City of Los Banos
At the Crossroads of California

Final Fourth Quarter Financial Report
For the Fiscal Year 2017-2018
(April-June 2018)

OVERVIEW

This overview covers the fourth quarter of the 2017-18 fiscal year for the City of Los Banos Public Safety Augmentation Fund.

PUBLIC SAFETY AUGMENTATION FUND

Public Safety Augmentation Fund Financial Condition. With 100% of the year complete, Public Safety revenues for Police are at 110% of projections and expenditures are at 87% of projections. Public safety revenues for Fire are at 109% of projections and expenditures are at 95% of projections.

POLICE:

Public Safety Fund Balance	Budget	YTD Actual	Percent
Revenues	1,170,898	1,288,646	110%
Expenditures	757,736	662,666	87%
Net Activities	413,162	625,980	-

FIRE:

Public Safety Fund Balance	Budget	YTD Actual	Percent
Revenues	1,230,509	1,338,356	109%
Expenditures	1,263,225	1,205,143	95%
Net Activities	(32,716)	133,213	-

Revenues. The following revenues account for the total fund revenues. These revenues come from three sources: Measure P sales tax, interest earnings, and miscellaneous revenues. Measure P is divided equally between Police and Fire.

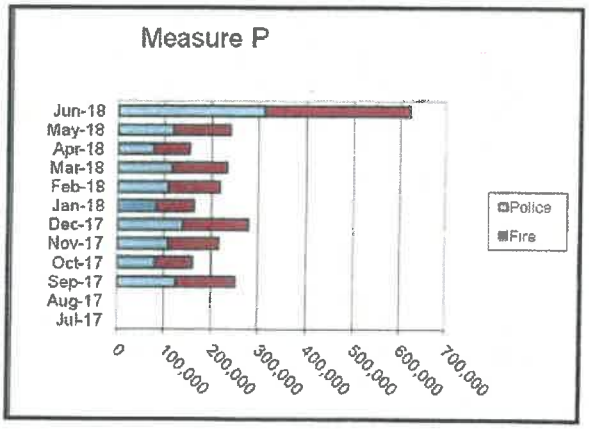
POLICE:

Public Safety Aug. Fund	Budget	YTD Actual	% Received
Measure P	1,160,898	1,266,606	109%
Interest Earnings	10,000	17,991	180%
Misc. Revenues	-	4,049	
Total	1,170,898	1,288,646	110%

FIRE:

Public Safety Aug. Fund	Budget	YTD Actual	% Received
Measure P	1,160,898	1,266,606	109%
Interest Earnings	2,000	3,875	194%
Misc Revenues	67,611	67,875	100%
Total	1,230,509	1,338,356	109%

- ***Measure P Sales Tax.*** The State of California allocates sales tax revenue on a quarterly basis in arrears. The City receives estimated monthly payments from the State and at the end of the quarter reconciles to actual revenues. July and August 2017 revenues have been accrued to June 2017.



- **Interest Earnings** are received on a quarterly basis. Interest earned for period ending 6-30-18 has not been posted for this preliminary report.
- **Misc Revenues** are received for strike team reimbursements from the State of California for Fire personnel out on strike team assignments. Administrative fee for code enforcement grant received for Police in March 2018.

Expenditures. Operating costs are within range for the quarter & are summarized below:

POLICE:

Expenditures By Type	Budget	YTD Actual	% Expended
Staffing	629,053	567,540	90%
Supplies & Services	128,683	95,126	74%
Capital Outlay	-	-	0%
Total	**757,736**	**662,666**	**87%**

- ***Personnel.*** These charges reflect salaries and benefits for the police department. Three police officers, one Community Service Officer (CSO), a Crime Analyst, and ½ Admin Clerk are funded under Measure P.
- ***Supplies & Services.*** Costs include IT support and MDC maintenance costs. IT services are charged out completely at the beginning of the fiscal year.
- ***Capital Outlay.*** There are no funds budgeted for capital outlay for Police this budget year.

