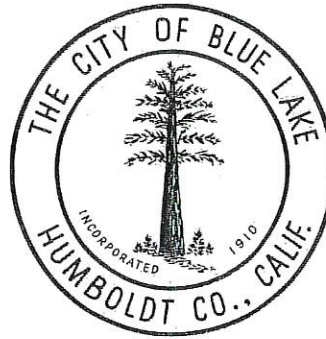


City of Blue Lake
December 14, 2021 Council Meeting

League of California Cities
Legislative Update





Agenda

- Community Services
- Environmental Quality
- Governance, Transparency, and Labor Relations
- Housing, Community, and Economic Development
- Public Safety
- Revenue and Taxation
- Transportation, Communications, and Public Works

Community Services

Derek Dolfie
Legislative Affairs, Lobbyist

Strengthening California Cities through Advocacy and Education

f @calcities @calcities @calcities.org



Children, Child Care, and Youth Programs

AB 46 (Luz Rivas) California Youth Empowerment Act. Chapter 660, Statutes of 2021 (Page 25)

This measure establishes the California Youth Empowerment Commission, comprised of 13 voting commissioners, to formally advise and make recommendations to the Legislature and Administration on issues affecting California's disconnected and disadvantaged youth.

Natural Disaster Preparedness

AB 118 (Kamlager) Department of Social Services. C.R.I.S.E.S. Grant Pilot Program. Chapter 694, Statutes of 2021 (Page 27)

This measure creates the Community Response Initiative to Strengthen Emergency Systems (C.R.I.S.E.S) Grant Pilot Program. The C.R.I.S.E.S. Grants will be to expand the participation of community-based organizations in an emergency response role for vulnerable populations. This measure requires the Department of Social Services to administer the program and award grants to qualified grantees, which include cities and counties.

Natural Disaster Preparedness

AB 580 (Rodriguez) Emergency Services. Vulnerable Populations. Chapter 744, Statutes of 2021 (Page 27)

This measure requires the Governor's Office of Emergency Services (Cal OES) to establish a standardized emergency management system for use by all emergency response agencies. Additionally, AB 580 requires the Director of Cal OES to appoint representatives of the access and functional needs population to serve on pertinent committees related to that system and to ensure the needs of that population are met within that system.

Environmental Quality

Derek Dolfie
Legislative Affairs, Lobbyist

Strengthening California: Cities through Advocacy and Education

↑ @calcities @calcities @calcities.org



Coastal

SB 1 (Atkins) Coastal Resources. Sea Level Rise. Chapter 236, Statutes of 2021 (Page 31)

This measure establishes new planning, assessment, funding, and mitigation tools for California to address and respond to sea level rise. Specifically, this measure would create the California Sea Level Rise State and Regional Support Collaborative within the Ocean Protection Council, which would provide up to \$100 million annually in grants to local governments to update local and regional land use plans to account for sea level rise.

Emergency and Disaster Preparedness

SB 52 (Dodd) State of Emergency. Local Emergency. Planned Power Outage. Chapter 597, Statutes of 2021 (Page 32)

This measure clarifies planned power shutoff events qualify as a “deenergization event” for which a local emergency can be declared under the California Emergency Services Act.

Emergency and Disaster Preparedness

SB 109 (Dodd) Department of Forestry and Fire Protection. Office of Wildfire Technology Research and Development. Chapter 239, Statutes of 2021 (Page 32)

This measure establishes the Office of Wildfire Technology Research and Development within the Department of Forestry and Fire Protection (CAL FIRE). The Office would also be instructed to consult with public, private, and nonprofit entities to identify software, tools, technologies, and other advances in wildfire preparedness and response.



Energy and Utilities

SB 323 (Caballero) Local Government. Water or Sewer Service. Legal Actions. Chapter 216, Statutes of 2021 (Page 40)

This measure provides public agency water and sewer rates the same protections already afforded to fees and charges that fund other essential government services by establishing a 120-day litigation window.

Energy and Utilities

SB 341 (McGuire) Telecommunications Service. Outages. **Chapter 425, Statutes of 2021** (Page 32)

This measure requires Cal OES, in coordination with the California Public Utilities Commission (CPUC), to adopt regulations for public outage maps maintained by telecommunications providers on their websites. Additionally, this measure requires the CPUC and Cal OES to develop and implement backup electricity rules to require telecommunications providers to maintain backup electricity sufficient to maintain service for at least 72 hours.

Solid Waste and Recycling

AB 332 (Cmte. on Environmental Safety and Toxic Materials) Hazardous Waste. Treated Wood Waste. Management Standards. Chapter 147, Statutes of 2021 (Page 35)

This measure facilitates the safe and proper handling and disposal of treated wood waste by codifying the Alternative Management Standards that sunset on Jan. 1, 2021.

Solid Waste and Recycling

AB 1311 (Wood) Recycling. Beverage Containers. Chapter 506, Statutes of 2021 (Page 37)

This measure expands beverage container redemption opportunities under the California Beverage Container Recycling and Litter Reduction Act (Bottle Bill), including establishing new redemption payment guidelines and allowing for appointment-based recycling opportunities.

Solid Waste and Recycling

SB 343 (Allen) Environmental Advertising. Recycling Symbol. Recyclability. Products and Packaging. Chapter 507, Statutes of 2021 (Page 38)

This measure extends the existing “Truth in Environmental Advertising” law that prohibits the use of the word “recyclable” on unrecyclable products and the use of the “chasing arrows” symbol or any other suggestion that a material is recyclable.

Solid Waste and Recycling

SB 619 (Laird) Organic Waste. Reduction Regulations. Local Jurisdiction Compliance. Chapter 508, Statutes of 2021 (Page 38)

This measure gives local governments an optional pathway to compliance with SB 1383 (Lara, Statutes of 2016), and the subsequent CalRecycle’s regulations, without penalties for one year.

Questions?

Derek Dolfie

Legislative Affairs, Lobbyist

ddolfie@calcities.org • 916-658-8218

Strengthening California Cities through Advocacy and Education

@calcities

@calcities

@calcities.org



Governance, Transparency, and Labor Relations

Jessica Sankus
Senior Policy and Legislative Affairs Analyst

Strengthening California Cities through Advocacy and Education

f @calcities t @calcities g @calcities.org



LEAGUE OF
CALIFORNIA
CITIES

Elections

AB 37 (Berman) Elections. Vote by Mail Ballots. Chapter 312, Statutes of 2021 (Page 44)

This measure requires county elections officials to mail a ballot to every registered voter for all elections.

This measure also makes changes to the processes, procedures, and requirements for the Vote By Mail system.

Elections

SB 590 (Allen) 2022 Statewide Primary Election. Terms of Office. Chapter 107, Statutes of 2021 (Page 46)

This measure extends any term of office set to expire in March or April 2022 until after the 2022 statewide primary election, if the next scheduled regular election for that office has been consolidated with the 2022 statewide primary election.

This measure sunsets on Jan. 1, 2023.



Workers' Compensation

AB 237 (Gray) Public Employment. Unfair Practices. Health Protection. Chapter 740, Statutes of 2021 (Page 47)

This measure prohibits California public employers from discontinuing employer contributions for health care coverage for employees who, during the duration of a strike, fall below the minimum hours worked to qualify for employee health care coverage.

Workers' Compensation

AB 654 (Reyes) COVID-19. Exposure. Notification. (Urgency) Chapter 522, Statutes of 2021 (Page 47)

This measure clarifies provisions enacted in 2020 relating to workplace COVID-19 exposure notifications.

This measure also adds the delivery of renewable natural gas to the list of utilities that cannot be interrupted by Cal/OSHA's prohibitions related to risk of COVID-19 exposure.

This measure sunsets Jan. 1, 2023.

Employee Relations

SB 270 (Durazo) Public Employment. Labor Relations. Employee Information. Chapter 330, Statutes of 2021 (Page 49)

This measure authorizes public employee unions to file a special unfair labor practices charge before the Public Employment Relations Board against public employers that fail to comply with existing law requiring disclosure of employee information to public employee unions.

This measure limits the number of times a public employer can exercise their right to cure a violation in a 12-month period.

Public Employee Retirement System

SB 278 (Leyva) Public Employees' Retirement System. Disallowed Compensation. Benefit Adjustments. Chapter 331, Statutes of 2021 (Page 54)

This measure requires public agencies, when CalPERS determines that compensation agreed to under a collective bargaining agreement is non-pensionable, to pay penalties in a lump sum and pay CalPERS the full cost of any overpayment of paid benefits made to the affected retired member, survivor, or beneficiary resulting from the disallowed compensation.

Public Meetings

AB 361 (Robert Rivas) Open Meetings. State and Local Agencies. Teleconferences. (Urgency) Chapter 165, Statutes of 2021 (Page 55)

This measure allows, until Jan. 1, 2024, local agencies to use teleconferencing without complying with specified Ralph M. Brown Act restrictions in certain state emergencies, and provides similar authorizations, until Jan. 31, 2022, for state agencies subject to the Bagley-Keene Open Meetings Act and legislative bodies subject to the Gloria Romero Open Meetings Act of 2000.

Questions?

Jessica Sankus
Senior Policy and Legislative
Affairs Analyst

jsankus@calcities.org • 916-658-8283

Strengthening California Cities through Advocacy and Education

[@calcities](#)

[@calcities](#)

[@calcities.org](#)



Housing, Community and Economic Development

Jason Rhine
Assistant Legislative Director

Strengthening California Cities through Advocacy and Education

f @calcities @calcities @calcities.org



Affordable Housing

SB 290 (Skinner) Density Bonus Law. Qualifications for Incentives of Concessions. Local Government Constraints. Chapter 340, Statutes of 2021 (Page 59)

This measure requires a unit designated to satisfy the inclusionary zoning requirements of a city or county to be included in the total number of units on which a density bonus and the number of incentives or concessions are based. This measure also requires a city or county to grant one incentive or concession for a student housing development project that will include at least 20% of the total units for lower-income students.

Homelessness

AB 362 (Quirk-Silva) Homeless Shelters. Safety Regulations. **Chapter 395, Statutes of 2021** (Page 60)

This measure requires a city or county that receives a complaint alleging that a homeless shelter is substandard to inspect the homeless shelter. This measure requires a city or county that determines that a homeless shelter is substandard to issue a notice to correct the violation to the owner or operator of the homeless shelter within 10 business days of the inspection or issue the notice to correct the violation immediately if the violation constitutes an imminent threat to the health and safety of the occupants of the homeless shelter.

Homelessness

AB 977 (Gabriel) Homelessness Program Data Reporting. Homeless Management Information System. Chapter 397, Statutes of 2021 (Page 61)

This measure requires grantees or entities that receive funding from a state homeless program or programs to use the Homeless Management Information System (HMIS) system, provided by the United States Department of Housing and Urban Development (HUD) to report data to the Homeless Coordinating and Financing Council (HCFC) on the populations they serve.

Land Use/Planning

AB 215 (Chiu) Planning and Zoning Law. Housing Element Violations. Chapter 342, Statutes of 2021 (Page 62)

This measure adds a new step in the housing element certification process that requires 40 additional days; creates a new three-year statute of limitations for any action brought pursuant to the AB 72 enforcement process; and allows the Department of Housing and Community Development (HCD) to appoint or contract with other counsel to represent the department when the Attorney General declines to represent HCD in an AB 72 enforcement action.

