



CITY OF DEL REY OAKS

650 CANYON DEL REY RD. • DEL REY OAKS, CALIFORNIA 93940
PHONE (831) 394-8511 • FAX (831) 394-6421

AGENDA REGULAR MEETING OF THE CITY OF DEL REY OAKS CITY COUNCIL TUESDAY, MAY 26, 2015 AT 6:00 P.M. CHARLIE BENSON MEMORIAL HALL, CITY HALL

1. 6:00 P.M. - ROLL CALL – *Council*
2. PLEDGE OF ALLEGIANCE
3. INVOCATION: Reverend Bob Hellam of Church of the Oaks
4. PRESENTATIONS:
 - A. David Stoldt, Monterey Peninsula Water Management District.
5. PUBLIC COMMENTS:

Anyone wishing to address the City Council on matters not appearing on the Agenda may do so now. The public may comment on any other matter listed on the Agenda at the time the matter is being considered. *There will be a time limit of not more than three minutes for each speaker. No action will be taken on matters brought up under this item and all comments will be referred to staff.*
6. CONSENT AGENDA: *Action Items*
 - A. MINUTES:
 1. April 28, 2015 City Council Meeting
 2. April 8, 2015 Planning Commission - Draft
 - B. MONTHLY REPORTS:
 1. Claims, April 2015
 2. Unpaid Bills Detail, All
 3. Financials, April 2015 vs. April 2014
 4. Fire Department Response Report, April 2015

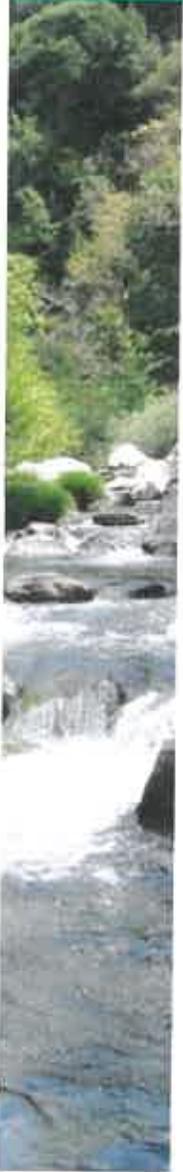
5. Police Activity Report, April 2015
7. **OLD BUSINESS:** None
8. **NEW BUSINESS**
 - A. FY 2013-2014 Audit Report: Hayashi and Wayland
9. **STAFF REPORTS:**
 - A. City Manager Report
10. **MAYOR AND COUNCIL REPORTS**
11. **CORRESPONDENCE:**
 - A. AMBAG Monthly Newsletter May 2015
12. **CLOSED SESSION:** As permitted by Government Code Section 54956 et. seq. the Council may adjourn to a Closed Session to consider specific matters dealing with certain litigation, personnel, or labor/real property negotiations.
 - A. None
13. **SET NEXT MEETING DATE:** Establish Tuesday, **June 23, 2015**, at 6:00 P.M. as the date and time of the Council's next regular meeting.
14. **ADJOURNMENT**

Information distributed to the Council at the meeting becomes part of the public record. A copy of written material, pictures, etc. must be provided to the secretary for this purpose. All enclosures and materials regarding these agenda items are available for public review at the Del Rey Oaks City Hall, 650 Canyon Del Rey Road, Del Rey Oaks.



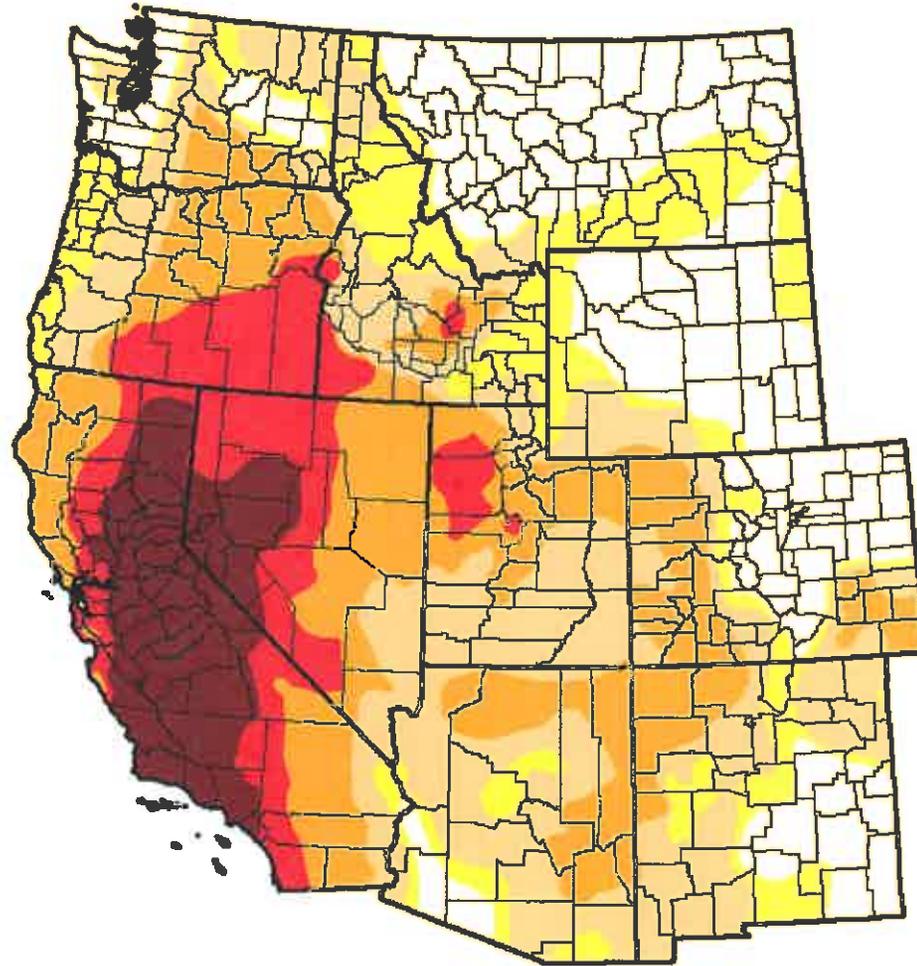
Drought, New State Mandates, and Impact on the Monterey Peninsula

May 2015



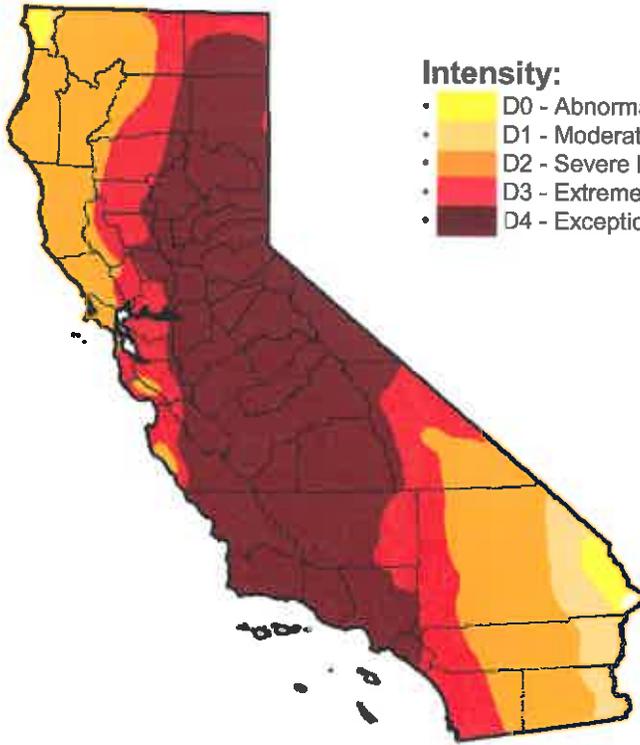


DROUGHT

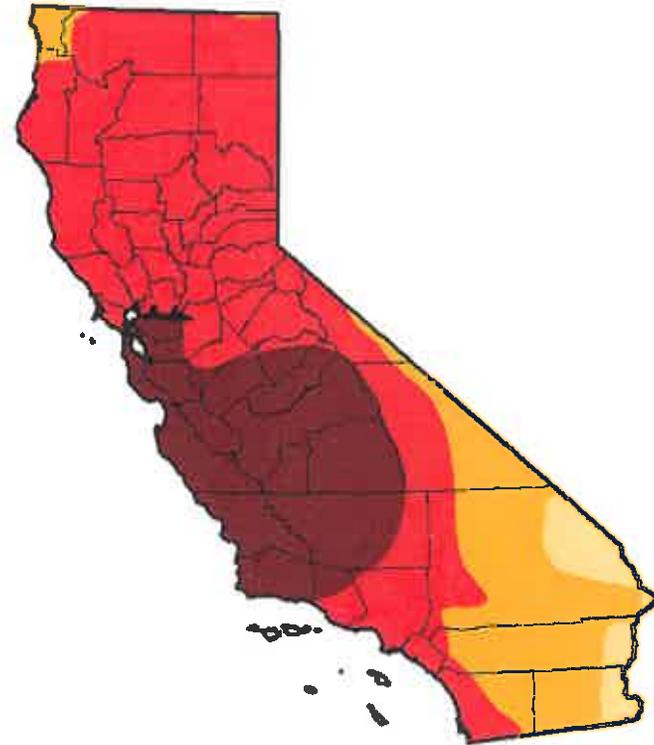


Today

1 Year Ago

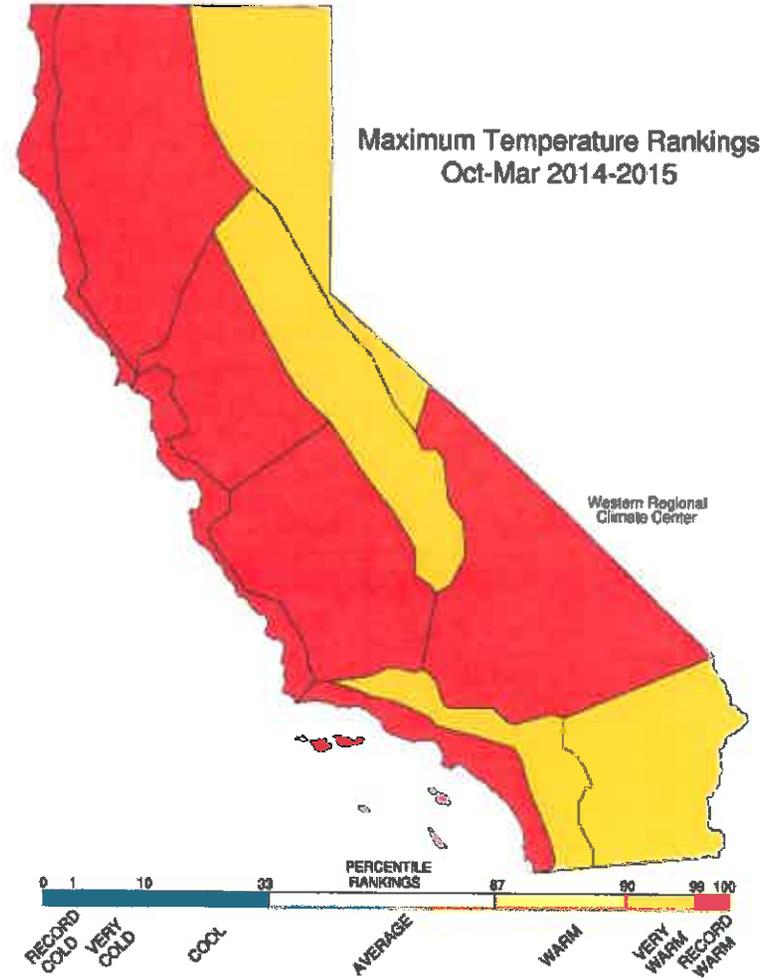
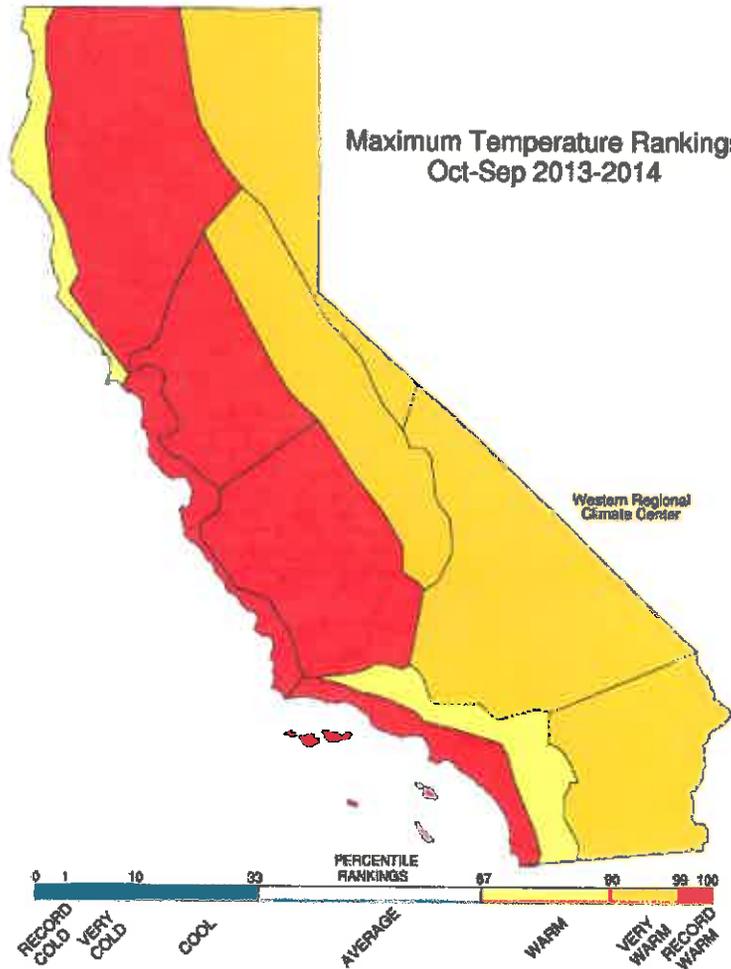


- Intensity:**
- D0 - Abnormally Dry
 - D1 - Moderate Drought
 - D2 - Severe Drought
 - D3 - Extreme Drought
 - D4 - Exceptional Drought