FIRE:

Expenditures By Type	Budget	YTD Actual	% Expended
Staffing	1,114,532	1,086,983	98%
Supplies & Services	73,693	47,713	65%
Capital Outlay	75,000	70,447	94%
Total	**1,263,225**	**1,205,143**	**95%**

- ***Personnel.*** These charges reflect salaries and benefits for Fire personnel. Three Fire Engineers, four Firefighters, and ½ Admin Clerk are funded under Measure P.
- ***Supplies & Services.*** Major costs include IT support, uniforms, and MDC maintenance costs.
- ***Capital Outlay.*** Includes computer equipment costs for replacement of the MDC's in fire vehicles. $75,000 is budgeted for capital outlay for Fire this budget year.

The City of Los Banos in ordinance 1020 set forth certain distributions of revenue in section 3-12.1.080 as listed in items A through F starting with FY 2005-2006:

A. As required, 6 firefighters have been hired with 3 hired in year 1 and 3 hired in year 2.

B. The hiring of 2 police officers in year 1 with uniforms and vehicles has been completed. One police officer was added to the FY 16-17 budget as required by the ordinance in year 12.

C. The hiring of 1 community service officer in year 1. This position has been filled. 1 crime analyst to be hired in year 3 has also been completed. The next position required to be filled is 1 CSO in year 18.

D. Tax proceeds to be collected for Police and Fire facility upgrades. Police facility funding starts at $450,000 with a 2% escalator and Fire funding at $200,000 with a 2% escalator. Amendments to the ordinance allows the facility funding to be used for personnel until November 2021.

E. $90,000 in year 1 for specialty fire safety equipment including "SCBA" breathing apparatus. This item has been expended.

F. Tax proceeds to be utilized for mobile display units and the upgrade of the 911 dispatch capabilities. $100,000 with a 2% escalator was set in the ordinance. Police has incurred $18,440 in MDC maintenance costs and Fire has incurred $10,566 in MDC maintenance costs to date this fiscal year.

CASH AND FUND BALANCE:

	Police		Fire
Account	Balance		Balance
Cash	**2,673,261**		**625,116**
Fund Balance	**2,260,135**		**693,740**

This summary is based on detailed information produced by the City's financial management system. If you would like additional information, or have any questions about the report, please call the Finance Department at 827-7000.

General Ledger

Summary Trial Balance

User: ktomas
Printed: 02/04/2019 - 11:24AM
Period: 09 to 13, 2018

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 236	POLICE AUGMENTATION FUND					
REVENUE						
236-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
236-000-313-050	Sales Tax-Measure P	1,160,898.00	-643,090.50	0.00	623,515.79	-1,266,606.29
236-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
236-000-361-010	Interest Earnings	10,000.00	-10,144.70	0.00	15,610.43	-25,755.13
236-000-362-010	Gain/Value on Investment GASB	0.00	1,810.38	5,953.44	0.00	7,763.82
236-000-390-010	Misc. Revenues	0.00	0.00	0.00	4,049.00	-4,049.00
	REVENUE Totals:	1,170,898.00	-651,424.82	5,953.44	643,175.22	-1,288,646.60
	Fund 236 Totals:	1,170,898.00	-651,424.82	5,953.44	643,175.22	-1,288,646.60
	Report Totals:	1,170,898.00	-651,424.82	5,953.44	643,175.22	-1,288,646.60