Land Use/Planning

SB 8 (Skinner) Housing Crisis Act of 2019. Chapter 161, Statutes of 2021 (Page 64)

This measure makes numerous changes to the Housing Crisis Act of 2019. The most notable changes are: extends the sunset on the Act by five years, to Jan. 1, 2030, and provides that until Jan. 1, 2034, the Act's provisions apply to a housing development project that submits a preliminary application before Jan. 1, 2030; and extends by one year, up to three and a half years, the period during which a local government may not impose new rules or standards on an affordable housing project.

Land Use/Planning

SB 9 (Atkins) Housing Development. Approvals. Chapter 162, Statutes of 2021 (Page 64)

This measure requires nearly all cities, regardless of existing circumstances, to ministerially approve, without condition or discretion, a housing development containing up to four units on a parcel that was otherwise designated for one single-family home. This measure also requires local governments to ministerially approve an urban lot split, thus creating two independent lots that may be sold separately.

Land Use/Planning

SB 10 (Wiener) Planning and Zoning. Housing Development. Density. **Chapter 163, Statutes of 2021** (Page 64)

This measure, notwithstanding any local restrictions on adopting zoning ordinances, authorizes a local government to adopt an ordinance to zone any parcel for up to 10 units of residential density per parcel, at a height specified in the ordinance, if the parcel is located in a transit-rich area or an urban infill site.

This measure also prohibits an ordinance adopted under these provisions from superseding a local restriction enacted or approved by a local initiative that designates publicly owned land as open-space land or for park or recreational purposes. This measure sunsets on Jan. 1, 2029.

Land Use/Planning

SB 478 (Wiener) Planning and Zoning Law. Housing Development Projects. Chapter 363, Statutes of 2021 (Page 65)

This measure prohibits a local agency from imposing a floor area ratio standard that is less than 1.0 on a housing development project that consists of three to seven units, or less than 1.25 on a housing development project that consists of eight to ten units.

Landlord-Tenant

AB 838 (Friedman) State Housing Law. Enforcement Response To Complaints. Chapter 351, Statutes of 2021 (Page 67)

This measure, beginning July 1, 2022, requires a city or county that receives a complaint of a substandard building or a lead hazard violation from a tenant, resident, or occupant, or an agent of a tenant, resident, or occupant, to inspect the building and document the lead hazard violations or substandard building conditions.

This measure requires the city or county to advise the owner or operator of each violation and of each action that is required to be taken to remedy the violation and to schedule a reinspection to verify correction of the violations.

Miscellaneous

AB 602 (Grayson) Development Fees. Impact Fee Nexus Study. **Chapter 347, Statutes of 2021** (Page 72)

This measure, among other things, requires, on and after Jan. 1, 2022, a local agency that conducts an impact fee nexus study to follow specific standards and practices, including, but not limited to, (1) that prior to the adoption of an associated development fee, an impact fee nexus study be adopted, (2) that the study identify the existing level of service for each public facility, identify the proposed new level of service, and include an explanation of why the new level of service is necessary, and (3) if the study is adopted after July 1, 2022, either calculate a fee levied or imposed on a housing development project proportionately to the square footage of the proposed units, or make specified findings explaining why square footage is not an appropriate metric to calculate the fees.

Questions?

Jason Rhine

Assistant Legislative Director

jrhine@calcities.org • 916-658-8264

Strengthening California Cities through Advocacy and Education

[@calcities](#)

[@calcities](#)

calcities.org



Public Safety

Elisa Arcidiacono

Legislative Affairs, Lobbyist

Strengthening California Cities through Advocacy and Education

f @calities @calities @calities.org



Peace Officer Certification

AB 89 (Jones-Sawyer) Peace Officers. Minimum Qualifications. Chapter 405, Statutes of 2021 (Page 85)

This measure increases the minimum qualifying age from 18 to 21 years of age for peace officer certification and would require stakeholders in consultation with the Office of the Chancellor of the California Community Colleges to report to the Legislature on the development of a modern policing degree program by June 2023, with implementation to follow in an additional two years.

Peace Officer Decertification

SB 2 (Bradford) Peace Officers. Certification. Civil Rights. Chapter 409, Statutes of 2021 (Page 86)

This measure establishes new standards and processes for decertifying peace officers and would eliminate the application of certain governmental immunities and allow wrongful death actions under the Tom Bane Civil Rights Act.

Peace Officer Decertification

SB 586 (Bradford) Peace Officers. Certification. Chapter 429, Statutes of 2021 (Page 87)

This measure corrects a technical drafting error by Legislative Counsel to SB 2 (Bradford, Chapter 409, Statutes of 2021), stating that whether a particular factual or legal determination in a prior appeal proceeding has preclusive effect in POST proceedings would be governed by the existing law of collateral estoppel.

Peace Officer Release of Records

SB 16 (Skinner) Peace Officers. Release of Records. Chapter 402, Statutes of 2021 (Page 87)

This measure expands the categories of police personnel records that are subject to disclosure under the California Public Records Act to include a sustained finding involving force that is unreasonable or excessive, and any sustained finding that an officer failed to intervene against another officer using unreasonable or excessive force.

Law Enforcement Tools

AB 48 (Gonzalez) Law Enforcement. Kinetic Energy Projectiles and Chemical Agents. Chapter 404, Statutes of 2021 (Page 85)

This measure prohibits the use of kinetic energy projectiles and chemical agents by law enforcement agencies to disperse assemblies, protests, or demonstrations. This measure further mandates these tools only be utilized to defend against a threat to life or serious bodily injury, or to bring an objectively dangerous and unlawful situation safely and effectively under control.

Post-Pandemic Relief

SB 314 (Wiener) Alcoholic Beverages. Chapter 656, Statutes of 2021 (Page 88)

This measure authorizes the Department of Alcohol Beverage Control flexibility around catering licenses and requirements for licensees to share a main common area for business. This measure creates an extended timeline for licensees with expanded premises to make their expansion permanent and extend the event application window.

Post-Pandemic Relief

AB 61 (Gabriel) Business Pandemic Relief. Chapter 651, Statutes of 2021 (Page 88)

This measure authorizes flexibility around requirements for licensees to share a main common area for business. This measure creates an extended timeline for licensees with expanded premises to make their expansion permanent and extends the event application window. Additionally, this measure authorizes a permitted food facility to prepare and serve food as a temporary satellite food service without obtaining food service permit.

Post-Pandemic Relief

SB 389 (Dodd) Alcoholic beverages. Retail On-Sale License. Off-Sale Privileges. Chapter 657, Statutes of 2021 (Page 89)

This measure authorizes the holder of a retail on-sale license, or a licensed beer manufacturer operating a bona fide eating place, to exercise additional off-sale rights and privileges and authorize the sale of alcoholic beverages for off-sale consumption and delivery.

Emergency Medical Services

AB 389 (Grayson) Ambulance Services. Chapter 460, Statutes of 2021 (Page 83)

This measure clarifies that a county may contract for emergency medical services with a fire agency that provides these services through a subcontract with a private company.

Electrified Security Fences

AB 358 (Flora) Electrified Security Fences. Permitted Use. Chapter 148, Statutes of 2021 (Page 87)

This measure authorizes property owners to install and operate electrified security fences on their property, whether combined with an alarm system or not, provided the fences meet specified conditions and are not prohibited by a local ordinance.

Questions?

Elisa Arcidiacono

Legislative Affairs, Lobbyist

earcidiacono@calcities.org • 916-720-8025

Strengthening California Cities through Advocacy and Education

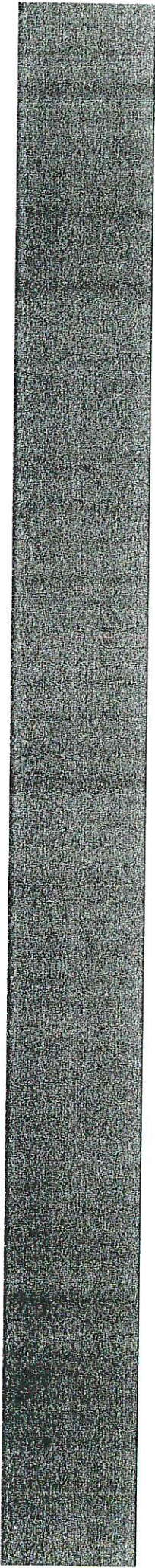
@calcities

@calcities

@calcities.org



LEAGUE OF
CALIFORNIA
CITIES



Revenue and Taxation

Nick Romo
Legislative Affairs, Lobbyist

Strengthening California Cities through Advocacy and Education

f @calcities t @calcities g @calcities.org



Food Delivery Service

AB 286 (Gonzalez) Food Delivery. Purchase Prices and Tips. Chapter 513, Statutes of 2021 (Page 95)

This measure prohibits a food delivery platform from charging a customer any purchase price for food or beverage that is higher than the price posted on the food delivery platform's website by the food facility at the time of the order. This measure also makes it unlawful for a food delivery platform to retain any portion of amounts designated as a tip or gratuity.

Tax Exemptions and Credits

AB 150 (Cmte. on Budget) Sales and Use Tax Law. Personal Income Tax Law. Corporation Tax Law. Budget Act of 2021. Chapter 82, Statutes of 2021 (Page 92)

This measure, a budget trailer, permanently exempts sales and sales use tax for diapers and menstrual products, expands a tax credit for small businesses that hire new employees, and establishes a tax credit for employers who hire homeless individuals between Jan. 1, 2022 and Jan. 1, 2027;

Short-Term Rentals

SB 60 (Glazer) Short-Term Rental Ordinance Violations. Chapter 307, Statutes of 2021 (Page 96)

This measure allows cities and counties to impose larger fines for violations of short-term rental ordinances up to \$5,000 for each violation. These violations must be deemed to pose threat to public health and safety. This increased allowance would not apply to the first failure to register or pay a business license fee.

Redevelopment Agencies

SB 734 (Hueso) Redevelopment Agencies. Passthrough Agreements. Chapter 221, Statutes of 2021 (Page 94)

This measure authorizes successor agencies and one or more taxing agencies to enter into an agreement to modify the interest owed by a former redevelopment agency under a passthrough agreement that was entered into before Jan. 1, 1994, or owed under any successive amendment of that passthrough agreement.

Post-Redevelopment Tools

SB 780 (Cortese) Public Investment Authorities. Chapter 391, Statutes of 2021 (Page 94)

This measure provides improved flexibility and capacity to Enhanced Infrastructure Financing Districts and Community Revitalization and Investment Authorities aimed at increasing investor confidence and ease of administration.

Questions?

Nick Romo

Legislative Affairs, Lobbyist

nromo@calcities.org • 916-658-8232

Strengthening California Cities through Advocacy and Education

[@calcities](#)

[@calcities](#)

[@calcities.org](#)



Transportation, Communications, and Public Works

Damon Conklin
Legislative Affairs, Lobbyist

Strengthening California Cities through Advocacy and Education

f @calcities @calcities @calcities.org



Transportation

AB 43 (Friedman) Traffic Safety. Chapter 690, Statutes of 2021 (Page 103)

This measure authorizes local authorities greater flexibility in setting speed limits lower than what is determined by the engineering traffic survey methodology otherwise specified in state law (known as “the 85th percentile rule”) based on recommendations from the Zero Traffic Fatality Task Force.