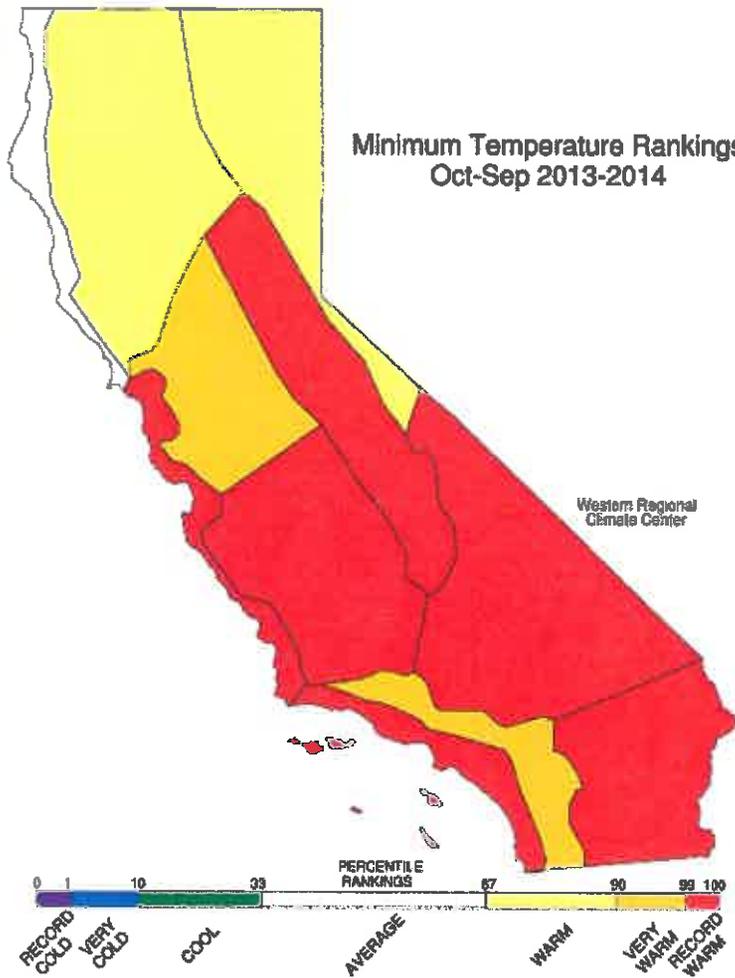


Maximum Temperature Rankings 2014 Water Year v. First Half 2015 Water Year

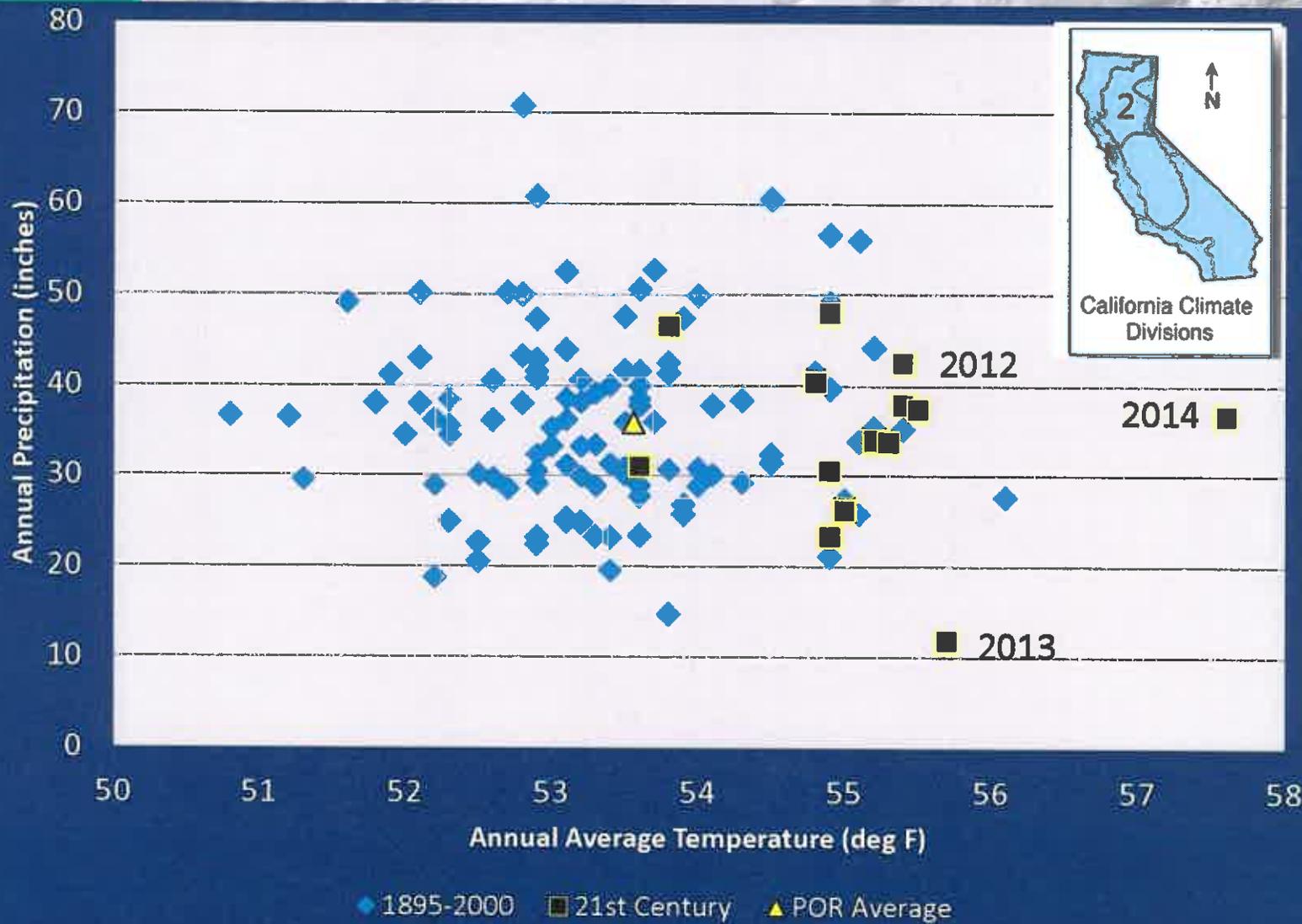
Red Indicates Record Warmth



Red Indicates Record Warmth

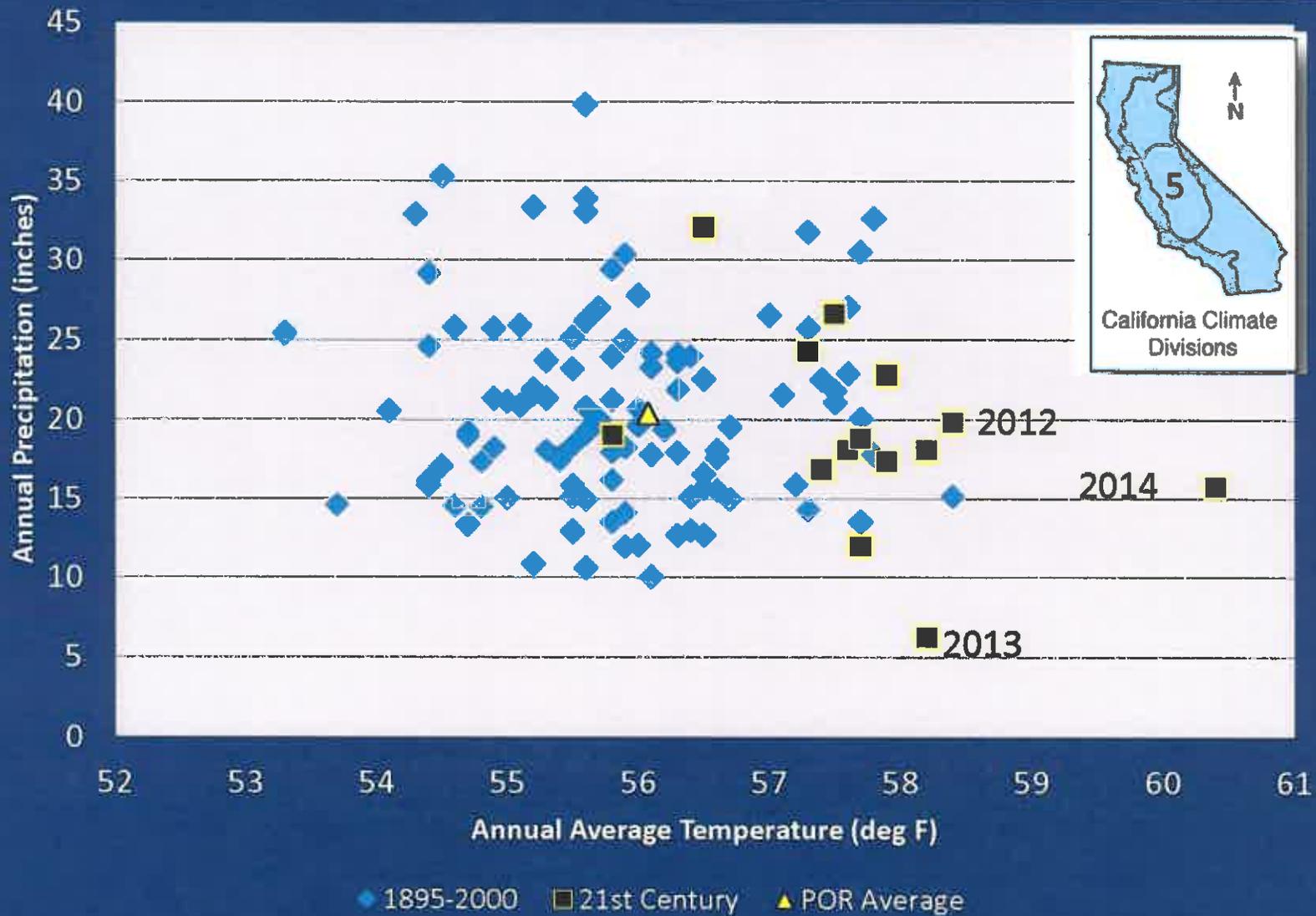


Its Getting Warmer – Sacramento Valley



Source: NOAA Climate Division 2 Calendar Year Data

Its Getting Warmer – San Joaquin Valley



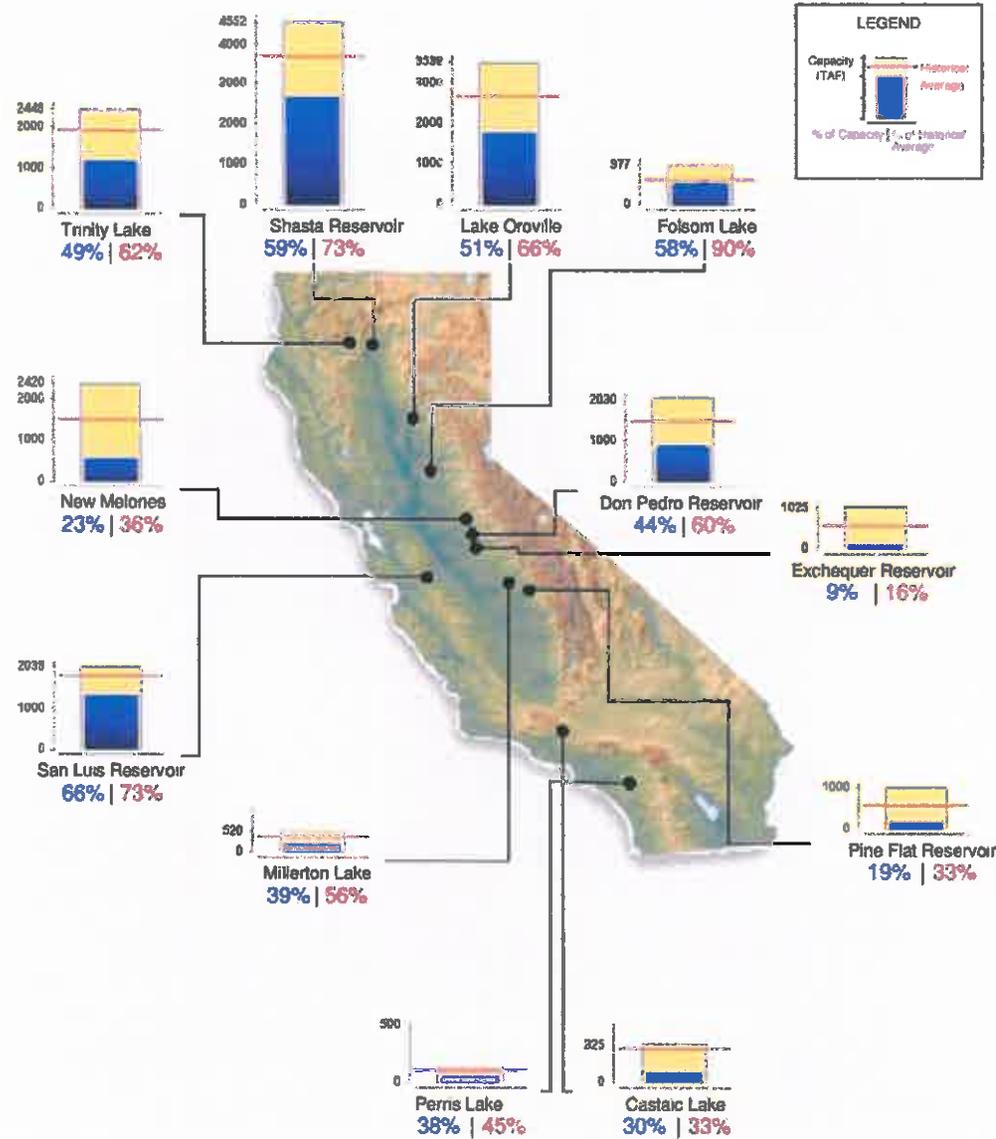
Source: NOAA Climate Division 5 Calendar Year Data

The Not Top 10 Worst April 1 Snowpack

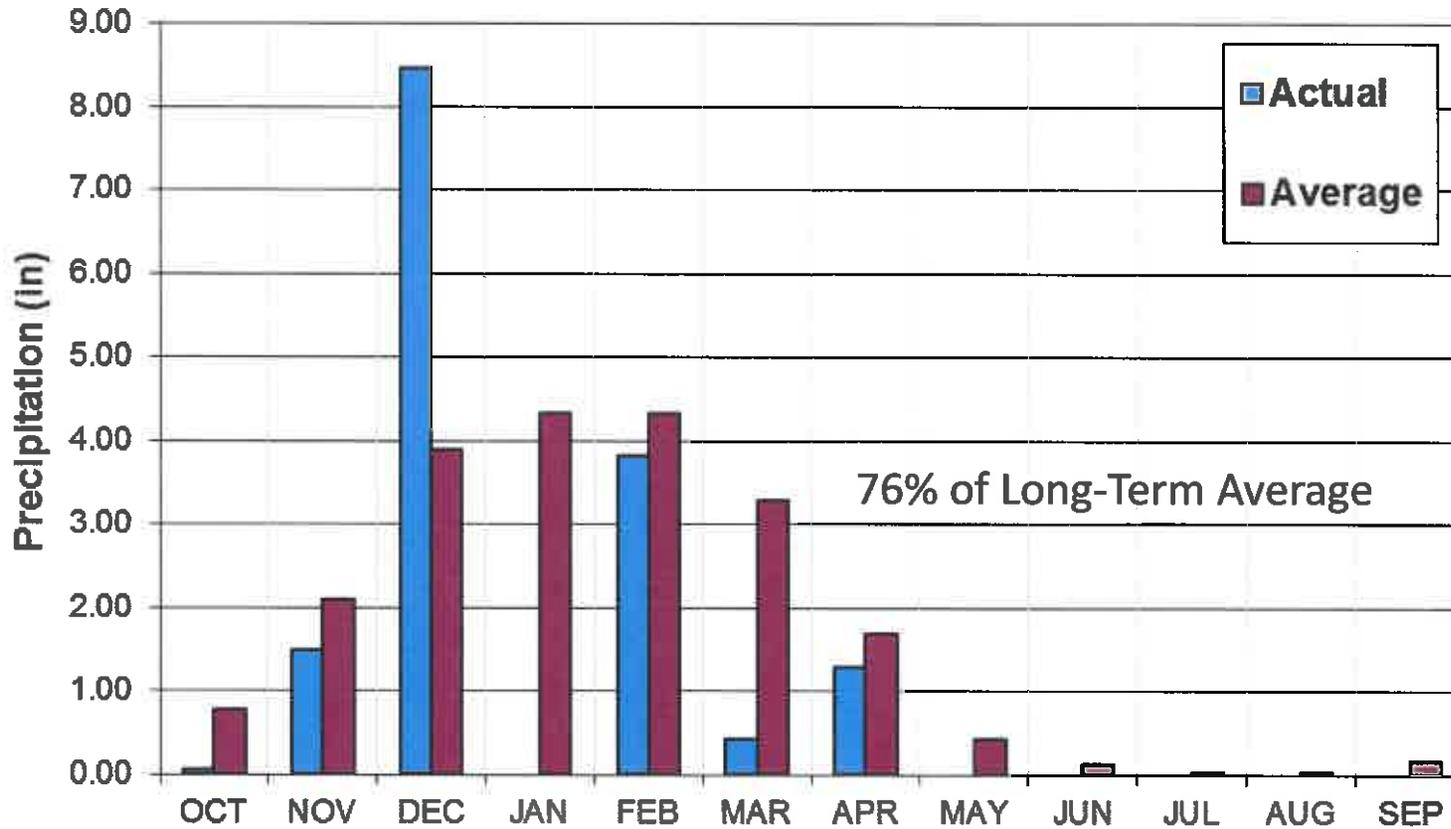
2015	5%
2014	25%
1977	25%
1988	29%
1976	37%
2007	39%
2013	42%
1963	45%
1990	45%
2012	52%



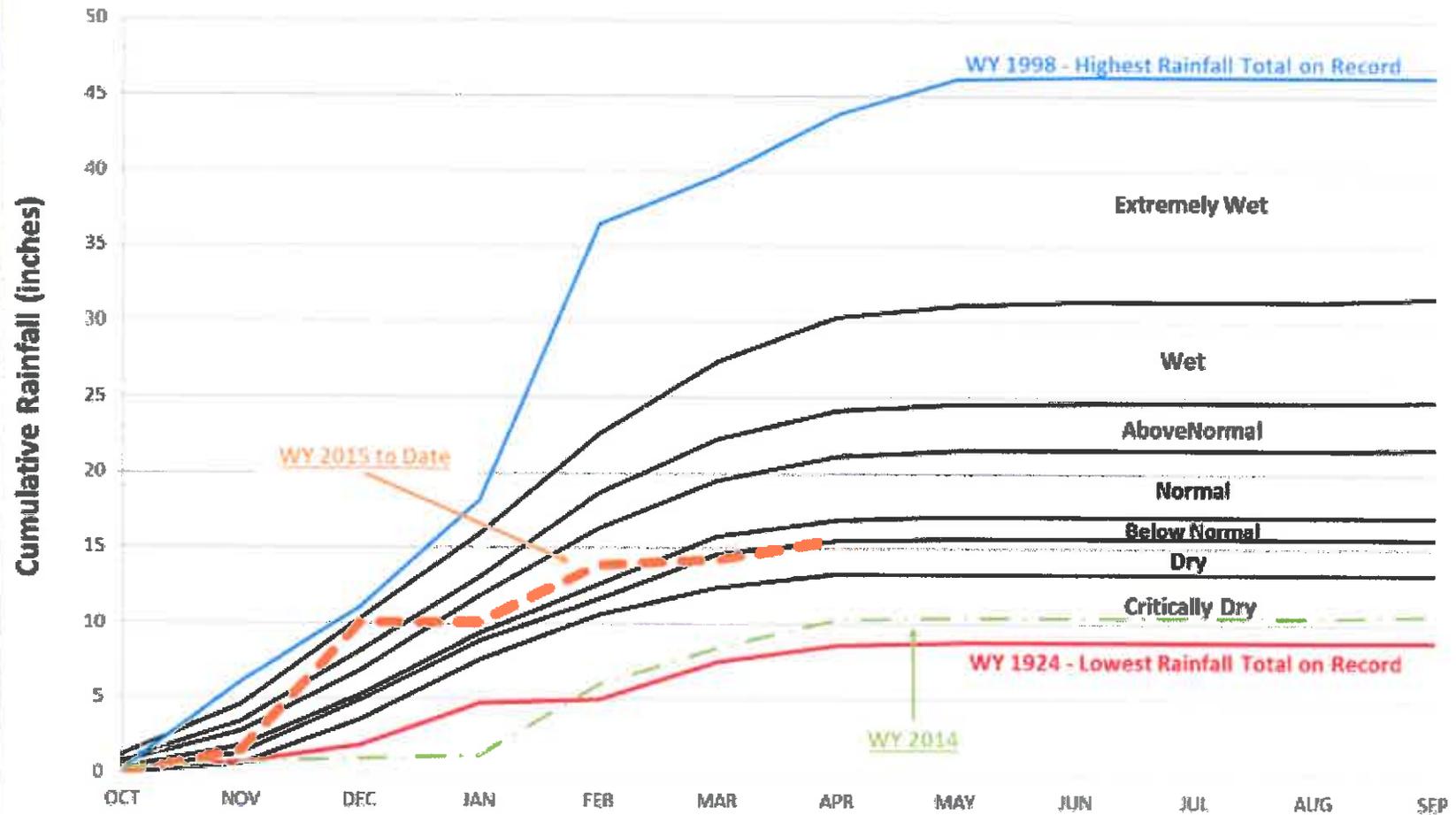
April 1, 2015 Reservoir Conditions



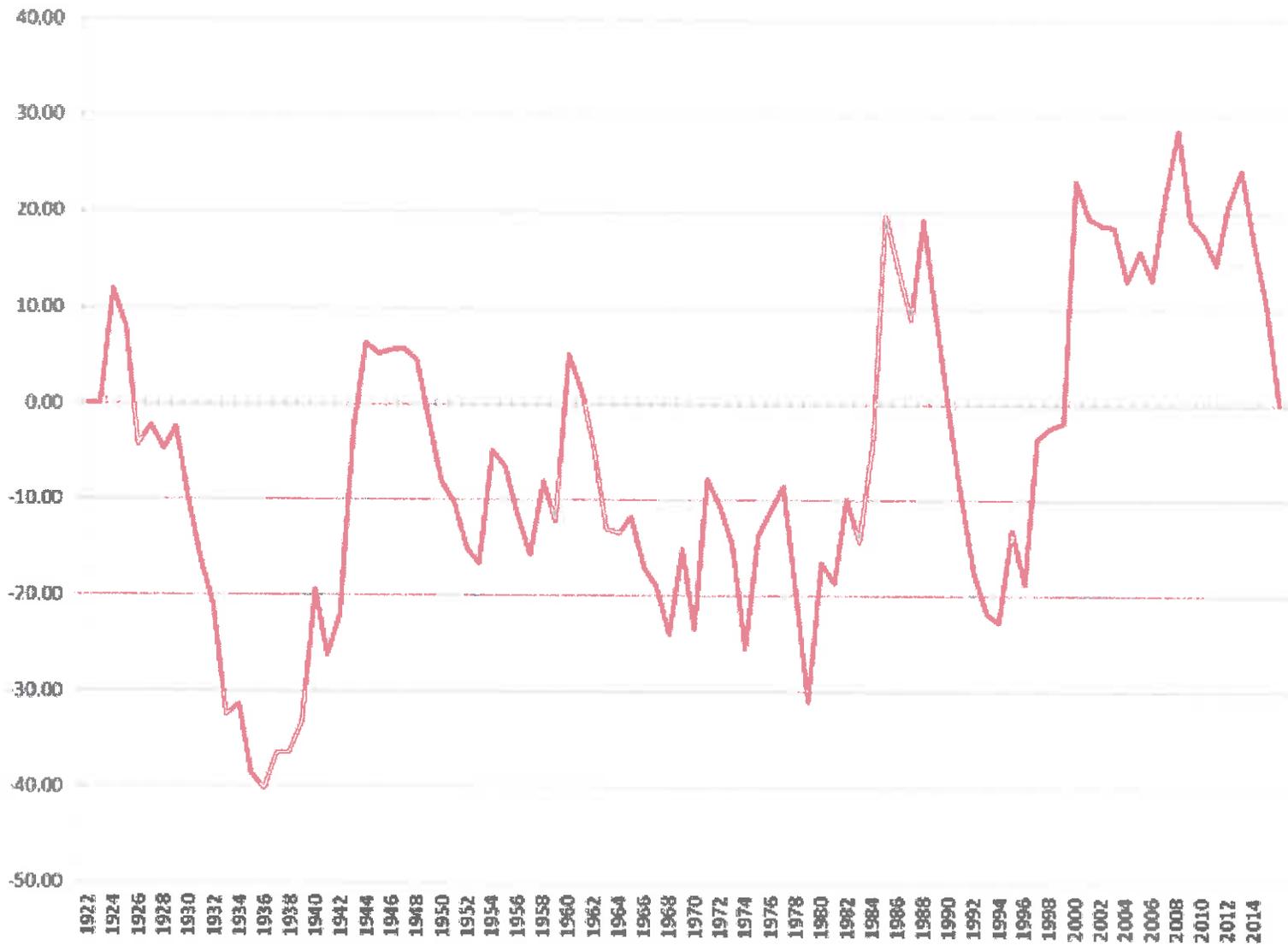
Recorded Rainfall at San Clemente Dam: Water Year 2015



Water Year Classification By Recorded Rainfall

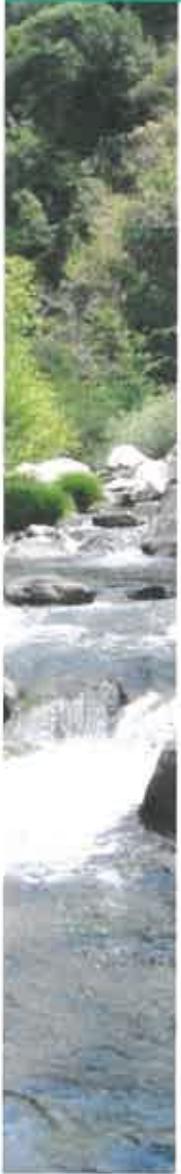


Rainfall Cumulative Departure from Mean

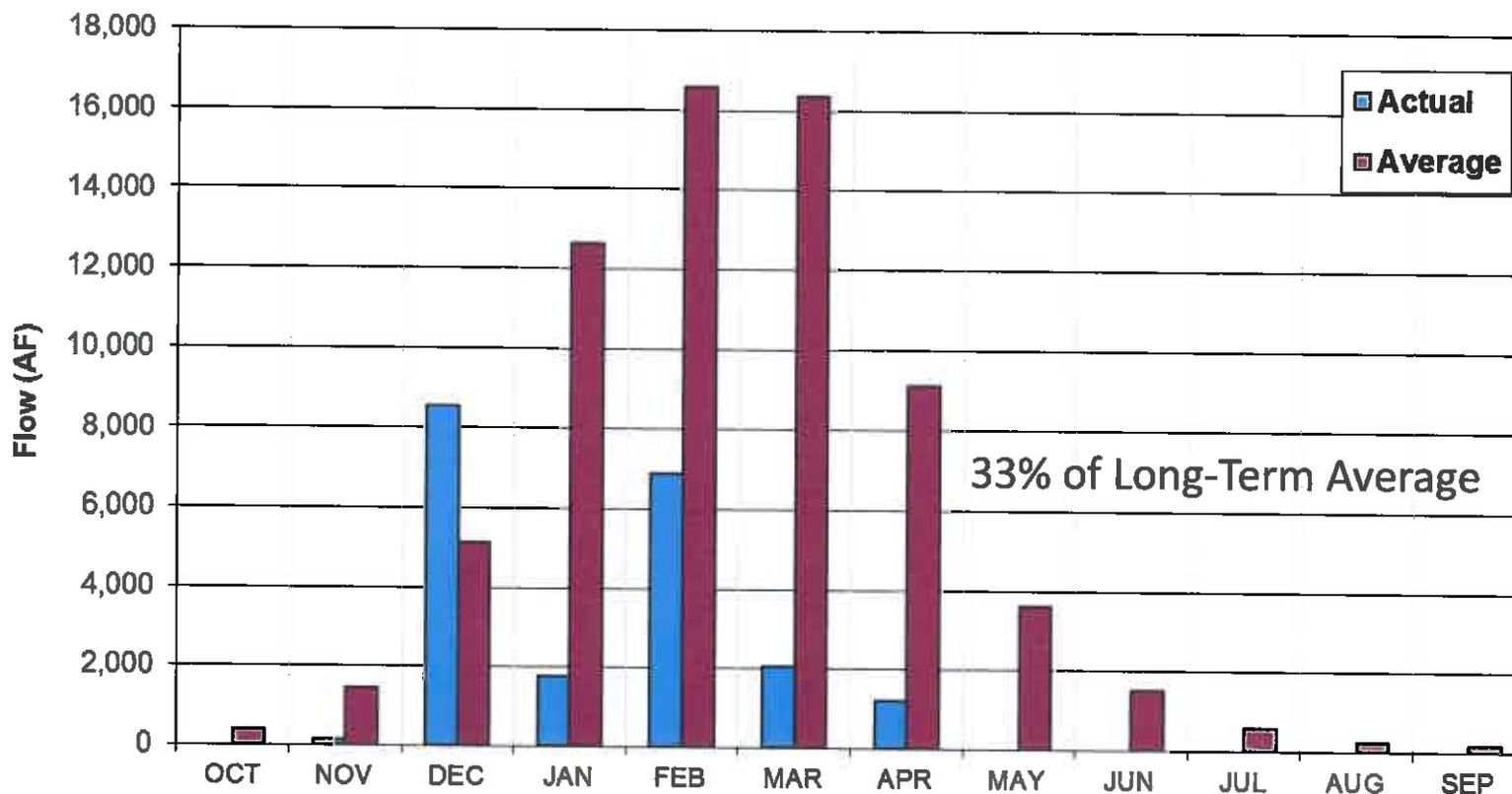


Droughts (Based on Cumulative Departure From Mean Precipitation Record)

