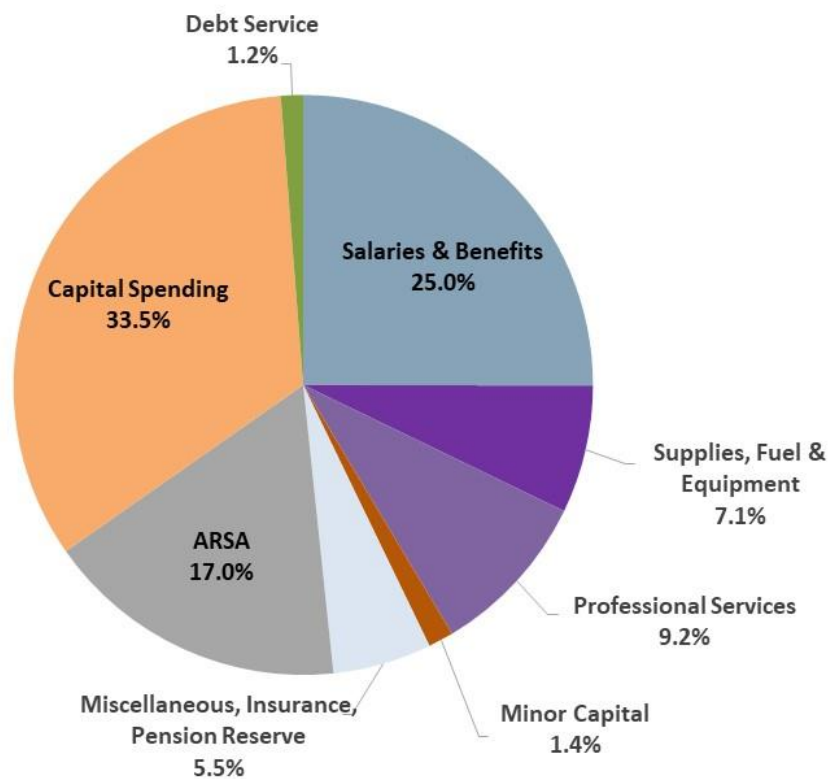


Figure 2: FY 2023/24 Budgeted Expense Categories

2.1.8 COST ESCALATION

Annual cost escalation factors for the various types of expenses were developed based upon a review of historical inflation trends, published inflation forecasts, industry experience, and discussions with City staff. During the projection period, the Sewer

Utility's operating and capital expenses are projected to increase gradually at 3.0 percent per year, with the exception of ARSA costs which are forecasted to escalate at 4.0 percent per year.

2.1.9 CAPITAL IMPROVEMENT PROGRAM AND DEBT STRATEGY

The City is facing three categories of capital spending: (1) continued reinvestment in the aging collection system in order to address inflow and infiltration (I&I) issues, (2) the WWTP Project (see Section 1.2), and wastewater disposal project. The projected capital spending by year for the next 7 years has been developed by City staff and revised based on feedback from City Council. The cost and timing of various spending categories is detailed in Schedule 3.

This financial plan assumes that most capital projects will be cash-financed ("Pay as you go" or "PayGo"), while the WWTP Project (\$15 million), will be debt financed. This financial plan makes assumptions regarding the exact timing of those costs, which are subject to change.

The total capital spending by year is shown in Figure 3. It is significant that the average annual PayGo over the past 6 years has been \$216 thousand and the projected PayGo over the next 7 years is \$1.1 million.

The assumed capital spending after 2030 is \$1.3 million per year, based on the average PayGo projected for the 5 years preceding that time.

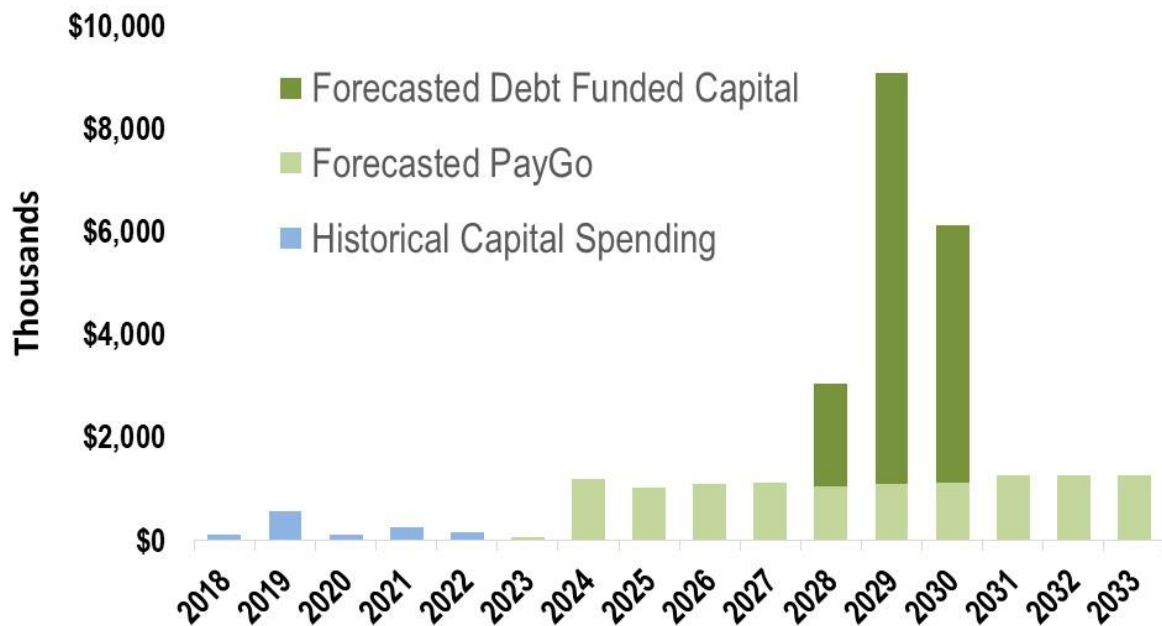


Figure 3: Historic and projected capital spending

While it is not clear whether the existing USDA Loan requires the City to maintain a specified debt service coverage ratio (DCR), this financial plan maintains a DCR that exceeds any requirement that the loan may have. Given the anticipation of some form of loan for the WWTP Project, this financial plan ensures that a DCR of at least 1.50 was maintained throughout the planning period to help enable the City to access favorable borrowing terms in the future. Based on recently published guidance from Fitch Ratings³, utility systems with *midrange* financial profiles should maintain a DCR greater than 1.50 times annual debt service.

³ As published on July 31, 2013.

2.2 PROPOSED RATE REVENUE INCREASES

All of the above information was entered into a financial planning model to produce a 10-year financial plan that evaluated the sufficiency of current revenues to meet current and estimated future financial obligations and determined the level of rate revenue increases necessary in each year of the planning period.

Based upon the previously discussed financial data, assumptions, and reserve targets, this Study proposes a 5-year schedule of rate adjustments as detailed in **Table 2**.

Table 2: Recommended Sewer Rate Revenue Increases

Implementation Date	Proposed Rate Increases
July 1, 2024	45.0%
July 1, 2025	20.0%
July 1, 2026	9.0%
July 1, 2027	9.0%
July 1, 2028	2.0%

It should be noted that a typical utility financial plan attempts to spread rate increases over several years rather than “front-load” a large rate increase in the first year. In this case, the largest rate increase is scheduled for “Year 1” because the it requires a large rate adjustment to both (1) address the immediate increase in PayGo and (2) improve the Sewer Utility’s DCR to qualify for low interest debt.

The numbers provided in **Schedule 4** (cash flow proforma) are summarized graphically in **Figure 4**.

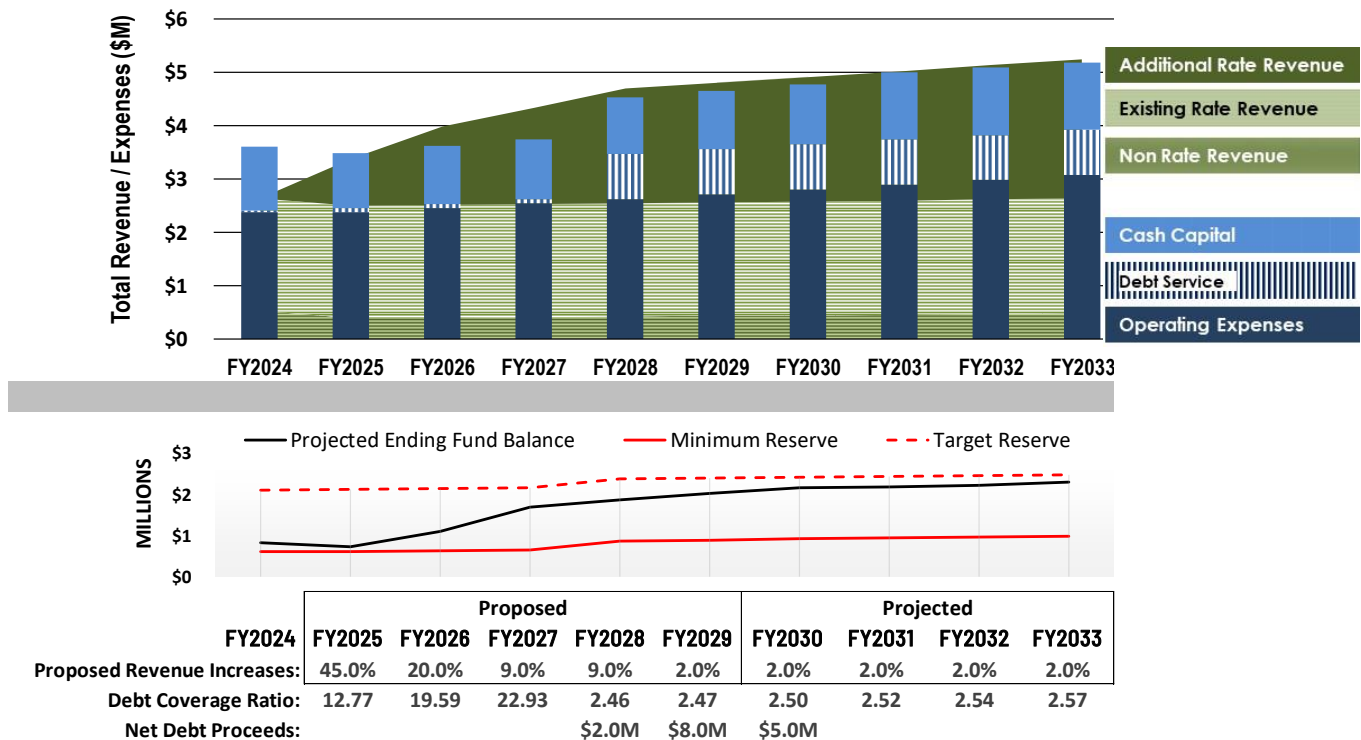


Figure 4: Financial Plan Estimates with Recommended Rate Increases

To summarize, the initial (July 1, 2024) increase in rate revenue is necessary to support a significant increase in annual capital spending in the sewer system's aging collection system infrastructure and create rate revenue that can support a large debt issue. The rate increases thereafter serve to complete the City's transition to sewer rate revenue that is sufficient to meet the Sewer Utilities infrastructure needs. The increases shown in Figure 4 for FY 2029/30 through FY 2032/33 amount to inflationary adjustments, which may be all that is needed should all of the projections made by this Study turn out to be accurate.

Section 3. RECOMMENDED RATES

3.1 EXISTING RATE STRUCTURE

The current rate structure was updated as part of the 2019 Study. Customers are charged based on equivalent single-family units (ESFUs). An ESFU is the basic unit of wastewater utility service and reflects the average volume of flows from residential dwellings, which make up most of the City’s customer base. All residential accounts pay a Sewer Service Charge rate of 1 ESFU per dwelling unit (which includes multifamily dwelling units and accessory dwelling units (ADUs)). Commercial customers are assigned an ESFU value (recalculated biennially) based on the respective account’s average daily winter water usage (per AWA water usage records) divided by 131 gallons. Commercial accounts are assigned a minimum value of one (1) ESFU.

The structure has a fixed rate for all residential accounts, meaning that the Sewer Service Charge for those customers remains the same regardless of how much water they use, or sewer flow generated. Residential customers make up the vast majority of the City’s retail customers means that the City’s rate revenue is very stable. Water usage only enters into the calculation of commercial customer rates and wholesale customer cost sharing.

The City currently allows accounts that have been vacant for at least 6 months to request a “Vacancy Charge” in place of the Sewer Service Charge, which is equal to 68 percent of one ESFU.

3.2 PROPOSED RATE SCHEDULE

The proposed rate schedule for the next 4 years is summarized in

Table 3.

Table 3: Proposed Phase 1 5-Year Rate Schedule

	Current	July 1, 2024*	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028
ESFU Rate:	\$76.93	\$111.55	\$133.86	\$145.91	\$159.04	\$162.22
ESFU Rate Increase:	(na)	45.0%	20.0%	9.0%	9.0%	2.0%
Vacancy Rate:**	\$30.28	\$43.91	\$52.69	\$57.43	\$62.60	\$63.85

* The proposed rate increase replaces the 2% increase that was previously adopted for this date

** Based on 68% of standard ESFU rate, based on utility fixed costs.

Section 4. CONCLUSION

This Study used methodologies that are aligned with industry standard practices for rate setting as promulgated by WEF, AWWA and all applicable laws, including California's Proposition 218. The proposed annual adjustments to the rates are designed to enable the City to work towards providing more reliable sewer service to customers while meeting the state's mandates.

The Sewer Service Charges will need to be adopted in accordance with Proposition 218, which will require a detailed notice describing the proposed rates to be mailed to each affected property owner or customer at least 45 days prior to conducting a public hearing to adopt the rates.

SCHEDULES

Schedule 1 - Budgeted and Projected Cash Inflows

Schedule 2 - Budgeted and Projected Cash Outflows

Schedule 3 - Capital Spending Plan

Schedule 4 - Cash Flow Pro Forma

Budgeted and Projected Cash Inflows

Schedule 1

	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31	FY 2031/32	FY 2032/33
1 Growth in Sewer Accounts		0.18%	0.18%	0.18%	0.18%	0.18%	0.00%	100.00%	33.33%	0.00%
2 Proposed Sewer Rate Increase		45.0%	20.0%	9.0%	9.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Rate Revenue										
3 Sewer Service Charge	\$2,058,000	\$2,058,000	\$2,987,000	\$3,590,000	\$3,919,000	\$4,279,000	\$4,371,000	\$4,466,000	\$4,563,000	\$4,661,000
4 Increase due to growth		\$3,000	\$5,000	\$6,000	\$6,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
5 Increase due to new rate adjustments		\$926,000	\$598,000	\$323,000	\$354,000	\$85,000	\$88,000	\$90,000	\$91,000	\$93,000
6 Total Rate Revenue	\$2,058,000	\$2,987,000	\$3,590,000	\$3,919,000	\$4,279,000	\$4,371,000	\$4,466,000	\$4,563,000	\$4,661,000	\$4,761,000
Other Revenue:*										
7 ARSA Reimbursement	\$298,000	\$307,000	\$316,000	\$326,000	\$335,000	\$345,000	\$356,000	\$367,000	\$378,000	\$389,000
8 Septic Service Fees	\$52,000	\$52,000	\$52,000	\$52,000	\$52,000	\$52,000	\$52,000	\$52,000	\$52,000	\$52,000
9 Miscellaneous Fees	\$35,000	\$37,000	\$37,000	\$38,000	\$40,000	\$40,000	\$41,000	\$41,000	\$41,000	\$41,000
11 Interest Income	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Grants	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Total Other Revenue	\$541,000	\$396,000	\$405,000	\$416,000	\$427,000	\$437,000	\$449,000	\$460,000	\$471,000	\$482,000
14 TOTAL REVENUE	\$2,599,000	\$3,383,000	\$3,995,000	\$4,335,000	\$4,706,000	\$4,808,000	\$4,915,000	\$5,023,000	\$5,132,000	\$5,243,000

* Connection Fee revenue not included since the revenue is restricted for growth projects and not used as part of this financial plan

Budgeted and Projected Cash Outflows (1 of 2)

Schedule 2

	FY 2023/24	FY 2024/25	FY 2025/26	FY 2022/23	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31	FY 2031/32	FY 2032/33
<u>Treatment Operating Costs</u>										
1 Salaries	\$117,000	\$120,500	\$124,100	\$127,800	\$131,700	\$135,600	\$139,700	\$143,900	\$148,200	\$152,700
2 Benefits	\$97,400	\$100,300	\$103,300	\$106,400	\$109,600	\$112,900	\$116,200	\$119,700	\$123,300	\$127,000
3 Supplies	\$169,500	\$174,600	\$179,800	\$185,200	\$190,800	\$196,500	\$202,400	\$208,500	\$214,700	\$221,200
4 Utilities & Fuel	\$61,500	\$63,300	\$65,200	\$67,200	\$69,200	\$71,300	\$73,400	\$75,600	\$77,900	\$80,200
5 Minor Capital	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
6 Professional Services	\$150,000	\$75,000	\$77,300	\$79,600	\$82,000	\$84,400	\$86,900	\$89,600	\$92,200	\$95,000
7 Services	\$78,800	\$81,200	\$83,600	\$86,100	\$88,700	\$91,400	\$94,100	\$96,900	\$99,800	\$102,800
8 Miscellaneous	\$31,900	\$32,900	\$33,800	\$34,900	\$35,900	\$37,000	\$38,100	\$39,200	\$40,400	\$41,600
9 UAL Costs	\$23,600	\$28,000	\$30,200	\$32,400	\$34,200	\$37,800	\$38,600	\$38,600	\$38,600	\$38,600
10 Treatment Operating Costs Subtotal	\$769,700	\$715,800	\$737,300	\$759,600	\$782,100	\$806,900	\$829,400	\$852,000	\$875,100	\$899,100
<u>Collection Operating Costs</u>										
11 Salaries	\$54,000	\$55,600	\$57,300	\$59,000	\$60,800	\$62,600	\$64,500	\$66,400	\$68,400	\$70,500
12 Benefits	\$40,500	\$41,700	\$42,900	\$44,200	\$45,500	\$46,900	\$48,300	\$49,800	\$51,200	\$52,800
13 Supplies	\$8,200	\$8,400	\$8,700	\$9,000	\$9,200	\$9,500	\$9,800	\$10,100	\$10,400	\$10,700
14 Utilities & Fuel	\$1,100	\$1,100	\$1,200	\$1,200	\$1,200	\$1,300	\$1,300	\$1,400	\$1,400	\$1,400
15 Minor Capital	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
16 Professional Services	\$7,300	\$7,500	\$7,700	\$8,000	\$8,200	\$8,400	\$8,700	\$9,000	\$9,200	\$9,500
17 Services	\$5,000	\$5,200	\$5,300	\$5,500	\$5,600	\$5,800	\$6,000	\$6,100	\$6,300	\$6,500
18 UAL Costs	\$11,800	\$14,000	\$15,100	\$16,200	\$17,100	\$18,900	\$19,300	\$19,300	\$19,300	\$19,300
19 Collection Operating Costs Subtotal	\$135,900	\$141,500	\$146,200	\$151,100	\$155,600	\$161,400	\$165,900	\$170,100	\$174,200	\$178,700

Budgeted and Projected Cash Outflows (2 of 2)

Schedule 2

	FY 2023/24	FY 2024/25	FY 2025/26	FY 2022/23	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31	FY 2031/32	FY 2032/33
<u>Effluent Costs</u>										
20 Salaries	\$161,600	\$166,500	\$171,500	\$176,600	\$181,900	\$187,400	\$193,000	\$198,800	\$204,700	\$210,900
21 Benefits	\$136,400	\$140,500	\$144,700	\$149,000	\$153,500	\$158,100	\$162,800	\$167,700	\$172,800	\$177,900
22 ARSA	\$600,000	\$624,000	\$649,000	\$674,900	\$701,900	\$730,000	\$759,200	\$789,600	\$821,100	\$854,000
23 UAL Costs	\$29,800	\$35,500	\$38,300	\$41,000	\$43,300	\$47,900	\$48,900	\$48,900	\$48,900	\$48,900
24 Effluent Costs Subtotals	\$927,800	\$966,500	\$1,003,500	\$1,041,500	\$1,080,600	\$1,123,400	\$1,163,900	\$1,205,000	\$1,247,500	\$1,291,700
<u>Administrative Costs</u>										
25 Salaries	\$175,900	\$181,200	\$186,600	\$192,200	\$198,000	\$203,900	\$210,000	\$216,300	\$222,800	\$229,500
26 Benefits	\$103,100	\$106,100	\$109,300	\$112,600	\$116,000	\$119,500	\$123,000	\$126,700	\$130,500	\$134,500
27 Supplies	\$8,600	\$8,900	\$9,200	\$9,400	\$9,700	\$10,000	\$10,300	\$10,600	\$10,900	\$11,300
28 Utilities & Fuel	\$3,400	\$3,500	\$3,600	\$3,700	\$3,800	\$4,000	\$4,100	\$4,200	\$4,300	\$4,500
29 Minor Capital	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800
30 Professional Services	\$16,500	\$17,000	\$17,500	\$18,000	\$18,600	\$19,100	\$19,700	\$20,300	\$20,900	\$21,500
31 Services	\$44,900	\$46,200	\$47,600	\$49,100	\$50,500	\$52,000	\$53,600	\$55,200	\$56,900	\$58,600
32 Insurance	\$157,500	\$162,200	\$167,100	\$172,100	\$177,300	\$182,600	\$188,100	\$193,700	\$199,500	\$205,500
33 Miscellaneous	\$5,400	\$5,500	\$5,700	\$5,900	\$6,100	\$6,200	\$6,400	\$6,600	\$6,800	\$7,000
34 Administrative Costs Subtotals	\$517,100	\$532,400	\$548,400	\$564,800	\$581,800	\$599,100	\$617,000	\$635,400	\$654,400	\$674,200
<u>Engineering Costs</u>										
35 Professional Services	\$20,000	\$20,600	\$21,200	\$21,900	\$22,500	\$23,200	\$23,900	\$24,600	\$25,300	\$26,100
36 Services	\$5,000	\$5,200	\$5,300	\$5,500	\$5,600	\$5,800	\$6,000	\$6,100	\$6,300	\$6,500
37 Engineering Costs Subtotals	\$25,000	\$25,800	\$26,500	\$27,400	\$28,100	\$29,000	\$29,900	\$30,700	\$31,600	\$32,600
37 Total Operating Expenses	\$2,375,500	\$2,382,000	\$2,461,900	\$2,544,400	\$2,628,200	\$2,719,800	\$2,806,100	\$2,893,200	\$2,982,800	\$3,076,300

Capital Spending Plan

Schedule 3

		FY 2023/24	FY 2024/25	FY 2025/26	FY 2022/23	FY 2027/28	FY 2028/29	FY 2029/30
Waste Water Collection								
1	CIP Priority Projects	\$940,000	\$351,000	\$373,000	\$384,000	\$396,000	\$407,000	\$420,000
2	Maintenance/Replacement	\$7,000	\$115,000	\$122,000	\$126,000	\$129,000	\$133,000	\$137,000
3	Sewer Line Extension Loan Repayment	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Waste Water Treatment								
4	Priority CIP	\$87,000	\$138,000	\$147,000	\$151,000	\$156,000	\$160,000	\$165,000
5	New Planning Planning and Environmental	\$0	\$87,000	\$92,000	\$95,000	\$0	\$0	\$0
6	New Plant construction	\$0	\$0	\$0	\$0	\$2,000,000	\$8,000,000	\$5,000,000
Waste Water Disposal - COSC share								
7	ARSA CIP	\$150,000	\$335,000	\$355,000	\$366,000	\$377,000	\$388,000	\$400,000
8	Total Phase 1 Capital Expenses	\$1,184,000	\$2,026,000	\$1,089,000	\$1,122,000	\$3,058,000	\$9,088,000	\$6,122,000

* Costs in this table are expressed in future dollars, after projected inflation.

Cash Flow Proforma

Schedule 4

	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Forecast FY 2032	Forecast FY 2033
1 Proposed Rate Revenue Increases		45.00%	20.00%	9.00%	9.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Rate Revenue										
2 Sewer Service Charge Revenue	\$1,812,000	\$1,812,000	\$2,630,000	\$3,161,000	\$3,451,000	\$3,768,000	\$3,850,000	\$3,934,000	\$4,020,000	\$4,107,000
3 Increase due to Sutter Creek rate adjustments		\$815,000	\$526,000	\$284,000	\$311,000	\$75,000	\$77,000	\$79,000	\$80,000	\$82,000
4 Change due to growth & use		\$3,000	\$5,000	\$6,000	\$6,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
5 Amador City Cost Allocation	\$43,000	\$44,000	\$64,000	\$77,000	\$84,000	\$92,000	\$94,000	\$96,000	\$98,000	\$100,000
6 Increase to cost allocation	\$1,000	\$20,000	\$13,000	\$7,000	\$8,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
7 Amador Water Agency Cost Allocation	\$198,000	\$202,000	\$293,000	\$352,000	\$384,000	\$419,000	\$427,000	\$436,000	\$445,000	\$454,000
8 Increase to cost allocation	\$4,000	\$91,000	\$59,000	\$32,000	\$35,000	\$8,000	\$9,000	\$9,000	\$9,000	\$9,000
Non-Rate Revenues										
9 ARSA Reimbursement	\$298,000	\$307,000	\$316,000	\$326,000	\$335,000	\$345,000	\$356,000	\$367,000	\$378,000	\$389,000
10 Septic Fees	\$52,000	\$52,000	\$52,000	\$52,000	\$52,000	\$52,000	\$52,000	\$52,000	\$52,000	\$52,000
11 Miscellaneous Fees	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
12 Grants	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Interest Income	\$6,000	\$3,000	\$2,000	\$3,000	\$5,000	\$6,000	\$6,000	\$7,000	\$7,000	\$7,000
14 Total Fund 10 Revenue	\$2,599,000	\$3,383,000	\$3,995,000	\$4,335,000	\$4,706,000	\$4,809,000	\$4,915,000	\$5,023,000	\$5,132,000	\$5,243,000
O&M Costs										
15 Operating Expenses (see Schedule 2 for detail)	\$2,375,000	\$2,382,000	\$2,462,000	\$2,544,000	\$2,628,000	\$2,720,000	\$2,806,000	\$2,893,000	\$2,983,000	\$3,076,000
Capital Costs										
16 Total Capital Spending (see Schedule 3 for detail)	\$1,184,000	\$2,026,000	\$1,089,000	\$1,121,000	\$3,057,000	\$9,089,000	\$6,122,000	\$1,261,000	\$1,261,000	\$1,261,000
19 Existing Debt Service	\$44,000	\$44,000	\$44,000	\$44,000	\$45,000	\$45,000	\$44,000	\$45,000	\$44,000	\$45,000
20 Cash Funded Capital Projects	\$1,184,000	\$1,026,000	\$1,089,000	\$1,121,000	\$1,057,000	\$1,089,000	\$1,122,000	\$1,261,000	\$1,261,000	\$1,261,000
21 New Debt Service	\$0	\$34,000	\$34,000	\$34,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000
22 Total Capital Expenses	\$1,228,000	\$1,104,000	\$1,167,000	\$1,199,000	\$1,902,000	\$1,934,000	\$1,966,000	\$2,106,000	\$2,105,000	\$2,106,000
23 Total Sewer Revenue Requirement	\$3,604,000	\$3,486,000	\$3,629,000	\$3,743,000	\$4,530,000	\$4,653,000	\$4,772,430	\$4,999,117	\$5,088,629	\$5,182,112
24 Beginning Year Balance	\$1,837,000	\$832,000	\$729,000	\$1,095,000	\$1,686,000	\$1,862,000	\$2,018,000	\$2,160,000	\$2,184,000	\$2,228,000
25 Surplus/(Shortfall)	(\$1,005,000)	(\$103,000)	\$366,000	\$591,000	\$176,000	\$156,000	\$142,000	\$24,000	\$43,000	\$61,000
26 End of Year Balance	\$832,000	\$729,000	\$1,095,000	\$1,686,000	\$1,862,000	\$2,018,000	\$2,160,000	\$2,184,000	\$2,228,000	\$2,289,000
27 Minimum Reserve Policy	\$605,000	\$615,000	\$635,000	\$656,000	\$868,000	\$891,000	\$913,000	\$935,000	\$957,000	\$980,000
28 Target Reserve Policy	\$2,105,000	\$2,115,000	\$2,135,000	\$2,156,000	\$2,368,000	\$2,391,000	\$2,413,000	\$2,435,000	\$2,457,000	\$2,480,000
Debt Coverage Calculations										
29 Total Revenue Available for Debt Service	\$73,000	\$1,001,000	\$1,533,000	\$1,791,000	\$2,078,000	\$2,089,000	\$2,109,000	\$2,130,000	\$2,149,000	\$2,167,000
30 Total Yearly Parity Debt Payment	\$44,000	\$78,000	\$78,000	\$78,000	\$845,000	\$845,000	\$844,000	\$845,000	\$844,000	\$845,000
31 Debt Coverage Ratio	1.65	12.77	19.59	22.93	2.46	2.47	2.50	2.52	2.54	2.57

City of Sutter Creek Sewer Utility

Notice of Public Hearing on Proposed Rates for Sewer Service Charges

June 3rd 2024 at 6 pm

Sutter Creek Community Center
18 Main Street, Sutter Creek, CA 95685

The City of Sutter Creek will hold a public hearing on a proposed rate schedule for Sewer Service Charges.

The City's Sewer Utility provides sewer collection, treatment and disposal services for over 2,000 residential and business accounts located within the City of Sutter Creek, Amador City, and parts of Amador County. The Sewer Utility collects and treats about 138 million gallons of wastewater per year at the City's wastewater treatment plant. These sewer services are essential to protecting public health and the environment and maintaining a high quality of life.

The City of Sutter Creek collects a Sewer Service Charge on each property that is connected to the City's sewer system. The City uses these funds to operate the collection and treatment systems, and to pay for effluent disposal.

WHY INCREASE RATES NOW?

The City conducted a rate study in 2019 that found that significant rate increases would be necessary in order to meet operating costs, increase re-investment in the aging sewer collection system and address the need for a new regional solution to treating and disposing of wastewater. At the time of the 2019 rate study, the sewer utility had not raised sewer rates since 2009. The 2019 study concluded that immediate rate increases would be needed in order to meet immediate financial deficiencies, and that additional rate increases would be needed in the future once the costs of the regional wastewater treatment and disposal solution were better understood.

In order to meet the on-going costs of operations, the continued re-investment in the aging collection system, and the anticipated cost of the upgraded wastewater treatment plant and discharge system, the City is proposing increases to the Sewer Service Charge over the next five years. Additional details regarding the operating costs and the capital spending

needs and spending plan are available in the 2024 Sewer Rate Study, which is available on the City's website.

HOW WERE RATES CALCULATED?

The proposed rates were calculated using methodologies that are aligned with industry standard practices for rate setting and all applicable laws, including California Constitution Article VIII D, Section 6 (commonly known as Proposition 218). The revenue requirements for the City Sewer Utility were based on a financial plan that integrated operational and capital funding needs (including the estimated cost of the future wastewater treatment plant project). Residential customers are charged on a per-dwelling basis (measured in equivalent single-family units or "ESFUs"), which are the basic units of wastewater utility service and reflect the average volume and strength of flows from residential dwelling units. All residential accounts pay a Sewer Service Charge of one (1) ESFU per dwelling unit, while all other customers ("Commercial") are assigned an ESFU value based on the respective account's average daily winter water usage divided by 131 gallons (the estimated daily indoor water usage by residential accounts).

HOW MUCH OF AN INCREASE?

Under this proposal, rate revenue from the Sewer Service Charge will increase 45% on July 1, 2024, 20% on July 1, 2025, 9% on July 1, 2026, 9% on July 1, 2027 and 2% on July, 2028.

These significant rate increases are necessary in order to ensure that sewer ratepayers in Sutter Creek can be provided with reliable wastewater utility services.

Sewer accounts that have been vacant for a sustained period are permitted to request a reduced sewer charge. Such accounts must

demonstrate vacancy by giving evidence that water service has been shut off for at least 6 months. The Vacancy Rate is 68% of one (1) ESFU. This rate is based on the Sewer Utility's fixed costs.

For complete details, the 2024 Sewer Rate Study report is available at:
www.cityofsuttercreek.org.

For more information on proposed Sewer Service Charges, please call:

(209) 267-5647

or email: kdarrow@cityofsuttercreek.org

HOW TO PARTICIPATE

Proposition 218 establishes a protest process for the public to follow if they wish to oppose the rates.

Written protests on the proposed Sewer Service Charges must be received prior to the close of the Public Hearing on June 3, 2024 and may be hand delivered during the hearing, mailed or delivered to:

Karen Darrow
City Clerk
18 Main St. Sutter Creek, CA 95685

E-mail protests are not accepted.

Written protests on the proposed Sewer Service Charges must identify the owner(s) or tenant of the property and provide the property address. Only one protest per affected parcel will be considered. If written protests are presented by owners from a majority of affected parcels, the City cannot approve the proposed rate.

Please be advised that pursuant to Government Code Section 53759(d) there is a 120-day statute of limitation for any challenge to the new, increased or extended fee or charge.

The City of Sutter Creek is proposing a multi-year sewer rate adjustment schedule for all residential and commercial (non-residential) customers. The proposal will be considered by the City Council at a Public Hearing on June 3rd, 2024. If approved, the sewer rate adjustments will commence July 1, 2024. You are receiving this notification in compliance with California Constitution Article XIII C and D (commonly known as Proposition 218), which requires that all impacted property owner(s) are mailed notice of proposed rate increases at least 45 days prior to a public hearing.

Proposed Sewer Service Charge Rate Schedule

	Current	July 1, 2024*	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028
ESFU Rate:	\$76.93	\$111.55	\$133.86	\$145.91	\$159.04	\$162.22
ESFU Rate Increase:	(na)	45.0%	20.0%	9.0%	9.0%	2.0%
Vacancy Rate:**	\$30.28	\$43.91	\$52.69	\$57.43	\$62.60	\$63.85

* The proposed rate increase replaces the 2% increase that was previously adopted for this date

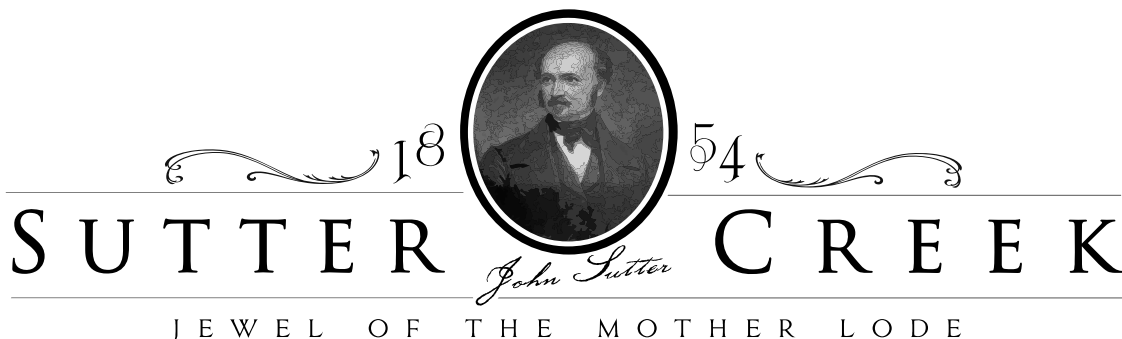
** Based on 68% of standard ESFU rate, based on utility fixed costs.

Your Sewer Service Charge pays to operate and maintain sewer collection and treatment infrastructure. The proposed Sewer Service Charges will help enable the City to provide reliable and dependable wastewater collection and treatment service while protecting our creeks, waterbodies and public health.