Transportation

AB 773 (Nazarian) Street Closures and Designations. Chapter 587, Statutes of 2021 (Page 105)

This measure authorizes a local authority to adopt a rule or regulation by ordinance to implement a slow street program, which may include closures to vehicular traffic or through vehicular traffic of neighborhood local streets with connections to citywide bicycle networks, destinations that are within walking distance, or green space.

EV Charging

AB 970 (McCarty) Planning and Zoning. Electric Vehicle Charging Stations. Permit Application. Chapter 710, Statutes of 2021 (Page 97)

This measure requires a local authority to reduce the number of required parking spaces for any existing uses by the amount necessary to accommodate electric vehicle (EV) charging stations and deem an EV charging application complete and approved in an expedited, streamlined permitting process.

Telecommunications

AB 14 (Aguiar-Curry) Communications. California Advanced Services Fund. Deaf and Disabled Telecommunications Program. Surcharges.

Chapter 658, Statutes of 2021
(Page 100)

This measure authorizes the CPUC to continue collecting the California Advanced Services Fund (CASF) surcharge for an additional ten years through Dec. 31, 2032.

Telecommunications

SB 4 (Gonzalez) Communications. California Advanced Services Fund.

Chapter 671, Statutes of 2021 (Page 101)

This measure authorizes the CPUC to increase the annual CASF surcharge collection cap from \$66 million to \$150 million and expands eligibility to apply for those funds to include local authorities.

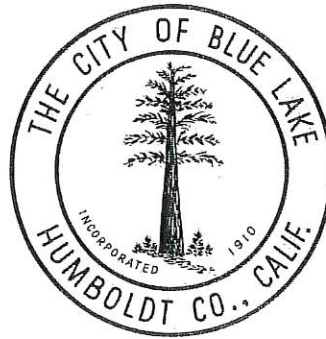
Telecommunications

SB 28 (Caballero) Digital Infrastructure and Video Competition Act of 2006. Deployment Data. Chapter 673, Statutes of 2021 (Page 101)

This measure requires the CPUC to collect granular data on the actual locations served by franchise holders, adopt customer service requirements for franchise holders, and adjudicate any customer complaints.

City of Blue Lake
December 14, 2021 Council Meeting

Warrants and Disbursements



City of Blue Lake
Check/Voucher Register - City Council Check Report
From 10/1/2021 Through 11/30/2021

| Check Number | Check Date | Payee | Check Description | Check Amount |
|--------------|------------|--------------------------------|--|--------------|
| 2264 | 10/4/2021 | Geralyn Kelly | Deposit Refund #10135001 Kelly | 43.11 |
| 2265 | 10/4/2021 | Andrew Lupkes | Deposit Refund #20362001 Lupkes | 59.51 |
| 2266 | 10/4/2021 | Jennifer McDonough | Deposit Refund #60744001 McDonough | 127.25 |
| 2267 | 10/4/2021 | City of Blue Lake | Utilities paid from Deposits 10/1/21 Billing | 716.63 |
| 211008-EFT01 | 10/8/2021 | U. S. Department of Treasury | EFTPS federal tax pmt 10/8/21 PR | 4,346.14 |
| 211008-EFT02 | 10/8/2021 | Employment Development Dept. | DE88 state tax pmt 10/8/21 PR | 804.04 |
| 211008-EFT03 | 10/8/2021 | Cal PERS | PERS retirement pmt 10/8/21 | 2,820.03 |
| 211008-EFT04 | 10/8/2021 | Freedom Voice | Freedom voice 10/1/21 stmt | 119.32 |
| 211008A01 | 10/8/2021 | Glenn R. Bernald | Employee: bernaldg; Pay Date: 10/8/2021 | 1,679.34 |
| 211008A02 | 10/8/2021 | Lindley J. Casillas | Employee: casillasl; Pay Date: 10/8/2021 | 576.55 |
| 211008A03 | 10/8/2021 | Skyler A. Coke | Employee: cokes; Pay Date: 10/8/2021 | 725.61 |
| 211008A04 | 10/8/2021 | Melissa M. Combs | Employee: combsm; Pay Date: 10/8/2021 | 452.58 |
| 211008A05 | 10/8/2021 | Boston A. Frandsen | Employee: frandsenb; Pay Date: 10/8/2021 | 510.86 |
| 211008A06 | 10/8/2021 | Lisa M. Honzik | Employee: honzikl; Pay Date: 10/8/2021 | 98.20 |
| 211008A07 | 10/8/2021 | Vicki L. Hutton | Employee: huttonv; Pay Date: 10/8/2021 | 1,194.47 |
| 211008A08 | 10/8/2021 | Amanda L. Mager | Employee: magera; Pay Date: 10/8/2021 | 1,800.58 |
| 211008A09 | 10/8/2021 | Jacob P. Meng | Employee: mengj; Pay Date: 10/8/2021 | 936.54 |
| 211008A10 | 10/8/2021 | Ross A. Nash | Employee: nashr; Pay Date: 10/8/2021 | 766.86 |
| 211008A11 | 10/8/2021 | Emily P. Wood | Employee: woode; Pay Date: 10/8/2021 | 1,018.10 |
| 9266 | 10/8/2021 | Harold D. Burrish | Employee: burrish; Pay Date: 10/8/2021 | 1,444.99 |
| 9267 | 10/8/2021 | CA State Disbursement Unit | 9/24/21 PR deduction-Coke | 92.30 |
| 9268 | 10/8/2021 | GreatAmerica Financial Svcs. | inv#30116838 due 10/12/21 | 204.00 |
| 9269 | 10/8/2021 | Humboldt County Health Dept. | 10/1/21 annual HAZ MAT - Corp Yd/WWTP | 869.13 |
| 9270 | 10/8/2021 | Miller Farms Nursery, Inc. | 9/30/21 statement | 23.60 |
| 9271 | 10/8/2021 | Pape Machinery, Inc. | 8/31/21 statement | 4,984.08 |
| 9272 | 10/8/2021 | Statewide Traffic Safety | 8/31/21 statement | 976.31 |
| 9273 | 10/8/2021 | SHN Consulting | 6/28/21 #109706, 7/13/21 #109767, 8/25/21 #110402 A&M Trail | 4,542.15 |
| 9274 | 10/8/2021 | Verizon Wireless | inv#9888920327 due 10/13/21 | 313.55 |
| 9275 | 10/11/2021 | AT&T | 2-9/20/21 Statements | 66.68 |
| 9276 | 10/11/2021 | Access Humboldt | 9/30/21 inv#1734 | 112.50 |
| 9277 | 10/11/2021 | Aflac | 9/25/21 inv#423348 Sept 2021 | 131.52 |
| 9278 | 10/11/2021 | April D. Sousa | 9/30/21 inv#2021-09 | 300.00 |
| 9279 | 10/11/2021 | Advanced Security Systems | 10/5/21 inv#578169 | 291.00 |
| 9280 | 10/11/2021 | B & B Portable Toilet Co. | 9/18/21 inv# 126468 & 126469 | 150.43 |
| 9281 | 10/11/2021 | Christopher F. Curran | Sept 2021 council stipend | 50.00 |
| 9282 | 10/11/2021 | Coastal Business Systems Inc. | inv#30222554 due 10/31/21 | 267.59 |
| 9283 | 10/11/2021 | D & R Janitorial Service | statement 10/1/21 | 295.00 |
| 9284 | 10/11/2021 | Franklin's Service | statement 8/31/21 | 204.01 |
| 9285 | 10/11/2021 | Elaine B. Hogan | sept 2021 council stipend | 50.00 |
| 9286 | 10/11/2021 | Humb. Bay Municipal Water Dist | sept 2021 billing period | 17,198.87 |
| 9287 | 10/11/2021 | Intedata Systems | statement 9/30/21 | 75.00 |
| 9288 | 10/11/2021 | Adelene Jones | sept 2021 council stipend | 50.00 |
| 9289 | 10/11/2021 | Mendes Supply Company | statement 10/1/21 | 129.96 |
| 9290 | 10/11/2021 | National Rural Water Assoc. | SCADA loan pmt due 11/1/21 | 965.00 |
| 9291 | 10/11/2021 | The North Coast Journal | 9/23/21 inv# 2021-84538 | 51.00 |
| 9292 | 10/11/2021 | Arcata Stationers | statement 10/1/21 | 122.12 |
| 9293 | 10/11/2021 | RREDC | town square loan pmt due 11/1/21 | 1,236.87 |
| 9294 | 10/11/2021 | SHN Consulting | 9/28/21 inv#110784 truck route | 3,253.45 |
| 9295 | 10/11/2021 | SHN Consulting | 9/22/21 inv#110663 LRSP | 2,262.47 |
| 9296 | 10/11/2021 | SHN Consulting | 9/24/21 inv#110729 LEAP grant | 927.00 |
| 9297 | 10/11/2021 | Sudden Link | 10/1/21-10/31/21 billing period | 442.06 |
| 9298 | 10/11/2021 | U. S. Postal Service | annual pre-sort fee W/S | 265.00 |
| 9299 | 10/11/2021 | City of Blue Lake | W/S pmts 10/1/21 | 2,357.64 |
| 9300 | 10/14/2021 | Blue Lake Rancheria | transit-Sep 2021 Inv#B21-146 | 2,750.00 |
| 9301 | 10/14/2021 | Blue Lake Garbage Co. | 9/28/21 Inv#180000GW | 874.55 |