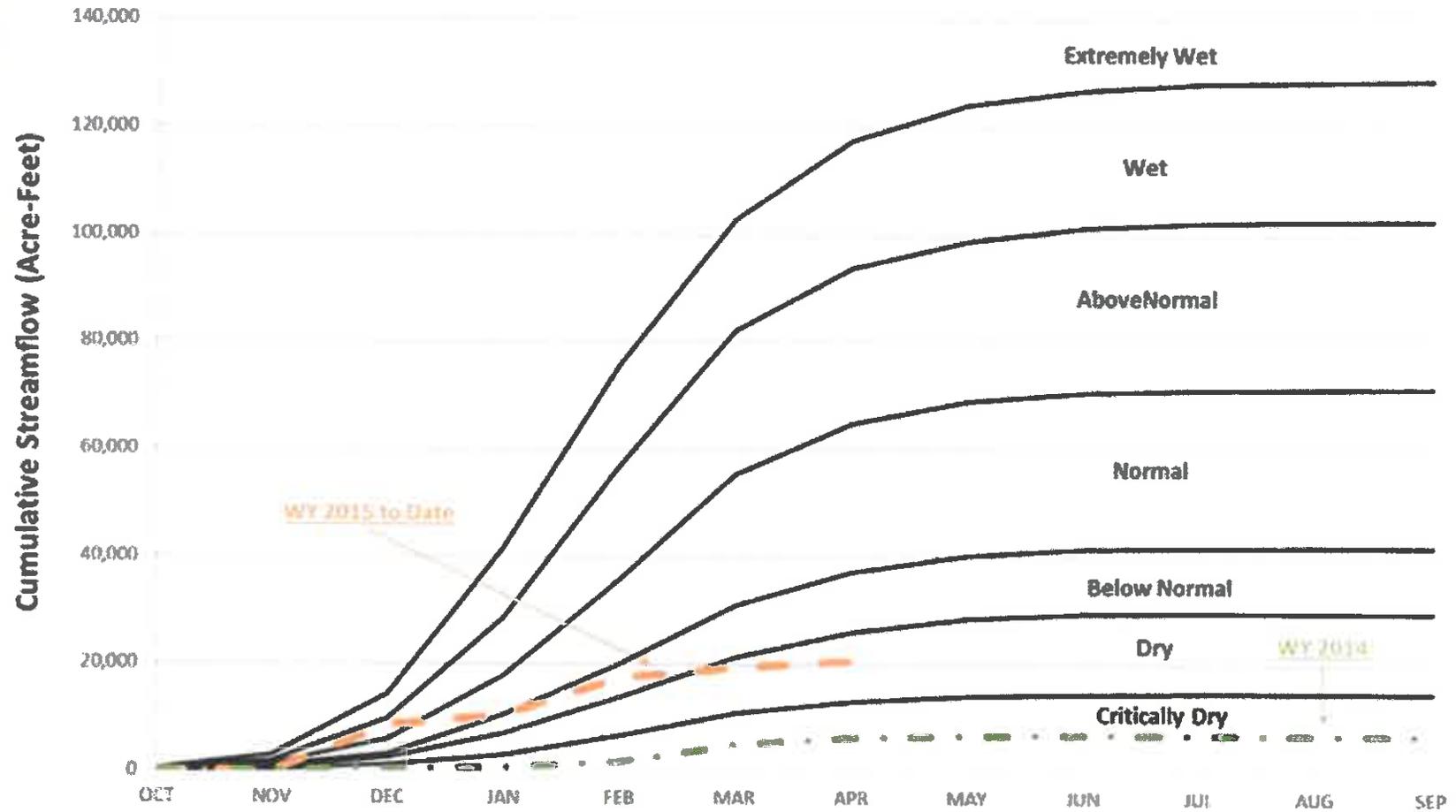
- 1924 – 1936 52.01 inches
- 1988 – 1994 41.96 inches
- 1960 – 1968 29.62 inches
- **2013 – 2015 24.38 inches**
- 1947 – 1953 22.53 inches
- 1977 – 1979 22.34 inches
- 1971 – 1974 17.94 inches



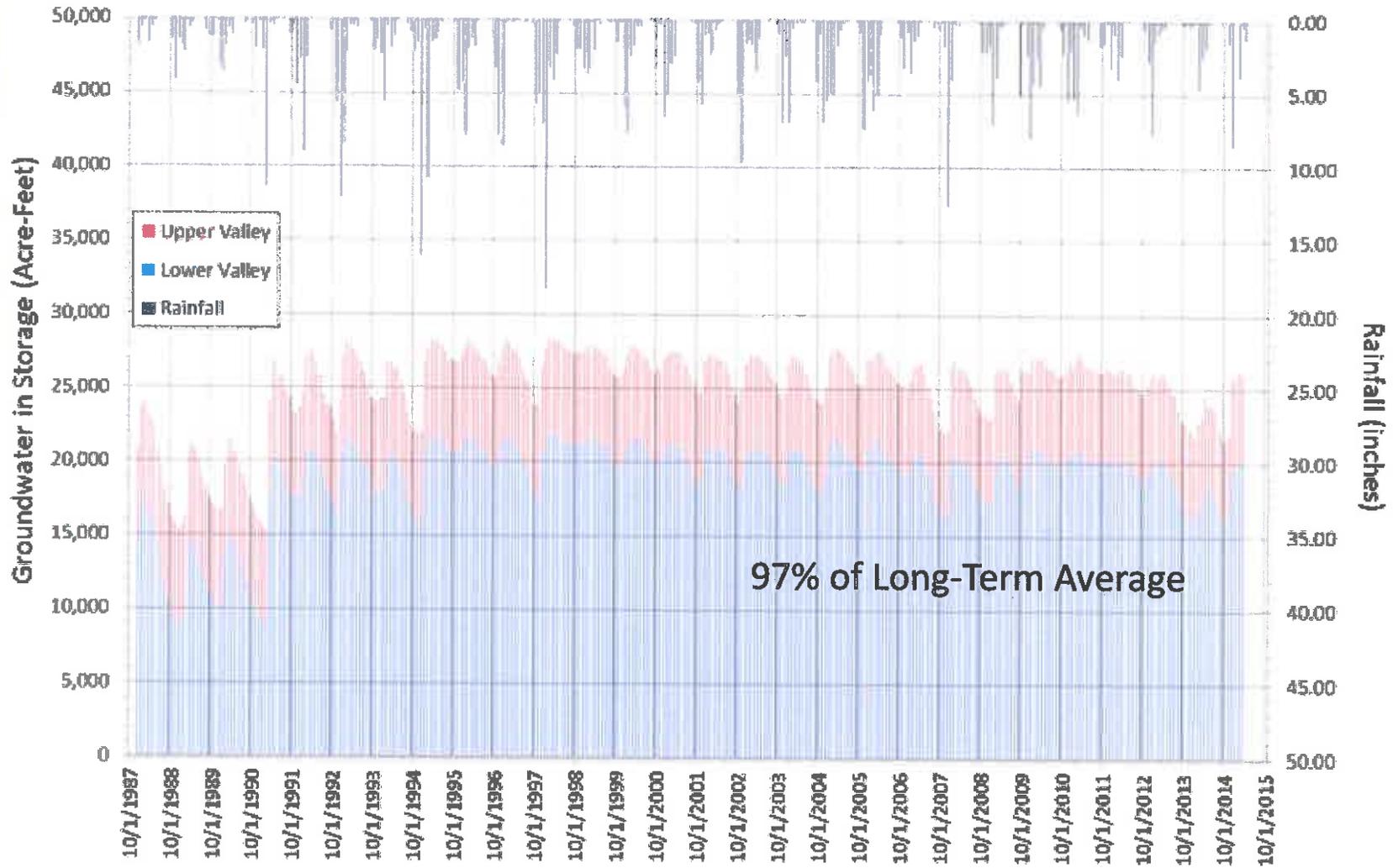
Estimated Unimpaired Carmel River Flow at San Clemente Dam: Water Year 2015



Water Year Classification by Unimpaired Flow



Recorded Rainfall v. Carmel Valley Aquifer Storage



97% of Long-Term Average



THE STATE'S RESPONSE

- Focus on (a) Water Waste, (b) Mandatory conservation, and (c) Reporting
- State Water Board amended and re-adopted August 2014 drought-related emergency water conservation regulations in March 2015, including fines
- Additional Water Waste regulations added
- Current Water Waste regulations remain, including 2-day per week watering schedule (Wednesday and Saturday)
- California Energy Commission adopted lower requirements for faucets and urinal water efficiency

Potable Water Waste Defined

New State Law	Water Management District
Landscape Irrigation Overflow	Same
Landscape Irrigation w/in 48 Hours of Rain	New
2 Day per Week Landscape Irrigation	Same, Saturdays and Wednesdays
New Irrigation Not Consistent with CA Code	Same
Irrigation of Turf in Street Medians	New
Serving Water Other Than Upon Request	Same
Hotel Linen Programs	Same
Washing a Car without Shut-Off Nozzle	Same
Cleaning Sidewalks or Driveways	Same, but more surfaces
Water Features w/o Recirculation	Same
	Leaks Not Repaired w/in 72 Hours
	Power Washing Structures
	Hand Watering w/o Shut-Off Nozzle
	Draining and Refilling Swimming Pools
	Charity Car Washes
	Failure to Meet Mandated Efficiency Standards
	Unmetered Hydrant Use
	Water in Excess of a Ration
	Several Others



- Mandates a statewide 25 percent reduction on potable urban water use through February 2016.
- Requires mandatory conservation for the first time in the State's history.
 - Governor Brown: Conserving water now will forestall impacts if it does not rain next year.
- State Water Board adopted regulations to implement the Governor's Order on May 6th
 - District met with State staff and commented during comment periods

New Mandatory Conservation Standards

- Order 400+ water suppliers by Residential Gallons per Capita per Day (GPCD) for Jul-Aug-Sep 2014
- Create 9 categories of reduction targets 4% to 36%
- Target is based on total system water production
- Will be judged based on June to February usage
- Target is relative to 2013 for same period
- Compliance measured monthly on a cumulative basis



New Mandatory Conservation Standards

Category	Range GPCD	Reduction Required	#	Example Community And GPCD
1	Reserved	4%	0	
2	< 65	8%	23	Monterey Peninsula (51.3)
3	65 – 79	12%	24	Santa Ana (78.3)
4	80 – 94	16%	44	Sunnyvale (85.2)
5	95—109	20%	51	Watsonville (100.3)
6	110 – 129	24%	48	Chino (126.7)
7	130 – 169	28%	82	Morgan Hill (161.3)
8	170 – 214	32%	54	Suburban Sacramento (222.5)
9	> 215	36%	85	Palm Springs (416.0)



Other Local Communities

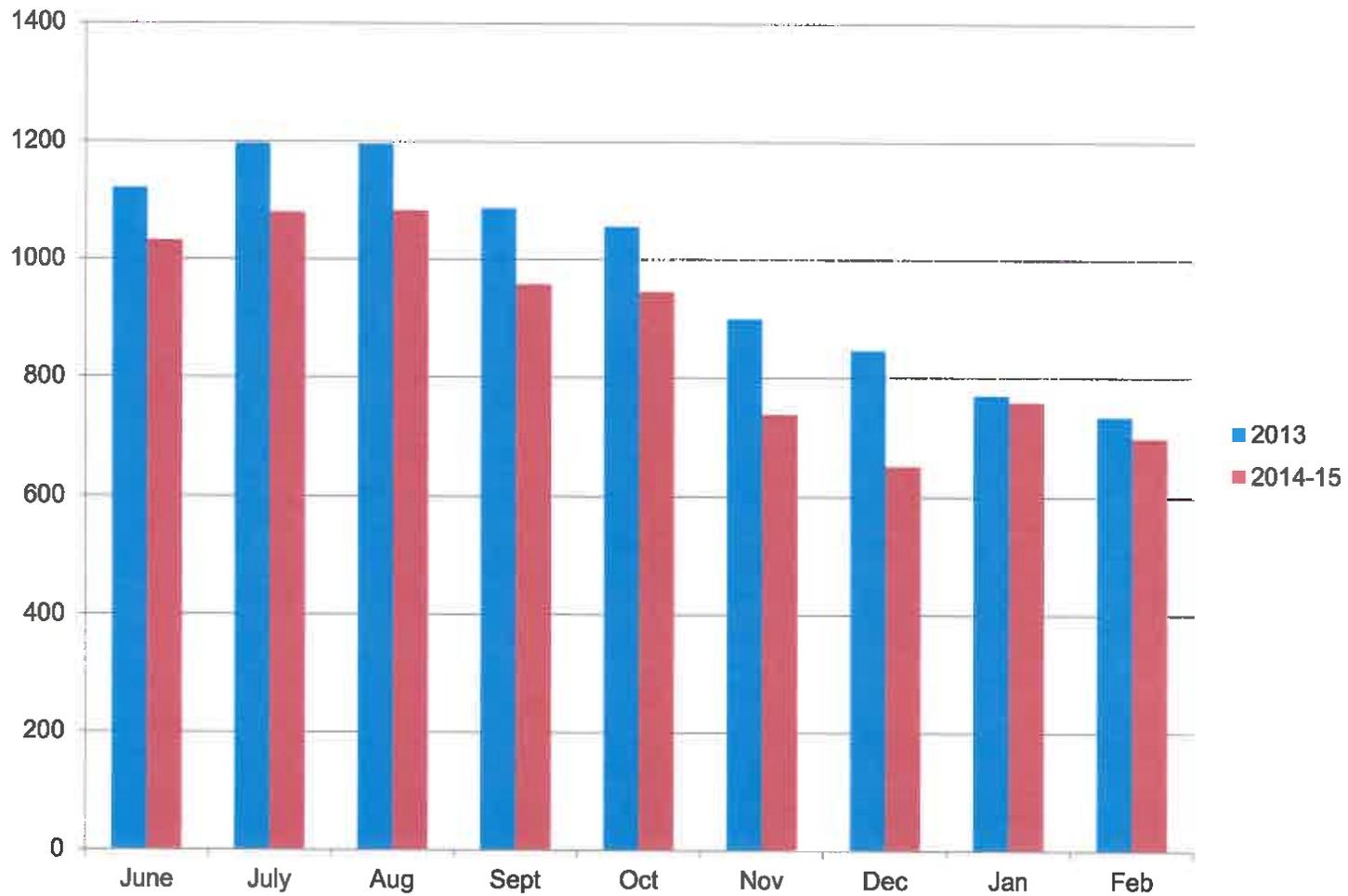
Community	GPCD	Reduction Required
Santa Cruz	47	8%
King City	68	12%
Marina	76	12%
Greenfield	84	16%
Salinas (Cal Water Service)	85	16%
Scott's Valley	92	16%
Gilroy	118	24%
Salinas (ALCO)	124	24%

New Mandatory Conservation Standards

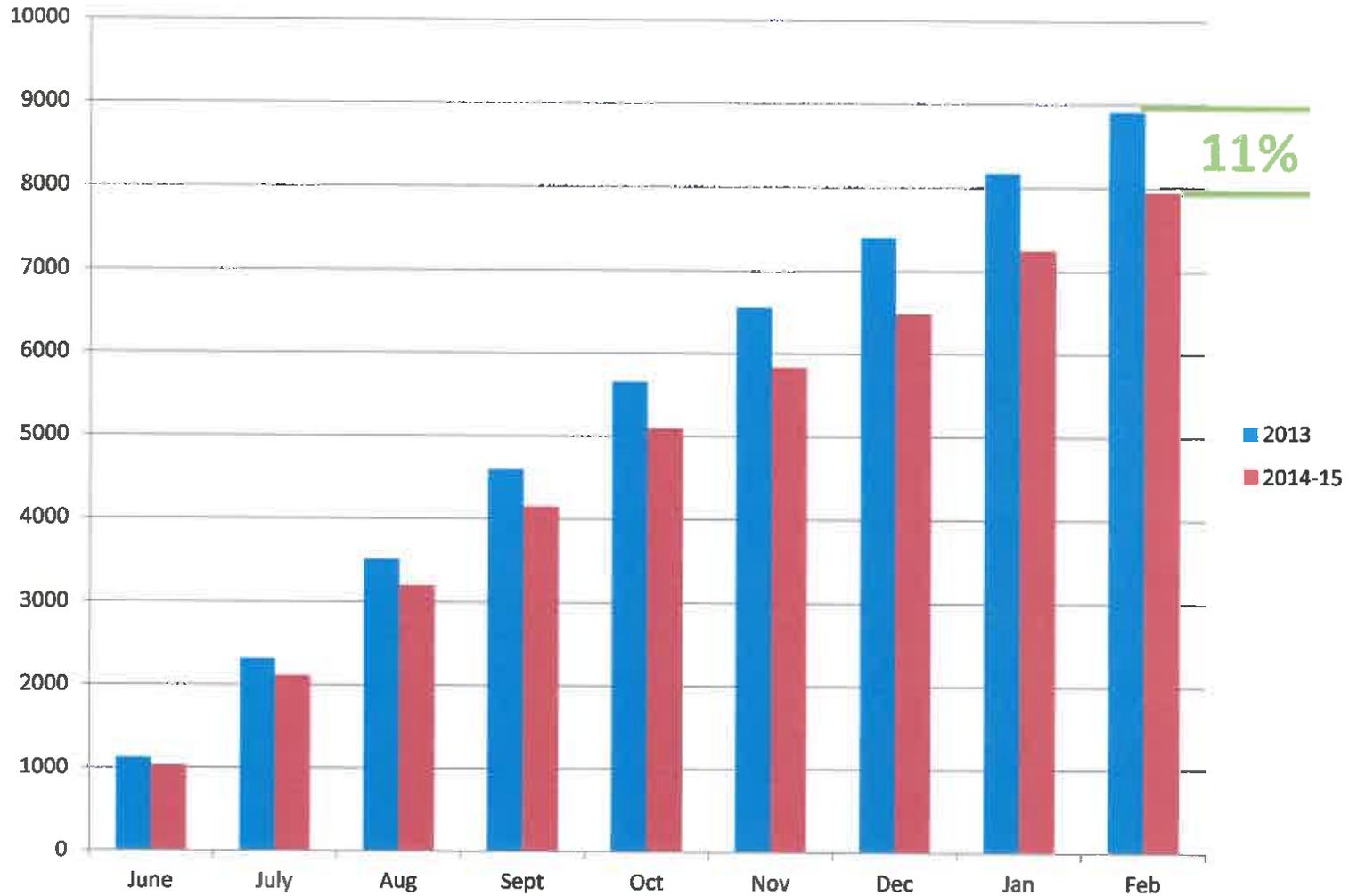
- Small water systems (between 15 and 3,000 customers) must reduce by 25% or limit irrigation to 2 days per week
- Reporting requirements for all suppliers
- Enforcement includes fines, informational orders, conservation orders, or cease and desist orders



New Mandatory Conservation Standards Impact on the Monterey Peninsula

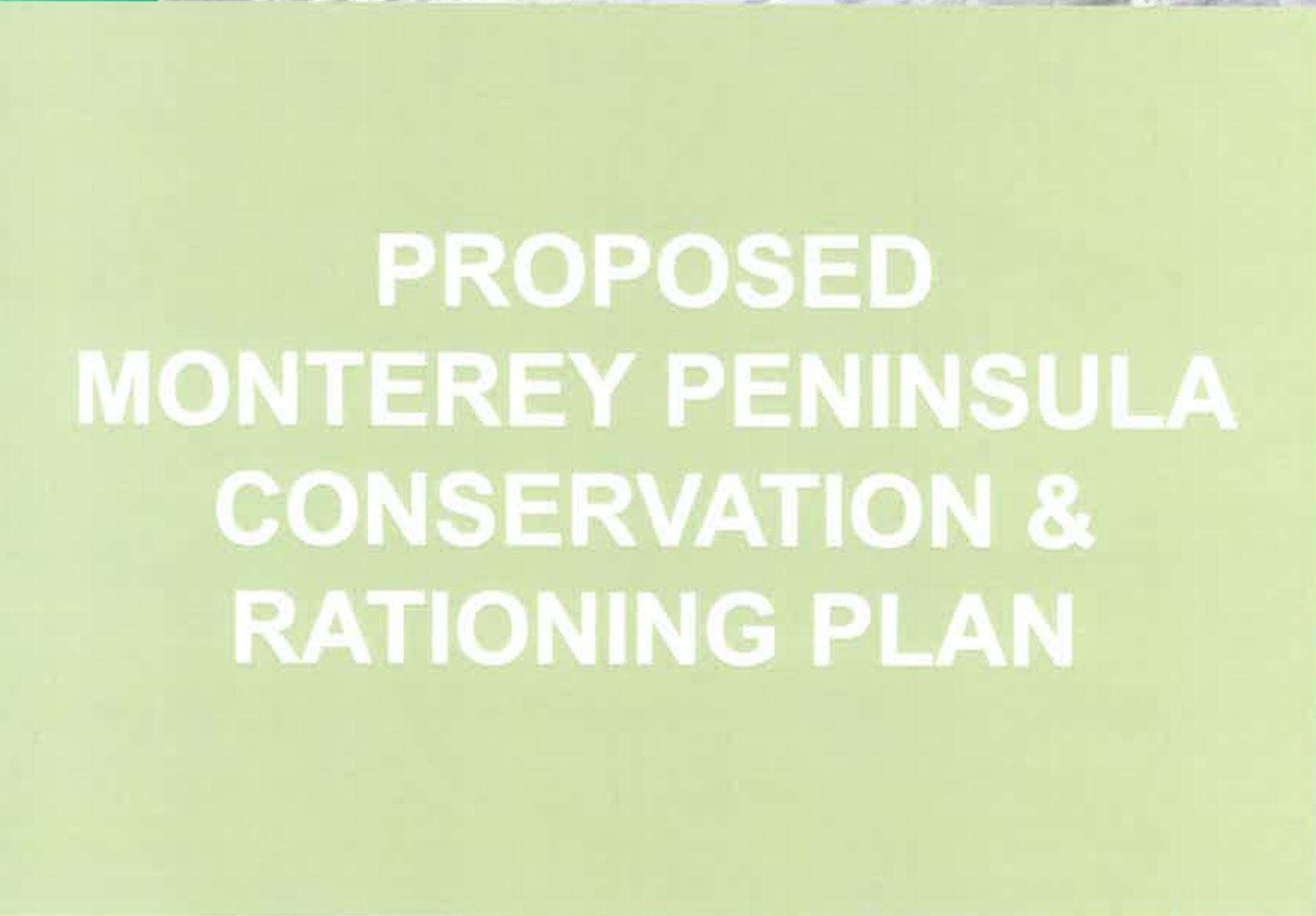


New Mandatory Conservation Standards Impact on the Monterey Peninsula

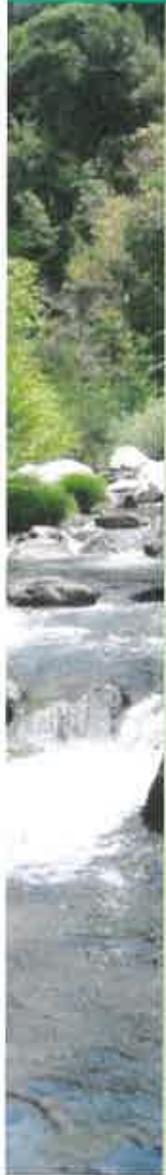


- Adopted revisions to Water Waste Definitions
- Adopted schedule of fines and penalties
- Will be proposing amended conservation and rationing plan in May
- Water waste enforcement (Hotline # 831-658-5653)



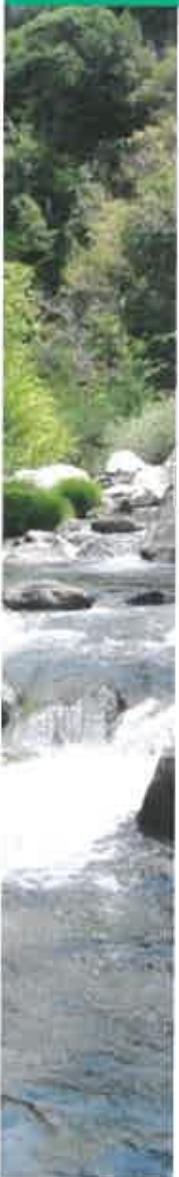


PROPOSED MONTEREY PENINSULA CONSERVATION & RATIONING PLAN



Proposed Simplified Conservation And Rationing Plan

Stage 1	Stage 2	Stage 3	Stage 4
Prohibition on Water Waste <ul style="list-style-type: none"> • Always in effect • Contains definition of water waste, enforcement process, and water waste fees 	Voluntary Conservation <ul style="list-style-type: none"> • Increased water waste enforcement 	Conservation Rates <ul style="list-style-type: none"> • 25% level 1 surcharge • 40% level 2 surcharge 	Rationing <ul style="list-style-type: none"> • Residential rations first • Non-essential & outdoor water use restrictions • Moratorium



- Special needs (medical, sanitation, riparian irrigation)
- Hardships (large animals, laundromats, etc.)
- Fully compliant with District water efficiency requirements
- No variations: Short-term rentals, guests/visitors, irrigation, spas/pools, leaks





QUESTIONS?

