



REGULAR MEETING

**JOINT SAND CITY COUNCIL AND
SUCCESSOR AGENCY OF THE
REDEVELOPMENT AGENCY**

TUESDAY, FEBRUARY 2, 2021

5:30 PM

AGENDA
JOINT SAND CITY COUNCIL AND SUCCESSOR AGENCY OF THE REDEVELOPMENT
AGENCY

Regular Meeting - Tuesday, February 2, 2021
5:30 PM

THIS MEETING WILL BE HELD VIRTUALLY AND IS COMPLIANT WITH THE GOVERNOR'S EXECUTIVE ORDER N-29-20 ALLOWING FOR A DEVIATION OF TELECONFERENCE RULES REQUIRED BY THE BROWN ACT.
TO PARTICIPATE IN THE ZOOM COUNCIL MEETING LIVE:

<https://us02web.zoom.us/j/4417277342>

Meeting ID: 441 727 7342#

To participate telephonically by calling the number below:
(669) 900-6833

Meeting ID: 441 727 7342#

If prompted to enter a participant ID, press #

How to submit written Public Comments:

If any member of the public would like to provide written comments at the meeting, please do as set forth below.

Written: All comments received before 8:00 am the day of the meeting will be posted on the City's website as "Correspondence" under the relevant agenda item and provided to the City Council members at the meeting. Please email your comments to connie@sandcityca.org.

Read Aloud During the Meeting: Email your comments to aaron@sandcityca.org when the Mayor opens the public comment period for the relevant agenda item; please indicate the agenda item and title in your email subject line. If you want your comment read aloud, prominently write "Read Aloud at Meeting" at the top of the email and your comments will be read into the record (not to exceed three minutes at staff's cadence).

DURING EACH MEETING, members of the public may participate by calling and speaking live during the designated time(s), subject to time limits that may be imposed pursuant to the Brown Act at the number provided above.

- 1. ROLL CALL**
- 2. ANNOUNCEMENTS BY MAYOR, CITY ATTORNEY, AND CITY STAFF**

- 2A. City Manager Memo
[CityManagerMemo.pdf](#)
[Photos.Cigarette Butt Recycler 01-20-2021.pdf](#)

3. COMMUNICATIONS

Members of the public may address the City Council/Successor Agency on matters not appearing on the City Council/Successor Agency Agenda at this time for up to three minutes. In order that the City Clerk may later identify the speaker in the minutes of the meeting, it is helpful if speakers state their names. Public comments regarding items on the scheduled agenda will be heard at the time the time the item is being considered by the City Council/Successor Agency.

The City Council Chambers podium is equipped with a portable microphone for anyone unable to come to the podium. If you need assistance, please advise the City Clerk as to which item you would like to comment on and the microphone will be brought to you.

4. CONSENT CALENDAR

The Consent Agenda consists of routine items for which City Council approval can be taken with a single motion and vote. A Council member may request that any item be placed on the Regular Agenda for separate consideration. A Council member may request that any item be placed on the Regular Agenda for separate consideration.

- 4A. Approval of January 19, 2021 Sand City Council Meeting Minutes
[January 19, 2021 Council Meeting Minutes.pdf](#)
- 4B. Consideration of City Donation/Contribution
1) St. Jude's Children's Research Hospital \$250 - On behalf of Johanna Pooler
[Memo.Donation to St. Jude's Childrens Hospital.pdf](#)
- 4C. Acceptance of City/Successor Agency Monthly Financial Report, December 2020
[City.Successor Agency Financial Report December 2020.pdf](#)

5. CONSIDERATION OF ITEMS PULLED FROM CONSENT CALENDAR

6. PRESENTATION

- 6A. Presentation of Certificates by Mayor Mary Ann Carbone to the participants of the October 12, 2020 Indigenous Peoples Day Celebration
[Certificates of Appreciation.IPD.2020.pdf](#)

7. PUBLIC HEARING

- 7A. Presentation on and Consideration of the Audited Financial Statements for the Year ended June 30, 2020 and Independent Auditors Report by Therese Courtney, Mike Nolan, and Maira Reid of Hayashi and Wayland, LLC (10 minutes)
 - 1) Approval of City RESOLUTION Accepting the Audited Financial Statements for the Year ended June 30, 2020 and Independent Auditor's Report
[Staff Report and Audit Resolution. Year End 2020.pdf](#)
[FY 19-20 Final Audit.pdf](#)
[FY 19-20 Final Auditor Letter.pdf](#)

8. NEW BUSINESS

- 8A. Consideration and Discussion of Allowing Commercial Cannabis retail Activity, and Direction to Staff
[Staff Report Cannabis.pdf](#)
[CannabisWorkshopExhibitA.pdf](#)
- 8B. Comments by Council Members on Meetings and Items of Interest to Sand City
- 8C. Upcoming Meetings and Events

9. ADJOURNMENT

Next Scheduled Council Meeting:

Tuesday, February 16, 2021

5:30 P.M.

Telephonic meeting:

Dial-in number: (669) 900-6833

Access code: 441 727 7342#

The current agenda is available in PDF format on our website at:
www.sandcity.org

If you have a request for a disability-related modification or accommodation, including auxiliary aids or services, which will allow you to participate in a Sand City public meeting, please call the City Clerk at (831) 394-3054 extension 220, or give your written request to the City Clerk at 1 Pendergrass Way, Sand City, CA 93955 at least 48 hours prior to the scheduled meeting to allow the City Clerk time to arrange for the requested modification or accommodation.

**AGENDA ITEM
2A.**

City Manager Memo

MEMO



To: Honorable Mayor and City Council Members
From: Aaron Blair, City Manager
Date: January 26, 2021 (Meeting Date: February 2, 2021)
Re: City Manager Update

Committee Meetings:

1. There was a budget committee on January 22nd to review the FY 19-20 draft audit.
2. I will be scheduling a Public Works/Public Safety Committee meeting in February (TBD) to review the Pavement Management Program.

City Capital Improvement Projects, Public Works:

1. Electrical Upgrades. Designs are complete. There will be a meeting the week of February 1st with staff to finalize the bidding process.
2. Catalina Stormwater Grant. Grant awarded. Staff is following up with the grant funder to verify funding and payment expectations. Next steps including moving the design to a 60% completion.
3. Contra Costa Stormwater Grant. Our application was submitted several months ago. We anticipate hearing something related to the grant toward the end of the year.
4. West Bay Repairs. Design is complete and staff is awaiting an updated bid for the construction/repairs.
5. Public Works staff installed cigarette butt recyclers at each of our beach access points on 1/20.
6. Storm water interceptor maintenance RFP. Engineering to send the City Manager the draft RFP for review in the week of February 1st.
7. Calabrese Park. We have two different projects in the works.
 - a. CDBG funded ADA improvements (CDBG ADA matching Grant \$90,000). The design is complete and we should have a bid for the work for staff to review in a couple weeks.
 - b. Grant award for playground improvements: \$177,952. This is on hold until the above ADA construction gets underway.
8. Cal Am/Sand City desal wells.

- a. We have reached an agreement with CalAm on all the legal aspects of the MOU. Pending Council Approval.
- b. I had a meeting with Cal Am on 1/5 to discuss the Sand City Desal Plant.
- 9. Pavement Management Plan (PMP) – Staff has reviewed the existing road conditions and now is waiting for a field review from Engineering. The next step is to review the field conditions and then implement repairs based on available funding.

Sustainable Transportation Plan & Parking Plan

- 1. Staff is currently reviewing the draft parking plan.
- 2. We had a sustainable transportation plan staff/EMC meeting on 1/21.

City Staff

- 1. Meetings:
 - a. The next monthly Monterey Bay Area City Managers meeting is on 2/14.
 - b. I continue to attend the bi-weekly CalEOS and weekly local meetings on COVID-19.
 - c. I had an MBASIA (Insurance) Board Meeting on 1/25.
 - d. We had our monthly engineering and public works staff meeting to go over current projects on 1/21.
 - e. Chuck and I met with a representative of the Sand Dollar shopping center and a possible new business on 1/21.
 - f. Vibeke and I met with the King Ventures team on 1/22 to discuss their project status.
 - g. The Mayor and I participated in a Monterey Peninsula Mayors and City Manager meeting to discuss Outdoor Dining Policies and Practices on 1/25.
 - h. I have a Homeless Coalition meeting on 2/4.
- 2. Website & Social Media.
 - a. City of Sand City social media accounts. Just a reminder that the City did not have social media accounts until 11/2019. City of Sand City Social Channels. Facebook, Twitter, and Instagram: @SandCityCA
 - i. Facebook: 255 (+1) | Twitter: 93 (+3) | Instagram: 999 (+4)
 - b. The Sand City Art Committee (@SandCityArt)
 - i. Facebook: 568 | Instagram: 801 (+4)

Code Enforcement

- 1. I had a meeting with 4leaf on 1/26 to discuss current code enforcement cases.

Community Development

- 1. Building Services Department. Staff has been discussing a fee schedule update. I updated staff that I am working with 4Leaf to bring forward a recommendation

- on City building fees. The goal is to have something for Council to discuss in the next couple months. We have a staff meeting to further discuss this on 2/4.
2. The Mayor, Vibeke, and I met with John King to discuss his project on 1/7.
 3. Seaside Sanitation Upgrades. There is a planned sewer upsizing along Ortiz between Contra Costa and Holly. You may see some potholing related to this project in the near future. No new information to share at this time.
 4. Public Art, Events, & Placemaking:
 - a. we.murals
 - i. The Art Committee has recommended that we proceed with the 2021 mural installation in late August. They also are recommending that we continue with the we. murals procurement contract. This will be before the Council in the near future.
 - ii. Guest Life Monterey Bay magazine, an annual glossy magazine, will be including the sand city murals and listing the walking tour as a great outdoor event (especially during covid times). The magazine publishes once a year, and is currently set to release in May. The magazine is usually found in all hotels, airports, visitor centers, and other places.
 - b. 2021 West End Celebration. Steve Vagnini will be before the Council to discuss the event in late February/early March.
 5. Business Development: Most business prospects continue to be hesitant due to the current shelter in place restrictions.
 - a. I have been communicating with the leasing management at the Sand Dollar shopping center about possibilities and progress being made on the vacant storefront. Sounds like there will be some positive forthcoming announcement of new tenants. Chuck and I met with a representative of the Sand Dollar shopping center and a possible new business on 1/21.
 - b. Cellphone Repair (CPR) announced they are opening a new location in the Sand Dollar shopping center.

TASK LIST (Quarter represents Fiscal Year)

Public Works/Engineering

- Storm water interceptor maintenance contract: RFP (3rd quarter)
- *CIP*-Calabrese Park Improvements A (3rd and 4th quarter)
- *CIP*-Pavement Management Program (3rd and 4th quarter)
- *CIP*-Edgewater Habitat Restoration (3rd & 4th quarter)
- *CIP*-West Bay Street Repair Project (3rd and 4th quarter)
- *CIP*-West End SW Improvement Projects (TBD)
 - Contra Costa St. (Grant Funding requested)
 - Catalina St. (Grant Funding requested)
- Sand City Water Supply Project (SCWSP) Phase 1 New Wells (2020/21)
- *CIP*-City Hall Electrical Service Updates (3rd and 4th quarter)

Community Development/Planning

- *CIP*-Parking Strategy Plan (Implementation Phase)
- Sustainable Transportation Plan (Implementation Phase)
- Accessory Dwelling Units Code Amendment (3rd quarter)
- Short-term rental ordinance workshop (3rd & 4th quarter)
- Fee schedule Update: Fee Study (4th quarter)
- iWorQ: (Implementation Phase)

Finance/Clerk/HR

- 2021/22 Budget & CIP Process (3rd & 4th quarter)

Economic Development

- Carroll Property reuse (2020/21)
- McDonalds Remodel (Permit Review)
- Ocean View Ave at Fell St. SFD (Under Construction)
- 756 California Avenue (Complete)
- 460 Elder Expansion (Permit Review)
- Monterey Bay Shores (Site Work: On Hold)
- 534 Shasta Commercial Building Expansion (Permit Issued)
- Monterey Bay Collection (Permit Review Coastal Commission)
- Target Remodel (Permit Issued)
- Catalina Lofts (Under Construction)
- Telsa Charging Stations (Edgewater – Permit Issued)
- Ashley Home Furniture (Memorial Day 2021)
- South of Tioga
 - Community Finance District (Pending)
 - Sliver properties (Pending)
 - Lot line Adjustment (Pending)
 - Subdivision Improvement Agreement
 - Final Map

Other

STRONG BACKWASH
SLEEPER WAVES
RIP CURRENTS

DANGER

SURF
UNSAFE
NO
LIFEGUARD







RECYCLE
CIGARETTE
BUTTS
HERE

THE CIGARETTE
BUTTS PLACED IN
THIS RECEPTACLE
WILL BE RECYCLED



RECYCLE
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**AGENDA ITEM
4A.**

**Approval of January 19, 2021 Sand City
Council Meeting Minutes**

MINUTES
JOINT SAND CITY COUNCIL AND SUCCESSOR
AGENCY OF THE REDEVELOPMENT AGENCY

Regular Meeting - Tuesday, January 19, 2021
5:30 PM

As allowed per the State of California Governor's Executive Order N-29-20, this meeting will be conducted by teleconference.

Vice Mayor Blackwelder opened the meeting at 5:30 P.M.

The invocation was led by Reverend Robert Hellam.

The following members of the Council and Staff attended the meeting via Zoom teleconference.

AGENDA ITEM 1, ROLL CALL

Present: Mayor Mary Ann Carbone (excused absence)
Council Member Blackwelder
Councilmember Cruz
Councilmember Hawthorne
Councilmember Sofer

Staff: Aaron Blair, City Manager
Vibeke Norgaard, City Attorney
Charles Pooler, City Planner
Connie Horca, Acting City Clerk

AGENDA ITEM 2, ANNOUNCEMENTS BY MAYOR AND CITY MANAGER

City Manager Blair announced the upcoming Budget/Personnel Committee meeting scheduled for Friday, January 22, 2021 at 1:30 p.m. He also received comments regarding the building services agreement specifically relating to code enforcement. He has been in communication with Patrick Orosco regarding issues with ownership and will provide an update to the Council at the first meeting in February.

AGENDA ITEM 3, COMMUNICATIONS

5:33 P.M. Floor opened for Public Comment.

There were no comments from the Public in person, via writing or through telecommunications regarding items not appearing on the agenda.

5:33 P.M. Floor closed to Public Comment.

AGENDA ITEM 4, CONSENT CALENDAR

- 4A. There was no discussion of the December 15, 2020 Sand City Council Meeting Minutes.
- 4B. There was no discussion of the City/Successor Agency Monthly Financial Report, November 2020.
- 4C. There was no discussion of the City **Resolution** confirming Members of the Sand City Arts Committee.
- 4D. There was no discussion of the City **Resolution** Updating the Appointments to Various Local and Regional Agencies and Boards effective January 19, 2021.

Motion to approve the Consent Calendar items was made by Councilmember Hawthorne, seconded by Councilmember Cruz. Roll Call Vote AYES: Council Members Blackwelder, Cruz, Hawthorne, Sofer. NOES: None. ABSENT: Council Member Carbone. Motion carried.

AGENDA ITEM 5, CONSIDERATION OF ITEMS PULLED FROM CONSENT CALENDAR

There were no items pulled from the Consent Calendar.

AGENDA ITEM 6, PUBLIC HEARING

{Council Member Hawthorne recused from the virtual meeting due to a possible conflict of interest by residing within 500' of the subject property}

6A. Consideration and Approval of City RESOLUTION Approving Coastal Development Permit 21 -01 Authorizing a Small Retail Shop Operation within the Commercial Unit at 490-D Orange Avenue

City Planner Charles Pooler presented an application submitted by Megan Boles, Lynette Smick, and Dana Musante to operate a small retail store within a 184 square foot unit at 490-D Orange Avenue. Under the untamed Fire LLC, Mystical stones Designs sells hand-crafted jewelry and essential oils, and “Fiery Crone” sells muscle rub, tea blends, herb/spice blends, and essential oil blends. The shop will have shelving for displays, and there will be no employees as each of the applicants will handle their own segments of the business. Products are produced at the Applicant’s residences and brought to the location. Client meetings will be by appointment only and the shop hours will be announced via social media. The subject property provides seven parking spaces and is adequate to meeting zoning requirements. This type of small-scale operation should pose no negative impacts, excessive noise, or other such impacts that would negatively impact adjacent units or neighboring properties. Staff recommends approval of the coastal development permit for the applicants.

In response to Council Member Cruz’s inquiry whether the applicant currently has a retail business, the applicant responded that they currently operate out of their home and have been in business for approximately one year.

Mr. Pooler commented that he received an email from a business owner that was in favor of the business.

Vice Mayor Blackwelder inquired whether the applicant was in agreement with the conditions of the use permit, the applicant responded that they were in agreement with permit conditions.

5:43 P.M. Floor opened for Public Comment.

There were no comments from the Public in person, via writing or through telecommunications.

5:43 P.M. Floor closed to Public Comment.

Motion to approve the City **Resolution** approving Coastal Development Permit 21-01 authorizing a Small Retail Shop Operation within the Commercial Unit at 490-D Orange Avenue was made by Councilmember Sofer, seconded by Councilmember Cruz. Roll Call Vote AYES: Council Members Blackwelder, Cruz, Sofer. NOES: None. ABSENT: Council Member Carbone. ABSTAIN: Council Member Hawthorne. Motion carried.

{Council Member Hawthorne returned to the virtual meeting}

AGENDA ITEM 7, NEW BUSINESS

7A. Update on 2021 New Laws

City Attorney Norgaard provided a PowerPoint Presentation to summarize new laws that were enacted in 2020 that were relevant to Sand City. Ms. Norgaard reported on AB 2553 the Eviction Moratorium which ends on January 31, 2021, and AB 2553 relates to homeless shelters that expands the shelter crisis act to all cities. New laws pertaining to police practices such as AB 1196 which prohibits law enforcement agencies from using carotid restraints, AB 1506 which is a new requirement that allows for the investigation of an officer-involved shooting by the State when that person does not have a deadly weapon. AB 1775 makes it a misdemeanor to use the 911 system to harass certain people, AB 2617 makes it a misdemeanor to possess a firearm in violation of a restraining order issued by another state, and SB203 requires that youths 17 or younger must consult with an attorney before they can waive their Miranda rights. The prior law applied to youths 15 years of age or younger. Other laws affecting police such as AB 392 defines circumstances in which use of deadly force by a peace officer is deemed justifiable. Ms. Norgaard reported on Labor/Employment Laws that were incorporated into the new personnel manual.

The Family Medical Leave Act has been expanded and applies to employers who employ 5 or more employees.

SB 1159 Defines “injury” to include illness or death resulting from COVID-19 .and creates a presumption that the injury arose out of employment and is compensable for peace officers and for other employees where more than 4 employees test positive within 14 days and involves mandatory reporting requirements. AB 685 outlines procedures when an employer receives notice of potential exposure to COVID-19 and steps that need to be taken. The city had adopted A COVID prevention plan that covers this. Election Law SB 970 moved the statewide direct primary in non-presidential election years, to the first Tuesday after the first Monday in June in even-numbered years. SB 571 amends the Political Reform Act by limiting candidates from receiving contributions to no more than \$4,900 from one contributor per election. The amount is adjusted bi-annually for inflation and can be found on the FPPC website. Lastly, AB 992 relates to the use of social media by public officials and adds an exception to the ban on “serial communications”. Members of the legislative body may engage in conversations (regarding a matter that is within the subject matter jurisdiction of the legislative body) on a social media that is open and accessible to the public only for the purpose of answering questions, providing information to the public, or to solicit information from the public. It does not allow communications that discuss official business among themselves, and specifically prohibits a response to direct communication made, posted, or shared by another member of the council regarding any matter within the council’s jurisdiction. The use of emoji’s to another official’s social media post could violate the Brown Act.

Council Member Sofer thanked City Attorney Norgaard for the update.

7B. Discussion regarding Carroll Property

City Attorney Norgaard refreshed the Council on the 500’ foot conflict of interest rule. She also noted that there was no quorum for conducting business.

{A name draw was conducted, and Council Members Blackwelder and Hawthorne recused from the virtual meeting. City Manager Blair presided over the meeting}

City Manager Blair reported that he presented a proposal to utilize the City owned Carroll Property for an outdoor art park, and the possibility of using the Carroll building as either a community center or a third-party artist co-op at the Council meeting in June of 2020. That presentation is attached as Exhibit A in the packet. There was some verbal support to move in that direction, and to bring back numbers. Staff placed the idea on hold to see if there were any impacts on the budget due to COVID-19, and to monitor revenues and expenses. So far, the City has budgeted well, and this would be a good time to re-visit use of the Carroll Property. The top 2 ideas garnered from the survey were to use the building as either a community center, or an artist co-op. It could be managed by a third-party or used as an artist in residency (not to live in) location. Lastly, the Vibrancy Plan mentioned re-purposing the entire property for a mixed-use development, for retail and parking. There was more support of an outdoor art park and creative uses for the building.

Council Member Sofer expressed her concerns of not losing the prospect of using the building for a future mixed-use project. It would be agreeable to utilize the property as suggested for now as something temporary. She also mentioned the idea incorporated at Moss Landing of built-in kiosks that can be moved, are large enough to work in, and small enough not to live in. There should be a long-term goal for the property that would allow for flexibility with the ability to incorporate the immediate ideas for its use.

Council Member Cruz inquired whether the City would have to allocate an additional amount of its budget towards this project. Some of the ideas that have been shared are quite appealing, and the use of the property as proposed, fits what the City would like to see for the West End.

Mr. Blair thanked the Council Members for their feedback.

6:19 P.M. Floor opened to public comment.

Public Member Ekips commented via the chat box that the highest and best use for the building would be for a mixed-use and that an arts interim would be appropriate.

6:19 P.M. Floor closed to Public Comment.

{Council Members Blackwelder and Hawthorne returned to the virtual meeting}

7C. Comments by Council Member on Meeting and Items of Interest to Sand City

Council Member Cruz reported that at the last TAMC meeting she attended, there was a presentation on the projected sea-level rise that would occur in the future to include portions of Lake El Estero in Monterey and the idea of building a sea wall was discussed. She also attended the Monterey Town Hall meeting regarding the vaccinations.

Council Member Hawthorne inquired whether the council members had anything that they would like him to bring up at the next TAMC meeting. He expressed that the City needs to formulate a plan to decide what to do with the railroad right-of-way space as once COVID is over, the City will be facing a major parking issue with businesses reopening.

City Planner Pooler commented that the draft parking study presented an elevated parking structure, and that TAMC may be agreeable to temporary parking at the railroad right of way until the bus line comes in. The idea of a pedestrian connectivity was also suggested. What the City needs from TAMC would be specific ideas on what can or can not be done so that the City can decide how to move forward.

City Manager Blair suggested inviting TAMC to a future meeting for a presentation.

Council Member Sofer reported that at the Commission on Disabilities meeting she attended she was selected to become a representative to the In Home Health Services (IHHS).

Vice Mayor Blackwelder suggested that links to other agencies could be provided on the City's website to keep informed of what development/construction projects may be happening in the area. He also mentioned the possibility of installing bike racks where the trail leads to the bluff where the benches are located.

7D. Upcoming Meetings and Events

There were no upcoming meetings and events reported.

AGENDA ITEM 8, ADJOURNMENT

Motion to adjourn the Council meeting was made by Council member Sofer, seconded by Council member Hawthorne. There was consensus of the City Council to adjourn the meeting at 6:33 p.m. to the next regularly scheduled City Council meeting on Tuesday, February 2, 2021 at 5:30 p.m.

Connie Horca, Acting City Clerk

**AGENDA ITEM
4B.**

**Consideration of City
Donation/Contribution 1) St. Jude's
Children's Research Hospital \$250 - On
behalf of Johanna Pooler**

Memo

To: City Council
From: Aaron Blair, City Manager
Date: January 22, 2021
Subject: Review of City Donation/Contribution

Attached is a request for support and contribution to St. Jude's Children's Research Hospital on behalf of Johanna Pooler for \$250. After reviewing this request, the following donation is recommended:

- St. Jude's Children's Research Hospital - \$250

If any Council member wants to discuss this request or to propose a different contribution, then this item should be pulled from the consent calendar for discussion with the full Council.

The following finding is specified in the annual City/Successor Agency Budget: *"The Sand City Council finds that it is a valid public purpose and in the best interest of this small city to support and participate in various community programs and activities of the larger Monterey Peninsula area. This support includes not only the City's financial contributions outlined in the attached pages but also the active involvement/participation by council members, city staff, Sand City businesses and citizens. This is Sand City's pledge and commitment of support for the larger regional community in which it is an active and dedicated member".*

OBITUARY FOR JOHANNA POOLER

Johanna Pooler, long time resident of Marina, California, passed away on January 3, 2021 while battling cancer and other health ailments. Johanna is survived by her son Charles Jr.

Born in January 1931 in Cochem, Germany to Heinrich and Anna Hoffman, she survived the tribulations of WWII, and was raised primarily by her grandmother. She was married to Charles Pooler Sr for 54 years before his passing in 2009. Johanna and Charles became residents of Marina upon her husband's assignment to Fort Ord in the 1960's prior to his deployment to Vietnam. She was an employee of Macy's in Monterey for approximately 19 years before her retirement.

Donations in honor of Johanna Pooler may be made to the St. Jude's Children's Research Hospital at 501 St. Jude Place, Memphis, TN 38105. Services will be planned for a future date.

Johanna will be dearly missed by her son and all who new and loved her. Rest in Peace! I Love You Mom!!!



Printable Donation Form

MAIL COMPLETED FORM TO: 501 St. Jude Place • Memphis, TN 38105

Donation amount: \$ _____ Monthly One-time

BILLING INFORMATION

Name: _____

Address: _____

City: _____ State: _____ ZIP: _____

Home phone: (_____) _____ Cell phone: (_____) _____

Donate by check: Mail check and this form to 501 St. Jude Place, Memphis, TN 38105.

Donate by credit card:
Please charge my credit card with my contribution of: \$ _____ *(All amounts will be charged in U.S. dollars.)*

Circle card type:    

Please print Card # using **Black** or **Blue** ink. Exp. Date (MMYY)

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Name on card: _____ *Please print name clearly*

Authorizing signature: _____

Are you dedicating this donation?

No. IIQ180788777

Yes, my donation is in honor of _____ *Name of individual*
MHI190431001

Yes, my donation is in memory of _____ *Name of deceased*
MMI190431001

Would you like St. Jude to send a card to someone as notification of your honor or memorial donation?
Your gift amount will not be included in the card.

No, do not send a card.

Yes, send a card to:
Name: _____

Address: _____ City: _____ State: _____ ZIP: _____

Personal message and signature (maximum of 120 characters):

DOUBLE YOUR IMPACT! By using your employer's matching gifts program, you could double or triple your support to St. Jude Children's Research Hospital. To check if your employer matches gifts to St. Jude, visit stjude.org/matchinggifts. For questions: matchinggifts@stjude.org

**AGENDA ITEM
4C.**

**Acceptance of City/Successor Agency
Monthly Financial Report, December 2020**

INTER

MEMORANDUM

OFFICE

To: City Council/Agency Board Members
From: Administrative Assistant
Subject: December 2020 Financial Reports
Date: January 17, 2021

Attached are the financial reports for both the City of Sand City and the Sand City Successor Agency for the former Redevelopment Agency for the month of December 2020.

A. City of Sand City Reports

1. Balance Sheet Report for December 2020.
2. Revenue received in the month of December 2020-Total \$ 654,267.14
(This total includes transfers).
Month End Cash Register Activity Report for December 2020.
3. Expenditures paid for in the month of December 2020-Total \$ 526,221.99
Month End December 2020 Accounts Payable Report
4. Current City Balances as of December 31, 2020.
Total \$ 9,697,873.50
Restricted & unrestricted
[Includes, Mechanics Bank, and Local Agency Investment Fund (LAIF), and City CDs ranging from 6 months to 3 years]

B. Sand City Successor Agency for the former Redevelopment Agency Reports

1. Balance Sheet Report for December 2020
2. Revenue received in the month of December 2020-Total \$ 50.37
Month End Cash Register Activity Report for December 2020.
3. Expenditures paid for in the month of December 2020 Total \$ 0
Month End Cash Disbursements Report for December 2020
4. Current Successor Agency Balances as of December 31, 2020

Total \$ 1,422,540.31
 Restricted and unrestricted
 (Includes Mechanics Bank, Bond CDs, and Bond Reserves for the 2008 Taxable Bonds).

NOTES TO THE FINANCIAL REPORT

Special City Notes for December 2020

On the Month End Cash Register Activity Report - Special or Major Receipts for the Month December 2020 are listed below.