City of Blue Lake
 Check/Voucher Register - City Council Check Report
 From 10/1/2021 Through 11/30/2021

| Check Number | Check Date | Payee | Check Description | Check Amount |
|-----------------|------------|--------------------------------|--|--------------|
| 9302 | 10/14/2021 | US Bank Corp. Payment Systems | statement 9/22/21 | |
| 9303 | 10/14/2021 | McKinleyville Ace Hardware | statement 9/30/21 acct#201190 | 3,356.00 |
| 9304 | 10/14/2021 | The Mill Yard | statement 9/30/21 acct#2045 | 123.31 |
| 9305 | 10/14/2021 | Vicki L. Hutton | 7/2/21-8/20/21 mileage reimb-Hutton | 98.69 |
| 9306 | 10/14/2021 | The Mitchell Law Firm, LLP | 9/30/21 inv#s 48717, 48748, 48749 | 23.25 |
| 9307 | 10/14/2021 | SHN Consulting | 9/24/21 inv#110725 planning | 1,685.00 |
| 9308 | 10/14/2021 | T.P. Tire Service, Inc. | statement 10/1/21 | 1,990.00 |
| 9309 | 10/14/2021 | Thomas Home Center | statement 9/30/21 | 51.97 |
| 9310 | 10/14/2021 | Melissa Combs | 7/16/21-9/17/21 mileage reimb. Combs | 47.82 |
| 211022 EFT-01 | 10/22/2021 | U. S. Department of Treasury | EFTPS federal tax payment 10/22/21 | 54.88 |
| 211022 EFT-02 | 10/22/2021 | Employment Development Dept. | DE88 state tax payment 10/22/21 | 5,446.84 |
| 211022 EFT-03 | 10/22/2021 | Cal PERS | PERS retirement payment 10/22/21 | 1,126.51 |
| 211022A01 | 10/22/2021 | Glenn R. Bernald | Employee: bernaldg; Pay Date: 10/22/2021 | 2,820.03 |
| 211022A02 | 10/22/2021 | Lindley J. Casillas | Employee: casillasl; Pay Date: 10/22/2021 | 3,240.63 |
| 211022A03 | 10/22/2021 | Skyler A. Coke | Employee: cokes; Pay Date: 10/22/2021 | 576.54 |
| 211022A04 | 10/22/2021 | Melissa M. Combs | Employee: combsm; Pay Date: 10/22/2021 | 804.01 |
| 211022A05 | 10/22/2021 | Boston A. Frandsen | Employee: frandsenb; Pay Date: 10/22/2021 | 530.87 |
| 211022A06 | 10/22/2021 | Lisa M. Honzik | Employee: honzickl; Pay Date: 10/22/2021 | 510.87 |
| 211022A07 | 10/22/2021 | Vicki L. Hutton | Employee: huttonv; Pay Date: 10/22/2021 | 156.38 |
| 211022A08 | 10/22/2021 | Amanda L. Mager | Employee: magera; Pay Date: 10/22/2021 | 1,296.07 |
| 211022A09 | 10/22/2021 | Jacob P. Meng | Employee: mengj; Pay Date: 10/22/2021 | 1,891.91 |
| 211022A10 | 10/22/2021 | Ross A. Nash | Employee: nashr; Pay Date: 10/22/2021 | 936.53 |
| 211022A11 | 10/22/2021 | Emily P. Wood | Employee: woode; Pay Date: 10/22/2021 | 766.85 |
| 9311 | 10/22/2021 | Harold D. Burris | Employee: burrish; Pay Date: 10/22/2021 | 1,018.11 |
| 9312 | 10/28/2021 | AT&T | 4-10/4/21 calnet statements | 1,623.20 |
| 9313 | 10/28/2021 | CA State Disbursement Unit | 10/8/21 PR deduction-coke | 269.22 |
| 9314 | 10/28/2021 | S. Shaun Johanson DDS | dental pmt 9/30/21 hutton | 92.30 |
| 9315 | 10/28/2021 | S. Shaun Johanson DDS | dental pmt 9/30/21 burris | 102.00 |
| 9316 | 10/28/2021 | O'Reilly Auto Parts | statement 9/28/21 | 120.00 |
| 9317 | 10/28/2021 | Redwood Petroleum | inv#113/inv date 10/12/21 | 321.75 |
| 9318 | 10/28/2021 | SHN Consulting | 9/28/21 inv#110785 engineering | 692.26 |
| 9319 | 10/28/2021 | State Water Resources Ctl Brd | WWTP certification fee-bernal | 1,924.50 |
| 9320 | 10/28/2021 | Tensor IT | statement 10/15/21 | 110.00 |
| 9321 | 10/28/2021 | FDAC EBA | billing period 59-11/1/21 to 11/30/21 | 960.19 |
| 9322 | 10/28/2021 | Pacific Gas and Electric | 10/1/21 statement | 12,543.04 |
| 9323 | 10/28/2021 | Colantuono, Highsmith, Whatley | 10/7/21 inv#49450 | 6,420.67 |
| 9324 | 10/28/2021 | Honda Financial Services | 10/4/21 statement | 9.67 |
| 9325 | 10/28/2021 | Jackson & Eklund | 10/6/21 statement | 313.82 |
| 9326 | 10/28/2021 | Kernen Construction | 10/15/21 statement | 5,141.00 |
| 9327 | 10/28/2021 | Paradise Cay Publications | 7/5/21 IN477226 | 4,422.35 |
| 9328 | 10/28/2021 | Statewide Traffic Safety | 9/30/21 statement | 752.10 |
| 9329 | 10/28/2021 | Emily P. Wood | 10/22/21 supply reimb.-Wood | 103.08 |
| 2268 | 11/1/2021 | Terry Barnes | Deposit Refund #20245001 Barnes | 18.04 |
| 2269 | 11/1/2021 | Chad Chambliss | Deposit Refund #40532001 Chambliss | 23.49 |
| 2270 | 11/1/2021 | City of Blue Lake | Utilities paid from Deposits 11/1/21 Billing | 57.21 |
| 20211105 EFT... | 11/5/2021 | U. S. Department of Treasury | EFTPS federal tax pmt 11/5/21 PR | 561.30 |
| 20211105 EFT... | 11/5/2021 | Employment Development Dept. | DE88 state ta pmt 11/5/21 PR | 4,809.09 |
| 20211105 EFT... | 11/5/2021 | Cal PERS | PERS retirement pmt 11/5/21 PR | 931.60 |
| 20211105 EFT... | 11/5/2021 | Freedom Voice | Freedom voice 11/1/21 statement | 3,164.78 |
| 211105A01 | 11/5/2021 | Glenn R. Bernald | Employee: bernaldg; Pay Date: 11/5/2021 | 123.93 |
| 211105A02 | 11/5/2021 | Lindley J. Casillas | Employee: casillasl; Pay Date: 11/5/2021 | 1,750.14 |
| 211105A03 | 11/5/2021 | Skyler A. Coke | Employee: cokes; Pay Date: 11/5/2021 | 576.55 |
| 211105A04 | 11/5/2021 | Melissa M. Combs | Employee: combsm; Pay Date: 11/5/2021 | 750.62 |
| 211105A05 | 11/5/2021 | Boston A. Frandsen | Employee: frandsenb; Pay Date: 11/5/2021 | 454.12 |
| 211105A06 | 11/5/2021 | Lisa M. Honzik | Employee: honzickl; Pay Date: 11/5/2021 | 392.98 |
| 211105A07 | 11/5/2021 | Vicki L. Hutton | Employee: huttonv; Pay Date: 11/5/2021 | 43.65 |
| | | | | 1,204.30 |

City of Blue Lake
 Check/Voucher Register - City Council Check Report
 From 10/1/2021 Through 11/30/2021

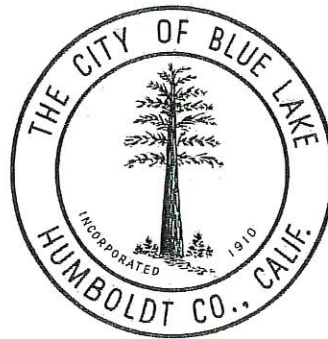
| Check Number | Check Date | Payee | Check Description | Check Amount |
|--------------|------------|--------------------------------|---|--------------|
| 211105A08 | 11/5/2021 | Amanda L. Mager | Employee: magera; Pay Date: 11/5/2021 | 1,813.17 |
| 211105A09 | 11/5/2021 | Jacob P. Meng | Employee: mengj; Pay Date: 11/5/2021 | 936.53 |
| 211105A10 | 11/5/2021 | Ross A. Nash | Employee: nashr; Pay Date: 11/5/2021 | 700.10 |
| 211105A11 | 11/5/2021 | Emily P. Wood | Employee: woode; Pay Date: 11/5/2021 | 1,088.59 |
| 9330 | 11/5/2021 | Harold D. Burris | Employee: burrish; Pay Date: 11/5/2021 | 1,445.01 |
| 9331 | 11/5/2021 | Trevor L. Pumnea | Employee: pumneat; Pay Date: 11/5/2021 | 1,307.41 |
| 9332 | 11/5/2021 | Aflac | 10/25/21 inv#813042 | 131.52 |
| 9333 | 11/5/2021 | CA State Disbursement Unit | 10/22/21 PR deduction-Coke | 92.30 |
| 9334 | 11/5/2021 | GreatAmerica Financial Svcs. | Inv# 30306299 11/12/21 | 204.00 |
| 9335 | 11/5/2021 | Humboldt County Tax Collector | Property tax FY 21/22 Springline | 49.38 |
| 9336 | 11/5/2021 | Humboldt Co. Sheriff's Office | Animal shelter agreement- Oct 2021 | 633.00 |
| 9337 | 11/5/2021 | McKinleyville Ace Hardware | Statement 10/31/21 | 24.52 |
| 9338 | 11/5/2021 | North Coast Laboratories LTD. | Statement 10/1/21 | 900.00 |
| 9339 | 11/5/2021 | U. S. Postal Service | Water/Sewer trust and postage stamps | 1,568.00 |
| 9340 | 11/5/2021 | AT&T | 2-AT&T bills 10/20/21 | 33.34 |
| 9341 | 11/5/2021 | B & B Portable Toilet Co. | 10/16/21 inv#s 128403 & 128404 | 150.43 |
| 9342 | 11/5/2021 | Coastal Business Systems Inc. | inv# 30396724 11/30/21 | 320.22 |
| 9343 | 11/5/2021 | Kirsten Cowan | Cowen-Prop tax remb. 025-132-001 | 67.09 |
| 9344 | 11/5/2021 | Christopher F. Curran | Oct 2021 council stipend | 50.00 |
| 9345 | 11/5/2021 | D & R Janitorial Service | statement 11/1/21 | 295.00 |
| 9346 | 11/5/2021 | Bettina V. Eipper | facility rental fee refund-Eipper | 1,290.00 |
| 9347 | 11/5/2021 | Humb. Bay Municipal Water Dist | Statement 10/29/21 | 17,229.62 |
| 9348 | 11/5/2021 | Elaine B. Hogan | oct 2021 council stipend | 50.00 |
| 9349 | 11/5/2021 | Intedata Systems | Statement 10/31/21 | 75.00 |
| 9350 | 11/5/2021 | Adelene Jones | oct 2021 council stipend | 50.00 |
| 9351 | 11/5/2021 | National Rural Water Assoc. | SCADA loan pmt due 12/1/21 | 965.00 |
| 9352 | 11/5/2021 | Arcata Stationers | Statement 11/1/21 | 91.98 |
| 9353 | 11/5/2021 | RREDC | Town square loan pmt due 12/1/21 | 1,236.87 |
| 9354 | 11/5/2021 | Sudden Link | 11/1/21-11/30/21 billing period | 442.06 |
| 9355 | 11/5/2021 | SHN Consulting | 10/12/21 inv#11096 A&M trail | 317.14 |
| 9356 | 11/5/2021 | SHN Consulting | 10/12/21 inv# 110965 truck route | 1,597.51 |
| 9357 | 11/5/2021 | SHN Consulting | 10/12/21 inv# 110967 LRSP | 1,598.39 |
| 9358 | 11/5/2021 | Thomas Home Center | Statement 10/31/21 | 219.95 |
| 9359 | 11/5/2021 | Verizon Wireless | inv# 9891114658 | 321.41 |
| 9360 | 11/12/2021 | The Mitchell Law Firm, LLP | 10/31/21 inv#s 48858, 48859, 48935 | 1,608.00 |
| 9361 | 11/12/2021 | Hensel's Ace Hardware | statement 10/31/21 | 104.49 |
| 9362 | 11/12/2021 | Quality Code Publishing LLC | 10/29/21 inv# 2021-390 | 1,446.95 |
| 9363 | 11/12/2021 | SHN Consulting | 10/12/21 inv# 110966 engineering | 1,635.00 |
| 9364 | 11/12/2021 | T.P. Tire Service, Inc. | statement 11/1/21 | 187.88 |
| 9365 | 11/12/2021 | Miller Farms Nursery, Inc. | 10/31/21 statement | 10,092.92 |
| 9366 | 11/12/2021 | US Bank Corp. Payment Systems | 10/22/21 statement | 1,631.18 |
| 211119A01 | 11/19/2021 | Glenn R. Bernald | Employee: bernaldg; Pay Date: 11/19/2021 | 2,019.96 |
| 211119A02 | 11/19/2021 | Lindley J. Casillas | Employee: casillasl; Pay Date: 11/19/2021 | 576.56 |
| 211119A03 | 11/19/2021 | Skylar A. Coke | Employee: cokes; Pay Date: 11/19/2021 | 828.48 |
| 211119A04 | 11/19/2021 | Melissa M. Combs | Employee: combsm; Pay Date: 11/19/2021 | 487.94 |
| 211119A05 | 11/19/2021 | Boston A. Frandsen | Employee: frandsenb; Pay Date: 11/19/2021 | 427.63 |
| 211119A06 | 11/19/2021 | Lisa M. Honzik | Employee: honzickl; Pay Date: 11/19/2021 | 178.21 |
| 211119A07 | 11/19/2021 | Vicki L. Hutton | Employee: huttonv; Pay Date: 11/19/2021 | 1,296.06 |
| 211119A08 | 11/19/2021 | Amanda L. Mager | Employee: magera; Pay Date: 11/19/2021 | 1,891.91 |
| 211119A09 | 11/19/2021 | Jacob P. Meng | Employee: mengj; Pay Date: 11/19/2021 | 936.53 |
| 211119A10 | 11/19/2021 | Ross A. Nash | Employee: nashr; Pay Date: 11/19/2021 | 783.53 |
| 211119A11 | 11/19/2021 | Emily P. Wood | Employee: woode; Pay Date: 11/19/2021 | 1,018.11 |
| 9367 | 11/19/2021 | Harold D. Burris | Employee: burrish; Pay Date: 11/19/2021 | 1,263.72 |
| 9368 | 11/19/2021 | Trevor L. Pumnea | Employee: pumneat; Pay Date: 11/19/2021 | 1,307.41 |
| 9369 | 11/22/2021 | Blue Lake Volunteer Fire Dept. | FY 21/22 Fire assessment fees | 2,097.00 |
| 9370 | 11/22/2021 | B & B Portable Toilet Co. | 2-11/13/21 Inv #129674 & #129675 | 150.43 |