City of Sutter Creek
18 Main Street, Sutter Creek, CA 95685



IMPORTANT NOTICE – Sewer Service Charge Increase
PUBLIC HEARING NOTICE



STAFF REPORT

TO: TOM DUBOIS, CITY MANAGER
MEETING DATE: APRIL 15, 2024
FROM: MASON PETERS, FINANCE SUPERVISOR
SUBJECT: ¾ YEAR BUDGET UPDATE

RECOMMENDATION:

For Information.

BACKGROUND:

Historically, the Finance Supervisor provides a fiscal update around the middle of the fiscal year to educate the Council on what our financial performance looks like when compared to the approved budget. It is key to remember that accounts experience different levels of activity throughout the fiscal year; some see very regular charges/receipts, others see activity once per year. Please keep this in mind as you go through the data.

DISCUSSION:

For the purposes of this update, we will be using March 2024 as our reference point. In general, as of the end of March each year, we can expect to see year-to-date totals for revenues and expenses being in the ballpark of 75% of budgeted annual totals. However, as previously mentioned, there are many instances where some revenues and expenses are received on a more irregular basis (quarterly, annually, etc). I will mention some highlights for revenues and expenses below:

Revenues

PG&E Franchise Fees: We receive this payment in late Q3/Q4 each year, all at once. I received an email recently regarding the payment, saying we should receive it by April 15. You should see this payment on the next revenue report. We will be right on budget with this item.

LEAP Grant: extension request was approved; work has not commenced again since we received the confirmation of the grant extension. We have not filed a reimbursement request since we have not met the minimum outstanding balance requirement to file for a reimbursement (work on updating planning documents/guidelines halted when we were uncertain if this grant would be eligible for extension). We will see if we accumulate enough charges by the end of FY24 to submit a reimbursement request.

Department of Parks & Recreation Grant Reimbursement

Although it was not budgeted for this year, we did receive the Bryson Park renovation reimbursement payment for almost \$178k earlier this year.

Expenses

SUI: Staff turnover and filling previously empty positions has increased this expense beyond what was initially expected. For each new employee, the City is responsible to pay this tax up to the earnings limit of each respective calendar year. It resets for each employee every calendar year. Although it is not a large dollar figure on the budget, it is something I wanted to note.

Finance Contracts: Primarily, this is over the budgeted levels due to our contract with our financial consultant Andy Heath. During the budget development for FY24, this was not an expected expense. However, the initial investment in his services will likely pay for itself and then some in the coming years with gained knowledge of our financial standing and guidance on budget development, financial systems, and other topics that will increase efficiencies across the City.

Police Vehicle Maintenance: The police fleet primarily consists of vehicles that are aged past their useful lives, and older vehicles typically require maintenance more often than new vehicles. It only takes a couple of surprise repairs to put us past where we originally budgeted for in this category. We are taking steps to update the fleet with new vehicles to reduce this expense (the City purchased a new PD SUV earlier this year).

Central Internet Services: Our switch to CivicPlus for the main website had implementation costs up front that pushed us past our budgeted expenses for this category. Moving forward, the monthly expenses for this service should stay consistent with the contracted monthly service fees.

Public Works Overtime: In an effort to curb overtime expenditures of years past, a drastic reduction in budgeted overtime expenses was adopted for this year's budget. It was an optimistic goal, and we have significantly reduced the actual overtime expenses compared to last year, but unexpected emergencies or weather patterns require additional hours worked to keep our City running properly. We are over budget on this item, and there will likely be some more overtime throughout the rest of the fiscal year.

Sutter Oaks Sewer Replacement Project

Work is well underway for the sewer line replacement project in Sutter Oaks. We paid our first invoice from Soracco in March 2024 of \$165k, and we received another invoice at the beginning of April. As you might already know, we split this project into 1 "primary" project and 2 "addenda" projects if we do not go over budget with the primary project. This will help us make sure we stay as close to the budgeted costs as possible, and I feel confident that we are on track.

City Insurance

Our Central Department (code 6100) bears the responsibility of tracking our annual insurance costs from CSJVRMA, our pooled insurance JPA. We take on a large portion of this annual expense during Q1 of each fiscal year, and quarterly we must pay our portion of workers compensation coverage costs. We will be over budget on this item once our Q4 payment shows up on the expense report next month, and our rates are going up next year as well. We will need to monitor these costs while developing next year's budget to properly anticipate our liability.

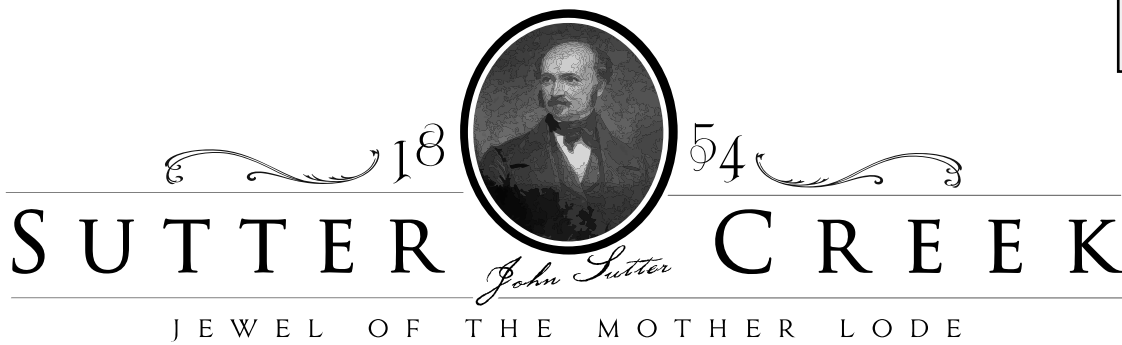
Unexpected Capital Projects

Throughout the winter, weather events test our city's fundamental drainage systems. Sometimes, these systems fail and require immediate repair to prevent damage to other nearby property. We had a couple of situations this winter that required emergency repair, notably the rainwater drainage system on Worley Street. This project was \$18,600 but looks great and will last many years to come. You will see this item on the next expense report for April 2024.

On an overall Fund level basis, our actual revenues and expenses are tracking close to budgeted revenues and expenses for this point in the fiscal year. When you compare our current position to March 2023, we are nearly the same in terms of percentage of actual vs. budget, which is good news. There are certainly areas that we should focus on either researching lost revenues or reducing expenses, but each year, unexpected events can occur that affect the budget in ways that are very difficult to predict during budget development. We are doing our best to identify unrecognized revenues that we can capitalize on, and reducing expenditures where it is realistic. Newer staff are still getting accustomed to operations around the City, and as we identify opportunities for improvement, we research and analyze if it could help the City operate more efficiently.

BUDGET IMPACT

None.



STAFF REPORT

TO: TOM DUBOIS, CITY MANAGER
MEETING DATE: APRIL 15, 2024
FROM: MASON PETERS, FINANCE SUPERVISOR
SUBJECT: ¾ YEAR BUDGET UPDATE

RECOMMENDATION:

For Information.

DISCUSSION:

Revenues

Taxes: Sales tax, property tax and TOT all appear to be coming in on target.

Streets –An unexpected \$100,000 grant from ACTC has put us at well ahead of budget.

Expenses

Dispatch fees – County dispatch is already over 100% of the budgeted amount. This is a key service from the county that would not make sense to recreate. Their costs are increasing and the county is asking for additional cost sharing in areas such as animal control.

Police Vehicle Maintenance – We have an aging fleet of police cars. Maintenance is over by \$5,000 of the annual budget.

Planning - Because of cost recovery and grants, planning is coming in well under budget. This was expected and why we went ahead and hired the financial consultant.

BUDGET IMPACT

None.

**CITY OF SUTTER CREEK
CASH FLOW REPORT
PERIOD ENDING MARCH 31, 2024**

FUND	BEGINNING BALANCE	CASH IN	CASH OUT	ADJ	BALANCE
01 - General Fund	305,879	1,648,253	879,656	-809,749	264,727
03 - Streets and Sidewalks	-32,355	199,929	76,718	-111,761	-20,905
04 - Crestview Light District	5,240	1	953	674	4,962
07 - Cemetary Sell of Plots	-12,286	0	1,080	-144	-13,510
09 - HMGP Hazard Mitigation Grant Proj	1,217	0	0	13	1,230
10 - Sewer M&O	1,384,492	1,138,102	862,569	175,944	1,835,969
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	1,440	8	75
19 - Knights Foundary Restore	2,964	0	50	32	2,946
20 - FEMA	149,973	0	263,733	428	-113,332
26 - COSC Community Facilities	953	0	0	10	963
28 - Public Safety/AB109, Grant	20,168	0	1,108	-5,570	13,490
29 - Swimming Pool	-57,355	0	34,651	-6,057	-98,063
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	697	216,831
59 - Auditorium & Community Center Rentals	-17,656	89,791	86,228	-45,397	-59,490
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	193,777	377,977	-173,354	-897,250
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	102,897	0	-139,433
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	-24,888	66,956
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	3,648,291	2,737,332	-974,783	5,790,719

FUND	FUND Name	ACCT	ACCT Name	DEPT	DEPT Name	BUDGET	CURRENT ACTUAL	YTD ACTUALS	%	BALANCE	PROJECTED YE
1	General Fund	40015	Sal/Wages-Elect	1010	City Council	15,120.00	1,260.00	10,080.00	66.67%	5,040.00	15,120.00
1	General Fund	41000	FICA	1010	City Council	950.00	78.12	624.96	65.79%	325.04	950.00
1	General Fund	41010	SUI	1010	City Council	200.00	21.42	183.60	91.80%	16.40	200.00
1	General Fund	41030	Medicare	1010	City Council	220.00	18.27	146.16	66.44%	73.84	220.00
1	General Fund	52010	Gen. Supplies	1010	City Council	100.00	-	107.75	107.75%	(7.75)	107.75
1	General Fund	65030	Membership/Dues	1010	City Council	2,015.00	100.00	2,072.00	102.83%	(57.00)	2,072.00
1	General Fund	65040	Travel,Conf,Trg	1010	City Council	2,000.00	-	700.00	35.00%	1,300.00	2,000.00
DEPT 1010 Subtotal ----->						20,605.00	1,477.81	13,914.47	67.53%	6,690.53	20,605.00
1	General Fund	40000	Salaries	1020	City Clerk	41,650.00	3,369.64	30,326.76	72.81%	11,323.24	41,650.00
1	General Fund	40024	Vacation Payout	1020	City Clerk	2,490.00	-	-	0.00%	2,490.00	2,490.00
1	General Fund	41000	FICA	1020	City Clerk	2,727.00	208.92	1,880.28	68.95%	846.72	2,727.00
1	General Fund	41010	SUI	1020	City Clerk	79.00	-	78.76	99.70%	0.24	79.00
1	General Fund	41020	PERS	1020	City Clerk	3,378.00	258.78	2,329.02	68.95%	1,048.98	3,378.00
1	General Fund	41025	PERS Unfunded	1020	City Clerk	8,135.00	641.39	5,772.51	70.96%	2,362.49	8,135.00
1	General Fund	41030	Medicare	1020	City Clerk	638.00	48.86	439.74	68.92%	198.26	638.00
1	General Fund	41040	Employee Benefi	1020	City Clerk	11,160.00	955.50	8,162.33	73.14%	2,997.67	11,160.00
1	General Fund	41050	Workers Comp.	1020	City Clerk	3,079.00	-	2,459.67	79.89%	619.33	3,079.00
1	General Fund	52010	Gen. Supplies	1020	City Clerk	176.00	-	44.77	25.44%	131.23	176.00
1	General Fund	60013	Network Svcs Co	1020	City Clerk	196.00	-	-	0.00%	196.00	196.00
1	General Fund	60016	Muni Code Web	1020	City Clerk	1,960.00	3,375.00	3,375.00	172.19%	(1,415.00)	3,375.00
1	General Fund	61057	Contracts-Other	1020	City Clerk	2,450.00	-	-	0.00%	2,450.00	2,450.00
1	General Fund	65040	Travel,Conf,Trg	1020	City Clerk	245.00	-	-	0.00%	245.00	245.00
1	General Fund	66012	Water Utilities	1020	City Clerk	98.00	4.68	58.33	59.52%	39.67	98.00
1	General Fund	66014	PG&E Utilities	1020	City Clerk	466.00	44.08	180.89	38.82%	285.11	466.00
DEPT 1020 Subtotal ----->						78,927.00	8,906.85	55,108.06	69.82%	23,818.94	78,927.00
1	General Fund	40015	Sal/Wages-Elect	1030	City Treasurer	2,250.00	187.50	1,500.00	66.67%	750.00	2,250.00
1	General Fund	41000	FICA	1030	City Treasurer	140.00	11.63	93.04	66.46%	46.96	140.00
1	General Fund	41030	Medicare	1030	City Treasurer	33.00	2.72	21.76	65.94%	11.24	33.00
1	General Fund	65030	Membership/Dues	1030	City Treasurer	100.00	-	-	0.00%	100.00	100.00
DEPT 1030 Subtotal ----->						2,523.00	201.85	1,614.80	64.00%	908.20	2,523.00
1	General Fund	40000	Salaries	1040	City Manager	82,500.00	6,880.40	58,246.48	70.60%	24,253.52	82,500.00
1	General Fund	41000	FICA	1040	City Manager	5,115.00	412.40	3,573.80	69.87%	1,541.20	5,115.00
1	General Fund	41010	SUI	1040	City Manager	81.00	-	161.01	198.78%	(80.01)	161.01
1	General Fund	41020	PERS	1040	City Manager	6,336.00	516.90	2,429.43	38.34%	3,906.57	6,336.00
1	General Fund	41025	PERS Unfunded	1040	City Manager	8,301.00	654.48	5,890.32	70.96%	2,410.68	8,301.00
1	General Fund	41030	Medicare	1040	City Manager	1,196.00	96.44	835.78	69.88%	360.22	1,196.00
1	General Fund	41040	Employee Benefi	1040	City Manager	8,541.00	1,042.50	5,493.50	64.32%	3,047.50	8,541.00
1	General Fund	41050	Workers Comp.	1040	City Manager	10,445.00	-	4,613.54	44.17%	5,831.46	10,445.00
1	General Fund	52009	Postage Expense	1040	City Manager	-	(24.45)	-	0.00%	-	-
1	General Fund	52010	Gen. Supplies	1040	City Manager	750.00	46.95	328.25	43.77%	421.75	750.00
1	General Fund	53015	Repair/Maint	1040	City Manager	-	-	603.50	0.00%	(603.50)	603.50
1	General Fund	55019	EE Development	1040	City Manager	125.00	-	-	0.00%	125.00	125.00
1	General Fund	60013	Network Svcs Co	1040	City Manager	750.00	-	331.87	44.25%	418.13	750.00
1	General Fund	61055	Prof Services	1040	City Manager	-	-	4,144.09	0.00%	(4,144.09)	4,144.09
1	General Fund	62010	Communications	1040	City Manager	-	79.67	573.39	0.00%	(573.39)	573.39
1	General Fund	65040	Travel,Conf,Trg	1040	City Manager	1,000.00	-	592.01	59.20%	407.99	1,000.00
1	General Fund	66012	Water Utilities	1040	City Manager	150.00	4.77	53.30	35.53%	96.70	150.00
1	General Fund	66014	PG&E Utilities	1040	City Manager	425.00	44.98	184.56	43.43%	240.44	425.00
DEPT 1040 Subtotal ----->						125,715.00	9,755.04	88,054.83	70.04%	37,660.17	125,715.00
1	General Fund	40000	Salaries	1050	Finance	76,161.00	6,537.26	53,399.86	70.11%	22,761.14	76,161.00
1	General Fund	40024	Vacation Payout	1050	Finance	3,399.00	-	-	0.00%	3,399.00	3,399.00
1	General Fund	41000	FICA	1050	Finance	4,541.00	390.70	3,332.24	73.38%	1,208.76	4,541.00
1	General Fund	41010	SUI	1050	Finance	270.00	37.71	385.63	142.83%	(115.63)	385.63
1	General Fund	41020	PERS	1050	Finance	4,174.00	441.76	3,292.73	78.89%	881.27	4,174.00
1	General Fund	41025	PERS Unfunded	1050	Finance	13,946.00	1,099.49	9,895.41	70.96%	4,050.59	13,946.00
1	General Fund	41030	Medicare	1050	Finance	1,062.00	91.99	779.94	73.44%	282.06	1,062.00
1	General Fund	41040	Employee Benefi	1050	Finance	19,132.00	1,632.82	10,907.15	57.01%	8,224.85	19,132.00
1	General Fund	41050	Workers Comp.	1050	Finance	5,127.00	-	4,094.89	79.87%	1,032.11	5,127.00
1	General Fund	52010	Gen. Supplies	1050	Finance	7,140.00	3,545.87	7,047.61	98.71%	92.39	7,140.00
1	General Fund	60013	Network Svcs Co	1050	Finance	4,620.00	329.64	3,162.13	68.44%	1,457.87	4,620.00
1	General Fund	60016	Muni Code Web	1050	Finance	1,960.00	-	-	0.00%	1,960.00	1,960.00
1	General Fund	60020	MOM online fees	1050	Finance	4,200.00	991.75	9,264.82	220.59%	(5,064.82)	9,264.82
1	General Fund	61015	Audit & Acctg	1050	Finance	15,120.00	-	16,025.68	105.99%	(905.68)	16,025.68
1	General Fund	61057	Contracts-Other	1050	Finance	504.00	4,933.00	5,833.00	1157.34%	(5,329.00)	5,833.00
1	General Fund	65040	Travel,Conf,Trg	1050	Finance	2,184.00	-	707.35	32.39%	1,476.65	2,184.00
1	General Fund	66012	Water Utilities	1050	Finance	400.00	10.19	162.23	40.56%	237.77	400.00
1	General Fund	66014	PG&E Utilities	1050	Finance	2,520.00	275.40	32.17	1.28%	2,487.83	2,520.00
1	General Fund	67010	O&M Equipment	1050	Finance	420.00	-	-	0.00%	420.00	420.00
1	General Fund	69070	PayChex & Bank	1050	Finance	5,460.00	1,001.46	4,659.63	85.34%	800.37	5,460.00
1	General Fund	69075	Interest Expens	1050	Finance	-	-	68.22	0.00%	(68.22)	68.22

FUND	FUND Name	ACCT	ACCT Name	DEPT	DEPT Name	BUDGET	CURRENT ACTUAL	YTD ACTUALS	%	BALANCE	PROJECTED YE
DEPT 1050 Subtotal ----->						172,340.00	21,319.04	133,050.69	77.20%	39,289.31	172,340.00
1 General Fund	40000 Salaries			1060 Police Dept		450,849.00	33,705.70	301,598.34	66.90%	149,250.66	450,849.00
1 General Fund	40020 Overtime			1060 Police Dept		45,000.00	690.37	20,913.78	46.48%	24,086.22	45,000.00
1 General Fund	40024 Vacation Payout			1060 Police Dept		17,657.00	-	-	0.00%	17,657.00	17,657.00
1 General Fund	41000 FICA			1060 Police Dept		30,743.00	2,281.31	20,799.42	67.66%	9,943.58	30,743.00
1 General Fund	41010 SUI			1060 Police Dept		1,127.00	-	1,312.24	116.44%	(185.24)	1,312.24
1 General Fund	41020 PERS			1060 Police Dept		69,452.00	5,664.69	47,891.15	68.96%	21,560.85	69,452.00
1 General Fund	41025 PERS Unfunded			1060 Police Dept		166,907.00	13,754.34	123,789.06	74.17%	43,117.94	166,907.00
1 General Fund	41030 Medicare			1060 Police Dept		7,190.00	533.53	4,864.34	67.65%	2,325.66	7,190.00
1 General Fund	41040 Employee Benefi			1060 Police Dept		113,880.00	9,490.62	73,748.27	64.76%	40,131.73	113,880.00
1 General Fund	41050 Workers Comp.			1060 Police Dept		31,559.00	-	25,204.27	79.86%	6,354.73	31,559.00
1 General Fund	52010 Gen. Supplies			1060 Police Dept		3,500.00	295.81	3,148.38	89.95%	351.62	3,500.00
1 General Fund	52012 Fuel			1060 Police Dept		32,000.00	2,027.97	18,894.07	59.04%	13,105.93	32,000.00
1 General Fund	53015 Repair/Maint			1060 Police Dept		-	(296.15)	78.56	0.00%	(78.56)	78.56
1 General Fund	55001 Special Depart			1060 Police Dept		1,000.00	-	1,109.00	110.90%	(109.00)	1,109.00
1 General Fund	55040 Clothing			1060 Police Dept		3,000.00	847.95	3,459.43	115.31%	(459.43)	3,459.43
1 General Fund	55050 Safety Equip			1060 Police Dept		30,000.00	-	-	0.00%	30,000.00	30,000.00
1 General Fund	60013 Network Svcs Co			1060 Police Dept		7,000.00	300.00	3,750.00	53.57%	3,250.00	7,000.00
1 General Fund	61058 Dispatching			1060 Police Dept		100,000.00	-	101,090.33	101.09%	(1,090.33)	101,090.33
1 General Fund	62010 Communications			1060 Police Dept		5,500.00	495.00	3,592.32	65.31%	1,907.68	5,500.00
1 General Fund	65030 Membership/Dues			1060 Police Dept		350.00	-	-	0.00%	350.00	350.00
1 General Fund	65040 Travel,Conf,Trg			1060 Police Dept		5,000.00	-	4,271.52	85.43%	728.48	5,000.00
1 General Fund	66012 Water Utilities			1060 Police Dept		500.00	24.26	391.37	78.27%	108.63	500.00
1 General Fund	66014 PG&E Utilities			1060 Police Dept		7,000.00	554.97	(24.11)	-0.34%	7,024.11	7,000.00
1 General Fund	67009 Vehicle Maintna			1060 Police Dept		10,000.00	2,365.74	15,301.75	153.02%	(5,301.75)	15,301.75
1 General Fund	67010 O&M Equipment			1060 Police Dept		7,000.00	374.71	616.18	8.80%	6,383.82	7,000.00
1 General Fund	69050 Misc-Bookings			1060 Police Dept		200.00	-	125.00	62.50%	75.00	200.00
1 General Fund	69055 Misc-Court/Invs			1060 Police Dept		100.00	-	-	0.00%	100.00	100.00
1 General Fund	70040 Machinery &			1060 Police Dept		49,000.00	25,972.46	53,854.66	109.91%	(4,854.66)	53,854.66
DEPT 1060 Subtotal ----->						1,195,514.00	99,083.28	829,779.33	69.41%	365,734.67	1,195,514.00
1 General Fund	40015 Sal/Wages-Elect			1090 Planning		6,750.00	562.50	4,275.00	63.33%	2,475.00	6,750.00
1 General Fund	41000 FICA			1090 Planning		-	34.90	265.24	0.00%	(265.24)	265.24
1 General Fund	41010 SUI			1090 Planning		-	9.44	75.86	0.00%	(75.86)	75.86
1 General Fund	41030 Medicare			1090 Planning		-	8.15	61.94	0.00%	(61.94)	61.94
1 General Fund	52010 Gen. Supplies			1090 Planning		200.00	-	159.72	79.86%	40.28	200.00
1 General Fund	61027 Housing Element			1090 Planning		-	(1,856.00)	160.00	0.00%	(160.00)	160.00
1 General Fund	61045 Planner			1090 Planning		132,600.00	7,218.00	18,826.80	14.20%	113,773.20	132,600.00
1 General Fund	61048 LAFCO Expense			1090 Planning		8,000.00	-	5,358.00	66.98%	2,642.00	8,000.00
1 General Fund	61050 Computer Maint.			1090 Planning		100.00	-	-	0.00%	100.00	100.00
1 General Fund	61057 Contracts-Other			1090 Planning		7,500.00	-	7,996.00	106.61%	(496.00)	7,996.00
1 General Fund	64011 PH Notices			1090 Planning		1,200.00	548.62	2,469.72	205.81%	(1,269.72)	2,469.72
DEPT 1090 Subtotal ----->						156,350.00	6,525.61	39,648.28	25.36%	116,701.72	156,350.00
1 General Fund	61028 Plan Chk & Insp			1100 Building DEPT		25,000.00	3,849.83	41,397.71	165.59%	(16,397.71)	41,397.71
1 General Fund	55065 E&P Reimb Engr.			1115 Engineering		70,000.00	8,684.50	44,495.82	63.57%	25,504.18	70,000.00
1 General Fund	61025 Engineering			1115 Engineering		50,000.00	11,411.75	38,874.25	77.75%	11,125.75	50,000.00
1 General Fund	61028 Plan Chk & Insp			1115 Engineering		35,000.00	561.50	2,214.50	6.33%	32,785.50	35,000.00
DEPT 1115 Subtotal ----->						155,000.00	20,657.75	85,584.57	55.22%	69,415.43	155,000.00
1 General Fund	60013 Network Svcs Co			1120 Streets/Roads		-	(322.16)	-	0.00%	-	-
1 General Fund	40000 Salaries			1130 Parks & Recreat		59,907.00	6,075.27	42,905.01	71.62%	17,001.99	59,907.00
1 General Fund	40020 Overtime			1130 Parks & Recreat		-	(340.88)	-	0.00%	-	-
1 General Fund	40024 Vacation Payout			1130 Parks & Recreat		3,298.00	-	-	0.00%	3,298.00	3,298.00
1 General Fund	41000 FICA			1130 Parks & Recreat		3,714.00	345.61	2,684.53	72.28%	1,029.47	3,714.00
1 General Fund	41010 SUI			1130 Parks & Recreat		153.00	4.23	459.64	300.42%	(306.64)	459.64
1 General Fund	41020 PERS			1130 Parks & Recreat		5,461.00	523.24	3,506.83	64.22%	1,954.17	5,461.00
1 General Fund	41025 PERS Unfunded			1130 Parks & Recreat		15,772.00	1,243.45	11,191.05	70.96%	4,580.95	15,772.00
1 General Fund	41030 Medicare			1130 Parks & Recreat		869.00	91.82	626.18	72.06%	242.82	869.00
1 General Fund	41040 Employee Benefi			1130 Parks & Recreat		21,637.00	3,011.63	15,128.35	69.92%	6,508.65	21,637.00
1 General Fund	41050 Workers Comp.			1130 Parks & Recreat		4,194.00	-	3,350.61	79.89%	843.39	4,194.00
1 General Fund	52010 Gen. Supplies			1130 Parks & Recreat		1,000.00	14.00	89.37	8.94%	910.63	1,000.00
1 General Fund	52012 Fuel			1130 Parks & Recreat		6,000.00	518.12	6,149.01	102.48%	(149.01)	6,149.01
1 General Fund	53015 Repair/Maint			1130 Parks & Recreat		13,000.00	715.89	3,647.82	28.06%	9,352.18	13,000.00
1 General Fund	54010 Small Equipment			1130 Parks & Recreat		-	(5.67)	183.23	0.00%	(183.23)	183.23
1 General Fund	55015 Beautification			1130 Parks & Recreat		5,000.00	-	-	0.00%	5,000.00	5,000.00
1 General Fund	55040 Clothing			1130 Parks & Recreat		900.00	-	1,997.60	221.96%	(1,097.60)	1,997.60
1 General Fund	55085 Weed Control			1130 Parks & Recreat		7,000.00	-	-	0.00%	7,000.00	7,000.00
1 General Fund	55090 Restrooms			1130 Parks & Recreat		400.00	-	73.89	18.47%	326.11	400.00
1 General Fund	55095 Taxes/Fees/Lics			1130 Parks & Recreat		200.00	20.00	365.95	182.98%	(165.95)	365.95
1 General Fund	60013 Network Svcs Co			1130 Parks & Recreat		-	(397.16)	-	0.00%	-	-
1 General Fund	61055 Prof Services			1130 Parks & Recreat		-	(340.00)	-	0.00%	-	-
1 General Fund	61057 Contracts-Other			1130 Parks & Recreat		17,000.00	-	16,835.00	99.03%	165.00	17,000.00

FUND	FUND Name	ACCT	ACCT Name	DEPT	DEPT Name	BUDGET	CURRENT ACTUAL	YTD ACTUALS	%	BALANCE	PROJECTED YE
1 General Fund	64010 Advertising		1130 Parks & Recreat		-	(29.80)	-	0.00%	-	-	
1 General Fund	66012 Water Utilities		1130 Parks & Recreat		13,000.00	795.59	15,097.80	116.14%	(2,097.80)	15,097.80	
1 General Fund	66014 PG&E Utilities		1130 Parks & Recreat		2,000.00	152.34	1,150.35	57.52%	849.65	2,000.00	
1 General Fund	67009 Vehicle Maintna		1130 Parks & Recreat		3,000.00	1,687.98	3,710.83	123.69%	(710.83)	3,710.83	
1 General Fund	67010 O&M Equipment		1130 Parks & Recreat		1,500.00	1,633.84	1,649.44	109.96%	(149.44)	1,649.44	
1 General Fund	67015 O&M Blg/Structu		1130 Parks & Recreat		23,000.00	1,045.42	2,119.45	9.22%	20,880.55	23,000.00	
1 General Fund	67020 Janitorial		1130 Parks & Recreat		9,000.00	-	5,002.92	55.59%	3,997.08	9,000.00	
1 General Fund	69070 PayChex & Bank		1130 Parks & Recreat		-	(60.00)	-	0.00%	-	-	
1 General Fund	70028 Improvement Bld		1130 Parks & Recreat		-	4,372.30	4,372.30	0.00%	(4,372.30)	4,372.30	
1 General Fund	70040 Machinery &		1130 Parks & Recreat		3,000.00	-	-	0.00%	3,000.00	3,000.00	
DEPT 1130 Subtotal ----->						220,005.00	21,077.22	142,297.16	64.68%	77,707.84	220,005.00
1 General Fund	55010 Community Prom		1150 Marketing		2,000.00	714.50	8,456.24	422.81%	(6,456.24)	8,456.24	
1 General Fund	55012 Holiday decor		1150 Marketing		8,000.00	720.00	2,506.68	31.33%	5,493.32	8,000.00	
1 General Fund	55015 Beautification		1150 Marketing		2,000.00	-	-	0.00%	2,000.00	2,000.00	
1 General Fund	60014 Internet Servic		1150 Marketing		3,200.00	155.16	955.16	29.85%	2,244.84	3,200.00	
1 General Fund	64010 Advertising		1150 Marketing		750.00	1,204.80	1,204.80	160.64%	(454.80)	1,204.80	
1 General Fund	65030 Membership/Dues		1150 Marketing		-	(125.00)	-	0.00%	-	-	
1 General Fund	68012 Lease-Prgk lot		1150 Marketing		41,480.00	3,540.46	35,404.60	85.35%	6,075.40	41,480.00	
DEPT 1150 Subtotal ----->						57,430.00	6,209.92	48,527.48	84.50%	8,902.52	57,430.00
1 General Fund	41040 Employee Benefi		1510 Sewer Treatment		-	(595.40)	30.13	0.00%	(30.13)	30.13	
1 General Fund	62010 Communications		1510 Sewer Treatment		-	0.40	29.35	0.00%	(29.35)	29.35	
1 General Fund	69070 PayChex & Bank		1510 Sewer Treatment		-	(60.00)	-	0.00%	-	-	
DEPT 1510 Subtotal ----->						-	(655.00)	59.48	0.00%	(59.48)	59.48
1 General Fund	41040 Employee Benefi		1520 Sewer Collectio		-	(589.52)	15.63	0.00%	(15.63)	15.63	
1 General Fund	67015 O&M Blg/Structu		1720 MonteVerde Muse		-	(86.00)	-	0.00%	-	-	
1 General Fund	41040 Employee Benefi		6100 Central Servies		2,400.00	472.50	1,867.50	77.81%	532.50	2,400.00	
1 General Fund	52010 Gen. Supplies		6100 Central Servies		1,250.00	54.49	782.11	62.57%	467.89	1,250.00	
1 General Fund	53015 Repair/Maint		6100 Central Servies		-	(224.38)	-	0.00%	-	-	
1 General Fund	53020 Equipmt Maint.		6100 Central Servies		375.00	29.00	238.62	63.63%	136.38	375.00	
1 General Fund	60010 Computer Hardwr		6100 Central Servies		1,250.00	-	329.33	26.35%	920.67	1,250.00	
1 General Fund	60013 Network Svcs Co		6100 Central Servies		20,000.00	4,021.30	13,267.85	66.34%	6,732.15	20,000.00	
1 General Fund	60014 Internet Servic		6100 Central Servies		2,750.00	373.11	5,825.60	211.84%	(3,075.60)	5,825.60	
1 General Fund	62010 Communications		6100 Central Servies		3,250.00	374.30	3,074.55	94.60%	175.45	3,250.00	
1 General Fund	65010 Risk Management		6100 Central Servies		157,500.00	-	153,113.32	97.21%	4,386.68	157,500.00	
1 General Fund	65030 Membership/Dues		6100 Central Servies		1,000.00	62.50	854.80	85.48%	145.20	1,000.00	
1 General Fund	65040 Travel,Conf,Trg		6100 Central Servies		1,000.00	135.28	1,087.85	108.79%	(87.85)	1,087.85	
1 General Fund	67010 O&M Equipment		6100 Central Servies		1,750.00	-	-	0.00%	1,750.00	1,750.00	
DEPT 6100 Subtotal ----->						192,525.00	5,298.10	180,441.53	93.72%	12,083.47	192,525.00
1 General Fund	61030 Legal		6130 City Attorney		30,000.00	2,893.85	21,340.53	71.14%	8,659.47	30,000.00	
FUND TOTAL						2,431,935.00	205,603.47	1,680,834.55	69.12%	751,100.45	2,431,935.00
3 Streets/Sidewal	40000 Salaries		1020 City Clerk		8,500.00	687.68	6,189.12	72.81%	2,310.88	8,500.00	
3 Streets/Sidewal	40024 Vacation Payout		1020 City Clerk		508.00	-	-	0.00%	508.00	508.00	
3 Streets/Sidewal	41000 FICA		1020 City Clerk		556.00	42.64	383.76	69.02%	172.24	556.00	
3 Streets/Sidewal	41010 SUI		1020 City Clerk		16.00	-	16.08	100.50%	(0.08)	16.08	
3 Streets/Sidewal	41020 PERS		1020 City Clerk		689.00	52.82	475.38	69.00%	213.62	689.00	
3 Streets/Sidewal	41025 PERS Unfunded		1020 City Clerk		1,660.00	130.90	1,178.10	70.97%	481.90	1,660.00	
3 Streets/Sidewal	41030 Medicare		1020 City Clerk		130.00	9.98	89.82	69.09%	40.18	130.00	
3 Streets/Sidewal	41040 Employee Benefi		1020 City Clerk		2,278.00	45.61	239.89	10.53%	2,038.11	2,278.00	
3 Streets/Sidewal	41050 Workers Comp.		1020 City Clerk		628.00	-	501.28	79.82%	126.72	628.00	
3 Streets/Sidewal	52010 Gen. Supplies		1020 City Clerk		40.00	-	9.14	22.85%	30.86	40.00	
3 Streets/Sidewal	60013 Network Svcs Co		1020 City Clerk		40.00	-	-	0.00%	40.00	40.00	
3 Streets/Sidewal	60016 Muni Code Web		1020 City Clerk		400.00	-	-	0.00%	400.00	400.00	
3 Streets/Sidewal	61057 Contracts-Other		1020 City Clerk		500.00	-	-	0.00%	500.00	500.00	
3 Streets/Sidewal	65040 Travel,Conf,Trg		1020 City Clerk		50.00	-	-	0.00%	50.00	50.00	
3 Streets/Sidewal	66012 Water Utilities		1020 City Clerk		20.00	0.95	8.80	44.00%	11.20	20.00	
3 Streets/Sidewal	66014 PG&E Utilities		1020 City Clerk		95.00	9.00	36.92	38.86%	58.08	95.00	
DEPT 1020 Subtotal ----->						16,110.00	979.58	9,128.29	56.66%	6,981.71	16,110.00
3 Streets/Sidewal	40000 Salaries		1040 City Manager		16,500.00	1,376.08	11,649.30	70.60%	4,850.70	16,500.00	
3 Streets/Sidewal	41000 FICA		1040 City Manager		1,023.00	71.14	684.83	66.94%	338.17	1,023.00	
3 Streets/Sidewal	41010 SUI		1040 City Manager		16.00	-	32.20	201.25%	(16.20)	32.20	
3 Streets/Sidewal	41020 PERS		1040 City Manager		1,267.00	103.38	485.89	38.35%	781.11	1,267.00	
3 Streets/Sidewal	41025 PERS Unfunded		1040 City Manager		1,660.00	130.90	1,178.10	70.97%	481.90	1,660.00	
3 Streets/Sidewal	41030 Medicare		1040 City Manager		239.00	16.64	160.18	67.02%	78.82	239.00	
3 Streets/Sidewal	41040 Employee Benefi		1040 City Manager		1,708.00	106.57	781.42	45.75%	926.58	1,708.00	
3 Streets/Sidewal	41050 Workers Comp.		1040 City Manager		2,089.00	-	923.51	44.21%	1,165.49	2,089.00	
3 Streets/Sidewal	52010 Gen. Supplies		1040 City Manager		150.00	4.50	38.76	25.84%	111.24	150.00	
3 Streets/Sidewal	55019 EE Development		1040 City Manager		25.00	-	-	0.00%	25.00	25.00	