**CITY OF DEL REY OAKS CITY COUNCIL REGULAR MEETING
CONVENED AT 6:00 P.M. ON TUESDAY, APRIL 28, 2015 IN THE CHARLES
BENSON MEMORIAL HALL, CITY HALL**

Present: Council Member Ventimiglia, Lintell, Allion, Vice Mayor Clark, and Mayor Edelen

Absent: None

Also present: City Attorney Trujillo, City Manager Dawson and Deputy City Clerk Carvalho

Meeting came to order at 6:00 p.m. and roll call was taken.

PLEDGE OF ALLEGIANCE: Led by Council Member Lintell

INVOCATION: Reverend Robert Hellam of Church of the Oaks

PUBLIC COMMENT:

Ryan Burke, General Manager of Monterey Bay Alternative Medicine. He wanted to come down and introduce himself. Thanked the council for the opportunity and the responsibility. In our first 2 weeks they have had an overwhelming response. Many patients coming in most over 50, over 60 and over 70. It's a place they can come into and get information, education, etc. He offered an open invitation to the council members to come visit and get the full tour. On behalf of Monterey Bay Alternative Medicine thanked the Council for the opportunity.

CONSENT AGENDA:

A. MINUTES:

1. March 24, 2015 City Council Meeting
2. March 26, 2015 City Council Brainstorming Workshop

B. MONTHLY REPORTS:

1. Claims, March 2015
2. Unpaid Bills Detail, All
3. Financials, March 2015 vs. March 2014
4. Fire Department Response Report, March 2015
5. Police Activity Report, March 2015

Motion to approve: *Council Member Allion*

Second: *Council Member Ventimiglia*

Public Comment: *None*

Vote: *5-0 to approve*

Old Business: None

New Business:

The Council considered ITEM 7.A and B.

Resolution No. 2015-06, A Resolution Certifying Compliance with State Law with Respect to the Levying of General and Special Taxes, Assessments, and Property-Related Fees and Charges.

Resolution No. 2015-07, A Resolution Authorizing the Examination of Transaction (Sales) and Use Tax Records.

City Manager Dawson: Stated these allow the board of equalization to examine the local businesses. Standard resolutions.

Motion to approve: *Vice Mayor Clark*

Second: *Council Member Lintell*

Public Comment: *None*

Vote: *5-0 to approve*

The Council considered ITEM 7.C. Dog Park Report

Council Member Ventimiglia: Asking for consensus of the council on 3 items with possible ordinances. Collection of fines: There is no ordinance making the county reimburse the city for the costs via payments from residents that pick up their pets at the county. Requesting the city put this in the budget.

Vice Mayor Clark: Is this from stray dogs?

Council Member Ventimiglia: That money will come back to the dog park to maintain the dog park.

City Manager Dawson: When an animal is turned into the shelter the city is billed and we need an ordinance to put the fee schedule into the budget.

Consensus that ordinance should be written

Council Member Ventimiglia: The city should issue their own licenses checking vaccinations, etc. By county law they have to be vaccinated but we don't have a way to know if they have been.

Council Member Allion: Hasn't the staff at the county already done all this work?

City Manager Dawson: Requested Chief Langford to do a report

Chief Langford: The state says that a dog must be licensed in the city or the county. The City Clerks (1970's-1990's) use to just set up a Saturday a year in the park and license all the dogs.

Council Member Ventimiglia: Adopting an ordinance to enforce the rules. There is nothing in place.

Chief Langford: We have ordinances for the park but not for the dog park. This is a tool sometimes it's used sometimes not. People have been using the dog park to challenge the PD when they are told to put their dog on leash.

Council Member Allion: Just anticipating that this meeting will be huge.

Council Member Ventimiglia: If there is a vicious dog there is no way to enforce it.

City Manager Dawson: KION called today to ask specifically about the dog park item.

Vice Mayor Clark: Seems that sometimes it's not the dog it's the person that's the problem.

Council Member Lintell: Understands from residents there are dogs running loose in the park.

Chief Langford: Yes and there are rules for that but not specifically for the dog park.

The Council considered **ITEM 7.D, E & F,**

Consider adding Chapter 9.60, Trespassing to the Del Rey Oaks Municipal Code

Consider adding Chapter 9.10 Aggressive Solicitation to the Del Rey Oaks Municipal Code

Consider adding Chapter 9.12 Intoxication to the Del Rey Oaks Municipal Code

Consider adding Chapter 3.21 Recreational Facility Users Fee to the Del Rey Oaks Municipal Code

City Manager Dawson: These are all items that were brought up during the strategic planning meeting. We are looking for clarification and if this is what the Council wants.

Mayor Edelen: Likes all of them but has a concern. Wants to make sure we are airtight on these. Worried about first amendment rights about solicitation. We can't afford another lawsuit. If we can legally do it great.

Council Member Allion: On the aggressive solicitation is this specifically about Safeway?

Chief Langford: Yes, controls where, when, how they can solicit. For example: not standing near an ATM, have a dog on a leash, not falsifying that they are homeless. We have a great rapport with our homeless population. We have one officer that collects all the out of date sandwiches from 7-11 that they are throwing out and hands them out to the homeless. The manager of the store for example Safeway would give the PD authority to eject anyone.

City Attorney Trujillo: Stated she will research the case law and there are certain conduct for example how many feet from a car or how close you get, etc.

City Manager Dawson: Staff asks for direction on item D, E &F.

The Council considered **ITEM G.** Consider adding Chapter 3.21 Recreational Facility Users Fee to the Del Rey Oaks Municipal Code

City Manager Dawson: This one is important for the future of our city with the proposed RV park. This is a carbon copy of the Transient Occupancy Tax (TOT). Rather a recreational users fee. This specifies how developers should pay fees. For example the spot in an RV park would cost the same as renting out a room at a hotel. This doesn't give the developers of RV parks a fair fee schedule since fees are lower.

Mayor Edelen: Agendize it for next month.

STAFF REPORTS:

City Manager Dawson: Reported that MBAM has been open for 2 weeks and we have had no complaints and a lot of positive. They have done everything we have asked them to do.

The nursery is on schedule and lot will be paved this week. They had to level out the building because it's 3 buildings put together.

Council Member Lintell: Are they going to put trees so you can't see the bins from Canyon Del Rey.

City Manager Dawson: They will have lots of foliage

Council Member Lintell: Has been asked why the bins weren't put on the other side?

City Manager Dawson: The lot will be full of trees so you won't see the bins.

The Acorn will come out next week. Audit report is unqualified which is what we like to see. Monterey Bay Area Self Insurance Authority is working on getting rid of one member so it's been interesting. His wife works at MST and they are talking about 50% layoffs.

MAYOR AND COUNCIL REPORTS

Council Member Allion: You can go to any local library and pick up the draft EIR for the recycled water program (1250 pages) It's a very important document because it shows the state that we need loans for developing the treatment plant for groundwater development. Passed around the Water pollution control agency report on ground water replenishment.

Council Member Lintell: Attended Seaside sanitation district where they found that additional work needs to be done. Attended the DROCAG to do the initial planning on the ice cream social which is May 17th. Attended the dog park meeting and was very impressed with how much work he's (Council Member Ventimiglia) done for the dog park committee.

Vice Mayor Clark: MST is sad. Lots of public hearings, it was very emotional because it's some peoples only transportation. Our routes won't be cut but it's going to be very hard to get to other cities.

City Manager Dawson: We did send a letter to Washington.

Vice Mayor Clark: There was a lot of talk about UBER and they want it regulated like the taxis. They will have more information on how good or bad it is. Doesn't think they should get into the politics of whether UBER is any good or not. MST got an award for outstanding service from the association for transportation for the electric trolleys and for people with disabilities. Working with Kim and Dan on the little libraries so this should be in the next 2 weeks. They will keep it stocked for the first 2 years.

Council Member Ventimiglia: Attended AMBAG discussing changes in transportation. Community human services attended and our donation letter has been received. Setting up a board retreat on May 8th for strategic planning for the agency. Reported on the Dog park that he did get a hold of Bill who is getting bids from fencing companies. Going to use the \$16,000 grant as efficiently as possible. Won't be here on the May meeting so might want to postpone the dog park item until June.

Council Member Allion: Meant to highlight that the MRWMD rating came back and they got a AA rating and will be improving the recycling center out there. Interesting study, neither Salinas Valley or the MRWMD should update their recycling because they are meeting their goals.

City Manager Dawson: He was going to talk about the transition from Waste Management to Green Waste, and some of the comments like WM asked Green Waste to pick up the cans and deliver them. They ended up hiring HOPE services to pick up the old cans. Won't talk about the rental truck that took out a couple cars on Del Monte. Fortunately for us it's been fairly seamless. Our franchise agreement will create a flat rate fee.

Mayor Edelen: Went to DC with FORA and finalized a grant for removing blight on Ft. Ord. When the deed was finalized there were two lots that weren't transferred so it's caused a delay. Received approval from the Federal EPA. When we develop, there will be some deed restrictions because of the loans required. BRAC will have another closure and they are talking about NPS now. The Navy is not defending it. At MPRWA it was noted that Del Rey Oaks has decreased their water consumption the most of any city on the peninsula! 26% decrease! The next closest was Seaside at 9%. California council of governments is about transportation and the biggest conversation was about UBER and LIFT. The government sees it as being a solution in CA. They are focusing on mass transit. How do you get people from the mass transit to the smaller areas. UBER and LIFT are cheaper than taxis and there are not parking lots etc. Everywhere they went in DC they used UBER. UBER is very convenient. You know who will pick you up and they know who they are picking up, there is no money changing hands and it's very convenient! It's the wave of the future. Kudos to Council Member Lintell for coming up with a solution for overnight parking in the park.

Chief Langford: That is consistent with the park hours. Closed the meeting with a moment of silence for Maurice Weir who passed away this week.

CORRESPONDENCE:

Mayor Edelen: Announced the correspondence.

CLOSED SESSION: None

7:06 p.m., ADJOURNED to next meeting date, Tuesday, May 26, 2015.

Attest:

Date:

REGULAR MONTHLY MEETING DEL REY OAKS PLANNING COMMISSION WEDNESDAY, APRIL 8, 2015 AT 6:00 P.M. CHARLIE BENSON MEMORIAL HALL

Present: Commissioner Goetzelt, Weir, Jaksha, Hayworth, Green and Chairman Gaglioti

Absent: None

Also Present: City Manager Dawson and Deputy City Clerk Minami

PLEDGE OF ALLEGIANCE:

CONSENT AGENDA:

The Commission considered **ITEM 3.A.**, Planning Commission Meeting Minutes, February 11, 2015.

Motion by Commissioner Hayworth to approve, with corrections, seconded by Commissioner Weir.

No comments

5-0

PUBLIC COMMENT:

None

BUILDING REPORT:

The Commission accepted **ITEM 5.A.**, Building Activity Report, March 2015

Deputy City Clerk Minami: 800 Portola is scheduled for a final inspection on Monday April 13, 2015.

Commissioner Jaksha: Asks about the Garden Center.

Deputy City Clerk Minami: Listed on the report at 899 Rosita and just had an inspection.

NEW BUSINESS:

Applicant's Name:	Robert Miller and Michael C. Bruno
File Number:	ARC# 15-01
Site Location:	924 Portola Drive
Planning Area:	APN# 012-482-009
Environmental Status:	Categorically Exempt

Project Description: Requesting Architectural Review to add a 293 sq. ft. bedroom and bathroom to the rear of the single family dwelling .
Materials and colors to coincide with the Del Rey Oaks Municipal Code.

Mike Bruno, Applicant: Just purchased the house, it needs a lot of work. Will be tearing down the 91 square foot addition and would like permission to build a 293 square foot bedroom and bathroom addition to the rear of the house, using the same roof line.

Commissioner Goetzelt: Sure that the old addition wasn't permitted and what was it used for previously? What kind of foundation does it have now and what kind will it have? Slider off of the bedroom, what will happen with the area that is outside of the bedroom. Concrete, a deck? How far are you going out?

Mike Bruno, Applicant: No deck, just concrete.

Rob Miller, Applicant: Not much of a step down to concrete and it will be four to six feet from the retaining wall.

Commissioner Goetzelt: Not too close to the wall, what will be on the retaining wall and will it have to go to ARC?

Deputy City Clerk Minami: If there isn't a fence there now, then yes it would have to be approved.

Commissioner Jaksha: Can we approve tonight and they come back in May without paying another fee for ARC?

Commissioner Goetzelt: What will it be made out of?

City Manager Dawson: The applicants can explain what they plan on doing tonight and it will be part of the decision tonight.

Mike Bruno, Applicant: It will be no higher than 4 feet and will not hinder the view. It will be made out of redwood.

Commissioner Weir: Entitled to two bathrooms. Stay consistent with colors and materials to match existing.

Commissioner Hayworth: If the fence will only be 4 feet, isn't worth talking about because it isn't on in the scope of this application.

City Manager Dawson: It's landscaping and doesn't need a permit.

Commissioner Jaksha: Did the applicants talk with neighbors?

Mike Bruno, Applicant: No

Commissioner Jaksha: No one is here in protest, so that's a good sign.

Commissioner Green: Looks like a great plan, the place needs some TLC and glad to see it.

Commissioner Jaksha: The colors and materials should match existing house.

Commissioner Weir: The condition of approval isn't dependant on the color they paint it.

Commissioner Green: They can paint it any color they want.

Motion by Commissioner Jaksha to approve ARC #15-01 with the condition that the materials and colors to match existing, the addition and the existing house be the same color, seconded by Commissioner Hayworth.

No public comment was received.

Motion passed 6-0

PUBLIC COMMENT: None

ANNOUNCEMENTS/COMMENTS:

None

NEXT MEETING: Wednesday, May 13, 2015 at 6:00 p.m.

6:30 p.m. Meeting Adjourned

Approved: _____

CITY OF DEL REY OAKS
Claims Report
April 2015

Date	Num	Name	Memo	Amount
AT&T CAL NET 2 04/15/2015	14895	AT&T CAL NET 2	PHONE 2/19/15-3/18/15	229.71
Total AT&T CAL NET 2				229.71
BGF PLANNING CONSULTANTS 04/15/2015	106	BGF PLANNING C...	MONTEREY PENINSULA PROPERTY PLANNING...	1,508.00
Total BGF PLANNING CONSULTANTS				1,508.00
BOB WINKLEBLACK 04/15/2015	14919	BOB WINKLEBLACK	Start up funds to buy materials for ADA City Hall rem...	4,000.00
Total BOB WINKLEBLACK				4,000.00
CALIFORNIA-AMERICAN WATER 04/15/2015	14896	CALIFORNIA-AME...	WATER 2/20/15-3/19/15	516.56
Total CALIFORNIA-AMERICAN WATER				516.56
CHEVRON 04/15/2015	14897	CHEVRON	3/11/15-4/10/15 FUEL	1,802.53
Total CHEVRON				1,802.53
CITY OF SEASIDE 04/15/2015	14898	CITY OF SEASIDE		5,037.48
Total CITY OF SEASIDE				5,037.48
GENE'S IMPORT AUTO BODY 04/15/2015	14899	GENE'S IMPORT A...	UNIT #62 and #63 PAINT	4,133.04
Total GENE'S IMPORT AUTO BODY				4,133.04
GLOBALSTAR USA 04/15/2015	14900	GLOBALSTAR USA	SATELITE PHONE	54.99
Total GLOBALSTAR USA				54.99
HICKS PLUMBING 04/15/2015	14901	HICKS PLUMBING	INV 2000 PARK BATHROOM URINAL DRAIN PL...	100.00
Total HICKS PLUMBING				100.00
HOME DEPOT CRC 04/15/2015	14902	HOME DEPOT CRC	ACCT. # 6035 3220 0248 6219 SUPPLIES AND MA...	1,615.65
Total HOME DEPOT CRC				1,615.65
I.M.P.A.C.GOVERNM'T SER 04/15/2015	14903	I.M.P.A.C.GOVERN...	MANAGING ACCOUNT #: 4246-0445-5564-9924 ...	3,136.48
Total I.M.P.A.C.GOVERNM'T SER				3,136.48
IE SOLUTIONS 04/15/2015	14904	IE SOLUTIONS	INV. 14-1191 REMOTE SESSIONS WITH KIM 3/3/...	262.50
Total IE SOLUTIONS				262.50
Limited Goods 04/07/2015	PP040715	Limited Goods	Photo Battery - PD	47.14
Total Limited Goods				47.14
M3 ENVIRONMENTAL CONSULTING LLC 04/15/2015	14920	M3 ENVIRONMEN...	Asbestos and Lead Paint Inspection and Report for A...	1,520.00
Total M3 ENVIRONMENTAL CONSULTING LLC				1,520.00
Malware Bytes 04/02/2015	PP040215	Malware Bytes		49.90
Total Malware Bytes				49.90
Michael K..Rachel 04/15/2015	14905	Michael K..Rachel	JAN 7 - MARCH 25, 2015 BUILDING INSPECTIONS	1,125.00
Total Michael K..Rachel				1,125.00
MINAMI, KAREN L 04/30/2015	14927	MINAMI, KAREN L	Wellness	100.00

CITY OF DEL REY OAKS
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Date	Num	Name	Memo	Amount
Total MINAMI, KAREN L				100.00
MONTEREY BAY TECHNOLOGIES				
04/15/2015	14906	MONTEREY BAY T...		700.00
Total MONTEREY BAY TECHNOLOGIES				700.00
MONTEREY COUNTY SHERIFF				
04/15/2015	14907	MONTEREY COUN...	ACJIC for quarter ending 12/30/14	1,071.94
Total MONTEREY COUNTY SHERIFF				1,071.94
MONTEREY SIGNS				
04/15/2015	14908	MONTEREY SIGNS	STAR DECALS FOR FRESHLY PAINTED PD UNITS	298.38
Total MONTEREY SIGNS				298.38
NEXTEL COMMUNICATION				
04/15/2015	14909	NEXTEL COMMUN...	NEXTEL RADIO- PW/PD/CM 2/12/15-3/11/15	236.18
Total NEXTEL COMMUNICATION				236.18
NORTH AMERICAN RESCUE, LLC				
04/15/2015	14910	NORTH AMERICA...	INV. IN176609-MEDICAL SUPPLIES	541.38
Total NORTH AMERICAN RESCUE, LLC				541.38
OFFICE DEPOT				
04/15/2015	14911	OFFICE DEPOT		340.38
Total OFFICE DEPOT				340.38
OFFICE EQUIPMENT FINANCE SERVICES				
04/15/2015	14912	OFFICE EQUIPME...	LEASE PAYMENT FOR COPIER-INV. 272211517	259.96
Total OFFICE EQUIPMENT FINANCE SERVICES				259.96
P.E.R.S.-HEALTH				
04/20/2015	EFT	P.E.R.S.-HEALTH	HEALTH PREMIUM APRIL 2015	12,860.85
Total P.E.R.S.-HEALTH				12,860.85
PAYPAL				
04/01/2015	PP04012015	PAYPAL	Saline for PW	105.00
Total PAYPAL				105.00
PENINSULA WELLNESS CENTER				
04/30/2015	14928	PENINSULA WELL...	wellness program Johnson	350.00
Total PENINSULA WELLNESS CENTER				350.00
PERS				
04/15/2015	14913	PERS	PAYROLL 3-2015-02	8,966.95
Total PERS				8,966.95
PERS - 457 PLAN				
04/28/2015	14926	PERS - 457 PLAN	04/01/15-04/15/15 - Dawson	1,000.00
04/28/2015	14926	PERS - 457 PLAN	04/16/15-04/31/15 - Dawson	1,000.00
04/28/2015	14926	PERS - 457 PLAN	04/01/15-04/15/15 - Young	500.00
04/28/2015	14926	PERS - 457 PLAN	04/16/15-04/30/15 - Young	500.00
Total PERS - 457 PLAN				3,000.00
PG&E				
04/15/2015	14914	PG&E	GAS & ELECTRIC 2/24/15-3/24/15	2,632.27
Total PG&E				2,632.27
PG&E-GJM&218				
04/15/2015	14915	PG&E-GJM&218	6817283169-2	53.87
Total PG&E-GJM&218				53.87
QuickBooks Payroll Service				
04/14/2015		QuickBooks Payroll ...	Fee for 10 direct deposit(s) at \$1.60 each	16.00
04/14/2015		QuickBooks Payroll ...	Fee for 11 employee(s) paid	16.50
04/14/2015		QuickBooks Payroll ...	Monthly processing fee for Apr 2015	99.00
04/14/2015		QuickBooks Payroll ...	No state fee for CA for Apr 2015	
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	0.80