City of Blue Lake
 Check/Voucher Register - City Council Check Report
 From 10/1/2021 Through 11/30/2021

| <u>Check Number</u> | <u>Check Date</u> | <u>Payee</u> | <u>Check Description</u> | <u>Check Amount</u> |
|---------------------|-------------------|--------------------------------|--|---------------------|
| 9371 | 11/22/2021 | AT&T | 4-cal net 11/4/21 statement | |
| 9372 | 11/22/2021 | CA State Disbursement Unit | 11/5/21 PR deduction-Coke | 260.47 |
| 9373 | 11/22/2021 | Colantuono, Highsmith, Whatley | Inv#49713 Nov 7,2021 | 92.30 |
| 9374 | 11/22/2021 | Dazey's Arcata | statement 10/31/21 | 6.75 |
| 9375 | 11/22/2021 | FDAC EBA | Billing period:60-12/01/21 - 12/31/21 | 32.33 |
| 9376 | 11/22/2021 | G.L.J. Construction | 11/3/21 Inv#2553 Little league-sand | 13,493.27 |
| 9377 | 11/22/2021 | GreatAmerica Financial Svcs. | 12/12/21 due date | 500.00 |
| 9378 | 11/22/2021 | Humboldt Co. Sheriff's Office | animal shelter agreement-Nov 2021 | 204.00 |
| 9379 | 11/22/2021 | Honda Financial Services | 11/4/21 statement | 633.00 |
| 9380 | 11/22/2021 | Jackson & Eklund | Inv#434828-11/4/21 | 313.82 |
| 9381 | 11/22/2021 | S. Shaun Johanson DDS | dental pmt 11/11/21 Hutton | 8,630.00 |
| 9382 | 11/22/2021 | North Coast Laboratories LTD. | 10/31/21 statement | 190.00 |
| 9383 | 11/22/2021 | Trevor L. Pumnea | 11/10/21 reimburse P&R petty cash | 480.00 |
| 9384 | 11/22/2021 | PG&E CFM/PPC Department | 10/31/21 statement | 100.00 |
| 9385 | 11/22/2021 | Redwood Petroleum | 11-9/21 Inv#114 Oct 2021 fuel | 6,018.53 |
| 9386 | 11/22/2021 | SHN Consulting | 10/18/21 Inv#111052-LEAP | 510.67 |
| 9387 | 11/22/2021 | SHN Consulting | 10/18/21 Inv#111049 Planning | 1,597.50 |
| 9388 | 11/22/2021 | Terminix International | 11/8/21 Inv#413425900 and 11/15/21 Inv#413751009 | 1,572.50 |
| 9389 | 11/22/2021 | Tensor IT | 11/15/21 statement | 137.00 |
| 9390 | 11/22/2021 | United Indian Health Services | dental pmt 11/2/21 Mager | 748.58 |
| 9391 | 11/22/2021 | City of Blue Lake | W/S payments11/1/21 | 112.00 |
| 20211124EFT01 | 11/24/2021 | U. S. Department of Treasury | EFTPS federal tax pmt 11/19/21 PR | 1,809.01 |
| 20211124EFT02 | 11/24/2021 | Employment Development Dept. | DE88 state tax pmt 11/19/21 PR | 4,924.79 |
| 20211124EFT03 | 11/24/2021 | Cal PERS | PERS retirement pmt 11/19/21 PR | 972.93 |
| | | | | <u>3,148.67</u> |
| Report Total | | | | <u>262,214.13</u> |

City of Blue Lake
December 14, 2021 Council Meeting

City Financials and Staff Report



City of Blue Lake Staff Report

To: Honorable Mayor and City Council
From: Jackson & Eklund Accounting, Contract Accountant
Through: Amanda Mager, City Manager
Date: 12/10/2021
Subject: Unaudited Financial Report 7/01/2021 to 10/31/2021

Attached are the following unaudited financial reports:

- Revenues and Expenditures by Fund - shows the financial results of operations for the period 7/01/2021 to 10/31/2021 and reflects actual year-to-date revenues and expenses/expenditures (including transfers-in/out from fund balance) in comparison to total budgeted amounts for the fiscal year. Additionally, the actual year-to-date as a percentage of the total fiscal year budget is presented.
- Cash Balance by Fund - shows the cash balance by fund and the change from 6/30/2021 to 10/31/2021.

The **budget-to-date percentage** through 10/31/2021 is **33%**.

Financial Highlights

General Fund (fund 10 only)

General Government:

- Expenditures/transfers-out exceeded revenues/transfers-in by \$47,685.
- Revenues/transfers-in are at 20% of the total budgeted revenues/transfer-in for the fiscal year.
- Expenditures/transfers-out are at 33% of the total budgeted expenditures/transfers-out for the fiscal year.
- Expenditures for General Government departments are all within expected budget parameters to date (33% of total fiscal year budget), except for the following departments which are over the budget-to-date as follows:
 - General Government - \$29,146 or 44.6%;
 - Public Works (Streets) - \$5,152 or 19.8%.

Parks & Recreation:

- Expenditures/transfers-out exceeded revenues/transfers-in by \$48,781.
- Revenues/transfers-in are at 27% of the total budgeted revenues/transfer-in for the fiscal year.
- Expenditures/transfers-out are at 34% of the total budgeted expenditures/transfers-out for the fiscal year.

City of Blue Lake Staff Report

Parks & Recreation, Continued:

- Expenditures for Parks & Recreation are all within expected budget parameters to date (33% of total fiscal year budget), except for the following departments which are over the budget to date as follows:
 - Recreation Summer Program - \$35,094 or 308%.

Total general fund cash (including capital project funds) decreased by \$165,592 from \$1,088,929 at 6/30/2021 to \$923,427 at 10/31/2021.

Water Operating Fund (fund 60 only)

- Revenues exceeded expenses (excluding depreciation) by \$29,961.
- Revenues exceeded expenses (including depreciation) by \$15,515.
- Revenues are at 35% of total budgeted revenues for the fiscal year.
- Expenses (excluding depreciation) are at 26% of total budgeted expenses for the fiscal year while expenses (including depreciation) are at 29% of total budgeted expenses for the fiscal year.
- Cash decreased by \$45,126 from \$1,072,845 at 6/30/2021 to \$1,027,719 at 10/31/2021.

Sewer Operating Fund (fund 70 only)

- Revenues/transfers-in exceeded expenses (excluding depreciation) by \$14,631.
- Expenses exceeded revenues/transfers-in (including depreciation) by \$19,371.
- Revenues/transfers-in are at 30% of total budgeted revenues for the fiscal year.
- Expenses (excluding depreciation) are at 25% of total budgeted expenses for the fiscal year while expenses (including depreciation) are at 33% of the total budgeted expenses for the fiscal year.
- Cash decreased by \$84,875 from \$217,774 at 6/30/2021 to \$132,899 at 10/31/2021.

Overall Cash Balance (all funds)

Overall, the City's cash balance decreased \$266,319 from \$4,473,200 at 6/30/2021 to \$4,354,241 at 10/31/2021. The 10/31/2021 cash balance was comprised of the following: Checking - \$158,877, Public Funds Savings - \$46,959, LAIF - \$4,082,763, Utility Deposits - \$64,552, Petty Cash and Change Funds - \$1,090.