FUND	FUND Name	ACCT	ACCT Name	DEPT	DEPT Name	BUDGET	CURRENT ACTUAL	YTD ACTUALS	%	BALANCE	PROJECTED YE
	3 Streets/Sidewal	60013	Network Svcs Co	1040	City Manager	150.00	-	22.50	15.00%	127.50	150.00
	3 Streets/Sidewal	61055	Prof Services	1040	City Manager	-	-	806.02	0.00%	(806.02)	806.02
	3 Streets/Sidewal	62010	Communications	1040	City Manager	-	15.93	96.07	0.00%	(96.07)	96.07
	3 Streets/Sidewal	65040	Travel,Conf,Trg	1040	City Manager	200.00	-	70.00	35.00%	130.00	200.00
	3 Streets/Sidewal	66012	Water Utilities	1040	City Manager	30.00	0.95	8.82	29.40%	21.18	30.00
	3 Streets/Sidewal	66014	PG&E Utilities	1040	City Manager	85.00	9.00	36.92	43.44%	48.08	85.00
DEPT 1040 Subtotal ----->						25,142.00	1,835.09	16,974.52	67.51%	8,167.48	25,142.00
	3 Streets/Sidewal	40000	Salaries	1050	Finance	14,507.00	1,245.19	10,171.40	70.11%	4,335.60	14,507.00
	3 Streets/Sidewal	40024	Vacation Payout	1050	Finance	648.00	-	-	0.00%	648.00	648.00
	3 Streets/Sidewal	41000	FICA	1050	Finance	865.00	72.22	611.56	70.70%	253.44	865.00
	3 Streets/Sidewal	41010	SUI	1050	Finance	52.00	7.19	46.59	89.60%	5.41	52.00
	3 Streets/Sidewal	41020	PERS	1050	Finance	795.00	84.15	627.23	78.90%	167.77	795.00
	3 Streets/Sidewal	41025	PERS Unfunded	1050	Finance	2,656.00	209.43	1,884.87	70.97%	771.13	2,656.00
	3 Streets/Sidewal	41030	Medicare	1050	Finance	202.00	16.89	143.02	70.80%	58.98	202.00
	3 Streets/Sidewal	41040	Employee Benefi	1050	Finance	3,644.00	271.60	1,795.32	49.27%	1,848.68	3,644.00
	3 Streets/Sidewal	41050	Workers Comp.	1050	Finance	976.00	-	779.98	79.92%	196.02	976.00
	3 Streets/Sidewal	52010	Gen. Supplies	1050	Finance	1,360.00	722.73	1,214.91	89.33%	145.09	1,360.00
	3 Streets/Sidewal	60013	Network Svcs Co	1050	Finance	880.00	62.79	502.32	57.08%	377.68	880.00
	3 Streets/Sidewal	60016	Muni Code Web	1050	Finance	400.00	-	-	0.00%	400.00	400.00
	3 Streets/Sidewal	60020	MOM online fees	1050	Finance	800.00	-	-	0.00%	800.00	800.00
	3 Streets/Sidewal	61015	Audit & Acctg	1050	Finance	2,880.00	-	2,456.32	85.29%	423.68	2,880.00
	3 Streets/Sidewal	61057	Contracts-Other	1050	Finance	96.00	940.00	940.00	979.17%	(844.00)	940.00
	3 Streets/Sidewal	65040	Travel,Conf,Trg	1050	Finance	416.00	-	-	0.00%	416.00	416.00
	3 Streets/Sidewal	66012	Water Utilities	1050	Finance	32.00	1.94	29.17	91.16%	2.83	32.00
	3 Streets/Sidewal	66014	PG&E Utilities	1050	Finance	480.00	44.40	164.02	34.17%	315.98	480.00
	3 Streets/Sidewal	67010	O&M Equipment	1050	Finance	80.00	-	-	0.00%	80.00	80.00
	3 Streets/Sidewal	69070	PayChex & Bank	1050	Finance	1,040.00	163.91	392.15	37.71%	647.85	1,040.00
DEPT 1050 Subtotal ----->						32,809.00	3,842.44	21,758.86	66.32%	11,050.14	32,809.00
	3 Streets/Sidewal	40000	Salaries	1120	Streets/Roads	68,062.00	7,859.23	58,094.07	85.35%	9,967.93	68,062.00
	3 Streets/Sidewal	40020	Overtime	1120	Streets/Roads	-	(640.68)	-	0.00%	-	-
	3 Streets/Sidewal	40024	Vacation Payout	1120	Streets/Roads	2,501.00	-	-	0.00%	2,501.00	2,501.00
	3 Streets/Sidewal	41000	FICA	1120	Streets/Roads	4,220.00	487.27	3,609.12	85.52%	610.88	4,220.00
	3 Streets/Sidewal	41010	SUI	1120	Streets/Roads	164.00	4.83	167.76	102.29%	(3.76)	167.76
	3 Streets/Sidewal	41020	PERS	1120	Streets/Roads	8,052.00	772.59	5,815.44	72.22%	2,236.56	8,052.00
	3 Streets/Sidewal	41025	PERS Unfunded	1120	Streets/Roads	16,930.00	1,348.22	12,133.98	71.67%	4,796.02	16,930.00
	3 Streets/Sidewal	41030	Medicare	1120	Streets/Roads	987.00	107.57	834.34	84.53%	152.66	987.00
	3 Streets/Sidewal	41040	Employee Benefi	1120	Streets/Roads	23,225.00	2,393.37	18,809.51	80.99%	4,415.49	23,225.00
	3 Streets/Sidewal	41050	Workers Comp.	1120	Streets/Roads	4,764.00	-	3,843.15	80.67%	920.85	4,764.00
	3 Streets/Sidewal	52010	Gen. Supplies	1120	Streets/Roads	1,485.00	-	1,028.10	69.23%	456.90	1,485.00
	3 Streets/Sidewal	52012	Fuel	1120	Streets/Roads	5,940.00	589.28	9,662.04	162.66%	(3,722.04)	9,662.04
	3 Streets/Sidewal	55040	Clothing	1120	Streets/Roads	396.00	-	766.80	193.64%	(370.80)	766.80
	3 Streets/Sidewal	55060	Patching	1120	Streets/Roads	4,950.00	3,762.38	5,105.23	103.14%	(155.23)	5,105.23
	3 Streets/Sidewal	55070	Signs	1120	Streets/Roads	248.00	-	-	0.00%	248.00	248.00
	3 Streets/Sidewal	55075	Flood Control	1120	Streets/Roads	990.00	-	-	0.00%	990.00	990.00
	3 Streets/Sidewal	55085	Weed Control	1120	Streets/Roads	4,950.00	-	-	0.00%	4,950.00	4,950.00
	3 Streets/Sidewal	60014	Internet Servic	1120	Streets/Roads	-	(30.26)	-	0.00%	-	-
	3 Streets/Sidewal	61057	Contracts-Other	1120	Streets/Roads	5,940.00	-	-	0.00%	5,940.00	5,940.00
	3 Streets/Sidewal	66014	PG&E Utilities	1120	Streets/Roads	-	(550.79)	12.39	0.00%	(12.39)	12.39
	3 Streets/Sidewal	66025	Street Lights	1120	Streets/Roads	31,680.00	4,104.21	26,257.10	82.88%	5,422.90	31,680.00
	3 Streets/Sidewal	67009	Vehicle Maintna	1120	Streets/Roads	1,980.00	47.48	886.95	44.80%	1,093.05	1,980.00
	3 Streets/Sidewal	67010	O&M Equipment	1120	Streets/Roads	990.00	-	-	0.00%	990.00	990.00
DEPT 1120 Subtotal ----->						188,454.00	20,254.70	147,025.98	78.02%	41,428.02	188,454.00
	3 Streets/Sidewal	52012	Fuel	1510	Sewer Treatment	-	(262.34)	-	0.00%	-	-
	3 Streets/Sidewal	53015	Repair/Maint	1600	Effluent	-	130.49	-	0.00%	-	-
FUND TOTAL						262,515.00	26,779.96	194,887.65	74.24%	67,627.35	262,515.00
	4 Crestview Lgt/D	40000	Salaries	1120	Streets/Roads	687.00	-	-	0.00%	687.00	687.00
	4 Crestview Lgt/D	40024	Vacation Payout	1120	Streets/Roads	25.00	-	-	0.00%	25.00	25.00
	4 Crestview Lgt/D	41000	FICA	1120	Streets/Roads	43.00	-	-	0.00%	43.00	43.00
	4 Crestview Lgt/D	41010	SUI	1120	Streets/Roads	2.00	-	-	0.00%	2.00	2.00
	4 Crestview Lgt/D	41020	PERS	1120	Streets/Roads	81.00	-	-	0.00%	81.00	81.00
	4 Crestview Lgt/D	41025	PERS Unfunded	1120	Streets/Roads	171.00	-	-	0.00%	171.00	171.00
	4 Crestview Lgt/D	41030	Medicare	1120	Streets/Roads	10.00	-	-	0.00%	10.00	10.00
	4 Crestview Lgt/D	41040	Employee Benefi	1120	Streets/Roads	235.00	-	-	0.00%	235.00	235.00
	4 Crestview Lgt/D	41050	Workers Comp.	1120	Streets/Roads	48.00	-	-	0.00%	48.00	48.00
	4 Crestview Lgt/D	52010	Gen. Supplies	1120	Streets/Roads	15.00	-	7.57	50.47%	7.43	15.00
	4 Crestview Lgt/D	52012	Fuel	1120	Streets/Roads	60.00	-	-	0.00%	60.00	60.00
	4 Crestview Lgt/D	55040	Clothing	1120	Streets/Roads	4.00	-	-	0.00%	4.00	4.00
	4 Crestview Lgt/D	55060	Patching	1120	Streets/Roads	50.00	-	-	0.00%	50.00	50.00
	4 Crestview Lgt/D	55070	Signs	1120	Streets/Roads	3.00	-	-	0.00%	3.00	3.00

FUND	FUND Name	ACCT	ACCT Name	DEPT	DEPT Name	BUDGET	CURRENT ACTUAL	YTD ACTUALS	%	BALANCE	PROJECTED YE
4	Crestview Lgt/D	55075	Flood Control	1120	Streets/Roads	10.00	-	-	0.00%	10.00	10.00
4	Crestview Lgt/D	55085	Weed Control	1120	Streets/Roads	50.00	-	-	0.00%	50.00	50.00
4	Crestview Lgt/D	61057	Contracts-Other	1120	Streets/Roads	60.00	-	-	0.00%	60.00	60.00
4	Crestview Lgt/D	66025	Street Lights	1120	Streets/Roads	320.00	-	-	0.00%	320.00	320.00
4	Crestview Lgt/D	67009	Vehicle Maintna	1120	Streets/Roads	20.00	-	4.93	24.65%	15.07	20.00
4	Crestview Lgt/D	67010	O&M Equipment	1120	Streets/Roads	10.00	-	-	0.00%	10.00	10.00
DEPT 1120 Subtotal ----->						1,904.00	-	12.50	0.66%	1,891.50	1,904.00
4	Crestview Lgt/D	66025	Street Lights	1450	CrestView Lgt	-	(492.41)	127.82	0.00%	(127.82)	127.82
4	Crestview Lgt/D	55040	Clothing	1510	Sewer Treatment	-	(2.50)	-	0.00%	-	-
4	Crestview Lgt/D	53015	Repair/Maint	1600	Effluent	-	1.32	-	0.00%	-	-
FUND TOTAL						1,904.00	(493.59)	140.32	7.37%	1,763.68	1,904.00
7	Cemetery	40000	Salaries	1020	City Clerk	850.00	68.76	618.84	72.80%	231.16	850.00
7	Cemetery	40024	Vacation Payout	1020	City Clerk	51.00	-	-	0.00%	51.00	51.00
7	Cemetery	41000	FICA	1020	City Clerk	56.00	4.26	38.34	68.46%	17.66	56.00
7	Cemetery	41010	SUI	1020	City Clerk	2.00	-	1.61	80.50%	0.39	2.00
7	Cemetery	41020	PERS	1020	City Clerk	69.00	5.28	47.52	68.87%	21.48	69.00
7	Cemetery	41025	PERS Unfunded	1020	City Clerk	166.00	13.09	117.81	70.97%	48.19	166.00
7	Cemetery	41030	Medicare	1020	City Clerk	13.00	1.00	9.00	69.23%	4.00	13.00
7	Cemetery	41040	Employee Benefi	1020	City Clerk	228.00	21.44	180.49	79.16%	47.51	228.00
7	Cemetery	41050	Workers Comp.	1020	City Clerk	63.00	-	50.73	80.52%	12.27	63.00
7	Cemetery	52010	Gen. Supplies	1020	City Clerk	4.00	-	0.90	22.50%	3.10	4.00
7	Cemetery	60013	Network Svcs Co	1020	City Clerk	4.00	-	-	0.00%	4.00	4.00
7	Cemetery	60016	Muni Code Web	1020	City Clerk	40.00	-	-	0.00%	40.00	40.00
7	Cemetery	61057	Contracts-Other	1020	City Clerk	50.00	-	-	0.00%	50.00	50.00
7	Cemetery	65040	Travel,Conf,Trg	1020	City Clerk	5.00	-	-	0.00%	5.00	5.00
7	Cemetery	66012	Water Utilities	1020	City Clerk	2.00	0.10	1.06	53.00%	0.94	2.00
7	Cemetery	66014	PG&E Utilities	1020	City Clerk	10.00	0.90	3.69	36.90%	6.31	10.00
DEPT 1020 Subtotal ----->						1,613.00	114.83	1,069.99	66.34%	543.01	1,613.00
7	Cemetery	40000	Salaries	1050	Finance	850.00	-	-	0.00%	850.00	850.00
7	Cemetery	40024	Vacation Payout	1050	Finance	51.00	-	-	0.00%	51.00	51.00
7	Cemetery	41000	FICA	1050	Finance	56.00	-	-	0.00%	56.00	56.00
7	Cemetery	41010	SUI	1050	Finance	2.00	-	-	0.00%	2.00	2.00
7	Cemetery	41020	PERS	1050	Finance	69.00	-	-	0.00%	69.00	69.00
7	Cemetery	41025	PERS Unfunded	1050	Finance	166.00	-	-	0.00%	166.00	166.00
7	Cemetery	41030	Medicare	1050	Finance	13.00	-	-	0.00%	13.00	13.00
7	Cemetery	41040	Employee Benefi	1050	Finance	228.00	-	-	0.00%	228.00	228.00
7	Cemetery	41050	Workers Comp.	1050	Finance	63.00	-	-	0.00%	63.00	63.00
7	Cemetery	52010	Gen. Supplies	1050	Finance	4.00	-	-	0.00%	4.00	4.00
7	Cemetery	60013	Network Svcs Co	1050	Finance	4.00	-	-	0.00%	4.00	4.00
7	Cemetery	60016	Muni Code Web	1050	Finance	40.00	-	-	0.00%	40.00	40.00
7	Cemetery	61057	Contracts-Other	1050	Finance	50.00	-	-	0.00%	50.00	50.00
7	Cemetery	65040	Travel,Conf,Trg	1050	Finance	5.00	-	-	0.00%	5.00	5.00
7	Cemetery	66012	Water Utilities	1050	Finance	2.00	-	-	0.00%	2.00	2.00
7	Cemetery	66014	PG&E Utilities	1050	Finance	10.00	-	-	0.00%	10.00	10.00
DEPT 1050 Subtotal ----->						1,613.00	-	-	0.00%	1,613.00	1,613.00
7	Cemetery	40000	Salaries	1130	Parks & Recreat	-	(1,347.71)	-	0.00%	-	-
7	Cemetery	40020	Overtime	1130	Parks & Recreat	-	(9.90)	-	0.00%	-	-
7	Cemetery	41000	FICA	1130	Parks & Recreat	-	(67.98)	-	0.00%	-	-
7	Cemetery	41020	PERS	1130	Parks & Recreat	-	(72.29)	-	0.00%	-	-
7	Cemetery	41030	Medicare	1130	Parks & Recreat	-	(17.78)	-	0.00%	-	-
7	Cemetery	55040	Clothing	1130	Parks & Recreat	-	(6.00)	-	0.00%	-	-
DEPT 1130 Subtotal ----->						-	(1,521.66)	-	0.00%	-	-
7	Cemetery	41040	Employee Benefi	1400	Cemetery	-	(424.64)	8.90	0.00%	(8.90)	8.90
7	Cemetery	53015	Repair/Maint	1400	Cemetery	-	(58.06)	-	0.00%	-	-
7	Cemetery	66012	Water Utilities	1400	Cemetery	-	(612.16)	77.75	0.00%	(77.75)	77.75
DEPT 1400 Subtotal ----->						-	(1,094.86)	86.65	0.00%	(86.65)	86.65
FUND TOTAL						3,226.00	(2,501.69)	1,156.64	0.00%	2,069.36	3,226.00
10	Sewer M&O	41040	Employee Benefi	-	-	-	(174.93)	-	0.00%	-	-
10	Sewer M&O	40000	Salaries	1020	City Clerk	17,000.00	1,375.36	12,378.24	72.81%	4,621.76	17,000.00
10	Sewer M&O	40024	Vacation Payout	1020	City Clerk	1,016.00	-	-	0.00%	1,016.00	1,016.00
10	Sewer M&O	41000	FICA	1020	City Clerk	1,113.00	85.28	767.52	68.96%	345.48	1,113.00
10	Sewer M&O	41010	SUI	1020	City Clerk	32.00	-	48.21	150.66%	(16.21)	48.21
10	Sewer M&O	41020	PERS	1020	City Clerk	1,379.00	105.62	950.58	68.93%	428.42	1,379.00
10	Sewer M&O	41025	PERS Unfunded	1020	City Clerk	3,321.00	261.79	2,356.11	70.95%	964.89	3,321.00
10	Sewer M&O	41030	Medicare	1020	City Clerk	260.00	19.94	179.46	69.02%	80.54	260.00
10	Sewer M&O	41040	Employee Benefi	1020	City Clerk	4,555.00	241.10	663.54	14.57%	3,891.46	4,555.00

FUND	FUND Name	ACCT	ACCT Name	DEPT	DEPT Name	BUDGET	CURRENT ACTUAL	YTD ACTUALS	%	BALANCE	PROJECTED YE
10	Sewer M&O	41050	Workers Comp.	1020	City Clerk	1,257.00	-	1,004.56	79.92%	252.44	1,257.00
10	Sewer M&O	52010	Gen. Supplies	1020	City Clerk	80.00	-	18.28	22.85%	61.72	80.00
10	Sewer M&O	60013	Network Svcs Co	1020	City Clerk	80.00	-	-	0.00%	80.00	80.00
10	Sewer M&O	60016	Muni Code Web	1020	City Clerk	800.00	-	-	0.00%	800.00	800.00
10	Sewer M&O	61057	Contracts-Other	1020	City Clerk	1,000.00	-	-	0.00%	1,000.00	1,000.00
10	Sewer M&O	65040	Travel,Conf,Trg	1020	City Clerk	100.00	-	-	0.00%	100.00	100.00
10	Sewer M&O	66012	Water Utilities	1020	City Clerk	40.00	1.91	17.66	44.15%	22.34	40.00
10	Sewer M&O	66014	PG&E Utilities	1020	City Clerk	190.00	17.99	73.84	38.86%	116.16	190.00
DEPT 1020 Subtotal ----->						32,223.00	2,108.99	18,458.00	57.28%	13,765.00	32,223.00
10	Sewer M&O	40000	Salaries	1040	City Manager	33,000.00	2,752.16	23,298.59	70.60%	9,701.41	33,000.00
10	Sewer M&O	41000	FICA	1040	City Manager	2,046.00	156.44	1,407.03	68.77%	638.97	2,046.00
10	Sewer M&O	41010	SUI	1040	City Manager	32.00	-	64.40	201.25%	(32.40)	64.40
10	Sewer M&O	41020	PERS	1040	City Manager	2,534.00	206.76	971.77	38.35%	1,562.23	2,534.00
10	Sewer M&O	41025	PERS Unfunded	1040	City Manager	3,321.00	261.79	2,356.11	70.95%	964.89	3,321.00
10	Sewer M&O	41030	Medicare	1040	City Manager	479.00	36.58	329.05	68.70%	149.95	479.00
10	Sewer M&O	41040	Employee Benefi	1040	City Manager	3,416.00	417.00	2,197.39	64.33%	1,218.61	3,416.00
10	Sewer M&O	41050	Workers Comp.	1040	City Manager	4,178.00	-	1,845.01	44.16%	2,332.99	4,178.00
10	Sewer M&O	52010	Gen. Supplies	1040	City Manager	300.00	9.00	77.52	25.84%	222.48	300.00
10	Sewer M&O	53015	Repair/Maint	1040	City Manager	-	(301.75)	-	0.00%	-	-
10	Sewer M&O	55019	EE Development	1040	City Manager	50.00	-	-	0.00%	50.00	50.00
10	Sewer M&O	60013	Network Svcs Co	1040	City Manager	300.00	-	191.25	63.75%	108.75	300.00
10	Sewer M&O	61055	Prof Services	1040	City Manager	-	-	1,612.04	0.00%	(1,612.04)	1,612.04
10	Sewer M&O	62010	Communications	1040	City Manager	-	31.87	254.17	0.00%	(254.17)	254.17
10	Sewer M&O	65040	Travel,Conf,Trg	1040	City Manager	400.00	-	382.01	95.50%	17.99	400.00
10	Sewer M&O	66012	Water Utilities	1040	City Manager	60.00	1.91	23.77	39.62%	36.23	60.00
10	Sewer M&O	66014	PG&E Utilities	1040	City Manager	170.00	17.99	73.83	43.43%	96.17	170.00
DEPT 1040 Subtotal ----->						50,286.00	3,589.75	35,083.94	69.77%	15,202.06	50,286.00
10	Sewer M&O	40000	Salaries	1050	Finance	56,214.00	4,825.12	39,414.20	70.11%	16,799.80	56,214.00
10	Sewer M&O	40024	Vacation Payout	1050	Finance	2,509.00	-	-	0.00%	2,509.00	2,509.00
10	Sewer M&O	41000	FICA	1050	Finance	3,351.00	285.41	2,415.84	72.09%	935.16	3,351.00
10	Sewer M&O	41010	SUI	1050	Finance	200.00	26.94	174.68	87.34%	25.32	200.00
10	Sewer M&O	41020	PERS	1050	Finance	3,080.00	326.10	2,430.40	78.91%	649.60	3,080.00
10	Sewer M&O	41025	PERS Unfunded	1050	Finance	10,294.00	811.53	7,303.77	70.95%	2,990.23	10,294.00
10	Sewer M&O	41030	Medicare	1050	Finance	784.00	67.36	565.60	72.14%	218.40	784.00
10	Sewer M&O	41040	Employee Benefi	1050	Finance	14,121.00	2,156.69	13,269.92	93.97%	851.08	14,121.00
10	Sewer M&O	41050	Workers Comp.	1050	Finance	3,784.00	-	3,021.40	79.85%	762.60	3,784.00
10	Sewer M&O	52010	Gen. Supplies	1050	Finance	5,270.00	146.73	6,836.72	129.73%	(1,566.72)	6,836.72
10	Sewer M&O	60013	Network Svcs Co	1050	Finance	3,410.00	243.30	1,946.40	57.08%	1,463.60	3,410.00
10	Sewer M&O	60016	Muni Code Web	1050	Finance	800.00	-	-	0.00%	800.00	800.00
10	Sewer M&O	60020	MOM online fees	1050	Finance	3,100.00	-	-	0.00%	3,100.00	3,100.00
10	Sewer M&O	61015	Audit & Acctg	1050	Finance	11,160.00	-	10,327.24	92.54%	832.76	11,160.00
10	Sewer M&O	61057	Contracts-Other	1050	Finance	372.00	4,580.00	4,580.00	1231.18%	(4,208.00)	4,580.00
10	Sewer M&O	65040	Travel,Conf,Trg	1050	Finance	1,612.00	-	469.70	29.14%	1,142.30	1,612.00
10	Sewer M&O	66012	Water Utilities	1050	Finance	124.00	7.52	125.25	101.01%	(1.25)	125.25
10	Sewer M&O	66014	PG&E Utilities	1050	Finance	1,860.00	172.04	(7.48)	-0.40%	1,867.48	1,860.00
10	Sewer M&O	67010	O&M Equipment	1050	Finance	310.00	-	-	0.00%	310.00	310.00
10	Sewer M&O	69070	PayChex & Bank	1050	Finance	4,030.00	59.56	4,090.85	101.51%	(60.85)	4,090.85
DEPT 1050 Subtotal ----->						126,385.00	13,708.30	96,964.49	76.72%	29,420.51	126,385.00
10	Sewer M&O	61028	Plan Chk & Insp	1100	Building DEPT	-	(472.50)	-	0.00%	-	-
10	Sewer M&O	55065	E&P Reimb Engr.	1115	Engineering	-	(1,620.00)	-	0.00%	-	-
10	Sewer M&O	61025	Engineering	1115	Engineering	-	(3,303.75)	-	0.00%	-	-
DEPT 1115 Subtotal ----->						-	(4,923.75)	-	0.00%	-	-
10	Sewer M&O	40000	Salaries	1510	Sewer Treatment	112,997.00	7,896.52	70,896.91	62.74%	42,100.09	112,997.00
10	Sewer M&O	40020	Overtime	1510	Sewer Treatment	4,000.00	1,650.31	9,193.25	229.83%	(5,193.25)	9,193.25
10	Sewer M&O	40024	Vacation Payout	1510	Sewer Treatment	4,163.00	-	-	0.00%	4,163.00	4,163.00
10	Sewer M&O	41000	FICA	1510	Sewer Treatment	7,006.00	507.67	4,838.70	69.07%	2,167.30	7,006.00
10	Sewer M&O	41010	SUI	1510	Sewer Treatment	242.00	8.14	283.08	116.98%	(41.08)	283.08
10	Sewer M&O	41020	PERS	1510	Sewer Treatment	17,329.00	1,254.98	11,057.83	63.81%	6,271.17	17,329.00
10	Sewer M&O	41025	PERS Unfunded	1510	Sewer Treatment	24,904.00	1,963.40	17,670.60	70.95%	7,233.40	24,904.00
10	Sewer M&O	41030	Medicare	1510	Sewer Treatment	1,638.00	123.92	1,144.37	69.86%	493.63	1,638.00
10	Sewer M&O	41040	Employee Benefi	1510	Sewer Treatment	34,164.00	3,038.88	25,170.39	73.68%	8,993.61	34,164.00
10	Sewer M&O	41050	Workers Comp.	1510	Sewer Treatment	7,910.00	-	6,317.96	79.87%	1,592.04	7,910.00
10	Sewer M&O	52010	Gen. Supplies	1510	Sewer Treatment	2,000.00	-	3,115.64	155.78%	(1,115.64)	3,115.64
10	Sewer M&O	52012	Fuel	1510	Sewer Treatment	6,500.00	698.27	6,109.66	93.99%	390.34	6,500.00
10	Sewer M&O	52015	Supplies - Chem	1510	Sewer Treatment	150,000.00	10,087.03	87,760.12	58.51%	62,239.88	150,000.00
10	Sewer M&O	52020	Supplies - Lab	1510	Sewer Treatment	9,000.00	712.25	4,356.25	48.40%	4,643.75	9,000.00
10	Sewer M&O	53015	Repair/Maint	1510	Sewer Treatment	-	(70.10)	-	0.00%	-	-
10	Sewer M&O	55040	Clothing	1510	Sewer Treatment	900.00	322.31	697.97	77.55%	202.03	900.00
10	Sewer M&O	55095	Taxes/Fees/Lics	1510	Sewer Treatment	30,000.00	-	31,786.15	105.95%	(1,786.15)	31,786.15
10	Sewer M&O	60011	Computer Softwr	1510	Sewer Treatment	8,500.00	312.36	462.36	5.44%	8,037.64	8,500.00

FUND	FUND Name	ACCT	ACCT Name	DEPT	DEPT Name	BUDGET	CURRENT ACTUAL	YTD ACTUALS	%	BALANCE	PROJECTED YE
10 Sewer M&O	60013 Network Svcs Co		1510 Sewer Treatment		-	(672.02)	-	0.00%	-	-	
10 Sewer M&O	60014 Internet Servic		1510 Sewer Treatment		2,500.00	234.66	1,635.46	65.42%	864.54	2,500.00	
10 Sewer M&O	61025 Engineering		1510 Sewer Treatment		20,000.00	607.50	5,730.00	28.65%	14,270.00	20,000.00	
10 Sewer M&O	61055 Prof Services		1510 Sewer Treatment		-	(1,700.00)	-	0.00%	-	-	
10 Sewer M&O	61057 Contracts-Other		1510 Sewer Treatment		150,000.00	8,360.00	28,779.05	19.19%	121,220.95	150,000.00	
10 Sewer M&O	62010 Communications		1510 Sewer Treatment		300.00	-	188.95	62.98%	111.05	300.00	
10 Sewer M&O	65030 Membership/Dues		1510 Sewer Treatment		750.00	-	744.00	99.20%	6.00	750.00	
10 Sewer M&O	65040 Travel,Conf,Trg		1510 Sewer Treatment		250.00	107.87	107.87	43.15%	142.13	250.00	
10 Sewer M&O	66012 Water Utilities		1510 Sewer Treatment		23,000.00	1,958.24	12,459.55	54.17%	10,540.45	23,000.00	
10 Sewer M&O	66014 PG&E Utilities		1510 Sewer Treatment		32,000.00	3,374.14	17,340.41	54.19%	14,659.59	32,000.00	
10 Sewer M&O	67009 Vehicle Maintna		1510 Sewer Treatment		6,000.00	62.47	210.85	3.51%	5,789.15	6,000.00	
10 Sewer M&O	67010 O&M Equipment		1510 Sewer Treatment		15,000.00	6,501.51	15,331.00	102.21%	(331.00)	15,331.00	
10 Sewer M&O	67015 O&M Blg/Structu		1510 Sewer Treatment		-	(433.06)	-	0.00%	-	-	
10 Sewer M&O	67050 O & M-Sewer Plt		1510 Sewer Treatment		25,000.00	9,421.19	20,431.34	81.73%	4,568.66	25,000.00	
10 Sewer M&O	67060 Sludge		1510 Sewer Treatment		55,000.00	5,796.62	32,303.28	58.73%	22,696.72	55,000.00	
10 Sewer M&O	68020 Rentals-Mach/Eq		1510 Sewer Treatment		15,000.00	-	-	0.00%	15,000.00	15,000.00	
10 Sewer M&O	69070 PayChex & Bank		1510 Sewer Treatment		-	(1.94)	-	0.00%	-	-	
10 Sewer M&O	69074 Principal Pymt		1510 Sewer Treatment		455,000.00	-	-	0.00%	455,000.00	455,000.00	
10 Sewer M&O	70030 Improvements		1510 Sewer Treatment		-	-	15,306.32	0.00%	(15,306.32)	15,306.32	
10 Sewer M&O	70040 Machinery &		1510 Sewer Treatment		30,000.00	-	-	0.00%	30,000.00	30,000.00	
10 Sewer M&O	70041 Pumps-Equipment		1510 Sewer Treatment		-	-	8,782.38	0.00%	(8,782.38)	8,782.38	
DEPT 1510 Subtotal ----->						1,251,053.00	62,123.12	440,211.70	35.19%	810,841.30	1,251,053.00
10 Sewer M&O	40000 Salaries		1520 Sewer Collectio		53,497.00	3,788.65	31,356.39	58.61%	22,140.61	53,497.00	
10 Sewer M&O	40020 Overtime		1520 Sewer Collectio		500.00	201.74	743.35	148.67%	(243.35)	743.35	
10 Sewer M&O	40024 Vacation Payout		1520 Sewer Collectio		2,964.00	-	-	0.00%	2,964.00	2,964.00	
10 Sewer M&O	41000 FICA		1520 Sewer Collectio		3,317.00	236.54	2,142.69	64.60%	1,174.31	3,317.00	
10 Sewer M&O	41010 SUI		1520 Sewer Collectio		121.00	3.93	136.30	112.64%	(15.30)	136.30	
10 Sewer M&O	41020 PERS		1520 Sewer Collectio		-	477.98	3,993.15	0.00%	(3,993.15)	3,993.15	
10 Sewer M&O	41025 PERS Unfunded		1520 Sewer Collectio		12,452.00	981.70	8,835.30	70.95%	3,616.70	12,452.00	
10 Sewer M&O	41030 Medicare		1520 Sewer Collectio		776.00	51.32	493.94	63.65%	282.06	776.00	
10 Sewer M&O	41040 Employee Benefi		1520 Sewer Collectio		17,082.00	1,320.04	12,253.60	71.73%	4,828.40	17,082.00	
10 Sewer M&O	41050 Workers Comp.		1520 Sewer Collectio		3,745.00	-	2,991.07	79.87%	753.93	3,745.00	
10 Sewer M&O	52010 Gen. Supplies		1520 Sewer Collectio		50.00	-	-	0.00%	50.00	50.00	
10 Sewer M&O	52012 Fuel		1520 Sewer Collectio		1,100.00	-	-	0.00%	1,100.00	1,100.00	
10 Sewer M&O	55040 Clothing		1520 Sewer Collectio		650.00	10.00	489.30	75.28%	160.70	650.00	
10 Sewer M&O	60011 Computer Softwr		1520 Sewer Collectio		7,500.00	-	-	0.00%	7,500.00	7,500.00	
10 Sewer M&O	61020 Management		1520 Sewer Collectio		6,788.00	-	-	0.00%	6,788.00	6,788.00	
10 Sewer M&O	61025 Engineering		1520 Sewer Collectio		5,000.00	2,632.50	14,377.50	287.55%	(9,377.50)	14,377.50	
10 Sewer M&O	61055 Prof Services		1520 Sewer Collectio		500.00	-	-	0.00%	500.00	500.00	
10 Sewer M&O	67009 Vehicle Maintna		1520 Sewer Collectio		5,000.00	-	-	0.00%	5,000.00	5,000.00	
10 Sewer M&O	67010 O&M Equipment		1520 Sewer Collectio		2,000.00	1,310.99	3,067.26	153.36%	(1,067.26)	3,067.26	
10 Sewer M&O	67015 O&M Blg/Structu		1520 Sewer Collectio		6,000.00	692.62	1,642.77	27.38%	4,357.23	6,000.00	
10 Sewer M&O	67050 O & M-Sewer Plt		1520 Sewer Collectio		-	(175.89)	-	0.00%	-	-	
10 Sewer M&O	70030 Improvements		1520 Sewer Collectio		900,000.00	167,641.90	204,926.20	22.77%	695,073.80	900,000.00	
10 Sewer M&O	70032 Sewer Sys Impr		1520 Sewer Collectio		-	-	8,206.00	0.00%	(8,206.00)	8,206.00	
10 Sewer M&O	70040 Machinery &		1520 Sewer Collectio		40,000.00	-	-	0.00%	40,000.00	40,000.00	
DEPT 1520 Subtotal ----->						1,069,042.00	179,174.02	295,654.82	27.66%	773,387.18	1,069,042.00
10 Sewer M&O	41040 Employee Benefi		6100 Central Servies		2,400.00	472.50	1,417.50	59.06%	982.50	2,400.00	
10 Sewer M&O	52010 Gen. Supplies		6100 Central Servies		1,250.00	54.49	782.06	62.56%	467.94	1,250.00	
10 Sewer M&O	53015 Repair/Maint		6100 Central Servies		-	(224.37)	-	0.00%	-	-	
10 Sewer M&O	53020 Equipmt Maint.		6100 Central Servies		375.00	28.99	238.56	63.62%	136.44	375.00	
10 Sewer M&O	60010 Computer Hardwr		6100 Central Servies		1,250.00	-	-	0.00%	1,250.00	1,250.00	
10 Sewer M&O	60013 Network Svcs Co		6100 Central Servies		20,000.00	2,629.96	11,876.51	59.38%	8,123.49	20,000.00	
10 Sewer M&O	60014 Internet Servic		6100 Central Servies		2,750.00	373.11	5,825.61	211.84%	(3,075.61)	5,825.61	
10 Sewer M&O	62010 Communications		6100 Central Servies		3,250.00	345.34	3,045.57	93.71%	204.43	3,250.00	
10 Sewer M&O	65010 Risk Management		6100 Central Servies		157,500.00	-	153,113.32	97.21%	4,386.68	157,500.00	
10 Sewer M&O	65030 Membership/Dues		6100 Central Servies		1,000.00	62.50	854.80	85.48%	145.20	1,000.00	
10 Sewer M&O	65040 Travel,Conf,Trg		6100 Central Servies		1,000.00	-	-	0.00%	1,000.00	1,000.00	
10 Sewer M&O	67010 O&M Equipment		6100 Central Servies		1,750.00	224.37	224.37	12.82%	1,525.63	1,750.00	
DEPT 6100 Subtotal ----->						192,525.00	3,966.89	177,378.30	92.13%	15,146.70	192,525.00
10 Sewer M&O	61030 Legal		6130 City Attorney		30,000.00	2,623.85	19,878.03	66.26%	10,121.97	30,000.00	
FUND TOTAL						2,751,514.00	261,723.74	1,083,629.28	39.38%	1,667,884.72	2,751,514.00
14 Sewer Cap Res	70030 Improvements		1520 Sewer Collectio		-	-	6,749.00	0.00%	(6,749.00)	6,749.00	
FUND TOTAL						-	-	6,749.00	0.00%	(6,749.00)	6,749.00
15 Sewer Debt Svcr	69075 Interest Expens		1510 Sewer Treatment		-	-	6,654.37	0.00%	(6,654.37)	6,654.37	
FUND TOTAL						-	-	6,654.37	0.00%	(6,654.37)	6,654.37