CITY OF DEL REY OAKS

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Date	Num	Name	Memo	Amount
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	4,292.00
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	536.41
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	536.41
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	8.31
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	8.31
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	1,468.94
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	332.94
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	25,998.12
04/14/2015		QuickBooks Payroll ...	Fee for 3 direct deposit(s) at \$1.60 each	4.80
04/14/2015		QuickBooks Payroll ...	Fee for 3 employee(s) paid	4.50
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	99.00
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	39.29
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	39.29
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	5.00
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	24.39
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	2,542.02
04/14/2015		QuickBooks Payroll ...	Fee for 2 direct deposit(s) at \$1.60 each	3.20
04/14/2015		QuickBooks Payroll ...	Fee for 2 employee(s) paid	3.00
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	71.00
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	16.19
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	16.19
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	10.11
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	10.05
04/14/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/13/2015	1,009.44
04/24/2015		QuickBooks Payroll ...	Fee for 1 direct deposit(s) at \$1.60 each	1.60
04/24/2015		QuickBooks Payroll ...	Fee for 1 employee(s) paid	1.50
04/24/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/23/2015	1,066.00
04/24/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/23/2015	94.60
04/24/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/23/2015	94.60
04/24/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/23/2015	390.17
04/24/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/23/2015	58.72
04/24/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/23/2015	4,914.51
04/29/2015		QuickBooks Payroll ...	Fee for 11 direct deposit(s) at \$1.60 each	17.60
04/29/2015		QuickBooks Payroll ...	Fee for 14 employee(s) paid	21.00
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	3.99
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	4,069.00
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	519.85
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	519.85
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	41.18
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	41.18
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	1,391.66
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	322.66
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	24,950.64
04/29/2015		QuickBooks Payroll ...	Fee for 2 direct deposit(s) at \$1.60 each	3.20
04/29/2015		QuickBooks Payroll ...	Fee for 5 employee(s) paid	7.50
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	3.75
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	91.45
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	9.06
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	9.06
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	38.75
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	38.75
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	5.63
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	297.22
04/29/2015		QuickBooks Payroll ...	Fee for 4 direct deposit(s) at \$1.60 each	6.40
04/29/2015		QuickBooks Payroll ...	Fee for 4 employee(s) paid	6.00
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	69.00
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	31.68
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	31.68
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	12.05
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	19.66
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	2,052.25
04/29/2015		QuickBooks Payroll ...	Fee for 1 direct deposit(s) at \$1.60 each	1.60
04/29/2015		QuickBooks Payroll ...	Fee for 1 employee(s) paid	1.50
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	9.41
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	9.41
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	5.84
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	633.51

CITY OF DEL REY OAKS

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04/29/2015		QuickBooks Payroll ...	Fee for 1 direct deposit(s) at \$1.60 each	1.60
04/29/2015		QuickBooks Payroll ...	Fee for 1 employee(s) paid	1.50
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	9.40
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	9.40
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	5.84
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	633.50
04/29/2015		QuickBooks Payroll ...	Fee for 1 direct deposit(s) at \$1.60 each	1.60
04/29/2015		QuickBooks Payroll ...	Fee for 1 employee(s) paid	1.50
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	9.41
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	9.41
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	5.84
04/29/2015		QuickBooks Payroll ...	Created by Payroll Service on 04/28/2015	633.50
Total QuickBooks Payroll Service				80,448.38
TERMINIX				
04/15/2015	14916	TERMINIX	6099531	68.00
Total TERMINIX				68.00
TIMOTHY J. MERONEY				
04/15/2015	14917	TIMOTHY J. MERO...	MARCH 2015 PLAN CHECK/INSPECTION SERVL...	165.00
Total TIMOTHY J. MERONEY				165.00
UNION BANK Charges				
04/30/2015	EFT04302015	UNION BANK Char...	Bank fees	234.69
Total UNION BANK Charges				234.69
VSP				
04/15/2015	14918	VSP	VISION SERVICE PLAN APRIL 2015	172.90
Total VSP				172.90
Zuccaro, Mike				
04/15/2015	14921	Zuccaro, Mike	ADA City Hall Remodel Plans, to be reimbursed CDB...	2,000.00
Total Zuccaro, Mike				2,000.00
TOTAL				139,745.11

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Unpaid Bills Detail
 All Transactions

Date	Name	Memo	Account	Amount	Balance	Due Date
ADAMSON INDUSTRIES						
04/21/2015	ADAMSON INDUSTRIES	INV 172881 AMMUNITION ORDE...	60440 · SPECIAL SU...	1,858.92	1,858.92	05/21/2015
Total ADAMSON INDUSTRIES				1,858.92	1,858.92	
AT&T CAL NET 2						
04/19/2015	AT&T CAL NET 2	PHONE 3/19/15-4/18/15	60530 · TELEPHON...	147.39	147.39	05/19/2015
04/19/2015	AT&T CAL NET 2	PHONE 3/19/15-4/18/15	60530 · TELEPHON...	68.11	215.50	05/19/2015
04/19/2015	AT&T CAL NET 2	PHONE 3/19/15-4/18/15	60530 · TELEPHON...	15.55	231.05	05/19/2015
04/30/2015	AT&T CAL NET 2	PHONE 3/19/15-4/18/15	60530 · TELEPHON...	147.39	378.44	05/30/2015
04/30/2015	AT&T CAL NET 2	PHONE 3/19/15-4/18/15	60530 · TELEPHON...	68.11	446.55	05/30/2015
04/30/2015	AT&T CAL NET 2	PHONE 3/19/15-4/18/15	60530 · TELEPHON...	15.55	462.10	05/30/2015
Total AT&T CAL NET 2				462.10	462.10	
AT&T SERVICE						
04/30/2015	AT&T SERVICE	CLOSING BILL	60530 · TELEPHON...	1.90	1.90	05/30/2015
Total AT&T SERVICE				1.90	1.90	
CALIFORNIA-AMERICAN WATER						
04/21/2015	CALIFORNIA-AMERICAN ...	650 CANYON DEL REY RD. ACCT...	60525 · UTILITIES/...	151.08	151.08	05/21/2015
04/21/2015	CALIFORNIA-AMERICAN ...	33 QUENDALE 1015-210018799016...	60525 · UTILITIES/...	26.91	177.99	05/21/2015
04/21/2015	CALIFORNIA-AMERICAN ...	100 CALLE DEL OAKS ACCT. 1015...	60525 · UTILITIES/...	26.91	204.90	05/21/2015
04/21/2015	CALIFORNIA-AMERICAN ...	950 ANGELUS WAY ACCT. 1015-2...	60525 · UTILITIES/...	92.08	296.98	05/21/2015
04/21/2015	CALIFORNIA-AMERICAN ...	8 LOS ENCINOS ACCT. 1015-21002...	60525 · UTILITIES/...	67.25	364.23	05/21/2015
04/21/2015	CALIFORNIA-AMERICAN ...	59 LOS ENCINOS ACCT. 1015-2100...	60525 · UTILITIES/...	26.91	391.14	05/21/2015
04/21/2015	CALIFORNIA-AMERICAN ...	800 ROSITA RD. ACCT. 101521002...	60525 · UTILITIES/...	47.34	438.48	05/21/2015
Total CALIFORNIA-AMERICAN WATER				438.48	438.48	
CITY OF SEASIDE						
04/16/2015	CITY OF SEASIDE	FIRE CONTRACT 1/1/15-3/31/15	60810 · FIRE SEASL...	41,250.00	41,250.00	05/15/2015
Total CITY OF SEASIDE				41,250.00	41,250.00	
COAST COUNTIES GLASS, INC.						
04/28/2015	COAST COUNTIES GLASS...	DOOR REPAIR	60410 · MATERIAL...	135.00	135.00	05/28/2015
Total COAST COUNTIES GLASS, INC.				135.00	135.00	
ENTERSECT CORPORATION						
04/30/2015	ENTERSECT CORPORATI...	POLICE ONLINE SERVICE INV. 41...	60605 · TRAINING P...	79.00	79.00	05/30/2015
Total ENTERSECT CORPORATION				79.00	79.00	
GALL'S INC.						
04/20/2015	GALL'S INC.	POLICE SUPPLIES INV#003411415	60605 · TRAINING P...	176.22	176.22	05/20/2015
04/29/2015	GALL'S INC.	POLICE SUPPLIES INV#003411415	60605 · TRAINING P...	210.68	386.90	05/29/2015
Total GALL'S INC.				386.90	386.90	
GOLDFARB & LIPMAN						
03/19/2013	GOLDFARB & LIPMAN	INV -107918, CURRENT FEES THR...	16020 · DUE FROM ...	25,042.49	25,042.49	03/29/2013
04/17/2013	GOLDFARB & LIPMAN	INV #108082-FEES THROUGH 3/31/...	16020 · DUE FROM ...	38,874.26	63,916.75	04/27/2013
11/18/2013	GOLDFARB & LIPMAN	INV - 110408 CURRENT FEES 10/1/...	16020 · DUE FROM ...	244.25	64,161.00	12/18/2013

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Unpaid Bills Detail

All Transactions

Date	Name	Memo	Account	Amount	Balance	Due Date
12/16/2013	GOLDFARB & LIPMAN	INV - 110736 CURRENT FEE 11/21/13	16020 · DUE FROM ...	225.00	64,386.00	01/15/2014
12/16/2013	GOLDFARB & LIPMAN	INV - 110737 CURRENT FEES 11/1/...	16020 · DUE FROM ...	3,098.59	67,484.59	01/15/2014
02/19/2014	GOLDFARB & LIPMAN	INV - 111339 CURRENT FEES THR...	16020 · DUE FROM ...	1,850.00	69,334.59	03/21/2014
02/19/2014	GOLDFARB & LIPMAN	INV - 111390 CURRENT FEES THR...	16020 · DUE FROM ...	1,354.50	70,689.09	03/21/2014
03/18/2014	GOLDFARB & LIPMAN	INV 111623 -CURRENT FEE THRO...	16020 · DUE FROM ...	1,475.00	72,164.09	04/17/2014
04/14/2014	GOLDFARB & LIPMAN	INV 112024 -CURRENT FEE THRO...	16020 · DUE FROM ...	3,770.78	75,934.87	05/14/2014
04/14/2014	GOLDFARB & LIPMAN	INV 112023-CURRENT FEE THRO...	16020 · DUE FROM ...	1,773.60	77,708.47	05/14/2014
05/19/2014	GOLDFARB & LIPMAN	INV 112325 -CURRENT FEE THRO...	16020 · DUE FROM ...	2,675.00	80,383.47	06/18/2014
05/19/2014	GOLDFARB & LIPMAN	INV 112326 -CURRENT FEE THRO...	16020 · DUE FROM ...	7,182.51	87,565.98	06/18/2014
06/19/2014	GOLDFARB & LIPMAN	INV 112700 -CURRENT FEE THRO...	16020 · DUE FROM ...	7,595.19	95,161.17	07/19/2014
06/19/2014	GOLDFARB & LIPMAN	INV 112699 -CURRENT FEE THRO...	16020 · DUE FROM ...	1,350.00	96,511.17	07/19/2014
07/15/2014	GOLDFARB & LIPMAN	INV 112876 - CURRENT FEES THR...	16020 · DUE FROM ...	2,174.00	98,685.17	08/14/2014
08/19/2014	GOLDFARB & LIPMAN	INV 113221 - CURRENT FEES THR...	16020 · DUE FROM ...	2,253.08	100,938.25	09/18/2014
08/19/2014	GOLDFARB & LIPMAN	INV 113222- CURRENT FEES THR...	16020 · DUE FROM ...	2,610.00	103,548.25	09/18/2014
08/19/2014	GOLDFARB & LIPMAN	INV 113222-6- CURRENT FEES TH...	16020 · DUE FROM ...	52.00	103,600.25	09/18/2014
11/17/2014	GOLDFARB & LIPMAN	INV 114124 CURRENT FEES THRO...	60650 · CONTRACT...	595.27	104,195.52	12/17/2014
01/22/2015	GOLDFARB & LIPMAN	INV 114626 CURRENT FEES THRO...	60650 · CONTRACT...	156.00	104,351.52	02/21/2015
Total GOLDFARB & LIPMAN				104,351.52	104,351.52	
HAYASHI & WAYLAND, INC.						
04/02/2015	HAYASHI & WAYLAND, L...	CALIFORNIA STATE CONTROLLE...	60625 · CONTRACT...	4,980.00	4,980.00	05/02/2015
Total HAYASHI & WAYLAND, INC.				4,980.00	4,980.00	
IE SOLUTIONS						
04/30/2015	IE SOLUTIONS	INV. 14-1216 REMOTE SESSIONS ...	60635 · DATA PROC...	37.50	37.50	05/30/2015
Total IE SOLUTIONS				37.50	37.50	
JA FENCING						
04/22/2015	JA FENCING	REPLACE BBQ GRATE IN P.EAST	60505 · REPAIR/MA...	400.00	400.00	05/22/2015
Total JA FENCING				400.00	400.00	
JAMES DE CHALK						
04/29/2015	JAMES DE CHALK	APRIL 2015	60660 · JANITORIA...	225.00	225.00	05/29/2015
Total JAMES DE CHALK				225.00	225.00	
MONTEREY AUTO SUPPLY INC.						
04/30/2015	MONTEREY AUTO SUPPL...	AUTO SUPPLIES	60505 · REPAIR/MA...	264.74	264.74	05/30/2015
Total MONTEREY AUTO SUPPLY INC.				264.74	264.74	
MONTEREY BAY AREA INSURANCE FUND						
05/01/2015	MONTEREY BAY AREA I...	MAY 2015 WORK COMP PREMIU...	60150 · WORKERS ...	11,132.33	11,132.33	05/31/2015
05/01/2015	MONTEREY BAY AREA I...	MAY 2015 WORK COMP PREMIU...	60150 · WORKERS ...	585.91	11,718.24	05/31/2015
Total MONTEREY BAY AREA INSURANCE FUND				11,718.24	11,718.24	
MONTEREY BAY TECHNOLOGIES						
04/03/2015	MONTEREY BAY TECHN...	IT SERVICES RETAINER APRIL 20...	60635 · DATA PROC...	350.00	350.00	05/03/2015
Total MONTEREY BAY TECHNOLOGIES				350.00	350.00	

CITY OF DEL REY OAKS
Unpaid Bills Detail
 All Transactions

Date	Name	Memo	Account	Amount	Balance	Due Date
MONTEREY COUNTY PARKS						
04/02/2015	MONTEREY COUNTY PA...	RENTAL OF RIFLE RANGE AT LA...	60605 · TRAINING P...	120.00	120.00	05/02/2015
Total MONTEREY COUNTY PARKS				120.00	120.00	
MRWPCA						
03/24/2015	MRWPCA	MRSWMP FY 2014-15	60920 · STORM WA...	12,834.92	12,834.92	04/23/2015
Total MRWPCA				12,834.92	12,834.92	
MTRY COUNTY ELECT. DEPT.						
04/29/2015	MTRY COUNTY ELECT. D...	COST OF NOV. 8, 2012 ELECTION	60588 · ELECTIONS	5,135.81	5,135.81	05/29/2015
Total MTRY COUNTY ELECT. DEPT.				5,135.81	5,135.81	
NEILL ENGINEERS CORP						
05/01/2015	NEILL ENGINEERS CORP	RETAINER FOR 1/1/15-3/31/15	60610 · OTHER PER...	300.00	300.00	05/31/2015
Total NEILL ENGINEERS CORP				300.00	300.00	
NORTH AMERICAN RESCUE, LLC						
03/27/2015	NORTH AMERICAN RESC...	INV. IN177530-MEDICAL SUPPLIES	60440 · SPECIAL SU...	198.86	198.86	04/26/2015
Total NORTH AMERICAN RESCUE, LLC				198.86	198.86	
OFFICE DEPOT						
04/22/2015	OFFICE DEPOT	INV. 766951010001	60515 · GABILAN C...	90.63	90.63	05/22/2015
04/23/2015	OFFICE DEPOT	INV. 7671892596001	60515 · GABILAN C...	146.03	236.66	05/23/2015
04/23/2015	OFFICE DEPOT	INV. 767253573001 new printer for p...	60440 · SPECIAL SU...	272.80	509.46	05/23/2015
04/23/2015	OFFICE DEPOT	INV. 767366708001	60410 · MATERIAL...	25.60	535.06	05/23/2015
04/27/2015	OFFICE DEPOT	INV. 767868576001	60440 · SPECIAL SU...	20.59	555.65	05/27/2015
04/30/2015	OFFICE DEPOT	INV. 766950735001	60410 · MATERIAL...	13.07	568.72	05/30/2015
Total OFFICE DEPOT				568.72	568.72	
PENINSULA WELDING SUPPLY						
04/30/2015	PENINSULA WELDING SU...	OXYGEN (MEDICAL SUPPLIES) A...	60505 · REPAIR/MA...	9.00	9.00	05/30/2015
Total PENINSULA WELDING SUPPLY				9.00	9.00	
PG&E						
05/12/2015	PG&E	EQUIPMENT BUILDINGGAS & EL...	60520 · UTILITIES/P...	239.24	239.24	06/11/2015
05/12/2015	PG&E	CITY HALL ELECTRIC EQUIPME...	60520 · UTILITIES/P...	482.36	721.60	06/11/2015
05/12/2015	PG&E	CITY HALL GAS & ELECTRIC3/25/...	60520 · UTILITIES/P...	29.57	751.17	06/11/2015
05/12/2015	PG&E	STREET LIGHTING GAS & ELECT...	60910 · STREET LIG...	1,351.28	2,102.45	06/11/2015
05/12/2015	PG&E	STREET LIGHTING INVENTORYG...	60910 · STREET LIG...	28.17	2,130.62	06/11/2015
05/12/2015	PG&E	STREET LIGHTING INVENTORY G...	60910 · STREET LIG...	26.15	2,156.77	06/11/2015
05/12/2015	PG&E	STREET LIGHTING INVENTORY G...	60910 · STREET LIG...	28.17	2,184.94	06/11/2015
05/12/2015	PG&E	STREET LIGHTING INVENTORY ...	60910 · STREET LIG...	65.18	2,250.12	06/11/2015
05/12/2015	PG&E	899 ROSITA RD GAS & ELECTRIC...	60520 · UTILITIES/P...	17.67	2,267.79	06/11/2015
05/12/2015	PG&E	899 ROSITA GAS & ELECTRIC 3/25...	60520 · UTILITIES/P...	5.14	2,272.93	06/11/2015
05/12/2015	PG&E	969 ANGELUS WAY GAS & ELECT...	60520 · UTILITIES/P...	33.06	2,305.99	06/11/2015
05/12/2015	PG&E	969 ANGELUS WAY GAS & ELEC...	60520 · UTILITIES/P...	8.39	2,314.38	06/11/2015
Total PG&E				2,314.38	2,314.38	

CITY OF DEL REY OAKS
Unpaid Bills Detail
All Transactions

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Amount</u>	<u>Balance</u>	<u>Due Date</u>
PG&E-GJM&218						
04/15/2015	PG&E-GJM&218	GAS & ELECTRIC 3/17/15-4/14/15	60910 · STREET LIG...	48.60	48.60	05/15/2015
Total PG&E-GJM&218				48.60	48.60	
PITNEY BOWES PURCHASE POWER						
04/17/2015	PITNEY BOWES PURCHA...	POSTAGE ACCT. 8000900003463050	60540 · POSTAGE / ...	201.00	201.00	05/17/2015
Total PITNEY BOWES PURCHASE POWER				201.00	201.00	
PNC Equipment Finance						
05/01/2015	PNC Equipment Finance	RADIO LEASE AGREEMENT #1647...	60440 · SPECIAL SU...	5,397.70	5,397.70	06/01/2015
Total PNC Equipment Finance				5,397.70	5,397.70	
PURE WATER						
05/10/2015	PURE WATER	DRINKING WATER INV. 263362	60410 · MATERIAL...	32.24	32.24	06/09/2015
05/10/2015	PURE WATER	DRINKING WATER INV. 263362	60410 · MATERIAL...	32.25	64.49	06/09/2015
Total PURE WATER				64.49	64.49	
RED WING SHOES						
05/02/2015	RED WING SHOES	WORK BOOTs JOE JOHNSON	60410 · MATERIAL...	216.97	216.97	06/01/2015
Total RED WING SHOES				216.97	216.97	
SAN DIEGO POLICE EQUIPMENT, INC.						
04/28/2015	SAN DIEGO POLICE EQUI...	DEPT. AMMO ORDERED 4/28/15-D...	60440 · SPECIAL SU...	4,454.41	4,454.41	05/28/2015
Total SAN DIEGO POLICE EQUIPMENT, INC.				4,454.41	4,454.41	
SCOTT MERRIMAN, INC.						
03/26/2015	SCOTT MERRIMAN, INC.	VEHICLE IMPOUND STICKERS IN...	60575 · PRINTING / ...	209.10	209.10	04/25/2015
Total SCOTT MERRIMAN, INC.				209.10	209.10	
SPCA OF MONTEREY COUNTY						
04/09/2015	SPCA OF MONTEREY CO...	JAN. 2015 ANIMAL SERVICES	60820 · ANIMAL RE...	771.24	771.24	05/09/2015
Total SPCA OF MONTEREY COUNTY				771.24	771.24	
TERMINIX						
05/01/2015	TERMINIX	PEST CONTROL AND MAINTENA...	60505 · REPAIR/MA...	34.00	34.00	05/31/2015
05/01/2015	TERMINIX	PEST CONTROL AND MAINTENA...	60505 · REPAIR/MA...	34.00	68.00	05/31/2015
Total TERMINIX				68.00	68.00	
TIMOTHY J. MERONEY						
05/07/2015	TIMOTHY J. MERONEY	APRIL 2015 PLAN CHECK (9HRS...	60640 · CONTRACT...	1,297.50	1,297.50	06/06/2015
Total TIMOTHY J. MERONEY				1,297.50	1,297.50	
TOTAL				201,150.00	201,150.00	

CITY OF DEL REY OAKS
FISCAL YEAR TO DATE 2014/2015 BUDGET VS. ACTUAL
 July 2014 through February 2015