CITY OF BLUE LAKE

FINANCIAL REPORT

10.31.2021

(Unaudited Numbers)

**City of Blue Lake
Financial Report
Table of Contents**

Statement of Revenues and Expenditures – Actual to Budget:

General Funds

| | | |
|----|------------------------------|---|
| 10 | General Fund | 1 |
| 36 | Powers Creek District Fund | 2 |
| 38 | CDBG Non-Program Income Fund | 3 |

Gas Tax and Street Funds

| | | |
|----|--|---|
| 25 | Highway User Tax Fund | 4 |
| 30 | TDA Street Fund | 5 |
| 34 | Regional Surface Transportation Program Fund | 6 |

Special Revenue Funds

| | | |
|----|--|----|
| 11 | Recreation Economic Analysis Fund | 7 |
| 12 | American Rescue Plan COVID Relief Fund | 8 |
| 13 | State Park Per Capita Program Fund | 9 |
| 31 | TDA Purchased Transportation Fund | 10 |
| 32 | AB-939 Solid Waste/Recycling Fund | 11 |
| 33 | Supplemental Law Enforcement Services Fund | 12 |

CDBG Funds

| | | |
|----|------------------------------------|----|
| 42 | CDBG Program Income Holding Fund | 13 |
| 44 | CDBG Program Income Revolving Fund | 14 |

**City of Blue Lake
Financial Report
Table of Contents**

Water Funds

| | | |
|----|---|----|
| 60 | Water Fund | 15 |
| 61 | Water Connection Fee Fund | 16 |
| 62 | Water Capital Reserve Fund | 17 |
| 64 | Turbidity Reduction Facility Reserve Fund | 18 |

Sewer Funds

| | | |
|----|----------------------------|----|
| 70 | Sewer Fund | 19 |
| 71 | Sewer Connection Fee Fund | 20 |
| 72 | Sewer Capital Reserve Fund | 21 |

Trust Funds

| | | |
|----|--------------------------|----|
| 80 | Dental/Vision Trust Fund | 22 |
|----|--------------------------|----|

| | | |
|--|------------------------------|-----------|
| | Cash Balances by Fund | 23 |
|--|------------------------------|-----------|

City of Blue Lake
Statement of Revenues and Expenditures - Actual to Budget
10 - General Fund
From 7/1/2021 Through 10/31/2021

| | Actual YTD | FY 2021-22 Budget | Over (Under) Budget | Actual YTD As a % of Budget |
|--|-----------------|----------------------|------------------------|--------------------------------|
| <u>GENERAL GOVERNMENT</u> | | | | |
| REVENUES & TRANSFERS | | | | |
| Taxes | 15,933 | 171,910 | (155,977) | 9.27% |
| Licenses, Permits & Fees | 10,441 | 68,965 | (58,524) | 15.14% |
| Rents - BLP | 0 | 61,429 | (61,429) | 0.00% |
| Rents - Resource Center | 0 | 4,980 | (4,980) | 0.00% |
| Federal Revenues | 0 | 15,000 | (15,000) | 0.00% |
| State Revenues | 71,738 | 231,819 | (160,081) | 30.95% |
| Charges for Services | 14,446 | 13,175 | 1,271 | 109.65% |
| Other Revenues | 22,662 | 87,331 | (64,669) | 25.95% |
| Interest | 537 | 2,290 | (1,753) | 23.45% |
| Transfers In | 20,860 | 110,001 | (89,141) | 18.96% |
| Total REVENUES & TRANSFERS | 156,617 | 766,900 | (610,283) | 20.42% |
| EXPENDITURES & TRANSFERS | | | | |
| Mayor, Council and City Clerk | 450 | 3,560 | (3,110) | 12.64% |
| Legal | 3,321 | 11,175 | (7,854) | 29.72% |
| General Government | 94,556 | 196,230 | (101,674) | 48.19% |
| Planning | 17,281 | 112,309 | (95,028) | 15.39% |
| Building | 7,448 | 27,275 | (19,827) | 27.31% |
| Law Enforcement | 47,634 | 168,175 | (120,541) | 28.32% |
| Animal Control | 2,392 | 7,815 | (5,423) | 30.61% |
| Public Works - Streets | 31,220 | 78,205 | (46,985) | 39.92% |
| Capital Outlay | 0 | 15,000 | (15,000) | 0.00% |
| Total EXPENDITURES & TRANSFERS | 204,302 | 619,744 | (415,442) | 32.97% |
| TOTAL GENERAL GOVERNMENT | (47,685) | 147,156 | (194,841) | -32.40% |
| <u>PARKS & RECREATION</u> | | | | |
| REVENUES & TRANSFERS | | | | |
| Rents - Park Facilities | 5,730 | 23,420 | (17,690) | 24.47% |
| Recreation - Program Fees, Concessions & Donations | 5,220 | 16,600 | (11,380) | 31.45% |
| Recreation - Summer Recreation Program | 20,222 | 32,600 | (12,378) | 62.03% |
| Recreation - Skate Program | 0 | 41,500 | (41,500) | 0.00% |
| Total REVENUES & TRANSFERS | 31,172 | 114,120 | (82,948) | 27.32% |
| EXPENDITURES & TRANSFERS | | | | |
| Parks - Facilities & Grounds | 21,344 | 80,830 | (59,486) | 26.41% |
| Recreation - General | 11,630 | 67,870 | (56,240) | 17.14% |
| Recreation - Summer Recreation Program | 46,487 | 34,180 | 12,307 | 136.01% |
| Recreation - Skate Program | 492 | 53,005 | (52,513) | 0.93% |
| Total EXPENDITURES & TRANSFERS | 79,953 | 235,885 | (155,932) | 33.89% |
| TOTAL PARKS & RECREATION | (48,781) | (121,765) | 72,984 | 40.06% |
| TOTAL GENERAL FUND | (96,466) | 25,391 | (121,857) | -379.92% |

City of Blue Lake
Statement of Revenues and Expenditures
36 - Powers Creek District Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | Actual YTD | FY 2021-22 Budget | Over (Under) Budget | Actual YTD As a % of Budget |
|-------------------------------------|-----------------|----------------------|------------------------|--------------------------------|
| REVENUES & TRANSFERS | | | | |
| Rents | 10,583 | 27,250 | (16,667) | 38.83% |
| Interest | 59 | 490 | (431) | 12.08% |
| Total REVENUES & TRANSFERS | <u>10,643</u> | <u>27,740</u> | <u>(17,097)</u> | <u>38.37%</u> |
| EXPENDITURES & TRANSFERS | | | | |
| Salaries, Wages & Benefits | 13,962 | 29,220 | (15,258) | 47.78% |
| Contracted Professional Services | 2,859 | 10,005 | (7,146) | 28.57% |
| Other Contracted Services | 135 | 0 | 135 | 0.00% |
| Interest Expense | 3,712 | 11,095 | (7,383) | 33.46% |
| Other Expenses | 1,480 | 2,990 | (1,510) | 49.51% |
| Repairs & Maintenance | 357 | 560 | (203) | 63.72% |
| Supplies | 0 | 80 | (80) | 0.00% |
| Capital Expenditures | 425 | 0 | 425 | 0.00% |
| Debt Service | 1,235 | 3,750 | (2,515) | 32.93% |
| Total EXPENDITURES & TRANSFERS | <u>24,166</u> | <u>57,700</u> | <u>(33,534)</u> | <u>41.88%</u> |
| TOTAL | <u>(13,523)</u> | <u>(29,960)</u> | <u>16,437</u> | <u>45.13%</u> |

City of Blue Lake
Statement of Revenues and Expenditures
38 - CDBG Non-Program Income Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | <u>Actual YTD</u> | <u>FY 2021-22 Budget</u> | <u>Over (Under) Budget</u> | <u>Actual YTD As a % of Budget</u> |
|----------------------------|-------------------|------------------------------|--------------------------------|--|
| REVENUES & TRANSFERS | | | | |
| Other Revenues | 800 | 2,005 | (1,205) | 39.90% |
| Interest | 27 | 155 | (128) | 17.46% |
| Transfers In | <u>0</u> | <u>5,290</u> | <u>(5,290)</u> | <u>0.00%</u> |
| Total REVENUES & TRANSFERS | <u>827</u> | <u>7,450</u> | <u>(6,623)</u> | <u>11.10%</u> |
| TOTAL | <u><u>827</u></u> | <u><u>7,450</u></u> | <u><u>(6,623)</u></u> | <u><u>11.10%</u></u> |

City of Blue Lake
Statement of Revenues and Expenditures
25 - Highway Users Tax Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | Actual YTD | FY 2021-22 Budget | Over (Under) Budget | Actual YTD As a % of Budget |
|-------------------------------------|----------------|----------------------|------------------------|--------------------------------|
| REVENUES & TRANSFERS | | | | |
| Taxes | 15,409 | 61,428 | (46,019) | 25.08% |
| Interest | 18 | 90 | (72) | 20.40% |
| Total REVENUES & TRANSFERS | <u>15,428</u> | <u>61,518</u> | <u>(46,090)</u> | <u>25.08%</u> |
| EXPENDITURES & TRANSFERS | | | | |
| Transfers Out | 20,860 | 83,610 | (62,750) | 24.94% |
| Total EXPENDITURES & TRANSFERS | <u>20,860</u> | <u>83,610</u> | <u>(62,750)</u> | <u>24.95%</u> |
| TOTAL | <u>(5,432)</u> | <u>(22,092)</u> | <u>16,660</u> | <u>24.58%</u> |

City of Blue Lake
Statement of Revenues and Expenditures
30 - TDA Street Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | <u>Actual YTD</u> | <u>FY 2021-22 Budget</u> | <u>Over (Under) Budget</u> | <u>Actual YTD As a % of Budget</u> |
|-------------------------------------|-------------------|------------------------------|--------------------------------|--|
| REVENUES & TRANSFERS | | | | |
| Taxes | 0 | 12,175 | (12,175) | 0.00% |
| Interest | <u>2</u> | <u>7</u> | <u>(5)</u> | <u>30.28%</u> |
| Total REVENUES & TRANSFERS | <u>2</u> | <u>12,182</u> | <u>(12,180)</u> | <u>0.02%</u> |
| EXPENDITURES & TRANSFERS | | | | |
| Transfers Out | <u>0</u> | <u>15,786</u> | <u>(15,786)</u> | <u>0.00%</u> |
| Total EXPENDITURES & TRANSFERS | <u>0</u> | <u>15,786</u> | <u>(15,786)</u> | <u>0.00%</u> |
| TOTAL | <u><u>2</u></u> | <u><u>(3,604)</u></u> | <u><u>3,606</u></u> | <u><u>(0.05)%</u></u> |

City of Blue Lake
Statement of Revenues and Expenditures
34 - Regional Surface Transportation Program Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | Actual YTD | FY 2021-22 Budget | Over (Under) Budget | Actual YTD As a % of Budget |
|-------------------------------------|-----------------|----------------------|------------------------|--------------------------------|
| REVENUES & TRANSFERS | | | | |
| State Revenues | 0 | 10,582 | (10,582) | 0.00% |
| Interest | 0 | 10 | (10) | 0.10% |
| Total REVENUES & TRANSFERS | <u>0</u> | <u>10,592</u> | <u>(10,592)</u> | <u>0.00%</u> |
| EXPENDITURES & TRANSFERS | | | | |
| Transfers Out | 0 | 10,605 | (10,605) | 0.00% |
| Total EXPENDITURES & TRANSFERS | <u>0</u> | <u>10,605</u> | <u>(10,605)</u> | <u>0.00%</u> |
| TOTAL | <u><u>0</u></u> | <u><u>(13)</u></u> | <u><u>13</u></u> | <u><u>(0.07)%</u></u> |

City of Blue Lake
Statement of Revenues and Expenditures
11 - Recreation Economic Analysis Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | Actual YTD | FY 2021-22 Budget | Over (Under) Budget | Actual YTD As a % of Budget |
|-------------------------------------|-----------------|----------------------|------------------------|--------------------------------|
| REVENUES & TRANSFERS | | | | |
| State Revenues | 0 | 270,000 | (270,000) | 0.00% |
| Total REVENUES & TRANSFERS | <u>0</u> | <u>270,000</u> | <u>(270,000)</u> | <u>0.00%</u> |
| EXPENDITURES & TRANSFERS | | | | |
| Contracted Professional Services | 0 | 267,500 | (267,500) | 0.00% |
| Other Expenses | 0 | 2,500 | (2,500) | 0.00% |
| Total EXPENDITURES & TRANSFERS | <u>0</u> | <u>270,000</u> | <u>(270,000)</u> | <u>0.00%</u> |
| TOTAL | <u><u>0</u></u> | <u><u>0</u></u> | <u><u>0</u></u> | <u><u>0.00%</u></u> |