FUND	FUND Name	ACCT	ACCT Name	DEPT	DEPT Name	BUDGET	CURRENT ACTUAL	YTD ACTUALS	%	BALANCE	PROJECTED YE
17	M.V.Store Trust	55017	MonteVerde Exp.	1130	Parks & Recreat	-	-	18.04	0.00%	(18.04)	18.04
17	M.V.Store Trust	52010	Gen. Supplies	1720	MonteVerde Muse	-	222.54	222.54	0.00%	(222.54)	222.54
17	M.V.Store Trust	66012	Water Utilities	1720	MonteVerde Muse	-	68.91	568.71	0.00%	(568.71)	568.71
17	M.V.Store Trust	66014	PG&E Utilities	1720	MonteVerde Muse	-	38.54	267.34	0.00%	(267.34)	267.34
17	M.V.Store Trust	67015	O&M Blg/Structu	1720	MonteVerde Muse	-	86.00	258.00	0.00%	(258.00)	258.00
DEPT 1720 Subtotal ----->						-	415.99	1,316.59	0.00%	(1,316.59)	1,316.59
FUND TOTAL						-	415.99	1,334.63	0.00%	(1,334.63)	1,334.63
19	Knights Foundry	61055	Prof Services	1710	Knights Foundry	-	-	50.00	0.00%	(50.00)	50.00
FUND TOTAL						-	-	50.00	0.00%	(50.00)	50.00
20	FEMA	40024	Vacation Payout	1050	Finance	677.00	-	-	0.00%	677.00	677.00
20	FEMA	70029	Infrastructure	1115	Engineering	-	339.50	10,307.06	0.00%	(10,307.06)	10,307.06
20	FEMA	70029	Infrastructure	1120	Streets/Roads	-	-	175,158.72	0.00%	(175,158.72)	175,158.72
20	FEMA	70044	FIXED ASST OTHR	1120	Streets/Roads	-	-	45,026.80	0.00%	(45,026.80)	45,026.80
DEPT 1120 Subtotal ----->						-	-	220,185.52	0.00%	(220,185.52)	220,185.52
20	FEMA	70030	Improvements	1510	Sewer Treatment	-	-	17,492.07	0.00%	(17,492.07)	17,492.07
FUND TOTAL						677.00	339.50	247,984.65	36629.93%	(247,307.65)	247,984.65
28	Public Safety	65040	Travel,Conf,Trg	1060	Police Dept	-	400.00	1,108.41	0.00%	(1,108.41)	1,108.41
28	Public Safety	70040	Machinery &	6100	Central Servies	-	5,781.14	5,781.14	0.00%	(5,781.14)	5,781.14
FUND TOTAL						-	6,181.14	6,889.55	0.00%	(6,889.55)	6,889.55
29	Swimming Pool	40000	Salaries	1140	Swimming Pool	-	431.84	3,977.39	0.00%	(3,977.39)	3,977.39
29	Swimming Pool	40010	Part-Time Wages	1140	Swimming Pool	5,627.00	-	-	0.00%	5,627.00	5,627.00
29	Swimming Pool	40020	Overtime	1140	Swimming Pool	-	(116.87)	-	0.00%	-	-
29	Swimming Pool	40024	Vacation Payout	1140	Swimming Pool	207.00	-	-	0.00%	207.00	207.00
29	Swimming Pool	41000	FICA	1140	Swimming Pool	349.00	26.78	231.06	66.21%	117.94	349.00
29	Swimming Pool	41010	SUI	1140	Swimming Pool	11.00	0.30	10.48	95.27%	0.52	11.00
29	Swimming Pool	41020	PERS	1140	Swimming Pool	971.00	74.54	654.45	67.40%	316.55	971.00
29	Swimming Pool	41025	PERS Unfunded	1140	Swimming Pool	1,162.00	91.61	824.49	70.95%	337.51	1,162.00
29	Swimming Pool	41030	Medicare	1140	Swimming Pool	82.00	6.26	55.92	68.20%	26.08	82.00
29	Swimming Pool	41040	Employee Benefi	1140	Swimming Pool	1,594.00	132.68	1,153.01	72.33%	440.99	1,594.00
29	Swimming Pool	41050	Workers Comp.	1140	Swimming Pool	394.00	-	314.90	79.92%	79.10	394.00
29	Swimming Pool	52010	Gen. Supplies	1140	Swimming Pool	100.00	-	22.12	22.12%	77.88	100.00
29	Swimming Pool	52015	Supplies - Chem	1140	Swimming Pool	11,000.00	-	723.14	6.57%	10,276.86	11,000.00
29	Swimming Pool	53015	Repair/Maint	1140	Swimming Pool	2,000.00	-	2,658.44	132.92%	(658.44)	2,658.44
29	Swimming Pool	55040	Clothing	1140	Swimming Pool	-	(10.00)	-	0.00%	-	-
29	Swimming Pool	55095	Taxes/Fees/Lics	1140	Swimming Pool	450.00	-	444.00	98.67%	6.00	450.00
29	Swimming Pool	61055	Prof Services	1140	Swimming Pool	-	(80.00)	-	0.00%	-	-
29	Swimming Pool	61057	Contracts-Other	1140	Swimming Pool	43,000.00	80.00	38,406.57	89.32%	4,593.43	43,000.00
29	Swimming Pool	67010	O&M Equipment	1140	Swimming Pool	1,500.00	-	-	0.00%	1,500.00	1,500.00
29	Swimming Pool	67015	O&M Blg/Structu	1140	Swimming Pool	3,500.00	-	-	0.00%	3,500.00	3,500.00
DEPT 1140 Subtotal ----->						71,947.00	637.14	49,475.97	68.77%	22,471.03	71,947.00
FUND TOTAL						71,947.00	637.14	49,475.97	68.77%	22,471.03	71,947.00
42	AB 1600	65040	Travel,Conf,Trg	1060	Police Dept	-	-	328.98	0.00%	(328.98)	328.98
FUND TOTAL						-	-	328.98	0.00%	(328.98)	328.98
59	Building Facili	70028	Improvement Bld	1040	City Manager	-	(8,744.60)	-	0.00%	-	-
59	Building Facili	40000	Salaries	1050	Finance	19,947.00	1,712.14	13,985.69	70.11%	5,961.31	19,947.00
59	Building Facili	40024	Vacation Payout	1050	Finance	891.00	-	-	0.00%	891.00	891.00
59	Building Facili	41000	FICA	1050	Finance	1,189.00	100.94	847.82	71.31%	341.18	1,189.00
59	Building Facili	41010	SUI	1050	Finance	71.00	10.78	69.88	98.42%	1.12	71.00
59	Building Facili	41020	PERS	1050	Finance	1,093.00	115.71	862.38	78.90%	230.62	1,093.00
59	Building Facili	41025	PERS Unfunded	1050	Finance	3,653.00	287.96	2,591.64	70.95%	1,061.36	3,653.00
59	Building Facili	41030	Medicare	1050	Finance	784.00	22.61	197.34	25.17%	586.66	784.00
59	Building Facili	41040	Employee Benefi	1050	Finance	5,011.00	201.54	1,948.00	38.87%	3,063.00	5,011.00
59	Building Facili	41050	Workers Comp.	1050	Finance	1,343.00	-	1,071.47	79.78%	271.53	1,343.00
59	Building Facili	52010	Gen. Supplies	1050	Finance	1,870.00	1,498.27	2,596.86	138.87%	(726.86)	2,596.86
59	Building Facili	60013	Network Svcs Co	1050	Finance	1,210.00	86.33	690.64	57.08%	519.36	1,210.00
59	Building Facili	60020	MOM online fees	1050	Finance	1,100.00	-	-	0.00%	1,100.00	1,100.00
59	Building Facili	61015	Audit & Acctg	1050	Finance	3,960.00	-	3,670.44	92.69%	289.56	3,960.00
59	Building Facili	61057	Contracts-Other	1050	Finance	132.00	1,292.00	1,292.00	978.79%	(1,160.00)	1,292.00
59	Building Facili	65040	Travel,Conf,Trg	1050	Finance	572.00	-	63.79	11.15%	508.21	572.00
59	Building Facili	66012	Water Utilities	1050	Finance	44.00	2.67	42.00	95.45%	2.00	44.00

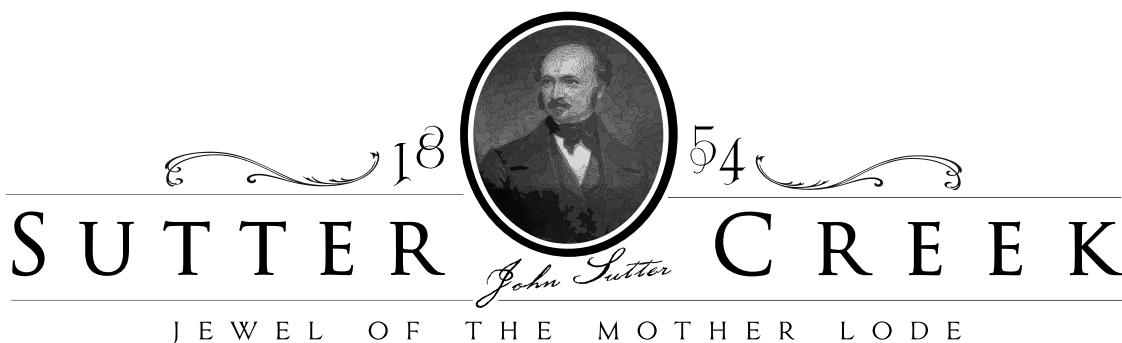
FUND	FUND Name	ACCT	ACCT Name	DEPT	DEPT Name	BUDGET	CURRENT ACTUAL	YTD ACTUALS	%	BALANCE	PROJECTED YE
59	Building Facili	66014	PG&E Utilities	1050	Finance	660.00	61.05	(2.66)	-0.40%	662.66	660.00
59	Building Facili	67010	O&M Equipment	1050	Finance	110.00	-	-	0.00%	110.00	110.00
59	Building Facili	69070	PayChex & Bank	1050	Finance	1,430.00	262.00	1,058.20	74.00%	371.80	1,430.00
DEPT 1050 Subtotal ----->						45,070.00	5,654.00	30,985.49	68.75%	14,084.51	45,070.00
59	Building Facili	40000	Salaries	1130	Parks & Recreat	23,090.00	2,730.89	15,502.28	67.14%	7,587.72	23,090.00
59	Building Facili	40020	Overtime	1130	Parks & Recreat	-	(23.11)	-	0.00%	-	-
59	Building Facili	40024	Vacation Payout	1130	Parks & Recreat	850.00	-	-	0.00%	850.00	850.00
59	Building Facili	41000	FICA	1130	Parks & Recreat	1,432.00	147.12	932.33	65.11%	499.67	1,432.00
59	Building Facili	41010	SUI	1130	Parks & Recreat	60.00	1.81	62.91	104.85%	(2.91)	62.91
59	Building Facili	41020	PERS	1130	Parks & Recreat	1,819.00	148.69	1,019.23	56.03%	799.77	1,819.00
59	Building Facili	41025	PERS Unfunded	1130	Parks & Recreat	6,143.00	484.31	4,358.79	70.96%	1,784.21	6,143.00
59	Building Facili	41030	Medicare	1130	Parks & Recreat	335.00	26.47	212.02	63.29%	122.98	335.00
59	Building Facili	41040	Employee Benefi	1130	Parks & Recreat	8,427.00	1,535.58	7,239.81	85.91%	1,187.19	8,427.00
59	Building Facili	41050	Workers Comp.	1130	Parks & Recreat	1,616.00	-	1,290.24	79.84%	325.76	1,616.00
59	Building Facili	52010	Gen. Supplies	1130	Parks & Recreat	100.00	134.69	185.49	185.49%	(85.49)	185.49
59	Building Facili	53015	Repair/Maint	1130	Parks & Recreat	25,000.00	1,276.45	10,859.85	43.44%	14,140.15	25,000.00
59	Building Facili	55040	Clothing	1130	Parks & Recreat	-	(313.81)	-	0.00%	-	-
59	Building Facili	60014	Internet Servic	1130	Parks & Recreat	-	9,681.06	-	0.00%	-	-
59	Building Facili	66012	Water Utilities	1130	Parks & Recreat	2,500.00	189.55	2,695.44	107.82%	(195.44)	2,695.44
59	Building Facili	66014	PG&E Utilities	1130	Parks & Recreat	50,000.00	(4,862.60)	14,709.66	29.42%	35,290.34	50,000.00
59	Building Facili	67010	O&M Equipment	1130	Parks & Recreat	1,000.00	-	-	0.00%	1,000.00	1,000.00
59	Building Facili	67015	O&M Blg/Structu	1130	Parks & Recreat	4,000.00	-	2,421.75	60.54%	1,578.25	4,000.00
59	Building Facili	70028	Improvement Bld	1130	Parks & Recreat	-	4,372.30	4,372.30	0.00%	(4,372.30)	4,372.30
DEPT 1130 Subtotal ----->						126,372.00	15,529.40	65,862.10	52.12%	60,509.90	126,372.00
FUND TOTAL						171,442.00	12,438.80	96,847.59	56.49%	74,594.41	171,442.00
80	Effluent Disp.	40000	Salaries	1020	City Clerk	17,000.00	1,375.36	12,378.24	72.81%	4,621.76	17,000.00
80	Effluent Disp.	40024	Vacation Payout	1020	City Clerk	1,016.00	-	-	0.00%	1,016.00	1,016.00
80	Effluent Disp.	41000	FICA	1020	City Clerk	1,113.00	85.28	767.52	68.96%	345.48	1,113.00
80	Effluent Disp.	41010	SUI	1020	City Clerk	32.00	-	16.08	50.25%	15.92	32.00
80	Effluent Disp.	41020	PERS	1020	City Clerk	1,379.00	105.62	950.58	68.93%	428.42	1,379.00
80	Effluent Disp.	41025	PERS Unfunded	1020	City Clerk	3,321.00	261.79	2,356.11	70.95%	964.89	3,321.00
80	Effluent Disp.	41030	Medicare	1020	City Clerk	260.00	19.94	179.46	69.02%	80.54	260.00
80	Effluent Disp.	41040	Employee Benefi	1020	City Clerk	4,555.00	389.98	3,320.29	72.89%	1,234.71	4,555.00
80	Effluent Disp.	41050	Workers Comp.	1020	City Clerk	1,257.00	-	1,004.56	79.92%	252.44	1,257.00
80	Effluent Disp.	52010	Gen. Supplies	1020	City Clerk	80.00	-	18.28	22.85%	61.72	80.00
80	Effluent Disp.	60013	Network Svcs Co	1020	City Clerk	80.00	-	-	0.00%	80.00	80.00
80	Effluent Disp.	60016	Muni Code Web	1020	City Clerk	800.00	-	-	0.00%	800.00	800.00
80	Effluent Disp.	61057	Contracts-Other	1020	City Clerk	1,000.00	-	-	0.00%	1,000.00	1,000.00
80	Effluent Disp.	65040	Travel,Conf,Trg	1020	City Clerk	100.00	-	-	0.00%	100.00	100.00
80	Effluent Disp.	66012	Water Utilities	1020	City Clerk	40.00	1.91	22.76	56.90%	17.24	40.00
80	Effluent Disp.	66014	PG&E Utilities	1020	City Clerk	190.00	17.98	73.82	38.85%	116.18	190.00
DEPT 1020 Subtotal ----->						32,223.00	2,257.86	21,087.70	65.44%	11,135.30	32,223.00
80	Effluent Disp.	40000	Salaries	1040	City Manager	33,000.00	2,752.16	23,298.59	70.60%	9,701.41	33,000.00
80	Effluent Disp.	41000	FICA	1040	City Manager	2,046.00	156.46	1,407.07	68.77%	638.93	2,046.00
80	Effluent Disp.	41010	SUI	1040	City Manager	32.00	-	64.40	201.25%	(32.40)	64.40
80	Effluent Disp.	41020	PERS	1040	City Manager	2,534.00	206.76	971.79	38.35%	1,562.21	2,534.00
80	Effluent Disp.	41025	PERS Unfunded	1040	City Manager	3,321.00	261.79	2,356.11	70.95%	964.89	3,321.00
80	Effluent Disp.	41030	Medicare	1040	City Manager	479.00	36.58	329.05	68.70%	149.95	479.00
80	Effluent Disp.	41040	Employee Benefi	1040	City Manager	3,416.00	394.00	2,105.39	61.63%	1,310.61	3,416.00
80	Effluent Disp.	41050	Workers Comp.	1040	City Manager	4,178.00	-	1,845.01	44.16%	2,332.99	4,178.00
80	Effluent Disp.	52010	Gen. Supplies	1040	City Manager	300.00	9.00	77.53	25.84%	222.47	300.00
80	Effluent Disp.	53015	Repair/Maint	1040	City Manager	-	-	301.75	0.00%	(301.75)	301.75
80	Effluent Disp.	55019	EE Development	1040	City Manager	50.00	-	-	0.00%	50.00	50.00
80	Effluent Disp.	60013	Network Svcs Co	1040	City Manager	300.00	-	166.88	55.63%	133.12	300.00
80	Effluent Disp.	61055	Prof Services	1040	City Manager	-	-	1,612.03	0.00%	(1,612.03)	1,612.03
80	Effluent Disp.	62010	Communications	1040	City Manager	-	31.87	243.86	0.00%	(243.86)	243.86
80	Effluent Disp.	65040	Travel,Conf,Trg	1040	City Manager	400.00	-	140.00	35.00%	260.00	400.00
80	Effluent Disp.	66012	Water Utilities	1040	City Manager	60.00	1.91	22.76	37.93%	37.24	60.00
80	Effluent Disp.	66014	PG&E Utilities	1040	City Manager	170.00	17.99	73.83	43.43%	96.17	170.00
DEPT 1040 Subtotal ----->						50,286.00	3,868.52	35,016.05	69.63%	15,269.95	50,286.00
80	Effluent Disp.	40000	Salaries	1050	Finance	14,507.00	1,245.19	10,171.40	70.11%	4,335.60	14,507.00
80	Effluent Disp.	40024	Vacation Payout	1050	Finance	648.00	-	-	0.00%	648.00	648.00
80	Effluent Disp.	41000	FICA	1050	Finance	865.00	72.23	611.59	70.70%	253.41	865.00
80	Effluent Disp.	41010	SUI	1050	Finance	52.00	7.19	46.59	89.60%	5.41	52.00
80	Effluent Disp.	41020	PERS	1050	Finance	795.00	84.15	627.24	78.90%	167.76	795.00
80	Effluent Disp.	41025	PERS Unfunded	1050	Finance	2,656.00	209.43	1,884.87	70.97%	771.13	2,656.00
80	Effluent Disp.	41030	Medicare	1050	Finance	202.00	16.68	142.81	70.70%	59.19	202.00
80	Effluent Disp.	41040	Employee Benefi	1050	Finance	3,644.00	1,064.45	5,986.68	164.29%	(2,342.68)	5,986.68
80	Effluent Disp.	41050	Workers Comp.	1050	Finance	976.00	-	1,949.95	199.79%	(973.95)	1,949.95

FUND	FUND Name	ACCT	ACCT Name	DEPT	DEPT Name	BUDGET	CURRENT ACTUAL	YTD ACTUALS	%	BALANCE	PROJECTED YE
80	Effluent Disp.	52010	Gen. Supplies	1050	Finance	1,360.00	744.91	1,593.37	117.16%	(233.37)	1,593.37
80	Effluent Disp.	60013	Network Svcs Co	1050	Finance	880.00	62.79	502.32	57.08%	377.68	880.00
80	Effluent Disp.	60016	Muni Code Web	1050	Finance	800.00	-	-	0.00%	800.00	800.00
80	Effluent Disp.	60020	MOM online fees	1050	Finance	800.00	-	-	0.00%	800.00	800.00
80	Effluent Disp.	61015	Audit & Acctg	1050	Finance	2,880.00	-	2,474.32	85.91%	405.68	2,880.00
80	Effluent Disp.	61057	Contracts-Other	1050	Finance	96.00	-	-	0.00%	96.00	96.00
80	Effluent Disp.	65040	Travel,Conf,Trg	1050	Finance	416.00	-	-	0.00%	416.00	416.00
80	Effluent Disp.	66012	Water Utilities	1050	Finance	32.00	1.94	32.71	102.22%	(0.71)	32.71
80	Effluent Disp.	66014	PG&E Utilities	1050	Finance	480.00	44.40	(167.79)	-34.96%	647.79	480.00
80	Effluent Disp.	67010	O&M Equipment	1050	Finance	80.00	-	-	0.00%	80.00	80.00
80	Effluent Disp.	69070	PayChex & Bank	1050	Finance	1,040.00	177.71	1,324.77	127.38%	(284.77)	1,324.77
DEPT 1050 Subtotal ----->						33,209.00	3,731.07	27,180.83	81.85%	6,028.17	33,209.00
80	Effluent Disp.	52012	Fuel	1120	Streets/Roads	-	-	2,149.70	0.00%	(2,149.70)	2,149.70
80	Effluent Disp.	41040	Employee Benefi	1520	Sewer Collectio	-	390.02	890.75	0.00%	(890.75)	890.75
80	Effluent Disp.	40000	Salaries	1600	Effluent	-	7,546.16	(34,011.85)	0.00%	34,011.85	-
80	Effluent Disp.	40020	Overtime	1600	Effluent	-	17.65	(41,206.11)	0.00%	41,206.11	-
80	Effluent Disp.	41000	FICA	1600	Effluent	-	451.82	4,304.77	0.00%	(4,304.77)	4,304.77
80	Effluent Disp.	41010	SUI	1600	Effluent	-	6.94	241.15	0.00%	(241.15)	241.15
80	Effluent Disp.	41020	PERS	1600	Effluent	-	1,098.48	9,318.55	0.00%	(9,318.55)	9,318.55
80	Effluent Disp.	41025	PERS Unfunded	1600	Effluent	-	2,486.97	22,382.73	0.00%	(22,382.73)	22,382.73
80	Effluent Disp.	41030	Medicare	1600	Effluent	-	109.68	1,016.64	0.00%	(1,016.64)	1,016.64
80	Effluent Disp.	41040	Employee Benefi	1600	Effluent	(42,136.00)	2,216.22	19,912.84	-47.26%	(62,048.84)	19,912.84
80	Effluent Disp.	41050	Workers Comp.	1600	Effluent	-	-	9,036.24	0.00%	(9,036.24)	9,036.24
80	Effluent Disp.	52010	Gen. Supplies	1600	Effluent	-	428.39	(1,470.94)	0.00%	1,470.94	-
80	Effluent Disp.	52012	Fuel	1600	Effluent	-	-	(0.04)	0.00%	0.04	-
80	Effluent Disp.	52020	Supplies - Lab	1600	Effluent	-	281.25	281.25	0.00%	(281.25)	281.25
80	Effluent Disp.	53015	Repair/Maint	1600	Effluent	-	29.25	328.41	0.00%	(328.41)	328.41
80	Effluent Disp.	55040	Clothing	1600	Effluent	-	-	180.00	0.00%	(180.00)	180.00
80	Effluent Disp.	55095	Taxes/Fees/Lics	1600	Effluent	-	-	1,322.01	0.00%	(1,322.01)	1,322.01
80	Effluent Disp.	61030	Legal	1600	Effluent	-	-	(1,164.00)	0.00%	1,164.00	-
80	Effluent Disp.	67009	Vehicle Maintna	1600	Effluent	-	-	(656.09)	0.00%	656.09	-
80	Effluent Disp.	67010	O&M Equipment	1600	Effluent	-	-	(1,800.09)	0.00%	1,800.09	-
80	Effluent Disp.	67055	ARSA	1600	Effluent	426,752.00	-	320,238.91	75.04%	106,513.09	426,752.00
DEPT 1600 Subtotal ----->						384,616.00	14,672.81	308,254.38	80.15%	76,361.62	384,616.00
FUND TOTAL						500,334.00	24,920.28	394,579.41	78.86%	105,754.59	500,334.00
81	Visitor Center	55016	Com Pro-Fair Bo	1150	Marketing	-	(454.50)	-	0.00%	-	-
81	Visitor Center	64010	Advertising	1150	Marketing	-	(525.00)	-	0.00%	-	-
DEPT 1150 Subtotal ----->						-	(979.50)	-	0.00%	-	-
81	Visitor Center	52010	Gen. Supplies	1155	Visitor Center	-	-	-	0.00%	-	-
81	Visitor Center	55018	Visitor's Centr	1155	Visitor Center	-	-	260.00	0.00%	(260.00)	260.00
81	Visitor Center	60014	Internet Servic	1155	Visitor Center	-	(155.16)	-	0.00%	-	-
81	Visitor Center	66014	PG&E Utilities	1155	Visitor Center	-	(42.31)	-	0.00%	-	-
81	Visitor Center	68015	Rentals -Bldgs	1155	Visitor Center	-	-	500.00	0.00%	(500.00)	500.00
DEPT 1155 Subtotal ----->						-	(197.47)	760.00	0.00%	(760.00)	760.00
FUND TOTAL						-	(1,176.97)	760.00	0.00%	(760.00)	760.00
89	CIP	64011	PH Notices	1090	Planning	-	-	490.92	0.00%	(490.92)	490.92
89	CIP	71120	Zoning Update	1090	Planning	-	-	16,496.00	0.00%	(16,496.00)	16,496.00
DEPT 1090 Subtotal ----->						-	-	16,986.92	0.00%	(16,986.92)	16,986.92
89	CIP	70030	Improvements	1130	Parks & Recreat	-	-	507.50	0.00%	(507.50)	507.50
89	CIP	72030	Construction	1130	Parks & Recreat	-	-	15,878.90	0.00%	(15,878.90)	15,878.90
DEPT 1130 Subtotal ----->						-	-	16,386.40	0.00%	(16,386.40)	16,386.40
89	CIP	71020	RFP/RFQ Design/	7110	WWTP Grant	-	-	60,541.25	0.00%	(60,541.25)	60,541.25
89	CIP	71025	Rate Study/Prop	7110	WWTP Grant	-	810.00	1,282.50	0.00%	(1,282.50)	1,282.50
DEPT 7110 Subtotal ----->						-	810.00	61,823.75	0.00%	(61,823.75)	61,823.75
FUND TOTAL						-	810.00	95,197.07	0.00%	(95,197.07)	95,197.07
94	Vacation Fund	40024	Vacation Payout	1050	Finance	-	-	807.60	0.00%	(807.60)	807.60
94	Vacation Fund	40024	Vacation Payout	1060	Police Dept	-	2,399.20	12,960.94	0.00%	(12,960.94)	12,960.94
94	Vacation Fund	40024	Vacation Payout	1130	Parks & Recreat	-	-	1,042.79	0.00%	(1,042.79)	1,042.79
94	Vacation Fund	40024	Vacation Payout	1510	Sewer Treatment	-	-	4,039.67	0.00%	(4,039.67)	4,039.67
94	Vacation Fund	40024	Vacation Payout	1520	Sewer Collectio	-	-	2,426.83	0.00%	(2,426.83)	2,426.83
94	Vacation Fund	40024	Vacation Payout	1600	Effluent	-	-	4,335.56	0.00%	(4,335.56)	4,335.56
FUND TOTAL						-	2,399.20	25,613.39	0.00%	(25,613.39)	25,613.39

March 2024 Revenue Report

FUND	FUND Name	ACCT	ACCT Name	BUGET	CURRENT ACTUAL	YTD ACTUAL	PCT (%)	REMAINING BALANCE	PROJECTED YE
1	General Fund	30100	Prop Tax - Secured (County)	620,000.00	0	373,261.71	60.20%	246,738.29	620,000.00
1	General Fund	30105	Property Tax in Lieu of MVLF	290,000.00	0	148,918.00	51.35%	141,082.00	290,000.00
1	General Fund	30110	Prop Tax - Curr Supple(County)	15,000.00	0	6,763.48	45.09%	8,236.52	15,000.00
1	General Fund	30115	Delinquent Supplemental	2,800.00	0	111.28	3.97%	2,688.72	2,800.00
1	General Fund	30200	Prop Tax - Unsecured (County)	12,000.00	0	18,165.06	151.38%	(6,165.06)	18,165.06
1	General Fund	30210	Unsecured Supplemental	0	0	591	0.00%	(591.00)	591.00
1	General Fund	30220	Delinqt Unsecured Supplemental	0	0	20.26	0.00%	(20.26)	20.26
1	General Fund	30900	Prop Tax - Unsecured Prior (Co	0	0	253.48	0.00%	(253.48)	253.48
1	General Fund	31660	Tax, Franchise - Aces Waste	61,880.00	0	42,247.09	68.27%	19,632.91	61,880.00
1	General Fund	31662	Tax, Franchise - Comcast	35,000.00	0	22,173.51	63.35%	12,826.49	35,000.00
1	General Fund	31664	Tax, Franchise - PG&E	53,000.00	0	0	0.00%	53,000.00	53,000.00
1	General Fund	31670	Tax, Transfer - Real Property	21,000.00	0	13,495.92	64.27%	7,504.08	21,000.00
1	General Fund	31850	Tax, TOT - Transient Lodge Tax	350,000.00	10,074.77	233,632.87	66.75%	116,367.13	350,000.00
1	General Fund	31930	Tax - Gen'l Retail Sales	450,000.00	0	308,293.33	68.51%	141,706.67	450,000.00
1	General Fund	32100	License - Business	55,000.00	1,118.00	45,647.29	83.00%	9,352.71	55,000.00
1	General Fund	32111	Permit - Encroachments	31,000.00	673	3,475.50	11.21%	27,524.50	31,000.00
1	General Fund	32125	Permit - Garage Sale	50	0	45	90.00%	5.00	50.00
1	General Fund	32130	Permit / Licenses - Other	750	800	1,960.00	261.33%	(1,210.00)	1,960.00
1	General Fund	32135	Permit - Signs	800	0	1,100.00	137.50%	(300.00)	1,100.00
1	General Fund	33120	Sales Tax-Public Safety	16,000.00	0	9,303.39	58.15%	6,696.61	16,000.00
1	General Fund	33500	SB 2 State Planning Grant	25,500.00	0	39617.73	155.36%	25,500.00	39,617.73
1	General Fund	33505	LEAP	57,100.00	0	0	0.00%	57,100.00	57,100.00
1	General Fund	33510	State Cops Grant	190,000.00	17,796.50	170,765.44	89.88%	19,234.56	190,000.00
1	General Fund	33512	Hm Prop Tax Relief - Exemption	6,000.00	0	3,152.93	52.55%	2,847.07	6,000.00
1	General Fund	34130	Zoning Application Fees	200	0	0	0.00%	200.00	200.00
1	General Fund	34131	Subdivision fees	5,500.00	0	5,680.00	103.27%	(180.00)	5,680.00
1	General Fund	34132	Fees - Variance & conditional	1,000.00	-580.14	683.98	68.40%	316.02	1,000.00
1	General Fund	34135	Site Plans	50,000.00	7,474.85	43,259.34	86.52%	6,740.66	50,000.00
1	General Fund	34139	Building Permit Fees	65,000.00	4,650.04	93,714.08	144.18%	(28,714.08)	93,714.08
1	General Fund	34140	Plan Check Fees	68,000.00	2,667.15	30,235.22	44.46%	37,764.78	68,000.00
1	General Fund	34141	Fees-PD Services	250	53	205.45	82.18%	44.55	250.00
1	General Fund	34160	Fees - Police Reports	800	30	695	86.88%	105.00	800.00
1	General Fund	34168	Concealed Weapon	600	0	500	83.33%	100.00	600.00
1	General Fund	34210	PD Fee Special Services	1,500.00	100	1,004.76	66.98%	495.24	1,500.00
1	General Fund	34385	Fees - Admin Charges	0	0	150	0.00%	(150.00)	150.00
1	General Fund	35130	Fines - Vehicle Code	8,000.00	253.41	5,601.23	70.02%	2,398.77	8,000.00
1	General Fund	36100	Income - Interest Earnings	2,500.00	2,893.70	2,367.73	94.71%	132.27	2,500.00
1	General Fund	36820	Income - Other Revenue	0	0	14,476.96	0.00%	(14,476.96)	14,476.96
FUND TOTAL				2,496,230.00	48,004.28	1,641,568.02	65.76%	854,661.98	2,496,230.00
3	Streets/Sidewal	32116	Permit - Banner	0	300	300	0.00%	141,082.00	300.00
3	Streets/Sidewal	33005	Vehicle License Fee	2,800.00	0	3,264.71	116.60%	141,083.00	3,264.71
3	Streets/Sidewal	33551	2107 Highway User Tax	21,000.00	1,333.69	16,080.58	76.57%	141,084.00	21,000.00
3	Streets/Sidewal	33552	2106 Highway User Tax	16,000.00	1,416.52	12,469.39	77.93%	141,085.00	16,000.00
3	Streets/Sidewal	33553	2105 Highway User Tax	15,000.00	1,350.19	11,983.91	79.89%	141,086.00	15,000.00
3	Streets/Sidewal	33554	2107-5 Highway User Tax	1,000.00	0	1,000.00	100.00%	141,087.00	1,000.00
3	Streets/Sidewal	33556	2103 Highway User Tax	22,000.00	1,827.96	18,720.78	85.09%	141,088.00	22,000.00
3	Streets/Sidewal	33558	Road Maintenance & Rehabilit	65,000.00	5,431.09	48,960.40	75.32%	141,089.00	65,000.00
3	Streets/Sidewal	33559	RSTP	0	0	102,600.00	0.00%	141,090.00	102,600.00
3	Streets/Sidewal	36100	Income - Interest Earnings	25	0	0	0.00%	141,091.00	25.00
FUND TOTAL				142,825.00	11,659.45	215,379.77	150.80%	(72,554.77)	215,379.77
4	Crestview Lgt/D	34280	Street Lighting Charges	2,650.00	0	0	0.00%	2,650.00	2,650.00
4	Crestview Lgt/D	36100	Income - Interest Earnings	0	0	51.18	0.00%	(51.18)	51.18
FUND TOTAL				2,650.00	0	51.18	1.93%	2,598.82	2,650.00
9	HMGP-Hazard Mit	36100	Income - Interest Earnings	0	0	12.85	0.00%	(12.85)	12.85
FUND TOTAL				0	0	12.85	0.00%	(12.85)	12.85
10	Sewer M&O	33520	WWTP Grant State Water Board	150,000.00	0	25,209.00	16.81%	124,791.00	150,000.00
10	Sewer M&O	34410	Fees - Sewer Service Undist	1,953,727.00	150,630.62	1,317,331.18	67.43%	636,395.82	1,953,727.00
10	Sewer M&O	34411	Fees - Sewer Connection Charge	37,500.00	0	41,579.05	110.88%	37,500.00	41,579.05
10	Sewer M&O	34412	Septic Dumping Fee	52,000.00	2,682.46	35,205.02	67.70%	16,794.98	52,000.00