CITY OF DEL REY OAKS						
FISCAL YEAR TO DATE 2014/2015 BUDGET VS. ACTUAL						
July 2014 through April 2015						
				Jul '14 - Feb 15	Budget	% of Budget
Ordinary Income/Expense						
	Income					
	40100 · PROPERTY TAXES					
			40110 · P/T-SECURED	362,619.85	350,000.00	104%
			40120 · P/T-UNSECURED	14,185.66	13,500.00	105%
			40130 · P/T-PRIOR SECURED	3,759.33	5,000.00	75%
			40150 · P/T-UNITARY TAX	6,667.45	6,500.00	103%
			40160 · P/T-SB813	6,371.35	6,000.00	106%
			40170 · PROPERTY TAX - VLF	119,855.00	114,000.00	105%
			40180 · P/T-INT/PENAL	176.57	200.00	88%
			40190 · P/T - ADMINISTRATIVE FEE	(4,959.00)	(5,000.00)	99.18%
			Total 40100 · PROPERTY TAXES	508,676.21	490,200.00	104%
	40200 · OTHER TAXES					
			40210 · SALES TAX	203,668.14	295,000.00	69%
			40220 · SALES TAX - ADD ON	335,500.46	475,000.00	71%
			40230 · LESS SALES TAX IN LIEU - 3-FLIP	73,376.09	82,000.00	89%
			40240 · COP MONIES	81,230.01	100,000.00	81%
			40250 · PROPERTY TRANSFER TAX	7,651.31	4,500.00	170%
			40260 · GAS FRANCHISES	4,414.81	4,500.00	98.11%
			40265 · ELECTRIC FRANCHISES	15,962.87	17,000.00	93.9%
			40270 · GARBAGE FRANCHISES	26,735.64	40,000.00	67%
			40275 · CABLE TV FRANCHISES	18,781.03	30,000.00	63%
			40280 · WATER FRANCHISES	14,646.51	13,000.00	112.67%
			40290 · SEWER IMPACT		8,500.00	
			Total 40200 · OTHER TAXES	781,966.87	1,069,500.00	73%
	40300 · LICENSES & PERMITS					
			40310 · BUSINESS LICENSES	172,816.99	185,000.00	93%
			40320 · BUILDING PERMITS	19,848.72	18,000.00	110%
			40330 · PLAN CHECK FEES	8,579.51	10,000.00	86%
			40340 · STREET OPENING PERMITS FEES	1,759.00	2,000.00	88%
			40350 · PLUMBING PERMITS	600.00	1,500.00	40%
			40360 · ELECTRICAL PERMITS	960.00	1,000.00	96%
			40370 · ENVIRON ASSESS FEES/PERMIT	1,947.50		100%
			40380 · SB 1473 STATE SURCHG ON PERMITS	38.40		100%
			40390 · OTHER LICENSES/PERMITS	1,004.17	600.00	167%
			40786 · DEVELOPER PYMT FEES/PERMITS	30,000.00		
			40300 · LICENSES & PERMITS - Other	120.00		
			Total 40300 · LICENSES & PERMITS	237,674.29	218,100.00	109%
	40500 · FINES & FORFEITURES					
			40510 · VEHICLE CODE FINES	10,437.93	14,000.00	75%
			Total 40500 · FINES & FORFEITURES	10,437.93	14,000.00	75%

CITY OF DEL REY OAKS
FISCAL YEAR TO DATE 2014/2015 BUDGET VS. ACTUAL
 July 2014 through February 2015

		Jul '14 - Feb 15	Budget	% of Budget
	40700 - OTHER AGENCY REVENUE			
	40600 - INTEREST EARNED	389.03	100.00	389%
	40710 - MOTOR VEHICLE LICENSE FEE(MVLF)		1,000.00	
	40730 - HOPTR	1,107.46	1,200.00	92%
	40740 - VEHICLE LICENSE COLLECTION	682.36	800.00	85%
	40750 - PROP 172	11,767.17	10,000.00	118%
	40760 - GRANTS	45,440.71	8,000.00	568%
	40770 - TRAFFIC CONGESTION RELIEF-AB438		4,500.00	
	40780 - POLICE GRANTS OTHER AGENCIES	2,379.46		100%
	Total 40700 - OTHER AGENCY REVENUE	61,766.19	25,600.00	241%
	40800 - CURRENT SERVICES			
	40805 - USE PERMITS	10,895.00	12,500.00	87%
	40810 - MAPS/PUBLICATIONS		250.00	
	40815 - RENTAL INCOME FORMER GOLF RANGE	2,900.00	5,000.00	58%
	40820 - POLICE REPORTS	1,165.00	1,200.00	97%
	40825 - PROPERTY INSPECTIONS	3,300.00	3,000.00	110%
	40830 - POLICE SERVICES	12,150.00	6,000.00	203%
	40835 - PUBLIC EVENTS	22,950.00	65,000.00	35%
	40840 - MISCELLANEOUS SERVICES	8,953.54	6,500.00	138%
	40846 - ALARM - False Alarm Call	1,400.00		100.0%
	40850 - PD DONATIONS	1,596.87	5,000.00	32%
	Total 40800 - CURRENT SERVICES	65,310.41	104,450.00	63%
	40900 - PARKS/RECREATION			
	40910 - PARK RENTAL	4,980.00	5,200.00	96%
	40920 - RV RENTAL PARKS	26,455.00	31,000.00	85%
	40900 - PARKS/RECREATION - Other	(100.00)		
	Total 40900 - PARKS/RECREATION	31,335.00	36,200.00	87%
	41000 - OTHER			
	41010 - GAS TAX 2103	13,214.44	15,000.00	88%
	41020 - GAS TAX 2105	7,464.57	6,000.00	124%
	41030 - GAS TAX 2106	6,738.78	6,250.00	108%
	41040 - GAS TAX 2107	9,368.19	9,000.00	104%
	41050 - GAS TAX 2107.5	2,000.00	1,000.00	200%
	Total 41000 - OTHER	38,785.98	37,250.00	104%
	Total Income	1,735,952.88	1,995,300.00	87%

CITY OF DEL REY OAKS
FISCAL YEAR TO DATE 2014/2015 BUDGET VS. ACTUAL
 July 2014 through February 2015

Expense		Jul '14 - Feb 15	Budget	% of Budget
60100 · PAYROLL & BENEFITS				
	60105 · PAYROLL	845,670.19	780,000.00	108%
	60110 · OVERTIME	4,702.73	15,000.00	31%
	60115 · COUNCIL MEMBER STIPEND	5,000.00	6,000.00	83%
	60120 · RESERVES PAYROLL	7,910.41	20,000.00	40%
	60125 · PERS	111,583.14	165,000.00	68%
	60130 · MEDICARE	12,509.65	13,000.00	96%
	60135 · DENTAL EXPENSE	18,300.34	23,000.00	80%
	60140 · HEALTH INS	126,327.06	160,000.00	79%
	60145 · VISION INS	1,729.00	2,000.00	86%
	60150 · WORKERS COMP	117,693.40	159,440.00	74%
	60155 · WELLNESS PROGRAM	4,015.21	8,000.00	50%
	60160 · UNIFORM ALLOWANCE	3,250.00	5,500.00	59%
	60195 · Reimbursements - Exp	(16.73)		100.0%
	60196 · REIMBURSEMENTS - EXP	18.40		100.0%
Total 60100 · PAYROLL & BENEFITS		1,258,692.80	1,356,940.00	93%
60200 · PAYROLL EXPENSES		2,247.96	7,500.00	30%
	60300 · BANK SERVICE CHARGES	1,730.32	2,500.00	69%
60400 · SUPPLIES				
	60410 · MATERIALS/SUPPLY	16,847.33	17,500.00	96%
	60430 · OFFICE SUPPLIES	13,228.54	15,000.00	88%
	60440 · SPECIAL SUPPLY POLICE	33,848.01	40,000.00	85%
Total 60400 · SUPPLIES		63,923.88	72,500.00	88%
60500 · UTILITIES & SERVICES				
	60505 · REPAIR/MAINTENANCE	34,362.19	30,000.00	115%
	60510 · STREET SWEEPING	15,281.26	27,000.00	57%
	60515 · GABLAN CREW	5,173.23	9,000.00	57%
	60520 · UTILITIES/PGE	10,592.21	10,000.00	106%
	60525 · UTILITIES/WATER	5,061.98	7,500.00	67%
	60530 · TELEPHONE / INTERNET	9,019.63	9,000.00	100%
	60535 · WEBSITE DESIGN & MAINTENANCE	3,705.15	500.00	741%
	60540 · POSTAGE / SHIPPING	2,370.78	3,000.00	79%
	60545 · TRAVEL/CONFERENCE	14,837.02	9,000.00	165%
	60550 · MEMBER/DUES/CONTRIBUTIONS	19,995.67	52,000.00	38%
	60555 · AD/PROMOTION CITY CNCL	1,250.00	7,500.00	17%
	60560 · LEGAL ADVERT NON-DEPT	835.83	1,000.00	84%
	60565 · BOOK/PERIODICAL	201.98	150.00	135%
	60570 · MEETING CITY CNCL	5,224.86	1,000.00	522%
	60575 · PRINTING / PUBLICATIONS	1,541.43		100%

CITY OF DEL REY OAKS
FISCAL YEAR TO DATE 2014/2015 BUDGET VS. ACTUAL
 July 2014 through February 2015

	Jul '14 - Feb 15	Budget	% of Budget
60588 · ELECTIONS	5,135.81		
Total 60500 · UTILITIES & SERVICES	134,589.03	166,650.00	81%
60600 · OUTSIDE SERVICES			
60605 · TRAINING POLICE	8,094.30	12,000.00	67%
60610 · OTHER PERMITS PW/ENGR	900.00	5,000.00	18%
60620 · LIABILITY/PROP NON-DPT	32,486.50	38,045.00	85%
60625 · CONTRACTUAL AUDIT	26,761.40	30,000.00	89%
60635 · DATA PROCESSING	5,614.80	5,000.00	112%
60640 · CONTRACTUAL SVCS PLANNING	12,706.28	12,500.00	102%
60650 · CONTRACTUAL SVCS - LEGAL	29,586.75	25,000.00	118%
60655 · CONTRL RETAINER LEGAL	19,269.38	15,000.00	128%
60660 · JANITORIAL FUND	3,075.00	3,500.00	88%
60665 · RADIO DISPATCH POLICE	51,008.58	47,000.00	109%
60670 · COMM HUM SERV NON-DEPT	3,300.00	3,200.00	103%
Total 60600 · OUTSIDE SERVICES	192,802.99	196,245.00	98%
60700 · AUTO OPERATION			
60710 · AUTO OPS - SUPPLIES / EQUIP	1,187.50	1,000.00	119%
60720 · AUTO OPS - FUEL	21,247.75	22,000.00	97%
60730 · AUTO REPAIR/MAINTENANCE	6,953.85	9,000.00	77%
60740 · AUTO LEASE PAYMENTS	15,137.69	14,800.00	102%
Total 60700 · AUTO OPERATION	44,526.79	46,800.00	95%
60800 · POLICE AND FIRE			
60810 · FIRE SEASIDE	157,500.00	120,000.00	131%
60820 · ANIMAL REGULATION FIRE	5,886.00	3,500.00	168%
60830 · FUND JAIL & PRISONER	1,170.00	1,000.00	117%
60840 · ACJIS SYSTEM POLICE	5,046.46	4,000.00	126%
Total 60800 · POLICE AND FIRE	169,602.46	128,500.00	132%
60900 · STREETS & STORM WATER			
60910 · STREET LIGHTING	13,869.82	13,000.00	107%
60920 · STORM WATER PROJECT - PHASE 4	19,295.11	8,000.00	241%
60930 · S.M.L.P.	125.86	150.00	84%
60940 · SB 1473	35.10		100%
Total 60900 · STREETS & STORM WATER	33,325.89	21,150.00	158%
69800 · Uncategorized Expenses (Expenses not categorized elsewhere)	75.00		
70100 · MISC EXPENSES			
70110 · RECONCILIATION DISCREPENCIES	(65.00)		100.0%
Total 70100 · MISC EXPENSES	(65.00)		100.0%
Total Expense	1,901,452.12	1,998,785.00	95%
Total Revenue	1,735,952.88	1,995,300.00	87%
Total Expenditures	1,901,452.12	1,998,785.00	95%
Total Operating Revenue Less Expenditures this fiscal year to date	(165,499.24)	(3,485.00)	-8%
Other Income/Expense			
Other Income			
80200 · SALE OF ASSETS	1,350,970.83		100%
Total Other Income	1,350,970.83		100%

CITY OF DEL REY OAKS
CASH BALANCES
As of April 30, 2015

4:00 PM
05/21/2015
Accrual Basis
Apr 30, 15

ASSETS

Current Assets

Checking/Savings

10100 · GENERAL CHECKING 299,407.80

10110 · LAIF CITY - 246 15,606.62

10180 · DEV - MONTEREY PENINSULA PARTNE 66,665.41

10200D0 · Cash - Gas Tax 41,107.00

Total Checking/Savings 422,786.83

Total Current Assets 422,786.83

TOTAL ASSETS 422,786.83



CITY OF DEL REY OAKS

650 CANYON DEL REY RD. • DEL REY OAKS, CALIFORNIA 93940
PHONE (831) 394-8511 • FAX (831) 394-6421

There are no financials because this meeting was cancelled

April 16, 2014

-NOTICE-

**NOTICE IS HEREBY GIVEN THAT THE REGULAR
DEL REY OAKS CITY COUNCIL MEETING:**

TUESDAY, APRIL 22, 2014 AT 6:00 P.M.

HAS BEEN CANCELLED

THE NEXT CITY COUNCIL MEETING WILL BE HELD ON:

TUESDAY, MAY 27, 2014 AT 6:00 P.M.

**AT THE CHARLIE BENSON MEMORIAL HALL,
650 CANYON DEL REY ROAD, DEL REY OAKS**

KIM CARVALHO
Deputy City Clerk



FIRE DEPARTMENT

1635 Broadway Avenue
Seaside, CA 93955

Telephone (831) 899-6790
FAX (831) 899-6261

May 4, 2015

Chief Langford
Del Rey Oaks City Hall
650 Canyon Del Rey
Del Rey Oaks, CA 93940

Dear Chief Langford:

Enclosed is a copy of the response reports for the Seaside Fire Department response to Del Rey Oaks for the period of April 1, 2015 through April 30, 2015.

The Seaside Fire Department responded to the following incidents in the month of April:

<u>Incident #</u>	
15-0736	15-0797
15-0737	15-0711
15-0741	15-0826
15-0743	15-0827
15-0771	15-0842
15-0783	15-0877
15-0788	
15-0795	

There are a total of fourteen (14) fire calls for the month of April. If you have any questions, please contact me.

Sincerely,

Melissa Failauga
Office Assistant
CC: File



CITY OF DEL REY OAKS

650 CANYON DEL REY RD. • DEL REY OAKS, CALIFORNIA 93940
PHONE (831) 394-8511 • FAX (831) 394-6421

**The Police report was not
available at printing and
will be provided the
night of the
Council meeting.**

**CITY OF DEL REY OAKS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2014
AND INDEPENDENT AUDITORS' REPORT**

CITY OF DEL REY OAKS

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CITY OF DEL REY OAKS

Members of the City Council

June 30, 2014

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Jerry B. Edelen	Mayor	November 2016
Kristin A. Clark	Vice Mayor	November 2016
Patricia Lintell	Council Member	November 2018
Dennis G. Allion	Council Member	November 2018
Mike Ventimiglia	Council Member	November 2016

INDEPENDENT AUDITORS' REPORT

**The Honorable Mayor and City Council
City of Del Rey Oaks
Del Rey Oaks, 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 Del Rey Oaks*, as of and for the year ended June 30, 2014, 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 our 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 Del Rey Oaks*** as of June 30, 2014, 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 8, the Schedule of Funding Progress of Other Post Employee Benefits on page 30 and the Budgetary Comparison Schedule on pages 31 – 32 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 _____[date] on our consideration of the ***City of Del Rey Oaks's*** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the ***City of Del Rey Oaks's*** internal control over financial reporting and compliance.

_____ [date]

CITY OF DEL REY OAKS
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
JUNE 30, 2014

The discussion and analysis of the City of Del Rey Oaks' (the City) financial performance provides an overview and analysis of the City's financial activities for the fiscal year ended June 30, 2014. It should be read in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the City of Del Rey Oaks exceeded its liabilities at the close of the year ended June 30, 2014 by \$3 million. However, \$6.5 million is a net investment in capital assets and \$240,000 is restricted for street/road purposes, leaving an unrestricted deficit of \$3.6 million.
- The City of Sand City's total net position decreased by \$1.5 million.
- At the close of the year ended June 30, 2014, the City of Del Rey Oaks's governmental funds reported combined ending fund balance deficit of \$1 million. The net change in fund balances was a decrease of \$1 million.
- The beginning net position was restated by \$3.8 million and the beginning fund balances were restated by \$(319,000).

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis serves 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 other 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 Assets* presents information on all of the City's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. The Statement of Net Assets 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, the condition of the City's infrastructure (i.e. roads, drainage improvements, storm and sewer lines, etc.) and redevelopment projects, to assess the overall health or financial condition of the City.

The *Statement of Activities* presents information showing how the City's net assets 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).

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

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 9 and 10 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. The fund financial statements provide detail information about the most significant funds, not the City as a whole. The City, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the City's funds are governmental fund types. Fund financial statements report essentially the same functions as those reported in the government-wide financial statements. However, unlike the government-wide financial statements, fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year.

Because the focus of the governmental fund is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented in the government-wide financial statements. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate the comparison between the governmental fund and government-wide statements.

The City maintains five 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, Capital Projects Fund and the Gas Tax Fund all of which are considered to be major funds. Data from the other two governmental funds is combined into a single, aggregated nonmajor fund presentation.

The fund financial statements can be found on pages 11 through 13 of this report.

Notes to Basic Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 14 through 29 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 \$1.5 million in fiscal year 2013–2014 from fiscal year 2012–2013. The City's net investment in assets of \$6.5 million is used to provide services to citizens; consequently, these assets are not available for future spending, leaving the City with a deficit for operating purposes.

**Summary of Net Position (Rounded to the nearest \$1,000)
As of June 30**

	<u>2014</u>	<u>2013</u>	<u>Increase (Decrease)</u>
Current and other assets	\$ 398,000	\$ 922,000	\$ (524,000)
Capital assets	<u>12,269,000</u>	<u>12,300,000</u>	<u>(31,000)</u>
Total assets	<u>12,667,000</u>	<u>13,222,000</u>	<u>(555,000)</u>
Current and other liabilities	1,419,000	925,000	494,000
Long-term liabilities	<u>8,084,000</u>	<u>7,583,000</u>	<u>501,000</u>
Total liabilities	<u>9,503,000</u>	<u>8,508,000</u>	<u>995,000</u>
Net invested in capital assets	6,514,000	6,516,000	(2,000)
Restricted for –			
Streets/Roads	240,000	191,000	49,000
Unrestricted	<u>(3,590,000)</u>	<u>(1,993,000)</u>	<u>(1,597,000)</u>
Total net assets	<u>\$ 3,164,000</u>	<u>\$ 4,714,000</u>	<u>\$ (1,550,000)</u>

Current assets decreased mainly due to a write-off of a receivable from a developer and a decrease in LAIF.

Capital assets decreased due to depreciation offset by ADA improvements made during the current year.

Current and other liabilities increased due to an increase in accounts payable and the current amount due on a Settlement Agreement.

Long-term liabilities increased to an addition to the Federal Development loan as part of the Settlement Agreement.

Restricted for Streets/Roads increased due to the current year Gas Tax monies received.

Unrestricted net position decreased due to the change in net position, which is described on the following page.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

	<u>2014</u>	<u>2013</u>	<u>Increase (Decrease)</u>
Revenue:			
Program revenue:			
Charges for services	\$ 450,000	\$ 400,000	\$ 50,000
Operating grants and contributions	119,000	100,000	19,000
Capital grants and contributions	29,000	-	29,000
General revenues:			
Property taxes	512,000	477,000	35,000
Sales tax	316,000	318,000	(2,000)
Transaction tax	382,000	381,000	1,000
Other taxes	142,000	148,000	(6,000)
Investment earnings	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total revenue	<u>1,951,000</u>	<u>1,824,000</u>	<u>127,000</u>
Expenses:			
General government	671,000	681,000	(10,000)
Public safety	1,303,000	1,283,000	20,000
Public works	155,000	149,000	6,000
Community development	529,000	4,000	525,000
Parks	45,000	53,000	(8,000)
Interest on long-term debt	<u>48,000</u>	<u>3,000</u>	<u>45,000</u>
Total expenses	<u>2,751,000</u>	<u>2,173,000</u>	<u>578,000</u>
Extraordinary item-Settlement Agreement	<u>(750,000)</u>	<u>-</u>	<u>(750,000)</u>
Change in net assets	(1,550,000)	(349,000)	(1,201,000)
Net assets, beginning of year	<u>4,714,000</u>	<u>5,063,000</u>	<u>(349,000)</u>
Net assets, end of year	<u>\$ 3,164,000</u>	<u>\$ 4,714,000</u>	<u>\$ (1,550,000)</u>

The increase in charges for services is due to an increase in licenses and permits, and developer fees.

The increase in operating grants and contributions is due to an increase in the COPS grant.

The increase in capital grants and contributions is due to an ADA grant received.

The increase in property taxes is due to an increase in collections by the County.

The increase in expenses is due to a write-off of a receivable from a former developer and accrued interest on long-term debt.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets – The City’s investment in capital assets as of June 30, 2014, amounted to \$12 million (net of accumulated depreciation). This amount included land, buildings, improvements, furniture, equipment, and vehicles. This amount represents a net decrease of \$5,000 from the prior fiscal year due to new purchases less current year depreciation.

Debt Administration – At fiscal year end, the City had \$2 million in general obligation debt. New debt for the year was \$557,000 and retirements were made in the amount of \$57,000, for a net increase of \$500,000.

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 deficit of \$1,012,000. During the current fiscal year, the fund balance of the City’s General Fund decreased \$1,578,000.

FUND BUDGETARY HIGHLIGHTS

General Fund – The original budgeted general fund revenues were not changed.

The original budget for the general government expenditures were increased by \$54,000 due to unanticipated litigation expenses.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

The economic downturn that has persisted throughout the country has started to lessen and we are seeing increases in taxable sales and property values, which we anticipate will improve the financial condition of the City in the coming fiscal year.

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 Del Rey Oaks, 650 Canyon Del Rey Road, Del Rey Oaks, California 93940.