General Ledger
Expenses vs. Budget

User: ktomas
Printed: 02/04/19 11:13:07
Period 09 - 13
Fiscal Year 2018

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget	Month to Date	Year To Date	Available	% Expended
236	**POLICE AUGMENTATION FUND**					
	Personnel Services					
236-421-100-101	Salaries	311,866.00	104,723.49	278,018.03	33,847.97	89.15
236-421-100-103	Overtime	31,500.00	11,492.29	27,921.61	3,578.39	88.64
236-421-100-120	Benefits	214,078.00	81,611.28	201,457.85	12,620.15	94.10
236-421-100-121	Benefits-PERS	71,609.00	32,138.96	60,142.84	11,466.16	83.99
236-421-180-101	Salaries	0.00	0.00	0.00	0.00	0.00
	Personnel Services	**629,053.00**	**229,966.02**	**567,540.33**	**61,512.67**	**90.22**
	Supplies & Services					
236-421-100-240	IT Services	78,583.00	-1,897.00	76,686.00	1,897.00	97.59
236-421-100-270	Special Equipment	50,000.00	12,214.43	18,439.77	31,560.23	36.88
236-421-100-273	Special Departmental Expense	100.00	0.00	0.00	100.00	0.00
	Supplies & Services	**128,683.00**	**10,317.43**	**95,125.77**	**33,557.23**	**73.92**
Expense Total		757,736.00	240,283.45	662,666.10	95,069.90	0.8745
421	Police	757,736.00	240,283.45	662,666.10	95,069.90	87.45
236	**POLICE AUGMENTATION FUND**	**757,736.00**	**240,283.45**	**662,666.10**	**95,069.90**	**87.45**
Expense Total		757,736.00	240,283.45	662,666.10	95,069.90	0.8745

General Ledger

Summary Trial Balance

User: ktomas
Printed: 02/04/2019 - 11:06AM
Period: 09 to 13, 2018

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 236	POLICE AUGMENTATION FUND					
REVENUE						
236-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
236-000-313-050	Sales Tax-Measure P	1,160,898.00	-643,090.50	0.00	623,515.79	-1,266,606.29
236-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
236-000-361-010	Interest Earnings	10,000.00	-10,144.70	0.00	15,610.43	-25,755.13
236-000-362-010	Gain/Value on Investment GASB	0.00	1,810.38	5,953.44	0.00	7,763.82
236-000-390-010	Misc. Revenues	0.00	0.00	0.00	4,049.00	-4,049.00
	REVENUE Totals:	1,170,898.00	-651,424.82	5,953.44	643,175.22	-1,288,646.60
EXPENSE						
Dept 421	Police					
236-421-100-101	Salaries	311,866.00	173,294.54	104,723.49	0.00	278,018.03
236-421-100-102	Part Time	0.00	0.00	0.00	0.00	0.00
236-421-100-103	Overtime	31,500.00	16,429.32	11,492.29	0.00	27,921.61
236-421-100-120	Benefits	214,078.00	119,846.57	81,611.28	0.00	201,457.85
236-421-100-121	Benefits-PERS	71,609.00	28,003.88	41,422.96	9,284.00	60,142.84
236-421-100-203	Equipment Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
236-421-100-238	Technical Services	0.00	0.00	0.00	0.00	0.00
236-421-100-240	IT Services	78,583.00	78,583.00	0.00	1,897.00	76,686.00
236-421-100-252	Communications	0.00	0.00	0.00	0.00	0.00
236-421-100-257	Travel & Training	0.00	0.00	0.00	0.00	0.00
236-421-100-260	Office Supplies	0.00	0.00	0.00	0.00	0.00
236-421-100-262	Uniform Expenses	0.00	0.00	0.00	0.00	0.00
236-421-100-267	General Materials & Supplies	0.00	0.00	0.00	0.00	0.00
236-421-100-270	Special Equipment	50,000.00	6,225.34	19,507.78	7,293.35	18,439.77
236-421-100-273	Special Departmental Expense	100.00	0.00	0.00	0.00	0.00
236-421-100-720	Building & Structures	0.00	0.00	0.00	0.00	0.00
236-421-100-750	Vehicles	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
236-421-100-753	Specialized Equipment	0.00	0.00	0.00	0.00	0.00
236-421-100-770	Computer Equipment	0.00	0.00	0.00	0.00	0.00
236-421-100-820	Charge - In	0.00	0.00	0.00	0.00	0.00
236-421-170-101	Salaries	0.00	0.00	0.00	0.00	0.00
236-421-170-103	Overtime	0.00	0.00	0.00	0.00	0.00
236-421-170-120	Benefits	0.00	0.00	0.00	0.00	0.00
236-421-170-257	Travel & Training	0.00	0.00	0.00	0.00	0.00
236-421-170-260	Office Supplies	0.00	0.00	0.00	0.00	0.00
236-421-180-101	Salaries	0.00	0.00	16.38	16.38	0.00
236-421-180-103	Overtime	0.00	0.00	0.00	0.00	0.00
236-421-180-120	Benefits	0.00	0.00	0.00	0.00	0.00
236-421-180-121	Benefits-PERS	0.00	0.00	0.00	0.00	0.00
	236-421 EXPENSE Totals:	757,736.00	422,382.65	258,774.18	18,490.73	662,666.10
Dept 498	Transfer Out					
236-498-000-000	Transfer Out	0.00	0.00	0.00	0.00	0.00
	236-498 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
	EXPENSE Totals:	757,736.00	422,382.65	258,774.18	18,490.73	662,666.10
	Fund 236 Totals:	413,162.00	-229,042.17	264,727.62	661,665.95	-625,980.50
	Report Totals:	413,162.00	-229,042.17	264,727.62	661,665.95	-625,980.50