City of Blue Lake
Statement of Revenues and Expenditures
12 - American Rescue Plan - Covid Relief Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | <u>Actual YTD</u> | <u>FY 2021-22 Budget</u> | <u>Over (Under) Budget</u> | <u>Actual YTD As a % of Budget</u> |
|---|-------------------|------------------------------|--------------------------------|--|
| REVENUES & TRANSFERS | | | | |
| Federal Revenues | 148,915 | 148,915 | 0 | 100.00% |
| Total REVENUES & TRANSFERS | <u>148,915</u> | <u>148,915</u> | <u>0</u> | <u>100.00%</u> |
| EXPENDITURES & TRANSFERS | | | | |
| Salaries, Wages & Benefits | 3,275 | 44,999 | (41,724) | 7.27% |
| Other Expenses | 150 | 0 | 150 | 0.00% |
| Supplies | 0 | 3,915 | (3,915) | 0.00% |
| Capital Expenditures | 0 | 50,000 | (50,000) | 0.00% |
| Small Business Grants | 0 | 50,000 | (50,000) | 0.00% |
| Total EXPENDITURES & TRANSFERS | <u>3,425</u> | <u>148,914</u> | <u>(145,489)</u> | <u>2.30%</u> |
| TOTAL | <u>145,490</u> | <u>1</u> | <u>145,489</u> | <u>14,548,973.44%</u> |

City of Blue Lake
Statement of Revenues and Expenditures
13 - State Park Per Capita Program Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | Actual YTD | FY 2021-22 Budget | Over (Under) Budget | Actual YTD As a % of Budget |
|-------------------------------------|-----------------|----------------------|------------------------|--------------------------------|
| REVENUES & TRANSFERS | | | | |
| State Revenues | 0 | 177,000 | (177,000) | 0.00% |
| Total REVENUES & TRANSFERS | <u>0</u> | <u>177,000</u> | <u>(177,000)</u> | <u>0.00%</u> |
| EXPENDITURES & TRANSFERS | | | | |
| Capital Expenditures | 0 | 177,000 | (177,000) | 0.00% |
| Total EXPENDITURES & TRANSFERS | <u>0</u> | <u>177,000</u> | <u>(177,000)</u> | <u>0.00%</u> |
| TOTAL | <u><u>0</u></u> | <u><u>0</u></u> | <u><u>0</u></u> | <u><u>0.00%</u></u> |

City of Blue Lake
Statement of Revenues and Expenditures
31 - TDA Purchased Transportation Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | <u>Actual YTD</u> | <u>FY 2021-22 Budget</u> | <u>Over (Under) Budget</u> | <u>Actual YTD As a % of Budget</u> |
|-------------------------------------|-----------------------|------------------------------|--------------------------------|--|
| REVENUES & TRANSFERS | | | | |
| Taxes | <u>0</u> | <u>31,720</u> | <u>(31,720)</u> | <u>0.00%</u> |
| Total REVENUES & TRANSFERS | <u>0</u> | <u>31,720</u> | <u>(31,720)</u> | <u>0.00%</u> |
| EXPENDITURES & TRANSFERS | | | | |
| Transit Services | <u>8,250</u> | <u>32,375</u> | <u>(24,125)</u> | <u>25.48%</u> |
| Total EXPENDITURES & TRANSFERS | <u>8,250</u> | <u>32,375</u> | <u>(24,125)</u> | <u>25.48%</u> |
| TOTAL | <u><u>(8,250)</u></u> | <u><u>(655)</u></u> | <u><u>(7,595)</u></u> | <u><u>1,259.54%</u></u> |

City of Blue Lake
Statement of Revenues and Expenditures
32 - AB-939 Solid Waste/Recycling Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | Actual YTD | FY 2021-22 Budget | Over (Under) Budget | Actual YTD As a % of Budget |
|---|----------------|----------------------|------------------------|--------------------------------|
| REVENUES & TRANSFERS | | | | |
| State Revenues | 0 | 9,250 | (9,250) | 0.00% |
| Interest | 10 | 70 | (60) | 13.64% |
| Total REVENUES & TRANSFERS | <u>10</u> | <u>9,320</u> | <u>(9,310)</u> | <u>0.10%</u> |
| EXPENDITURES & TRANSFERS | | | | |
| Salaries, Wages & Benefits | 1,998 | 7,680 | (5,682) | 26.00% |
| Other Contracted Services | 875 | 1,685 | (810) | 51.90% |
| Other Expenses | 127 | 470 | (343) | 27.01% |
| Repairs & Maintenance | 0 | 2,185 | (2,185) | 0.00% |
| Supplies | 0 | 2,980 | (2,980) | 0.00% |
| Total EXPENDITURES & TRANSFERS | <u>2,999</u> | <u>15,000</u> | <u>(12,001)</u> | <u>19.99%</u> |
| TOTAL | <u>(2,990)</u> | <u>(5,680)</u> | <u>2,690</u> | <u>52.63%</u> |

City of Blue Lake
Statement of Revenues and Expenditures
33 - Supplemental Law Enforcement Services Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | <u>Actual YTD</u> | <u>FY 2021-22 Budget</u> | <u>Over (Under) Budget</u> | <u>Actual YTD As a % of Budget</u> |
|-------------------------------------|------------------------|------------------------------|--------------------------------|--|
| REVENUES & TRANSFERS | | | | |
| State Revenues | 25,195 | 160,000 | (134,805) | 15.74% |
| Interest | <u>0</u> | <u>169</u> | <u>(169)</u> | <u>0.00%</u> |
| Total REVENUES & TRANSFERS | <u>25,195</u> | <u>160,169</u> | <u>(134,974)</u> | <u>15.73%</u> |
| EXPENDITURES & TRANSFERS | | | | |
| Other Contracted Services | <u>40,042</u> | <u>160,169</u> | <u>(120,127)</u> | <u>25.00%</u> |
| Total EXPENDITURES & TRANSFERS | <u>40,042</u> | <u>160,169</u> | <u>(120,127)</u> | <u>25.00%</u> |
| TOTAL | <u><u>(14,847)</u></u> | <u><u>0</u></u> | <u><u>(14,847)</u></u> | <u><u>0.00%</u></u> |

City of Blue Lake
Statement of Revenues and Expenditures
42 - CDBG Program Income-Holding Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | Actual YTD | FY 2021-22 Budget | Over (Under) Budget | Actual YTD As a % of Budget |
|---|---------------------|----------------------|------------------------|--------------------------------|
| REVENUES & TRANSFERS | | | | |
| Loan Repayments | 4,007 | 111 | 3,896 | 3,610.06% |
| Interest | 2,937 | 4,408 | (1,471) | 66.62% |
| Transfers In | 0 | 2,753 | (2,753) | 0.00% |
| Total REVENUES & TRANSFERS | <u>6,944</u> | <u>7,272</u> | <u>(328)</u> | <u>95.49%</u> |
| EXPENDITURES & TRANSFERS | | | | |
| Salaries, Wages & Benefits | 384 | 2,144 | (1,760) | 17.88% |
| Other Contracted Services | 60 | 530 | (470) | 11.32% |
| Other Expenses | 94 | 80 | 14 | 117.50% |
| Transfers Out | 0 | 4,518 | (4,518) | 0.00% |
| Total EXPENDITURES & TRANSFERS | <u>538</u> | <u>7,272</u> | <u>(6,734)</u> | <u>7.39%</u> |
| TOTAL | <u><u>6,406</u></u> | <u><u>0</u></u> | <u><u>6,406</u></u> | <u><u>0.00%</u></u> |

City of Blue Lake
Statement of Revenues and Expenditures
44 - CDBG Program Income-Revolving Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | <u>Actual YTD</u> | <u>FY 2021-22 Budget</u> | <u>Over (Under) Budget</u> | <u>Actual YTD As a % of Budget</u> |
|-------------------------------------|-------------------|------------------------------|--------------------------------|--|
| REVENUES & TRANSFERS | | | | |
| Interest | 208 | 770 | (562) | 26.95% |
| Total REVENUES & TRANSFERS | <u>208</u> | <u>770</u> | <u>(562)</u> | <u>26.95%</u> |
| EXPENDITURES & TRANSFERS | | | | |
| Capital Expenditures | 0 | 200,000 | (200,000) | 0.00% |
| Transfers Out | 0 | 3,524 | (3,524) | 0.00% |
| Total EXPENDITURES & TRANSFERS | <u>0</u> | <u>203,524</u> | <u>(203,524)</u> | <u>0.00%</u> |
| TOTAL | <u>208</u> | <u>(202,754)</u> | <u>202,962</u> | <u>(0.10)%</u> |

City of Blue Lake
Statement of Revenues and Expenditures
60 - Water Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | <u>Actual YTD</u> | <u>FY 2021-22 Budget</u> | <u>Over (Under) Budget</u> | <u>Actual YTD As a % of Budget</u> |
|-------------------------------------|----------------------|------------------------------|--------------------------------|--|
| REVENUES & TRANSFERS | | | | |
| Current Service Charges | 160,424 | 458,515 | (298,091) | 34.98% |
| Other Revenues | 3,117 | 11,960 | (8,843) | 26.06% |
| Interest | <u>571</u> | <u>3,680</u> | <u>(3,109)</u> | <u>15.52%</u> |
| Total REVENUES & TRANSFERS | <u>164,113</u> | <u>474,155</u> | <u>(310,042)</u> | <u>34.61%</u> |
| EXPENDITURES & TRANSFERS | | | | |
| Salaries, Wages & Benefits | 57,352 | 213,075 | (155,723) | 26.91% |
| Contracted Professional Services | 6,450 | 26,685 | (20,236) | 24.16% |
| Other Contracted Services | 3,041 | 6,355 | (3,314) | 47.84% |
| Insurance | 3,769 | 12,025 | (8,256) | 31.34% |
| Interest Expense | 449 | 1,270 | (821) | 35.33% |
| Other Expenses | 2,670 | 23,750 | (21,080) | 11.24% |
| Repairs & Maintenance | 4,766 | 14,710 | (9,944) | 32.39% |
| Supplies | 1,534 | 6,625 | (5,091) | 23.15% |
| Utilities | 54,122 | 207,874 | (153,752) | 26.03% |
| Depreciation | <u>14,446</u> | <u>0</u> | <u>14,446</u> | <u>0.00%</u> |
| Total EXPENDITURES & TRANSFERS | <u>148,598</u> | <u>512,369</u> | <u>(363,771)</u> | <u>29.00%</u> |
| TOTAL | <u><u>15,515</u></u> | <u><u>(38,214)</u></u> | <u><u>53,729</u></u> | <u><u>(40.60)%</u></u> |

City of Blue Lake
Statement of Revenues and Expenditures
61 - Water Connection Fee Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | <u>Actual YTD</u> | <u>FY 2021-22 Budget</u> | <u>Over (Under) Budget</u> | <u>Actual YTD As a % of Budget</u> |
|----------------------------|-------------------|------------------------------|--------------------------------|--|
| REVENUES & TRANSFERS | | | | |
| Interest | 117 | 630 | (514) | 18.49% |
| Connection Fees | <u>0</u> | <u>15,000</u> | <u>(15,000)</u> | <u>0.00%</u> |
| Total REVENUES & TRANSFERS | <u>117</u> | <u>15,630</u> | <u>(15,514)</u> | <u>0.75%</u> |
| TOTAL | <u><u>117</u></u> | <u><u>15,630</u></u> | <u><u>(15,514)</u></u> | <u><u>0.74%</u></u> |