BASIC FINANCIAL STATEMENTS

**CITY OF DEL REY OAKS
STATEMENT OF NET POSITION
JUNE 30, 2014**

ASSETS

Cash and equivalents	\$	107,851
Investments		15,579
Receivables, net		17,766
Receivables from other governments		185,897
CDBG loans receivable		71,500
Capital assets, net:		
Nondepreciable		11,879,700
Depreciable		<u>388,978</u>
Total assets		<u>12,667,271</u>

LIABILITIES

Accounts payable		967,557
Accrued liabilities		289,613
Accrued interest		38,705
Prepaid business licenses		122,073
Prepaid RV rentals		1,245
Noncurrent liabilities:		
Due within one year		250,111
Due in more than one year		2,168,623
Land value due to FORA		<u>5,665,100</u>
Total liabilities		<u>9,503,027</u>

NET ASSETS

Net investment in capital assets		6,514,434
Restricted for –		
Streets/roads		240,237
Unrestricted		<u>(3,590,427)</u>
Total net position	\$	<u>3,164,244</u>

See Notes to Basic Financial Statements.

**CITY OF DEL REY OAKS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Position</u>	
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Capital Grants and Contributions</u>
<u>FUNCTIONS/PROGRAMS</u>					
Governmental activities:					
General government	\$ 670,619	\$ 208,836	\$ 1,263	\$ 29,448	\$ (431,072)
Public safety	1,302,894	94,602	117,785	-	(1,090,507)
Public works	155,161	26,179	-	-	(128,982)
Community development	528,799	84,554	-	-	(444,245)
Parks	44,997	36,140	-	-	(8,857)
Interest on long-term debt	47,937	-	-	-	(47,937)
Total governmental activities	<u>\$ 2,750,407</u>	<u>\$ 450,311</u>	<u>\$ 119,048</u>	<u>\$ 29,448</u>	<u>(2,151,600)</u>
<u>GENERAL REVENUES</u>					
Taxes:					
Property taxes					511,538
Sales tax					315,835
Transaction tax					381,599
Franchise taxes					86,946
Gas taxes					55,263
Investment earnings					<u>757</u>
Total general revenues					<u>1,351,938</u>
Extraordinary item – Settlement agreement					(750,000)
CHANGE IN NET POSITION					(1,549,662)
NET POSITION, BEGINNING OF YEAR RESTATED					<u>4,713,906</u>
NET POSITION, END OF YEAR					<u>\$ 3,164,244</u>

See Notes to Basic Financial Statements.

CITY OF DEL REY OAKS
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2014

	General Fund	Capital Projects Fund	Gas Tax Fund	Other Governmental Funds	Total
ASSETS					
Cash and equivalents	\$ -	\$ -	\$ 232,327	\$ -	\$ 232,327
Investments	15,579	-	-	-	15,579
Receivables, net	17,766	-	-	-	17,766
Receivables from other governments	177,987	-	5,958	1,952	185,897
CDBG loans receivable	-	-	-	71,500	71,500
Total assets	<u>211,332</u>	<u>-</u>	<u>238,285</u>	<u>73,452</u>	<u>523,069</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Cash overdraft	124,476	-	-	-	124,476
Accounts payable	959,557	8,000	-	-	967,557
Accrued liabilities	289,613	-	-	-	289,613
Prepaid business licenses	122,073	-	-	-	122,073
Prepaid RV rentals	1,245	-	-	-	1,245
Total liabilities	<u>1,496,964</u>	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>1,504,964</u>
Deferred inflows:					
Deferred tax revenue	12,623	-	-	-	12,623
Deferred grant revenue	17,496	-	-	-	17,496
Total deferred inflows	<u>30,119</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,119</u>
Fund balances:					
Nonspendable –					
Noncurrent receivables	-	-	-	71,500	71,500
Restricted –					
Streets and roads	-	-	238,285	-	238,285
Unassigned	(1,315,751)	(8,000)	-	1,952	(1,321,799)
Total fund balances	<u>(1,315,751)</u>	<u>(8,000)</u>	<u>238,285</u>	<u>73,452</u>	<u>(1,012,014)</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 211,332</u>	<u>\$ -</u>	<u>\$ 238,285</u>	<u>\$ 73,452</u>	<u>523,069</u>
FUND BALANCES –					
TOTAL GOVERNMENTAL FUNDS					(1,012,014)
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					12,268,678
Other assets are not available to pay for current period expenditures and therefore are deferred in the funds					30,119
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds					<u>(8,122,539)</u>
NET POSITION					<u>\$ 3,164,244</u>

See Notes to Basic Financial Statements.

CITY OF DEL REY OAKS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	General Fund	Capital Projects Fund	Gas Tax Fund	Other Governmental Funds	Total
REVENUES:					
Property taxes	\$ 507,121	\$ –	\$ –	\$ –	\$ 507,121
Sales tax	312,059	–	–	–	312,059
Transaction tax	382,311	–	–	–	382,311
Franchise taxes	86,946	–	–	–	86,946
Business licenses	187,888	–	–	–	187,888
Licenses and permits	55,559	–	–	–	55,559
Fines, forfeits and penalties	(17)	–	–	8,253	8,236
Charges for current services	79,285	–	–	–	79,285
Revenue from other agencies	161,423	–	55,263	–	216,686
Developer fees	26,295	–	–	–	26,295
Investment earnings	757	–	–	–	757
Other revenue	62,625	–	–	–	62,625
Total revenues	<u>1,862,252</u>	<u>–</u>	<u>55,263</u>	<u>8,253</u>	<u>1,925,768</u>
EXPENDITURES:					
Current:					
General government	651,849	–	–	–	651,849
Public safety	1,222,384	–	–	–	1,222,384
Public works	151,523	–	–	–	151,523
Community development	514,049	11,000	–	–	525,049
Parks	36,140	–	–	–	36,140
Debt service:					
Principal	56,685	–	–	–	56,685
Interest and other charges	9,232	–	–	–	9,232
Capital outlay	26,516	–	–	–	26,516
Total expenditures	<u>2,668,378</u>	<u>11,000</u>	<u>–</u>	<u>–</u>	<u>2,679,378</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(806,126)</u>	<u>(11,000)</u>	<u>55,263</u>	<u>8,253</u>	<u>(753,610)</u>
OTHER FINANCING SOURCES (USES):					
Transfers in	21,080	542,683	–	–	563,763
Transfers out	(542,683)	–	(12,000)	(9,080)	(563,763)
Total other financing sources (uses)	<u>(521,603)</u>	<u>542,683</u>	<u>(12,000)</u>	<u>(9,080)</u>	<u>–</u>
EXTRAORDINARY ITEM – Settlement agreement	<u>(250,000)</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>(250,000)</u>
NET CHANGE IN FUND BALANCES	<u>(1,577,729)</u>	<u>531,683</u>	<u>43,263</u>	<u>(827)</u>	<u>(1,003,610)</u>
FUND BALANCES, BEGINNING OF YEAR RESTATED	<u>261,978</u>	<u>(539,683)</u>	<u>195,022</u>	<u>74,279</u>	<u>(8,404)</u>
FUND BALANCES, END OF YEAR	<u>\$ (1,315,751)</u>	<u>\$ (8,000)</u>	<u>\$ 238,285</u>	<u>\$ 73,452</u>	<u>\$ (1,012,014)</u>

See Notes to Basic Financial Statements.

CITY OF DEL REY OAKS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014

NET CHANGE IN FUND BALANCES \$ (1,003,610)

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	26,516
Current year depreciation	(58,333)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds.

24,977

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. However, neither transaction has any effect on net assets. In the current period these amounts are:

Principal payments on long-term debt	56,685
Accrued interest	(38,705)

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	(27,992)
OPEB costs	(29,200)
Settlement agreement	<u>(500,000)</u>

CHANGE IN NET POSITION \$ (1,549,662)

See Notes to Basic Financial Statements.

CITY OF DEL REY OAKS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity – The City of Del Rey Oaks (the City), California, was incorporated as a general law city on September 3, 1953. The City operates under a city council – manager form of government and provides a wide range of municipal services. The City is not financially accountable for any other organization.

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 activities of the primary government. 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. The City has no proprietary or fiduciary 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.

Measurement Focus and Basis of Accounting – The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements 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 with the following exception, revenue received as part of the *Accounting for Local Revenue Realignment Adopted in the 2004–2005*

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

State of California Budget. These revenues are considered available if collected within seven months 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 purpose of expenditure and are usually revocable only for failure to comply with 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 funds:

- a. *General Fund*, accounts for the City's primary services (Public Safety, Public Works, Parks, etc.) and is the primary operating unit of the City.
- b. *Capital Projects Fund*, accounts for financial resources to be used for administrative expenditures related to redevelopment projects and for the acquisition or construction of major capital facilities and infrastructure improvements.
- c. *Gas Tax Fund*, accounts for financial resources required to be used on street/road projects.

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. Deferred inflows are detailed on the Balance Sheet.

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, 2014, the allowance was estimated to be zero.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets – Property, facilities, equipment, and infrastructure purchased or acquired are carried at historical cost or estimated historical cost. Contributed fixed assets are recorded at estimated fair market value at the time received. Infrastructure fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems have been capitalized on a prospective basis, from July 1, 2003. Prior to July 1, 2003, infrastructure assets were not capitalized. 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, all land, and an estimated useful life in excess of one year.

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

Assets:

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

Compensated Absences – Unused vacation may be accumulated up to 160 hours and is paid at the time of termination from City employment. Vacation 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 fund.

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, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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 reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position – The Statement of Net Position presents the City’s assets and liabilities, 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.
- **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.

The City Council has not yet established a formal policy for defining funds as committed or assigned. All other funds which do not meet the definition of non-spendable or restricted are presented as unassigned.

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 rate as is necessary to provide for voter approved debt service.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 the financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported. Actual results could differ from those estimates.

Subsequent Events – Subsequent events have been evaluated through _____[date], which is the date the financial statements were available to be issued.

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 with 53630 (Public Deposits). As of June 30, 2014 \$ ~~0~~ of the City's bank balance of \$210,171 was exposed to custodial credit risk as uninsured and collateralized by the pledging bank's trust department not in the Agency's name.

Investments – The City's investments consist of the State Treasurer's Local Agency Investment Fund. All investments are recorded at fair market 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 market 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, 2014 consisted of the following:

Local Agency Investment Fund	\$	15,579
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NOTE 3. RECEIVABLES

Receivables at June 30, 2014 for the City's individual major funds and nonmajor fund in the aggregate are as follows:

	<u>General</u>	<u>Gas Tax</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Receivables, net	\$ 17,766	\$ —	\$ —	\$ 17,766
Other Governments:				
Property taxes	\$ 4,417	\$ —	\$ —	\$ 4,417
Sales tax	57,035	—	—	57,035
Transaction tax	64,190	—	—	64,190
Gas tax	—	5,958	—	5,958
Fines, forfeits and penalties	—	—	1,952	1,952
Grants	52,345	—	—	52,345
Total	<u>\$ 177,987</u>	<u>\$ 5,958</u>	<u>\$ 1,952</u>	<u>\$ 185,897</u>

NOTE 4. CDBG LOANS RECEIVABLE

The City has outstanding loan balances from interest free loans, which were given for rehabilitation and emergency repairs of older housing located within the City. These loans were provided by a grant from the State of California, Department of Housing and Community Development. The loans are not due until the homeowners sell their property. The balance of the loans at June 30, 2014 was \$71,500.

NOTE 5. CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2014, was as follows:

	<u>Balance 6/30/13</u>	<u>Additions Transfers</u>	<u>Deletions Transfers</u>	<u>Balance 6/30/14</u>
Capital assets not being depreciated –				
Land	\$ 11,879,700	\$ –	\$ –	\$ 11,879,700
Total capital assets not being depreciated	<u>11,879,700</u>	<u>–</u>	<u>–</u>	<u>11,879,700</u>
Capital assets being depreciated				
Buildings and improvements	511,831	26,516	–	538,347
Furniture and equipment	203,281	–	–	203,281
Structures and improvements	75,000	–	–	75,000
Vehicles	<u>348,638</u>	<u>–</u>	<u>–</u>	<u>348,638</u>
Total capital assets being depreciated	<u>1,138,750</u>	<u>26,516</u>	<u>–</u>	<u>1,165,266</u>
Less accumulated depreciation for:				
Buildings and improvements	302,723	12,326	–	315,049
Furniture and equipment	114,639	19,699	–	134,338
Structures and improvements	41,250	3,750	–	45,000
Vehicles	<u>259,343</u>	<u>22,558</u>	<u>–</u>	<u>281,901</u>
Total accumulated depreciation	<u>717,955</u>	<u>58,333</u>	<u>–</u>	<u>776,288</u>
Total capital assets being depreciated – net	<u>420,795</u>	<u>(31,817)</u>	<u>–</u>	<u>388,978</u>
Capital assets – net	<u>\$ 12,300,495</u>	<u>\$ (5,301)</u>	<u>\$ –</u>	<u>\$ 12,268,678</u>

NOTE 5. CAPITAL ASSETS (Continued)

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

General government	\$ 3,644
Public safety	41,805
Public works	277
Community development	3,750
Parks and recreation	<u>8,857</u>
Total depreciation expense	<u>\$ 58,333</u>

NOTE 6. LONG-TERM DEBT

Ford Motor Credit Company – The City has noncancelable capital lease agreements with Ford Motor Credit Company to finance the acquisition of vehicles. The leases qualify as capital leases for accounting purposes and therefore have been recorded at the present value of future minimum lease payments at the date of the inception of the lease. Assets under the leases total \$45,482 with accumulated depreciation of \$9,803 at June 30, 2014. The terms of the leases are as follows:

2008 Crown Victoria – Principal and interest payments of \$3,070 with interest at 6.25% are to be made semi-annually beginning February 18, 2013 and continuing until November 18, 2016.

2009 Crown Victoria – Principal and interest payments of \$4,332 with interest at 6.3% are to be made semi-annually beginning May 21, 2012 and continuing until February 21, 2015.

PNC Equipment Finance – The City has a noncancelable capital lease agreement with PNC Equipment Finance to finance the acquisition of radio equipment. The lease qualifies as a capital lease for accounting purposes and therefore has been recorded at the present value of future minimum lease payments at the date of the inception of the lease. Assets under the lease total \$98,489 with accumulated depreciation of \$29,547 at June 30, 2014. The terms of the lease are principal and interest payments of \$5,398 with interest at 3.8% to be made quarterly beginning December 7, 2012 and continuing until September 7, 2017.

Monterey Bay Area Self Insurance Authority (MBASIA) – The City has a loan with MBASIA dated April 26, 2010, which was restructured on April 22, 2013, for worker compensation premiums for the fiscal years 2010-2011 and 2012-2013. The total amount of the revised loan is \$194,327, with interest at 1.75%. Monthly payments of \$3,385 are due beginning September 1, 2013 and continuing until August 1, 2018.

NOTE 6. LONG-TERM DEBT (Continued)

Fort Ord Reuse Authority (FORA) – The City has a Memorandum of Understanding (MOU) with FORA dated July 1, 2013 concerning repayment to FORA of a pollution legal liability insurance loan for the City of Del Rey Oaks former Fort Ord property. The original term of the MOU is two full calendar years, beginning on the effective date of July 1, 2013 and ending on June 30, 2015, unless sooner terminated or renewed as provided for in the MOU. The amount remaining to be paid on the loan as of June 30, 2014 is \$715,768, the full amount of the loan and all accrued interest at a rate of 5% is due upon termination of the MOU or upon the execution of an Agreement with a developer for the former Fort Ord property, whichever is earlier. Subsequent to year end the City and FORA entered into an amended MOU dated October 10, 2014 which extended the payments on the loan until June 30, 2018 and calls for a partial payment of the loan in the amount of \$162,806, including 5% interest, by November 30, 2014.

Federal Group International, LLC – the City has a promissory note with Federal Group International, LLC in the amount of \$1,200,000, \$700,000 of the note is the City's obligation to pay for funds loaned by Federal/JER Associates I, LLC to the former Redevelopment Agency of the City of Del Rey Oaks, the remaining \$500,000 of the note evidences the City's obligation to pay the holder as settlement of claims between the City and Belmont Rock Holdings, LLC. Interest is accrued at 5% per annum on the \$700,000, but not on the settlement payment, beginning June 1, 2014 until the entire outstanding loan amount, plus interest, is paid in full. Payments on the note, once they commence, shall be for a five year period, however if the note is not paid in full at the end of the five year term it shall automatically renew, once, for an additional five year term. No payment shall be due under this loan until commencement of construction on the Fort Ord property and are based on an increase of 50% of City revenue associated with the development of the entire property.

General long-term debt balances and transactions for the fiscal year ended June 30, 2014 are as follows:

	<u>Balance</u> <u>June 30, 2013</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2014</u>	<u>Due Within</u> <u>One Year</u>
Capital leases:					
Vehicles	\$ 35,084	\$ -	\$ 12,801	\$ 22,283	\$ 13,619
Radio system	<u>79,524</u>	<u>-</u>	<u>12,663</u>	<u>66,861</u>	<u>19,284</u>
Subtotal leases	<u>114,608</u>	<u>-</u>	<u>25,464</u>	<u>89,144</u>	<u>32,903</u>
Loans payable:					
MBASIA	194,327	-	31,220	163,107	38,069
FORA	715,768	-	-	715,768	150,312
Federal Group International, LLC	<u>700,000</u>	<u>500,000</u>	<u>-</u>	<u>1,200,000</u>	<u>-</u>
Subtotal loans payable	<u>1,610,095</u>	<u>500,000</u>	<u>31,220</u>	<u>2,078,875</u>	<u>188,381</u>
Other liabilities:					
Compensated absences	38,923	27,992	-	66,915	28,827
Other Post Employee benefits	<u>154,600</u>	<u>29,200</u>	<u>-</u>	<u>183,800</u>	<u>-</u>
Subtotal other liabilities	<u>193,523</u>	<u>57,192</u>	<u>-</u>	<u>250,715</u>	<u>28,827</u>
Total	<u>\$ 1,918,226</u>	<u>\$ 557,192</u>	<u>\$ 56,684</u>	<u>\$ 2,418,734</u>	<u>\$ 250,111</u>

NOTE 6. LONG-TERM DEBT (Continued)

	Capital Leases			MBASIA		
	Principal	Interest	Total	Principal	Interest	Total
2015	\$ 32,903	\$ 3,492	\$ 36,395	\$ 38,069	\$ 2,610	\$ 40,679
2016	25,746	2,087	27,833	38,740	1,878	40,618
2017	23,840	822	24,662	39,423	1,195	40,618
2018	6,655	53	6,708	40,119	500	40,619
2019	-	-	-	6,756	15	6,771
Thereafter	-	-	-	-	-	-
	<u>\$ 89,144</u>	<u>\$ 6,454</u>	<u>\$ 95,598</u>	<u>\$ 163,107</u>	<u>\$ 6,198</u>	<u>\$ 169,305</u>

	FORA			Federal Group International, LLC		
	Principal	Interest	Total	Principal	Interest	Total
2015	\$ 150,312	\$ 12,494	\$ 162,806	\$ -	\$ -	\$ -
2016	188,485	28,273	216,758	-	-	-
2017	188,485	18,849	207,334	-	-	-
2018	188,486	9,424	197,910	-	-	-
2019	-	-	-	-	-	-
Thereafter	-	-	-	1,200,000	175,000	1,375,000
	<u>\$ 715,768</u>	<u>\$ 69,040</u>	<u>\$ 784,808</u>	<u>\$ 1,200,000</u>	<u>\$ 175,000</u>	<u>\$ 1,375,000</u>

	Total		
	Principal	Interest	Total
2015	\$ 221,284	\$ 18,596	\$ 239,880
2016	252,971	32,238	285,209
2017	251,748	20,866	272,614
2018	235,260	9,977	245,237
2019	6,756	15	6,771
Thereafter	1,200,000	175,000	1,375,000
	<u>\$ 2,168,019</u>	<u>\$ 256,692</u>	<u>\$ 2,424,711</u>

NOTE 7. LAND VALUE DUE TO FORA

In 2006, the City received property as part of an Economic Development Conveyance through the Fort Ord Reuse Authority (FORA). The Economic Development Conveyance requires that the property be used in a manner that promotes economic development in the area. FORA transferred the property to the City in accordance with Government Code Section 67678, which requires the use of the property consistent with the Base Reuse Plan and that all proceeds from the sale of the property be distributed equally to FORA and the City. As of June 30, 2014, the property has a book value of \$11,330,200, 50% of which is \$5,665,100.

NOTE 8. INTERFUND ACTIVITY

INTER/INTRA FUND TRANSFERS

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 21,080	\$ (542,683)
Capital projects – Ft. Ord Land	542,683	-
Special Revenue Funds	<u>-</u>	<u>(21,080)</u>
Total	<u>\$ 563,763</u>	<u>\$ (563,763)</u>

Transfers were made from the Special Revenue Funds to the General Fund for expenditures covered by Gas Tax and Traffic Safety monies. A transfer was made from the General Fund to the Capital Projects - Ft. Ord Land Fund to cover prior year expenditures paid with General Fund monies.

NOTE 9. PENSION PLAN

Plan Description – The City contributes to the California Public Employees Retirement System (CalPERS), a cost sharing multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute. CalPERS’ issues a publicly available annual financial report that includes financial statements and required supplementary information for the District. That report may be obtained from their Executive office, 400 P Street, Sacramento, CA 95814.

Funding Policy – Participants are required to contribute 7% of their annual covered salary, of which the employees pay 100%. The City is required to contribute at an actuarial determined rate recommended by CalPERS actuaries and actuarial consultants and adopted by the CalPERS Board of Administration. For the year ended June 30, 2014, the employer contribution rate was 26.449% for public safety personnel and 8.313% for other covered employees. The City's contributions to CalPERS for the years ending June 30, 2014, 2013 and 2012 were \$143,061, \$193,076 and \$187,178, respectively, equal to the required contributions for each year.

On September 12, 2012, the California Public Employees’ Pension Reform Act of 2013 (PEPRA) was signed into law. PEPRA took effect January 1, 2013 and affects new CalPERS members on or after January 1, 2013 through provisions affecting benefit formulas, the definition of what comprises pensionable earnings, limits on pensionable earnings, and other matters. The new law also calls for new members to pay 50 percent of the normal cost of benefits. The City had one employee subject to the new PEPRA formulas, the contribution rate is 9.50%, and the contribution paid for the years ending June 30, 2014 was \$4,597.

NOTE 10. 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 11. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description – The City of Del Rey Oaks has contracted with the Public Employees Retirement System (PERS) under the PERS Care Health Plan to provide benefits of the Meyers-Geddes State Employees' Medical and Hospital Care Act per Government Code Section 22850. The Plan provides for continuation of medical insurance benefits for certain retirees or annuitants and their dependents. The Plan can be amended by action of the City Council on passing a resolution. The Plan does not issue a stand alone financial report since there are no assets legally segregated for the sole purpose of paying benefits under the Plan.