General Ledger

Summary Trial Balance

User: ktomas
Printed: 02/04/2019 - 11:21AM
Period: 09 to 13, 2018

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 236	POLICE AUGMENTATION FUND					
ASSETS						
236-000-101-000	Cash	0.00	2,489,357.52	444,759.14	260,855.94	2,673,260.72
236-000-101-026	Cash-Fair Value Adjustment	0.00	-950.20	0.00	1,730.07	-2,680.27
236-000-105-000	Taxes Receivable	0.00	0.00	202,681.64	0.00	202,681.64
236-000-116-010	Interest Receivable	0.00	0.00	6,915.44	0.00	6,915.44
236-000-126-000	Intergovernmental Receivable	0.00	0.00	0.00	0.00	0.00
236-000-130-000	Due From Other Funds	0.00	0.00	0.00	0.00	0.00
236-000-143-000	Prepaid Items	0.00	1,909.73	7,293.35	1,909.73	7,293.35
236-000-170-000	Other Assets	0.00	0.00	0.00	0.00	0.00
	ASSETS Totals:	0.00	2,490,317.05	661,649.57	264,495.74	2,887,470.88
LIABILITIES						
236-000-201-000	Vouchers Payable	0.00	-1,139.65	25,116.74	25,332.24	-1,355.15
236-000-201-001	Vouchers Payable - Life	0.00	0.00	0.00	0.00	0.00
236-000-201-003	Vouchers Payable - Fica	0.00	0.00	0.00	0.00	0.00
236-000-201-004	Vouchers Payable - Medi	0.00	0.00	0.00	0.00	0.00
236-000-201-005	Vouchers Payable - FIT	0.00	0.00	0.00	0.00	0.00
236-000-201-006	Vouchers Payable - SIT	0.00	0.00	0.00	0.00	0.00
236-000-201-007	Vouchers Payable - Pers	0.00	0.00	0.00	0.00	0.00
236-000-201-008	Vouchers Payable - SDI	0.00	0.00	0.00	0.00	0.00
236-000-201-009	Vouchers Payable - Dfcp	0.00	0.00	0.00	0.00	0.00
236-000-201-011	Vouchers Payable - Dues	0.00	0.00	0.00	0.00	0.00
236-000-201-013	Vouchers Payable - Rqcb	0.00	0.00	0.00	0.00	0.00
236-000-201-014	Vouchers Payable - Garnish	0.00	0.00	0.00	0.00	0.00
236-000-201-015	Vouchers Payable - Fam Support	0.00	0.00	0.00	0.00	0.00
236-000-201-016	Vouchers Payable - Dfcp2	0.00	0.00	0.00	0.00	0.00
236-000-201-050	Vouchers Payable - Net Payroll	0.00	0.00	0.00	0.00	0.00
236-000-202-000	Accounts Payable	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
236-000-207-000	Interfund Payable	0.00	0.00	0.00	0.00	0.00
236-000-208-000	Due To Other Funds	0.00	0.00	0.00	0.00	0.00
236-000-222-000	Deferred Revenues	0.00	0.00	0.00	0.00	0.00
236-000-227-000	Other Current Liabilities	0.00	0.00	0.00	0.00	0.00
	LIABILITIES Totals:	0.00	-1,139.65	25,116.74	25,332.24	-1,355.15
FUND BALANCE						
236-000-241-010	Fund Balance-Building Reserve	0.00	-1,291,299.69	0.00	0.00	-1,291,299.69
236-000-244-000	Fund Balance Reserve-Encumbran	0.00	0.00	0.00	0.00	0.00
236-000-244-010	Reserve For Enc. Prior Yr	0.00	0.00	0.00	0.00	0.00
236-000-253-020	Fund Balance	0.00	-968,835.54	0.00	0.00	-968,835.54
	FUND BALANCE Totals:	0.00	-2,260,135.23	0.00	0.00	-2,260,135.23
REVENUE						
236-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