10 Sewer M&O	34413 Contract Sewer Rev AWA	203,093.00	18,809.00	164,692.66	81.09%	38,400.34	203,093.00
10 Sewer M&O	34414 Sewer Svc Chrges Amador City	44,475.00	3,234.00	29,834.66	67.08%	14,640.34	44,475.00
10 Sewer M&O	34479 Late Charges	34,680.00	2,791.76	26,428.39	76.21%	8,251.61	34,680.00
10 Sewer M&O	36100 Income - Interest Earnings	6,000.00	0	15,457.27	257.62%	(9,457.27)	15,457.27
FUND TOTAL		2,481,475.00	178,147.84	1,655,737.23	66.72%	825,737.77	2,481,475.00
17 M.V.Store Trust	36100 Income - Interest Earnings	0	0	8.57	0.00%	(8.57)	8.57
17 M.V.Store Trust	36700 Income - Donations, Private So	3,791.00	0	165.85	400.00%	3,625.15	3,791.00
FUND TOTAL		3,791.00	0	174.42	4.60%	3,616.58	3,791.00
29 Swimming Pool	36710 Swimming Pool Revenues	0	0	9,548.00	0.00%	(9,548.00)	9,548.00
FUND TOTAL		0	0	9,548.00	0.00%	(9,548.00)	9,548.00
31 TM-Sutter Hill	36100 Income - Interest Earnings	0	0	848.35	0.00%	(848.35)	848.35
31 TM-Sutter Hill	36335 Income - Traffic Mitigation Fe	0	0	1,991.54	0.00%	(1,991.54)	1,991.54
FUND TOTAL		0	0	2,839.89	0.00%	(2,839.89)	2,839.89
34 TM-49/Bypass	36100 Income - Interest Earnings	0	0	640.44	0.00%	(640.44)	640.44
FUND TOTAL		0	0	640.44	0.00%	(640.44)	640.44
35 TM-General	36100 Income - Interest Earnings	0	0	2,403.19	0.00%	(2,403.19)	2,403.19
35 TM-General	36335 Income - Traffic Mitigation Fe	0	0	18,868.21	0.00%	(18,868.21)	18,868.21
FUND TOTAL		0	0	21,271.40	0.00%	(21,271.40)	21,271.40
42 AB 1600	36100 Income - Interest Earnings	0	0	1,815.76	0.00%	(1,815.76)	1,815.76
42 AB 1600	36300 General Developer Impact Fee	0	0	5,248.45	0.00%	(5,248.45)	5,248.45
FUND TOTAL		0	0	7,064.21	0.00%	(7,064.21)	7,064.21
59 Building Facili	34745 Historical Grammer School Rev	14,000.00	1,275.00	13,075.00	93.39%	925.00	14,000.00
59 Building Facili	34746 Cribbs Field/Snack Shack Rent	200	0	240	120.00%	(40.00)	240.00
59 Building Facili	34747 Cribbs/Snack Utilities	0	0	75	0.00%	(75.00)	75.00
59 Building Facili	34748 Fees - Community Ctr Utilities	3,000.00	225	1,900.00	63.33%	1,100.00	3,000.00
59 Building Facili	34749 Fees - Community Center	6,500.00	590	4,886.00	75.17%	1,614.00	6,500.00
59 Building Facili	34750 Fees - Auditorium Use	12,000.00	250	5,575.00	46.46%	6,425.00	12,000.00
59 Building Facili	34751 Lease Revenue-AT&T Wireless	37,800.00	2,900.00	26,100.00	69.05%	11,700.00	37,800.00
59 Building Facili	34752 Fees- Auditorium Utilities	4,500.00	100	1,950.00	43.33%	2,550.00	4,500.00
59 Building Facili	34753 Fees-Jazzercise Rental Income	12,000.00	870	7,740.00	64.50%	4,260.00	12,000.00
FUND TOTAL		90,000.00	6,210.00	61,541.00	68.38%	28,459.00	90,000.00
73 Park Impact Fee	36100 Income - Interest Earnings	0	0	608.11	0.00%	(608.11)	608.11
73 Park Impact Fee	36373 Parks Regional Impact Fee	0	0	35,707.61	0.00%	(35,707.61)	35,707.61
FUND TOTAL		0	0	36,315.72	0.00%	(36,315.72)	36,315.72
80 Effluent Disp.	34390 Effluent Disposal	0	0	41,625.50	0.00%	(41,625.50)	41,625.50
FUND TOTAL		0	0	41,625.50	0.00%	(41,625.50)	41,625.50
89 CIP	33516 State Grants	0	0	177,952.00	0.00%	(177,952.00)	177,952.00
FUND TOTAL		0	0	177,952.00	0.00%	(177,952.00)	177,952.00



STAFF REPORT

TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

MEETING DATE: APRIL 15, 2024

FROM: TOM DUBOIS, CITY MANAGER

SUBJECT: RESIDENT SURVEY RESULTS

RECOMMENDATION:

Accept the report on resident priorities for a potential transaction and use tax. Give feedback on the parameters of a potential tax, the uses, and the messaging. Direct staff to continue to prepare a local transaction and use tax for the Nov 5, 2024, election and return to Council with updates.

BACKGROUND:

From March 15 – April 7, FM 3 Research surveyed Sutter Creek residents through a 20-minute dual-mode (telephone and online) survey among a randomized sample of likely November 2024 voters. To maximize response, FM3 Research utilized four different contact methods (telephone calls, emails, text messages, and mailed postcards) to provide an array of ways for potential respondents to participate in the survey. They obtained 279 responses for a margin of sampling error of +/-5.9%.

FM3 will present their findings to the Council.

DISCUSSION:

After the presentation, Staff would like the Council's feedback and direction. We need feedback on the type of tax (general, specific), the level of taxation, the use of funds and the messaging. If the Council directs staff to continue to prepare a local transportation and use tax, we will return with details on a communications plan, budget uses and proposed ballot measure wording. The council would need to adopt a motion to put this on the ballot at the second meeting in June.



POLICE

SUTTER CREEK

Monthly Report

To: Tom DuBois, City Manager
 From: Jim O'Connell, Chief of Police
 Date: April 15, 2024
 Re: March 2024 Staff Report

March 2024 Department Statistics		
Calls For Service	118	+11
Traffic Stops	116	-67
Officer Initiated Incidents	412	-115
Business Checks	254	-32
Vehicle/Pedestrian Checks	18	
Total Officer Reports	25	-17
Arrests	22	-3
Moving Citations	11	-4
Parking Citations	0	-1
TOTAL	976	-230

Downtown Foot Patrol

During the month of March, Sutter Creek Police Officers continued to conduct daily foot patrol in the downtown area and averaged over 30 minutes per officer each day. During daily foot patrols, officers continued their practice of going into businesses, contacting the owners, staff, and customers, and provided information on safety practices and crime prevention.

Volunteer Service

During the month of March our dedicated volunteers contributed more than 13 hours of service. Volunteers handled numerous tasks including report and citation processing and fulfilling records requests. The contributions of our volunteers have greatly enhanced our officers' abilities to serve the citizens of Sutter Creek.

Sutter Creek Schools

SCPD staff continues to spend significant time daily on our school campuses, interacting with staff and students. SCPD endeavors to be visible around our schools regularly, and when calls for service permit, be present during drop off and pick up time, when vehicular and pedestrian traffic can be congested.



Community Outreach

SCPD staff engaged the students at the Primary School during a public safety day. Students came to City Hall and were greeted by Officer Rego, who spent time with the kids and allowed them to explore his patrol vehicle and ask questions.





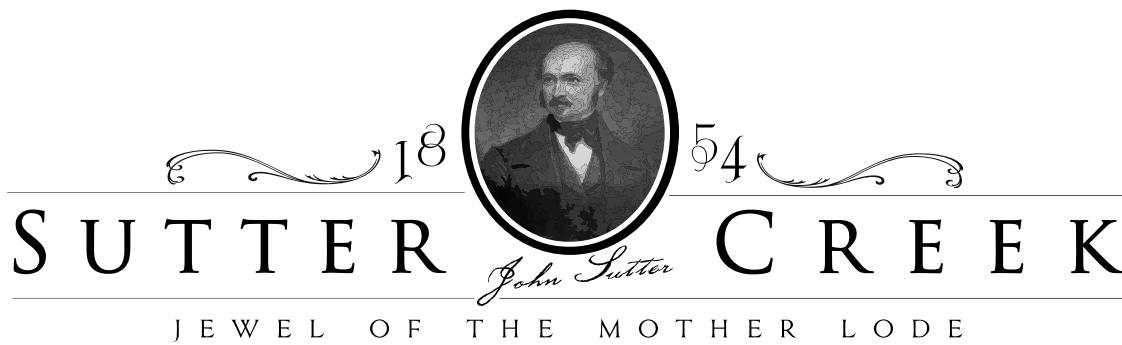
Notable Commendation

During the month of March, SCPD Officer James F. McKeon was recognized by the Lone Police Department for his assistance during the October 2023 homicide in that city. Officer McKeon assisted on scene during the heat of the incident and participated in the arrest of the murder suspect.



March Arrest Trend

During the month of March, SCPD Officers made a total of 5 Driving Under the Influence arrests, and 2 possession of narcotics arrests.



STAFF REPORT

TO: TOM DUBOIS, CITY MANAGER
MEETING DATE: MARCH 15
FROM: DAN LAFONTAINE, PUBLIC WORKS DIRECTOR
SUBJECT: PUBLIC WORKS DEPARTMENT REPORT FOR MARCH 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	17.762Mg. 0.573 mgd daily avg	0.48mgd ¹
Effluent BOD, mg/L	17 mg/L	30 mg/l
Effluent Settleable Matter, mL/L	< 0.1 ml/L	0.5 ml/l
Effluent TSS, mg/L	14 mg/L	30 mg/l
Total Coliform, MPN	< 1.8 mpn	23 mpn
Sludge Wasted	38,305 gallons	N/A
Rain	6.52in.	23.78 in. YTD –51.94” Last YTD

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

Plant Compliance Issues:

- The February 2024 monthly report and the 2023 Wastewater Treatment Plant
- The annual WWTP report was submitted to the Regional Water Quality Control Board.
- The annual Collection System report for California Integrated Water Quality System (CIWQS) was submitted on March 25, 2024

Operational Strategy Modifications:

- A metal roof cover was placed on order to cover the dewatered sludge bin from rainwater. This will keep dewatered sludge from being rewatered during storm events. The cover will pay for itself within a few years in weight reduction during disposal.
- A regular sludge wasting schedule was kept with a total of 38k gallons dewatered.
- A hole was noticed on roto-strainer and will need to have the drum replaced.

Collection System Status:

SSMP Activity

Calls for service

- March 14, 2024 – Private lateral issue

Sewer System Cleaning and Maintenance.

- For March 2024, there was 3,213 feet of sewer line cleaned. Total amount cleaned for 2024 is 5,842ft. The total for 2023 was 31,023 feet.

Service Requests

Responded to five service requests in March.

- Three were for street issues;
- One was for a sewer issue;
- One was for an administration referral.

Effluent Disposal

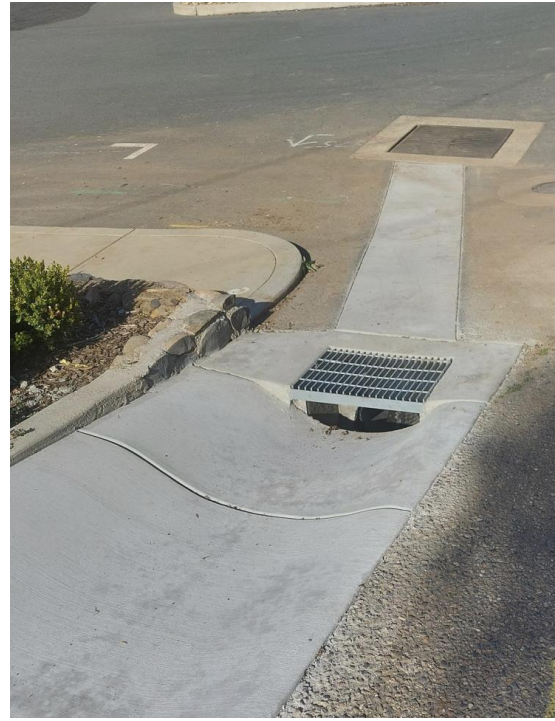
- Bowers, Hoskins, and Preston Irrigation off for the season.
- Ongoing maintenance of the cattle water troughs along the pipeline.
- Performing weed and rodent abatement at the three reservoirs.
- Sending weekly updates to the Regional Board on reservoir levels and volumes.
- Daily flow checks and level readings.

Streets and City Right of Way.

- Replacement drainage installed over 150 feet on Worley Street see pictures below:
- Pot holes filled with cold patch on numerous streets
- Completed TRUCRS annual reporting of City fleet for California Air Resources Board (CARB)
- Removal of trees and brush on Southbound lanes from Old Rt 49 from Miners bend to Rayland. Work was cut short due to snow and Northbound will be cleared in April.
- Ongoing cleaning of streets and roads for weeds and leaf removal.

Parks and Buildings

- Water was turned on for the parks to begin irrigation once the storms stop for the season.
- Cribbs Baseball field water fountain was discovered broken when water was turned on. Replacement parts are on order.
- Begin renovating Monteverde office room for potential rentals. Fix door, remove previous tenant, fixing heating and air conditioning.
- Obtained quotes to repair pool crack. Will proceed with repairs in the later part of April.



Worley storm drain ditch and new DI to street



Tree and Shrub removal on Old 49 from Miners Bend to Raylan Dr.

City of Sutter Creek
City Treasurer's Report
March 2024

Receipts & Disbursements Report

City's Checking Account

Receipts

Deposits	\$ 227,335	
Reversal of Bank Charges	-	
Total		\$ 227,335

Disbursements

Accounts Payable	\$ 355,939	
Payroll & Benefits	119,126	
Bank Charges	5	
Total		\$ 475,070

Net Amount of Investment Transfers \$ -

Recap of City Treasury

Investments on Hand March 31, 2024

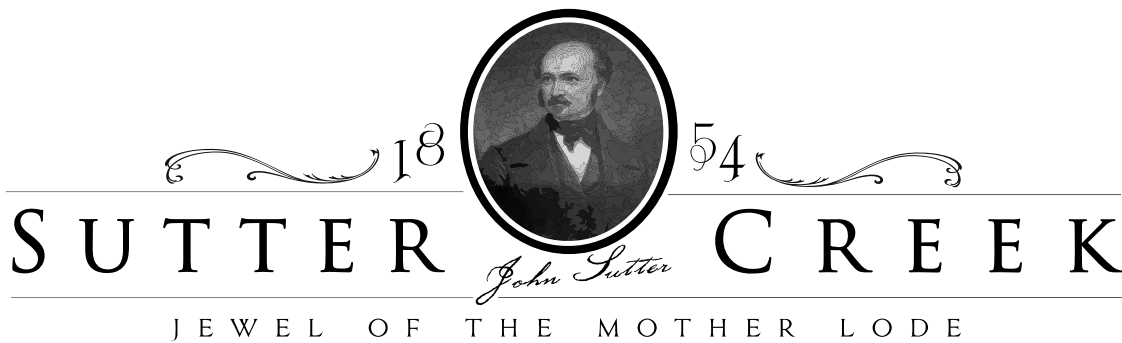
	Market or Withdrawal Value	Rate of Return
Bank of Marin Checking	\$ 993,567	0.01%
Bank of Marin Money Market	\$ 11,665	0.76%
Bank of Marin Money Market #2	\$ 2,074,588	1.77%
* California State Treasurer's LAIF	\$ 1,640,885	4.00%
Bank of Marin CD	\$ 1,000,000	3.50%
Total	<u>\$ 5,720,705</u>	
Total this month last year	\$ 5,469,249	

* LAIF 1 \$ 60,334
LAIF 2 \$ 1,580,551

The investment information provided in this report reflects the City's ability to meet expenditure requirements for the next six months. The investment portfolio is in compliance with the City's investment policy.

Victoria Runquist

4/5/2024



STAFF REPORT

TO: TOM DUBOIS, CITY MANAGER
MEETING DATE: APRIL 15, 2024
FROM: KAREN DARROW, ADMINISTRATIVE SERVICES SUPERVISOR
SUBJECT: ADMINISTRATIVE SERVICES MARCH 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 March 2024.

DISCUSSION:

Human Resources

- New Hire process for part time Account Clerk.
- Monitor Annual FPPC filing. Due by April 1st.

Risk Management

- Completion of CSJVRMA Property Insurance Renewal.
- Review and process of one new claim

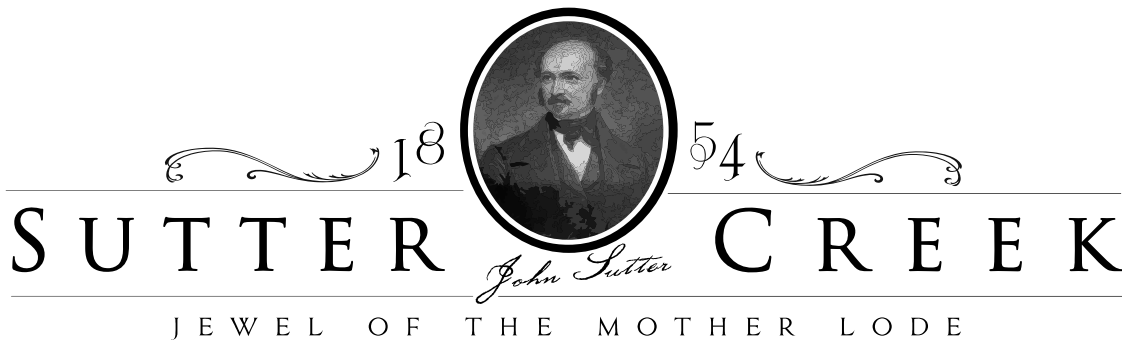
City Clerk

- 6 Public Record Request, 3-Citizen Inquiries responses and 3- Public Hearing Notice.
- Agenda preparation, minutes and follow up for:
2-City Council, 1-Planning Commission, 1- DRC and 2- ARSA meetings.
- Permit issuance: 1-Design Clearance permit, 2- Sign permit, 1- Site plan and 2 Tentative Parcel Maps.
- Begin set up of Civic Plus agenda management program.

Public Engagement and Marketing

- Regular update and reviewing of content for the City of Sutter Creek website.
- City social media account.
- Design and coordinate content for a monthly newsletter.

- Ongoing oversight of Monteverde Store. The Store is currently open to the public on the weekends from 10-4pm and for private tours during the week. There is one regular active volunteer.



TO: TOM DUBOIS, CITY MANAGER
MEETING DATE: APRIL 15, 2024
FROM: MASON PETERS, FINANCE SUPERVISOR
SUBJECT: FINANCE DEPT. MARCH 2024 REPORT

RECOMMENDATION:

Informational only.

BACKGROUND:

To provide information regarding the activities of the Finance Department for the month of March 2024.

DISCUSSION:

Accounts Receivable

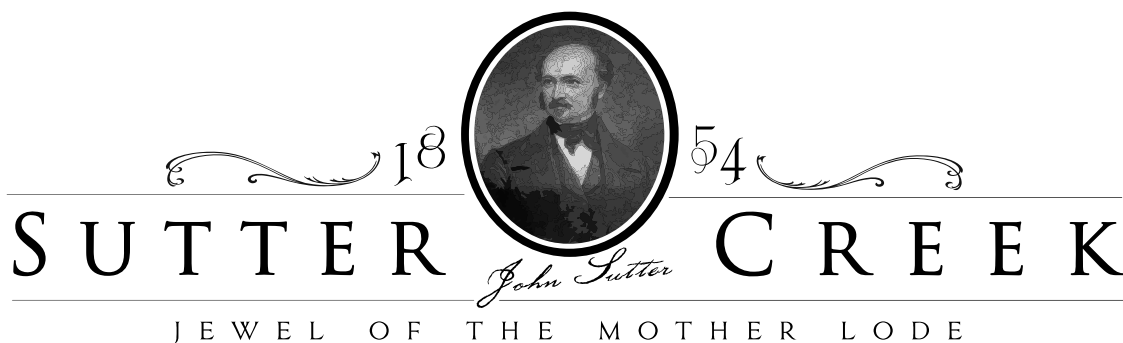
- Fourteen (14) building permits were issued for a total of \$7,104, an increase of \$1,714 from February 2024. Unordinary projects included development of an accessory dwelling unit and demolition of an accessory building.
- TOT collected for February 2024 was \$12,754. This is a slight increase from January of approximately \$742.
- Currently we have 348 Sewer customers enrolled in Auto Pay and 209 enrolled in E-Bill. The Finance Department is encouraging sewer customers to visit City Hall for assistance in enrolling.

Accounts Payables

- Total amount of warrant checks issued was \$351,754.

Misc.

- FY 22-23 Audit with Maze & Associates
 - Final documents being reviewed, draft audit received
- City Hall welcomed Christy Kafka, Account Clerk with a thorough orientation and continued cross training.
- Collaborating with Andy Heath, financial consultant
 - Audit review and starting budget development process
- Attended CSJVRMA meeting in Fresno, CA.



TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL
MEETING DATE: APRIL 15, 2024
FROM: MASON PETERS, FINANCE SUPERVISOR
SUBJECT: WARRANTS PAID ON APRIL 8, 2024

RECOMMENDATION:

Attached you will find one warrant report for warrants paid on April 8, 2024.

BUDGET IMPACT:

Amount paid on April 8, 2024 was \$238,381.85

REPORT.: Apr 04 24 Thursday
RUN....: Apr 04 24 Time: 20:09
Run By.: Jodi Arroyos

City of Sutter Creek
Invoice/Pre-Paid Check Audit Trail
Batch C40404 - 20:09

PAGE: 001
ID #: PY-IP
CTL.: SUT

P.O. Box 5077

*** VENDOR.: ACC03 (ACC BUSINESS)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
240720030	INTERNET CITY HALL	04-24	03/27/24	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

2695 N TRACY BLVD

*** VENDOR.: ACE03 (JACKSON ACE HARDWARE & GARDEN)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
002028	CHAINSAW	04-24	03/08/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	CHAINSAW	80 52010 1600		1	1572.05	1572.05
		(Effluent Disp. Gen. Supplies Effluent)				

Invoice Extension ----> 1572.05

Vendor Total -----> 1572.05

PO BOX 660579

*** VENDOR.: ALH02 (ALHAMBRA)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
73550424	WATER DELIVERY - APR 2024	04-24	03/28/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	WATER DELIVERY - APR 2024	01 52010 1060		1	49.97	49.97
		(General Fund Gen. Supplies Police Dept)				
0002	WATER DELIVERY - APR 2024	01 52010 1050		1	20.99	20.99
		(General Fund Gen. Supplies Finance)				

REPORT.: Apr 04 24 Thursday
RUN....: Apr 04 24 Time: 20:09
Run By.: Jodi Arroyos

City of Sutter Creek
Invoice/Pre-Paid Check Audit Trail
Batch C40404 - 20:09

PAGE: 002
ID #: PY-IP
CTL.: SUT

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

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	WATER DELIVERY - APR 2024	03	52010 1050		1	4.00	4.00
		(Streets/Sidewal Gen. Supplies Finance)					
0004	WATER DELIVERY - APR 2024	59	52010 1050		1	5.50	5.50
		(Building Facili Gen. Supplies Finance)					
0005	WATER DELIVERY - APR 2024	10	52010 1050		1	15.49	15.49
		(Sewer M&O Gen. Supplies Finance)					
0006	WATER DELIVERY - APR 2024	80	52010 1050		1	3.99	3.99
		(Effluent Disp. Gen. Supplies Finance)					
Invoice Extension ---->							99.94
Vendor Total ----->							99.94

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

INVOICE-TYPE DESCRIPTION		PERIOD	DATE	SE	TERM-DESCRIPTION		G/L ACCOUNT No
STMTMAR24	MARCH 2024 STATEMENT	04-24	03/31/24	N N N	-Unknown Discount Trm		20200
Line	Description	G/L Account No CTR			Unit(s)	Unit Cost	Amount
0001	MARCH 2024 STATEMENT	10	52020 1510		1	378.00	378.00
		(Sewer M&O Supplies - Lab Sewer Treatment)					
0002	MARCH 2024 STATEMENT	80	52010 1600		1	128.00	128.00
		(Effluent Disp. Gen. Supplies Effluent)					
Invoice Extension ---->							506.00
Vendor Total ----->							506.00

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

INVOICE-TYPE DESCRIPTION		PERIOD	DATE	SE	TERM-DESCRIPTION		G/L ACCOUNT No
30000324	MONTEVERDE STORE	04-24	03/13/24	N N N	A-NET30 FROM INVOICE		20200
Line	Description	G/L Account No CTR			Unit(s)	Unit Cost	Amount

REPORT.: Apr 04 24 Thursday
 RUN....: Apr 04 24 Time: 20:09
 Run By.: Jodi Arroyos

City of Sutter Creek
 Invoice/Pre-Paid Check Audit Trail
 Batch C40404 - 20:09

PAGE: 003
 ID #: PY-IP
 CTL.: SUT

.....
 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	MONTEVERDE STORE	17	66012 1720		1 58.91	58.91
		(M.V.Store Trust Water Utilities MonteVerde Muse)				
		Invoice Extension ----> 58.91				

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50000324	HWY 49 GATEWAY	04-24	03/13/24	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 58.91	58.91
		(General Fund Water Utilities Parks & Recreat)				
		Invoice Extension ----> 58.91				

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50010324	BRYSON DR PARK	04-24	03/13/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description				G/L Account No CTR Unit(s) Unit Cost Amount	
0001	BRYSON DR PARK	01	66012 1130		1 142.23	142.23
		(General Fund Water Utilities Parks & Recreat)				
		Invoice Extension ----> 142.23				

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50030324	MEDIAN STRIP & MINERS BEND	04-24	03/13/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description				G/L Account No CTR Unit(s) Unit Cost Amount	
0001	MEDIAN STRIP & MINERS BEND	01	66012 1130		1 58.91	58.91
		(General Fund Water Utilities Parks & Recreat)				
		Invoice Extension ----> 58.91				

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50040324	MAIN ST PARK	04-24	03/13/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description				G/L Account No CTR Unit(s) Unit Cost Amount	

REPORT.: Apr 04 24 Thursday
 RUN....: Apr 04 24 Time: 20:09
 Run By.: Jodi Arroyos

City of Sutter Creek
 Invoice/Pre-Paid Check Audit Trail
 Batch C40404 - 20:09

PAGE: 004
 ID #: PY-IP
 CTL.: SUT

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	MAIN ST PARK			01 66012 1130	1 58.91	58.91
				(General Fund Water Utilities Parks & Recreat)		
				Invoice Extension ---->		58.91

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50050324	ORO MADRE WAY	04-24	03/13/24	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	1 456.05	456.05
				(Sewer M&O Water Utilities Sewer Treatment)		
				Invoice Extension ---->		456.05

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50060324	CEMETERY	04-24	03/13/24	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 58.91	58.91
				(Cemetery Water Utilities Cemetery)		
				Invoice Extension ---->		58.91

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50070324	CHURCH ST PARK	04-24	03/13/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description			G/L Account No CTR	Unit(s) Unit Cost	Amount
0001	CHURCH ST PARK			01 66012 1130	1 281.13	281.13
				(General Fund Water Utilities Parks & Recreat)		
				Invoice Extension ---->		281.13

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50080324	COMMUNITY & ADMIN BLDGS	04-24	03/13/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description			G/L Account No CTR	Unit(s) Unit Cost	Amount

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 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	COMMUNITY & ADMIN BLDGS	59 66012 1130		1	61.27	61.27
	(Building Facili Water Utilities Parks & Recreat)					
0002	COMMUNITY & ADMIN BLDGS	01 66012 1040		1	3.83	3.83
	(General Fund Water Utilities City Manager)					
0003	COMMUNITY & ADMIN BLDGS	03 66012 1040		1	.77	.77
	(Streets/Sidewal Water Utilities City Manager)					
0004	COMMUNITY & ADMIN BLDGS	10 66012 1040		1	1.53	1.53
	(Sewer M&O Water Utilities City Manager)					
0005	COMMUNITY & ADMIN BLDGS	80 66012 1040		1	1.53	1.53
	(Effluent Disp. Water Utilities City Manager)					
0006	COMMUNITY & ADMIN BLDGS	01 66012 1020		1	3.75	3.75
	(General Fund Water Utilities City Clerk)					
0007	COMMUNITY & ADMIN BLDGS	07 66012 1020		1	.08	.08
	(Cemetery Water Utilities City Clerk)					
0008	COMMUNITY & ADMIN BLDGS	80 66012 1020		1	1.53	1.53
	(Effluent Disp. Water Utilities City Clerk)					
0009	COMMUNITY & ADMIN BLDGS	10 66012 1020		1	1.53	1.53
	(Sewer M&O Water Utilities City Clerk)					
0010	COMMUNITY & ADMIN BLDGS	03 66012 1020		1	.77	.77
	(Streets/Sidewal Water Utilities City Clerk)					
Invoice Extension ---->						76.59

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50090324	AUDITORIUM & CITY HALL	04-24	03/13/24	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	199.03	199.03
	(Building Facili Water Utilities Parks & Recreat)					
0002	AUDITORIUM & CITY HALL	01 66012 1060		1	42.65	42.65
	(General Fund Water Utilities Police Dept)					
0003	AUDITORIUM & CITY HALL	01 66012 1050		1	17.91	17.91
	(General Fund Water Utilities Finance)					
0004	AUDITORIUM & CITY HALL	03 66012 1050		1	3.41	3.41
	(Streets/Sidewal Water Utilities Finance)					
0005	AUDITORIUM & CITY HALL	59 66012 1050		1	4.69	4.69
	(Building Facili Water Utilities Finance)					
0006	AUDITORIUM & CITY HALL	10 66012 1050		1	13.22	13.22
	(Sewer M&O Water Utilities Finance)					
0007	AUDITORIUM & CITY HALL	80 66012 1050		1	3.42	3.42
	(Effluent Disp. Water Utilities Finance)					
Invoice Extension ---->						284.33

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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
50100324	84 MAIN ST	04-24	03/13/24	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	58.91	58.91
(General Fund Water Utilities Parks & Recreat)						
Invoice Extension ---->						58.91

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50120324	GOPHER FLAT & MAIN	04-24	03/13/24	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	73.33	73.33
(General Fund Water Utilities Parks & Recreat)						
Invoice Extension ---->						73.33

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50140324	SOUTHWEST RIDGE RD	04-24	03/13/24	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

Vendor Total -----> 2615.26
=====

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
2357877	FLEX PREMIUM-APR 2024	04-24	03/28/24	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)						

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

PO BOX 219309

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount
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
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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
APR2024	HSA APRIL 2024	04-24	03/28/24	N N N	-Unknown Discount Trm	20200
Line	Description				G/L Account No CTR Unit(s) Unit Cost	Amount
0001	HSA APRIL 2024				01 41040 1040 1 387.50	387.50
					(General Fund Employee Benefi City Manager)	
0002	HSA APRIL 2024				10 41040 1040 1 155.00	155.00
					(Sewer M&O Employee Benefi City Manager)	
0003	HSA APRIL 2024				80 41040 1040 1 155.00	155.00
					(Effluent Disp. Employee Benefi City Manager)	
0004	HSA APRIL 2024				03 41040 1120 1 118.50	118.50
					(Streets/Sidewal Employee Benefi Streets/Roads)	
0005	HSA APRIL 2024				01 41040 1520 1 5.00	5.00
					(General Fund Employee Benefi Sewer Collectio)	
0006	HSA APRIL 2024				10 41040 1510 1 110.00	110.00
					(Sewer M&O Employee Benefi Sewer Treatment)	
0007	HSA APRIL 2024				10 41040 1520 1 35.00	35.00
					(Sewer M&O Employee Benefi Sewer Collectio)	

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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
0008	HSA APRIL 2024	80	41040 1600		1	105.00	105.00
		(Effluent Disp. Employee Benefi Effluent)					
0009	HSA APRIL 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
D707517	INSURANCE PREMIUMS APRIL 2024	04-24	04/01/24	N N N	-Unknown Discount Trm		20200
Line	Description	G/L Account No		CTR	Unit(s)	Unit Cost	Amount
0001	INSURANCE PREMIUMS APRIL 2024	01	41040 1060		1	651.61	651.61
		(General Fund Employee Benefi Police Dept)					
0002	INSURANCE PREMIUMS APRIL 2024	01	41040 1020		1	104.84	104.84
		(General Fund Employee Benefi City Clerk)					
0003	INSURANCE PREMIUMS APRIL 2024	07	41040 1020		1	3.64	3.64
		(Cemetery Employee Benefi City Clerk)					
0004	INSURANCE PREMIUMS APRIL 2024	80	41040 1020		1	42.79	42.79
		(Effluent Disp. Employee Benefi City Clerk)					
0005	INSURANCE PREMIUMS APRIL 2024	01	41040 1040		1	64.63	64.63
		(General Fund Employee Benefi City Manager)					
0006	INSURANCE PREMIUMS APRIL 2024	10	41040 1040		1	25.85	25.85
		(Sewer M&O Employee Benefi City Manager)					
0007	INSURANCE PREMIUMS APRIL 2024	80	41040 1040		1	25.85	25.85
		(Effluent Disp. Employee Benefi City Manager)					
0008	INSURANCE PREMIUMS APRIL 2024	03	41040 1120		1	134.20	134.20
		(Streets/Sidewal Employee Benefi Streets/Roads)					
0009	INSURANCE PREMIUMS APRIL 2024	01	41040 1130		1	87.70	87.70
		(General Fund Employee Benefi Parks & Recreat)					
0010	INSURANCE PREMIUMS APRIL 2024	10	41040 1510		1	12.03	12.03
		(Sewer M&O Employee Benefi Sewer Treatment)					
0011	INSURANCE PREMIUMS APRIL 2024	10	41040 1520		1	3.00	3.00
		(Sewer M&O Employee Benefi Sewer Collectio)					
0012	INSURANCE PREMIUMS APRIL 2024	10	41040 1510		1	194.09	194.09
		(Sewer M&O Employee Benefi Sewer Treatment)					

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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
0013	INSURANCE	PREMIUMS	APRIL 2024	10	41040	1520		1	88.48	88.48	
	(Sewer M&O Employee Benefi Sewer Collectio)										
0014	INSURANCE	PREMIUMS	APRIL 2024	80	41040	1600		1	80.45	80.45	
	(Effluent Disp. Employee Benefi Effluent)										
0015	INSURANCE	PREMIUMS	APRIL 2024	29	41040	1140		1	13.02	13.02	
	(Swimming Pool Employee Benefi Swimming Pool)										
0016	INSURANCE	PREMIUMS	APRIL 2024	59	41040	1130		1	34.58	34.58	
	(Building Facili Employee Benefi Parks & Recreat)										
0017	INSURANCE	PREMIUMS	APRIL 2024	01	41040	1050		1	114.12	114.12	
	(General Fund Employee Benefi Finance)										
0018	INSURANCE	PREMIUMS	APRIL 2024	59	41040	1050		1	65.21	65.21	
	(Building Facili Employee Benefi Finance)										
0019	INSURANCE	PREMIUMS	APRIL 2024	80	41040	1050		1	65.21	65.21	
	(Effluent Disp. Employee Benefi Finance)										
0020	INSURANCE	PREMIUMS	APRIL 2024	10	41040	1050		1	65.21	65.21	
	(Sewer M&O Employee Benefi Finance)										
0021	INSURANCE	PREMIUMS	APRIL 2024	01	41040	1130		1	8.23	8.23	
	(General Fund Employee Benefi Parks & Recreat)										
0022	INSURANCE	PREMIUMS	APRIL 2024	03	41040	1120		1	8.23	8.23	
	(Streets/Sidewal Employee Benefi Streets/Roads)										
0023	INSURANCE	PREMIUMS	APRIL 2024	59	41040	1130		1	8.23	8.23	
	(Building Facili Employee Benefi Parks & Recreat)										
0024	INSURANCE	PREMIUMS	APRIL 2024	10	41040	1510		1	8.23	8.23	
	(Sewer M&O Employee Benefi Sewer Treatment)										
0025	INSURANCE	PREMIUMS	APRIL 2024	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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23986 ALISO CREEK #104 *** VENDOR.: ANT02 (ANTERRA GROUP, INC.)