Funding Policy – 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 City's contribution for each employee or annuitant shall be the amount necessary to pay the Public Employees' Medical and Hospital Care Act (PEMHCA) minimum, which was \$119 for 2014. The City contributes enough money to the Plan to satisfy current obligations on a pay-as-you-go basis. As of June 30, 2014 there were no employees receiving benefits under the plan so not amounts have been paid.

Annual OPEB Cost and Net OPEB Obligation – The City's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the City's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the City's net OPEB obligation.

Annual required contribution (ARC)	\$ 29,800
Interest on net OPEB obligation	6,000
Adjustment to ARC	<u>(6,600)</u>
Annual OPEB cost (expense)	\$ 29,200
Contributions made	<u>\$ —</u>
Increase in net OPEB obligation	29,200
Net OPEB obligation, beginning of year	<u>154,600</u>
Net OPEB obligation, end of year	<u>\$ 183,800</u>

NOTE 11. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Trend Information – The City’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation were as follows:

<u>Fiscal Year Ending</u>	<u>Annual OPEB Cost</u>	<u>Actual Contribution Made</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2012	\$ 46,700	\$ –	0%	\$ 127,200
2013	\$ 27,400	\$ –	0%	\$ 154,600
2014	\$ 29,200	\$ –	0%	\$ 183,800

Funding Status and Funding Progress – As of June 30, 2013, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$238,600, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) for the year ended June 30, 2014 was \$728,294 and the ratio of the unfunded actuarial accrued liability to the covered payroll was .33%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2013 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions include a 4.0% investment rate of return (discount rate) and an actual PEMHCA minimum of \$119 for 2015 and a minimum increase of 5% per year starting 2015 and a general inflation rate of 3%. The unfunded actuarial liability is being amortized over a closed twenty-seven year period using a level percentage of payroll on an open basis. The remaining amortization period at June 30, 2014, was twenty-seven years.

NOTE 12. JOINTLY GOVERNED ORGANIZATIONS

The City participates on the Boards of Community Human Services, a joint powers agency, the Association of Monterey Bay Area Governments, Transportation Agency for Monterey County, Fort Ord Reuse Authority, the Monterey Peninsula Chamber of Commerce, League of California Cities, Monterey County Convention and Visitor's Bureau, Monterey County Mayor's Association, and the Monterey Peninsula Regional Water 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 \$30,592 for the fiscal year ended June 30, 2014.

NOTE 13. 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 14. OPERATING LEASE

The City is the lessor under a noncancelable operating lease which expires September 10, 2014. Future minimum rental payments due under the lease at June 30, 2014 were \$651.

NOTE 15. COMMITMENTS AND CONTINGENCIES

In the fiscal year ending June 30, 2014, the City has various service and project contracts totaling \$1,245,000, of which \$810,000 still remained on the contracts as of June 30, 2014.

In September of 2014, The City and Belmont Rock Holdings, LLC entered into a Settlement and Mutual Release Agreement in order to settle various claims filed by the City and Federal Development regarding development of the Fort Ord property. In full and final settlement of all disputes and claims, The City shall pay Belmont Rock Holdings, LLC \$250,000 to be paid upon the sale of 73 acres of the Fort Ord property, which is expected by the end of September 2014. The City shall also deliver a new fully executed Promissory Note in the amount of \$1,200,000 payable to Federal Group International, LLC. The settlement has been recognized on the Statement of Activities as an extraordinary item in the amount of \$750,000 and on the Statement of Revenues, Expenditures and Changes in Fund Balances as an extraordinary item in the amount of \$250,000.

NOTE 16. CHANGES IN BEGINNING NET POSITIONING/FUND BALANCES

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Gas Tax Fund</u>	<u>Other Government Funds</u>
Fund balance, beginning of year as previously stated	\$ 274,781	\$ -	\$ -	\$ 35,885
Correct for fund not reported correctly	-	(879,502)	3,202	(27,350)
Correct for funds not in balance	174,989	50,446	41,107	64,846
Adjust sales and transaction taxes	(5,142)	-	-	-
Adjust accounts receivable/deferred revenue	-	77,990	1,097	898
Adjust accounts payable	(171,538)	161,383	-	-
Write-off deposit	-	50,000	-	-
Reclass cash to proper fund	(149,616)	-	149,616	-
Recognize other revenue source-insurance financing	<u>138,504</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year as restated	<u>\$ 261,978</u>	<u>\$ (539,683)</u>	<u>\$ 195,022</u>	<u>\$ 74,279</u>

The following discloses the restatement of net position as of the beginning of the fiscal year:

Net position, beginning of year as previously stated	\$ 901,937
Fund balance prior period adjustments	(319,070)
Correct for not being in balance	(100,804)
Fixed assets not reported correctly	5,825,474
Prior year loans not recorded	(1,578,875)
Adjustments to OPEB and compensated absences	<u>(14,756)</u>
	<u>\$ 4,713,906</u>

NOTE 17. DEFICIT NET POSITION/FUND BALANCES

A deficit net position of \$3,590,427 exists due to current liabilities and long-term debt exceeding the assets available to cover these liabilities. It is expected that sales from the Fort Ord property in future years will cover this deficit.

Deficit fund balances in the General Fund of \$1,315,751 and \$8,000 in the Capital Projects fund exist due to current liabilities exceeding the assets available to cover the liabilities. It is expected that sales from the Fort Ord property in future years will cover the deficits.

NOTE 18. SUBSEQUENT EVENTS

On July 10, 2014, the City entered into a Disposition and Development Agreement with Monterey Peninsula Properties, LLC for the development of 73 acres of the Fort Ord property. The Agreement sets forth the conditions upon which the City will convey the Site to the Developer, along with certain rights to potable and non-potable water, and the process the parties will follow with regards to the development of the Site as well as the remainder of the property, should the Developer elect to acquire the remainder of the property pursuant to the terms of the Option Agreement. The purchase price of the 73 acres is \$3,000,000.

On July 23, 2014, the City entered into an Option Agreement with Monterey Peninsula Properties, LLC, whereby Monterey Peninsula Properties, LLC has the option to purchase the remaining 255 acres of the Fort Ord property. The term of the Option shall be for a period commencing on the date of the Agreement and ending on the earlier of: (i) the date five (5) years thereafter; (ii) the termination of the Disposition and Development Agreement for any reason, prior to conveyance of the disposition parcels to the Developer. The purchase price for the option parcels (and water rights) is \$17,000,000.

On September 12, 2014, the City closed escrow on the sale of the 73 acres to Monterey Peninsula Properties, LLC in the amount of \$3,000,000. FORA received \$1,200,000 of the proceeds, Belmont Rock Holdings, LLC received \$250,000 and after various other expenses, the City received \$1,352,510.

NOTE 19. AUTHORITATIVE PRONOUNCEMENT ISSUED BUT NOT YET ADOPTED

In June 2012, GASB issued Statement No. 68, Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. Note disclosures and required supplementary information requirements about pensions are also addressed.

The requirements of this Statement will improve the decision-usefulness of information in employer and governmental nonemployer contributing entity financial reports and will enhance its value for assessing accountability and interperiod equity by requiring recognition of the entire net pension liability and a more comprehensive measure of pension expense.

This Statement is effective for fiscal years beginning after June 15, 2014. 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. 68 will have on the accompanying financial statements.

GASB Statement No. 71, Pension Transitions for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68 was issued to address an issue regarding application of the transition provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions. This Statement amends GASB Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. This Statement will be effective for the year ending June 30, 2015.

**REQUIRED
SUPPLEMENTARY INFORMATION**

CITY OF DEL REY OAKS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS OF OTHER POST EMPLOYMENT BENEFITS
FOR THE YEAR ENDED JUNE 30, 2014

<u>Fiscal Year</u>	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
2012	6/30/2010	\$ -	\$ 238,600	\$ 238,600	0.0%	\$ 761,837	31.3%
2013	6/30/2013	\$ -	\$ 238,600	\$ 238,600	0.0%	\$ 639,298	37.3%
2014	6/30/2013	\$ -	\$ 238,600	\$ 238,600	0.0%	\$ 728,294	32.8%

CITY OF DEL REY OAKS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE,
BUDGET AND ACTUAL – GENERAL
FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Property taxes	\$ 472,800	\$ 472,800	\$ 493,792	\$ 20,992
Sales tax	812,000	812,000	689,123	(122,877)
Other taxes	211,500	211,500	210,675	(825)
Licenses and permits	218,100	218,100	227,727	9,627
Fines and forfeitures	14,000	14,000	(17)	(14,017)
Other agency revenue	25,600	25,600	46,721	21,121
Current services	146,950	146,950	147,785	835
Parks/recreation	36,200	36,200	36,140	(60)
Total revenues	<u>1,937,150</u>	<u>1,937,150</u>	<u>1,851,946</u>	<u>(85,204)</u>
EXPENDITURES:				
Salaries and benefits	1,314,412	1,314,412	1,476,282	(161,870)
Supplies	69,750	69,750	65,932	3,818
Miscellaneous	103,650	157,650	111,670	45,980
Outside services	177,700	177,700	264,683	(86,983)
Autos	52,300	52,300	49,955	2,345
Fire/police miscellaneous	128,000	128,000	147,197	(19,197)
Street and storm water	23,150	23,150	25,361	(2,211)
Total expenditures	<u>1,868,962</u>	<u>1,922,962</u>	<u>2,141,080</u>	<u>(218,118)</u>
UNBUDGETED	<u>–</u>	<u>–</u>	<u>1,288,595</u>	<u>(1,288,595)</u>
TOTAL REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 68,188</u>	<u>\$ 14,188</u>	<u>\$ (1,577,729)</u>	<u>\$ (1,591,917)</u>

See Accompanying Notes to Required Supplementary Information.

CITY OF DEL REY OAKS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 1. BUDGETARY DATA

The City Council adopts an annual legal budget for the General Fund. All appropriations lapse at fiscal year end and then are rebudgeted for the coming fiscal year. Encumbrance accounting is not used. The budgets are prepared on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

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.

REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

**INDEPENDENT AUDITORS' 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 Del Rey Oaks
Del Rey Oaks, 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 Del Rey Oaks, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City of Del Rey Oak's basic financial statements, and have issued our report thereon dated _____ [AUDITOR'S REPORT DATE].

Internal Control over Financial Reporting

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. These findings are referenced as 2014-01 and 2014-002.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompany schedule of findings and questioned costs to be significant deficiencies. These findings are referenced as 2014-003.

Compliance and Other Matters

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

City of Del Rey Oaks's Response to Findings

The City of Del Rey Oaks's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. City of Del Rey Oaks's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

[DATE OF THE AUDITOR'S REPORT]

**CITY OF DEL REY OAKS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2014**

Material Weaknesses

Finding 2014-001:

During the preliminary audit work, the auditors discovered that previously issued financial statements contained a material misstatement. The misstatement resulted from a lack of knowledge of the requirements of reporting under governmental accounting by management and staff and errors not detected by the previous auditor. Upon discovery of the error, the City had the financial statements restated. However, the fact that the City's system of internal control over financial reporting did not prevent the errors from being made or detect it prior to the issuance of financial statements is a material weakness in the City's internal controls over financial reporting.

Recommendation – Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation in the financial statements in conformity with U.S. generally accepted accounting principles. We recommend that management assess the current capabilities of accounting employees and either (a) develop a training program to ensure that they obtain the skills and technical knowledge necessary to prepare financial statements in accordance with GAAP or (b) hire accounting personnel with the requisite knowledge and skill to do so.

Response – Management will bring in the appropriate outside consultants to review and implement suggested improvement in the area.

Finding 2014-002:

During our audit, we noted that the City does not have adequate controls over the initiating, authorizing, recording, and processing of nonstandard (unusual, nonrecurring, or adjusting) journal entries in the general ledger. There was no schedule of nonsystematic closing entries that should be recorded for the period-end financial statements, staff was not adequately appraised of the nonroutine matters that needed to be recorded, and there was no review of those journal entries for nonsystematic transactions that were recorded by someone with knowledge of the transactions that had transpired and of the proper accounting for them. The City's controls do not include a policy and procedure for determining that all transactions are recorded and posted. Similarly, there is no control provision for reviewing the transactions for completeness by scanning the ending balances and the transactions posted to each general ledger account to detect unusual entries or unexpected ending balances. The result was that some nonroutine transactions were not recorded or were recorded incorrectly, some of which were material.

Recommendation – We recommend that management implement controls over journal entries for nonroutine and nonsystematic transactions to ensure they are properly prepared, reviewed, and approved and the underlying transactions is properly reflected in the accounting records.

**CITY OF DEL REY OAKS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2014
(Continued)**

Response – Management will bring in the appropriate outside consultants to review and implement suggested improvement in the area.

Significant Deficiencies

Finding 2014-003:

The City did not maintain effective control over the preparation and review of account reconciliations of certain general ledger accounts. This control deficiency primarily related to account reconciliations of certain receivables, fixed assets, compensated absences and long-term debt. This control deficiency resulted in delays in the audit and audit adjustments.

Recommendation – We recommend that the City establish a more efficient and effective close process to provide timely and accurate completion and review of all balance sheet reconciliations and account balances. The closing procedures should be documented in a checklist that indicates who will perform each procedure and when completion of each procedure is due and is accomplished.

Response - Management will bring in the appropriate outside consultants to review and implement suggested improvement in the area.



The AMBAG Monthly

AMBAG Awarded Certificate of Achievement for Excellence in Financial Reporting

The Certificate of Achievement for Excellence in Financial Reporting has been awarded to the Association of Monterey Bay Area Governments (AMBAG) by the Government Finance Officers Association (GFOA) of the United States and Canada for its fiscal year (FY) 2013-2014 Comprehensive Annual Financial Report (CAFR). The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

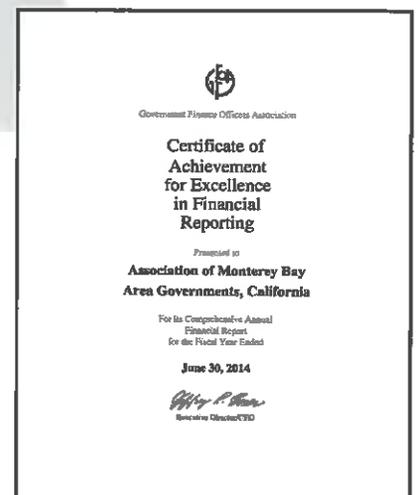
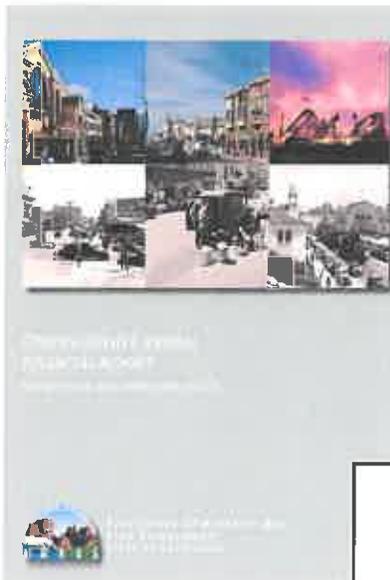
The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program in 1945. The goal is to encourage and assist governments to go beyond the minimum accepted accounting principles and prepare CAFR's of the highest quality according to a stringent set of guidelines; and to recognize individual governments that succeed in achieving that goal. The CAFR has been judged by an impartial panel to meet the high standards of the program including demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read the CAFR. The GFOA is a nonprofit professional association serving approximately 17,500 government finance professionals with offices in Chicago, IL, and Washington, D.C.

We are honored and pleased to receive this prestigious award for four years in a row. Thank you GFOA!

The AMBAG's CAFR is posted at www.ambag.org.

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Planning

AMBAG Receives APA Northern California Award for MTP/SCS

AMBAG's Moving Forward 2035 Monterey Bay Metropolitan Transportation Plan/Sustainable Communities Strategy (MTP/SCS) has been selected by the American Planning Association (APA) Northern California Chapter for an Award of Excellence in the category of "Innovation in Green Planning." The "Innovation in Green Planning" Award honors efforts to create greener communities that reduce the impact of development on the natural environment and improve environmental quality. We are honored and pleased to receive this prestigious award at the 2015 APA Northern California Awards Gala, which will be held on May 15 in Oakland. Thank you APA Northern California Chapter!

To learn more about the 2035 MTP/SCS, please visit our project website at: <http://www.movingforwardmb.org/project.html>

AMBAG Staff Attends Caltrans Training Academy in San Luis Obispo

AMBAG Planner, Eliza Yu, attended the Caltrans Basic Transportation Planning Academy hosted by Caltrans District 5 in San Luis Obispo from April 19-24. Eliza learned a great deal about transportation planning and how Caltrans functions by district. Some key concepts and lessons that she took away from this experience are:

- Learning about innovative road design concepts in relation to bicycle and pedestrian planning such as "road dieting," "right-sizing" and "bike boxes"
- Discovering how Caltrans would approach a new infill development project such as what departments would need to be contacted, coordination with the lead agency and what agencies they would need to partner with from an inter-government relations exercise
- Reinforcing what she has learned working at AMBAG in relation to Caltrans' project development process and timeline (why typically projects can take 12-14 years to complete)

Overall Eliza had a great experience and felt that this training greatly enriched her knowledge. She will apply this knowledge on the upcoming projects she will be working on such as the Sustainable Communities Strategy Implementation Project and the Rural Transit Improvement Initiative Project.

In the Spotlight: AMBAG to Present at the 15th TRB National Transportation Planning Applications Conference

AMBAG's abstract was accepted for the 15th Transportation Research Board (TRB) National Transportation Planning Applications Conference on Utilizing Advanced Practice Methods to Improve Travel Model Resolution and Address Sustainability.

AMBAG has been selected to present at the 15th Annual TRB National Transportation Planning Applications Conference which will be held in Atlantic City, New Jersey on May 17-21, 2015.

For more information contact Bhupendra Patel at bpatel@ambag.org or 831-264-5091.

Energy Watch Update

SEED Fund Program in the AMBAG Region

The Sustainable Energy and Economic Development (SEED) Fund, with support from the California Solar Initiative RD&D Program, is currently exploring with the jurisdictions and public agencies in the AMBAG region if they would like to take advantage of the opportunity to be the second SEED Fund project for collaborative regional group procurement of solar for public facilities. The First SEED Fund project took place in the North Bay with 35 local government agencies participating.

The goals of the SEED FUND are to bring a minimum of 5MW of new public renewable energy on line and achieve the related 1,800 metric tons of CO2 reductions annually in the AMBAG region. The advantage of using the SEED Fund group solar procurement is the potential to realize a 10-12 percent total project cost savings for solar installments. Participating public agencies in the SEED Fund reimburse the SEED Fund for 1.9 percent of total contacted solar project costs, creating a revolving fund mechanism to defray upfront costs for future participants.

Capitola, Monterey, Pacific Grove, San Juan Bautista, Santa Cruz County, Seaside and Soledad have engaged in the SEED Fund initial process steps in addition to Cabrillo College, Monterey Peninsula College, Moss Landing Marina Labs, North County Recreation and Park District, Presidio of Monterey and Soquel Creek Water District. The AMBAG Energy Advisory Committee hosted the SEED FUND team of Optony and SEI for a presentation on the SEED Fund to the attending jurisdictions.

To find out more information about the SEED Fund in the AMBAG region, please contact erussell@ambag.org.

City of Salinas Receives \$543,375 rebate check from Pacific Gas and Electric Company (PG&E) and the AMBAG Energy Watch Program

At the April 28th City of Salinas City Council meeting, Mayor Joe Gunter and the Salinas City Council received a rebate check in the amount of \$543,375. This is the largest energy savings project in the history of the AMBAG Energy Watch Program. The City of Salinas installed 5,823 LED cobra head streetlights. These energy efficiency street lights are projected to annually save 1.42 million kWh.

This major street lighting retrofit is just one of a host of projects currently being undertaken by the City of Salinas as part of a comprehensive energy savings program. Work will continue through 2015 to complete major solar installations and to complete energy retrofits of HVAC and both interior and exterior lighting in municipal facilities. This comprehensive energy project has many benefits. It will reduce energy costs, upgrade infrastructure, result in reduced maintenance costs, enhance the local economy through 50 good jobs being created, and will reduce emissions by 7.5 million tons of CO2 equivalent.



Did you know?

In its role as a federally designated Metropolitan Planning Organization (MPO), AMBAG acts as a data clearinghouse and provides data services to the tri-county area. This includes providing Census data at a disaggregate level, conducting analysis using Geographic Information Systems (GIS) and providing resources for other data inquiries. These services are free or minimal cost for all cities and counties in the tri-county area and are also provided for a very small fee to other public agencies and members of the public. For more information contact Gina Schmidt at gschmidt@ambag.org.



Announcements

AMBAG Stand-Alone Bike Model Training

AMBAG and Monterey Bay Unified Air Pollution Control District's (MPUAPCD) cooperative efforts on the AMBAG Stand-Alone Bike Model (SABM) training was held on May 5th at the MPUAPCD office.

The SABM tool was presented to 40 key stakeholders. Stakeholders participated in-person, online, or by phone for the training. Stakeholders included: Caltrans, Federal Highway Administration, Transportation Authority of Monterey County, MPUAPCD, City of Monterey, City of Pacific Grove, City of Salinas, City of Seaside, County of Monterey, and consultants from Fehr & Peers, Hatch Mott MacDonald, Caliper, Resources System Group, and Parsons Brinckerhoff.

The tool will be beneficial to local jurisdictions for planning for active transportation projects. The SABM is very user friendly and doesn't require special skills or software to use. The SABM allows the local agencies to help prioritize potential bike projects for future development.

The tool will be available in late summer 2015. For more information about the SABM tool, please contact Bhupendra Patel, bpatel@ambag.org or 831-264-5091.

How can you help improve cycling in your community?



1. Map your routes online by visiting CycleTracksMonterey.org

- or -



2. Use the CycleTracks smart-phone app to map your routes while you ride



Want to stay updated on transportation and land use news? Like AMBAG at

<http://www.facebook.com/MontereyBayAMBAG>



Contact Us!

Location:
445 Reservation Rd, Ste. G
Marina, CA 93933

Mail:
P.O. Box 809
Marina, CA 93933

Phone: (831) 883-3750

Fax: (831) 883-3755

Web: www.ambag.org

Email: info@ambag.org