236-000-313-050	Sales Tax-Measure P	1,160,898.00	-643,090.50	0.00	623,515.79	-1,266,606.29
236-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
236-000-361-010	Interest Earnings	10,000.00	-10,144.70	0.00	15,610.43	-25,755.13
236-000-362-010	Gain/Value on Investment GASB	0.00	1,810.38	5,953.44	0.00	7,763.82
236-000-390-010	Misc. Revenues	0.00	0.00	0.00	4,049.00	-4,049.00
	REVENUE Totals:	1,170,898.00	-651,424.82	5,953.44	643,175.22	-1,288,646.60
EXPENSE						
Dept 421	Police					
236-421-100-101	Salaries	311,866.00	173,294.54	104,723.49	0.00	278,018.03
236-421-100-102	Part Time	0.00	0.00	0.00	0.00	0.00
236-421-100-103	Overtime	31,500.00	16,429.32	11,492.29	0.00	27,921.61
236-421-100-120	Benefits	214,078.00	119,846.57	81,611.28	0.00	201,457.85
236-421-100-121	Benefits-PERS	71,609.00	28,003.88	41,422.96	9,284.00	60,142.84
236-421-100-203	Equipment Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
236-421-100-238	Technical Services	0.00	0.00	0.00	0.00	0.00
236-421-100-240	IT Services	78,583.00	78,583.00	0.00	1,897.00	76,686.00
236-421-100-252	Communications	0.00	0.00	0.00	0.00	0.00
236-421-100-257	Travel & Training	0.00	0.00	0.00	0.00	0.00
236-421-100-260	Office Supplies	0.00	0.00	0.00	0.00	0.00
236-421-100-262	Uniform Expenses	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
236-421-100-267	General Materials & Supplies	0.00	0.00	0.00	0.00	0.00
236-421-100-270	Special Equipment	50,000.00	6,225.34	19,507.78	7,293.35	18,439.77
236-421-100-273	Special Departmental Expense	100.00	0.00	0.00	0.00	0.00
236-421-100-720	Building & Structures	0.00	0.00	0.00	0.00	0.00
236-421-100-750	Vehicles	0.00	0.00	0.00	0.00	0.00
236-421-100-753	Specialized Equipment	0.00	0.00	0.00	0.00	0.00
236-421-100-770	Computer Equipment	0.00	0.00	0.00	0.00	0.00
236-421-100-820	Charge - In	0.00	0.00	0.00	0.00	0.00
236-421-170-101	Salaries	0.00	0.00	0.00	0.00	0.00
236-421-170-103	Overtime	0.00	0.00	0.00	0.00	0.00
236-421-170-120	Benefits	0.00	0.00	0.00	0.00	0.00
236-421-170-257	Travel & Training	0.00	0.00	0.00	0.00	0.00
236-421-170-260	Office Supplies	0.00	0.00	0.00	0.00	0.00
236-421-180-101	Salaries	0.00	0.00	16.38	16.38	0.00
236-421-180-103	Overtime	0.00	0.00	0.00	0.00	0.00
236-421-180-120	Benefits	0.00	0.00	0.00	0.00	0.00
236-421-180-121	Benefits-PERS	0.00	0.00	0.00	0.00	0.00
	236-421 EXPENSE Totals:	757,736.00	422,382.65	258,774.18	18,490.73	662,666.10
Dept 498	Transfer Out					
236-498-000-000	Transfer Out	0.00	0.00	0.00	0.00	0.00
	236-498 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
	EXPENSE Totals:	757,736.00	422,382.65	258,774.18	18,490.73	662,666.10
	Fund 236 Totals:	413,162.00	0.00	951,493.93	951,493.93	0.00
	Report Totals:	413,162.00	0.00	951,493.93	951,493.93	0.00