<u>Date</u>	<u>Source</u>	<u>Amount</u>	<u>Description</u>
12/03/2020	PG&E	\$ 10,461.54	October 2020 Utility Users Tax
12/03/2020	State of California	\$ 198,927.25	3 rd QTR 2020 Transactions & Use Tax
12/03/2020	State of California	\$ 298,584.60	3 rd QTR 2020 Sales Tax
12/09/2020	Permit Advisors	\$ 22,285.59	Permits/ Fees for Target Remodel
12/21/2020	County of Monterey	\$ 8,139.94	3 rd QTR 2020 TAMC Measure X
12/21/2020	County of Monterey	\$ 8,333.33	October 2020 COPS Grant
12/24/2020	County of Monterey	\$ 79,738.07	FY 20-21 Property Tax
12/30/2020	DBO Development	\$ 4,590.00	Dec 2020 South of Tioga - Attorney Fees Reimbursement
12/30/2021	PG&E	\$ 9,741.42	November 2020 Utility Users Tax

Transfers

(Transfers are shown on the cash register activity report; they are transfers from one bank account to another and should not be considered as a revenue or expenditure)

<u>Date</u>	<u>Source</u>	<u>Amount</u>	<u>Description</u>
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There were no transfers in December 2020

Month End Cash Disbursement Report - Special or Major Expenses for the Month of December 2020 are explained below

<u>Check #</u>	<u>Paid To</u>	<u>Amount</u>	<u>Description</u>
	Employee	\$ 73,968.84	December 2020 PTO Cashouts
035496	EMC Planning Group	\$ 5,857.36	July-Aug 2020 Parking Plan
035498	Humana Insurance Co.	\$ 3,412.32	December 2020 Dental, Vision, & Life Premiums
035499	MBASIA	\$ 4,201.13	Liability Claim
035503	County of Monterey	\$ 13,629.19	3 rd QTR FY20-21 Dispatch Service/NGEN
035513	TAPCO	\$ 3,110.83	25 Barricades for COVID-19 Closures

City Council

Page 2

January 17, 2021

035515	4Leaf, Inc.	\$ 7,025.02	Plan Check Fees – Target
035522	iWorQ Systems	\$ 9,600.00	2021 Annual Fees
035523	Lexipol LLC	\$ 3,121.00	2021 Law Enforcement Policy Updates
035539	Harris & Associates	\$ 32,423.75	October 2020 City Engineer Fees
035545	Meyers Nave	\$ 4,590.00	October 2020 South of Tioga Attorney Fees
035563	CalPERS	\$ 13,250.00	December 2020 PERS 457 Contributions
035568	EMC Planning Group	\$ 8,038.57	Nov 2020 Sustainable Grant Services
035570	Hope Services	\$ 3,106.95	November 2020 Clean Up Crew
035572	Hayashi & Wayland	\$ 8,268.75	Nov 2020 Audit/ Management Services
35491A	CalPERS	\$ 23,915.52	December 2020 PERS Health Premiums
35491B	CalPERS	\$ 53,286.71	November 2020 PERS Retirement
		\$ 161,351.20	November 2020 Payroll
		\$ 70,785.71	December 2020 Payroll Taxes

Successor Agency Notes for December 2020

On the Month End Cash Register Activity Report - Special or Major Receipts for the Month of December 2020 are listed below.

<u>Date</u>	<u>Source</u>	<u>Amount</u>	<u>Description</u>
12/31/2020	Mechanics Bank	\$ 6.85	Dec 2020 Interest - Property Tax Increment
12/31/2020	Mechanics Bank	\$ 21.65	Dec 2020 Interest – 3 Month Tax Exempt Bond
12/31/2020	Mechanics Bank	\$ 21.87	Dec 2020 Interest – 6 Month Tax Exempt Bond

Month End Cash Disbursement Report-Special or Major Expenses for the Month of December 2020 is explained below.

<u>Check #</u>	<u>Paid To</u>	<u>Amount</u>	<u>Description</u>
There were no expenses in December 2020.			

CITY

Ending Calendar Date.: December 31, 2020 Fiscal (06-21)

Assets		Acct ID
Cash Clearing Checking Account	144,727.62	99 1001
General Fund CITY- OPEB POTENTIAL FUNDING	142,540.68	10 1004
General Fund City Housing Account	673,911.68	10 1006
General Fund Tioga Beach Clean Up Fund	120,000.00	10 1007
General Fund LAIF	7,380,315.23	10 1008
General Fund Fair market value adjustments	54,259.36	10 1009
General Fund Investment CD	164,986.20	10 1020
General Fund Pro Equities Money Market	86,392.09	10 1080
General Fund Pro Equities CD's	985,000.00	10 1081
General Fund Cash Balance	28,093.38	10 1099
Gas Tax - 2105 Cash Balance	7,393.48	31 1099
Traffic Safety Cash Balance	514.89	35 1099
RMRA -Road M&R Cash Balance	18,738.07	37 1099
TAMC X TSIPF Cash Balance	89,987.68	38 1099
Cash Clearing Cash Balance	-144,727.62	99 1099
RMRA -Road M&R Accounts Receivable	554.93	37 1101
General Fund DBO ADVANCE RECEIVABLE	34,010.00	10 1106
General Fund Due From RA/Operating Expenses	3,626,057.91	10 1130
General Fund Due From AAgency/Costco/Seaside	4,649,999.99	10 1140
General Fund Due RA/COP reimbursement	1,454,766.42	10 1145
Gen. Fixed Asst BIKE TRAIL INTERCONNECT-TIOGA	53,556.91	60 1273
General LTD Act AMOUNT PROVIDED FOR LTD	4,015,966.94	70 1280
Gen. Fixed Asst Prop 1 IRWM - Catalina St.CIP	22,071.50	60 1281
Gen. Fixed Asst PROP 1 SW CONTRA COSTA CIP	5,922.50	60 1282
Gen. Fixed Asst CITY HALL ELECTRICAL CIP	3,940.00	60 1283
Gen. Fixed Asst CDBG Calabrese Park CIP	44,219.25	60 1287
Gen. Fixed Asst CIP- Wells	177,122.73	60 1288
Gen. Fixed Asst CIP-CITY ENTRANCE PROJECT	1,312.00	60 1289
Gen. Fixed Asst Land	1,837,193.95	60 1290
Gen. Fixed Asst Land Improvements	441,562.65	60 1291
Gen. Fixed Asst VEHICLE FIXED ASSET	567,289.39	60 1292
Gen. Fixed Asst Furniture and Fixtures	114,513.83	60 1293
Gen. Fixed Asst Buildings	8,538,775.38	60 1295
Gen. Fixed Asst FIXED ASSETS EQUIPMENT	2,594,595.69	60 1297
Gen. Fixed Asst CITY HALL	172,866.41	60 1298
Gen. Fixed Asst INFRASTRUCTURE- streets	5,155,456.95	60 1299
Gen. Fixed Asst ACCUMULATED DEPRECIATION	-8,492,713.51	60 1300
General LTD Act Deferred Outflow- Pers contrib	753,101.74	70 1400
General LTD Act Deferred Outflow- Actuarial	782,191.74	70 1405
General LTD Act DEFER OUTFLOWS/OPEB CONTRIBUTIONS	81,784.00	70 1500
Total of Assets ---->		36,388,252.04

Liabilities		Acct ID
General Fund STRONG MOTION	659.25	10 2010
General Fund SB1473-COUNTY PERMIT ASSESSMEN	95.00	10 2012
General Fund GHANDOUR TAMC IMPACT FEE	542,222.00	10 2013
General Fund SCSD- SEWER CAPACITY STUDY	1,200.00	10 2014
General LTD Act Compensated Absences	529,232.39	70 2020
General LTD Act NET OPEB LIABILITY/ASSET	-1,278,129.00	70 2025
General Fund DEFERRED REVENUE RDA COP REIMB	774,766.42	10 2056
General Fund Orosco-South of Tioga	25,000.00	10 2059
General LTD Act capital lease-police radios	93,400.05	70 2070
General Fund State Mandated CASP Fee	8.80	10 2115
General Fund SQUARE CREDIT CARD PMT FEE	-6.25	10 2116
General Fund Health Insurance	29,307.72	10 2150
General Fund Dental/Vision	105.28	10 2160
General Fund POLICE ASSOC. DUES	1,050.00	10 2180
General Fund PEPRA RETIREMENT %	1,917.21	10 2191
General Fund RETIREMENT %	6,471.66	10 2192
General Fund AFLAC PRE TAX	1,183.79	10 2195
General Fund AFLAX-AFTER TAX	778.92	10 2196
General Fund PERS SURVIVOR BENEFIT	40.00	10 2197
General LTD Act Net Pers Liability	4,687,474.46	70 2200
General LTD Act DEFERRED INFLOWS-ACTUARIAL	282,302.79	70 2500
General LTD Act DEFER INFLOWS/OPEB ACTUARIALS	836,272.00	70 2505
Total of Liabilities ---->		6,535,352.49

FUND Balances		Acct ID
General Fund Unappropriated Fund Balance	18,994,570.41	10 3400
Gas Tax - 2105 Unappropriated Fund Balance	752.71	31 3400
Traffic Safety Unappropriated Fund Balance	128.30	35 3400
RMRA -Road M&R Unappropriated Fund Balance	16,351.21	37 3400
TAMC X TSIPF Unappropriated Fund Balance	84,779.59	38 3400
Gen. Fixed Asst Unappropriated Fund Balance	-604,464.14	60 3400
General LTD Act Unappropriated Fund Balance	482,491.73	70 3400
Gen. Fixed Asst Investment in Fixed Assets	11,074,319.36	60 3600

REPORT.: 01/12/21
RUN...: 01/12/21
Run By.: SHELBY

City of Sand City
Balance Sheet Report
ALL FUND(S)

PAGE: 002
ID #: GLBS
CTL.: SAN

Ending Calendar Date.: December 31, 2020 Fiscal (06-21)

<u>FUND Balances</u>			<u>Acct ID</u>
Gen. Fixed Asst CAPITAL LEASE	337,830.41	60	3601
Gen. Fixed Asst Donated Assets	430,000.00	60	3602
CURRENT EARNINGS	-963,860.03		
	<u>29,852,899.55</u>		
Total of FUND Balances ---->	29,852,899.55		<u>36,388,252.04</u>

Ending Calendar Date.: December 31, 2020 Fiscal (06-21)

	CURRENT MONTH	YEAR TO DATE
Revenues		
General Fund Curr Prop Taxes Non Department	53251.46	53251.46
General Fund AB 1484 DISTRIB Non Department	0.00	52934.14
General Fund Admin Fees SA Non Department	0.00	32136.35
General Fund Prior Year Prop Non Department	615.09	615.09
General Fund PROP TAX VLF Non Department	19572.00	19572.00
General Fund MBASIA CLAIMS Non Department	760.00	5294.82
General Fund COVID-19 RELIEF Non Department	0.00	50000.00
General Fund SB 813 Non Department	5904.01	5904.01
General Fund Prop Tax Transf Non Department	0.00	2165.90
General Fund Users Tax Non Department	22121.53	65997.34
General Fund Sales/Use Tax Non Department	304407.65	742100.61
General Fund Transaction tax Non Department	201437.25	613681.14
General Fund State CASP Fee Non Department	14.40	931.40
General Fund Cable Franchise Non Department	0.00	1769.54
General Fund Refuse Franchis Non Department	0.00	13060.46
General Fund Bus. License Non Department	740.28	493455.65
General Fund B. L. Late Fee Non Department	209.14	209.14
General Fund CLEEP GRANT Public Safety	8333.33	90059.94
General Fund Bldg. Permit Building	14043.16	15557.06
General Fund Coastal Permit Community Dev.	500.00	1000.00
General Fund CUP Community Dev.	0.00	3000.00
General Fund TEMPORARY CUP Community Dev.	0.00	100.00
General Fund Design Review Community Dev.	0.00	300.00
General Fund Reimburse Fees Public Works	950.00	3369.50
General Fund Plan CK Fees Building	9042.25	9758.94
Traffic Safety CA Code Fines Public Works	113.15	386.59
General Fund City Fines Public Safety	483.25	1408.69
General Fund VEHICLE RELEASE Public Safety	0.00	285.00
General Fund PARKING PERMITS Community Dev.	0.00	200.00
General Fund SANDCITYPARKING Public Safety	557.50	16699.36
TAMC X TSIPF Measure X-TAMC Public Works	8139.94	15286.09
Gas Tax - 2105 Gas Tax Funds Public Works	1105.93	6640.77
RMRA -Road M&R RMRA-ROAD MAINT Public Works	537.87	2941.79
General Fund Prop 172 Public Safety	35.94	125.74
General Fund HOPTR Tax Non Department	58.49	58.49
General Fund Sanitation Non Department	0.00	5721.82
General Fund Int. General Non Department	347.74	406.05
General Fund OPEB INTEREST Non Department	6.64	35.73
General Fund Housing Interes Non Department	33.23	261.15
General Fund Int. LAIF Non Department	0.00	15264.55
General Fund TVI CD INTEREST Non Department	420.80	7288.15
General Fund DOG LICENSING Public Safety	0.00	15.00
General Fund S of Tioga Reim Non Department	6365.00	9115.00
General Fund Pub. Copies Fee Non Department	0.00	6.10
General Fund Special Police Public Safety	40.00	160.00
General Fund GRANT-VESTS POL Public Safety	0.00	488.90
General Fund MBASIA/Fitness Non Department	0.00	7500.00
General Fund Other Non Department	555.33	692.43
General Fund REIMBURSEMENTS Non Department	0.00	150.00
General Fund US BANK CALCARD Non Department	87.08	206.86
General Fund RENTAL INCOME Non Department	1425.78	8554.68
General Fund SUSTAIN GRANT Non Department	0.00	10272.88
General Fund CSA74-GRANT EMS Public Safety	0.00	2500.00
Gross Revenues	662215.22	2388896.31

Expenditures		
General Fund MEMBERSHIPS PA Non Department	1612.00	8807.76
General Fund MEMBERSHIPS VOL Non Department	0.00	3800.00
General Fund ARTS COUNCIL Non Department	156.22	11566.07
General Fund COVID-19 Non Department	3999.83	16170.90
General Fund Capital Outlay Parks	4608.75	15496.25
General Fund Capital Outlay Government Bldg	280.00	3940.00
General Fund Capital Outlay CAPITAL PROGRAM	1230.00	8985.00
General Fund Contract Svcs. Finance	0.00	2500.00
General Fund Contract Svcs. Community Dev.	5857.36	7010.95
General Fund Contract Svcs. Public Works	21368.75	76282.50
TAMC X TSIPF Contract Svcs. Public Works	580.00	10078.00
General Fund SALE/TRANS TAX Finance	8333.05	8333.05
General Fund Dues/Subscrptn Non Department	0.00	180.00
General Fund Dues/Subscrptn Administration	180.00	1691.00
General Fund Dues/Subscrptn Finance	0.00	95.00
General Fund Dues/Subscrptn Public Safety	200.00	1065.00
General Fund Dues/Subscrptn Public Works	0.00	50.00
General Fund PERMITS/LICENSE Public Works	25.00	4047.50
General Fund Pest control Public Works	0.00	390.00
General Fund Mileage City Council	200.00	1200.00

Ending Calendar Date.: December 31, 2020 Fiscal (06-21)

	CURRENT MONTH	YEAR TO DATE
Expenditures (Continue)		
General Fund Mileage Administration	300.00	1800.00
General Fund Service Cont. Administration	0.00	7630.00
General Fund Salaries Administration	27252.49	163514.94
General Fund Salaries Finance	8655.65	51933.90
General Fund Salaries Attorney	16032.89	24172.82
General Fund Salaries Community Dev.	9093.85	54563.10
General Fund Salaries Public Safety	99384.16	579617.66
General Fund Salaries Public Works	19272.80	114213.44
General Fund W/C WAGES Public Safety	22494.53	146818.93
General Fund PAID TIME OFF Community Dev.	7646.85	7646.85
General Fund PAID TIME OFF Public Safety	71562.57	80061.80
General Fund Overtime Public Safety	389.28	3868.04
General Fund L.T.D. Administration	178.34	1070.04
General Fund L.T.D. Finance	91.79	550.74
General Fund L.T.D. Community Dev.	81.40	488.40
General Fund L.T.D. Public Safety	272.71	1636.26
General Fund L.T.D. Public Works	148.39	890.34
General Fund Dental City Council	310.22	1861.32
General Fund Dental Administration	300.61	1802.23
General Fund Dental Finance	44.32	265.92
General Fund Dental Community Dev.	44.32	265.92
General Fund Dental Public Safety	1502.21	9013.26
General Fund Dental Public Works	379.64	2277.84
General Fund VISION COVERAGE City Council	58.24	349.44
General Fund VISION COVERAGE Administration	51.27	307.35
General Fund VISION COVERAGE Finance	8.32	49.92
General Fund VISION COVERAGE Community Dev.	8.32	49.92
General Fund VISION COVERAGE Public Safety	234.63	1407.78
General Fund VISION COVERAGE Public Works	60.94	365.64
General Fund Life Ins. Administration	48.00	288.00
General Fund Life Ins. Finance	16.00	96.00
General Fund Life Ins. Community Dev.	31.87	191.22
General Fund Life Ins. Public Safety	205.07	1230.42
General Fund Life Ins. Public Works	48.00	288.00
General Fund Health Benefits Non Department	59.61	368.78
General Fund Health Benefits City Council	5275.50	31653.00
General Fund Health Benefits Administration	4220.40	25322.40
General Fund Health Benefits Finance	1055.10	6330.60
General Fund Health Benefits Community Dev.	1055.10	6330.60
General Fund Health Benefits Public Safety	18464.25	110785.50
General Fund Health Benefits Public Works	4220.40	25322.40
General Fund HEALTH-RETIRES Administration	1539.12	9234.72
General Fund HEALTH-RETIRES Attorney	351.39	2108.34
General Fund HEALTH-RETIRES Community Dev.	781.98	4691.88
General Fund HEALTH-RETIRES Public Safety	3941.19	23647.14
General Fund Pers Retire EE City Council	51.84	259.19
General Fund Pers Retire EE Administration	711.39	3556.95
General Fund Pers Retire EE Finance	747.85	3739.25
General Fund Pers Retire EE Community Dev.	785.71	3928.55
General Fund Pers Retire EE Public Safety	3965.02	19825.10
General Fund Pers Retire EE Public Works	1585.19	7837.24
General Fund PERS City Council	100.07	500.35
General Fund PERS Administration	2370.95	13746.79
General Fund PERS Finance	1443.81	7219.05
General Fund PERS Attorney	629.38	629.38
General Fund PERS Community Dev.	1516.91	7584.55
General Fund PERS Public Safety	26142.28	131236.30
General Fund PERS Public Works	2861.20	14170.45
General Fund DEFERRED COMP City Council	400.00	2400.00
General Fund DEFERRED COMP Administration	100.00	600.00
General Fund DEFERRED COMP Finance	100.00	600.00
General Fund DEFERRED COMP Attorney	100.00	200.00
General Fund DEFERRED COMP Community Dev.	100.00	600.00
General Fund DEFERRED COMP Public Safety	1150.00	6950.00
General Fund DEFERRED COMP Public Works	300.00	1800.00
General Fund FICA/Medicare City Council	354.50	2127.01
General Fund FICA/Medicare Administration	417.31	2521.42
General Fund FICA/Medicare Finance	125.82	760.32
General Fund FICA/Medicare Attorney	197.19	315.22
General Fund FICA/Medicare Community Dev.	243.82	913.95
General Fund FICA/Medicare Public Safety	2598.36	11304.72
General Fund FICA/Medicare Public Works	331.88	1973.94
General Fund GASB 68 Non Department	0.00	2100.00
General Fund CA SUI/ETT Attorney	0.00	119.00
General Fund Train/Meetings City Council	26.88	250.88
General Fund Train/Meetings Administration	6.61	416.51
General Fund Train/Meetings Finance	0.00	259.50
General Fund Train/Meetings Attorney	0.00	434.50

Ending Calendar Date.: December 31, 2020 Fiscal (06-21)

	CURRENT	YEAR
	MONTH	TO
		DATE
Expenditures (Continue)		
General Fund Train/Meetings Community Dev.	0.00	34.50
General Fund Train/Meetings Public Safety	0.00	1888.21
General Fund Train/Meetings Public Works	0.00	390.90
General Fund Council Meeting City Council	1500.00	9000.00
General Fund Elections City Council	54.45	2618.88
General Fund GASB68LIABILITY City Council	0.00	2571.73
General Fund GASB68LIABILITY Administration	0.00	73479.44
General Fund GASB68LIABILITY Finance	0.00	77151.90
General Fund GASB68LIABILITY Community Dev.	0.00	46291.14
General Fund GASB68LIABILITY Public Safety	0.00	148840.72
General Fund GASB68LIABILITY Public Works	0.00	59605.07
General Fund EAP PROGRAM Non Department	0.00	1338.12
General Fund ADP/SHRED IT Administration	378.23	2618.28
General Fund Building Insp Building	0.00	560.00
General Fund Plan Check Building	7025.02	7025.02
General Fund Audit Finance	7966.25	49351.30
General Fund Mngt. Services Finance	302.50	1938.75
General Fund Service Agreemt Building	2800.00	2800.00
General Fund Service Agreemt Public Works	6800.00	6800.00
General Fund Technical Spprt Non Department	0.00	609.00
General Fund Technical Spprt Administration	0.00	756.00
General Fund Technical Spprt Finance	228.21	2377.26
General Fund Technical Spprt Community Dev.	0.00	126.00
General Fund Technical Spprt Public Safety	1995.00	12957.00
General Fund HDL/BL/PROP/SAL Finance	0.00	10652.68
General Fund CITY ATTORNEY Attorney	0.00	82117.50
General Fund ATTORNEY COSTS Attorney	0.00	1881.70
General Fund PERSONNEL ISSUE Attorney	0.00	2567.00
General Fund Animal Reg/Vet Public Safety	0.00	652.00
General Fund Auto Fuel Public Safety	2874.13	10466.17
General Fund Auto Maint. Non Department	98.31	98.31
General Fund Auto Maint. Public Safety	1068.17	3744.56
General Fund Auto Maint. Public Works	3562.93	7502.74
General Fund AUTO DETAILING Public Safety	0.00	580.00
General Fund Comm & ACJIS Public Safety	645.84	11310.95
General Fund 911 CENTER Public Safety	10732.76	32198.28
General Fund FEMA GRANT-BAY Non Department	3426.25	14817.50
General Fund DOJ- VESTS POL Public Safety	0.00	488.90
General Fund Equipment Public Safety	3121.00	3121.00
General Fund RANGE FEES/SUP Public Safety	0.00	757.44
General Fund Fire Contract Fire Dept.	0.00	153831.00
General Fund Reserves Public Safety	5710.15	44866.34
General Fund EQUIP/COMPUTER Public Safety	442.46	3966.40
General Fund Police Supplies Public Safety	1711.57	2271.22
General Fund INTERNAL INVEST Public Safety	0.00	6950.00
General Fund SPECIAL SKILLS Public Safety	100.00	600.00
General Fund Uniform Allow. Public Safety	829.97	5468.71
General Fund Uniform Allow. Public Works	72.08	1018.04
General Fund Police Educatin Public Safety	5762.01	34572.06
General Fund ARRESTS/INVEST Public Safety	0.00	2202.30
General Fund COMPUTER/MAINT Public Safety	1690.00	12248.29
General Fund HOPE SERVICES Public Works	3106.95	14291.97
General Fund St. Lighting Public Works	875.46	4333.77
General Fund St. Maintenance Public Works	100.29	356.33
General Fund ADOPT A HWY Public Works	295.00	1475.00
General Fund Flags/Banners Public Works	0.00	2460.60
General Fund Bike Trail Elec Community Out	293.07	1352.46
General Fund PARKS SUPPLIES Parks	0.00	664.37
General Fund SECURITY Public Safety	0.00	241.02
General Fund SECURITY Public Works	0.00	611.70
General Fund SECURITY Government Bldg	0.00	1026.81
General Fund SUPPLIES Public Works	154.00	1598.16
General Fund EQUIPMENT RENTA Public Works	235.00	473.00
General Fund STREET SIGNS Public Works	14.97	2581.44
General Fund LIABILITY-AON Public Safety	4201.13	4201.13
General Fund CLAIMS - PHYSDA Non Department	0.00	5386.72
General Fund Donations Non Department	0.00	3148.20
General Fund Fire/Theft Government Bldg	0.00	22308.00
General Fund ADVERTISING Community Dev.	624.36	3797.00
General Fund ADVERTISING Community Out	1076.00	5918.00
General Fund Liability Ins. City Council	0.00	378.27
General Fund Liability Ins. Administration	0.00	6808.72
General Fund Liability Ins. Finance	0.00	1513.05
General Fund Liability Ins. Community Dev.	0.00	1891.32
General Fund Liability Ins. Public Safety	0.00	61278.52
General Fund Liability Ins. Public Works	0.00	3782.62
General Fund Rental Payments Public Safety	283.80	1929.45
General Fund Misc. Expense Non Department	712.52	1135.14

REPORT.: 01/12/21
 RUN...: 01/12/21
 Run By.: SHELBY

City of Sand City
 Statement of Revenues & Expenditures
 ALL FUND(S)

PAGE: 006
 ID #: GLBS
 CTL.: SAN

Ending Calendar Date.: December 31, 2020 Fiscal (06-21)

	CURRENT MONTH	YEAR TO DATE
Expenditures (Continue)		
General Fund NGEN MAINTENANC Public Safety	2896.43	8689.29
General Fund Equip. Maint. Non Department	531.16	2433.66
General Fund Equip. Maint. Public Works	108.16	210.64
General Fund Equip. Maint. Parks	0.00	341.31
General Fund STORAGE Public Works	223.00	1338.00
General Fund Office Supplies Non Department	2853.12	9112.89
General Fund Office Phones Non Department	141.10	668.64
General Fund Office Phones City Council	310.17	1892.95
General Fund Office Phones Administration	263.66	1316.94
General Fund Office Phones Community Dev.	51.26	257.55
General Fund Office Phones Public Safety	1014.95	5554.82
General Fund Office Phones Public Works	279.33	1418.11
General Fund Official Bonds Non Department	0.00	1103.00
General Fund Utilities Non Department	2661.66	10478.97
General Fund REFUSE/TRASH Public Works	261.28	2256.62
General Fund IRRIGATION/LAND Public Works	0.00	145.14
General Fund Work. Comp. Ins City Council	0.00	811.48
General Fund Work. Comp. Ins Administration	0.00	27860.89
General Fund Work. Comp. Ins Finance	0.00	3245.93
General Fund Work. Comp. Ins Community Dev.	0.00	4057.41
General Fund Work. Comp. Ins Public Safety	0.00	32000.00
General Fund Work. Comp. Ins Public Works	0.00	32024.29
General Fund Equip. Purchase Non Department	0.00	434.99
General Fund Equip. Purchase Administration	0.00	2017.70
General Fund Equip. Purchase Finance	0.00	1000.00
General Fund Equip. Purchase Community Dev.	0.00	1000.00
General Fund Equip. Purchase Parks	0.00	1512.74
General Fund Bank Charges Non Department	149.44	913.66
General Fund Exercise Prgm City Council	90.00	540.00
General Fund Exercise Prgm Administration	150.00	900.00
General Fund Exercise Prgm Public Safety	300.00	1800.00
General Fund Exercise Prgm Public Works	120.00	720.00
General Fund Nighthawk WiFi Public Safety	241.44	1207.20
General Fund Internet/Web Non Department	-202.37	585.74
General Fund Internet/Web Public Safety	198.47	1190.82
General Fund Internet/Web Public Works	112.13	672.80
General Fund Maint/Repairs Government Bldg	438.36	6712.11
General Fund Maint/Repairs Community Out	247.99	972.26
General Fund CSA74-GRANT EMS Non Department	208.17	1064.05
General Fund SUSTAIN TRANS Non Department	8038.57	22281.92
General Fund PUBLIC ARTS Community Out	0.00	43567.74
General Fund S of Tioga Non Department	5800.00	25038.75
General Fund S OF TIOGA PC Non Department	0.00	280.00
General Fund S OF TIOGA BI Non Department	0.00	630.00
General Fund EQUIP LEASE-PRN Public Safety	0.00	28027.94
General Fund EQUIP LEASE-INT Public Safety	0.00	6492.41
Total Expenditures	535625.97	3352756.34
Net Surplus (MDT) *Net Deficit (YTD)	126589.25	-963860.03

REPORT.: 01/12/21
RUN...: 01/12/21
Run By.: SHELBY

City of Sand City
Balance Sheet Report
FUND 10 - General Fund

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Ending Calendar Date.: December 31, 2020 Fiscal (06-21)

Assets

1004	CITY- OPEB POTENTIAL FUNDING	142,540.68	
1006	City Housing Account	673,911.68	
1007	Tioga Beach Clean Up Fund	120,000.00	
1008	LAIF	7,380,315.23	
1009	Fair market value adjustments	54,259.36	
1020	Investment CD	164,986.20	
1080	Pro Equities Money Market	86,392.09	
1081	Pro Equities CD's	985,000.00	
1099	Cash Balance	28,093.38	
1106	DBO ADVANCE RECEIVABLE	34,010.00	
1130	Due From RA/Operating Expenses	3,626,057.91	
1140	Due From AGENCY/Costco/Seaside	4,649,999.99	
1145	Due RA/COP reimbursement	1,454,766.42	
	Total of Assets ---->	19,400,332.94	19,400,332.94

Liabilities

2010	STRONG MOTION	659.25	
2012	SB1473-COUNTY PERMIT ASSESSMEN	95.00	
2013	GHANDOUR TAMC IMPACT FEE	542,222.00	
2014	SCSD- SEWER CAPACITY STUDY	1,200.00	
2056	DEFERRED REVENUE RDA COP REIMB	774,766.42	
2059	Orosco-South of Tioga	25,000.00	
2115	State Mandated CASP Fee	8.80	
2116	SQUARE CREDIT CARD PMT FEE	-6.25	
2150	Health Insurance	29,307.72	
2160	Dental/Vision	105.28	
2180	POLICE ASSOC. DUES	1,050.00	
2191	PEPRA RETIREMENT %	1,917.21	
2192	RETIREMENT %	6,471.66	
2195	AFLAC PRE TAX	1,183.79	
2196	AFLAX-AFTER TAX	778.92	
2197	PERS SURVIVOR BENEFIT	40.00	
	Total of Liabilities ---->	1,384,799.80	