INVOICE-TYPE DESCRIPTION		PERIOD	DATE	SE	TERM-DESCRIPTION		G/L ACCOUNT No
R17461	WWTP CHEMICALS	04-24	03/14/24	N N N	-Unknown Discount Trm		20200
Line	Description	G/L Account No CTR			Unit(s)	Unit Cost	Amount
0001	WWTP CHEMICALS	10	52015 1510		1	1581.62	1581.62
	(Sewer M&O Supplies - Chem Sewer Treatment)						
					Invoice Extension ---->		1581.62

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23986 ALISO CREEK #104 *** VENDOR.: ANT02 (ANTERRA GROUP, INC.)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Vendor Total ----->						1581.62 =====

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
21427584	COMMUNICATIONS WWTP	04-24	03/17/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001	COMMUNICATIONS WWTP	10	62010 1510	1	29.35	29.35
(Sewer M&O Communications Sewer Treatment)						
Invoice Extension ---->						29.35

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
21427587	Communications Police Dep	04-24	03/17/24	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	59.38	59.38
(General Fund Communications Police Dept)						
Invoice Extension ---->						59.38

Vendor Total -----> 88.73
 =====

2768 Canterbury Dr *** VENDOR.: BAG01 (Bagala Merchant Services LLC)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
1097	POS TERMINAL FOR CITY HALL COUNTER	04-24	03/22/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001	POS TERMINAL FOR CITY HALL COUNTER	01	67010 1050	1	136.50	136.50
(General Fund O&M Equipment Finance)						

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2768 Canterbury Dr *** VENDOR.: BAG01 (Bagala Merchant Services LLC)

INVOICE-TYPE DESCRIPTION		PERIOD	DATE	SE	TERM-DESCRIPTION		G/L ACCOUNT No
Line	Description	G/L Account No CTR			Unit(s)	Unit Cost	Amount
0002	POS TERMINAL FOR CITY HALL COUNTER	10	67010 1050		1	26.00	26.00
	(Sewer M&O O&M Equipment Finance)						
0003	POS TERMINAL FOR CITY HALL COUNTER	03	67010 1050		1	35.75	35.75
	(Streets/Sidewal O&M Equipment Finance)						
0004	POS TERMINAL FOR CITY HALL COUNTER	80	67010 1050		1	100.75	100.75
	(Effluent Disp. O&M Equipment Finance)						
0005	POS TERMINAL FOR CITY HALL COUNTER	59	67010 1050		1	26.00	26.00
	(Building Facili O&M Equipment Finance)						
Invoice Extension ---->							325.00
Vendor Total ----->							325.00

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

INVOICE-TYPE DESCRIPTION		PERIOD	DATE	SE	TERM-DESCRIPTION		G/L ACCOUNT No
05012024	Lease-Prkg lot Marketing-MAY 2024	04-24	05/01/24	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-MAY 2024	01	68012 1150		1	2915.46	2915.46
	(General Fund Lease-Prkg lot Marketing)						
Invoice Extension ---->							2915.46
Vendor Total ----->							2915.46

2525 NATOMAS PARK DRIVE *** VENDOR.: CAL30 (CALIFORNIA BUILDING STANDARDS COMMISSION)
SUITE 130

INVOICE-TYPE DESCRIPTION		PERIOD	DATE	SE	TERM-DESCRIPTION		G/L ACCOUNT No
1STQTR24	SB1473 FEES COLLECTED 1ST QTR 2024	04-24	03/29/24	N N N	-Unknown Discount Trm		20200
Line	Description	G/L Account No CTR			Unit(s)	Unit Cost	Amount

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2525 NATOMAS PARK DRIVE *** VENDOR.: CAL30 (CALIFORNIA BUILDING STANDARDS COMMISSION)

SUITE 130
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 SB1473 FEES COLLECTED 1ST QTR 2024
01 34139 1 43.00 43.00
(General Fund Building Permit Fees)
Invoice Extension ----> 43.00
Vendor Total -----> 43.00
=====

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
GSCFINAL	GOLD STRIKE CT STORM DRAIN REPLACE-FINAL W/ RETEN	4-24	04/04/24	N N N	-Unknown Discount Trm	20200	
Line	Description			G/L Account No CTR	Unit(s)	Unit Cost	Amount
0001	GOLD STRIKE CT STORM DRAIN REPLACE-FINAL W/ RETEN		20	70029 1120	1	8689.60	8689.60
				(FEMA Infrastructure Streets/Roads)			
					Invoice Extension ---->		8689.60

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION		G/L ACCOUNT No		
I-014141	AUGER/JOHN DEERE 3/14-3/15 2024	04-24	03/14/24	N N N	-Unknown Discount Trm		20200		
Line	Description				G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	AUGER/JOHN DEERE 3/14-3/15 2024				10 67015 1520		1	768.42	768.42
					(Sewer M&O O&M Blg/Structu Sewer Collectio)				
					Invoice Extension ---->				768.42
					Vendor Total ----->				9458.02

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
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559 MAIN STREET *** VENDOR.: CAR07 (CARBON COPY, INC)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
627572	COPIER TONER SHIPPING	04-24	03/05/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	COPIER TONER SHIPPING	01 53020 6100		1	6.25	6.25
		(General Fund Equipmt Maint. Central Servies)				
0002	COPIER MAINTENANCE	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
628092	COPIER MAINTENANCE	04-24	03/25/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	COPIER MAINTENANCE	01 53020 6100		1	51.55	51.55
		(General Fund Equipmt Maint. Central Servies)				
0002	COPIER MAINTENANCE	10 53020 6100		1	51.56	51.56
		(Sewer M&O Equipmt Maint. Central Servies)				
	Invoice Extension ---->					103.11

Vendor Total -----> 115.61
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P.O. Box 30835 *** VENDOR.: CAR13 (Carollo)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
FB48629	WWTP UPGRADE DESIGN BUILD	04-24	03/13/24	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	6575.00	6575.00
		(CIP RFP/RFQ Design/ WWTP Grant)				
	Invoice Extension ---->					6575.00

Vendor Total -----> 6575.00
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 C/O Bickmore Risk Services *** VENDOR.: CEN02 (Central S.J.Valley RiskMg)
 1750 Creekside Oaks Drv, #200
 INVOICE-TYPE DESCRIPTION

2024-0249	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
2024-0249	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	04-24	03/15/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	01 65010 6100		1	9226.00	9226.00
	(General Fund Risk Management Central Servies)					
0002	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	10 65010 6100		1	9226.00	9226.00
	(Sewer M&O Risk Management Central Servies)					
0003	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	01 41050 1040		1	1538.00	1538.00
	(General Fund Workers Comp. City Manager)					
0004	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	10 41050 1040		1	615.00	615.00
	(Sewer M&O Workers Comp. City Manager)					
0005	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	80 41050 1040		1	615.00	615.00
	(Effluent Disp. Workers Comp. City Manager)					
0006	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	03 41050 1040		1	308.00	308.00
	(Streets/Sidewal Workers Comp. City Manager)					
0007	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	01 41050 1020		1	820.00	820.00
	(General Fund Workers Comp. City Clerk)					
0008	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	10 41050 1020		1	335.00	335.00
	(Sewer M&O Workers Comp. City Clerk)					
0009	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	07 41050 1020		1	17.00	17.00
	(Cemetery Workers Comp. City Clerk)					
0010	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	80 41050 1020		1	335.00	335.00
	(Effluent Disp. Workers Comp. City Clerk)					
0011	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	03 41050 1020		1	167.00	167.00
	(Streets/Sidewal Workers Comp. City Clerk)					
0012	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	01 41050 1050		1	1365.00	1365.00
	(General Fund Workers Comp. Finance)					
0013	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	03 41050 1050		1	260.00	260.00
	(Streets/Sidewal Workers Comp. Finance)					
0014	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	10 41050 1050		1	1007.00	1007.00
	(Sewer M&O Workers Comp. Finance)					
0015	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	80 41050 1050		1	650.00	650.00
	(Effluent Disp. Workers Comp. Finance)					
0016	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	59 41050 1050		1	357.00	357.00
	(Building Facili Workers Comp. Finance)					
0017	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	01 41050 1130		1	1117.00	1117.00
	(General Fund Workers Comp. Parks & Recreat)					
0018	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	29 41050 1140		1	105.00	105.00
	(Swimming Pool Workers Comp. Swimming Pool)					
0019	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	59 41050 1130		1	430.00	430.00
	(Building Facili Workers Comp. Parks & Recreat)					
0020	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	03 41050 1120		1	1281.00	1281.00
	(Streets/Sidewal Workers Comp. Streets/Roads)					
0021	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	10 41050 1510		1	2106.00	2106.00
	(Sewer M&O Workers Comp. Sewer Treatment)					
0022	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	80 41050 1600		1	3012.00	3012.00
	(Effluent Disp. Workers Comp. Effluent)					
0023	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	10 41050 1520		1	997.00	997.00
	(Sewer M&O Workers Comp. Sewer Collectio)					

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.....
C/O Bickmore Risk Services *** VENDOR.: CEN02 (Central S.J.Valley RiskMg)
1750 Creekside Oaks Drv, #200
INVOICE-TYPE DESCRIPTION

Line	Description	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
0024	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	01	41050 1060		1 8401.00	8401.00
			(General Fund Workers Comp. Police Dept)			
0025	LIABILITY & WORKERS COMP INSURANCE 2023/24 4TH QTR	01	41050 1060		1 .00	.00
			(General Fund Workers Comp. Police Dept)			
			Invoice Extension ---->			44290.00
			Vendor Total ----->			44290.00 =====

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

Line	Description	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
29690324	CELLULAR SERVICE	04-24	03/06/24	N N N	-Unknown Discount Trm	20200
0001	CELLULAR SERVICE	01	62010 1060		1 93.45	93.45
			(General Fund Communications Police Dept)			
0002	CELLULAR SERVICE	01	62010 6100		1 54.78	54.78
			(General Fund Communications Central Servies)			
0003	CELLULAR SERVICE	10	62010 6100		1 54.78	54.78
			(Sewer M&O Communications Central Servies)			
0004	CELLULAR SERVICE	01	62010 1040		1 79.88	79.88
			(General Fund Communications City Manager)			
0005	CELLULAR SERVICE	03	62010 1040		1 15.98	15.98
			(Streets/Sidewal Communications City Manager)			
0006	CELLULAR SERVICE	10	62010 1040		1 31.95	31.95
			(Sewer M&O Communications City Manager)			
0007	CELLULAR SERVICE	80	62010 1040		1 31.94	31.94
			(Effluent Disp. Communications City Manager)			
			Invoice Extension ---->			362.76
			Vendor Total ----->			362.76 =====

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P.O. Box 737311 *** VENDOR.: CIV01 (CIVICPLUS LLC)

INVOICE-TYPE DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
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.....
 P.O. Box 737311 *** VENDOR.: CIV01 (CIVICPLUS LLC)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
295902	MUNICIPAL CODE	04-24	03/19/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	MUNICIPAL CODE	01 60016 1020		1	3150.00	3150.00
		(General Fund Muni Code Web City Clerk)				
				Invoice Extension ---->		3150.00
				Vendor Total ----->		3150.00
						=====

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
87730324	WWTP INTERNET	04-24	03/12/24	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. *** VENDOR.: COR01 (Corbin Willits Systems, Inc.)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
C403151	FINANCIAL SOFTWARE	04-24	03/15/24	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)				

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3755 Washington Blvd. *** VENDOR.: COR01 (Corbin Willits Systems, Inc.)
Suite 204

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	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
200460329	LEGAL SERVICES FEB 29, 2024 300 HANFORD A&B	04-24	03/11/24	N N N	-Unknown Discount Trm		20200
Line	Description	G/L Account No CTR			Unit(s)	Unit Cost	Amount
0001	LEGAL SERVICES FEB 29, 2024 300 HANFORD A&B	01	61030 6130		1	144.00	144.00
		(General Fund Legal City Attorney)					
0002	LEGAL SERVICES FEB 29, 2024 300 HANFORD A&B	10	61030 6130		1	144.00	144.00
		(Sewer M&O Legal City Attorney)					
Invoice Extension ---->							288.00

INVOICE-TYPE DESCRIPTION		PERIOD	DATE	SE	TERM-DESCRIPTION		G/L ACCOUNT No
200460334	LEGAL SERVICES FEB 29, 2024	04-24	03/11/24	N N N	-Unknown Discount Trm		20200
Line	Description	G/L Account No CTR			Unit(s)	Unit Cost	Amount
0001	LEGAL SERVICES FEB 29, 2024	01	61030 6130		1	3337.74	3337.74
		(General Fund Legal City Attorney)					
0002	LEGAL SERVICES FEB 29, 2024	10	61030 6130		1	3337.74	3337.74
		(Sewer M&O Legal City Attorney)					
0003	LEGAL SERVICES FEB 29, 2024	01	61030 6130 126		1	990.00	990.00
		(General Fund Legal City Attorney)					
0004	LEGAL SERVICES FEB 29, 2024	01	61030 6130 P67		1	247.50	247.50
		(General Fund Legal City Attorney)					
Invoice Extension ---->							7912.98

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2281 LAVA RIDGE CT, STE 300 *** VENDOR.: COT01 (COLE HUBER LLP)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
200460346	LEGAL SERVICES FEB 29, 2024 SEIU 1021 VS COSC	04-24	03/11/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	LEGAL SERVICES FEB 29, 2024 SEIU 1021 VS COSC	01 61030 6130		1	204.00	204.00
		(General Fund Legal City Attorney)				
0002	LEGAL SERVICES FEB 29, 2024 SEIU 1021 VS COSC	10 61030 6130		1	204.00	204.00
		(Sewer M&O Legal City Attorney)				

Invoice Extension ----> 408.00

Vendor Total -----> 8608.98
=====

DIV OF ADMIN SERV/ACCT OFFICE *** VENDOR.: DEP01 (Dept. of Conservation)

715 P STREET,MS 1801

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
1STQTR24	STRONG MOTION FEES COLLECTED JAN-MAR 2024	04-24	03/29/24	N N N	A-NET30 FROM INVOICE	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	STRONG MOTION FEES COLLECTED JAN-MAR 2024	01 34139		1	99.08	99.08
		(General Fund Building Permit Fees)				

Invoice Extension ----> 99.08

Vendor Total -----> 99.08
=====

Control (DTSC) *** VENDOR.: DEP16 (Dept of Toxic Substances)

PO Box 806

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
23SM3694	CENTAL EUREKA MINE-MINEHEAD SITE	04-24	03/19/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	CENTAL EUREKA MINE-MINEHEAD SITE	59 61025 1130		1	5270.17	5270.17
		(Building Facili Engineering Parks & Recreat)				

Invoice Extension ----> 5270.17

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Control (DTSC) *** VENDOR.: DEP16 (Dept of Toxic Substances)

PO Box 806
INVOICE-TYPE DESCRIPTION PERIOD DATE SE TERM-DESCRIPTION G/L ACCOUNT No

Vendor Total -----> 5270.17
=====

455 Grant Ave Apt 14 *** VENDOR.: DUB01 (Tom Dubois)

INVOICE-TYPE DESCRIPTION PERIOD DATE SE TERM-DESCRIPTION G/L ACCOUNT No
LOANAPR24 LOAN AGREEMENT APR 2024 04-24 04/02/24 N N N -Unknown Discount Trm 20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	LOAN AGREEMENT APR 2024	24 11570		1	2500.00	2500.00
	(Lg Term Debt A/R - Employee Loans)					
	Invoice Extension ---->					2500.00

Vendor Total -----> 2500.00
=====

25 W Lockeford St *** VENDOR.: DUN03 (Duncan Press)

INVOICE-TYPE DESCRIPTION PERIOD DATE SE TERM-DESCRIPTION G/L ACCOUNT No
37901 NO PARKING SIGNS - 200 CT 04-24 03/21/24 N N N -Unknown Discount Trm 20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	NO PARKING SIGNS - 200 CT	01 52010 1060		1	188.56	188.56
	(General Fund Gen. Supplies Police Dept)					
	Invoice Extension ---->					188.56

Vendor Total -----> 188.56
=====

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

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

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*** VENDOR.: FER02 (FERGUSON ENTER, INC.#686)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
4946610	FACILITY REPAIRS	04-24	03/08/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	FACILITY REPAIRS	59 53015 1130		1	8.46	8.46
(Building Facili Repair/Maint Parks & Recreat)						
Invoice Extension ---->						8.46
Vendor Total ----->						8.46

PO BOX 31001-2265

*** VENDOR.: FOR07 (FORWARD, INC)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
63970	SLUDGE	04-24	02/29/24	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	837.14	837.14
(Sewer M&O Sludge Sewer Treatment)						
Invoice Extension ---->						837.14
Vendor Total ----->						837.14

DEPT 848324158

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
136913	SSMP SUPPLIES	04-24	02/26/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	SSMP SUPPLIES	59 67010 1130		1	55.72	55.72
(Building Facili O&M Equipment Parks & Recreat)						
Invoice Extension ---->						55.72

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
061523529	FLOOR DRAIN STRAINER	04-24	03/21/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	FLOOR DRAIN STRAINER	03 52010 1120		1	157.16	157.16
		(Streets/Sidewal Gen. Supplies Streets/Roads)				
		Invoice Extension ---->				157.16

Vendor Total -----> 212.88
=====

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
1865	PLANNING/E&P-FEBRUARY 2024	04-24	02/29/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	PLANNING/E&P-FEBRUARY 2024	01 61045 1090		1	3760.00	3760.00
		(General Fund Planner Planning)				
0002	SP-321 HWY 49	01 55065 1115 152		1	240.00	240.00
		(General Fund E&P Reimb Engr. Engineering)				
0003	SP-BOWERS RD & VALLEY VIEW	01 55065 1115 126		1	176.00	176.00
		(General Fund E&P Reimb Engr. Engineering)				
0004	TM-BROADMEADOWS	01 55065 1115 P53		1	64.00	64.00
		(General Fund E&P Reimb Engr. Engineering)				
0005	SPECIFIC PLAN-SUTTER CREEK RANCH	01 55065 1115 112		1	392.00	392.00
		(General Fund E&P Reimb Engr. Engineering)				
0006	TM-81 SPANISH ST	01 55065 1115 142		1	1120.00	1120.00
		(General Fund E&P Reimb Engr. Engineering)				
0007	TM-40 BROAD ST	01 55065 1115 150		1	280.00	280.00
		(General Fund E&P Reimb Engr. Engineering)				
0008	BLA-290 SPANISH ST	01 55065 1115 151		1	464.00	464.00
		(General Fund E&P Reimb Engr. Engineering)				
		Invoice Extension ---->				6496.00

Vendor Total -----> 6496.00
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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		
24-03	FINANCE CONSULTING SERVICES 3/14/24-3/28/24	04-24	03/29/24	N N N	-Unknown Discount Trm		20200		
Line	Description				G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	FINANCE CONSULTING SERVICES 3/14/24-3/28/24				01 61057 1050		1	227.00	227.00
					(General Fund Contracts-Other Finance)				
0002	FINANCE CONSULTING SERVICES 3/14/24-3/28/24				03 61057 1050		1	43.00	43.00
					(Streets/Sidewal Contracts-Other Finance)				
0003	FINANCE CONSULTING SERVICES 3/14/24-3/28/24				10 61057 1050		1	211.00	211.00
					(Sewer M&O Contracts-Other Finance)				
0004	FINANCE CONSULTING SERVICES 3/14/24-3/28/24				59 61057 1050		1	59.00	59.00
					(Building Facili Contracts-Other Finance)				
							Invoice Extension ---->		540.00
							Vendor Total ----->		540.00

380 Spanish St Hwy 49 *** VENDOR.: HOW01 (Howard's Body Shop)

PO BOX 26																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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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
923587	FUEL	04-24	03/15/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount

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 Run By.: Jodi Arroyos

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*** VENDOR.: HUN04 (HUNT & SONS, INC)

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	FUEL			01 52012 1060	1 1167.51	1167.51
				(General Fund Fuel Police Dept)		
0002	FUEL			01 52012 1130	1 339.02	339.02
				(General Fund Fuel Parks & Recreat)		
0003	FUEL			10 52012 1510	1 300.63	300.63
				(Sewer M&O Fuel Sewer Treatment)		
0004	FUEL			03 52012 1120	1 171.43	171.43
				(Streets/Sidewal Fuel Streets/Roads)		
Invoice Extension ---->						1978.59

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
972518	FUEL	04-24	03/31/24	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 1320.69	1320.69
				(General Fund Fuel Police Dept)		
0002	FUEL			01 52012 1130	1 277.59	277.59
				(General Fund Fuel Parks & Recreat)		
0003	FUEL			10 52012 1510	1 220.71	220.71
				(Sewer M&O Fuel Sewer Treatment)		
0004	FUEL			80 52012 1600	1 290.95	290.95
				(Effluent Disp. Fuel Effluent)		
Invoice Extension ---->						2109.94
Vendor Total ----->						4088.53
						=====

55 Brook Ave Ste G

*** VENDOR.: IND02 (Industrial Chem Labs & Services Inc)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
390535	CHEMICALS	04-24	03/20/24	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

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Vendor Total ----->						306.28 =====

100 Academy Dr *** VENDOR.: JAC01 (Brusatori Enterprises Inc)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
33978	PD VEHICLE REPAIRS	04-24	03/19/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001	PD VEHICLE REPAIRS	01	67009 1060	1	340.50	340.50
(General Fund Vehicle Maintna Police Dept)						-----
Invoice Extension ---->						340.50
Vendor Total ----->						340.50 =====

PO BOX 1895 *** VENDOR.: KAF01 (CHRISTY KAFKA)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
REIM0324	REIMBURSEMENT-LIVESCAN FEE	04-24	03/18/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001	REIMBURSEMENT-LIVESCAN FEE	01	52010 6100	1	12.50	12.50
(General Fund Gen. Supplies Central Servies)						-----
0002	REIMBURSEMENT-LIVESCAN FEE	10	52010 6100	1	12.50	12.50
(Sewer M&O Gen. Supplies Central Servies)						-----
Invoice Extension ---->						25.00
Vendor Total ----->						25.00 =====

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
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INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
03282024	APRIL 2024 HEALTH INSURANCE PREMIUMS	04-24	03/28/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	APRIL 2024 HEALTH INSURANCE PREMIUMS	01 41040 1060		1	1358.50	1358.50
	(General Fund Employee Benefi Police Dept)					
0002	APRIL 2024 HEALTH INSURANCE PREMIUMS	03 41040 1120		1	545.79	545.79
	(Streets/Sidewal Employee Benefi Streets/Roads)					
0003	APRIL 2024 HEALTH INSURANCE PREMIUMS	01 41040 1130		1	458.65	458.65
	(General Fund Employee Benefi Parks & Recreat)					
0004	APRIL 2024 HEALTH INSURANCE PREMIUMS	10 41040 1510		1	46.53	46.53
	(Sewer M&O Employee Benefi Sewer Treatment)					
0005	APRIL 2024 HEALTH INSURANCE PREMIUMS	10 41040 1520		1	77.98	77.98
	(Sewer M&O Employee Benefi Sewer Collectio)					
0006	APRIL 2024 HEALTH INSURANCE PREMIUMS	10 41040 1510		1	1406.66	1406.66
	(Sewer M&O Employee Benefi Sewer Treatment)					
0007	APRIL 2024 HEALTH INSURANCE PREMIUMS	10 41040 1520		1	503.83	503.83
	(Sewer M&O Employee Benefi Sewer Collectio)					
0008	APRIL 2024 HEALTH INSURANCE PREMIUMS	80 41040 1600		1	1386.61	1386.61
	(Effluent Disp. Employee Benefi Effluent)					
0009	APRIL 2024 HEALTH INSURANCE PREMIUMS	29 41040 1140		1	74.50	74.50
	(Swimming Pool Employee Benefi Swimming Pool)					
0010	APRIL 2024 HEALTH INSURANCE PREMIUMS	59 41040 1130		1	152.88	152.88
	(Building Facili Employee Benefi Parks & Recreat)					
0011	APRIL 2024 HEALTH INSURANCE PREMIUMS	01 41040 1050		1	891.18	891.18
	(General Fund Employee Benefi Finance)					
0012	APRIL 2024 HEALTH INSURANCE PREMIUMS	03 41040 1050		1	178.24	178.24
	(Streets/Sidewal Employee Benefi Finance)					
0013	APRIL 2024 HEALTH INSURANCE PREMIUMS	80 41040 1050		1	891.18	891.18
	(Effluent Disp. Employee Benefi Finance)					
0014	APRIL 2024 HEALTH INSURANCE PREMIUMS	10 41040 1050		1	1604.13	1604.13
	(Sewer M&O Employee Benefi Finance)					
0015	APRIL 2024 HEALTH INSURANCE PREMIUMS	01 41040 1040		1	532.87	532.87
	(General Fund Employee Benefi City Manager)					
0016	APRIL 2024 HEALTH INSURANCE PREMIUMS	03 41040 1040		1	106.57	106.57
	(Streets/Sidewal Employee Benefi City Manager)					
0017	APRIL 2024 HEALTH INSURANCE PREMIUMS	10 41040 1040		1	213.15	213.15
	(Sewer M&O Employee Benefi City Manager)					
0018	APRIL 2024 HEALTH INSURANCE PREMIUMS	80 41040 1040		1	213.15	213.15
	(Effluent Disp. Employee Benefi City Manager)					
0019	APRIL 2024 HEALTH INSURANCE PREMIUMS	01 41040 1130		1	339.36	339.36
	(General Fund Employee Benefi Parks & Recreat)					
0020	APRIL 2024 HEALTH INSURANCE PREMIUMS	03 41040 1120		1	339.36	339.36
	(Streets/Sidewal Employee Benefi Streets/Roads)					
0021	APRIL 2024 HEALTH INSURANCE PREMIUMS	59 41040 1130		1	339.36	339.36
	(Building Facili Employee Benefi Parks & Recreat)					
0022	APRIL 2024 HEALTH INSURANCE PREMIUMS	10 41040 1510		1	339.36	339.36
	(Sewer M&O Employee Benefi Sewer Treatment)					
0023	APRIL 2024 HEALTH INSURANCE PREMIUMS	80 41040 1520		1	339.36	339.36
	(Effluent Disp. Employee Benefi Sewer Collectio)					

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line	Description			G/L Account No CTR	Unit(s) Unit Cost	Amount
0024	APRIL 2024 HEALTH INSURANCE PREMIUMS			01 21711	1 2903.36	2903.36
				(General Fund P/R - Medical Health Pay.)		
					Invoice Extension ---->	15242.56
					Vendor Total ----->	15242.56
						=====

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P.O. Box 1261 *** VENDOR.: KON02 (Konieczka Concrete)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
MAR082024	CULVERT PIPE DRAINAGE INSTALL	04-24	03/08/24	N N N	-Unknown Discount Trm	20200
Line	Description			G/L Account No CTR	Unit(s) Unit Cost	Amount
0001	CULVERT PIPE DRAINAGE INSTALL			03 61057 1120	1 186.00	186.00
				(Streets/Sidewal Contracts-Other Streets/Roads)		
0002	CULVERT PIPE DRAINAGE INSTALL			04 61057 1120	1 18414.00	18414.00
				(Crestview Lgt/D Contracts-Other Streets/Roads)		
					Invoice Extension ---->	18600.00
					Vendor Total ----->	18600.00
						=====

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
APR2024	MILEAGE	04-24	04/03/24	N N N	-Unknown Discount Trm	20200
Line	Description			G/L Account No CTR	Unit(s) Unit Cost	Amount
0001	MILEAGE			10 65010 1510	1 620.34	620.34
				(Sewer M&O Risk Management Sewer Treatment)		
0002	MILEAGE			10 65010 1520	1 620.33	620.33
				(Sewer M&O Risk Management Sewer Collectio)		
					Invoice Extension ---->	1240.67

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*** VENDOR.: LAF01 (LAFONTAINE, DAN)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Vendor Total ----->						1240.67 =====

PO BOX 669824

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
STMT0324	MARCH 2024 STATEMENT	04-24	03/17/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	MARCH 2024 STATEMENT	01 53015 1130		1	665.14	665.14
		(General Fund Repair/Maint Parks & Recreat)				
0002	MARCH 2024 STATEMENT	01 53015 1130		1	470.80	470.80
		(General Fund Repair/Maint Parks & Recreat)				
0003	MARCH 2024 STATEMENT	59 53015 1130		1	1661.64	1661.64
		(Building Facili Repair/Maint Parks & Recreat)				
0004	MARCH 2024 STATEMENT	03 55060 1120		1	1574.29	1574.29
		(Streets/Sidewal Patching Streets/Roads)				
0005	MARCH 2024 STATEMENT	80 53015 1600		1	206.57	206.57
		(Effluent Disp. Repair/Maint Effluent)				
0006	MARCH 2024 STATEMENT	10 67050 1510		1	387.63	387.63
		(Sewer M&O O & M-Sewer Plt Sewer Treatment)				
0007	MARCH 2024 STATEMENT	03 67009 1120		1	80.88	80.88
		(Streets/Sidewal Vehicle Maintna Streets/Roads)				
0008	MARCH 2024 STATEMENT	01 55090 1130		1	41.42	41.42
		(General Fund Restrooms Parks & Recreat)				
0009	MARCH 2024 STATEMENT	28 70040 1060		1	876.78	876.78
		(Public Safety Machinery & Police Dept)				
Invoice Extension ---->						5965.15 -----
Vendor Total ----->						5965.15 =====

P.O. Box 509

*** VENDOR.: MID05 (MidAmerica Admin & Retirement Solutions)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
0246956	ADMIN FEE JAN-MAR 2024	04-24	03/21/24	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 509 *** VENDOR.: MID05 (MidAmerica Admin & Retirement Solutions)

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	ADMIN FEE JAN-MAR 2024	01 41040 6100		1	225.00	225.00
		(General Fund Employee Benefi Central Servies)				
				Invoice Extension ---->		225.00
				Vendor Total ----->		225.00
						=====

P.O. Box 4432 *** VENDOR.: MOT12 (Mission IT Solutions)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
2150	IT SERVICES-PW/WIFI,NEW HIRE,DROPBOX,ACER SET UP04-24	03/31/24	N N N		-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	IT SERVICES-PW/WIFI,NEW HIRE,DROPBOX,ACER SET UP	01 60013 1060		1	300.00	300.00
		(General Fund Network Svcs Co Police Dept)				
0002	IT SERVICES-PW/WIFI,NEW HIRE,DROPBOX,ACER SET UP	01 60013 6100		1	581.18	581.18
		(General Fund Network Svcs Co Central Servies)				
0003	IT SERVICES-PW/WIFI,NEW HIRE,DROPBOX,ACER SET UP	10 60013 6100		1	581.17	581.17
		(Sewer M&O Network Svcs Co Central Servies)				
0004	IT SERVICES-PW/WIFI,NEW HIRE,DROPBOX,ACER SET UP	01 60013 1050		1	220.50	220.50
		(General Fund Network Svcs Co Finance)				
0005	IT SERVICES-PW/WIFI,NEW HIRE,DROPBOX,ACER SET UP	03 60013 1050		1	42.00	42.00
		(Streets/Sidewal Network Svcs Co Finance)				
0006	IT SERVICES-PW/WIFI,NEW HIRE,DROPBOX,ACER SET UP	10 60013 1050		1	162.75	162.75
		(Sewer M&O Network Svcs Co Finance)				
0007	IT SERVICES-PW/WIFI,NEW HIRE,DROPBOX,ACER SET UP	80 60013 1050		1	42.00	42.00
		(Effluent Disp. Network Svcs Co Finance)				
0008	IT SERVICES-PW/WIFI,NEW HIRE,DROPBOX,ACER SET UP	59 60013 1050		1	57.75	57.75
		(Building Facili Network Svcs Co Finance)				
0009	IT SERVICES-PW/WIFI,NEW HIRE,DROPBOX,ACER SET UP	01 60013 1150		1	37.50	37.50
		(General Fund Network Svcs Co Marketing)				
0010	IT SERVICES-PW/WIFI,NEW HIRE,DROPBOX,ACER SET UP	01 60013 1120		1	37.50	37.50
		(General Fund Network Svcs Co Streets/Roads)				
0011	IT SERVICES-PW/WIFI,NEW HIRE,DROPBOX,ACER SET UP	01 60013 1130		1	322.17	322.17
		(General Fund Network Svcs Co Parks & Recreat)				
				Invoice Extension ---->		2384.52

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.....
P.O. Box 4432 *** VENDOR.: MOT12 (Mission IT Solutions)