General Ledger

Balance Sheet

User: ktomas
Printed: 02/04/2019 - 11:25AM
Fund: 236
Period: 13
Fiscal Year: 2018

City of Los Banos
At the Crossroads of California

Fund ALFRE

Account Type		Amount
236 - POLICE AUGMENTATION		
Assets		
Cash		2,670,580.45
Receivables		209,597.08
Prepaids		7,293.35
Other Assets		0.00
	Total Assets:	2,887,470.88
Liabilities		
Accounts Payable		1,355.15
Other Current Liabilities		0.00
Deferred Revenues		0.00
Due to other funds		0.00
	Total Liabilities:	1,355.15
Fund Balance		
Fund Balance		968,835.54
Fund Balance - Reserve		1,291,299.69
	Total Fund Balance:	2,260,135.23
	Total Liabilities and Fund Balance:	2,261,490.38
	Total Retained Earnings:	625,980.50
	Total Fund Balance and Retained Earnings:	2,886,115.73
	Total Liabilities, Fund Balance, and Retained Earnings:	2,887,470.88
	Totals for Fund 236 - POLICE AUGMENTATION FUND:	0.00

General Ledger

Summary Trial Balance

User: ktomas
Printed: 02/04/2019 - 11:26AM
Period: 09 to 13, 2018

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 238	FIRE AUGMENTATION FUND					
REVENUE						
238-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
238-000-313-050	Sales Tax-Measure P	1,160,898.00	-643,090.50	0.00	623,515.76	-1,266,606.26
238-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
238-000-334-010	State Grant	0.00	0.00	0.00	0.00	0.00
238-000-335-040	State Contributions	0.00	0.00	0.00	0.00	0.00
238-000-361-010	Interest Earnings	2,000.00	-1,940.18	0.00	3,577.27	-5,517.45
238-000-362-010	Gain/Value on Investment GASB	0.00	278.62	1,363.87	0.00	1,642.49
238-000-390-010	Misc Revenues	67,611.00	-42,846.33	0.00	25,028.64	-67,874.97
238-000-499-000	Transfer In	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	1,230,509.00	-687,598.39	1,363.87	652,121.67	-1,338,356.19
	Fund 238 Totals:	1,230,509.00	-687,598.39	1,363.87	652,121.67	-1,338,356.19
	Report Totals:	1,230,509.00	-687,598.39	1,363.87	652,121.67	-1,338,356.19