FUND Balances

3400	Unappropriated Fund Balance	18,994,570.41	
	CURRENT EARNINGS	-979,037.27	
	Total of FUND Balances ---->	18,015,533.14	19,400,332.94

Ending Calendar Date.: December 31, 2020 Fiscal (06-21)

	CURRENT MONTH	YEAR TO DATE
Revenues		
General Fund Curr Prop Taxes Non Department	53251.46	53251.46
General Fund AB 1484 DISTRIB Non Department	0.00	52934.14
General Fund Admin Fees SA Non Department	0.00	32136.35
General Fund Prior Year Prop Non Department	615.09	615.09
General Fund PROP TAX VLF Non Department	19572.00	19572.00
General Fund MBASIA CLAIMS Non Department	760.00	5294.82
General Fund COVID-19 RELIEF Non Department	0.00	50000.00
General Fund SB 813 Non Department	5904.01	5904.01
General Fund Prop Tax Transf Non Department	0.00	2165.90
General Fund Users Tax Non Department	22121.53	65997.34
General Fund Sales/Use Tax Non Department	304407.65	742100.61
General Fund Transaction tax Non Department	201437.25	613681.14
General Fund State CASP Fee Non Department	14.40	931.40
General Fund Cable Franchise Non Department	0.00	1769.54
General Fund Refuse Franchis Non Department	0.00	13060.46
General Fund Bus. License Non Department	740.28	493455.65
General Fund B. L. Late Fee Non Department	209.14	209.14
General Fund CLEEP GRANT Public Safety	8333.33	90059.94
General Fund Bldg. Permit Building	14043.16	15557.06
General Fund Coastal Permit Community Dev.	500.00	1000.00
General Fund CUP Community Dev.	0.00	3000.00
General Fund TEMPORARY CUP Community Dev.	0.00	100.00
General Fund Design Review Community Dev.	0.00	300.00
General Fund Reimburse Fees Public Works	950.00	3369.50
General Fund Plan CK Fees Building	9042.25	9758.94
General Fund City Fines Public Safety	483.25	1408.69
General Fund VEHICLE RELEASE Public Safety	0.00	285.00
General Fund PARKING PERMITS Community Dev.	0.00	200.00
General Fund SANDCITYPARKING Public Safety	557.50	16699.36
General Fund Prop 172 Public Safety	35.94	125.74
General Fund HOPTR Tax Non Department	58.49	58.49
General Fund Sanitation Non Department	0.00	5721.82
General Fund Int. General Non Department	347.74	406.05
General Fund OPEB INTEREST Non Department	6.64	35.73
General Fund Housing Interes Non Department	33.23	261.15
General Fund Int. LAIF Non Department	0.00	15264.55
General Fund TVI CD INTEREST Non Department	420.80	7288.15
General Fund DOG LICENSING Public Safety	0.00	15.00
General Fund S of Tioga Reim Non Department	6365.00	9115.00
General Fund Pub. Copies Fee Non Department	0.00	6.10
General Fund Special Police Public Safety	40.00	160.00
General Fund GRANT-VESTS POL Public Safety	0.00	488.90
General Fund MBASIA/Fitness Non Department	0.00	7500.00
General Fund Other Non Department	555.33	692.43
General Fund REIMBURSEMENTS Non Department	0.00	150.00
General Fund US BANK CALCARD Non Department	87.08	206.86
General Fund RENTAL INCOME Non Department	1425.78	8554.68
General Fund SUSTAIN GRANT Non Department	0.00	10272.88
General Fund CSA74-GRANT EMS Public Safety	0.00	2500.00
Gross Revenues	652318.33	2363641.07

Expenditures

General Fund MEMBERSHIPS PA Non Department	1612.00	8807.76
General Fund MEMBERSHIPS VOL Non Department	0.00	3800.00
General Fund ARTS COUNCIL Non Department	156.22	11566.07
General Fund COVID-19 Non Department	3999.83	16170.90
General Fund Capital Outlay Parks	4608.75	15496.25
General Fund Capital Outlay Government Bldg	280.00	3940.00
General Fund Capital Outlay CAPITAL PROGRAM	1230.00	8985.00
General Fund Contract Svcs. Finance	0.00	2500.00
General Fund Contract Svcs. Community Dev.	5857.36	7010.95
General Fund Contract Svcs. Public Works	21368.75	76282.50
General Fund SALE/TRANS TAX Finance	8333.05	8333.05
General Fund Dues/Subscrptn Non Department	0.00	180.00
General Fund Dues/Subscrptn Administration	180.00	1691.00
General Fund Dues/Subscrptn Finance	0.00	95.00
General Fund Dues/Subscrptn Public Safety	200.00	1065.00
General Fund Dues/Subscrptn Public Works	0.00	50.00
General Fund PERMITS/LICENSE Public Works	25.00	4047.50
General Fund Pest control Public Works	0.00	390.00
General Fund Mileage City Council	200.00	1200.00
General Fund Mileage Administration	300.00	1800.00
General Fund Service Cont. Administration	0.00	7630.00
General Fund Salaries Administration	27252.49	163514.94
General Fund Salaries Finance	8655.65	51933.90
General Fund Salaries Attorney	16032.89	24172.82

Ending Calendar Date.: December 31, 2020 Fiscal (06-21)

	CURRENT MONTH	YEAR TO DATE
Expenditures (Continue)		
General Fund Salaries Community Dev.	9093.85	54563.10
General Fund Salaries Public Safety	99384.16	579617.66
General Fund Salaries Public Works	19272.80	114213.44
General Fund W/C WAGES Public Safety	22494.53	146818.93
General Fund PAID TIME OFF Community Dev.	7646.85	7646.85
General Fund PAID TIME OFF Public Safety	71562.57	80061.80
General Fund Overtime Public Safety	389.28	3868.04
General Fund L.T.D. Administration	178.34	1070.04
General Fund L.T.D. Finance	91.79	550.74
General Fund L.T.D. Community Dev.	81.40	488.40
General Fund L.T.D. Public Safety	272.71	1636.26
General Fund L.T.D. Public Works	148.39	890.34
General Fund Dental City Council	310.22	1861.32
General Fund Dental Administration	300.61	1802.23
General Fund Dental Finance	44.32	265.92
General Fund Dental Community Dev.	44.32	265.92
General Fund Dental Public Safety	1502.21	9013.26
General Fund Dental Public Works	379.64	2277.84
General Fund VISION COVERAGE City Council	58.24	349.44
General Fund VISION COVERAGE Administration	51.27	307.35
General Fund VISION COVERAGE Finance	8.32	49.92
General Fund VISION COVERAGE Community Dev.	8.32	49.92
General Fund VISION COVERAGE Public Safety	234.63	1407.78
General Fund VISION COVERAGE Public Works	60.94	365.64
General Fund Life Ins. Administration	48.00	288.00
General Fund Life Ins. Finance	16.00	96.00
General Fund Life Ins. Community Dev.	31.87	191.22
General Fund Life Ins. Public Safety	205.07	1230.42
General Fund Life Ins. Public Works	48.00	288.00
General Fund Health Benefits Non Department	59.61	368.78
General Fund Health Benefits City Council	5275.50	31653.00
General Fund Health Benefits Administration	4220.40	25322.40
General Fund Health Benefits Finance	1055.10	6330.60
General Fund Health Benefits Community Dev.	1055.10	6330.60
General Fund Health Benefits Public Safety	18464.25	110785.50
General Fund Health Benefits Public Works	4220.40	25322.40
General Fund HEALTH-RETIRES Administration	1539.12	9234.72
General Fund HEALTH-RETIRES Attorney	351.39	2108.34
General Fund HEALTH-RETIRES Community Dev.	781.98	4691.88
General Fund HEALTH-RETIRES Public Safety	3941.19	23647.14
General Fund Pers Retire EE City Council	51.84	259.19
General Fund Pers Retire EE Administration	711.39	3556.95
General Fund Pers Retire EE Finance	747.85	3739.25
General Fund Pers Retire EE Community Dev.	785.71	3928.55
General Fund Pers Retire EE Public Safety	3965.02	19825.10
General Fund Pers Retire EE Public Works	1585.19	7837.24
General Fund PERS City Council	100.07	500.35
General Fund PERS Administration	2370.95	13746.79
General Fund PERS Finance	1443.81	7219.05
General Fund PERS Attorney	629.38	629.38
General Fund PERS Community Dev.	1516.91	7584.55
General Fund PERS Public Safety	26142.28	131236.30
General Fund PERS Public Works	2861.20	14170.45
General Fund DEFERRED COMP City Council	400.00	2400.00
General Fund DEFERRED COMP Administration	100.00	600.00
General Fund DEFERRED COMP Finance	100.00	600.00
General Fund DEFERRED COMP Attorney	100.00	200.00
General Fund DEFERRED COMP Community Dev.	100.00	600.00
General Fund DEFERRED COMP Public Safety	1150.00	6950.00
General Fund DEFERRED COMP Public Works	300.00	1800.00
General Fund FICA/Medicare City Council	354.50	2127.01
General Fund FICA/Medicare Administration	417.31	2521.42
General Fund FICA/Medicare Finance	125.82	760.32
General Fund FICA/Medicare Attorney	197.19	315.22
General Fund FICA/Medicare Community Dev.	243.82	913.95
General Fund FICA/Medicare Public Safety	2598.36	11304.72
General Fund FICA/Medicare Public Works	331.88	1973.94
General Fund GASB 68 Non Department	0.00	2100.00
General Fund CA SUI/ETT Attorney	0.00	119.00
General Fund Train/Meetings City Council	26.88	250.88
General Fund Train/Meetings Administration	6.61	416.51
General Fund Train/Meetings Finance	0.00	259.50
General Fund Train/Meetings Attorney	0.00	434.50
General Fund Train/Meetings Community Dev.	0.00	34.50
General Fund Train/Meetings Public Safety	0.00	1888.21
General Fund Train/Meetings Public Works	0.00	390.90
General Fund Council Meeting City Council	1500.00	9000.00
General Fund Elections City Council	54.45	2618.88

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		CURRENT	YEAR
		MONTH	TO
			DATE
Expenditures (Continue)			
General Fund	GASB68LIABILITY City Council	0.00	2571.73
General Fund	GASB68LIABILITY Administration	0.00	73479.44
General Fund	GASB68LIABILITY Finance	0.00	77151.90
General Fund	GASB68LIABILITY Community Dev.	0.00	46291.14
General Fund	GASB68LIABILITY Public Safety	0.00	148840.72
General Fund	GASB68LIABILITY Public Works	0.00	59605.07
General Fund	EAP PROGRAM Non Department	0.00	1338.12
General Fund	ADP/SHRED IT Administration	378.23	2618.28
General Fund	Building Insp Building	0.00	560.00
General Fund	Plan Check Building	7025.02	7025.02
General Fund	Audit Finance	7966.25	49351.30
General Fund	Mngt. Services Finance	302.50	1938.75
General Fund	Service Agreeemt Building	2800.00	2800.00
General Fund	Service Agreeemt Public Works	6800.00	6800.00
General Fund	Technical Spprt Non Department	0.00	609.00
General Fund	Technical Spprt Administration	0.00	756.00
General Fund	Technical Spprt Finance	228.21	2377.26
General Fund	Technical Spprt Community Dev.	0.00	126.00
General Fund	Technical Spprt Public Safety	1995.00	12957.00
General Fund	HDL/BL/PROP/SAL Finance	0.00	10652.68
General Fund	CITY ATTORNEY Attorney	0.00	82117.50
General Fund	ATTORNEY COSTS Attorney	0.00	1881.70
General Fund	PERSONNEL ISSUE Attorney	0.00	2567.00
General Fund	Animal Reg/Vet Public Safety	0.00	652.00
General Fund	Auto Fuel Public Safety	2874.13	10466.17
General Fund	Auto Maint. Non Department	98.31	98.31
General Fund	Auto Maint. Public Safety	1068.17	3744.56
General Fund	Auto Maint. Public Works	3562.93	7502.74
General Fund	AUTO DETAILING Public Safety	0.00	580.00
General Fund	Comm & ACJIS Public Safety	645.84	11310.95
General Fund	911 CENTER Public Safety	10732.76	32198.28
General Fund	FEMA GRANT-BAY Non Department	3426.25	14817.50
General Fund	DOJ- VESTS POL Public Safety	0.00	488.90
General Fund	Equipment Public Safety	3121.00	3121.00
General Fund	RANGE FEES/SUP Public Safety	0.00	757.44
General Fund	Fire Contract Fire Dept.	0.00	153831.00
General Fund	Reserves Public Safety	5710.15	44866.34
General Fund	EQUIP/COMPUTER Public Safety	442.46	3966.40
General Fund	Police Supplies Public Safety	1711.57	2271.22
General Fund	INTERNAL INVEST Public Safety	0.00	6950.00
General Fund	SPECIAL SKILLS Public Safety	100.00	600.00
General Fund	Uniform Allow. Public Safety	829.97	5468.71
General Fund	Uniform Allow. Public Works	72.08	1018.04
General Fund	Police Educatin Public Safety	5762.01	34572.06
General Fund	ARRESTS/INVEST Public Safety	0.00	2202.30
General Fund	COMPUTER/MAINT Public Safety	1690.00	12248.29
General Fund	HOPE SERVICES Public Works	3106.95	14291.97
General Fund	St. Lighting Public Works	875.46	4333.77
General Fund	St. Maintenance Public Works	100.29	356.33
General Fund	ADOPT A HWY Public Works	295.00	1475.00
General Fund	Flags/Banners Public Works	0.00	2460.60
General Fund	Bike Trail Elec Community Out	293.07	1352.46
General Fund	PARKS SUPPLIES Parks	0.00	664.37
General Fund	SECURITY Public Safety	0.00	241.02
General Fund	SECURITY Public Works	0.00	611.70
General Fund	SECURITY Government Bldg	0.00	1026.81
General Fund	SUPPLIES Public Works	154.00	1598.16
General Fund	EQUIPMENT RENTA Public Works	235.00	473.00
General Fund	STREET SIGNS Public Works	14.97	2581.44
General Fund	LIABILITY-AON Public Safety	4201.13	4201.13
General Fund	CLAIMS - PHYSDA Non Department	0.00	5386.72
General Fund	Donations Non Department	0.00	3148.20
General Fund	Fire/Theft Government Bldg	0.00	22308.00
General Fund	ADVERTISING Community Dev.	624.36	3797.00
General Fund	ADVERTISING Community Out	1076.00	5918.00
General Fund	Liability Ins. City Council	0.00	378.27
General Fund	Liability Ins. Administration	0.00	6808.72
General Fund	Liability Ins. Finance	0.00	1513.05
General Fund	Liability Ins. Community Dev.	0.00	1891.32
General Fund	Liability Ins. Public Safety	0.00	61278.52
General Fund	Liability Ins. Public Works	0.00	3782.62
General Fund	Rental Payments Public Safety	283.80	1929.45
General Fund	Misc. Expense Non Department	712.52	1135.14
General Fund	NGEN MAINTENANC Public Safety	2896.43	8689.29
General Fund	Equip. Maint. Non Department	531.16	2433.66
General Fund	Equip. Maint. Public Works	108.16	210.64
General Fund	Equip. Maint. Parks	0.00	341.31
General Fund	STORAGE Public Works	223.00	1338.00

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City of Sand City
 Statement of Revenues & Expenditures
 FUND 10 - General Fund

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	CURRENT MONTH	YEAR TO DATE
Expenditures (Continue)		
General Fund Office Supplies Non Department	2853.12	9112.89
General Fund Office Phones Non Department	141.10	668.64
General Fund Office Phones City Council	310.17	1892.95
General Fund Office Phones Administration	263.66	1316.94
General Fund Office Phones Community Dev.	51.26	257.55
General Fund Office Phones Public Safety	1014.95	5554.82
General Fund Office Phones Public Works	279.33	1418.11
General Fund Official Bonds Non Department	0.00	1103.00
General Fund Utilities Non Department	2661.66	10478.97
General Fund REFUSE/TRASH Public Works	261.28	2256.62
General Fund IRRIGATION/LAND Public Works	0.00	145.14
General Fund Work. Comp. Ins City Council	0.00	811.48
General Fund Work. Comp. Ins Administration	0.00	27860.89
General Fund Work. Comp. Ins Finance	0.00	3245.93
General Fund Work. Comp. Ins Community Dev.	0.00	4057.41
General Fund Work. Comp. Ins Public Safety	0.00	32000.00
General Fund Work. Comp. Ins Public Works	0.00	32024.29
General Fund Equip. Purchase Non Department	0.00	434.99
General Fund Equip. Purchase Administration	0.00	2017.70
General Fund Equip. Purchase Finance	0.00	1000.00
General Fund Equip. Purchase Community Dev.	0.00	1000.00
General Fund Equip. Purchase Parks	0.00	1512.74
General Fund Bank Charges Non Department	149.44	913.66
General Fund Exercise Prgm City Council	90.00	540.00
General Fund Exercise Prgm Administration	150.00	900.00
General Fund Exercise Prgm Public Safety	300.00	1800.00
General Fund Exercise Prgm Public Works	120.00	720.00
General Fund Nighthawk WiFi Public Safety	241.44	1207.20
General Fund Internet/Web Non Department	-202.37	585.74
General Fund Internet/Web Public Safety	198.47	1190.82
General Fund Internet/Web Public Works	112.13	672.80
General Fund Maint/Repairs Government Bldg	438.36	6712.11
General Fund Maint/Repairs Community Out	247.99	972.26
General Fund CSA74-GRANT EMS Non Department	208.17	1064.05
General Fund SUSTAIN TRANS Non Department	8038.57	22281.92
General Fund PUBLIC ARTS Community Out	0.00	43567.74
General Fund S of Tioga Non Department	5800.00	25038.75
General Fund S OF TIOGA PC Non Department	0.00	280.00
General Fund S OF TIOGA BI Non Department	0.00	630.00
General Fund EQUIP LEASE-PRN Public Safety	0.00	28027.94
General Fund EQUIP LEASE-INT Public Safety	0.00	6492.41
Total Expenditures	535045.97	3342678.34
Net Surplus (MDT) *Net Deficit (YTD)	117272.36	-979037.27

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City of Sand City
Balance Sheet Report
FUND 31 - Gas Tax - 2105

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Assets

1099	Cash Balance	7,393.48	
	Total of Assets ---->	7,393.48	7,393.48

Liabilities

FUND Balances

3400	Unappropriated Fund Balance	752.71	
	CURRENT EARNINGS	6,640.77	
	Total of FUND Balances ---->	7,393.48	7,393.48

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City of Sand City
Statement of Revenues & Expenditures
FUND 31 - Gas Tax - 2105

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	CURRENT MONTH	YEAR TO DATE
<u>Revenues</u>		
Gas Tax - 2105 Gas Tax Funds Public Works	1105.93	6640.77
Gross Revenues	1105.93	6640.77
<u>Revenue Reductions</u>		
Total Revenue Reductions	0.00	0.00
* Adjusted Revenues	1105.93	6640.77
<u>Expenditures</u>		
Total Expenditures	0.00	0.00
Net Surplus	1105.93	6640.77

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City of Sand City
Balance Sheet Report
FUND 35 - Traffic Safety

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Assets

1099	Cash Balance	514.89	
	Total of Assets ---->	514.89	514.89

Liabilities

FUND Balances

3400	Unappropriated Fund Balance	128.30	
	CURRENT EARNINGS	386.59	
	Total of FUND Balances ---->	514.89	514.89

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RUN...: 01/12/21
Run By.: SHELBY

City of Sand City
Statement of Revenues & Expenditures
FUND 35 - Traffic Safety

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	CURRENT MONTH	YEAR TO DATE
<u>Revenues</u>		
Traffic Safety CA Code Fines Public Works	113.15	386.59
Gross Revenues	113.15	386.59
<u>Revenue Reductions</u>		
Total Revenue Reductions	0.00	0.00
* Adjusted Revenues	113.15	386.59
<u>Expenditures</u>		
Total Expenditures	0.00	0.00
Net Surplus	113.15	386.59

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RUN....: 01/12/21
Run By.: SHELBY

City of Sand City
Balance Sheet Report
FUND 37 - RMRA -Road M&R

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Assets

1099	Cash Balance	18,738.07	
1101	Accounts Receivable	554.93	
	Total of Assets ---->	19,293.00	19,293.00

Liabilities

FUND Balances

3400	Unappropriated Fund Balance	16,351.21	
	CURRENT EARNINGS	2,941.79	
	Total of FUND Balances ---->	19,293.00	19,293.00

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City of Sand City
Statement of Revenues & Expenditures
FUND 37 - RMRA -Road M&R

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	CURRENT MONTH	YEAR TO DATE
<u>Revenues</u>		
RMRA -Road M&R RMRA-ROAD MAINT Public Works	537.87	2941.79
Gross Revenues	537.87	2941.79
<u>Revenue Reductions</u>		
Total Revenue Reductions	0.00	0.00
* Adjusted Revenues	537.87	2941.79
<u>Expenditures</u>		
Total Expenditures	0.00	0.00
Net Surplus	537.87	2941.79

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City of Sand City
Balance Sheet Report
FUND 38 - TAMC X TSIPF

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Assets

1099	Cash Balance	89,987.68	
	Total of Assets ---->	89,987.68	89,987.68

Liabilities

FUND Balances

3400	Unappropriated Fund Balance	84,779.59	
	CURRENT EARNINGS	5,208.09	
	Total of FUND Balances ---->	89,987.68	89,987.68

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City of Sand City
Statement of Revenues & Expenditures
FUND 38 - TAMC X TSIPF

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	CURRENT MONTH	YEAR TO DATE
<u>Revenues</u>		
TAMC X TSIPF Measure X-TAMC Public Works	8139.94	15286.09
Gross Revenues	8139.94	15286.09
<u>Expenditures</u>		
TAMC X TSIPF Contract Svcs. Public Works	580.00	10078.00
Total Expenditures	580.00	10078.00
Net Surplus	7559.94	5208.09

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City of Sand City
Balance Sheet Report
FUND 60 - Gen. Fixed Asst

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ID #: GLBS
CTL.: SAN

Ending Calendar Date.: December 31, 2020 Fiscal (06-21)

Assets

1273	BIKE TRAIL INTERCONNECT-TIOGA	53,556.91	
1281	Prop 1 IRWM - Catalina St.CIP	22,071.50	
1282	PROP 1 SW CONTRA COSTA CIP	5,922.50	
1283	CITY HALL ELECTRICAL CIP	3,940.00	
1287	CDBG Calabrese Park CIP	44,219.25	
1288	CIP- Wells	177,122.73	
1289	CIP-CITY ENTRANCE PROJECT	1,312.00	
1290	Land	1,837,193.95	
1291	Land Improvements	441,562.65	
1292	VEHICLE FIXED ASSET	567,289.39	
1293	Furniture and Fixtures	114,513.83	
1295	Buildings	8,538,775.38	
1297	FIXED ASSETS EQUIPMENT	2,594,595.69	
1298	CITY HALL	172,866.41	
1299	INFRASTRUCTURE- streets	5,155,456.95	
1300	ACCUMULATED DEPRECIATION	-8,492,713.51	
	Total of Assets ---->	11,237,685.63	11,237,685.63

Liabilities

FUND Balances

3400	Unappropriated Fund Balance	-604,464.14	
3600	Investment in Fixed Assets	11,074,319.36	
3601	CAPITAL LEASE	337,830.41	
3602	Donated Assets	430,000.00	
	CURRENT EARNINGS	0.00	
	Total of FUND Balances ---->	11,237,685.63	11,237,685.63

REPORT.: 01/12/21
RUN...: 01/12/21
Run By.: SHELBY

City of Sand City
Balance Sheet Report
FUND 70 - General LTD Act

PAGE: 021
ID #: GLBS
CTL.: SAN

Ending Calendar Date.: December 31, 2020 Fiscal (06-21)

Assets

1280	AMOUNT PROVIDED FOR LTD	4,015,966.94	
1400	Deferred Outflow- Pers contrib	753,101.74	
1405	Deferred Outflow- Actuarial	782,191.74	
1500	DEFER OUTFLOWS/OPEB CONTRIBUTS	81,784.00	

	Total of Assets ---->	5,633,044.42	5,633,044.42
			=====

Liabilities

2020	Compensated Absences	529,232.39	
2025	NET OBEP LIABILITY/ASSET	-1,278,129.00	
2070	capital lease-police radios	93,400.05	
2200	Net Pers Liability	4,687,474.46	
2500	DEFERRED INFLOWS-ACTUARIAL	282,302.79	
2505	DEFER INFLOWS/OPEB ACTUARIALS	836,272.00	

	Total of Liabilities ---->	5,150,552.69	

FUND Balances

3400	Unappropriated Fund Balance	482,491.73	
	CURRENT EARNINGS	0.00	

	Total of FUND Balances ---->	482,491.73	5,633,044.42
			=====

REPORT.: 01/12/21
RUN...: 01/12/21
Run By.: SHELBY

City of Sand City
Balance Sheet Report
FUND 99 - Cash Clearing

PAGE: 022
ID #: GLBS
CTL.: SAN

Ending Calendar Date.: December 31, 2020 Fiscal (06-21)

Assets

1001	Checking Account	144,727.62	
1099	Cash Balance	-144,727.62	
	Total of Assets ---->	0.00	0.00

Liabilities

FUND Balances

	CURRENT EARNINGS	0.00	
	Total of FUND Balances ---->	0.00	0.00

Reg	Period	Date	Receipt	T	Opr	ID No	Description	G/L Posting	Amt Paid
000	12-20	12/03/20	25398	C	Mis	REN01	RENTAL INCOME DECEMBER 2020 CELL TOWER RENT Receipt Date: 12/03/20 CROWN CASTLE Issued...: T0 (DEVON) Dec 03 2020 01:49 pm Devon	Lazzarino Db: 99 1001 Cr: 10 4740 00	1425.78
			25399	C	Mis	ENG01	ENGINEERING FEES ENCROACHMENT PERMIT - 321 ORANGE Receipt Date: 12/03/20 Paid by: LOTUS TELECOM Issued...: T0 (DEVON) Dec 03 2020 01:49 pm Devon	Lazzarino Db: 99 1001 Cr: 10 4160 11	475.00
			25400	C	Mis	UUT	UTILITY USERS TAX OCTOBER 2020 UUT Receipt Date: 12/03/20 Paid by: PG&E Issued...: T0 (DEVON) Dec 03 2020 01:49 pm Devon	Lazzarino Db: 99 1001 Cr: 10 4025 00	10461.54
			25401	C	Mis	BL01	BUSINESS LICENSE FY 20-21 BUSINESS LICENSE RENEWAL Receipt Date: 12/03/20	Lazzarino Db: 99 1001 Cr: 10 4055 00	246.00
				Mis	BL02	BUSINESS LIC LATE CH FY 20-21 BUSINESS LICENSE RENEWAL Receipt Date: 12/03/20	Lazzarino Db: 99 1001 Cr: 10 4060 00	123.00	
				Mis	CAS90	BUSINESS LICENSE CASP FEE 90% FY 20-21 BUSINESS LICENSE RENEWAL Receipt Date: 12/03/20	Lazzarino Db: 99 1001 Cr: 10 4033 00	3.60	
				Mis	CAS10	BUSINESS LICENSE CASP FEE 10% FY 20-21 BUSINESS LICENSE RENEWAL Receipt Date: 12/03/20 Paid by: CALIFORNIA PREMIER Issued...: T0 (DEVON) Dec 03 2020 01:49 pm Devon	Lazzarino Db: 99 1001 Cr: 10 2115	.40	
			25402	C	Mis	MS	US BANK 3RD QUARTER 2020 CAL CARD REBATE Receipt Date: 12/03/20 Paid by: US BANK Issued...: T0 (DEVON) Dec 03 2020 01:50 pm Devon	Lazzarino Db: 99 1001 Cr: 10 4736 00	87.08
			25403	C	Mis	TUT01	TRANSACTION/USE TAX DISTRIBUTION PRIOR TO 1ST Q 2020 Receipt Date: 12/03/20	Lazzarino Db: 99 1001 Cr: 10 4032 00	1993.26
				Mis	TUT01	TRANSACTION/USE TAX DISTRIBUTION 1ST Q 2020 Receipt Date: 12/03/20	Lazzarino Db: 99 1001 Cr: 10 4032 00	815.21	
				Mis	TUT01	TRANSACTION/USE TAX DISTRIBUTION 2ND Q 2020 Receipt Date: 12/03/20	Lazzarino Db: 99 1001 Cr: 10 4032 00	10283.76	
				Mis	TUT01	TRANSACTION/USE TAX DISTRIBUTION 3RD Q 2020 Receipt Date: 12/03/20	Lazzarino Db: 99 1001 Cr: 10 4032 00	600588.91	
				Mis	TUT01	TRANSACTION/USE TAX PRIOR DISTRIBUTIONS 3RD Q 2020 Receipt Date: 12/03/20	Lazzarino Db: 99 1001 Cr: 10 4032 00	-246643.89	
				Mis	TUT01	TRANSACTION/USE TAX PRIOR ADVANCES 3RD Q 2020 Receipt Date: 12/03/20	Lazzarino Db: 99 1001 Cr: 10 4032 00	-165600.00	
				Mis	MS	STATE OF CALIFORNIA COST OF ADMIN Receipt Date: 12/03/20 Paid by: STATE OF CALIFORNIA Issued...: T0 (DEVON) Dec 03 2020 01:50 pm Devon	Lazzarino Db: 99 1001 Cr: 10 5023 03	-2510.00	
			25404	C	Mis	STAX	SALES TAX RECEIVED DISTRIBUTION PRIOR TO 1ST Q 2020 Receipt Date: 12/03/20	Lazzarino Db: 99 1001 Cr: 10 4030 00	299.66
				Mis	STAX	SALES TAX RECEIVED DISTRIBUTION 1ST Q 2020 Receipt Date: 12/03/20	Lazzarino Db: 99 1001 Cr: 10 4030 00	2015.66	
				Mis	STAX	SALES TAX RECEIVED DISTRIBUTION 2ND Q 2020 Receipt Date: 12/03/20	Lazzarino Db: 99 1001 Cr: 10 4030 00	14548.98	
				Mis	STAX	SALES TAX RECEIVED DISTRIBUTION 3RD Q 2020 Receipt Date: 12/03/20	Lazzarino Db: 99 1001 Cr: 10 4030 00	725236.31	
				Mis	STAX	SALES TAX RECEIVED PRIOR DISTRIBUTIONS 3RD Q 2020 Receipt Date: 12/03/20	Lazzarino Db: 99 1001 Cr: 10 4030 00	-247092.96	
				Mis	STAX	SALES TAX RECEIVED PRIOR ADVANCES 3RD Q 2020 Receipt Date: 12/03/20	Lazzarino Db: 99 1001 Cr: 10 4030 00	-190600.00	
				Mis	MS	STATE OF CALIFORNIA ADJUSTED COST OF ADMIN Receipt Date: 12/03/20 Paid by: STATE OF CALIFORNIA Issued...: T0 (DEVON) Dec 03 2020 01:52 pm Devon	Lazzarino Db: 99 1001 Cr: 10 5023 03	-5823.05	
							Day 12/03/20 Total ---->		510334.25
	12/09/20		25408	C	Mis	PAR02	SAND CITY PARKING PARKING VIOLATION #9134 Receipt Date: 12/09/20 Paid by: POLICE FRONT DESK Issued...: T0 (DEVON) Dec 09 2020 01:23 pm Devon	Lazzarino Db: 99 1001 Cr: 10 4221 08	40.00