INVOICE-TYPE DESCRIPTION		PERIOD	DATE	SE	TERM-DESCRIPTION		G/L ACCOUNT No
2202	MONTHLY IT SERVICES	04-24	04/01/24	N N N	-Unknown Discount Trm		20200
Line	Description	G/L Account No CTR			Unit(s)	Unit Cost	Amount
0001	MONTHLY IT SERVICES	01	60013	1060	1	150.00	150.00
		(General Fund Network Svcs Co Police Dept)					
0002	MONTHLY IT SERVICES	01	60013	6100	1	1044.40	1044.40
		(General Fund Network Svcs Co Central Services)					
0003	MONTHLY IT SERVICES	10	60013	6100	1	1044.40	1044.40
		(Sewer M&O Network Svcs Co Central Services)					
Invoice Extension ---->							2238.80
Vendor Total ----->							4623.32 =====

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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
672881141	APRIL 2024 LTD/STD PREMIUMS	04-24	03/19/24	N N N	-Unknown Discount Trm		20200
Line	Description	G/L Account No CTR			Unit(s)	Unit Cost	Amount
0001	APRIL 2024 LTD/STD PREMIUMS	01	41040	1060	1	286.19	286.19
		(General Fund Employee Benefi Police Dept)					
0002	APRIL 2024 LTD/STD PREMIUMS	01	41040	1020	1	40.72	40.72
		(General Fund Employee Benefi City Clerk)					
0003	APRIL 2024 LTD/STD PREMIUMS	10	41040	1020	1	16.62	16.62
		(Sewer M&O Employee Benefi City Clerk)					
0004	APRIL 2024 LTD/STD PREMIUMS	07	41040	1020	1	1.27	1.27
		(Cemetery Employee Benefi City Clerk)					
0005	APRIL 2024 LTD/STD PREMIUMS	80	41040	1020	1	16.62	16.62
		(Effluent Disp. Employee Benefi City Clerk)					
0006	APRIL 2024 LTD/STD PREMIUMS	01	41040	1040	1	57.50	57.50
		(General Fund Employee Benefi City Manager)					
0007	APRIL 2024 LTD/STD PREMIUMS	10	41040	1040	1	23.00	23.00
		(Sewer M&O Employee Benefi City Manager)					
0008	APRIL 2024 LTD/STD PREMIUMS	03	41040	1120	1	58.89	58.89
		(Streets/Sidewal Employee Benefi Streets/Roads)					
0009	APRIL 2024 LTD/STD PREMIUMS	01	41040	1130	1	23.07	23.07
		(General Fund Employee Benefi Parks & Recreat)					
0010	APRIL 2024 LTD/STD PREMIUMS	01	41040	1510	1	11.37	11.37
		(General Fund Employee Benefi Sewer Treatment)					
0011	APRIL 2024 LTD/STD PREMIUMS	01	41040	1520	1	3.75	3.75
		(General Fund Employee Benefi Sewer Collectio)					

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*** VENDOR.: MUT01 (MUTUAL OF OMAHA)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0012	APRIL 2024 LTD/STD PREMIUMS	10 41040 1510		1	62.06	62.06
	(Sewer M&O Employee Benefi Sewer Treatment)					
0013	APRIL 2024 LTD/STD PREMIUMS	10 41040 1520		1	33.45	33.45
	(Sewer M&O Employee Benefi Sewer Collectio)					
0014	APRIL 2024 LTD/STD PREMIUMS	80 41040 1600		1	101.11	101.11
	(Effluent Disp. Employee Benefi Effluent)					
0015	APRIL 2024 LTD/STD PREMIUMS	29 41040 1140		1	1.21	1.21
	(Swimming Pool Employee Benefi Swimming Pool)					
0016	APRIL 2024 LTD/STD PREMIUMS	59 41040 1130		1	29.68	29.68
	(Building Facili Employee Benefi Parks & Recreat)					
0017	APRIL 2024 LTD/STD PREMIUMS	01 41040 1050		1	22.77	22.77
	(General Fund Employee Benefi Finance)					
0018	APRIL 2024 LTD/STD PREMIUMS	10 41040 1050		1	19.52	19.52
	(Sewer M&O Employee Benefi Finance)					
0019	APRIL 2024 LTD/STD PREMIUMS	80 41040 1050		1	6.50	6.50
	(Effluent Disp. Employee Benefi Finance)					
	Invoice Extension ---->					815.30
	Vendor Total ----->					815.30

FILE 56893

*** VENDOR.: NAP01 (NAPA AUTO PARTS)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
STMT0324	MARCH 2024 STATEMENT ACCT ENDING 0990	04-24	03/31/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	MARCH 2024 STATEMENT ACCT ENDING 0990	10 67009 1510		1	349.25	349.25
	(Sewer M&O Vehicle Maintna Sewer Treatment)					
	Invoice Extension ---->					349.25
	Vendor Total ----->					349.25

PO BOX 514540

*** VENDOR.: NAT09 (NATIONWIDE)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
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PO BOX 514540 *** VENDOR.: NAT09 (NATIONWIDE)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
APR246510	SURETY BOND 2024-25	04-24	03/07/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	SURETY BOND 2024-25	01 65010 6100		1	326.50	326.50
		(General Fund Risk Management Central Services)				
0002	SURETY BOND 2024-25	10 65010 6100		1	326.50	326.50
		(Sewer M&O Risk Management Central Services)				

Invoice Extension ----> 653.00

Vendor Total -----> 653.00
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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
29440324	CRESTVIEW ESTATES	04-24	03/11/24	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	128.08	128.08
		(Crestview Lgt/D Street Lights CrestView Lgt)				

Invoice Extension ----> 128.08

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
42830324	PLAZA LIGHTING	04-24	03/11/24	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	193.13	193.13
		(Streets/Sidewal Street Lights Streets/Roads)				

Invoice Extension ----> 193.13

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
50170324	SIERRA WEST BUSINESS PARK	04-24	03/11/24	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			G/L Account No CTR	Unit(s) Unit Cost	Amount
0001	SIERRA WEST BUSINESS PARK			03 66025 1120	1 176.71	176.71
				(Streets/Sidewal Street Lights Streets/Roads)		
				Invoice Extension ---->		176.71

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
63050324	VALLEY VIEW/BOWERS	04-24	03/11/24	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 61.25	61.25
				(Streets/Sidewal Street Lights Streets/Roads)		
				Invoice Extension ---->		61.25

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
83880324	CHURCH ST	04-24	03/11/24	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	1 152.64	152.64
				(Streets/Sidewal Street Lights Streets/Roads)		
				Invoice Extension ---->		152.64

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
92690324	MAIN ST	04-24	03/11/24	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 2338.85	2338.85
				(Streets/Sidewal Street Lights Streets/Roads)		
				Invoice Extension ---->		2338.85

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
96690324	SUTTER CREST & MANOR ST	04-24	03/11/24	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			G/L Account No CTR	Unit(s) Unit Cost	Amount
0001	SUTTER CREST & MANOR ST	03	66025 1120		1 408.84	408.84
				(Streets/Sidewal Street Lights Streets/Roads)		
				Invoice Extension ---->		408.84
				Vendor Total ----->		3459.50
						=====

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
1290324	WWTP OUTSIDE LIGHTS	04-24	03/28/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description			G/L Account No CTR	Unit(s) Unit Cost	Amount
0001	WWTP OUTSIDE LIGHTS	10	66014 1510		1 10.54	10.54
				(Sewer M&O PG&E Utilities Sewer Treatment)		
				Invoice Extension ---->		10.54

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
02200324	MONTEVERDE STORE	04-24	03/28/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description			G/L Account No CTR	Unit(s) Unit Cost	Amount
0001	MONTEVERDE STORE	17	66014 1720		1 33.38	33.38
				(M.V.Store Trust PG&E Utilities MonteVerde Muse)		
				Invoice Extension ---->		33.38

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
14660324	FLAG POLE	04-24	03/28/24	N N N	A-NET30 FROM INVOICE	20200
Line	Description			G/L Account No CTR	Unit(s) Unit Cost	Amount
0001	FLAG POLE	03	66025 1120		1 31.91	31.91
				(Streets/Sidewal Street Lights Streets/Roads)		
				Invoice Extension ---->		31.91

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
16050324	LIFT STATION	04-24	03/28/24	N N N	A-NET30 FROM INVOICE	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	LIFT STATION	10 66014 1510		1	143.93	143.93
(Sewer M&O PG&E Utilities Sewer Treatment)						
Invoice Extension ---->						143.93

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
28690324	GATEWAY PARK	04-24	03/28/24	N N N	A-NET30 FROM INVOICE	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	GATEWAY PARK	03 66014 1120		1	11.69	11.69
(Streets/Sidewal PG&E Utilities Streets/Roads)						
Invoice Extension ---->						11.69

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
42950324	ADMIN BUILDING	04-24	03/28/24	N N N	A-NET30 FROM INVOICE	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	ADMIN BUILDING	01 66014 1040		1	31.74	31.74
(General Fund PG&E Utilities City Manager)						
0002	ADMIN BUILDING	03 66014 1040		1	6.35	6.35
(Streets/Sidewal PG&E Utilities City Manager)						
0003	ADMIN BUILDING	10 66014 1040		1	12.70	12.70
(Sewer M&O PG&E Utilities City Manager)						
0004	ADMIN BUILDING	80 66014 1040		1	12.70	12.70
(Effluent Disp. PG&E Utilities City Manager)						
0005	ADMIN BUILDING	01 66014 1020		1	31.11	31.11
(General Fund PG&E Utilities City Clerk)						
0006	ADMIN BUILDING	03 66014 1020		1	6.35	6.35
(Streets/Sidewal PG&E Utilities City Clerk)						
0007	ADMIN BUILDING	07 66014 1020		1	.63	.63
(Cemetery PG&E Utilities City Clerk)						
0008	ADMIN BUILDING	10 66014 1020		1	12.70	12.70
(Sewer M&O PG&E Utilities City Clerk)						
0009	ADMIN BUILDING	80 66014 1020		1	12.70	12.70
(Effluent Disp. PG&E Utilities City Clerk)						
0010	ADMIN BUILDING	80 66014 1020		1		.00
(Effluent Disp. PG&E Utilities City Clerk)						
Invoice Extension ---->						126.98

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
44590324	AUDITORIUM & CITY HALL	04-24	03/28/24	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 66014 1130		1	2419.27	2419.27
	(Building Facili PG&E Utilities Parks & Recreat)					
0002	AUDITORIUM & CITY HALL	01 66014 1060		1	518.42	518.42
	(General Fund PG&E Utilities Police Dept)					
0003	AUDITORIUM & CITY HALL	01 66014 1050		1	217.73	217.73
	(General Fund PG&E Utilities Finance)					
0004	AUDITORIUM & CITY HALL	03 66014 1050		1	41.47	41.47
	(Streets/Sidewal PG&E Utilities Finance)					
0005	AUDITORIUM & CITY HALL	59 66014 1050		1	57.03	57.03
	(Building Facili PG&E Utilities Finance)					
0006	AUDITORIUM & CITY HALL	10 66014 1050		1	160.71	160.71
	(Sewer M&O PG&E Utilities Finance)					
0007	AUDITORIUM & CITY HALL	80 66014 1050		1	41.47	41.47
	(Effluent Disp. PG&E Utilities Finance)					
	Invoice Extension ---->					3456.10

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
45850324	HWY 104/BOWERS DR.	04-24	03/28/24	N N N	A-NET30 FROM INVOICE	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	HWY 104/BOWERS DR.	03 66025 1120		1	95.06	95.06
	(Streets/Sidewal Street Lights Streets/Roads)					
	Invoice Extension ---->					95.06

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
56240324	COMMUNITY BUILDING GAS	04-24	03/28/24	N N N	A-NET30 FROM INVOICE	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	COMMUNITY BUILDING GAS	59 66014 1130		1	155.43	155.43
	(Building Facili PG&E Utilities Parks & Recreat)					
	Invoice Extension ---->					155.43

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
66480324	WWTP	04-24	03/28/24	N N N	A-NET30 FROM INVOICE	20200

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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 (Sewer M&O PG&E Utilities Sewer Treatment)	1 2085.73	2085.73
					Invoice Extension ---->	2085.73

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
77120324	WWTP OFFICE	04-24	03/28/24	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 (Sewer M&O PG&E Utilities Sewer Treatment)	1 174.77	174.77
					Invoice Extension ---->	174.77

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
78130324	PUBLIC RESTROOMS	04-24	03/28/24	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 (General Fund PG&E Utilities Parks & Recreat)	1 78.14	78.14
					Invoice Extension ---->	78.14

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
82130324	COMMUNITY BLDG	04-24	03/28/24	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 (Building Facili PG&E Utilities Parks & Recreat)	1 453.47	453.47
					Invoice Extension ---->	453.47

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
82990324	LITTLE LEAGUE PARK	04-24	03/28/24	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.: 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	10.60	10.60
				(General Fund PG&E Utilities Parks & Recreat)			
					Invoice Extension ---->		10.60

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
95900324	HISTORICAL GRAMMER SCHOOL	04-24	03/28/24	N N N	A-NET30 FROM INVOICE	20200	
Line	Description			G/L Account No CTR	Unit(s)	Unit Cost	Amount
0001	HISTORICAL GRAMMER SCHOOL			59 66014 1130	1	1085.88	1085.88
				(Building Facili PG&E Utilities Parks & Recreat)			
					Invoice Extension ---->		1085.88

Vendor Total -----> 7953.61
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*** VENDOR.: PAC04 (PG&E CFM/PPC DEPARTMENT)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
NOT#32006	NOT# 127432006-WORLEY ST-FRONT & CUL-DE-SAC SHLD	04-24	04/04/24	N N N	A-NET30 FROM INVOICE	20200	
Line	Description			G/L Account No CTR	Unit(s)	Unit Cost	Amount
0001	NOT# 127432006-WORLEY ST-FRONT & CUL-DE-SAC SHLD			01 20925	1	300.00	300.00
				(General Fund Bldg Performance Deposit)			
					Invoice Extension ---->		300.00

Vendor Total -----> 300.00
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PO BOX 1539

*** VENDOR.: PET06 (E.PETERSON DESIGNS)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
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PO BOX 1539 *** VENDOR.: PET06 (E.PETERSON DESIGNS)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
03012024	NEW POLICE SUV GRAPHICS/INSTALLATION	04-24	03/01/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	NEW POLICE SUV GRAPHICS/INSTALLATION	01 70040 1060		1	640.03	640.03
(General Fund Machinery & Police Dept)						
Invoice Extension ---->						640.03
Vendor Total ----->						640.03

91 Karsan Dr *** VENDOR.: PET08 (Mason Peters)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
REIM0324	REIMBURSEMENT-CSJVRMA CONFERENCE MILEAGE	04-24	04/03/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	REIMBURSEMENT-CSJVRMA CONFERENCE MILEAGE	01 65040 1050		1	93.42	93.42
(General Fund Travel,Conf,Trg Finance)						
0002	REIMBURSEMENT-CSJVRMA CONFERENCE MILEAGE	03 65040 1050		1	17.80	17.80
(Streets/Sidewal Travel,Conf,Trg Finance)						
0003	REIMBURSEMENT-CSJVRMA CONFERENCE MILEAGE	10 65040 1050		1	46.71	46.71
(Sewer M&O Travel,Conf,Trg Finance)						
0004	REIMBURSEMENT-CSJVRMA CONFERENCE MILEAGE	59 65040 1050		1	64.51	64.51
(Building Facili Travel,Conf,Trg Finance)						
Invoice Extension ---->						222.44
Vendor Total ----->						222.44

185 Spanish St. *** VENDOR.: PIN04 (Jean Pinotti)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
REIM0324	185 SPANISH ST-REIMBURSEMENT DOI 6/2/23	04-24	03/25/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
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185 Spanish St. *** VENDOR.: PIN04 (Jean Pinotti)

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	185 SPANISH ST-REIMBURSEMENT DOI 6/2/23	10 61055 1520	1	1110.00	1110.00	
		(Sewer M&O Prof Services Sewer Collectio)				
				Invoice Extension ---->	1110.00	
				Vendor Total ----->	1110.00	=====

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LOCKBOX #0134114 *** VENDOR.: PRE03 (PREMIERE ACCESS INSURANCE CO)

INVOICE-TYPE DESCRIPTION		PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
APR2024	APRIL 2024 DENTAL PREMIUMS	04-24	03/29/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No CTR	Unit(s)	Unit Cost	Amount	
0001	APRIL 2024 DENTAL PREMIUMS	01 41040 1060	1	323.24	323.24	
		(General Fund Employee Benefi Police Dept)				
0002	APRIL 2024 DENTAL PREMIUMS	07 41040 1400	1	8.03	8.03	
		(Cemetery Employee Benefi Cemetery)				
0003	APRIL 2024 DENTAL PREMIUMS	03 41040 1120	1	159.93	159.93	
		(Streets/Sidewal Employee Benefi Streets/Roads)				
0004	APRIL 2024 DENTAL PREMIUMS	01 41040 1130	1	70.21	70.21	
		(General Fund Employee Benefi Parks & Recreat)				
0005	APRIL 2024 DENTAL PREMIUMS	01 41040 1510	1	2.78	2.78	
		(General Fund Employee Benefi Sewer Treatment)				
0006	APRIL 2024 DENTAL PREMIUMS	01 41040 1520	1	6.88	6.88	
		(General Fund Employee Benefi Sewer Collectio)				
0007	APRIL 2024 DENTAL PREMIUMS	10 41040 1520	1	164.12	164.12	
		(Sewer M&O Employee Benefi Sewer Collectio)				
0008	APRIL 2024 DENTAL PREMIUMS	10 41040 1520	1	73.79	73.79	
		(Sewer M&O Employee Benefi Sewer Collectio)				
0009	APRIL 2024 DENTAL PREMIUMS	80 41040 1600	1	209.86	209.86	
		(Effluent Disp. Employee Benefi Effluent)				
0010	APRIL 2024 DENTAL PREMIUMS	29 41040 1140	1	7.02	7.02	
		(Swimming Pool Employee Benefi Swimming Pool)				
0011	APRIL 2024 DENTAL PREMIUMS	59 41040 1130	1	72.27	72.27	
		(Building Facili Employee Benefi Parks & Recreat)				
0012	APRIL 2024 DENTAL PREMIUMS	01 41040 1050	1	113.13	113.13	
		(General Fund Employee Benefi Finance)				
0013	APRIL 2024 DENTAL PREMIUMS	59 41040 1050	1	11.12	11.12	
		(Building Facili Employee Benefi Finance)				

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LOCKBOX #0134114 *** VENDOR.: PRE03 (PREMIERE ACCESS INSURANCE CO)

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INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0014	APRIL 2024 DENTAL PREMIUMS	10 41040 1050		1	96.97	96.97
	(Sewer M&O Employee Benefi Finance)					
0015	APRIL 2024 DENTAL PREMIUMS	01 41040 1130		1	42.41	42.41
	(General Fund Employee Benefi Parks & Recreat)					
0016	APRIL 2024 DENTAL PREMIUMS	03 41040 1120		1	42.41	42.41
	(Streets/Sidewal Employee Benefi Streets/Roads)					
0017	APRIL 2024 DENTAL PREMIUMS	59 41040 1130		1	42.41	42.41
	(Building Facili Employee Benefi Parks & Recreat)					
0018	APRIL 2024 DENTAL PREMIUMS	10 41040 1510		1	42.41	42.41
	(Sewer M&O Employee Benefi Sewer Treatment)					
0019	APRIL 2024 DENTAL PREMIUMS	80 41040 1520		1	42.41	42.41
	(Effluent Disp. Employee Benefi Sewer Collectio)					
Invoice Extension ---->						1531.40
Vendor Total ----->						1531.40
						=====

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
APR2024	APRIL 2024 VISION PREMIUMS	04-24	03/19/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	APRIL 2024 VISION PREMIUMS	01 41040 1060		1	44.75	44.75
	(General Fund Employee Benefi Police Dept)					
0002	APRIL 2024 VISION PREMIUMS	01 41040 1020		1	14.20	14.20
	(General Fund Employee Benefi City Clerk)					
0003	APRIL 2024 VISION PREMIUMS	80 41040 1020		1	5.79	5.79
	(Effluent Disp. Employee Benefi City Clerk)					
0004	APRIL 2024 VISION PREMIUMS	07 41040 1020		1	.29	.29
	(Cemetery Employee Benefi City Clerk)					
0005	APRIL 2024 VISION PREMIUMS	07 41040 1400		1	.87	.87
	(Cemetery Employee Benefi Cemetery)					
0006	APRIL 2024 VISION PREMIUMS	03 41040 1120		1	22.96	22.96
	(Streets/Sidewal Employee Benefi Streets/Roads)					
0007	APRIL 2024 VISION PREMIUMS	01 41040 1130		1	9.74	9.74
	(General Fund Employee Benefi Parks & Recreat)					
0008	APRIL 2024 VISION PREMIUMS	10 41040 1510		1	.39	.39
	(Sewer M&O Employee Benefi Sewer Treatment)					

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*** 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
0009	APRIL 2024 VISION PREMIUMS	10	41040	1520	1	.90	.90
		(Sewer M&O Employee Benefi Sewer Collectio)					
0010	APRIL 2024 VISION PREMIUMS	10	41040	1510	1	25.70	25.70
		(Sewer M&O Employee Benefi Sewer Treatment)					
0011	APRIL 2024 VISION PREMIUMS	10	41040	1520	1	13.01	13.01
		(Sewer M&O Employee Benefi Sewer Collectio)					
0012	APRIL 2024 VISION PREMIUMS	80	41040	1600	1	22.59	22.59
		(Effluent Disp. Employee Benefi Effluent)					
0013	APRIL 2024 VISION PREMIUMS	29	41040	1140	1	.97	.97
		(Swimming Pool Employee Benefi Swimming Pool)					
0014	APRIL 2024 VISION PREMIUMS	59	41040	1130	1	1.58	1.58
		(Building Facili Employee Benefi Parks & Recreat)					
0015	APRIL 2024 VISION PREMIUMS	59	41040	1050	1	3.61	3.61
		(Building Facili Employee Benefi Finance)					
0016	APRIL 2024 VISION PREMIUMS	01	41040	1050	1	11.98	11.98
		(General Fund Employee Benefi Finance)					
0017	APRIL 2024 VISION PREMIUMS	03	41040	1050	1	1.84	1.84
		(Streets/Sidewal Employee Benefi Finance)					
0018	APRIL 2024 VISION PREMIUMS	80	41040	1050	1	10.00	10.00
		(Effluent Disp. Employee Benefi Finance)					
0019	APRIL 2024 VISION PREMIUMS	10	41040	1050	1	18.96	18.96
		(Sewer M&O Employee Benefi Finance)					

Invoice Extension ---->						210.13	
Vendor Total ----->						210.13	
=====							

1900 TERRACINA DR
SUITE 110

*** VENDOR.: QUA02 (AQUALITY WATER MANAGEMENT, INC.)

SUPP 110		INVOICE-TYPE DESCRIPTION		PERIOD	DATE	SE	TERM-DESCRIPTION		G/L ACCOUNT No
20071256		WWTP CONTRACT SERVICES 2/26/24-3/25/24		04-24	03/26/24	N N N	-Unknown Discount Trm		20200
Line	Description			G/L Account No CTR		Unit(s)		Unit Cost	Amount
0001	WWTP CONTRACT SERVICES 2/26/24-3/25/24			10	61057 1510	1		2750.00	2750.00
				(Sewer M&O Contracts-Other Sewer Treatment)					
				Invoice Extension ---->					2750.00
				Vendor Total ----->					2750.00

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P.O. BOX 264 *** VENDOR.: RUB02 (RUBINI TREE SERVICE)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
10252	MAIN ST & RANDOLPH TREE REMOVAL	04-24	03/08/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	MAIN ST & RANDOLPH TREE REMOVAL	03 61057 1120		1	2376.00	2376.00
		(Streets/Sidewal Contracts-Other Streets/Roads)				
0002	MAIN ST & RANDOLPH TREE REMOVAL	04 61057 1120		1	24.00	24.00
		(Crestview Lgt/D Contracts-Other Streets/Roads)				
					Invoice Extension ---->	2400.00

Vendor Total -----> 2400.00
=====

P.O. BOX 7523 *** VENDOR.: SEI01 (SEIU Local 1021)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
032024	MARCH 2024 UNION DUES	04-24	04/02/24	N N N	A-NET30 FROM INVOICE	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	MARCH 2024 UNION DUES	01 21730		1	414.17	414.17
		(General Fund P/R - S.C. Employees Assoc.)				
					Invoice Extension ---->	414.17

Vendor Total -----> 414.17
=====

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
3439	GRAVITY BOX RENTAL FEB 2024	04-24	03/11/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	GRAVITY BOX RENTAL FEB 2024	10 67060 1510		1	3600.00	3600.00
		(Sewer M&O Sludge Sewer Treatment)				
					Invoice Extension ---->	3600.00

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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
Vendor Total ----->						3600.00 =====

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

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
383791	HISTORIC GRAMMAR SCHOOL BURGLAR ALRM 4/1 TO 6/30	04-24	03/17/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001	HISTORIC GRAMMAR SCHOOL BURGLAR ALRM 4/1 TO 6/30	59	67015 1130	1	240.00	240.00
(Building Facili O&M Blg/Structu Parks & Recreat)						-----
Invoice Extension ---->						240.00
Vendor Total ----->						240.00 =====

11400 HWY 49 *** VENDOR.: STE17 (STERLING AUTO REPAIR)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
31246	1998 CHEVROLET REPAIRS	04-24	03/06/24	N N N	-Unknown Discount Trm	20200
Line	Description	G/L Account No CTR		Unit(s)	Unit Cost	Amount
0001	1998 CHEVROLET REPAIRS	01	67009 1130	1	418.31	418.31
(General Fund Vehicle Maintna Parks & Recreat)						-----
Invoice Extension ---->						418.31
Vendor Total ----->						418.31 =====

4289 PRIVAS WAY *** VENDOR.: SUB01 (SUBTERRANEAN CONSULTING GROUP)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
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4289 PRIVAS WAY *** VENDOR.: SUB01 (SUBTERRANEAN CONSULTING GROUP)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
1041	POOL REPAIR-UTILITY LOCATING/GPR/REPORT	04-24	03/14/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	POOL REPAIR-UTILITY LOCATING/GPR/REPORT	29 67015 1140		1	1200.00	1200.00
	(Swimming Pool O&M Blg/Structu Swimming Pool)					
	Invoice Extension ---->					1200.00

Vendor Total -----> 1200.00
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P.O. BOX 2209 *** VENDOR.: TEX01 (TEXAS LIFE INSURANCE COMPANY)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
APR2024	APRIL 2024 LIFE INSURANCE	04-24	03/18/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	APRIL 2024 LIFE INSURANCE	01 41040 1020		1	72.40	72.40
	(General Fund Employee Benefi City Clerk)					
0002	APRIL 2024 LIFE INSURANCE	10 41040 1020		1	29.55	29.55
	(Sewer M&O Employee Benefi City Clerk)					
0003	APRIL 2024 LIFE INSURANCE	07 41040 1020		1	1.48	1.48
	(Cemetery Employee Benefi City Clerk)					
0004	APRIL 2024 LIFE INSURANCE	03 41040 1020		1	14.78	14.78
	(Streets/Sidewal Employee Benefi City Clerk)					
0005	APRIL 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
250101268	Supplies - Chem Sewer Tre	04-24	03/08/24	N N N	-Unknown Discount Trm	20200

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PO BOX 35146 *** VENDOR.: THA02 (THATCHER COMPANY - LB1106)

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	Supplies - Chem Sewer Tre			10 52015 1510	1 4202.06	4202.06
				(Sewer M&O Supplies - Chem Sewer Treatment)		
				Invoice Extension ---->		4202.06

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
250101461	Supplies - Chem Sewer Tre	04-24	03/22/24	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 3831.92	3831.92
				(Sewer M&O Supplies - Chem Sewer Treatment)		
				Invoice Extension ---->		3831.92
				Vendor Total ----->		8033.98

PO BOX 509 *** VENDOR.: TON02 (ELIZABETH TONE)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
REIM0324	REIMBURSEMENT-DOI 03/14/24	04-24	03/18/24	N N N	-Unknown Discount Trm	20200
Line	Description			G/L Account No CTR	Unit(s) Unit Cost	Amount
0001	REIMBURSEMENT-DOI 03/14/24			10 61055 1520	1 375.00	375.00
				(Sewer M&O Prof Services Sewer Collectio)		
				Invoice Extension ---->		375.00
				Vendor Total ----->		375.00

P.O. BOX 209047 *** VENDOR.: TRA04 (TRANSUNION RISK & ALTERNATIVE)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
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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
6598MAR24	PD PERSON SEARCH MAR 2024	04-24	04/01/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	PD PERSON SEARCH MAR 2024	01 52010 1060		1	75.00	75.00
	(General Fund Gen. Supplies Police Dept)					
	Invoice Extension ---->					75.00
	Vendor Total ----->					75.00

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DEPT. 30 - 1203758295 *** VENDOR.: TRA07 (TRACTOR SUPPLY CREDIT PLAN)
PO BOX 78004

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
STMT0224	FEBRUARY 2024 STATEMENT	04-24	02/28/24	N N N	-Unknown Discount Trm	20200

Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	FEBRUARY 2024 STATEMENT	10 67050 1510		1	62.47	62.47
	(Sewer M&O O & M-Sewer Plt Sewer Treatment)					
0002	FEBRUARY 2024 STATEMENT	80 52010 1600		1	840.44	840.44
	(Effluent Disp. Gen. Supplies Effluent)					
	Invoice Extension ---->					902.91
	Vendor Total ----->					902.91

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2295 Bella Vista Drive *** VENDOR.: VIO01 (VIOLICH/SORACCO)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
MAY24LOT	Lease-Prkg lot Marketing-MAY 2024	04-24	04/02/24	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-MAY 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
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Vendor Total -----> 625.00
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206 Peek Street *** VENDOR.: WEA01 (Weatherby, Reynolds, Fritson)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
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40374	Engineering	04-24	02/29/24	N N N	A-NET30 FROM INVOICE	20200
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Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
0001	Engineering	10 61025 1510		1	945.00	945.00
	(Sewer M&O Engineering Sewer Treatment)					
0002	Engineering	10 61025 1520		1	1485.00	1485.00
	(Sewer M&O Engineering Sewer Collectio)					
0003	WWTP UPGRADE	89 71025 7110		1	337.50	337.50
	(CIP Rate Study/Prop WWTP Grant)					
0004	TM-40 BROAD	10 55065 1115 150		1	202.50	202.50
	(Sewer M&O E&P Reimb Engr. Engineering)					
0005	BLA-290 SPANISH	10 55065 1115 151		1	202.50	202.50
	(Sewer M&O E&P Reimb Engr. Engineering)					
0006	SP-321 OLD HWY 49	10 55065 1115 152		1	202.50	202.50
	(Sewer M&O E&P Reimb Engr. Engineering)					
0007	SUTTER OAKS MAIN REPLACEMENT	10 70030 1520		1	3982.50	3982.50
	(Sewer M&O Improvements Sewer Collectio)					
0008	PINEWOODS	10 55065 1115 P67		1	67.50	67.50
	(Sewer M&O E&P Reimb Engr. Engineering)					

Invoice Extension ----> 7425.00

Vendor Total -----> 7425.00
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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
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FEB2024	Engineering	04-24	03/11/24	N N N	A-NET30 FROM INVOICE	20200
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Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount
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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
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount	
0001	GENERAL CITY ENGINEERING	01 61025 1115		1	970.30	970.30	
		(General Fund Engineering Engineering)					
0002	SUTTER CREEK DRAINAGE ISSUES-ONGOING	01 61025 1115		1	4216.51	4216.51	
		(General Fund Engineering Engineering)					
0003	CODE ENFORCEMENT	01 61025 1115		1	1662.86	1662.86	
		(General Fund Engineering Engineering)					
0004	EUREKA ROAD OVERLAY PROJECT	01 61025 1115		1	8022.33	8022.33	
		(General Fund Engineering Engineering)					
0005	ENCROACHMENT PLAN REVIEW	01 61028 1115		1	227.50	227.50	
		(General Fund Plan Chk & Insp Engineering)					
0006	PINEWOODS	01 55065 1115 P67		1	543.75	543.75	
		(General Fund E&P Reimb Engr. Engineering)					
0007	BLA-290 SPANISH	01 55065 1115 151		1	687.75	687.75	
		(General Fund E&P Reimb Engr. Engineering)					
0008	SP-321 OLD HWY 49	01 55065 1115 152		1	994.50	994.50	
		(General Fund E&P Reimb Engr. Engineering)					
0009	TM-CARLSON	01 55065 1115 152		1	247.50	247.50	
		(General Fund E&P Reimb Engr. Engineering)					
0010	BUILDING DEPT SERVICES	01 61025 1100 152		1	2076.97	2076.97	
		(General Fund Engineering Building DEPT)					
0011	BUILDING PERMIT INSPECTIONS/PLAN CHECKS	01 61028 1100 152		1	4047.87	4047.87	
		(General Fund Plan Chk & Insp Building DEPT)					
Invoice Extension ---->						23697.84	
Vendor Total ----->						23697.84	=====

.....
P.O. BOX 4008 *** VENDOR.: WEB02 (WEBSOFT DEVELOPERS, INC.)