General Ledger
Expenses vs. Budget

City of Los Banos
At the Crossroads of California

User: ktomas
Printed: 02/04/19 11:16:36
Period 09 - 13
Fiscal Year 2018

Account Number	Description	Budget	Month to Date	Year To Date	Available	% Expended
238	**FIRE AUGMENTATION FUND**					
	Personnel Services					
238-422-100-101	Salaries	450,173.00	161,223.30	450,008.02	164.98	99.96
238-422-100-103	Overtime	194,766.63	43,215.92	191,537.16	3,229.47	98.34
238-422-100-120	Benefits	307,828.54	115,066.49	307,827.47	1.07	100.00
238-422-100-121	Benefits-PERS	161,764.00	40,213.55	137,610.71	24,153.29	85.07
	Personnel Services	**1,114,532.17**	**359,719.26**	**1,086,983.36**	**27,548.81**	**97.53**
	Supplies & Services					
238-422-100-203	Equipment Repair & Maintenance	4,000.00	0.00	-16.06	4,016.06	-0.40
238-422-100-205	Facility Maintenance	2,000.00	0.00	0.00	2,000.00	0.00
238-422-100-231	Professional Services	2,500.00	1,592.75	1,592.75	907.25	63.71
238-422-100-237	Recruitment	714.50	714.50	714.50	0.00	100.00
238-422-100-240	IT Services	26,543.00	-641.00	25,902.00	641.00	97.59
238-422-100-257	Travel & Training	12,000.00	1,422.73	4,700.31	7,299.69	39.17
238-422-100-262	Uniform Expenses	7,000.00	3,324.42	4,025.91	2,974.09	57.51
238-422-100-267	General Materials & Supplies	3,782.10	74.47	74.47	3,707.63	1.97
238-422-100-270	Special Programs	15,000.00	9,566.14	10,565.69	4,434.31	70.44
238-422-100-273	Special Departmental Expenses	153.40	0.00	153.40	0.00	100.00
	Supplies & Services	**73,693.00**	**16,054.01**	**47,712.97**	**25,980.03**	**64.75**
	Capital Outlay					
238-422-100-770	Computer Equipment	75,000.00	0.00	70,446.52	4,553.48	93.93
	Capital Outlay	**75,000.00**	**0.00**	**70,446.52**	**4,553.48**	**93.93**
Expense Total		1,263,225.17	375,773.27	1,205,142.85	58,082.32	0.9540
422	Fire	1,263,225.17	375,773.27	1,205,142.85	58,082.32	95.40
238	**FIRE AUGMENTATION FUND**	**1,263,225.17**	**375,773.27**	**1,205,142.85**	**58,082.32**	**95.40**

Account Number	Description	Budget	Month to Date	Year To Date	Available	% Expended
Expense Total		1,263,225.17	375,773.27	1,205,142.85	58,082.32	0.9540