Reg	Period	Date	Receipt	T	Opr	ID No	Description	G/L Posting	Amt Paid
000	12-20	12/09/20	25409	C	Mis	POL01	POLICE REPORT 4560 POLICE REPORT #SG0700182 Receipt Date: 12/09/20 Paid by: KARYN TAYLOR Issued..: T0 (DEVON) Dec 09 2020 01:24 pm Devon	Db: 99 1001 Cr: 10 4560 08	10.00
			25410	C	Mis	MS	DBO DEVELOPMENT REIMBURSE S OF TIOGA 10/20 ATTORNEY FEES Receipt Date: 12/09/20 Paid by: DBO DEVELOPMENT Issued..: T0 (DEVON) Dec 09 2020 01:24 pm Devon	Lazzarino Db: 99 1001 Cr: 10 4530 00	1775.00
			25411	C	Mis	02103	GAS TAX 2103 NOVEMBER 2020 HIGHWAY USERS TAX Receipt Date: 12/09/20	Db: 99 1001 Cr: 31 4305 11	240.53
				Mis	02105		GAS TAX - 2105 31 NOVEMBER 2020 HIGHWAY USERS TAX Receipt Date: 12/09/20	Db: 99 1001 Cr: 31 4305 11	165.37
				Mis	02106		GAS TAX - 2106 32 NOVEMBER 2020 HIGHWAY USERS TAX Receipt Date: 12/09/20	Db: 99 1001 Cr: 31 4305 11	468.87
				Mis	02107		GAS TAX - 2107 33 NOVEMBER 2020 HIGHWAY USERS TAX Receipt Date: 12/09/20 Paid by: STATE OF CALIFORNIA Issued..: T0 (DEVON) Dec 09 2020 01:24 pm Devon	Db: 99 1001 Cr: 31 4305 11 Lazzarino	231.16
			25412	C	Mis	PLA01	PLAN CHECK FEE 4165 PERMITS/FEES FOR TARGET REMODEL Receipt Date: 12/09/20	Db: 99 1001 Cr: 10 4165 06	8486.10
				Mis	BUI01		BUILDING PERMIT 4115 PERMITS/FEES FOR TARGET REMODEL Receipt Date: 12/09/20	Db: 99 1001 Cr: 10 4115 06	13055.53
				Mis	STR01		STRONG MOTION 2010 PERMITS/FEES FOR TARGET REMODEL Receipt Date: 12/09/20	Db: 99 1001 Cr: 10 2010	650.96
				Mis	CBSC		CBSC FEE - SB1473 PERMITS/FEES FOR TARGET REMODEL Receipt Date: 12/09/20 Paid by: PERMIT ADVISORS Issued..: T0 (DEVON) Dec 09 2020 01:25 pm Devon	Db: 99 1001 Cr: 10 2012 Lazzarino	93.00
							Day 12/09/20 Total ---->		25216.52
		12/21/20	25417	C	Mis	PAR02	SAND CITY PARKING PARKING VIOLATION #8494 Receipt Date: 12/21/20 Paid by: STATE OF CALIFORNIA DMV Issued..: T0 (DEVON) Dec 21 2020 08:46 am Devon	Db: 99 1001 Cr: 10 4221 08 Lazzarino	100.00
			25418	C	Mis	UUT	UTILITY USERS TAX NOVEMBER 2020 UUT - GAS Receipt Date: 12/21/20 Paid by: GPT Issued..: T0 (DEVON) Dec 21 2020 08:46 am Devon	Db: 99 1001 Cr: 10 4025 00 Lazzarino	5.77
			25419	C	Mis	UUT	UTILITY USERS TAX NOVEMBER 2020 UUT - GAS Receipt Date: 12/21/20 Paid by: TIGER NATURAL GAS Issued..: T0 (DEVON) Dec 21 2020 08:46 am Devon	Db: 99 1001 Cr: 10 4025 00 Lazzarino	105.03
			25420	C	Mis	MS	AVIANA BUSHNELL JANUARY 2021 COBRA Receipt Date: 12/21/20 Paid by: AVIANA BUSHNELL Issued..: T0 (DEVON) Dec 21 2020 08:46 am Devon	Db: 99 1001 Cr: 10 2160 Lazzarino	52.64
			25421	C	Mis	ENG01	ENGINEERING FEES ENCROACHMENT PERMIT - 800 PLAYA Receipt Date: 12/21/20 Paid by: PG & E Issued..: T0 (DEVON) Dec 21 2020 08:47 am Devon	Db: 99 1001 Cr: 10 4160 11 Lazzarino	475.00
			25422	C	Mis	TRA01	COUNTY/TRAFFIC OCTOBER 2020 TRAFFIC Receipt Date: 12/21/20	Db: 99 1001 Cr: 35 4205 11	86.78
				Mis	RL01		COUNTY/ RED LIGHT OCTOBER 2020 TRAFFIC Receipt Date: 12/21/20	Db: 99 1001 Cr: 35 4205 11	13.17
				Mis	CRI01		CRIMINAL PC1463/CITY FINES OCTOBER 2020 TRAFFIC Receipt Date: 12/21/20	Db: 99 1001 Cr: 10 4210 08	121.71
				Mis	POC01		COUNTY/PROOF OF CORR OCTOBER 2020 TRAFFIC Receipt Date: 12/21/20	Db: 99 1001 Cr: 35 4205 11	13.20
				Mis	P172		1/2 TAX POLICE/PROP 172 OCTOBER 2020 TRAFFIC Receipt Date: 12/21/20	Db: 99 1001 Cr: 10 4330 08	35.94
				Mis	REV		COUNTY/REV & RECOVERY OCTOBER 2020 TRAFFIC Receipt Date: 12/21/20 Paid by: COUNTY OF MONTEREY Issued..: T0 (DEVON) Dec 21 2020 08:47 am Devon	Db: 99 1001 Cr: 10 4210 08 Lazzarino	361.54

Reg	Period	Date	Receipt	T	Opr	ID No	Description	G/L Posting	Amt Paid
000	12-20	12/21/20	25423	C	Mis	TAMCX	TAMC MEASURE X FOR STREETS 3RD QUARTER 2020 TAMC MEASURE X Receipt Date: 12/21/20 Paid by: COUNTY OF MONTEREY Issued...: T0 (DEVON) Dec 21 2020 08:48 am Devon	Lazzarino Db: 99 1001 Cr: 38 4302 11	8139.94
			25424	C	Mis	COPS	COPS GRANT OCTOBER 2020 COPS GRANT Receipt Date: 12/21/20 Paid by: COUNTY OF MONTEREY Issued...: T0 (DEVON) Dec 21 2020 08:48 am Devon	Lazzarino Db: 99 1001 Cr: 10 4069 08	8333.33
			25425	C	Mis	UUT	UTILITY USERS TAX NOVEMBER 2020 UUT - GAS Receipt Date: 12/21/20 Paid by: VISTA ENERGY Issued...: T0 (DEVON) Dec 21 2020 08:49 am Devon	Lazzarino Db: 99 1001 Cr: 10 4025 00	2.42
			25426	C	Mis	BUI01	BUILDING PERMIT 4115 PERMITS/FEEES - 1683 CATALINA/FOUNDATION Receipt Date: 12/21/20	Lazzarino Db: 99 1001 Cr: 10 4115 06	487.07
				Mis	PLA01		PLAN CHECK FEE 4165 PERMITS/FEEES - 1683 CATALINA/FOUNDATION Receipt Date: 12/21/20	Lazzarino Db: 99 1001 Cr: 10 4165 06	317.88
				Mis	STR01		STRONG MOTION 2010 PERMITS/FEEES - 1683 CATALINA/FOUNDATION Receipt Date: 12/21/20	Lazzarino Db: 99 1001 Cr: 10 2010	3.25
				Mis	CBSC		CBSC FEE - SB1473 PERMITS/FEEES - 1683 CATALINA/FOUNDATION Receipt Date: 12/21/20 Paid by: LUIS JIMENEZ Issued...: T0 (DEVON) Dec 21 2020 08:49 am Devon	Lazzarino Db: 99 1001 Cr: 10 2012	1.00
							Day 12/21/20 Total ---->		18655.67
	12/24/20		25427	E	Mis	PRO01	PROPERTY TAX FY 20-21 PROPERTY TAX - SECURED Receipt Date: 12/24/20	Lazzarino Db: 99 1001 Cr: 10 4005 00	47624.48
				Mis	PRO01		PROPERTY TAX FY 20-21 PROPERTY TAX - UNITARY Receipt Date: 12/24/20	Lazzarino Db: 99 1001 Cr: 10 4005 00	2748.68
				Mis	VLF		PROPERTY TAX VLF FY 20-21 PROPERTY TAX Receipt Date: 12/24/20	Lazzarino Db: 99 1001 Cr: 10 4012 00	19572.00
				Mis	PRO01		PROPERTY TAX FY 20-21 PROPERTY TAX - UNSECURED Receipt Date: 12/24/20	Lazzarino Db: 99 1001 Cr: 10 4005 00	2878.30
				Mis	HOPTR		HOPTR FY 20-21 PROPERTY TAX Receipt Date: 12/24/20	Lazzarino Db: 99 1001 Cr: 10 4340 00	58.49
				Mis	SB813		SB813 - SUPPLEMENTAL ROLL FY 20-21 PROPERTY TAX Receipt Date: 12/24/20	Lazzarino Db: 99 1001 Cr: 10 4015 00	5904.01
				Mis	PRI01		PRIOR YEAR TAX FY 20-21 PROPERTY TAX - SECURED Receipt Date: 12/24/20	Lazzarino Db: 99 1001 Cr: 10 4010 00	615.09
				Mis	INT01		FY 20-21 PROPERTY TAX INTEREST Receipt Date: 12/24/20 Paid by: COUNTY OF MONTEREY Issued...: T0 (DEVON) Dec 24 2020 12:29 pm Devon	Lazzarino Day 12/24/20 Total ---->	337.02
									79738.07
	12/30/20		25428	C	Mis	POL01	POLICE REPORT 4560 POLICE REPORT #SG0400492 Receipt Date: 12/30/20 Paid by: VIRGINIA JACKSON Issued...: T0 (DEVON) Dec 30 2020 09:15 am Devon	Lazzarino Db: 99 1001 Cr: 10 4560 08	10.00
			25429	C	Mis	POL01	POLICE REPORT 4560 POLICE REPORT #SA1800592 Receipt Date: 12/30/20 Paid by: LEXIS NEXIS Issued...: T0 (DEVON) Dec 30 2020 09:15 am Devon	Lazzarino Db: 99 1001 Cr: 10 4560 08	10.00
			25430	C	Mis	BUI01	BUILDING PERMIT 4115 ELECTRICAL PERMIT - 1683 CATALINA Receipt Date: 12/30/20 Paid by: LUIS JIMENEZ Issued...: T0 (DEVON) Dec 30 2020 09:16 am Devon	Lazzarino Db: 99 1001 Cr: 10 4115 06	67.00
			25431	C	Mis	MS	DBO DEVELOPMENT REIMBURSE S OF TIOGA 10/20 ATTORNEY FEES Receipt Date: 12/30/20 Paid by: DBO DEVELOPMENT Issued...: T0 (DEVON) Dec 30 2020 09:16 am Devon	Lazzarino Db: 99 1001 Cr: 10 4530 00	4590.00
			25432	C	Mis	UUT	UTILITY USERS TAX NOVEMBER 2020 UUT - GAS Receipt Date: 12/30/20 Paid by: CALPINE ENERGY Issued...: T0 (DEVON) Dec 30 2020 09:16 am Devon	Lazzarino Db: 99 1001 Cr: 10 4025 00	66.99
			25433	C	Mis	UUT	UTILITY USERS TAX NOVEMBER 2020 UUT - GAS Receipt Date: 12/30/20 Paid by: SPARK ENERGY Issued...: T0 (DEVON) Dec 30 2020 09:16 am Devon	Lazzarino Db: 99 1001 Cr: 10 4025 00	3.25

Reg	Period	Date	Receipt	T	Opr	ID No	Description	G/L	Posting	Amt	Paid
000	12-20	12/30/20	25434	C	Mis	MS	ALLIANZ INSURANCE 7/8/20 CLAIM DEDUCTIBLE REIMBURSEMENT Receipt Date: 12/30/20 Paid by: ALLIANZ INSURANCE Issued..: T0 (DEVON) Dec 30 2020 09:17 am Devon	Db:	99 1001		760.00
			25435	C	Mis	MS	MPRWA REFUND DUE TO TERMINATION OF AGENCY Receipt Date: 12/30/20 Paid by: MPRWA Issued..: T0 (DEVON) Dec 30 2020 09:17 am Devon	Db:	99 1001		555.33
			25436	C	Mis	UUT	Lazzarino UTILITY USERS TAX NOVEMBER 2020 UUT - ELECTRIC Receipt Date: 12/30/20 Paid by: CONSTELLATION NEW ENERGY Issued..: T0 (DEVON) Dec 30 2020 09:17 am Devon	Db:	99 1001		86.84
			25437	C	Mis	UUT	Lazzarino UTILITY USERS TAX NOVEMBER 2020 UUT - ELECTRIC Receipt Date: 12/30/20 Paid by: CENTRAL COAST COMMUNITY Issued..: T0 (DEVON) Dec 30 2020 09:18 am Devon	Db:	99 1001		1648.27
			25438	C	Mis	RMRA	Lazzarino ROAD MAINTENANCE & REHAB NOVEMBER 2020 RMRA Receipt Date: 12/30/20 Paid by: STATE OF CALIFORNIA Issued..: T0 (DEVON) Dec 30 2020 09:18 am Devon	Db:	99 1001		537.87
			25439	C	Mis	UUT	Lazzarino UTILITY USERS TAX NOVEMBER 2020 UUT Receipt Date: 12/30/20 Paid by: PG & E Issued..: T0 (DEVON) Dec 30 2020 09:18 am Devon	Db:	99 1001		9741.42
							Lazzarino Day 12/30/20 Total ---->				18076.97
	12/31/20		25445	E	Mis	PAR02	SAND CITY PARKING PARKING VIOLATION #8224 Receipt Date: 12/31/20 Paid by: BRANNON C JOHNSON Issued..: T2 (SHELBY) Dec 31 2020 11:12 am Shelby Gorman	Db:	99 1001		40.00
			25446	E	Mis	PAR02	SAND CITY PARKING PARKING VIOLATION #9155 Receipt Date: 12/31/20 Paid by: BRANNON C JOHNSON Issued..: T2 (SHELBY) Dec 31 2020 11:12 am Shelby Gorman	Db:	99 1001		75.00
			25447	E	Mis	PAR02	SAND CITY PARKING PARKING VIOLATION #9243 Receipt Date: 12/31/20 Paid by: MARIO MONDRAGON Issued..: T2 (SHELBY) Dec 31 2020 11:12 am Shelby Gorman	Db:	99 1001		150.00
			25448	E	Mis	PAR02	SAND CITY PARKING PARKING VIOALTION #9163 Receipt Date: 12/31/20 Paid by: DERANCE GARZA Issued..: T2 (SHELBY) Dec 31 2020 11:12 am Shelby Gorman	Db:	99 1001		112.50
			25449	E	Mis	POL01	SAND CITY PARKING POLICE REPORT 4560 CITATION CORRECTION SC2001275 Receipt Date: 12/31/20 Paid by: TABITHA COOK Issued..: T2 (SHELBY) Dec 31 2020 11:13 am Shelby Gorman	Db:	99 1001		10.00
			25450	E	Mis	PAR02	SAND CITY PARKING PARKING VIOLATION #7100 Receipt Date: 12/31/20 Paid by: VALERIE ORDONEZ Issued..: T2 (SHELBY) Dec 31 2020 11:15 am Shelby Gorman	Db:	99 1001		40.00
			25451	E	Mis	SQU01	SQUARE FEES TRANSACTION FEE Receipt Date: 12/31/20 Paid by: SQUARE Issued..: T2 (SHELBY) Dec 31 2020 11:16 am Shelby Gorman	Db:	99 1001		-.58
			25452	E	Mis	BL01	BUSINESS LICENSE FY 20-21 BUSINESS LICENSE RENEWAL Receipt Date: 12/31/20	Db:	99 1001		172.28
				Mis	BL02	BUSINESS LIC LATE CH FY 20-21 BUSINESS LICENSE RENEWAL Receipt Date: 12/31/20	Db:	99 1001			86.14
				Mis	CAS90	BUSINESS LICENSE CASP FEE 90% FY 20-21 BUSINESS LICENSE RENEWAL Receipt Date: 12/31/20	Db:	99 1001			3.60
				Mis	CAS10	BUSINESS LICENSE CASP FEE 10% FY 20-21 BUSINESS LICENSE RENEWAL Receipt Date: 12/31/20 Paid by: SIGN WORKS Issued..: T2 (SHELBY) Dec 31 2020 11:17 am Shelby Gorman	Db:	99 1001			.40
			25453	E	Mis	COA01	COASTAL PERMIT COASTAL DEVELOPMENT PERMIT FEE - 490 ORANGE AVE Receipt Date: 12/31/20 Paid by: MEGAN BOLES, LYNETTE SMICK, DANA MUSANTE Issued..: T2 (SHELBY) Dec 31 2020 11:19 am Shelby Gorman	Db:	99 1001		500.00

Reg	Period	Date	Receipt	T	Opr	ID No	Description	G/L Posting	Amt Paid
000	12-20	12/31/20	25454	E	Mis	PLA01	PLAN CHECK FEE 4165 BUILDING PERMIT FEES - 321 SHASTA AVE Receipt Date: 12/31/20	Db: 99 1001	238.27
					Mis	BUI01	BUILDING PERMIT 4115 BUILDING PERMIT FEES - 321 SHASTA AVE Receipt Date: 12/31/20	Cr: 10 4165 06 Db: 99 1001	366.56
					Mis	STR01	STRONG MOTION 2010 BUILDING PERMIT FEES - 321 SHASTA AVE Receipt Date: 12/31/20	Cr: 10 4115 06 Db: 99 1001	5.04
					Mis	CBSC	CBSC FEE - SB1473 BUILDING PERMIT FEES - 321 SHASTA AVE Receipt Date: 12/31/20	Cr: 10 2010 Db: 99 1001	1.00
			25455	E	Mis	BUI01	Issued... T2 (SHELBY) Dec 31 2020 11:20 am Shelby Gorman BUILDING PERMIT 4115 BUILDING PERMIT FEE - 450 ORTIZ AVE Receipt Date: 12/31/20	Db: 99 1001 Cr: 10 4115 06	67.00
			25456	E	Mis	BL01	Issued... T2 (SHELBY) Dec 31 2020 11:22 am Shelby Gorman BUSINESS LICENSE BUSINESS LICENSE APPLICATION FEES Receipt Date: 12/31/20	Db: 99 1001 Cr: 10 4055 00	172.00
					Mis	CAS90	BUSINESS LICENSE CASP FEE 90% BUSINESS LICENSE APPLICATION FEES Receipt Date: 12/31/20	Db: 99 1001 Cr: 10 4033 00	3.60
					Mis	CAS10	BUSINESS LICENSE CASP FEE 10% BUSINESS LICENSE APPLICATION FEES Receipt Date: 12/31/20	Db: 99 1001 Cr: 10 2115	.40
			25457	E	Mis	BL01	Issued... T2 (SHELBY) Dec 31 2020 11:23 am Shelby Gorman BUSINESS LICENSE BUSINESS LICENSE APPLICATION FEES Receipt Date: 12/31/20	Db: 99 1001 Cr: 10 4055 00	150.00
					Mis	CAS90	BUSINESS LICENSE CASP FEE 90% BUSINESS LICENSE APPLICATION FEES Receipt Date: 12/31/20	Db: 99 1001 Cr: 10 4033 00	3.60
					Mis	CAS10	BUSINESS LICENSE CASP FEE 10% BUSINESS LICENSE APPLICATION FEES Receipt Date: 12/31/20	Db: 99 1001 Cr: 10 2115	.40
			25458	E	Mis	SQU01	Issued... T2 (SHELBY) Dec 31 2020 11:25 am Shelby Gorman SQUARE FEES TRANSACTION FEE Receipt Date: 12/31/20	Db: 99 1001 Cr: 10 2116	-2.14
			25459	C	Mis	OPEB	Issued... T0 (DEVON) Dec 31 2020 09:54 am Devon Lazzarino OPEB INTEREST DECEMBER 2020 INTEREST Receipt Date: 12/31/20	Db: 10 1004 Cr: 10 4411 00	6.64
			25460	C	Mis	CDINT	Issued... T0 (DEVON) Dec 31 2020 09:56 am Devon Lazzarino CD INTEREST DECEMBER 2020 INTEREST Receipt Date: 12/31/20	Db: 10 1020 Cr: 10 4410 00	7.23
			25461	C	Mis	HOU03	Issued... T0 (DEVON) Dec 31 2020 09:53 am Devon Lazzarino CITY HOUSING #3 INTEREST DECEMBER 2020 INTEREST Receipt Date: 12/31/20	Db: 10 1006 Cr: 10 4413 00	33.23
			25462	C	Mis	INT01	Issued... T0 (DEVON) Dec 31 2020 09:53 am Devon Lazzarino INTEREST IN CHECKING DECEMBER 2020 INTEREST Receipt Date: 12/31/20	Db: 99 1001 Cr: 10 4410 00	3.49
									2245.66
Day 12/31/20 Total ---->									2245.66
Period 12-20 Total ---->									654267.14
Register 000 Total ---->									654267.14
Total of All Registers ---->									654267.14

Register Activity Report
 For Period: 12-20

Reg	Period	Date	[A] - Cash	[B] - Non-Cash	[C] - E.F.T.	[A]+[B]+[C]
000	12-20	12/03/20	510,334.25	0.00	0.00	510,334.25
000	12-20	12/09/20	25,216.52	0.00	0.00	25,216.52
000	12-20	12/21/20	18,655.67	0.00	0.00	18,655.67
000	12-20	12/24/20	0.00	0.00	79,738.07	79,738.07
000	12-20	12/30/20	18,076.97	0.00	0.00	18,076.97
000	12-20	12/31/20	50.59	0.00	2,195.07	2,245.66
12-20 Total -->			572,334.00	0.00	81,933.14	654,267.14
000 Total ----->			572,334.00	0.00	81,933.14	654,267.14
Report Total ----->			572,334.00	0.00	81,933.14	654,267.14

Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
12-20	001608	12/15/20	POO01 (CHARLES POOLER)		5,786.04	.00	5,786.04	DECEMBER 2020 ACCRUAL CAS
	001609	12/15/20	ESC01 (LAWRENCE ESCOBAR)		9,385.17	.00	9,385.17	DECEMBER 2020 ACCRUAL CAS
	001610	12/15/20	GRA04 (VITO GRAZIANO)		3,597.80	.00	3,597.80	DECEMBER 2020 ACCRUAL CAS
	001611	12/15/20	MAR10 (DANNY MARTIN)		3,070.51	.00	3,070.51	DECEMBER 2020 ACCRUAL CAS
	001612	12/15/20	MOU01 (MICHAEL MOUNT)		20,109.14	.00	20,109.14	DECEMBER 2020 ACCRUAL CAS
	001613	12/31/20	KLI01 (MARY ANN CARBONE)		1,389.68	.00	1,389.68	DECEMBER 2020 PAYROLL
	001614	12/31/20	POO01 (CHARLES POOLER)		6,633.31	.00	6,633.31	DECEMBER 2020 PAYROLL
	001615	12/31/20	GRA04 (VITO GRAZIANO)		10,988.05	.00	10,988.05	DECEMBER 2020 PAYROLL
	035491	12/01/20	AFL01 (AFLAC)		1,962.71	.00	1,962.71	Automatic Generated Check
	035492	12/01/20	CBS02 (CANON SOLUTIONS AMERICA, INC		150.09	.00	150.09	Automatic Generated Check
	035493	12/01/20	CLE01 (CALIFORNIA LAW)		245.00	.00	245.00	Automatic Generated Check
	035494	12/01/20	COR01 (CORBIN WILLITS SYSTEMS)		228.21	.00	228.21	Automatic Generated Check
	035495	12/01/20	CSD01 (CALIFORNIA STATE DISBURSEMEN		385.00	.00	385.00	Automatic Generated Check
	035496	12/01/20	EMC02 (EMC PLANNING GROUP, INC.)		5,857.36	.00	5,857.36	Automatic Generated Check
	035497	12/01/20	FEH01 (FEHR ENGINEERING COMPANY, IN		280.00	.00	280.00	Automatic Generated Check
	035498	12/01/20	HUM02 (HUMANA INSURANCE COMPANY)		3,412.32	.00	3,412.32	Automatic Generated Check
	035499	12/01/20	MBA01 (MONTEREY BAY AREA SELF INSUR		4,201.13	.00	4,201.13	Automatic Generated Check
	035500	12/01/20	MCT01 (MONTEREY COUNTY TREASURER -)		468.42	.00	468.42	Automatic Generated Check
	035501	12/01/20	MME01 (MUNICIPAL MAINTENANCE EQUIPM		1,471.10	.00	1,471.10	Automatic Generated Check
	035502	12/01/20	MON04 (MONTEREY TIRE SERVICE, INC)		21.73	.00	21.73	Automatic Generated Check
	035503	12/01/20	MON10 (COUNTY OF MONTEREY)		13,629.19	.00	13,629.19	Automatic Generated Check
	035504	12/01/20	ONL01 (OHIO NATIONAL LIFE)		44.94	.00	44.94	Automatic Generated Check
	035505	12/01/20	PET01 (PETTY CASH - CASHED BY SHEL		32.51	.00	32.51	Automatic Generated Check
	035506	12/01/20	PIW01 (PITNEY BOWES)		300.00	.00	300.00	Automatic Generated Check
	035507	12/01/20	PUB01 (PUBLIC STORAGE)		223.00	.00	223.00	Automatic Generated Check
	035508	12/01/20	REN01 (RENTAL DEPOT - MONTEREY)		235.00	.00	235.00	Automatic Generated Check
	035509	12/01/20	SAN01 (SAND CITY POLICE OFFICERS)		1,050.00	.00	1,050.00	Automatic Generated Check
	035510	12/01/20	STA03 (STAR SANITATION, LLC)		247.99	.00	247.99	Automatic Generated Check
	035511	12/01/20	STU02 (STURDY OIL COMPANY)		1,088.98	.00	1,088.98	Automatic Generated Check
	035512	12/01/20	SUN02 (SUN LIFE FINANCIAL)		527.63	.00	527.63	Automatic Generated Check
	035513	12/01/20	TAP02 (TAPCO)		3,110.83	.00	3,110.83	Automatic Generated Check
	035514	12/01/20	WEB01 (MARY ANN WEEMS)		192.39	.00	192.39	Automatic Generated Check
	035515	12/08/20	4LE01 (4LEAF, INC.)		7,025.02	.00	7,025.02	Automatic Generated Check
	035516	12/08/20	AME10 (AMERIPRIDE SERVICES)		415.84	.00	415.84	Automatic Generated Check
	035517	12/08/20	BLA03 (MATTHEW BLACKMON)		12,052.92	.00	12,052.92	Automatic Generated Check
	035518	12/08/20	CAL01 (CAL-AM WATER)		608.04	.00	608.04	Automatic Generated Check
	035519	12/08/20	COA07 (MONTEREY COUNTY WEEKLY)		1,316.00	.00	1,316.00	Automatic Generated Check
	035520	12/08/20	ENV03 (BAY AREA HYGIENE SERVICES)		250.00	.00	250.00	Automatic Generated Check
	035521	12/08/20	FAS02 (FASTENAL COMPANY)		14.97	.00	14.97	Automatic Generated Check
	035522	12/08/20	IWO01 (IWORO SYSTEMS)		9,600.00	.00	9,600.00	Automatic Generated Check
	035523	12/08/20	LEX01 (LEXIPOL LLC)		3,121.00	.00	3,121.00	Automatic Generated Check
	035524	12/08/20	MON06 (MONTEREY COUNTY)		645.84	.00	645.84	Automatic Generated Check
	035525	12/08/20	OFF03 (OFFICE DEPOT , INC.)		440.12	.00	440.12	Automatic Generated Check
	035526	12/08/20	PET01 (PETTY CASH - CASHED BY SHEL		27.32	.00	27.32	Automatic Generated Check
	035527	12/08/20	RPM01 (DAVID W. JANSEN)		1,029.00	.00	1,029.00	Automatic Generated Check
	035528	12/08/20	SEA09 (SEASIDE GROUNDWATER BASIN WA		1,612.00	.00	1,612.00	Automatic Generated Check
	035529	12/15/20	VIS01 (MECHANICS VISA CARD)		205.66	.00	205.66	Automatic Generated Check
	035530	12/15/20	VIS01 (MECHANICS VISA CARD)		343.64	.00	343.64	Automatic Generated Check
	035531	12/15/20	VIS01 (MECHANICS VISA CARD)		162.54	.00	162.54	Automatic Generated Check
	035532	12/15/20	ATT03 (A.T. & T.)		396.04	.00	396.04	Automatic Generated Check
	035533	12/15/20	AVA01 (AVAYA, INC)		226.03	.00	226.03	Automatic Generated Check
	035534	12/15/20	COM11 (COMCAST)		263.36	.00	263.36	Automatic Generated Check
	035535	12/15/20	CRI02 (CRITICAL REACH)		200.00	.00	200.00	Automatic Generated Check
	035536	12/15/20	DLB01 (DLB ASSOCIATES, INC)		1,690.00	.00	1,690.00	Automatic Generated Check
	035537	12/15/20	ENV03 (BAY AREA HYGIENE SERVICES)		125.00	.00	125.00	Automatic Generated Check
	035538	12/15/20	EXP04 (EXPRESS PRINTING)		1,581.61	.00	1,581.61	Automatic Generated Check
	035539	12/15/20	HAR06 (HARRIS & ASSOCIATES, INC.)		32,423.75	.00	32,423.75	Automatic Generated Check
	035540	12/15/20	HER01 (THE HERALD)		624.36	.00	624.36	Automatic Generated Check
	035541	12/15/20	HOM01 (HOME DEPOT CREDIT SERVICE)		153.60	.00	153.60	Automatic Generated Check
	035542	12/15/20	IIM01 (IIMC)		140.00	.00	140.00	Automatic Generated Check
	035543	12/15/20	LCW01 (LIEBERT CASSIDY WHITMORE)		149.00	.00	149.00	Automatic Generated Check
	035544	12/15/20	MCS02 (MONTEREY COUNTY SUPERIOR COU		25.00	.00	25.00	Automatic Generated Check
	035545	12/15/20	MEY01 (MEYERS NAVE RIBACK SILVER &		4,590.00	.00	4,590.00	Automatic Generated Check
	035546	12/15/20	MOB02 (MCGRATH RENTCORP)		283.80	.00	283.80	Automatic Generated Check
	035547	12/15/20	MON04 (MONTEREY TIRE SERVICE, INC)		24.46	.00	24.46	Automatic Generated Check
	035548	12/15/20	MRW01 (MONTEREY ONE WATER)		184.10	.00	184.10	Automatic Generated Check
	035549	12/15/20	MRW02 (MRWMD)		261.28	.00	261.28	Automatic Generated Check
	035550	12/15/20	NAP01 (NAPA AUTO PARTS)		207.28	.00	207.28	Automatic Generated Check
	035551	12/15/20	PAP01 (PAPER DIRECT)		260.87	.00	260.87	Automatic Generated Check
	035552	12/15/20	PAP03 (PAPE MATERIAL HANDLING, INC.		1,700.55	.00	1,700.55	Automatic Generated Check
	035553	12/15/20	PET01 (PETTY CASH - CASHED BY SHEL		105.72	.00	105.72	Automatic Generated Check
	035554	12/15/20	PGE01 (PACIFIC GAS & ELECTRIC)		676.24	.00	676.24	Automatic Generated Check
	035555	12/15/20	SHR01 (SHRED IT- SAN JOSE)		66.53	.00	66.53	Automatic Generated Check
	035556	12/15/20	STU02 (STURDY OIL COMPANY)		799.84	.00	799.84	Automatic Generated Check
	035557	12/15/20	VER01 (VERIZON WIRELESS)		731.70	.00	731.70	Automatic Generated Check
	035558	12/15/20	VIS01 (MECHANICS VISA CARD)		787.35	.00	787.35	Automatic Generated Check
	035559	12/15/20	WAT01 (WATCH GUARD)		442.46	.00	442.46	Automatic Generated Check
	035560	12/29/20	ATT03 (A.T. & T.)		607.72	.00	607.72	Automatic Generated Check
	035561	12/29/20	ATB05 (AT&T MOBILITY)		566.45	.00	566.45	Automatic Generated Check
	035562	12/29/20	CAL01 (CAL-AM WATER)		455.69	.00	455.69	Automatic Generated Check
	035563	12/29/20	CAL16 (CALPERS 457 PLAN)		13,250.00	.00	13,250.00	Automatic Generated Check
	035564	12/29/20	CBS02 (CANON SOLUTIONS AMERICA, INC		155.04	.00	155.04	Automatic Generated Check
	035565	12/29/20	CHA04 (CALIFORNIA HIGHWAY)		295.00	.00	295.00	Automatic Generated Check

Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
12-20	035566	12/29/20	COM11 (COMCAST)		144.86	.00	144.86	Automatic Generated Check
	035567	12/29/20	CYP04 (CYPRESS COAST FORD)		240.18	.00	240.18	Automatic Generated Check
	035568	12/29/20	EMC02 (EMC PLANNING GROUP, INC.)		8,038.57	.00	8,038.57	Automatic Generated Check
	035569	12/29/20	ENV03 (BAY AREA HYGIENE SERVICES)		125.00	.00	125.00	Automatic Generated Check
	035570	12/29/20	GAT02 (HOPE SERVICES)		3,106.95	.00	3,106.95	Automatic Generated Check
	035571	12/29/20	GRA02 (GRANITEROCK CO # 29137)		100.29	.00	100.29	Automatic Generated Check
	035572	12/29/20	HAY01 (HAYASHI & WAYLAND)		8,268.75	.00	8,268.75	Automatic Generated Check
	035573	12/29/20	MAL01 (MALLORY SAFETY AND SUPPLY, L		208.17	.00	208.17	Automatic Generated Check
	035574	12/29/20	MON04 (MONTEREY TIRE SERVICE, INC)		741.80	.00	741.80	Automatic Generated Check
	035575	12/29/20	PET01 (PETTY CASH - CASHED BY SHEL		74.43	.00	74.43	Automatic Generated Check
	035576	12/29/20	PGE01 (PACIFIC GAS & ELECTRIC)		1,906.12	.00	1,906.12	Automatic Generated Check
	035577	12/29/20	RPM01 (DAVID W. JANSEN)		966.00	.00	966.00	Automatic Generated Check
	035578	12/29/20	STU02 (STURDY OIL COMPANY)		985.31	.00	985.31	Automatic Generated Check
	035579	12/29/20	USB01 (U.S. BANK CORPORATE PAYMENT		996.66	.00	996.66	Automatic Generated Check
	35491A	12/10/20	PER02 (PERS - MEDICAL)		23,915.52	.00	23,915.52	DECEMBER 2020 PERS HEALTH
	35491B	12/15/20	PER01 (PUBLIC EMPLOYEES RET. SYS)		53,286.71	.00	53,286.71	NOVEMBER 2020 PERS RETIRE
	35491C	12/11/20	ADP01 (ADP, INC)		311.70	.00	311.70	P/R PROCESSING CHARGES FO
	35491D	12/15/20	ADP01 (ADP, INC)		19,967.26	.00	19,967.26	DECEMBER 15, 2020 PAYROLL
	35491E	12/31/20	ADP01 (ADP, INC)		50,818.45	.00	50,818.45	DECEMBER 2020 PAYROLL TAX
	35491F	12/31/20	RAB01 (MECHANICS BANK)		149.44	.00	149.44	NOVEMBER 2020 ANALYSIS CH
	530001	12/31/20	BLA01 (JERRY BLACKWELDER)		1,163.01	.00	1,163.01	DECEMBER 2020 PAYROLL
	530002	12/31/20	CRU01 (KIM CRUZ)		129.89	.00	129.89	DECEMBER 2020 PAYROLL
	530003	12/31/20	HAW01 (GREGORY HAWTHORNE)		1,051.44	.00	1,051.44	DECEMBER 2020 PAYROLL
	530004	12/31/20	SOF02 (ELIZABETH A. SOFER)		908.69	.00	908.69	DECEMBER 2020 PAYROLL
	530005	12/31/20	BLA04 (AARON BLAIR)		11,401.71	.00	11,401.71	DECEMBER 2020 PAYROLL
	530006	12/31/20	GOR02 (SHELBY GORMAN)		4,324.34	.00	4,324.34	DECEMBER 2020 PAYROLL
	530007	12/31/20	HOR01 (CONNIE HORCA)		6,932.61	.00	6,932.61	DECEMBER 2020 PAYROLL
	530008	12/31/20	LAZ01 (DEVON LAZZARINO)		6,047.10	.00	6,047.10	DECEMBER 2020 PAYROLL
	530009	12/31/20	NOR02 (VIBEKE NORGAARD)		9,399.61	.00	9,399.61	DECEMBER 2020 PAYROLL
	530010	12/31/20	BLA03 (MATTHEW BLACKMON)		7,275.34	.00	7,275.34	DECEMBER 2020 PAYROLL
	530011	12/31/20	BRO07 (CHRISTOPHER BROWNING)		4,548.31	.00	4,548.31	DECEMBER 2020 PAYROLL
	530012	12/31/20	BUS05 (JEFF BUSHNELL)		12,712.42	.00	12,712.42	DECEMBER 2020 PAYROLL
	530013	12/31/20	CHA03 (DANIEL A CHARLTON)		8,881.17	.00	8,881.17	DECEMBER 2020 PAYROLL
	530014	12/31/20	DUC02 (DAVID DUCOEUR)		6,495.42	.00	6,495.42	DECEMBER 2020 PAYROLL
	530015	12/31/20	ESC01 (LAWRENCE ESCOBAR)		7,788.13	.00	7,788.13	DECEMBER 2020 PAYROLL
	530016	12/31/20	FER03 (BRIAN FERRANTE)		8,982.07	.00	8,982.07	DECEMBER 2020 PAYROLL
	530017	12/31/20	MAR10 (DANNY MARTIN)		8,455.69	.00	8,455.69	DECEMBER 2020 PAYROLL
	530018	12/31/20	MOR07 (LAURA MORALES)		5,166.15	.00	5,166.15	DECEMBER 2020 PAYROLL
	530019	12/31/20	MOU01 (MICHAEL MOUNT)		8,901.35	.00	8,901.35	DECEMBER 2020 PAYROLL
	530020	12/31/20	SEG01 (BRANDON SEGOVIA)		9,145.52	.00	9,145.52	DECEMBER 2020 PAYROLL
	530021	12/31/20	VEL03 (CHRISTOPHER VELOZ)		1,333.84	.00	1,333.84	DECEMBER 2020 PAYROLL
	530022	12/31/20	GAR01 (RICHARD GARZA)		5,736.39	.00	5,736.39	DECEMBER 2020 PAYROLL
	530023	12/31/20	MEN01 (FREDERICK MENEZES III)		4,795.69	.00	4,795.69	DECEMBER 2020 PAYROLL
	530024	12/31/20	PAR08 (MARK PARKER)		6,648.96	.00	6,648.96	DECEMBER 2020 PAYROLL
Total for Bank Account 1001 ----->					526,221.99	.00	526,221.99	
Grand Total of all Bank Accounts ----->					526,221.99	.00	526,221.99	

SUCCESSOR AGENCY

REPORT.: 01/12/21
 RUN...: 01/12/21
 Run By.: SHELBY

SUCCESSOR AGENCY
 Balance Sheet Report
 ALL FUND(S)

PAGE: 001
 ID #: GLBS
 CTL.: SUC

Ending Calendar Date.: December 31, 2020 Fiscal (06-21)

Assets			Acct ID
Fiduciary Fund Tax Increment Account	139,008.04	40	1005
Fiduciary Fund 2008 TAX EXEMPT CD#69981148831	526,846.19	40	1025
Fiduciary Fund 2008 TAX EXEMPT CD#53567157891	532,184.21	40	1026
Fiduciary Fund 2008B RESERVE ACCOUNT	224,501.87	40	1070
Fiduciary Fund 2008B Debt Service Fund	1.09	40	1072
Fiduciary Fund 2017 Debt Service Fund	0.37	40	1085
Fiduciary Fund Land	1,100,000.26	40	1291
Fiduciary Fund FURNITURE AND FIXTURES	40,218.25	40	1293
Fiduciary Fund SIGNS AND LANDSCAPING	182,630.99	40	1297
Fiduciary Fund ACCUMULATED DEPRECIATION	-222,849.24	40	1300
Total of Assets ---->	2,522,542.03		2,522,542.03

Liabilities			Acct ID
Fiduciary Fund REFUNDABLE FEES	1,455,000.00	40	2045
Fiduciary Fund GENERAL LT- ADVANCE COSTCO/SEA	4,650,000.00	40	2330
Fiduciary Fund LT ADVANCES FOR OPERAT EXPENSE	3,626,057.91	40	2455
Fiduciary Fund ADVANCES COP REIMBURSEMENTS	1,454,766.42	40	2460
Fiduciary Fund SERIES B BONDS	600,000.00	40	2485
Fiduciary Fund Refunding Bonds, Series 2017	3,385,000.00	40	2490
Total of Liabilities ---->	15,170,824.33		

FUND Balances			Acct ID
Fiduciary Fund Unappropriated Fund Balance	-12,888,401.43	40	3400
CURRENT EARNINGS	240,119.13		
Total of FUND Balances ---->	-12,648,282.30		2,522,542.03

Ending Calendar Date.: December 31, 2020 Fiscal (06-21)

	CURRENT MONTH	YEAR TO DATE
Revenues		
Fiduciary Fund RPTTF Non Department	0.00	531534.00
Fiduciary Fund 2017 BONDS INT Non Department	0.06	0.19
Fiduciary Fund 2008B-TAXABLE Non Department	0.95	6.06
Fiduciary Fund TAXEXEMPT INT. Non Department	43.52	265.46
Fiduciary Fund TAX INCR INTER Non Department	6.85	254.34
Gross Revenues	51.38	532060.05
Expenditures		
Fiduciary Fund Contract Srvcs Community Dev.	0.00	394.32
Fiduciary Fund Mileage/Auto Administration	0.00	90.00
Fiduciary Fund Salaries Administration	0.00	8175.75
Fiduciary Fund Salaries Finance	0.00	2596.70
Fiduciary Fund Salaries Community Dev.	0.00	2400.78
Fiduciary Fund Long Term Dis Administration	0.00	53.50
Fiduciary Fund Long Term Dis Finance	0.00	27.54
Fiduciary Fund Long Term Dis Community Dev.	0.00	24.42
Fiduciary Fund DENTAL INSURNCE City Council	0.00	93.07
Fiduciary Fund DENTAL INSURNCE Administration	0.00	90.04
Fiduciary Fund DENTAL INSURNCE Finance	0.00	13.30
Fiduciary Fund DENTAL INSURNCE Community Dev.	0.00	13.30
Fiduciary Fund VISION INSURANC City Council	0.00	17.47
Fiduciary Fund VISION INSURANC Administration	0.00	15.35
Fiduciary Fund VISION INSURANC Finance	0.00	2.50
Fiduciary Fund VISION INSURANC Community Dev.	0.00	2.50
Fiduciary Fund Life Insurance Administration	0.00	14.40
Fiduciary Fund Life Insurance Finance	0.00	4.80
Fiduciary Fund Life Insurance Community Dev.	0.00	9.56
Fiduciary Fund Health Benefits City Council	0.00	1582.65
Fiduciary Fund Health Benefits Administration	0.00	1266.12
Fiduciary Fund Health Benefits Finance	0.00	316.53
Fiduciary Fund Health Benefits Community Dev.	0.00	316.53
Fiduciary Fund PERS - Retire. City Council	0.00	30.38
Fiduciary Fund PERS - Retire. Administration	0.00	711.07
Fiduciary Fund PERS - Retire. Finance	0.00	438.33
Fiduciary Fund PERS - Retire. Community Dev.	0.00	460.52
Fiduciary Fund DEFERRED COMP City Council	0.00	120.00
Fiduciary Fund DEFERRED COMP Administration	0.00	30.00
Fiduciary Fund DEFERRED COMP Finance	0.00	30.00
Fiduciary Fund DEFERRED COMP Community Dev.	0.00	30.00
Fiduciary Fund FICA/Medicare City Council	0.00	106.35
Fiduciary Fund FICA/Medicare Administration	0.00	126.25
Fiduciary Fund FICA/Medicare Finance	0.00	38.07
Fiduciary Fund FICA/Medicare Community Dev.	0.00	40.21
Fiduciary Fund Council Meeting City Council	0.00	450.00
Fiduciary Fund Finance Audit Finance	0.00	1250.00
Fiduciary Fund Finance Srvc Finance	0.00	151.25
Fiduciary Fund Finance Tech Non Department	0.00	62.50
Fiduciary Fund Finance Tech Administration	0.00	62.50
Fiduciary Fund ATTORNEY/CONTRA Attorney	0.00	6000.00
Fiduciary Fund Seaside Settle Non Department	0.00	182261.00
Fiduciary Fund Fire/Theft Ins Government Bldg	0.00	62.50
Fiduciary Fund Liability Ins City Council	0.00	156.25
Fiduciary Fund Liability Ins Administration	0.00	156.25
Fiduciary Fund Liability Ins Finance	0.00	156.25
Fiduciary Fund Liability Ins Community Dev.	0.00	156.25
Fiduciary Fund Misc. Expense Non Department	0.00	146.97
Fiduciary Fund Office Supplies Non Department	0.00	125.00
Fiduciary Fund Workmans Comp. City Council	0.00	81.15
Fiduciary Fund Workmans Comp. Administration	0.00	2786.09
Fiduciary Fund Workmans Comp. Finance	0.00	324.59
Fiduciary Fund Workmans Comp. Community Dev.	0.00	405.74
Fiduciary Fund EXERCISE PROG City Council	0.00	27.00
Fiduciary Fund EXERCISE PROG Administration	0.00	45.00
Fiduciary Fund Bond Expenses Non Department	0.00	2100.00
Fiduciary Fund 2017A Interest Non Department	0.00	52867.32
Fiduciary Fund TAXABLE BND INT Non Department	0.00	22425.00
Total Expenditures	0.00	291940.92
Net Surplus	51.38	240119.13

REPORT.: 01/12/21
RUN....: 01/12/21
Run By.: SHELBY

SUCCESSOR AGENCY
Balance Sheet Report
FUND 40 - Fiduciary Fund

PAGE: 003
ID #: GLBS
CTL.: SUC

Ending Calendar Date.: December 31, 2020 Fiscal (06-21)

Assets

1005	Tax Increment Account	139,008.04	
1025	2008 TAX EXEMPT CD#69981148831	526,846.19	
1026	2008 TAX EXEMPT CD#53567157891	532,184.21	
1070	2008B RESERVE ACCOUNT	224,501.87	
1072	2008B Debt Service Fund	1.09	
1085	2017 Debt Service Fund	0.37	
1291	Land	1,100,000.26	
1293	FURNITURE AND FIXTURES	40,218.25	
1297	SIGNS AND LANDSCAPING	182,630.99	
1300	ACCUMULATED DEPRECIATION	-222,849.24	
	Total of Assets ---->	2,522,542.03	2,522,542.03

Liabilities

2045	REFUNDABLE FEES	1,455,000.00	
2330	GENERAL LT- ADVANCE COSTCO/SEA	4,650,000.00	
2455	LT ADVANCES FOR OPERAT EXPENSE	3,626,057.91	
2460	ADVANCES COP REIMBURSEMENTS	1,454,766.42	
2485	SERIES B BONDS	600,000.00	
2490	Refunding Bonds, Series 2017	3,385,000.00	
	Total of Liabilities ---->	15,170,824.33	

FUND Balances

3400	Unappropriated Fund Balance	-12,888,401.43	
	CURRENT EARNINGS	240,119.13	
	Total of FUND Balances ---->	-12,648,282.30	2,522,542.03

REPORT.: 01/12/21
 RUN....: 01/12/21
 Run By.: SHELBY

SUCCESSOR AGENCY
 Statement of Revenues & Expenditures
 FUND 40 - Fiduciary Fund

PAGE: 004
 ID #: GLBS
 CTL.: SUC

Ending Calendar Date.: December 31, 2020 Fiscal (06-21)

		CURRENT	YEAR
		MONTH	TO
			DATE
Revenues			
Fiduciary Fund RPTTF Non Department		0.00	531534.00
Fiduciary Fund 2017 BONDS INT Non Department		0.06	0.19
Fiduciary Fund 2008B-TAXABLE Non Department		0.95	6.06
Fiduciary Fund TAXEXEMPT INT. Non Department		43.52	265.46
Fiduciary Fund TAX INCR INTER Non Department		6.85	254.34
Gross Revenues		51.38	532060.05
Expenditures			
Fiduciary Fund Contract Srvcs Community Dev.		0.00	394.32
Fiduciary Fund Mileage/Auto Administration		0.00	90.00
Fiduciary Fund Salaries Administration		0.00	8175.75
Fiduciary Fund Salaries Finance		0.00	2596.70
Fiduciary Fund Salaries Community Dev.		0.00	2400.78
Fiduciary Fund Long Term Dis Administration		0.00	53.50
Fiduciary Fund Long Term Dis Finance		0.00	27.54
Fiduciary Fund Long Term Dis Community Dev.		0.00	24.42
Fiduciary Fund DENTAL INSURANCE City Council		0.00	93.07
Fiduciary Fund DENTAL INSURANCE Administration		0.00	90.04
Fiduciary Fund DENTAL INSURANCE Finance		0.00	13.30
Fiduciary Fund DENTAL INSURANCE Community Dev.		0.00	13.30
Fiduciary Fund VISION INSURANCE City Council		0.00	17.47
Fiduciary Fund VISION INSURANCE Administration		0.00	15.35
Fiduciary Fund VISION INSURANCE Finance		0.00	2.50
Fiduciary Fund VISION INSURANCE Community Dev.		0.00	2.50
Fiduciary Fund Life Insurance Administration		0.00	14.40
Fiduciary Fund Life Insurance Finance		0.00	4.80
Fiduciary Fund Life Insurance Community Dev.		0.00	9.56
Fiduciary Fund Health Benefits City Council		0.00	1582.65
Fiduciary Fund Health Benefits Administration		0.00	1266.12
Fiduciary Fund Health Benefits Finance		0.00	316.53
Fiduciary Fund Health Benefits Community Dev.		0.00	316.53
Fiduciary Fund PERS - Retire. City Council		0.00	30.38
Fiduciary Fund PERS - Retire. Administration		0.00	711.07
Fiduciary Fund PERS - Retire. Finance		0.00	438.33
Fiduciary Fund PERS - Retire. Community Dev.		0.00	460.52
Fiduciary Fund DEFERRED COMP City Council		0.00	120.00
Fiduciary Fund DEFERRED COMP Administration		0.00	30.00
Fiduciary Fund DEFERRED COMP Finance		0.00	30.00
Fiduciary Fund DEFERRED COMP Community Dev.		0.00	30.00
Fiduciary Fund FICA/Medicare City Council		0.00	106.35
Fiduciary Fund FICA/Medicare Administration		0.00	126.25
Fiduciary Fund FICA/Medicare Finance		0.00	38.07
Fiduciary Fund FICA/Medicare Community Dev.		0.00	40.21
Fiduciary Fund Council Meeting City Council		0.00	450.00
Fiduciary Fund Finance Audit Finance		0.00	1250.00
Fiduciary Fund Finance Svc Finance		0.00	151.25
Fiduciary Fund Finance Tech Non Department		0.00	62.50
Fiduciary Fund Finance Tech Administration		0.00	62.50
Fiduciary Fund ATTORNEY/CONTRA Attorney		0.00	6000.00
Fiduciary Fund Seaside Settle Non Department		0.00	182261.00
Fiduciary Fund Fire/Theft Ins Government Bldg		0.00	62.50
Fiduciary Fund Liability Ins City Council		0.00	156.25
Fiduciary Fund Liability Ins Administration		0.00	156.25
Fiduciary Fund Liability Ins Finance		0.00	156.25
Fiduciary Fund Liability Ins Community Dev.		0.00	156.25
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Fiduciary Fund 2017A Interest Non Department		0.00	52867.32
Fiduciary Fund TAXABLE BND INT Non Department		0.00	22425.00
Total Expenditures		0.00	291940.92
Net Surplus		51.38	240119.13

REPORT.: Jan 12 21 Tuesday
 RUN....: 01/12/21 Time: 11:14
 Run By.: Shelby Gorman

SUCCESSOR AGENCY
 Month End Cash Register Activity Report
 For Period: 12-20

PAGE: 001
 ID #: CH-AC
 CTL.: SUC

Reg	Period	Date	Receipt	T	Opr	ID No	Description	G/L Posting	Amt Paid
000	12-20	12/31/20	00419	C	Mis	BND04	3 MONTH TAX EXEMPT BOND INTEREST DECEMBER 2020 INTEREST Receipt Date: 12/31/20 MECHANICS BANK	Db: 40 1025 Cr: 40 4435 00	21.65
			00420	C	Mis	BND05	Issued...: T0 (DEVON) Dec 31 2020 09:50 am Devon 6 MONTH TAX EXEMPT BOND INTEREST DECEMBER 2020 INTEREST Receipt Date: 12/31/20 Paid by: MECHANICS BANK	Lazzarino Db: 40 1026 Cr: 40 4435 00	21.87
			00421	C	Mis	PRP01	Issued...: T0 (DEVON) Dec 31 2020 09:52 am Devon PROPERTY TAX INCREMENT DECEMBER 2020 INTEREST Receipt Date: 12/31/20 Paid by: MECHANICS BANK	Lazzarino Db: 40 1005 Cr: 40 4450 00	6.85
								Lazzarino Day 12/31/20 Total ---->	50.37
								Period 12-20 Total ---->	50.37
								Register 000 Total ---->	50.37
								Total of All Registers ---->	50.37

Register Activity Report
 For Period: 12-20

Reg	Period	Date	[A] -	Cash [B] -	Non-Cash [C] -	E.F.T.	[A]+[B]+[C]
000	12-20	12/31/20		50.37	0.00	0.00	50.37
000	Total	----->		50.37	0.00	0.00	50.37
Report	Total	----->		50.37	0.00	0.00	50.37

**AGENDA ITEM
6A.**


**Presentation of Certificates by Mayor
Mary Ann Carbone to the participants of
the October 12, 2020 Indigenous Peoples
Day Celebration**

Certificate of Appreciation

is hereby awarded to

Samantha Chioino

*for her dance performance and participation in
Support for Intertribal Gatherings at the
City of Sand City's 3rd Official Celebration of
Indigenous Peoples Day
October 12, 2020, in commemoration and observance
of the shared history and culture of
Native Americans*



Mary Ann Carbone *aka:*
Mayor, City of Sand City *Mary Ann*



Certificate of Appreciation

is hereby awarded to

Payton Tillman

*for his dance performance and participation in
Support for Intertribal Gatherings at the
City of Sand City's 3rd Official Celebration of
Indigenous Peoples Day
October 12, 2020, in commemoration and observance
of the shared history and culture of
Native Americans*

Mayor Mary Ann Carbone
Mary Ann Carbone
Mayor, City of Sand City



Certificate of Appreciation

is hereby awarded to

Jakson Tillman

*for his dance performance and participation in
Support for Intertribal Gatherings at the
City of Sand City's 3rd Official Celebration of
Indigenous Peoples Day
October 12, 2020, in commemoration and observance
of the shared history and culture of
Native Americans*

Mary Ann Carbone

Mary Ann Carbone
Mayor, City of Sand City




Certificate of Appreciation

is hereby awarded to

Carter Tillman

*for his dance performance and participation in
Support for Intertribal Gatherings at the
City of Sand City's 3rd Official Celebration of
Indigenous Peoples Day
October 12, 2020, in commemoration and observance
of the shared history and culture of
Native Americans*



Mary Ann Carbone
Mayor, City of Sand City




Certificate of Appreciation

is hereby awarded to

Elias Manjares

*for his dance performance and participation in
Support for Intertribal Gatherings at the
City of Sand City's 3rd Official Celebration of
Indigenous Peoples Day
October 12, 2020, in commemoration and observance
of the shared history and culture of
Native Americans*



Mary Ann Carbone
Mayor, City of Sand City




Certificate of Appreciation

is hereby awarded to

Ron Manjares

*for his donation of food, culinary cooking services,
and Support for Intertribal Gatherings at the
City of Sand City's 3rd Official Celebration of
Indigenous Peoples Day
October 12, 2020, in commemoration and observance
of the shared history and culture of
Native Americans*



Mary Ann Carbone
Mayor, City of Sand City



**AGENDA ITEM
7A.**

Presentation on and Consideration of the Audited Financial Statements for the Year ended June 30, 2020 and Independent Auditors Report by Therese Courtney, Mike Nolan, and Maira Reid of Hayashi and Wayland, LLC (10 minutes) 1)
Approval of City RESOLUTION Accepting the Audited Financial Statements for the Year ended June 30, 2020 and Independent Auditor's Report

MEMO



To: Honorable Mayor and City Council Members
From: Aaron Blair, City Manager
Date: January 27, 2021 (Meeting date: February 2, 2021)
Re: Review of Sand City Audit Reports FY 2019-2020

BACKGROUND:

On January 22nd the Budget and Personnel Committee received a presentation from the City auditors Hayashi and Wayland. After the presentation there was a short discussion of the audit results.