City of Blue Lake
Statement of Revenues and Expenditures
62 - Water Capital Reserve Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | <u>Actual YTD</u> | <u>FY 2021-22 Budget</u> | <u>Over (Under) Budget</u> | <u>Actual YTD As a % of Budget</u> |
|----------------------------|-------------------|------------------------------|--------------------------------|--|
| REVENUES & TRANSFERS | | | | |
| Interest | <u>8</u> | <u>50</u> | <u>(42)</u> | <u>15.90%</u> |
| Total REVENUES & TRANSFERS | <u>8</u> | <u>50</u> | <u>(42)</u> | <u>15.90%</u> |
| TOTAL | <u><u>8</u></u> | <u><u>50</u></u> | <u><u>(42)</u></u> | <u><u>15.90%</u></u> |

City of Blue Lake
Statement of Revenues and Expenditures
64 - Turbidity Reduction Facility Reserve Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | <u>Actual YTD</u> | <u>FY 2021-22 Budget</u> | <u>Over (Under) Budget</u> | <u>Actual YTD As a % of Budget</u> |
|--------------------------------|-------------------|------------------------------|--------------------------------|--|
| REVENUES & TRANSFERS | | | | |
| Turbidity Reduction Fees | <u>3,505</u> | <u>10,550</u> | <u>(7,045)</u> | <u>33.22%</u> |
| Total REVENUES & TRANSFERS | <u>3,505</u> | <u>10,550</u> | <u>(7,045)</u> | <u>33.23%</u> |
| EXPENDITURES & TRANSFERS | | | | |
| Turbidity Reduction Costs | <u>3,277</u> | <u>13,650</u> | <u>(10,373)</u> | <u>24.01%</u> |
| Total EXPENDITURES & TRANSFERS | <u>3,277</u> | <u>13,650</u> | <u>(10,373)</u> | <u>24.01%</u> |
| TOTAL | <u><u>228</u></u> | <u><u>(3,100)</u></u> | <u><u>3,328</u></u> | <u><u>(7.35)%</u></u> |

City of Blue Lake
Statement of Revenues and Expenditures
70 - Sewer Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | Actual YTD | FY 2021-22 Budget | Over (Under) Budget | Actual YTD As a % of Budget |
|---|-----------------|----------------------|------------------------|--------------------------------|
| REVENUES & TRANSFERS | | | | |
| Current Service Charges | 112,936 | 338,430 | (225,494) | 33.37% |
| Other Revenues | 3,117 | 11,525 | (8,408) | 27.04% |
| Interest | 79 | 135 | (57) | 58.14% |
| Transfers In | 0 | 35,000 | (35,000) | 0.00% |
| Total REVENUES & TRANSFERS | <u>116,132</u> | <u>385,090</u> | <u>(268,958)</u> | <u>30.16%</u> |
| EXPENDITURES & TRANSFERS | | | | |
| Salaries, Wages & Benefits | 62,749 | 238,085 | (175,336) | 26.35% |
| Contracted Professional Services | 9,312 | 36,375 | (27,063) | 25.60% |
| Other Contracted Services | 4,121 | 15,790 | (11,669) | 26.09% |
| Insurance | 4,204 | 12,505 | (8,301) | 33.62% |
| Other Expenses | 3,357 | 36,780 | (33,423) | 9.12% |
| Repairs & Maintenance | 1,932 | 12,655 | (10,723) | 15.26% |
| Supplies | 3,341 | 12,465 | (9,124) | 26.80% |
| Utilities | 12,487 | 44,369 | (31,882) | 28.14% |
| Depreciation | 34,002 | 0 | 34,002 | 0.00% |
| Total EXPENDITURES & TRANSFERS | <u>135,504</u> | <u>409,024</u> | <u>(273,520)</u> | <u>33.13%</u> |
| TOTAL | <u>(19,371)</u> | <u>(23,934)</u> | <u>4,563</u> | <u>80.93%</u> |

City of Blue Lake
Statement of Revenues and Expenditures
71 - Sewer Connection Fee Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | <u>Actual YTD</u> | <u>FY 2021-22 Budget</u> | <u>Over (Under) Budget</u> | <u>Actual YTD As a % of Budget</u> |
|----------------------------|-------------------|------------------------------|--------------------------------|--|
| REVENUES & TRANSFERS | | | | |
| Interest | 174 | 985 | (811) | 17.70% |
| Connection Fees | <u>0</u> | <u>19,000</u> | <u>(19,000)</u> | <u>0.00%</u> |
| Total REVENUES & TRANSFERS | <u>174</u> | <u>19,985</u> | <u>(19,811)</u> | <u>0.87%</u> |
| TOTAL | <u><u>174</u></u> | <u><u>19,985</u></u> | <u><u>(19,811)</u></u> | <u><u>0.87%</u></u> |

City of Blue Lake
Statement of Revenues and Expenditures
72 - Sewer Capital Reserve Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | Actual YTD | FY 2021-22 Budget | Over (Under) Budget | Actual YTD As a % of Budget |
|-------------------------------------|----------------------|----------------------|------------------------|--------------------------------|
| REVENUES & TRANSFERS | | | | |
| Interest | 701 | 4,410 | (3,709) | 15.89% |
| Capital Reserve Fee | <u>39,943</u> | <u>118,790</u> | <u>(78,847)</u> | <u>33.62%</u> |
| Total REVENUES & TRANSFERS | <u>40,644</u> | <u>123,200</u> | <u>(82,556)</u> | <u>32.99%</u> |
| EXPENDITURES & TRANSFERS | | | | |
| Other Expenses | 0 | 500 | (500) | 0.00% |
| Transfers Out | <u>0</u> | <u>35,000</u> | <u>(35,000)</u> | <u>0.00%</u> |
| Total EXPENDITURES & TRANSFERS | <u>0</u> | <u>35,500</u> | <u>(35,500)</u> | <u>0.00%</u> |
| TOTAL | <u><u>40,644</u></u> | <u><u>87,700</u></u> | <u><u>(47,056)</u></u> | <u><u>46.34%</u></u> |

City of Blue Lake
Statement of Revenues and Expenditures
80 - Dental/Vision Trust Fund
From 7/1/2021 Through 10/31/2021
(In Whole Numbers)

| | <u>Actual YTD</u> | <u>FY 2021-22 Budget</u> | <u>Over (Under) Budget</u> | <u>Actual YTD As a % of Budget</u> |
|-------------------------------------|---------------------|------------------------------|--------------------------------|--|
| REVENUES & TRANSFERS | | | | |
| Dental/Vision Charges to Operations | 2,520 | 7,950 | (5,430) | 31.69% |
| Interest | <u>20</u> | <u>115</u> | <u>(95)</u> | <u>17.58%</u> |
| Total REVENUES & TRANSFERS | <u>2,540</u> | <u>8,065</u> | <u>(5,525)</u> | <u>31.50%</u> |
| EXPENDITURES & TRANSFERS | | | | |
| Dental/Vision Claims | <u>954</u> | <u>5,000</u> | <u>(4,046)</u> | <u>19.08%</u> |
| Total EXPENDITURES & TRANSFERS | <u>954</u> | <u>5,000</u> | <u>(4,046)</u> | <u>19.09%</u> |
| TOTAL | <u><u>1,586</u></u> | <u><u>3,065</u></u> | <u><u>(1,479)</u></u> | <u><u>51.73%</u></u> |

CITY OF BLUE LAKE
Cash Balance by Fund
10/31/2021

| | <u>Balance</u> <u>10/31/2021</u> | <u>Balance</u> <u>6/30/2021</u> | <u>Increase</u> <u>(Decrease)</u> |
|---|-------------------------------------|------------------------------------|--------------------------------------|
| General Funds | | | |
| 10 General Fund | 912,972 | 1,070,509 | (157,537) |
| 36 Powers Creek District Fund | 90,438 | 110,048 | (19,610) |
| 38 CDBG Non-Program Income Fund | 46,233 | 45,373 | 860 |
| Total | <u>1,049,643</u> | <u>1,225,930</u> | <u>(176,287)</u> |
| Gas Tax and Street Funds | | | |
| 25 Highway User Tax Fund | 23,028 | 21,016 | 2,012 |
| 30 TDA Street Fund | 3,605 | (8,522) | 12,127 |
| 34 Regional Surface Transportation Program Fund | 12 | 12 | - |
| Total | <u>26,645</u> | <u>12,506</u> | <u>14,139</u> |
| Special Revenue Funds | | | |
| 11 Recreation Economic Analysis Fund | - | - | - |
| 12 American Rescue Plan COVID Relief Fund | 145,490 | - | 145,490 |
| 13 State Park Per Capita Program Fund | - | - | - |
| 31 TDA Purchased Transportation Fund | (7,340) | 3,655 | (10,995) |
| 32 AB-939 Solid Waste/Recycling Fund | 14,741 | 16,984 | (2,243) |
| 33 Supplemental Law Enforcement Services Fund | (14,824) | - | (14,824) |
| Total | <u>138,067</u> | <u>20,639</u> | <u>(28,062)</u> |
| CDBG Funds | | | |
| 42 CDBG Program Income Holding Fund | 6,406 | (10) | 6,416 |
| 44 CDBG Program Income Revolving Fund | 351,375 | 350,982 | 393 |
| Total | <u>357,781</u> | <u>350,972</u> | <u>6,809</u> |
| Water Funds | | | |
| 60 Water Fund | 1,027,719 | 1,072,845 | (45,126) |
| 61 Water Connection Fee Fund | 197,249 | 196,993 | 256 |
| 62 Water Capital Reserve Fund | 13,465 | 13,447 | 18 |
| 64 Turbidity Reduction Facility Reserve Fund | (19,677) | (18,330) | (1,347) |
| Total | <u>1,218,756</u> | <u>1,264,955</u> | <u>(46,199)</u> |
| Sewer Funds | | | |
| 70 Sewer Fund | 132,899 | 217,774 | (84,875) |
| 71 Sewer Connection Fee Fund | 295,321 | 294,938 | 383 |
| 72 Sewer Capital Reserve Fund | 1,206,638 | 1,169,400 | 37,238 |
| Total | <u>1,634,858</u> | <u>1,682,112</u> | <u>(47,254)</u> |
| Trust Funds | | | |
| 80 Dental/Vision Trust Fund | 34,697 | 33,087 | 1,610 |
| 82 Self-Insured Retention Reserve Fund | 20,000 | 20,000 | - |
| Total | <u>54,697</u> | <u>53,087</u> | <u>1,610</u> |
| Capital Project Funds | | | |
| 17 Powers Creek Footbridge Project Fund | (20,000) | (20,000) | - |
| 18 Annie & Mary Trail Project Fund | (106,206) | (117,001) | 10,795 |
| Total | <u>(126,206)</u> | <u>(137,001)</u> | <u>10,795</u> |
| Total Cash Balance | <u><u>4,354,241</u></u> | <u><u>4,473,200</u></u> | <u><u>(264,449)</u></u> |