INVOICE-TYPE DESCRIPTION		PERIOD	DATE	SE	TERM-DESCRIPTION		G/L ACCOUNT No
000522	MOBILE MMS SUBSCRIPTION 9/1/23 TO 8/31/24	04-24	03/25/24	N N N	-Unknown Discount Trm		20200
Line	Description	G/L Account No	CTR	Unit(s)	Unit Cost	Amount	
0001	MOBILE MMS SUBSCRIPTION 9/1/23 TO 8/31/24	10 60011 1510		1	6988.00	6988.00	
		(Sewer M&O Computer Softwr Sewer Treatment)					
0002	MOBILE MMS SUBSCRIPTION 9/1/23 TO 8/31/24	10 60011 1520		1	6987.00	6987.00	
		(Sewer M&O Computer Softwr Sewer Collectio)					
Invoice Extension ---->						13975.00	

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City of Sutter Creek
 Invoice/Pre-Paid Check Audit Trail
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.....
 P.O. BOX 4008 *** VENDOR.: WEB02 (WEBSOFT DEVELOPERS, INC.)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No
Vendor Total ----->						13975.00 =====

.....
 PO BOX 77096 *** VENDOR.: WEL06 (WELLS FARGO FINANCIAL LEASING)

INVOICE-TYPE	DESCRIPTION	PERIOD	DATE	SE	TERM-DESCRIPTION	G/L ACCOUNT No	
29114285	COPIER LEASE	04-24	03/20/24	N N N	-Unknown Discount Trm	20200	
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 ----->						238381.85	
** Total Checks ----->						.00	
*** Total Purchases --->						238381.85	=====

REPORT.: Apr 04 24 Thursday
 RUN....: Apr 04 24 Time: 20:09
 Run By.: Jodi Arroyos

City of Sutter Creek
 Invoice/Pre-Paid Check Audit Trail
 General Ledger Accounts with Budget Summary April 04, 2024
 Accounting Period is April, 2024

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FUND	ACCT	DEPT	Description (ACCT/DEPT/FUND)	Activity	Actual	Encumbrance	Total	Budget	Variance
01	20200		Accounts Payable//General Fund	-86934.94					
01	20925		Bldg Performance Deposit//Genera	300.00					
01	21711		P/R - Medical Health Pay.//Gener	2903.36					
01	21730		P/R - S.C. Employees Assoc.//Gen	414.17					
01	34139		Building Permit Fees//General Fu	142.08	-93714.08	777.03	-92794.97	-65000.00	27794.97
01	41040	1020	Employee Bene/City Clerk/General	281.16	8499.50	.00	8780.66	11160.00	2379.34
01	41040	1040	Employee Bene/City Manager/Gener	1042.50	5493.50	.00	6536.00	8541.00	2005.00
01	41040	1050	Employee Bene/Finance/General Fu	1153.18	11146.97	.00	12300.15	19132.00	6831.85
01	41040	1060	Employee Bene/Police Dept/Genera	2664.29	77161.43	.00	79825.72	113880.00	34054.28
01	41040	1130	Employee Bene/Parks & Recre/Gene	1164.37	15472.30	.00	16636.67	21637.00	5000.33
01	41040	1510<*>	Employee Bene/Sewer Treatme/Gene	14.15	46.11	.00	60.26	.00	-60.26
01	41040	1520<*>	Employee Bene/Sewer Collect/Gene	15.63	15.63	.00	31.26	.00	-31.26
01	41040	6100	Employee Bene/Central Servi/Gene	225.00	1867.50	.00	2092.50	2400.00	307.50
01	41050	1020<*>	Workers Comp./City Clerk/General	820.00	2459.67	.00	3279.67	3079.00	-200.67
01	41050	1040	Workers Comp./City Manager/Gener	1538.00	4613.54	.00	6151.54	10445.00	4293.46
01	41050	1050<*>	Workers Comp./Finance/General Fu	1365.00	4094.89	.00	5459.89	5127.00	-332.89
01	41050	1060<*>	Workers Comp./Police Dept/Genera	8401.00	25204.27	.00	33605.27	31559.00	-2046.27
01	41050	1130<*>	Workers Comp./Parks & Recre/Gene	1117.00	3350.61	.00	4467.61	4194.00	-273.61
01	52010	1050<*>	Gen. Supplies/Finance/General Fu	120.55	7047.61	85.34	7253.50	7140.00	-113.50
01	52010	1060<*>	Gen. Supplies/Police Dept/Genera	313.53	3148.38	75.00	3536.91	3500.00	-36.91
01	52010	6100	Gen. Supplies/Central Servi/Gene	12.50	782.11	.00	794.61	1250.00	455.39
01	52012	1060	Fuel/Police Dept/General Fund	2488.20	18894.07	940.40	22322.67	32000.00	9677.33
01	52012	1130<*>	Fuel/Parks & Recre/General Fund	616.61	6149.01	93.21	6858.83	6000.00	-858.83
01	53015	1130	Repair/Maint/Parks & Recre/Gener	1135.94	3647.82	857.18	5640.94	13000.00	7359.06
01	53020	6100	Equipmt Maint/Central Servi/Gene	57.80	238.62	42.73	339.15	375.00	35.85
01	55065	1115	E&P Reimb Eng/Engineering/Genera	5209.50	44495.82	.00	49705.32	70000.00	20294.68
01	55090	1130	Restrooms/Parks & Recre/General	41.42	73.89	.00	115.31	400.00	284.69
01	60013	1050	Network Svcs/Finance/General Fun	550.14	3162.13	.00	3712.27	4620.00	907.73
01	60013	1060	Network Svcs/Police Dept/General	450.00	3750.00	750.00	4950.00	7000.00	2050.00
01	60013	1120<*>	Network Svcs/Streets/Roads/Gener	37.50	.00	.00	37.50	.00	-37.50
01	60013	1130<*>	Network Svcs/Parks & Recre/Gener	322.17	.00	.00	322.17	.00	-322.17
01	60013	1150<*>	Network Svcs/Marketing/General F	37.50	.00	.00	37.50	.00	-37.50
01	60013	6100	Network Svcs/Central Servi/Gener	1625.58	13267.85	1013.65	15907.08	20000.00	4092.92
01	60014	6100<*>	Internet Serv/Central Servi/Gene	373.11	5825.60	570.70	6769.41	2750.00	-4019.41
01	60016	1020<*>	Muni Code Web/City Clerk/General	3150.00	3375.00	.00	6525.00	1960.00	-4565.00
01	61025	1100<*>	Engineering/Building DEPT/Genera	2076.97	.00	.00	2076.97	.00	-2076.97
01	61025	1115<*>	Engineering/Engineering/General	14872.00	38874.25	.00	53746.25	50000.00	-3746.25
01	61028	1100<*>	Plan Chk & In/Building DEPT/Gene	4047.87	41397.71	.00	45445.58	25000.00	-20445.58
01	61028	1115	Plan Chk & In/Engineering/Genera	227.50	2214.50	.00	2442.00	35000.00	32558.00
01	61030	6130<*>	Legal/City Attorney/General Fund	4923.24	21340.53	4282.47	30546.24	30000.00	-546.24
01	61045	1090	Planner/Planning/General Fund	3760.00	18826.80	.00	22586.80	132600.00	110013.20
01	61057	1050<*>	Contracts-Oth/Finance/General Fu	227.00	5833.00	.00	6060.00	504.00	-5556.00
01	62010	1040<*>	Communication/City Manager/Gener	79.88	573.39	.00	653.27	.00	-653.27
01	62010	1060	Communication/Police Dept/Genera	152.83	3592.32	.00	3745.15	5500.00	1754.85

REPORT.: Apr 04 24 Thursday
 RUN....: Apr 04 24 Time: 20:09
 Run By.: Jodi Arroyos

City of Sutter Creek
 Invoice/Pre-Paid Check Audit Trail
 General Ledger Accounts with Budget Summary April 04, 2024
 Accounting Period is April, 2024

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FUND	ACCT	DEPT	Description (ACCT/DEPT/FUND)	Activity	Actual	Encumbrance	Total	Budget	Variance
01	62010	6100	Communication/Central Servi/Gene	54.78	3074.55	.00	3129.33	3250.00	120.67
01	65010	6100<*>	Risk Manageme/Central Servi/Gene	9552.50	153113.32	.00	162665.82	157500.00	-5165.82
01	65040	1050	Travel,Conf,T/Finance/General Fu	93.42	707.35	.00	800.77	2184.00	1383.23
01	66012	1020	Water Utiliti/City Clerk/General	3.75	58.33	.00	62.08	98.00	35.92
01	66012	1040	Water Utiliti/City Manager/Gener	3.83	53.30	.00	57.13	150.00	92.87
01	66012	1050	Water Utiliti/Finance/General Fu	17.91	162.23	.00	180.14	400.00	219.86
01	66012	1060	Water Utiliti/Police Dept/Genera	42.65	391.37	.00	434.02	500.00	65.98
01	66012	1130<*>	Water Utiliti/Parks & Recre/Gene	732.33	15097.80	.00	15830.13	13000.00	-2830.13
01	66014	1020	PG&E Utilitie/City Clerk/General	31.11	180.89	6.03	218.03	466.00	247.97
01	66014	1040	PG&E Utilitie/City Manager/Gener	31.74	184.56	3.66	219.96	425.00	205.04
01	66014	1050	PG&E Utilitie/Finance/General Fu	217.73	32.17	151.94	401.84	2520.00	2118.16
01	66014	1060	PG&E Utilitie/Police Dept/Genera	518.42	-24.11	422.06	916.37	7000.00	6083.63
01	66014	1130	PG&E Utilitie/Parks & Recre/Gene	88.74	1150.35	163.29	1402.38	2000.00	597.62
01	67009	1060<*>	Vehicle Maint/Police Dept/Genera	340.50	15301.75	1098.13	16740.38	10000.00	-6740.38
01	67009	1130<*>	Vehicle Maint/Parks & Recre/Gene	418.31	3710.83	18.40	4147.54	3000.00	-1147.54
01	67010	1050	O&M Equipment/Finance/General Fu	136.50	.00	.00	136.50	420.00	283.50
01	68012	1150	Lease-Prkg lo/Marketing/General	3540.46	35404.60	540.00	39485.06	41480.00	1994.94
01	70040	1060<*>	Machinery & /Police Dept/General	640.03	53854.66	.00	54494.69	49000.00	-5494.69
Fund (01) Total ---->				.00	594676.20	11891.22	689884.83	908146.00	218261.17
=====									
03	20200		Accounts Payable//Streets/Sidewa	-12093.77					
03	41040	1020	Employee Bene/City Clerk/Streets	45.61	239.89	.00	285.50	2278.00	1992.50
03	41040	1040	Employee Bene/City Manager/Stree	106.57	781.42	.00	887.99	1708.00	820.01
03	41040	1050	Employee Bene/Finance/Streets/Si	180.08	1841.08	.00	2021.16	3644.00	1622.84
03	41040	1120	Employee Bene/Streets/Roads/Stre	1430.27	19291.06	.00	20721.33	23225.00	2503.67
03	41050	1020<*>	Workers Comp./City Clerk/Streets	167.00	501.28	.00	668.28	628.00	-40.28
03	41050	1040	Workers Comp./City Manager/Stree	308.00	923.51	.00	1231.51	2089.00	857.49
03	41050	1050<*>	Workers Comp./Finance/Streets/Si	260.00	779.98	.00	1039.98	976.00	-63.98
03	41050	1120<*>	Workers Comp./Streets/Roads/Stre	1281.00	3843.15	.00	5124.15	4764.00	-360.15
03	52010	1050	Gen. Supplies/Finance/Streets/Si	22.96	1214.91	4.74	1242.61	1360.00	117.39
03	52010	1120	Gen. Supplies/Streets/Roads/Stre	157.16	1028.10	.00	1185.26	1485.00	299.74
03	52012	1120<*>	Fuel/Streets/Roads/Streets/Sidew	171.43	9662.04	677.51	10510.98	5940.00	-4570.98
03	55060	1120<*>	Patching/Streets/Roads/Streets/S	1574.29	5105.23	103.32	6782.84	4950.00	-1832.84
03	60013	1050	Network Svcs/Finance/Streets/Sid	104.79	502.32	.00	607.11	880.00	272.89
03	61057	1050<*>	Contracts-Oth/Finance/Streets/Si	43.00	940.00	.00	983.00	96.00	-887.00
03	61057	1120	Contracts-Oth/Streets/Roads/Stre	2562.00	.00	.00	2562.00	5940.00	3378.00
03	62010	1040<*>	Communication/City Manager/Stree	15.98	96.07	.00	112.05	.00	-112.05
03	65040	1050	Travel,Conf,T/Finance/Streets/Si	17.80	.00	.00	17.80	416.00	398.20
03	66012	1020	Water Utiliti/City Clerk/Streets	.77	8.80	.00	9.57	20.00	10.43
03	66012	1040	Water Utiliti/City Manager/Stree	.77	8.82	.00	9.59	30.00	20.41
03	66012	1050<*>	Water Utiliti/Finance/Streets/Si	3.41	29.17	.00	32.58	32.00	-.58
03	66014	1020	PG&E Utilitie/City Clerk/Streets	6.35	36.92	.00	43.27	95.00	51.73

REPORT.: Apr 04 24 Thursday
 RUN....: Apr 04 24 Time: 20:09
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City of Sutter Creek
 Invoice/Pre-Paid Check Audit Trail
 General Ledger Accounts with Budget Summary April 04, 2024
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FUND	ACCT	DEPT	Description (ACCT/DEPT/FUND)	Activity	Actual	Encumbrance	Total	Budget	Variance
03	66014	1040	PG&E Utilitie/City Manager/Stree	6.35	36.92	.00	43.27	85.00	41.73
03	66014	1050	PG&E Utilitie/Finance/Streets/Si	41.47	164.02	8.44	213.93	480.00	266.07
03	66014	1120<*>	PG&E Utilitie/Streets/Roads/Stre	11.69	12.39	91.55	115.63	.00	-115.63
03	66025	1120	Street Lights/Streets/Roads/Stre	3458.39	26257.10	1647.55	31363.04	31680.00	316.96
03	67009	1120	Vehicle Maint/Streets/Roads/Stre	80.88	886.95	163.59	1131.42	1980.00	848.58
03	67010	1050	O&M Equipment/Finance/Streets/Si	35.75	.00	.00	35.75	80.00	44.25
Fund (03) Total ---->				.00	74191.13	2696.70	88981.60	94861.00	5879.40
=====									
04	20200		Accounts Payable//Crestview Lgt/	-18566.08					
04	61057	1120<*>	Contracts-Oth/Streets/Roads/Cres	18438.00	.00	.00	18438.00	60.00	-18378.00
04	66025	1450<*>	Street Lights/CrestView Lgt/Cres	128.08	127.82	.00	255.90	.00	-255.90
Fund (04) Total ---->				.00	127.82	.00	18693.90	60.00	-18633.90
=====									
07	20200		Accounts Payable//Cemetery	-93.20					
07	41040	1020	Employee Bene/City Clerk/Cemeter	7.68	187.37	.00	195.05	228.00	32.95
07	41040	1400<*>	Employee Bene/Cemetery/Cemetery	8.90	33.57	.00	42.47	.00	-42.47
07	41050	1020<*>	Workers Comp./City Clerk/Cemeter	17.00	50.73	.00	67.73	63.00	-4.73
07	66012	1020	Water Utiliti/City Clerk/Cemeter	.08	1.06	.00	1.14	2.00	.86
07	66012	1400<*>	Water Utiliti/Cemetery/Cemetery	58.91	77.75	.00	136.66	.00	-136.66
07	66014	1020	PG&E Utilitie/City Clerk/Cemeter	.63	3.69	.08	4.40	10.00	5.60
Fund (07) Total ---->				.00	354.17	.08	447.45	303.00	-144.45
=====									
10	20200		Accounts Payable//Sewer M&O	-74795.59					
10	41040	1020	Employee Bene/City Clerk/Sewer M	66.17	663.54	.00	729.71	4555.00	3825.29
10	41040	1040	Employee Bene/City Manager/Sewer	417.00	2197.39	.00	2614.39	3416.00	801.61
10	41040	1050<*>	Employee Bene/Finance/Sewer M&O	1804.79	13445.87	.00	15250.66	14121.00	-1129.66
10	41040	1510	Employee Bene/Sewer Treatme/Sewe	2247.46	25476.05	.00	27723.51	34164.00	6440.49
10	41040	1520	Employee Bene/Sewer Collect/Sewe	1014.40	12488.48	.00	13502.88	17082.00	3579.12
10	41050	1020<*>	Workers Comp./City Clerk/Sewer M	335.00	1004.56	.00	1339.56	1257.00	-82.56
10	41050	1040	Workers Comp./City Manager/Sewer	615.00	1845.01	.00	2460.01	4178.00	1717.99
10	41050	1050<*>	Workers Comp./Finance/Sewer M&O	1007.00	3021.40	.00	4028.40	3784.00	-244.40
10	41050	1510<*>	Workers Comp./Sewer Treatme/Sewe	2106.00	6317.96	.00	8423.96	7910.00	-513.96
10	41050	1520<*>	Workers Comp./Sewer Collect/Sewe	997.00	2991.07	.00	3988.07	3745.00	-243.07
10	52010	1050<*>	Gen. Supplies/Finance/Sewer M&O	15.49	6836.72	99.56	6951.77	5270.00	-1681.77
10	52010	6100	Gen. Supplies/Central Servi/Sewe	12.50	782.06	.00	794.56	1250.00	455.44
10	52012	1510<*>	Fuel/Sewer Treatme/Sewer M&O	521.34	6109.66	187.44	6818.44	6500.00	-318.44
10	52015	1510	Supplies - Ch/Sewer Treatme/Sewe	9615.60	87760.12	4044.02	101419.74	150000.00	48580.26
10	52020	1510	Supplies - La/Sewer Treatme/Sewe	378.00	4356.25	.00	4734.25	9000.00	4265.75

REPORT.: Apr 04 24 Thursday
 RUN....: Apr 04 24 Time: 20:09
 Run By.: Jodi Arroyos

City of Sutter Creek
 Invoice/Pre-Paid Check Audit Trail
 General Ledger Accounts with Budget Summary April 04, 2024
 Accounting Period is April, 2024

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FUND	ACCT	DEPT	Description (ACCT/DEPT/FUND)	Activity	Actual	Encumbrance	Total	Budget	Variance
10	53020	6100	Equipmt Maint/Central Servi/Sewer	57.81	238.56	42.72	339.09	375.00	35.91
10	55065	1115<*>	E&P Reimb Eng/Engineering/Sewer	675.00	.00	.00	675.00	.00	-675.00
10	60011	1510	Computer Soft/Sewer Treatme/Sewer	6988.00	462.36	.00	7450.36	8500.00	1049.64
10	60011	1520	Computer Soft/Sewer Collect/Sewer	6987.00	.00	.00	6987.00	7500.00	513.00
10	60013	1050	Network Svcs/Finance/Sewer M&O	406.05	1946.40	.00	2352.45	3410.00	1057.55
10	60013	6100	Network Svcs/Central Servi/Sewer	1625.57	11876.51	1013.65	14515.73	20000.00	5484.27
10	60014	1510	Internet Serv/Sewer Treatme/Sewer	204.40	1635.46	.00	1839.86	2500.00	660.14
10	60014	6100<*>	Internet Serv/Central Servi/Sewer	373.11	5825.61	570.70	6769.42	2750.00	-4019.42
10	61025	1510	Engineering/Sewer Treatme/Sewer	945.00	5730.00	.00	6675.00	20000.00	13325.00
10	61025	1520<*>	Engineering/Sewer Collect/Sewer	1485.00	14377.50	.00	15862.50	5000.00	-10862.50
10	61030	6130	Legal/City Attorney/Sewer M&O	3685.74	19878.03	4282.48	27846.25	30000.00	2153.75
10	61055	1520<*>	Prof Services/Sewer Collect/Sewer	1485.00	.00	.00	1485.00	500.00	-985.00
10	61057	1050<*>	Contracts-Oth/Finance/Sewer M&O	211.00	4580.00	.00	4791.00	372.00	-4419.00
10	61057	1510	Contracts-Oth/Sewer Treatme/Sewer	2750.00	28779.05	.00	31529.05	150000.00	118470.95
10	62010	1040<*>	Communication/City Manager/Sewer	31.95	254.17	.00	286.12	.00	-286.12
10	62010	1510	Communication/Sewer Treatme/Sewer	29.35	188.95	.00	218.30	300.00	81.70
10	62010	6100	Communication/Central Servi/Sewer	54.78	3045.57	.00	3100.35	3250.00	149.65
10	65010	1510<*>	Risk Manageme/Sewer Treatme/Sewer	620.34	.00	.00	620.34	.00	-620.34
10	65010	1520<*>	Risk Manageme/Sewer Collect/Sewer	620.33	.00	.00	620.33	.00	-620.33
10	65010	6100<*>	Risk Manageme/Central Servi/Sewer	9552.50	153113.32	.00	162665.82	157500.00	-5165.82
10	65040	1050	Travel,Conf,T/Finance/Sewer M&O	46.71	469.70	.00	516.41	1612.00	1095.59
10	66012	1020	Water Utiliti/City Clerk/Sewer M	1.53	17.66	.00	19.19	40.00	20.81
10	66012	1040	Water Utiliti/City Manager/Sewer	1.53	23.77	.00	25.30	60.00	34.70
10	66012	1050<*>	Water Utiliti/Finance/Sewer M&O	13.22	125.25	.00	138.47	124.00	-14.47
10	66012	1510	Water Utiliti/Sewer Treatme/Sewer	1404.19	12459.55	.00	13863.74	23000.00	9136.26
10	66014	1020	PG&E Utilitie/City Clerk/Sewer M	12.70	73.84	.00	86.54	190.00	103.46
10	66014	1040	PG&E Utilitie/City Manager/Sewer	12.70	73.83	2.44	88.97	170.00	81.03
10	66014	1050	PG&E Utilitie/Finance/Sewer M&O	160.71	-7.48	177.26	330.49	1860.00	1529.51
10	66014	1510	PG&E Utilitie/Sewer Treatme/Sewer	2414.97	17340.41	1964.66	21720.04	32000.00	10279.96
10	67009	1510	Vehicle Maint/Sewer Treatme/Sewer	349.25	210.85	.00	560.10	6000.00	5439.90
10	67010	1050	O&M Equipment/Finance/Sewer M&O	26.00	.00	.00	26.00	310.00	284.00
10	67015	1520	O&M Blg/Struc/Sewer Collect/Sewer	1074.70	1642.77	.00	2717.47	6000.00	3282.53
10	67050	1510	O & M-Sewer P/Sewer Treatme/Sewer	450.10	20431.34	1994.46	22875.90	25000.00	2124.10
10	67060	1510	Sludge/Sewer Treatme/Sewer M&O	4904.10	32303.28	4673.68	41881.06	55000.00	13118.94
10	70030	1520	Improvements/Sewer Collect/Sewer	3982.50	204926.20	.00	208908.70	900000.00	691091.30
Fund (10) Total ---->				.00	717318.60	19053.07	811167.26	1729555.00	918387.74
=====									
17	20200		Accounts Payable//M.V.Store Trus	-92.29					
17	66012	1720<*>	Water Utiliti/MonteVerde Mu/M.V.	58.91	568.71	.00	627.62	.00	-627.62
17	66014	1720<*>	PG&E Utilitie/MonteVerde Mu/M.V.	33.38	267.34	41.41	342.13	.00	-342.13
Fund (17) Total ---->				.00	836.05	41.41	969.75	.00	-969.75
=====									
20	20200		Accounts Payable//FEMA	-8689.60					

REPORT.: Apr 04 24 Thursday
 RUN....: Apr 04 24 Time: 20:09
 Run By.: Jodi Arroyos

City of Sutter Creek
 Invoice/Pre-Paid Check Audit Trail
 General Ledger Accounts with Budget Summary April 04, 2024
 Accounting Period is April, 2024

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FUND	ACCT	DEPT	Description (ACCT/DEPT/FUND)	Activity	Actual	Encumbrance	Total	Budget	Variance
20	70029	1120<*>	Infrastructure/Streets/Roads/FEMA	8689.60	175158.72	86452.47	270300.79	.00	-270300.79
			Fund (20) Total ---->	.00	175158.72	86452.47	270300.79	.00	-270300.79
24	11570		<*>A/R - Employee Loans//Lg Term De	2500.00	12500.00	.00	15000.00	.00	-15000.00
24	20200		Accounts Payable//Lg Term Debt	-2500.00					
			Fund (24) Total ---->	.00	12500.00	.00	15000.00	.00	-15000.00
28	20200		Accounts Payable//Public Safety	-876.78					
28	70040	1060<*>	Machinery &/Police Dept/Public S	876.78	.00	.00	876.78	.00	-876.78
			Fund (28) Total ---->	.00	.00	.00	876.78	.00	-876.78
29	20200		Accounts Payable//Swimming Pool	-1405.72					
29	41040	1140	Employee Bene/Swimming Pool/Swim	100.72	1168.99	.00	1269.71	1594.00	324.29
29	41050	1140<*>	Workers Comp./Swimming Pool/Swim	105.00	314.90	.00	419.90	394.00	-25.90
29	67015	1140	O&M Blg/Struc/Swimming Pool/Swim	1200.00	.00	.00	1200.00	3500.00	2300.00
			Fund (29) Total ---->	.00	1483.89	.00	2889.61	5488.00	2598.39
59	20200		Accounts Payable//Building Facil	-13660.32					
59	41040	1050	Employee Bene/Finance/Building F	79.94	2008.80	.00	2088.74	5011.00	2922.26
59	41040	1130	Employee Bene/Parks & Recre/Buil	722.66	7369.17	.00	8091.83	8427.00	335.17
59	41050	1050<*>	Workers Comp./Finance/Building F	357.00	1071.47	.00	1428.47	1343.00	-85.47
59	41050	1130<*>	Workers Comp./Parks & Recre/Buil	430.00	1290.24	.00	1720.24	1616.00	-104.24
59	52010	1050<*>	Gen. Supplies/Finance/Building F	105.07	2596.86	18.96	2720.89	1870.00	-850.89
59	53015	1130	Repair/Maint/Parks & Recre/Build	1670.10	10859.85	2616.35	15146.30	25000.00	9853.70
59	60013	1050	Network Svcs/Finance/Building Fa	144.08	690.64	.00	834.72	1210.00	375.28
59	61025	1130<*>	Engineering/Parks & Recre/Buildi	5270.17	.00	.00	5270.17	.00	-5270.17
59	61057	1050<*>	Contracts-Oth/Finance/Building F	59.00	1292.00	.00	1351.00	132.00	-1219.00
59	65040	1050	Travel,Conf,T/Finance/Building F	64.51	63.79	.00	128.30	572.00	443.70
59	66012	1050<*>	Water Utiliti/Finance/Building F	4.69	42.00	.00	46.69	44.00	-2.69
59	66012	1130<*>	Water Utiliti/Parks & Recre/Buil	260.30	2695.44	.00	2955.74	2500.00	-455.74
59	66014	1050	PG&E Utilitie/Finance/Building F	57.03	-2.66	33.76	88.13	660.00	571.87
59	66014	1130	PG&E Utilitie/Parks & Recre/Buil	4114.05	14709.66	2629.95	21453.66	50000.00	28546.34
59	67010	1050	O&M Equipment/Finance/Building F	26.00	.00	.00	26.00	110.00	84.00
59	67010	1130	O&M Equipment/Parks & Recre/Buil	55.72	.00	.00	55.72	1000.00	944.28
59	67015	1130	O&M Blg/Struc/Parks & Recre/Buil	240.00	2421.75	.00	2661.75	4000.00	1338.25
			Fund (59) Total ---->	.00	47109.01	5299.02	66068.35	103495.00	37426.65
80	20200		Accounts Payable//Effluent Disp.	-11761.06					

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City of Sutter Creek
Invoice/Pre-Paid Check Audit Trail
General Ledger Accounts with Budget Summary April 04, 2024
Accounting Period is April, 2024

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FUND	ACCT	DEPT	Description (ACCT/DEPT/FUND)	Activity	Actual	Encumbrance	Total	Budget	Variance
80	41040	1020	Employee Bene/City Clerk/Effluen	114.74	3457.91	.00	3572.65	4555.00	982.35
80	41040	1040	Employee Bene/City Manager/Efflu	394.00	2105.39	.00	2499.39	3416.00	916.61
80	41040	1050<*>	Employee Bene/Finance/Effluent D	972.89	6032.46	.00	7005.35	3644.00	-3361.35
80	41040	1520<*>	Employee Bene/Sewer Collect/Effl	390.02	890.75	.00	1280.77	.00	-1280.77
80	41040	1600<*>	Employee Bene/Effluent/Effluent	1905.62	20068.14	.00	21973.76	-42136.00	-64109.76
80	41050	1020<*>	Workers Comp./City Clerk/Effluen	335.00	1004.56	.00	1339.56	1257.00	-82.56
80	41050	1040	Workers Comp./City Manager/Efflu	615.00	1845.01	.00	2460.01	4178.00	1717.99
80	41050	1050<*>	Workers Comp./Finance/Effluent D	650.00	1949.95	.00	2599.95	976.00	-1623.95
80	41050	1600<*>	Workers Comp./Effluent/Effluent	3012.00	9036.24	.00	12048.24	.00	-12048.24
80	52010	1050<*>	Gen. Supplies/Finance/Effluent D	22.95	1593.37	28.45	1644.77	1360.00	-284.77
80	52010	1600<*>	Gen. Supplies/Effluent/Effluent	2540.49	-1470.94	.00	1069.55	.00	-1069.55
80	52012	1600<*>	Fuel/Effluent/Effluent Disp.	290.95	-.04	.00	290.91	.00	-290.91
80	53015	1600<*>	Repair/Maint/Effluent/Effluent D	206.57	328.41	107.84	642.82	.00	-642.82
80	60013	1050	Network Svcs/Finance/Effluent Di	104.79	502.32	.00	607.11	880.00	272.89
80	62010	1040<*>	Communication/City Manager/Efflu	31.94	243.86	.00	275.80	.00	-275.80
80	66012	1020	Water Utiliti/City Clerk/Effluen	1.53	22.76	.00	24.29	40.00	15.71
80	66012	1040	Water Utiliti/City Manager/Efflu	1.53	22.76	.00	24.29	60.00	35.71
80	66012	1050<*>	Water Utiliti/Finance/Effluent D	3.42	32.71	.00	36.13	32.00	-4.13
80	66014	1020	PG&E Utilitie/City Clerk/Effluen	12.70	73.82	2.03	88.55	190.00	101.45
80	66014	1040	PG&E Utilitie/City Manager/Efflu	12.70	73.83	2.03	88.56	170.00	81.44
80	66014	1050	PG&E Utilitie/Finance/Effluent D	41.47	-167.79	50.65	-75.67	480.00	555.67
80	67010	1050<*>	O&M Equipment/Finance/Effluent D	100.75	.00	.00	100.75	80.00	-20.75
Fund (80) Total ---->				.00	47645.48	191.00	59597.54	-20818.00	-80415.54
89	20200		Accounts Payable//CIP	-6912.50					
89	71020	7110<*>	RFP/RFQ Desig/WWTP Grant/CIP	6575.00	60541.25	5870.00	72986.25	.00	-72986.25
89	71025	7110<*>	Rate Study/Pr/WWTP Grant/CIP	337.50	1282.50	270.00	1890.00	.00	-1890.00
Fund (89) Total ---->				.00	61823.75	6140.00	74876.25	.00	-74876.25

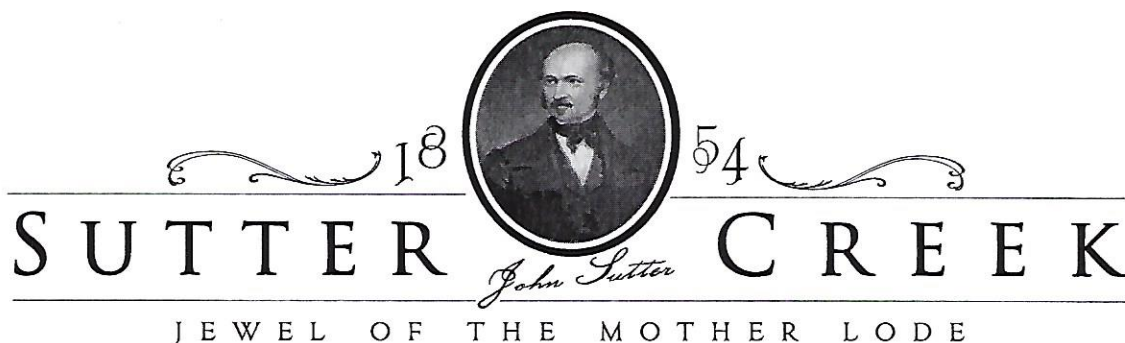
Ctr	FUND	ACCT	DEPT	Description (ACCT/DEPT/FUND)	Activity	Actual	Encumbrance	Total	Budget	Variance
112	01	55065	1115	E&P Reimb Eng/Engineering/Genera	392.00	44495.82	4817.50	49705.32	70000.00	20294.68
126	01	55065	1115	E&P Reimb Eng/Engineering/Genera	176.00	44495.82	5033.50	49705.32	70000.00	20294.68
126	01	61030	6130	Legal/City Attorney/General Fund	990.00	21340.53	8215.71	30546.24	30000.00	-546.24
142	01	55065	1115	E&P Reimb Eng/Engineering/Genera	1120.00	44495.82	4089.50	49705.32	70000.00	20294.68
150	01	55065	1115	E&P Reimb Eng/Engineering/Genera	280.00	44495.82	4929.50	49705.32	70000.00	20294.68
150	10	55065	1115	E&P Reimb Eng/Engineering/Sewer	202.50	.00	472.50	675.00	.00	-675.00
151	01	55065	1115	E&P Reimb Eng/Engineering/Genera	1151.75	44495.82	4057.75	49705.32	70000.00	20294.68

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City of Sutter Creek
 Invoice/Pre-Paid Check Audit Trail
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Ctr	FUND	ACCT	DEPT	Description (ACCT/DEPT/FUND)	Activity	Actual	Encumbrance	Total	Budget	Variance
151 10	55065	1115		E&P Reimb Eng/Engineering/Sewer	202.50	.00	472.50	675.00	.00	-675.00
152 01	55065	1115		E&P Reimb Eng/Engineering/Genera	1482.00	44495.82	3727.50	49705.32	70000.00	20294.68
152 01	61025	1100		Engineering/Building DEPT/Genera	2076.97	.00	.00	2076.97	.00	-2076.97
152 01	61028	1100		Plan Chk & In/Building DEPT/Gene	4047.87	41397.71	.00	45445.58	25000.00	-20445.58
152 10	55065	1115		E&P Reimb Eng/Engineering/Sewer	202.50	.00	472.50	675.00	.00	-675.00
G06 89	71020	7110		RFP/RFQ Desig/WWTP Grant/CIP	6575.00	60541.25	5870.00	72986.25	.00	-72986.25
P53 01	55065	1115		E&P Reimb Eng/Engineering/Genera	64.00	44495.82	5145.50	49705.32	70000.00	20294.68
P67 01	55065	1115		E&P Reimb Eng/Engineering/Genera	543.75	44495.82	4665.75	49705.32	70000.00	20294.68
P67 01	61030	6130		Legal/City Attorney/General Fund	247.50	21340.53	8958.21	30546.24	30000.00	-546.24
P67 10	55065	1115		E&P Reimb Eng/Engineering/Sewer	67.50	.00	607.50	675.00	.00	-675.00



TO: Tom DuBois, City Manager
FROM: Matt Ospital, PE City Engineer *FWW for MSD*
SUBJECT: Project Status Update
DATE: April 5, 2024

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 March 2024:

5	Plan checks were completed
23	Inspections were completed
2. **Encroachment Permit Review** – Encroachment permits are reviewed as needed when requested by the City's Deputy Finance Supervisor, Jodi Arroyos. For March 2024:

3	Permit reviews were completed
0	Inspections were completed
3. **Gold Strike Court Storm Drain Replacement Project** – Project has been accepted by Council. Retention will be paid to Contractor in April.
4. **Oro Madre Street Rehabilitation Project** – Potholing of the existing utilities is completed. Working with City Sanitary Sewer Engineer/Public Works to incorporate sewer main repair work into the project. Project design is 90%. Shooting for releasing the project in April for bidding.
5. **Eureka Road Rehabilitation Project** – Project plans/specifications are approximately 100% complete. Project will go out to bid 4/12/2024.
6. **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.
7. **330 Gopher Flat Road Drainage Repair** – Surveying and design work are completed. Awaiting proposal and schedule from construction contractor. A new storm drain easement will be prepared after construction is completed.

Sutter Creek Projects as 4/3/24:

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.

The 2023 APR was submitted to the State and accepted.

Applicant Projects

Broad Meadows Estate

The applicant has resubmitted the project. The Initial Study/Mitigated Negative Declaration has been circulated and comments are being addressed by the applicant. Staff anticipate the application being ready for public review in early 2024.

290 Spanish Street-Lot split application. Reviewed by the Planning Commission on 3/11 and approved by the City Council on 3/18

321 Highway 49- Site Permit application for tenant improvements at an existing Professional/Medical office building, approved by the Planning Commission 3/11

40 Broad Street- Lot split application. Reviewed by the Planning Commission on 3/11, reviewed by the City Council 3/18/24. The Council sent the application back to the Planning Commission to resolve the lack of off street parking. The Applicant has withdrawn the application.

Karen Darrow

From: Sutter Creek CA <noreply@civicplus.com>
Sent: Thursday, April 11, 2024 6:08 PM
To: Info
Subject: Unsafe blind intersection

Name: Eric Mason
Email: eric.mason9000@gmail.com

Message: Hi, I am writing to inform you of an unsafe intersection leading out of the parking lot of 91 Church Street. I have been working at a business there for a year and I always feel like I am taking a gamble leaving the parking lot to go home. Leaving the parking lot turning left, there's very limited visibility on the lane going west towards town due to an overgrown bush. There is a mirror there but people will speed down that road and give barely any time to react. I hope you're able to send someone

down to take a look, it is an accident waiting to happen.