Despite volatile revenue projections due to the ongoing limited closure of the local economy, staff worked hard to ensure that a balanced and fiscally responsible budget for fiscal year 19-20 was achieved. Staff has also done a wonderful job ensuring all past corrective actions were taken to ensure a clean audit. Overall, there are several key takeaways from the audit listed below;

- The assets of the City of Sand City exceeded its liabilities at the close of the year ended June 30, 2020 by \$27 million. However, \$11 million is a net investment in capital assets, and \$10 million is a noncurrent receivable due from the Successor Agency.
- The City of Sand City's total net position decreased by \$108,000.
- The assets and liabilities include \$542,222 that is due to TAMC in regards to a development project.
- At the close of the year ended June 30, 2020, the City of Sand City's governmental funds reported combined ending fund balances of \$19 million, \$10 million of which is a noncurrent receivable. The net change in fund balances was an increase of \$706,000.

Additional information will be shared during the auditor's presentation including highlights of the City's assets and liabilities and overall financial position. They will also provide information on how the City's current position compares to the financial position in past years. The auditors will be available for questions from the Council and the public after their presentation.

FINANCIAL IMPACT:

There is no financial impact associated with approving a resolution accepting the audit statements and the auditor's report.

RECOMMENDATION:

Staff recommends that the City Council approve the attached resolution accepting the City's audited financial statements for the Fiscal year ending June 30, 2020 and the Independent Auditor's Report.

**CITY OF SAND CITY
RESOLUTION SC _____, 2021**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAND CITY ACCEPTING
THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020
AND INDEPENDENT AUDITOR'S REPORT**

WHEREAS, the City of Sand City has completed financial transactions for the fiscal year ending June 30, 2020; and

WHEREAS, prudent financial management, along with State and Federal regulations, dictate that an independent financial audit be conducted on the City's yearly financial transactions; and

WHEREAS, the City of Sand City has contracted with the accounting firm of Hayashi & Wayland for accounting/audit services; and

WHEREAS, Hayashi & Wayland have the necessary qualifications and have full access to all City/Successor Agency financial records to conduct an audit of the City's finances for this year; and

WHEREAS, Hayashi & Wayland have worked with City staff in auditing the financial records of the City for fiscal year ended June 30, 2020; and

WHEREAS, in the Auditor's opinion, the enclosed financial statements do present fairly, in all material respects a clean opinion of the financial position of the City of Sand City as of June 30, 2020, and the changes in its financial position for the year ended in conformity with accounting principles generally accepted in the United States of America; and

WHEREAS, it is noted in these Statements that the City of Sand City has been following the provisions of Governmental Accounting Standards Board (GASB) Statements that pertains to local governments, and these audited financial statements were prepared in compliance with these new accounting standards; and

WHEREAS, on January 22, 2021, the Auditors and Budget Committee reviewed with City staff the attached financial statements for fiscal year ending June 30, 2020 and the Budget Committee is recommending acceptance of the documents by the full City Council.

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

1. That the attached financial statements are hereby accepted.
2. That City staff are authorized to use this final audit as the City's financial record for the fiscal year ended June 30, 2020.

PASSED AND ADOPTED, at a regular meeting of the City Council of the City of Sand City, this ____, day of February, 2021 by the following votes:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

Mary Ann Carbone, Mayor

ATTEST:

Connie Horca, Acting City Clerk

CITY OF SAND CITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2020
AND INDEPENDENT AUDITORS' REPORT

CITY OF SAND CITY

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CITY OF SAND CITY

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CITY OF SAND CITY

June 30, 2020

Members of the City Council

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Mary Ann Carbone	Mayor	November, 2020
Jerry Blackwelder	Vice Mayor	November, 2022
Elizabeth Sofer	Council Member	November, 2022
Gregory Hawthorne	Council Member	November, 2020
Kim Cruz	Council Member	November, 2020

City Staff

<u>Name</u>	<u>Office</u>
Aaron Blair	City Manager
Brian Ferrante	Chief of Police
Vibeke Norgaard	City Attorney



HAYASHI | WAYLAND

INDEPENDENT AUDITORS' REPORT

**The Honorable Mayor and City Council
City of Sand City
Sand City, California**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the **City of Sand City**, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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



Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the **City of Sand City** as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 10, the Budgetary Comparison Schedule on pages 45, the Schedule of Proportionate Share of the Net Pension Liability on page 47, the Schedule of Contributions – Pension on page 48, the Schedule of Changes in the Net OPEB Liability/(Asset) and Related Ratios on page 49, and the Schedule of Contributions – OPEB on page 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2021 on our consideration of the **City of Sand City's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the **City of Sand City's** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the **City of Sand City's** internal control over financial reporting and compliance.

Salinas, California

January 25, 2021

Hayashi Wayland, LLP

CITY OF SAND CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020

The discussion and analysis of the City of Sand City's financial performance provides an overview and analysis of the City's financial activities for the year ended June 30, 2020. It should be read in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the City of Sand City exceeded its liabilities at the close of the year ended June 30, 2020 by \$27 million. However, \$11 million is a net investment in capital assets, and \$10 million is a noncurrent receivable due from the Successor Agency.
- The City of Sand City's total net position decreased by \$108,000.
- The assets and liabilities include \$542,222 that is due to TAMC in regards to a development project.
- At the close of the year ended June 30, 2020, the City of Sand City's governmental funds reported combined ending fund balances of \$19 million, \$10 million of which is a noncurrent receivable. The net change in fund balances was an increase of \$706,000.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis serve as an introduction to the City's financial statements. The City's financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements – The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. The Statement of Net Position combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations. Other nonfinancial factors should also be taken into consideration, such as changes in the City's property tax base, and the condition of the City's infrastructure (i.e. roads, drainage improvements, storm and sewer lines, etc.) to assess the overall health or financial condition of the City.

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Government-wide Financial Statements (Continued)

The *Statement of Activities* presents information showing how the City's net position changed during the most recent fiscal year. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes).

The government-wide financial statements include all the governmental activities of the City. The governmental activities of the City include public safety, streets, parks, planning, community development and general administration. The City does not operate any business-type activities.

The government-wide financial statements can be found on pages 11 and 12 of this report.

Fund Financial Statements – 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. All of the funds of the City can be divided into two categories, governmental funds and fiduciary funds:

Governmental Funds – The focus of governmental funds is narrower than that of government-wide financial statements. It is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term effect of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Fiduciary Funds – These funds are used to account for resources held for the benefit of parties outside the government. It is in these funds that the City accounts for the former assets and liabilities of the Redevelopment Agency that were transferred to a Successor Agency. Fiduciary funds are not included in the government-wide statements because the resources of those funds are not available to support the City's own programs. The accounting for fiduciary funds is much like that used for proprietary funds.

The City maintains two individual governmental funds. Information is presented separately in the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, which is considered to be a major fund. Data from the other governmental fund is presented as other governmental funds.

The fund financial statements can be found on pages 13 to 18 of this report.

Notes to the 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. The notes to the financial statements can be found on pages 19 through 44 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. The City's net position decreased by \$108,000 in fiscal year 2019–2020 from fiscal year 2018–2019. The City's net investment in assets of \$11 million is used to provide services to citizens; consequently, these assets are not available for future spending. Another \$10 million is a noncurrent receivable leaving approximately \$6 million available for operations.

Summary of Net Position (Rounded to the nearest \$1,000) For the Year Ended June 30

	<u>2020</u>	<u>2019</u>	<u>Change</u>
Current and other assets	\$ 22,010,000	\$ 20,419,000	\$ 1,591,000
Capital assets	<u>11,209,000</u>	<u>11,742,000</u>	<u>(533,000)</u>
Total assets	<u>33,219,000</u>	<u>32,161,000</u>	<u>1,058,000</u>
Deferred outflows of resources	<u>1,617,000</u>	<u>1,817,000</u>	<u>(200,000)</u>
Current and other liabilities	1,003,000	757,000	246,000
Long-term liabilities	<u>5,196,000</u>	<u>5,129,000</u>	<u>67,000</u>
Total liabilities	<u>6,199,000</u>	<u>5,886,000</u>	<u>313,000</u>
Deferred inflows of resources	<u>1,119,000</u>	<u>465,000</u>	<u>654,000</u>
Net Investment in capital assets	11,088,000	11,553,000	(465,000)
Restricted for:			
Streets/roads	102,000	66,000	36,000
Beach access repair	96,000	111,000	(15,000)
Unrestricted	<u>16,233,000</u>	<u>15,897,000</u>	<u>336,000</u>
Total net position	<u>\$ 27,519,000</u>	<u>\$ 27,627,000</u>	<u>\$ (108,000)</u>

Current assets increased mainly due to an increase in cash of \$855,000 and investments of \$317,000.

Capital assets and net investment in capital assets decreased due to depreciation of \$604,000 offset by net capital additions of \$72,000.

Deferred outflow of resources decreased due to a decrease in deferred actuarial amounts.

Current and other liabilities increased due to an increase in accounts payable and a developer deposit.

Long-term liabilities increased due to an increase in the pension liability.

The increase in deferred inflows of resources is due to a change in the deferred OPEB adjustments.

The increase in unrestricted is due to the decrease of net investment in capital assets.

The increase in restricted for Streets/Roads is due to Measure X funds. The decrease in restricted for Beach access repair is due to amounts spent during the year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

**Change in Net Position (Rounded to the nearest \$1,000)
For the Year Ended June 30**

	<u>2020</u>	<u>2019</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 1,902,000	\$ 1,563,000	\$ 339,000
Operating grants and contributions	235,000	166,000	69,000
Capital grants and contributions	-	111,000	(111,000)
General revenues:			
Property taxes	272,000	276,000	(4,000)
Sales and transaction taxes	4,880,000	5,410,000	(530,000)
Other taxes	288,000	293,000	(5,000)
Investment earnings	206,000	191,000	15,000
Gain/loss on sale of assets	-	3,000	(3,000)
Total revenues	<u>7,783,000</u>	<u>8,013,000</u>	<u>(230,000)</u>
Expenses:			
General government	1,886,000	1,770,000	116,000
Public safety	3,920,000	3,440,000	480,000
Public works	1,396,000	1,575,000	(179,000)
Planning	514,000	446,000	68,000
Community development	122,000	144,000	(22,000)
Parks	42,000	12,000	30,000
Interest on long-term debt	<u>11,000</u>	<u>2,000</u>	<u>9,000</u>
Total expenses	<u>7,891,000</u>	<u>7,389,000</u>	<u>502,000</u>
Change in net position	(108,000)	624,000	(732,000)
Net position, beginning of year	<u>27,627,000</u>	<u>27,003,000</u>	<u>624,000</u>
Net position, end of year	<u>\$ 27,519,000</u>	<u>\$ 27,627,000</u>	<u>\$ (108,000)</u>

The increase in charges for services is due to an increase in planning fees, business license fees and parking violation fees.

The increase in operating grants is due to a new grant for a sustainable transportation plan, TAMC right of way reimbursement, new in-car computing grant and an increase in the CLEEP grant.

The decrease in capital grants and contributions is due to a grant received from FEMA in the prior year for West Bay Avenue, which was not repeated in fiscal year 2020.

The decrease in sales and transactions taxes is due to business closures and deferred tax payments due to the COVID-19 pandemic.

The increase in investment earnings is due to increased deposits with LAIF.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The increase in general government expenses is due to the hire of a new City Manager, PTO cash out for retiring employee, increase in pension costs, City Attorney contract increase and outside legal fees.

The increase in public safety is due to an increase in salaries, PTO cash out increase, tech support increase and insurance premiums increase.

The decrease in public works is due to a decrease in engineering/storm water costs.

The increase in planning is due to an increase in plan check and building fees, and the addition of services.

The increase in parks is due to contract services and a reclass of CIP to expenses due to a project being cancelled.

The increase in interest on long-term debt is due to the pay-off of the street sweeper lease.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets – At June 30, 2020, the City’s net investment in capital assets amounted to \$11 million, (net of accumulated depreciation) a net decrease of \$533,000 over the prior year due to depreciation offset by the purchase of equipment. Capital assets included land, land improvements, infrastructure, buildings, equipment, vehicles, furniture and fixtures and construction in progress.

Debt Administration – At June 30, 2020, the City had \$5 million in long-term debt. The net change to debt during the year was an increase of \$209,000 due to an increase of the pension obligation.

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

The focus of the City’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City’s financing requirements.

At the end of the current fiscal year, the City’s governmental funds reported a total fund balance of \$19 million. This fund balance includes a noncurrent receivable of \$10 million. The General Fund has an unassigned fund balance of \$8 million.

During the current fiscal year, the fund balance of the City’s General Fund increased \$670,000.

FUND BUDGETARY HIGHLIGHTS

General Fund – The original budgeted revenues were decreased by \$800,000 due to a decrease of sales/transaction tax, licenses and permits and charges for current services. The actual revenues were over budget by \$95,000 due to sales and transaction taxes being more than budgeted.

The original budgeted expenditures were decreased by \$520,000 due to decreases in general government, public works and planning. The actual expenditures were under budget by \$410,000 due to being under budget in all activities.

ECONOMIC FACTORS AND NEXT YEARS BUDGET

The Budget for fiscal year 19-20 anticipated an increase in revenues over the previous year budget. Some of the factors for the anticipated increase in revenue was due to expectations of additional sales/use tax, transaction tax, and an expected increase in fees under the planning department due to the South of Tioga project. There is also an increase projected in the Grant funding.

There were expected increases in expenditures for Fiscal year 19-20 over the fiscal year 18-19. Those increases were primarily due to the increase in the attorney's budget for legal services, the planning department due to the South of Tioga project, the police department due partially to the increased cost in the City's liability and workers comp insurance and Information Technology related cost. There was a projected overall slight increase to the salaries and Pers retirement cost in each department, as well as, cost associated with the recruitment of a new City Manager.

For eight months of the fiscal year 19-20 revenues and expenditures were trending closely to what was projected with minor adjustments. In March of 2020 a shelter in place order was put in place due to the COVID-19 pandemic. At that time all revenues and expenditures were reevaluated, and a twenty percent cut was made in projected revenues and expenditures. Future fiscal years projected revenues and expenses were also adjusted to reflect the impacts associated with the projected shelter in place impacts. At the end of fiscal year 19-20 there were increased expenses related to the retirement of the Director of Administrative Services, and the approved memorandum of understanding with the Sand City Police Officer Association. These increased expenses were absorbed through further cuts in various areas.

In Fiscal year 19-20 no positions were added, but there were changes in personnel including an interim and then permanent City Manager, and the retirement of the Director of Administrative Services. For the fiscal year 19-20 the City had 19 Full-time employees within the following departments; Administration, Finance, Clerk, Planning, Public Safety, and Public Works. The City utilized Consultants and Contract Labor in several areas for assistance in lieu of permanent additions to the payroll such as legal, engineering, and information technology.

The City took several important steps in fiscal year 19-20 to modernize and digitize our organizational infrastructure like our website, records management, asset management, digital payment system, remote meeting access, and digital agenda packets. Although it may only have a minor impact of expenses, these steps allowed staff to improve efficiency which will have a lasting impact. Going forward we will continue to look for opportunities to improve not only our organizations infrastructure, but our overall infrastructure for the City.

The South of Tioga project took several key steps forward in fiscal year 2019-2020, but was also slowed by the impacts of COVID-19 and unfortunate ownership changes. The project, which includes a hotel and a residential component that includes 356 units, continued into the fiscal year 20-21 with several key items close to being completed. Although the project ultimately will be a positive revenue generator for the City, it is unknown at this time when the project will begin to fiscally impact the City.

Two other projects that have been projected to positively impact the City revenues, Collections at Monterey Bay (King Ventures) and the Monterey Bay Shores Eco-Resort, are currently not projected to impact the fiscal year 20-21 or 21-22 budgets. However, the City is confident that at some point these two wonderful projects will come to fruition, but at this point no projected revenues or expenses related to the two projects has been included in the 3-year projections.

ECONOMIC FACTORS AND NEXT YEARS BUDGET (Continued)

Looking forward to the fiscal year 20-21 and 21-22 the budget, will be developed in an acutely uncertain moment in the world. The years ahead are very difficult to plan. With that in mind, the budgets will communicate what we think is the most fiscally responsible approach to funding operations and capital investments to best serve the Sand City community.

The fiscal year 20-21 budget development assumes a recessionary impact from COVID-19. The forecast models sales tax impacts based on the analysis of previous recessions plus a review of industry, economist and news reports. The Forecast assumes the 'shelter in place' will continue until the end of July 2020 or longer, and consumers will be cautious about spending and travel for the rest of the year. Potentially we may see a negative impact to our sales and use tax revenue for at least the remainder of 2020 due to the Governors executive order on delayed sales and use tax payments for some businesses.

Despite volatile revenue projections due to the ongoing limited closure of the local economy, Staff will ensure that a balanced and fiscally responsible budget for fiscal year 20-21 and 21-22 that takes into account all information available in this uncertain time. Staff will anticipate revenues and expenditures are such that we will have a positive operating reserve. This reserve will be available for operating contingencies driven by continued COVID-19 impacts, capital improvements, or services changes.

We will continue to monitor the impacts of COVID-19 on revenues and expenditures, and any additional modifications that may need to be made based on new available information. Future proposed budgets and capital improvements will do the following;

- Remains fiscally responsible during challenging times
- Maintains a safe and healthy community
- Enhances economic vitality
- Delivers exceptional City services
- Invests in well-planned infrastructure and growth

In light of the economic reality imposed by COVID-19, staff will continue to look for opportunities to reduce expenses without impacting the level of service provided. We will continue to look for opportunities to increase revenues including a voter dependent increase in the sales tax in November 2020, the successful development of the South of Tioga project, and the continued investment into the West End and various infill projects.

Despite the negative impacts of the COVID-19 Shelter in Place, the City staff continues to work together through the many challenges that appear on a daily basis, with successful outcomes.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Sand City, 1 Pendergrass Way, Sand City, California 93955.

BASIC FINANCIAL STATEMENTS

CITY OF SAND CITY
STATEMENT OF NET POSITION
JUNE 30, 2020

ASSETS

Cash and cash equivalents	\$ 1,542,952
Investments	8,443,194
Receivables	88,888
Receivables from other governments	926,302
Loans due from Successor Agency	9,730,824
Net OPEB asset	1,278,129
Capital assets, net:	
Nondepreciable	2,236,227
Depreciable	<u>8,973,037</u>
Total assets	<u>33,219,553</u>

DEFERRED OUTFLOWS OF RESOURCES

PERS contributions	753,102
Deferred pension adjustments	782,192
OPEB contributions	<u>81,784</u>
Total deferred outflows of resources	<u>1,617,078</u>

LIABILITIES

Accounts payable	266,408
Due to other governments	543,422
Accrued liabilities	25,981
Developer deposit	25,000
Noncurrent liabilities:	
Due within one year	142,519
Due in more than one year	<u>5,195,615</u>
Total liabilities	<u>6,198,945</u>

DEFERRED INFLOWS OF RESOURCES

Deferred pension adjustments	282,303
Deferred OPEB adjustments	<u>836,272</u>
Total deferred inflows of resources	<u>1,118,575</u>

NET POSITION

Net investment in capital assets	11,087,836
Restricted for:	
Streets and roads	102,012
Beach access repair	96,469
Unrestricted	<u>16,232,794</u>
Total net position	<u>\$ 27,519,111</u>

See Notes to the Basic Financial Statements.

CITY OF SAND CITY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<u>FUNCTIONS/PROGRAMS</u>					
Governmental activities:					
General government	\$ 1,885,754	\$ 1,481,877	\$ 12,500	\$ –	\$ (391,377)
Public safety	3,920,431	28,974	172,194	–	(3,719,263)
Public works	1,396,000	9,800	37,356	–	(1,348,844)
Planning	514,427	330,521	–	–	(183,906)
Community development	121,858	50,334	–	–	(71,524)
Parks	41,741	–	13,195	–	(28,546)
Interest on long-term debt	11,281	–	–	–	(11,281)
Total governmental activities	<u>\$ 7,891,492</u>	<u>\$ 1,901,506</u>	<u>\$ 235,245</u>	<u>\$ –</u>	<u>5,754,741</u>
General revenues:					
Taxes:					
Property taxes, levied for general purposes					272,177
Sales tax					2,658,816
Transaction tax					2,221,369
Utility user's tax					145,800
Franchise taxes					91,257
Gas taxes					14,407
Road maintenance and rehabilitation					7,488
Measure X					29,223
Investment earnings					<u>206,329</u>
Total general revenues					<u>5,646,866</u>
CHANGE IN NET POSITION					(107,875)
NET POSITION, BEGINNING OF YEAR					<u>27,626,986</u>
NET POSITION, END OF YEAR					<u>\$ 27,519,111</u>

See Notes to the Basic Financial Statements.

CITY OF SAND CITY
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2020

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 1,442,871	\$ 100,081	\$ 1,542,952
Investments	8,443,194	–	8,443,194
Receivables	88,888	–	88,888
Receivables from other governments	924,371	1,931	926,302
Loans due from Successor Agency	<u>9,730,824</u>	<u>–</u>	<u>9,730,824</u>
Total assets	<u>20,630,148</u>	<u>102,012</u>	<u>20,732,160</u>
<u>LIABILITIES</u>			
Accounts payable	266,408	–	266,408
Due to other governments	543,422	–	543,422
Accrued liabilities	25,981	–	25,981
Developer deposit	<u>25,000</u>	<u>–</u>	<u>25,000</u>
Total liabilities	<u>860,811</u>	<u>–</u>	<u>860,811</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred interest on Successor Agency loans	<u>774,766</u>	<u>–</u>	<u>774,766</u>
Total deferred inflows of resources	<u>774,766</u>	<u>–</u>	<u>774,766</u>
<u>FUND BALANCES</u>			
Non-spendable –			
Noncurrent receivable	9,730,824	–	9,730,824
Restricted:			
Street and roads	–	102,012	102,012
Beach access repair	96,469	–	96,469
Committed:			
Tioga beach	120,000	–	120,000
OPEB Funding	142,505	–	142,505
Contracts	1,184,976	–	1,184,976
Unassigned	<u>7,719,797</u>	<u>–</u>	<u>7,719,797</u>
Total fund balances	<u>18,994,571</u>	<u>102,012</u>	<u>19,096,583</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 20,630,148</u>	<u>\$ 102,012</u>	<u>\$ 20,732,160</u>

See Notes to the Basic Financial Statements.

CITY OF SAND CITY
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020

FUND BALANCES – TOTAL GOVERNMENTAL FUNDS	\$ 19,096,583
Amounts reported in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	11,209,264
Amounts paid to the trust for other post-employment benefits in excess of the required contributions, the net OPEB asset, are not financial resources and therefore are not reported in the funds.	1,278,129
Other assets are not available to pay for the current period expenditures and therefore are deferred in the funds.	774,766
Deferred outflows and inflows of resources associated with net pension and OPEB are not financial resources and therefore are not reported in the funds:	
Deferred outflows	1,617,078
Deferred inflows	(1,118,575)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	<u>(5,338,134)</u>
NET POSITION	<u>\$ 27,519,111</u>

See Notes to the Basic Financial Statements.

CITY OF SAND CITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total</u>
REVENUES:			
Property taxes	\$ 275,646	\$ –	\$ 275,646
Sales tax	2,658,816	–	2,658,816
Transaction tax	2,221,369	–	2,221,369
Utility user's tax	145,800	–	145,800
Franchise taxes	91,257	–	91,257
Business licenses	499,855	–	499,855
Licenses and permits	113,438	–	113,438
Fines, forfeits and penalties	4,535	945	5,480
Charges for current services	141,847	–	141,847
Developer reimbursements	188,192	–	188,192
Revenue from other agencies	226,012	51,118	277,130
Investment earnings	206,329	–	206,329
Rental income	867,109	–	867,109
Other revenue	94,818	–	94,818
Total revenues	<u>7,735,023</u>	<u>52,063</u>	<u>7,787,086</u>
EXPENDITURES:			
Current:			
General government	1,841,378	–	1,841,378
Public safety	3,560,723	–	3,560,723
Public works	871,906	–	871,906
Planning	493,503	–	493,503
Community development	121,858	–	121,858
Parks	28,885	–	28,885
Debt service:			
Principal	67,108	–	67,108
Interest and other charges	11,281	–	11,281
Capital outlay	84,083	–	84,083
Total expenditures	<u>7,080,725</u>	<u>–</u>	<u>7,080,725</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>654,298</u>	<u>52,063</u>	<u>706,361</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	15,691	–	15,691
Transfers out	–	(15,691)	(15,691)
Total other financing sources (uses)	<u>15,691</u>	<u>(15,691)</u>	<u>–</u>
NET CHANGE IN FUND BALANCES	669,989	36,372	706,361
FUND BALANCES, BEGINNING OF YEAR	<u>18,324,582</u>	<u>65,640</u>	<u>18,390,222</u>
FUND BALANCES, END OF YEAR	<u>\$ 18,994,571</u>	<u>\$ 102,012</u>	<u>\$ 19,096,583</u>

See Notes to the Basic Financial Statements.

CITY OF SAND CITY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

NET CHANGE IN FUND BALANCES	\$	706,361
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Amounts reported in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period these amounts are:

Capital outlay		84,083
Current year depreciation		(604,464)
Reclass of CIP to expense		(12,041)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue the funds.		(3,469)
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The repayment of the principal of long-term debt consumes the current financial resources of governmental funds. However, it has no effect on net assets. In the current period the amount is: Principal payments on long-term debt		67,108
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds: Compensated absences Current year OPEB cost difference Current year pension cost difference		78,366 19,222 <u>(443,041)</u>
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CHANGE IN NET POSITION	\$	<u>(107,875)</u>
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See Notes to the Basic Financial Statements.

CITY OF SAND CITY
STATEMENT OF FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020

ASSETS:

Cash and cash equivalents	\$ 935,327
Investments	1,283,627
Capital assets, net- Non-depreciable	<u>1,100,000</u>
Total assets	<u>3,318,954</u>

LIABILITIES:

Developer fees received in advance	1,455,000
Noncurrent liabilities:	
Due within one year	505,000
Due in more than one year	<u>13,715,824</u>
Total liabilities	<u>15,675,824</u>

DEFERRED INFLOWS OF RESOURCES –

Deferred ROPS revenue	<u>531,534</u>
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NET POSITION –

Enforceable obligations	<u>(12,888,404)</u>
Total net position (deficit)	<u>\$ (12,888,404)</u>

See Notes to the Basic Financial Statements.

CITY OF SAND CITY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020

ADDITIONS:

Property taxes	\$ 1,648,598
Interest income	<u>2,062</u>
Total additions	<u>1,650,660</u>

DEDUCTIONS:

Administrative expenses	81,574
Legal expenses	14,000
Contract services	30,529
Interest expense	159,965
Seaside settlement	364,522
Depreciation	<u>941</u>
Total deductions	<u>651,531</u>

SPECIAL ITEM –

Gain on sale of land	<u>46,371</u>
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NET INCREASE	1,045,500
NET POSITION, (DEFICIT) BEGINNING OF THE YEAR	<u>(13,933,904)</u>
NET POSITION, (DEFICIT) END OF THE YEAR	<u>\$ (12,888,404)</u>

See Notes to the Basic Financial Statements.

CITY OF SAND CITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity – The City defines its financial reporting entity in accordance with the provisions of the Governmental Accounting Standards Board. A component unit is a legally separate organization for which the primary government is financially accountable or closely related. The City is financially accountable if it appoints a voting majority of a potential component unit’s governing body and is able to impose its will on that potential component unit, or there is a potential for the potential component unit to provide specific financial benefits to, or impose specific financial burdens on the City. The City has no component units.

The City of Sand City (the City), California, was incorporated as a general law city on May 31, 1960. On November 2, 1992, the citizens passed a measure to establish Sand City as a Charter City. The City operates under a city council – manager form of government and provides a wide range of municipal services.

Basis of Presentation and Accounting – The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or identifiable activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or identifiable activity. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or 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 identifiable activity. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate fund based financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The City has no proprietary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. The nonmajor funds are combined in a column in the fund financial statements.

The government-wide focus is more on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The focus of the fund financial statements is on the major individual funds. Each presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting – The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been 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 collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenue to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recognized only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

Ad valorem, franchise and sales tax revenues are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, contributions, and miscellaneous revenues are recorded as revenues when received in cash as the resulting receivable is immaterial. Investment earnings are recorded as earned since they are measurable and available. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended for the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditure and are usually revocable only for failure to comply with the prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

The City reports the following major governmental fund –

General Fund, accounts for the City's primary services (Public Safety, Public Works, Parks, etc.) and is the primary operating unit of the City.

Additionally, the City reports the following fund type –

Fiduciary Funds include the Successor Agency. This fund was established as a result of the dissolution of the Redevelopment Agency and is used to account for assets held by the City in a trustee capacity.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value – 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 the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the City’s investments are level one.

Cash, Cash Equivalents and Investments – The City follows the practice of pooling cash and investments of all funds. Investments of the pooled cash consist of deposits with the Local Agency Investment Fund and are accounted for at fair market value. Interest earned as a result of pooling is distributed to the appropriate funds utilizing a formula based on the average daily balance of cash of each fund. The City considers highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Receivables and Deferred Inflows of Resources – Receivables are amounts due representing revenues earned or accrued in the current period. Receivables which have not been remitted within 60 days subsequent to year end are offset by deferred inflows of resources, and accordingly have not been recorded as revenue in the governmental fund. When the revenue becomes available, the revenue is recognized in the governmental fund.

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. The allowance is based on an assessment of the current status of individual accounts. At June 30, 2020, the allowance was estimated to be zero.

Capital Assets – Property, facilities, equipment and infrastructure purchased or acquired is carried at historical cost or estimated historical cost. Contributed fixed assets are recorded at acquisition value at the time received. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 for equipment; \$25,000 for facilities and improvements, \$150,000 for infrastructure and all land, and an estimated useful life in excess of one year.

Property, facilities, equipment and infrastructure is depreciated using the straight-line method over the following estimated useful lives:

Buildings	40 Years
Improvements	5–20 Years
Equipment	5–10 Years
Vehicles	8 Years
Furniture and Fixtures	10 Years
Infrastructure	20–50 Years

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Compensated Absences – Unused paid time off (PTO) which includes vacation, sick, and comp time may be accumulated up to 800 hours and is paid at the time of termination from City employment. Hours accumulated over the 800 hours are paid out as compensation at the end of each calendar year. PTO is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Interfund Activity – During the course of operations, transactions occur between individual funds that result in amounts owed between funds, which are classified as “due to/from other funds.” Eliminations have been made on the government-wide statements for amounts due to/from within the governmental funds.

Long-Term Obligations – In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized in the current period.

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

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 City’s California Public Employees’ Retirement System (CalPERS) plans and additions to/deductions from the Plans’ fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits (OPEB) – For purposes of measuring the net OPEB liability/(asset), deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City’s plan (OPEB Plan) and additions to/deductions from the OPEB Plan’s fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019

Net Position – The Statement of Net Position presents the City’s assets and deferred outflows of resources, and liabilities, and deferred inflows of resources with the difference reported as net position. Net position is reported in three categories.

- *Net investment in capital assets* consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes and other debt attributable to the acquisition, construction, or improvement of those assets.
- *Restricted* results when constraints placed on net positions use are either externally imposed or imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted* consist of net position not meeting the definition of the two preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

Fund Balances – Fund balance classifications are based primarily on the extent to which the City is bound to honor constraints on the use of the resources reported in each governmental fund.

The City reports the following classifications:

- *Nonspendable* – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form, such as long term receivables or (b) legally or contractually required to be maintained intact, such as a trust that must be retained in perpetuity.
- *Restricted* – Restricted fund balances are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by the City Council. Committed amounts cannot be used for any other purpose unless the City Council removes those constraints by taking some type of action (passage of a resolution). Amounts in the committed fund balance classification may be used for other purposes with appropriate due process by the City Council. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions or enabling legislation.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- *Assigned* – Assigned fund balances are amounts that are constrained by the City’s intent to be used for specific purpose, but are neither restricted nor committed. Intent is expressed by (a) the City Administrator or (b) the City Council. The City Council has the authority to remove or change the assignment of the funds with a simple majority vote.
- *Unassigned* – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When restricted and other fund balance resources are available for use, it is the City’s policy to use restricted resources first, followed by committed, assigned and unassigned amounts, respectively.

Property Tax Levy, Collection and Maximum Rates – State of California (State) Constitution Article 13 provides for a maximum general property tax rate statewide of \$1 per \$100 of assessed value. Assessed value is calculated at 100% of market value as defined by the above referenced Article 13. The State Legislature has determined the method of distribution of receipts from \$1 tax levy among counties, cities, schools and other districts. Counties, cities and school districts may levy such additional tax rates as necessary to provide for voter approved debt service.

The County of Monterey assesses properties, bills for and collects property taxes, as follows:

	<u>Secured</u>	<u>Unsecured</u>
Valuation dates	January 1	January 1
Lien/levy dates	July 1	July 1
Due dates	50% on November 1 50% on February 1	July 1
Delinquent as of	December 10 (for November) April 10 (for February)	August 31

The term “Unsecured” refers to taxes on personal property other than land and buildings. These taxes are secured by liens on the property being taxed.

Property tax revenues are recorded in governmental funds as receivables and deferred revenues at the time the tax levy is billed. Current year revenues are those collected within the current period or soon enough thereafter to pay current liabilities, generally within sixty days of year-end. No allowance is provided for delinquent taxes as the lien is considered an enforceable legal obligation.

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

Subsequent Events – Subsequent events have been evaluated through January 25, 2021, which is the date the financial statements were available to be issued.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Effects of New Pronouncements – In May 2020, GASB issued Statement No. 95 *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. The implementation of this statement had no impact on the accompanying financial statements.

NOTE 2. DEPOSITS AND INVESTMENTS

Custodial Credit Risk-Deposits – Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. The City has a deposit policy that complies with California Government Code Section commencing at 53630 (Public Deposits). As of June 30, 2020, \$905,604 of the City’s bank balances of \$1,155,604 was exposed to custodial credit risk as uninsured, but it’s collateralized by the pledging bank’s trust department not in the City’s name.

Investments – The City’s investments consist of the State Treasurer’s Local Agency Investment Fund and certificates of deposit held with a local financial institution. All investments are recorded at fair value. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The fair value of the pledged securities in the collateral pool must equal 110% of the total amount deposited by the public agencies. The investment of state pooled funds is governed by State law, by policies adopted by the Pooled Money Investment Board (PMIB) and by accepted norms for prudent fiduciary management of investments. PMIB funds may be invested in a wide range of interest-bearing securities, such as Treasury notes, prime commercial paper, certain California municipal and agency obligations, highly rated corporate bonds, obligations of such agencies as Fannie Mae, and negotiable certificates of deposit. Also allowed are time deposits in California banks, savings and loans, and credit unions that have not less than a “satisfactory” CRA rating. The value of each participating dollar equals the fair value divided by the amortized cost. The City’s fair value of the position in the pool is the same as the value of the pool shares. Investments at June 30, 2020 consisted of the following:

Local Agency Investment Fund	\$ 7,195,063
Certificates of Deposit	<u>1,248,131</u>
Total	<u>\$ 8,443,194</u>

As of June 30, 2020, all of the City’s investments had a maturity of less than one year.

NOTE 3. RECEIVABLES

Receivables at June 30, 2020 for the City’s individual major funds and nonmajor fund in the aggregate, are as follows:

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Receivables:			
Accounts	\$ 63,725	\$ –	\$ 63,725
Interest	<u>25,163</u>	<u>–</u>	<u>25,163</u>
Total	<u>\$ 88,888</u>	<u>\$ –</u>	<u>\$ 88,888</u>
Other Governments:			
Property taxes	\$ 2,955	\$ –	\$ 2,955
Sales tax	485,247	–	485,247
Transaction tax	381,997	–	381,997
Gas tax	–	1,931	1,931
Grants	<u>54,172</u>	<u>–</u>	<u>54,172</u>
Total	<u>\$ 924,371</u>	<u>\$ 1,931</u>	<u>\$ 926,302</u>

NOTE 4. LOANS DUE FROM SUCCESSOR AGENCY

The Redevelopment Agency (the Agency) received loans from the City to pay its share of administrative expenses, to make payments on non-tax incremental borrowings and to reimburse the City for payments made on Certificates of Participation. Upon dissolution of the Agency, these loans became the obligation of the Successor Agency. In addition, the City elected to be the Housing Successor Agency of the former Agency and in doing so, they will receive the funds borrowed by the Agency’s Debt Service Fund from the Housing Fund to make the SERAF payments. Balances as of June 30, 2020 are as follows:

Operating Expenses	\$ 3,626,058
Costco/Seaside Agreements	4,650,000
COP Reimbursement	<u>1,454,766</u>
Total	<u>\$ 9,730,824</u>

NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 was as follows:

	Balance 6/30/19	Additions and Transfers	Deletions and Transfers	Balance 6/30/20
Capital assets not being depreciated:				
Land	\$ 1,837,194	\$ -	\$ -	\$ 1,837,194
Construction in progress	343,734	67,339	12,040	399,033
Total capital assets not being depreciated	<u>2,180,928</u>	<u>67,339</u>	<u>12,040</u>	<u>2,236,227</u>
Capital assets being depreciated:				
Infrastructure	5,209,014	-	-	5,209,014
Land improvements	441,563	-	-	441,563
Equipment	2,577,852	16,744	-	2,594,596
Vehicles	567,289	-	-	567,289
Buildings	8,538,775	-	-	8,538,775
Furniture and fixtures	114,514	-	-	114,514
Total capital assets being depreciated	<u>17,449,007</u>	<u>16,744</u>	<u>-</u>	<u>17,465,751</u>
Less accumulated depreciation for:				
Infrastructure	2,616,196	140,437	-	2,756,633
Land improvements	392,374	25,109	-	417,483
Equipment	2,165,921	178,110	-	2,344,031
Vehicles	463,214	50,159	-	513,373
Buildings	2,136,031	210,649	-	2,346,680
Furniture and fixtures	114,514	-	-	114,514
Total accumulated depreciation	<u>7,888,250</u>	<u>604,464</u>	<u>-</u>	<u>8,492,714</u>
Total capital assets being depreciated – net	<u>9,560,757</u>	<u>(587,720)</u>	<u>-</u>	<u>8,973,037</u>
Capital assets – net	<u>\$ 11,741,685</u>	<u>\$ (520,381)</u>	<u>\$ 12,040</u>	<u>\$ 11,209,264</u>

Depreciation expense for the year ending June 30, 2020 was charged to functions/programs of the primary government as follows:

General government	\$ 37,578
Public safety	80,210
Public works	485,861
Parks	815
Total depreciation expense	<u>\$ 604,464</u>

NOTE 6. LONG-TERM LIABILITIES

Capital Lease – The City has the following noncancelable capital lease agreement with a financial institution to finance the acquisition of a capital asset. The leases meet the criteria of a capital lease since it transfer benefits and risks of ownership to the lessee at the end of the lease term and therefore has been recorded at the present value of future minimum lease payments at the date of the inception of the leases as follows:

Police Radios – The assets under the lease total \$148,033 with accumulated depreciation of \$29,607 at June 30, 2020. Principal and interest payments at \$34,520 with interest at 5.22% are to be made annually beginning August 15, 2019 and continue until August 15, 2023.

Annual debt service requirements to maturity are as follows:

<u>Fiscal Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 28,028	\$ 6,492	\$ 34,520
2022	29,527	4,993	34,520
2023	31,105	3,415	34,520
2024	<u>32,768</u>	<u>1,752</u>	<u>34,520</u>
Total	<u>\$ 121,428</u>	<u>\$ 16,652</u>	<u>\$ 138,080</u>

General long-term liability balances and transactions for the fiscal year ended June 30, 2020 are as follows:

	<u>Balance</u> <u>6/30/19</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>6/30/20</u>	<u>Due Within</u> <u>One Year</u>
Capital Lease:					
Street sweeper	\$ 40,503	\$ –	\$ 40,503	\$ –	\$ –
Police radios	<u>148,033</u>	<u>–</u>	<u>26,605</u>	<u>121,428</u>	<u>28,028</u>
Subtotal capital leases	188,536		67,108	121,428	28,028
Other liabilities:					
Compensated absences	607,598	–	78,366	529,232	114,491
Net pension liability	<u>4,332,942</u>	<u>1,045,496</u>	<u>690,964</u>	<u>4,687,474</u>	<u>–</u>
Total	<u>\$5,129,076</u>	<u>\$1,045,496</u>	<u>\$ 836,438</u>	<u>\$5,338,134</u>	<u>\$ 142,519</u>

In prior years, the General Fund has been used to liquidate compensated absences.

NOTE 7. INTERFUND ACTIVITY

Transfers between funds during the year were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General fund	\$ 15,691	\$ –
Special revenue fund	<u>–</u>	<u>15,691</u>
Total	<u>\$ 15,691</u>	<u>\$ 15,691</u>

Transfers were made for expenditures covered by Gas Tax and Traffic Safety monies.

NOTE 8. PENSION PLAN

General Information about the Pension Plans

Plan Descriptions – All qualified permanent and probationary employees are eligible to participate in the City’s separate Safety (police) and Miscellaneous (all other) Employee Pension Plans, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – CalPERS provides 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: Basic Death Benefit, the 1957 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 Plans’ provisions and benefits in effect at June 30, 2020, are summarized as follows:

<u>Hire date</u>	<u>Miscellaneous</u>	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Benefit formula	2% @55, 3% @ 60	2 @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensation	2% - 2.7%	1.0% - 2.5%
Required employee contribution rates	7% and 8%	6.75%
Required employer contribution rates	14.398% and 10.221%	6.985%

NOTE 8. PENSION PLAN (Continued)

<u>Hire date</u>	<u>Safety</u>	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Benefit formula	2% @ 50, 3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	50-57
Monthly benefits, as a % of eligible compensation	3.0%	2.0% to 2.7%
Required employee contribution rates	9%	12%
Required employer contribution rates	20.073% and 17.684%	13.034%

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 both Plans 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.

For the year ended June 30, 2020, the contributions recognized as part of pension expense for each Plan were as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Contributions	\$ 322,974	\$ 367,990

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

As of June 30, 2020, the City reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 2,531,795
Safety	<u>2,155,679</u>
Total Net Pension Liability	<u>\$ 4,687,474</u>

NOTE 8. PENSION PLAN (Continued)

The City's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2019, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 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 plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for each Plan as of June 30, 2020 and 2019 was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Proportion – June 30, 2019	0.06325%	0.03322%
Proportion – June 30, 2020	0.06322%	0.03453%
Change - Increase (Decrease)	(0.00003)%	0.00131%

For the year ended June 30, 2020, the City recognized pension expense of \$1,196,143. Pension expense is allocated to the functions based on full time equivalents. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between Expected and Actual Experience	\$ 310,498	\$ 7,531
Change of Assumptions	209,086	60,040
Difference between Projected and Actual Investment		
Earnings	–	73,919
Change in Employer's Proportion	74,521	130,931
Differences between Employer's Contributions and Proportionate Share of Contributions	188,087	9,882
Pension Contributions Made Subsequent to Measurement Date	<u>753,102</u>	<u>–</u>
Total	<u>\$ 1,535,294</u>	<u>\$ 282,303</u>

The \$753,102 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	
2021	\$ 420,071
2022	\$ 8,297
2023	\$ 56,806
2024	\$ 14,715

NOTE 8. PENSION PLAN (Continued)

Actuarial Assumptions – The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous/Safety</u>
Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by entry age and service
 Mortality	 Derived using CalPERS' membership data for all funds. The mortality rate includes 15 years of projected on-going mortality improvements using 90% scale MP 2016 published by the Society of Actuaries.
 Post Retirement Benefit Increase	 Contract Cola up to 2.5% Until Purchasing Power Protection Allowance Floor On Purchasing Power applies. 2.5% thereafter.

All other actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study can be found on the CalPERS website.

Discount Rate –The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

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.

NOTE 8. PENSION PLAN (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all 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 rounded 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 follows:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1 - 10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Estate	13%	3.75%	4.93%
Liquidity	1%	(0)%	(.92)%
Total	<u>100%</u>		

- (a) An expected inflation of 2.0% used for this period.
 (b) An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each 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:

	<u>Miscellaneous</u>	<u>Safety</u>
1% Decrease Net Pension Liability	6.15% \$ 3,955,576	6.15% \$ 3,609,384
Current Discount Rate Net Pension Liability	7.15% \$ 2,531,795	7.15% \$ 2,155,679
1% Increase Net Pension Liability	8.15% \$ 1,356,564	8.15% \$ 963,869

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

NOTE 9. DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457, through the California Public Employee’s Retirement System (CalPERS) 457 Deferred Compensation Program. All employees of the City are eligible for the plan. Participation in the plan is optional. The funds of the plan are invested by the City, through CalPERS, as directed by and on behalf of the employees in various investment options.

NOTE 10. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description – The City contracts with the Public Employees Retirement System (PERS) under the PERS Care Health Plan to provide benefits of the Meyer-Geddes State Employees’ Medical and Hospital Care Act per Government Code Section 22850. The Plan provides employees and option members (City Council members and City Attorney) who retire directly from the City under CalPERS continuation of medical insurance benefits for them, one dependent and surviving spouse. The Plan can be amended by action of the City Council on passing a resolution. The City pays premiums up to the PEMHCA Other Northern California PERS Care single party non-Medicare and Medicare eligible premiums at 100% for retirees and 50% for dependents and surviving spouses. For the fiscal year 2020, the non-Medicare premium was \$861 and the Medicare eligible was \$385. Retirees pay blended medical premiums rather than expected medical costs by age and gender and active premiums subsidize non-Medicare eligible retiree medical costs as implied subsidies.

Employees Covered – As of the June 30, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms under the plan:

Active employees	21
Inactive employees or beneficiaries currently receiving benefits	9
Inactive employees entitled to, but not yet receiving benefits	<u>10</u>
Total	<u><u>40</u></u>

Contributions – The obligations of the Plan members and the City are established by action of the City Council pursuant to the passing of a resolution. The annual contribution is based on the actuarially determined contribution, which is paid to the California Employer’s Retiree Benefit Trust Program (CERBT). Cash subsidy and implied subsidy benefit payments and PEMCHA administrative fees are currently paid with City assets on a pay-as-you-go basis and are not reimbursed by CERBT. For the fiscal year ended June 30, 2020, the City’s pay-as-you-go payments were \$69,254 and the estimated implied subsidy was \$9,003 resulting in total payments of \$78,257.

NOTE 10. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Net OPEB Liability/(Asset) – The City’s net OPEB liability/(Asset) was measured as of June 30, 2019 and the total OPEB liability used to calculate the net OPEB liability/(Asset) was determined by an actuarial valuation dated June 30, 2019 based on the following actuarial methods and assumptions:

Actuarial Assumptions:	
Discount Rate	6.75%
Inflation	2.75%
Salary Increases	3.00% annually
Investment Rate of Return	6.75%
Mortality	CalPERS 1997-2015 Experience Study
Retirement	CalPERS 1997-2015 Experience Study
Healthcare Trend Rate	7.25% decreasing to 4.00%

The Experience Study Reports may be accessed on the CalPERS website www.calpers.ca.gov under Forms and Publications.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term expected real Rate of return</u>
Global Equity	59%	4.82%
Fixed Income	25%	1.47%
TIPS	5%	1.29%
REITs	8%	3.76%
Commodities	3%	0.84%
	<u>100%</u>	

Discount Rate – The discount rate used to measure the total OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

NOTE 10. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Changes in the Net OPEB Liability/ (Asset) – The changes in the net OPEB liability/(Asset) for the Plan are as follows:

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability/(Asset)</u>
Balance at June 30, 2018	\$ 2,796,961	\$ 3,291,384	\$ (494,423)
<i>Changes recognized for measurement period:</i>			
Service cost	248,439	–	248,439
Interest	202,924	–	202,924
Difference between expected and actual experience	(858,688)	–	(858,688)
Changes of assumptions	(95,578)	–	(95,578)
Contributions - employer	–	78,451	(78,451)
Net investment income	–	203,252	(203,252)
Benefit payments (outside trust)	(78,257)	(78,257)	–
Administrative expense	–	(900)	900
Net Changes	<u>\$ (581,160)</u>	<u>\$ 202,546</u>	<u>\$ (783,706)</u>
Balance at June 30, 2019	<u>\$ 2,215,801</u>	<u>\$ 3,493,930</u>	<u>\$ (1,278,129)</u>

Sensitivity of the Net OPEB Liability/(Asset) to Changes in the Discount Rate – The following presents the net OPEB liability/(Asset) of the City if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for the measurement period ended June 30, 2019:

	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Net OPEB Liability/ (Asset)	\$(1,012,903)	\$(1,278,129)	\$(1,502,084)

Sensitivity of the Net OPEB Liability/(Asset) to Changes in the Health Care Cost Trend Rates – The following presents the net OPEB liability/(Asset) of the City if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for the measurement period ended June 30, 2019:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Net OPEB Liability/ (Asset)	\$(1,440,628)	\$(1,278,129)	\$(1,133,196)

NOTE 10. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

OPEB Plan Fiduciary Net Position – CERBT issues a publicly available financial report that may be obtained from California Employer’s Retiree Benefit Trust Program at the CalPERS website.

Recognition of Deferred Outflows and Deferred Inflows of Resources – Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The recognition period differs depending on the source of the gain or loss:

Net difference between projected and Actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL) (6.3 years at June 30, 2020)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB – For the fiscal year ended June 30, 2020, the City recognized OPEB expense of \$62,563. As of fiscal year ended June 30, 2020, the City reported deferred outflows/inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
OPEB contributions subsequent to measurement date	\$ 81,784	\$ –
Changes of assumptions	–	80,407
Net difference between projected and actual earnings on OPEB plan investments	–	33,477
Difference between expected and actual experience	<u>–</u>	<u>722,388</u>
 Total	 <u>\$ 81,784</u>	 <u>\$ 836,272</u>

The \$81,784 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2020 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2021. Other amounts reported as deferred inflows of resources related to OPEB will be recognized as expense as follows:

<u>Fiscal Year Ended June 30:</u>	<u>Deferred Outflows/(Inflows) Of Resources</u>
2021	\$ (167,556)
2022	\$ (169,556)
2023	\$ (154,558)
2024	\$ (147,691)
2025	\$ (151,471)
Thereafter	\$ (45,440)

NOTE 11. JOINTLY GOVERNED ORGANIZATIONS

The City participates on the Boards of Community Human Services, a joint powers agency, Monterey Regional Waste Management District, the Monterey Peninsula Water Management District, Monterey Regional Water Pollution Control Agency, Monterey Peninsula Regional Water Authority, Monterey One Water, Association of Monterey Bay Area Governments, Transportation Agency for Monterey County, Fort Ord Reuse Authority, Seaside/Sand City Chamber of Commerce, the Monterey Peninsula Chamber of Commerce, League of California Cities, Monterey County Convention and Visitor's Bureau, Monterey County Business Council, Monterey County Mayor's Association, and Monterey Bay Area Self Insurance Authority. The Boards of these entities are comprised of representatives from local municipalities, districts, and unincorporated areas. The City made various disbursements to the organizations in the amount of \$601,272 for the fiscal year ended June 30, 2020.

NOTE 12. RISK FINANCING

The City is exposed to various risks of loss related to torts, thefts, damage to, or destruction of assets; errors and omissions; injuries to workers; and natural disasters. These risks are covered by a combination of commercial insurance purchased from independent third parties and participation in the Monterey Bay Area Self Insurance Authority (MBASIA), which is a public entity risk pool. There have not been any significant reductions in insurance coverage as compared to the previous year. Settled claims from these risks have not exceeded commercial coverage for the past three fiscal years.

MBASIA was formed under a joint powers agreement (JPA) pursuant to California Government Code Section 6500 et seq. effective July 1, 1982. MBASIA is administered by a Board of Directors consisting of thirteen members appointed by the cities participating. The Board controls the operations of the JPA, including selection of management and approval of operating budgets, independent of any influence by member cities beyond their representation on the Board. Each member city pays a premium commensurate with the amount of predicted losses and shares surpluses and deficits proportionate to their participation in the JPA.

NOTE 13. OPERATING LEASES

On October 30, 2009, the City and California-American Water Company (CAW) entered into an Amended and Restated Lease Agreement whereby CAW leases and operates the desalination facility plant. CAW will hold the leased property for a term of thirty (30) years. At June 30, 2020, leased property carried at cost is as follows:

Building	\$ 8,065,207
Equipment	<u>1,835,430</u>
	9,900,637
Less: Accumulated depreciation	<u>3,949,042</u>
Net property under operating lease	<u>\$ 5,951,595</u>

The depreciation expense relating to the facility was \$293,401 for the year ended June 30, 2020.

NOTE 13. OPERATING LEASES (Continued)

On May 15, 2007, the City and T-Mobile entered into a Site Lease Agreement for certain premises of the property located at 1 Pendergrass Way, Sand City, California. The term of the lease started on the first day of December 2007 and continued for 60 months, expiring on November 30, 2012 with the right to renew the lease for up to 5 additional 60-month periods. The current renewal period is until November 30, 2022. On January 25, 2013, the City was notified that T-Mobile entered into an agreement with an affiliate of Crown Castle International Corp. to control and operate the site.

The minimum future rentals under these leases as of June 30, 2020 are as follows:

<u>June 30</u>	<u>CAW</u>	<u>Crown Castle</u>	<u>Total</u>
2021	\$ 850,000	\$ 16,571	\$ 866,571
2022	850,000	16,571	866,571
2023	-	-	-
Thereafter	<u>105,000</u>	<u>-</u>	<u>105,000</u>
Total	<u>\$ 1,805,000</u>	<u>\$ 33,142</u>	<u>\$ 1,838,142</u>

Rental revenue recognized for the year ended June 30, 2020 was \$867,109.

NOTE 14. COMMITMENTS AND CONTINGENCIES

In the fiscal year ending June 30, 2020, the City has various service and project contracts totaling \$1,286,962, of which \$1,184,976 on contract commitments still remained as of June 30, 2020.

NOTE 15. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 (“the Bill”) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Sand City that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the City or another unit of local government will agree to serve as the “Successor Agency” to hold the assets until they are distributed to other units of state and local government. On October 18, 2011, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of City resolution number SC-11-104. Accordingly, the City established the Successor Agency Trust fund, a private-purpose trust fund, which is a fiduciary type fund.

Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution. In future fiscal years, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

NOTE 15. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (Continued)

Management believes, in consultation with legal counsel, that the obligations of the former redevelopment agency due to the City are valid enforceable obligations payable by the Successor Agency trust under the requirements of the Bill. The City's position on this issue is not a position of settled law and there is considerable legal uncertainty regarding this issue. It is reasonably possible that a legal determination may be made at a later date by an appropriate judicial authority that would resolve this issue unfavorably to the City.

Following are disclosures specific to the Successor Agency Trust Funds:

NOTE A. DEPOSITS AND INVESTMENTS

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City has a deposit policy that complies with California Government Code Section commencing with 53630 (Public Deposits). As of June 30, 2020, \$686,355 of the Fiduciary Fund's bank balance of \$936,355 was exposed to custodial credit risk as uninsured, but was collateralized by the pledging bank's trust department not in the City's name. All cash held by the Fiduciary Fund must be used to repay enforceable obligations.

Investments – The Fiduciary Fund investments consist of money market funds and certificates of deposit held with various financial institutions. All investments are recorded at fair value. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The fair value of the pledged securities in the collateral pool must equal 110% of the total amount deposited by the public agencies. Investments at June 30, 2020 consisted of the following:

Money Market Funds	\$ 224,862
Certificates of Deposit	<u>1,058,765</u>
Total	<u>\$ 1,283,627</u>

As of June 30, 2020, all of the Fiduciary Fund's investments had a maturity of less than one year.

NOTE B. CAPITAL ASSETS

	Balance 6/30/19	Additions	Deletions	Balance 6/30/20
Capital assets not being depreciated –				
Land	\$ 1,127,500	\$ –	\$ 27,500	\$ 1,100,000
Total capital asset not being depreciated	<u>1,127,500</u>	<u>–</u>	<u>27,500</u>	<u>1,100,000</u>
Capital assets being depreciated:				
Land improvements	182,631	–	–	182,631
Sculpture	40,218	–	–	40,218
Total capital assets being depreciated	<u>222,849</u>	<u>–</u>	<u>–</u>	<u>222,849</u>
Less accumulated depreciation for:				
Land improvements	181,690	941	–	182,631
Sculpture	40,218	–	–	40,218
Total accumulated depreciation	<u>221,909</u>	<u>941</u>	<u>–</u>	<u>222,849</u>
Total capital assets being depreciated - net	<u>941</u>	<u>(941)</u>	<u>–</u>	<u>–</u>
Capital assets-net	<u>\$ 1,128,441</u>	<u>\$ (941)</u>	<u>\$ (27,500)</u>	<u>\$ 1,100,000</u>

NOTE 15. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (Continued)

NOTE C. DEVELOPER FEES RECEIVED IN ADVANCE

The former Redevelopment Agency entered into a Disposition and Development Agreement (DDA) with a developer that required the developer to pay certain negotiation fees. In the event that the DDA is terminated by either party, the DDA requires a portion of the fees in the amount of \$1,455,000 be refunded to the developer. The fees subject to refund will not be earned until the property connected with the DDA is conveyed to the developer, at which time the fees will be recognized as revenue.

NOTE D. LONG-TERM DEBT

Taxable Tax Allocation Bonds, 2008 Series B – Taxable Tax Allocation Bonds, 2008 Series B in the amount of \$2,135,000 were issued January 30, 2008 at a discount of \$50,916, to help finance redevelopment activities within and for the benefit of the Sand City Redevelopment Project. The Bonds consist of Term Bonds as follows: \$465,000 at a 4.75% interest rate, due November 1, 2013, \$720,000 at a 5.50% interest rate, due November 1, 2018 and \$950,000 at a 5.75% interest rate, due November 1, 2023. Interest on the Bonds is payable semi-annually on each May 1 and November 1, commencing May 1, 2008. All Bonds are subject to mandatory redemption, in part by lot, from sinking account payments scheduled to begin November 1, 2010 and ending November 1, 2023 at a redemption price equal to the principal amount thereof to be redeemed, together with interest accrued thereon to the date fixed for redemption. The Bonds are payable solely from tax increment revenue, which has been pledged for repayment of the Bonds.

2017 Subordinate Tax Allocation Refunding Bonds – 2017 Subordinate Tax Allocation Refunding Bonds in the amount of \$4,690,000 were issued August 10, 2017 to advance refund the Tax Allocation Bonds, 2008 Series A bonds. The Bonds consist of coupon bonds with a price of \$115,000 at an interest rate of 2.850%. Interest on the Bonds is payable semi-annually on each May 1st and November 1st, commencing November 1, 2017. The Bonds are subject to mandatory sinking fund redemption in part by lot on November 1, 2017, and on each November 1st thereafter, to and including November 1, 2027. The Bonds are not subject to optional redemption prior to maturity. The Bonds are payable solely from tax increment revenue, which has been pledged for repayment of the Bonds.

Loans from the City – The former Redevelopment Agency received loans from the City to pay its share of administrative expenses and make payments on non-tax increment borrowings. The City accrued interest at a rate of 7% on these advances. There is no formal repayment schedule in place at this time. In the year ending June 30, 2013, interest on these loans was recalculated based on the average Local Agency Investment Fund rate of return for the period in which the loans existed as required by Assembly Bill 1484, in the amount of \$3,626,058 for Operating Expenditures and \$4,650,000 for Costco/Seaside.

Reimbursements Payable – The City issued Certificates of Participation (Certificates) to refinance certain real property legally owned by the former Redevelopment Agency. Under a Reimbursement Agreement with the City, the former Redevelopment Agency agreed to reimburse the City for all the Base Rental Payments made by the City to the Trustee of Certificates. The Reimbursements were to be made from available monies of the former Redevelopment Agency; therefore, no formal repayment schedule is in place at this time.

NOTE 15. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (Continued)

Long-term debt balances and transactions for the fiscal year ended June 30, 2020 are as follows:

	Balance 6/30/19	Additions	Reductions	Balance 6/30/20	Due Within One Year
Bonds, loans and reimbursements:					
2008 Series B	\$ 950,000	\$ -	\$ 170,000	\$ 780,000	\$ 180,000
2017 Subordinate Tax Allocation Refunding Bonds	4,025,000	-	315,000	3,710,000	325,000
Subtotal	4,975,000	-	485,000	4,490,000	505,000
Loans from the City:					
Operating Expenditures	3,626,058	-	-	3,626,058	-
Costco/Seaside	4,650,000	-	-	4,650,000	-
SERAF	458,215	-	458,215	-	-
Subtotal	8,734,273	-	458,215	8,276,058	-
Reimbursement due to City	1,454,766	-	-	1,454,766	-
Total bonds, loans and reimbursement	<u>\$ 15,164,039</u>	<u>\$ -</u>	<u>\$ 943,215</u>	<u>\$ 14,220,824</u>	<u>\$ 505,000</u>

Annual debt service requirements to maturity are as follows:

Fiscal Year Ended June 30	Series B Bonds		2017 Refunding Bonds	
	Principal	Interest	Principal	Interest
2021	\$ 180,000	\$ 39,675	\$ 325,000	\$ 101,104
2022	190,000	29,037	335,000	91,699
2023	200,000	23,862	345,000	52,009
2024	210,000	-	495,000	70,039
2025	-	-	680,000	53,295
2026-2028	-	-	1,530,000	48,877
	<u>\$ 780,000</u>	<u>\$ 92,574</u>	<u>\$ 3,710,000</u>	<u>\$ 417,023</u>

NOTE E. DEFERRED ROPS REVENUE

The deferred ROPS revenue represents Real Property Tax Transfer Funds (RPTTF) received in advance for future obligation payments. The revenue will be recognized in the period in which the obligation payments are made. At June 30, 2020 this amount was \$531,534.

NOTE 16. AUTHORITATIVE PRONOUNCEMENTS ISSUED BUT NOT YET ADOPTED

In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements in this Statement are effective for fiscal years beginning after June 30, 2019. GASB issued Statement No. 95 *Postponement of the Effective Dates of Certain Authoritative Guidance*, which, in light of the COVID-19 pandemic, postpones the effective date of this statement by one year. At this time the City is not certain of the effect the adoption of Statement No. 84 will have on the accompanying financial statements.

In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use the lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for fiscal years beginning after June 30, 2020. GASB issued Statement No. 95 *Postponement of the Effective Dates of Certain Authoritative Guidance*, which, in light of the COVID-19 pandemic, postpones the effective date of this statement by 18 months. At this time the City is not certain of the effect the adoption of Statement No. 87 will have on the accompanying financial statements.

In January 2020, GASB issued Statement No. 92 *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2020. GASB issued Statement No. 95 *Postponement of the Effective Dates of Certain Authoritative Guidance*, which, in light of the COVID-19 pandemic, postpones the effective date of this statement by one year. At this time the City is not certain of the effect of the adoption of Statement No. 92 will have on the accompanying financial statements.

NOTE 16. AUTHORITATIVE PRONOUNCEMENT ISSUED BUT NOT YET ADOPTED (Continued)

In May 2020, GASB issued Statement No. 96 *Subscription-Based Information Technology Arrangements*. This Statement provides 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. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. The City has no plan for early implementation of this Statement. At this time the City is not certain of the effect the adoption of Statement No. 96 will have on the accompanying financial statements.

In June 2020, GASB issued Statement No. 97 *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement. The City has no plan for early implementation of this Statement. At this time the City is not certain of the effect the adoption of Statement No. 97 will have on the accompanying financial statements.

**REQUIRED
SUPPLEMENTARY INFORMATION**

CITY OF SAND CITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE,
BUDGET AND ACTUAL – GENERAL
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Property taxes	\$ 269,600	\$ 286,800	\$ 275,646	\$ (11,154)
Sales tax	2,750,000	2,507,800	2,658,816	151,016
Transaction tax	2,450,000	2,189,000	2,221,369	32,369
Utility user's tax	150,000	150,000	145,800	(4,200)
Franchise taxes	117,500	95,400	91,257	(4,143)
Business licenses	488,000	500,700	499,855	(845)
Licenses and permits	305,570	105,520	113,438	7,918
Fines, forfeits and penalties	3,700	3,600	4,535	935
Charges for current services	278,400	165,505	141,847	(23,658)
Developer reimbursements	141,000	200,000	188,192	(11,808)
Revenue from other agencies	372,279	298,500	226,012	(72,488)
Investment earnings	142,900	178,100	206,329	28,229
Rental income	867,500	867,200	867,109	(91)
Other revenue	<u>103,900</u>	<u>91,900</u>	<u>94,818</u>	<u>2,918</u>
Total revenues	<u>8,440,349</u>	<u>7,640,025</u>	<u>7,735,023</u>	<u>94,998</u>
EXPENDITURES:				
Current:				
General government	2,216,650	1,882,135	1,841,378	(1,015)
Public safety	3,487,520	3,581,670	3,560,723	20,947
Public works	1,220,305	1,037,955	871,906	207,821
Planning	829,550	515,450	493,503	21,947
Parks	23,000	33,500	28,885	4,615
Community development	119,000	169,500	121,858	47,642
Debt Service:				
Principal	43,600	67,200	67,108	92
Interest and other charges	9,400	11,400	11,281	119
Capital outlay	<u>61,121</u>	<u>191,790</u>	<u>84,083</u>	<u>107,707</u>
Total expenditures	<u>8,010,146</u>	<u>7,490,600</u>	<u>7,080,725</u>	<u>409,875</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>430,203</u>	<u>149,425</u>	<u>654,298</u>	<u>504,873</u>
OTHER FINANCING SOURCES (USES):				
Transfer in	<u>—</u>	<u>—</u>	<u>15,691</u>	<u>15,691</u>
Total other financing sources (uses)	<u>—</u>	<u>—</u>	<u>15,691</u>	<u>15,691</u>
NET CHANGE IN FUND BALANCE	<u>\$ 430,203</u>	<u>\$ 149,425</u>	<u>\$ 669,989</u>	<u>\$ 520,564</u>

See Accompanying Notes to Required Supplementary Information.

CITY OF SAND CITY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1. BUDGETARY DATA

The City legally adopts an annual budget for the General Fund. The City adopts the budget before June 30 for each ensuing fiscal year.

Budgets submitted to the Council include both proposed appropriations and the means of financing them. A mid-year budget review is performed and the budget is amended by passage of a resolution. Additional appropriations or interfund transfers not included in the amended budget resolution must be approved by the City Council.

All budgets have been prepared on a basis consistent with generally accepted accounting principles, which is the same basis of accounting as used to reflect actual revenues and expenditures.

Appropriations lapse at each fiscal year end and then are re-budgeted for the coming fiscal year. Encumbrance accounting is not used.

CITY OF SAND CITY
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Last 10 Years*
FOR THE YEAR ENDED JUNE 30, 2020

Measurement Period	Proportion of the net pension liability	Proportionate share of the net pension liability	Covered payroll	Proportionate share of the net pension liability as percentage of covered payroll	Plan's fiduciary net position	Plan fiduciary net position as a percentage of the total pension liability
2014						
Miscellaneous Plan	0.03280%	\$ 2,041,105	\$ 979,700	208.34%	\$ 10,639,461,174	81.15%
Safety Plan	0.02186%	\$ 1,360,244	\$ 1,018,285	133.58%	\$ 13,968,041,341	78.83%
2015						
Miscellaneous Plan	0.07699%	\$ 2,112,302	\$ 957,621	220.58%	\$ 10,896,036,068	79.89%
Safety Plan	0.03227%	\$ 1,329,846	\$ 1,095,485	121.39%	\$ 14,011,269,803	77.27%
2016						
Miscellaneous Plan	0.07245%	\$ 2,516,961	\$ 973,812	258.46%	\$ 10,923,476,287	75.87%
Safety Plan	0.04925%	\$ 1,744,395	\$ 1,179,383	147.91%	\$ 13,782,056,004	72.69%
2017						
Miscellaneous Plan	0.07161%	\$ 2,823,013	\$ 964,572	292.67%	\$ 12,074,499,781	75.39%
Safety Plan	0.03447%	\$ 2,059,738	\$ 1,306,040	157.71%	\$ 15,169,595,595	71.74%
2018						
Miscellaneous Plan	0.06325%	\$ 2,383,530	\$ 968,615	246.08%	\$ 13,122,440,092	77.69%
Safety Plan	0.03322%	\$ 1,949,412	\$ 1,346,212	144.81%	\$ 13,782,056,004	72.69%
2019						
Miscellaneous Plan	0.05886%	\$ 2,531,795	\$ 980,084	258.32%	\$ 13,979,687,268	77.73%
Safety Plan	0.04525%	\$ 2,155,679	\$ 1,517,774	142.03%	\$ 17,199,726,799	73.37%

Notes to Schedule:

Benefit Changes:

In 2015, benefit terms were modified to base public safety employee pensions on a final three-year average salary instead of a final five-year average salary.

The figures above do not include any liability impact that may have resulted from plan changes which occurred after the valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes in assumptions:

In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

In 2016, the discount rate was changed from 7.50 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense.

In 2017, the discount rate was changed from 7.65 percent to 7.15 percent.

In 2018, demographic assumptions and the inflation rate were changed in accordance to the CalPERS Experience Study and review of Actuarial Assumptions December 2017.

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

CITY OF SAND CITY
SCHEDULE OF CONTRIBUTIONS – PENSIONS
Last 10 Years*
FOR THE YEAR ENDED JUNE 30, 2020

Fiscal Year	Contractually required contribution (actuarially determined)	Contributions in relation to the actuarially determined contributions	Contribution deficiency (excess)	Covered payroll	Contributions as percentage of covered payroll
2015					
Miscellaneous Plan	\$ 232,159	\$ 232,159	\$ –	\$ 957,621	24.24%
Safety Plan	\$ 214,913	\$ 214,913	\$ –	\$ 1,095,485	19.62%
2016					
Miscellaneous Plan	\$ 272,359	\$ 272,359	\$ –	\$ 973,812	27.97%
Safety Plan	\$ 213,436	\$ 213,436	\$ –	\$ 1,179,383	18.10%
2017					
Miscellaneous Plan	\$ 284,073	\$ 284,073	\$ –	\$ 964,572	29.45%
Safety Plan	\$ 274,606	\$ 274,606	\$ –	\$ 1,306,040	21.03%
2018					
Miscellaneous Plan	\$ 602,399	\$ 602,399	\$ –	\$ 968,615	62.19%
Safety Plan	\$ 404,055	\$ 404,055	\$ –	\$ 1,346,212	30.01%
2019					
Miscellaneous Plan	\$ 322,974	\$ 322,974	\$ –	\$ 980,084	32.95%
Safety Plan	\$ 367,990	\$ 367,990	\$ –	\$ 1,517,774	24.25%
2020					
Miscellaneous Plan	\$ 360,507	\$ 360,507	\$ –	\$ 981,707	36.72%
Safety Plan	\$ 392,595	\$ 392,595	\$ –	\$ 1,523,485	25.77%

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for the fiscal year are as follows:

FYE 2014-2015 - June 30, 2012 actuarial valuation report
 FYE 2015-2016 - June 30, 2013 actuarial valuation report
 FYE 2016-2017 - June 30, 2014 actuarial valuation report
 FYE 2017-2018 - June 30, 2015 actuarial valuation report
 FYE 2018-2019 - June 30, 2016 actuarial valuation report
 FYE 2019-2020 - June 30, 2017 actuarial valuation report

Actuarial Cost Method	Entry age normal cost method
Amortization Method	Level percentage of pay, direct rate smoothing
Remaining Amortization Periods	Differs by employer rate plan but not more than 30 years.
Asset Valuation Method	Market value of assets
Inflation	2.625%
Salary Increases	Varies by Entry Age and Service
Discount Rate	7.25% (net of administrative expenses)
Mortality	Derived using CalPERS' Membership Data for all Funds. The post-retirement mortality rates include 15 years of projected on-going mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries.

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

CITY OF SAND CITY
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY/(ASSET) AND RELATED RATIOS
For the Measurement Periods Ended June 30

Measurement Period	2019	2018	2017
Total OPEB Liability			
Service cost	\$ 248,439	\$ 241,203	\$ 234,000
Interest on the total OPEB liability	202,924	178,950	157,000
Actual and expected experience difference	(858,688)	-	-
Changes in assumptions	(95,578)	-	-
Benefit payments	<u>(78,257)</u>	<u>(66,192)</u>	<u>(83,000)</u>
Net change in total OPEB liability	(581,160)	353,961	308,000
Total OPEB liability - beginning	<u>2,796,961</u>	<u>2,443,000</u>	<u>2,135,000</u>
Total OPEB liability - ending (a)	<u>2,215,801</u>	<u>2,796,961</u>	<u>2,443,000</u>
Plan Fiduciary Net Position			
Contribution - employer	78,451	316,453	2,733,000
Net investment income	203,252	224,625	173,000
Benefit payments	(78,257)	(66,192)	(83,000)
Administrative expense	<u>(900)</u>	<u>(5,502)</u>	<u>(1,000)</u>
Net Change in plan fiduciary net position	202,546	469,384	2,822,000
Plan fiduciary net position - beginning	<u>3,291,384</u>	<u>2,822,000</u>	<u>-</u>
Plan fiduciary net position - ending (b)	<u>3,493,930</u>	<u>3,291,384</u>	<u>2,822,000</u>
Net OPEB liability/(asset) - ending (a)-(b)	<u>\$ (1,278,129)</u>	<u>\$ (494,423)</u>	<u>\$ (379,000)</u>
Plan fiduciary net position as percentage of the total OPEB liability	157.68%	117.68%	115.51%
Covered-employee payroll	\$ 2,497,858	\$ 2,314,827	\$ 2,270,612
Net OPEB liability/(asset) as a percentage of covered-employee payroll	51.17%	21.36%	16.69%

Notes to Schedule:

Fiscal year 2017 was the 1st year of implementation, therefore, only three years are shown. Future years' information will be displayed up to 10 years as information becomes available.

CITY OF SAND CITY
SCHEDULE OF CONTRIBUTIONS – OPEB
Last 10 Years*
FOR THE YEAR ENDED JUNE 30, 2020

Fiscal Year Ended June 30	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially Determined Contribution (ADC)	\$ 239,000	\$ 232,000	\$ 225,000
Contributions in relation to the ADC	<u>(81,784)</u>	<u>(78,451)</u>	<u>(83,000)</u>
Contribution deficiency (excess)	<u>\$ 157,216</u>	<u>\$ 153,549</u>	<u>142,000</u>
Covered-employee payroll	\$ 2,505,193	\$ 2,497,858	\$ 2,314,827
Contributions as a percentage of covered-employee payroll	3.26%	3.14%	3.59%

Notes to Schedule:

*Actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2020 were from the June 30, 2017 actuarial valuation.

Methods and assumptions used to determine contributions:

Actuarial Cost Method	Entry Age Normal, Level % of pay
Amortization Method	Level % of pay
Amortization Period	13-year fixed period for 2019/2020
Asset Valuation Method	Market Value of Assets
Discount Rate	6.75%
General Inflation	2.75%
Medical Trend	Non-Medicare - 7.5% for 2019, decreasing to an ultimate rate of 4.0% in 2076. Medicare – 6.5% for 2019, decreasing to an ultimate rate of 4.0% in 2076.
Mortality	CalPERS 1997-2011 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2016

Fiscal year 2018 was the 1st year of implementation, therefore, only three years are shown. Future years' information will be displayed up to 10 years as information becomes available.

REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS



HAYASHI | WAYLAND

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

**The Honorable Mayor and City Council
City of Sand City
Sand City, California**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the **City of Sand City**, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the **City of Sand City's** basic financial statements, and have issued our report thereon dated January 25, 2021.

Internal Control over Financial Reporting

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

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

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



Compliance and Other Matters

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

Purpose of this Report

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

Salinas, California

January 25, 2021

Hayashi Wayland, LLP

CITY OF SAND CITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

Reportable Condition in Internal Control

Material Weakness
2019-01 Reconciliations

Condition: During our fiscal year June 30, 2019 audit we noted that there were numerous schedules/subsidiary ledgers that were not properly reconciled that led to misstatements in the general ledger.

Corrective Action: Staff took correction action to improve the closing process.

Status: It was noted during the fiscal year June 30, 2020 audit that there was improvement in the closing process, however there were still some adjusting entries that were required. It is recommended that the closing process continues to be refined.



HAYASHI | WAYLAND

January 25, 2021

The Honorable Mayor and City Council
City of Sand City
Sand City, California

We are pleased to present this report related to our audit of the basic financial statements and compliance of the City of Sand City (the City) for the year ended June 30, 2020. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the City of Sand City's financial and compliance reporting process. Also included is a summary of recently issued accounting standards that may affect future financial reporting by the City of Sand City.

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are, significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities with regard to the Financial Statement Audit

Our responsibilities under auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States have been described to you in our arrangement letter dated July 2, 2020. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in this letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication dated July 2, 2020 regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.

Accounting Policies and Practices

Preferability of Accounting Policies and Practices

Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.



Adoption of, or Change in, Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the City. The City did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.

In May 2020, GASB issued Statement No. 95 *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

Recently Issued Accounting Standards

In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. The requirements in this Statement are effective for fiscal years beginning after June 30, 2019. GASB issued Statement No. 95 *Postponement of the Effective Dates of Certain Authoritative Guidance*, which, in light of the COVID-19 pandemic, postpones the effective date of this statement by one year.

In June 2017, GASB issued Statement No. 87, *Leases*. The requirements of this Statement are effective for fiscal years beginning after June 30, 2020. GASB issued Statement No. 95 *Postponement of the Effective Dates of Certain Authoritative Guidance*, which, in light of the COVID-19 pandemic, postpones the effective date of this statement by 18 months.

In January 2020, GASB issued Statement No. 92 *Omnibus 2020*. The requirements of this Statement are effective for reporting periods beginning after June 15, 2020. GASB issued Statement No. 95 *Postponement of the Effective Dates of Certain Authoritative Guidance*, which, in light of the COVID-19 pandemic, postpones the effective date of this statement by one year.

In May 2020, GASB issued Statement No. 96 *Subscription-Based Information Technology Arrangements*. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

In June 2020, GASB issued Statement No. 97 *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021.

Significant or Unusual Transactions

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to compute and record these accounting estimates. The significant accounting estimates reflected in the City of Sand City's

June 30, 2020 financial statements include the cost and liability/(asset) of other post-employment benefits and the pension.

Audit Adjustments

Audit adjustments proposed by us and recorded by the City of Sand City are shown on the attached "Adjusting Journal Entries," and "Reclassification Journal Entries."

Uncorrected Misstatements

There were no uncorrected misstatements.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

No significant issues arising from the audit were discussed with or were the subject of correspondence with management.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any significant difficulties in dealing with management during the audit.

Letter Communicating Significant Deficiencies and Material Weaknesses in Internal Control over Financial Reporting

When significant deficiencies and material weaknesses are identified during our audit of the financial statements, we are required to communicate them to you in writing. For the year ended June 30, 2020 a letter was not required.

Certain Written Communications between Management and Our Firm

We have requested certain representations from management that are included in the management representation letter dated January 25, 2021.

This report is intended solely for the information and use of the City Council and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the City of Sand City.

Sincerely,

Hayashi Wayland, LLP

City of Sand City

AJE

Year End: June 30, 2020

Adjusting Journal Entries

Date: 7/1/2019 To 6/30/2020

Account No: AJE-01 To AJE-99

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	
Net Income (Loss) Before Adjustments							706,913.00		
AJE-01	6/30/2020	Fair market value adjustments	10-1009-00 GF01		39,154.00				
AJE-01	6/30/2020	Unrealized Gain/Loss on LAIF	10-4425-00 GF01			39,154.00			
		To adjust fair market value to actual			39,154.00	39,154.00	746,067.00	39,154.00	
AJE-02	6/30/2020	Capital Outlay	10-5010-20 CO			800.00			
AJE-02	6/30/2020	Contract Svcs.	10-5020-11 11		800.00				
AJE-02	6/30/2020	PROP 1 SW CONTRA COSTA CIP	60-1282-00 G34G			800.00			
AJE-02	6/30/2020	Investment in Fixed Assets	60-3600-00 G34G		800.00				
		To report the proper amount in CIP.			1,600.00	1,600.00	746,867.00	800.00	
AJE-03	6/30/2020	Accounts Receivable	37-1101-00 SRF-02		555.00				
AJE-03	6/30/2020	RMRA-ROAD MAINT	37-4306-11 SRF-02			555.00			
		To adjust the SB1 receivable to actual.			555.00	555.00	747,422.00	555.00	
AJE-04	6/30/2020	Developer Receivable	10-1106-00 GF01		34,010.00				
AJE-04	6/30/2020	Dev. Oroasco	10-4530-00 GF01			34,010.00			
		To record amount due from developer at 6/30/20.			34,010.00	34,010.00	781,432.00	34,010.00	
						75,319.00	75,319.00	781,432.00	74,519.00

City of Sand City
 Year End: June 30, 2020
 Reclassification Journal Entries
 Date: 7/1/2019 To 6/30/2020
 Account No: RJE-01 To RJE-04

RJE

Number	Date	Name	Account No	Debit	Credit	Net Income (Loss)	Amount Chg
Net Income (Loss) Before Adjustments						781,432.00	
RJE-01	6/30/2020	Cash Balance	10-1099-00 GF01	15,691.00			
RJE-01	6/30/2020	TRANSFER IN	10-4990-00 GF01		15,691.00		
RJE-01	6/30/2020	Cash Balance	31-1099-00 SRF01		14,740.00		
RJE-01	6/30/2020	gas tax maint	31-5305-11 SRF01	14,740.00			
RJE-01	6/30/2020	Cash Balance	35-1099-00 SRF01		951.00		
RJE-01	6/30/2020	St. Lighting	35-5855-08 SRF01	951.00			
To zero out cash balances for fund 31 & 35				31,382.00	31,382.00	781,432.00	0.00
RJE-02	6/30/2020	Unappropriated Fund Balance	60-3400-00 G34G		692,185.00		
RJE-02	6/30/2020	Investment in Fixed Assets	60-3600-00 G34G	692,185.00			
To close out prior year depreciation.				692,185.00	692,185.00	781,432.00	0.00
				723,567.00	723,567.00	781,432.00	0.00



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Independent Accountants' Report

The Honorable Mayor and City Council
City of Sand City
Sand City, California

We have performed the procedures enumerated below on the Appropriations Limit Worksheet for the year ended June 30, 2020. The City of Sand City is responsible for the Appropriations Limit Worksheet for the year ended June 30, 2020.

The City of Sand City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the annual review of the calculation of the appropriations limit as part of the annual financial audit as required by Section 1.5 of Article XIII-B of the California Constitution. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures performed and our findings were as follows:

1. We obtained the computations of the appropriation limit and compared the limit and annual adjustment factors included in the computation to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned computation to those that were selected by a recorded vote of the City Council.
Finding: No exceptions were noted as a result of our procedures.
2. For the accompanying Appropriations Limit Worksheet, we added line A, last year's limit, to line E, total adjustments, and compared the resulting amount to line F, this year's limit.
Finding: No exceptions were noted as a result of our procedures.
3. We compared the current year information presented in the accompanying Appropriations Limit Worksheet to the adjustment factors provided by the County.
Finding: No exceptions were noted as a result of our procedures.
4. We compared the prior year appropriations limit presented in the accompanying Appropriations Limit Worksheet to the prior year appropriations limit adopted by the City Council for the prior year.
Finding: No exceptions were noted as a result of our procedures.



We were engaged by the City of Sand City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Appropriations Limit Worksheet for the year ended June 30, 2020. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Sand City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Salinas, California

January 25, 2021

Hayashi Wayland, LLP

AGENDA ITEM

8A.

**Consideration and Discussion of Allowing
Commercial Cannabis retail Activity, and
Direction to Staff**



City of Sand City

Agenda Item <u>8A</u>

Staff Report

TO: Honorable Mayor and City Council Members
FROM: Aaron Blair, City Manager
DATE: January 26, 2021 (Meeting date February 2, 2021)
SUBJECT: Consideration and discussion of allowing commercial cannabis retail activity and direction to staff.

Discussion:

During our December 15, 2020 City Council meeting a member of the public presented on retail cannabis sales and a California-based operator made public comments regarding its operations. Council directed City staff to place the item on the agenda for consideration and to provide a draft roadmap reflecting how the City could potentially navigate the process of considering retail cannabis sales within the City.

Attached as Exhibit A is a draft "roadmap".

CEQA: This action is merely a discussion of Council's interest in allowing cannabis retail and Council is taking no action other than providing direction to staff. It therefore does not constitute a "project" as defined by the California Environmental Quality Act (CEQA) guidelines section 15378.

Fiscal Impact:

There is no fiscal impact associated with the discussion of retail cannabis.

Recommendation:

Council is being asked to:

- (1) Consider whether to direct staff to bring back to council an amendment to the municipal code that would allow cannabis retail activity in Sand City;

- (2) If so, to consider and discuss the draft "roadmap" and advise staff on whether this is an approach the Council supports.

CANNABIS WORKSHOP

DRAFT

CITY OF SAND CITY – CITY COUNCIL
REGULAR MEETING
FEBRUARY 16, 2021



OBJECTIVES

- **Establish whether the City Council desires to allow commercial cannabis operation in Sand City.**
- **Staff to draft a proposed ordinance for City Council consideration.**
 - **Staff contributors include: City Manager, City Attorney, Finance, Planning, and the Police Chief.**
 - **Based on best practices.**
 - **Reflective of public input received from the following;**
 - **Residents**
 - **Businesses**
 - **Prospective cannabis retail operators**
 - **City Council**



PUBLIC INPUT

- **How will we receive public input**
 - **City Council Meetings**
 - **Virtual workshops**
 - **Community Survey**
 - **Social Media Channels**
 - **Website**



THE PROCESS

- **Step 1: Initiate the process**
- **Step 2: Stakeholder feedback**
- **Step 3: Decision Point**
- **Step 4: Ordinance review/adoption**
- **Step 5: Issue Permits**
- **Step 6: Monitor and regulate**
- **Step 7: Review and revise adopted process as needed**



Step 1: Initiate the process

- **Establish whether the City Council desires to allow commercial cannabis operation in Sand City.**



Step 2: Stakeholder feedback

- **Cannabis Workshops: Stakeholder feedback**
- **Data Collection (Survey, Website, & Social Channels)**
- **Solicit Pros/Cons**
- **Assess the community consensus**
- **Conclude**
 - **If widespread support – document – advance**
 - **If reaction is 50/50 – document – report to Council**
 - **If widespread opposition – document – report/advise Council**

Timeline: February 2021 - April 2021



How do we define Community Consensus

- **Proposed solution is something that everyone can live with.**
- **Sufficient time/sufficient information.**
- **Addresses everyone's concern.**
- **Positive, thoughtful, and engaged facilitation through virtual workshops and digital engagement methods.**



Step 3: Decision Point

- **Decision to proceed**
 - **Retail**
 - **Manufacturing**
 - **Delivery**
 - **Lab-testing**
 - **Other..**
- **Maximize Revenues?**
- **Allowable locations**
- **Limited number/Selection process**

Timeline: April 2021



Step 4: Ordinance review/adoption

- **Policy and Ordinance Consideration/Adoption**
- **RFP/Selection process – prospective retailers/operators**

Timeline: May 2021-June 2021



Step 5: Issue Permits

- **Market Demand**
- **Issue Permits**
- **RFP/Selection – prospective retailers/operators**

Timeline: June 2021



Step 6: Monitor and regulate

- **Loophole analysis**
- **Track and monitor operators**
- **Review and collect revenues**
- **Identify community impacts**

Timeline: June 2021 and beyond



Step 7: Review & revise adopted process as needed

- **Identify lessons learned**
- **Process loopholes**
- **Revise existing rules/ordinance**
- **Reconsider conditions of use permits**

Timeline: 2021 and beyond



**AGENDA ITEM
8B.**

**Comments by Council Members on
Meetings and Items of Interest to Sand
City**

**AGENDA ITEM
8C.**

Upcoming Meetings and Events