General Ledger

Summary Trial Balance

User: ktomas
Printed: 02/04/2019 - 11:05AM
Period: 09 to 13, 2018

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 238	FIRE AUGMENTATION FUND					
REVENUE						
238-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
238-000-313-050	Sales Tax-Measure P	1,160,898.00	-643,090.50	0.00	623,515.76	-1,266,606.26
238-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
238-000-334-010	State Grant	0.00	0.00	0.00	0.00	0.00
238-000-335-040	State Contributions	0.00	0.00	0.00	0.00	0.00
238-000-361-010	Interest Earnings	2,000.00	-1,940.18	0.00	3,577.27	-5,517.45
238-000-362-010	Gain/Value on Investment GASB	0.00	278.62	1,363.87	0.00	1,642.49
238-000-390-010	Misc Revenues	67,611.00	-42,846.33	0.00	25,028.64	-67,874.97
238-000-499-000	Transfer In	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	1,230,509.00	-687,598.39	1,363.87	652,121.67	-1,338,356.19
EXPENSE						
Dept 422	Fire					
238-422-100-101	Salaries	450,173.00	288,784.72	161,223.30	0.00	450,008.02
238-422-100-102	Part Time	0.00	0.00	0.00	0.00	0.00
238-422-100-103	Overtime	194,766.63	148,321.24	43,215.92	0.00	191,537.16
238-422-100-120	Benefits	307,828.54	192,760.98	115,066.49	0.00	307,827.47
238-422-100-121	Benefits-PERS	161,764.00	97,397.16	51,957.55	11,744.00	137,610.71
238-422-100-203	Equipment Repair & Maintenance	4,000.00	-16.06	0.00	0.00	-16.06
238-422-100-205	Facility Maintenance	2,000.00	0.00	0.00	0.00	0.00
238-422-100-231	Professional Services	2,500.00	0.00	1,592.75	0.00	1,592.75
238-422-100-237	Recruitment	714.50	0.00	819.50	105.00	714.50
238-422-100-240	IT Services	26,543.00	26,543.00	0.00	641.00	25,902.00
238-422-100-257	Travel & Training	12,000.00	3,277.58	1,422.73	0.00	4,700.31
238-422-100-262	Uniform Expenses	7,000.00	701.49	3,324.42	0.00	4,025.91
238-422-100-267	General Materials & Supplies	3,782.10	0.00	74.47	0.00	74.47
238-422-100-270	Special Programs	15,000.00	999.55	9,566.14	0.00	10,565.69

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
238-422-100-273	Special Departmental Expenses	153.40	153.40	0.00	0.00	153.40
238-422-100-720	Building & Structures	0.00	0.00	0.00	0.00	0.00
238-422-100-753	Specialized Equipment	0.00	0.00	0.00	0.00	0.00
238-422-100-770	Computer Equipment	75,000.00	70,446.52	0.00	0.00	70,446.52
238-422-180-101	Salaries	0.00	0.00	0.00	0.00	0.00
238-422-180-103	Overtime	0.00	0.00	0.00	0.00	0.00
238-422-180-120	Benefits	0.00	0.00	0.00	0.00	0.00
238-422-180-121	Benefits-PERS	0.00	0.00	0.00	0.00	0.00
	238-422 EXPENSE Totals:	1,263,225.17	829,369.58	388,263.27	12,490.00	1,205,142.85
Dept 498	Transfer Out					
238-498-000-000	Transfer Out	0.00	0.00	0.00	0.00	0.00
	238-498 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
	EXPENSE Totals:	1,263,225.17	829,369.58	388,263.27	12,490.00	1,205,142.85
	Fund 238 Totals:	-32,716.17	141,771.19	389,627.14	664,611.67	-133,213.34
	Report Totals:	-32,716.17	141,771.19	389,627.14	664,611.67	-133,213.34

General Ledger

Summary Trial Balance

User: ktomas
Printed: 02/04/2019 - 11:21AM
Period: 09 to 13, 2018

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 238	FIRE AUGMENTATION FUND					
ASSETS						
238-000-101-000	Cash	0.00	541,389.24	470,758.61	387,031.86	625,115.99
238-000-101-026	Cash - Fair Value Adjustment	0.00	-101.98	0.00	394.53	-496.51
238-000-105-000	Taxes Receivable	0.00	0.00	202,681.62	0.00	202,681.62
238-000-115-000	Accounts Receivable	0.00	10,510.60	25,028.64	35,539.24	0.00
238-000-116-010	Interest Receivable	0.00	0.00	1,577.04	0.00	1,577.04
238-000-126-000	Intergovernmental Receivable	0.00	0.00	0.00	0.00	0.00
238-000-130-000	Due From Other Funds	0.00	0.00	0.00	0.00	0.00
238-000-170-000	Other Assets	0.00	0.00	0.00	0.00	0.00
	ASSETS Totals:	0.00	551,797.86	700,045.91	422,965.63	828,878.14
LIABILITIES						
238-000-201-000	Vouchers Payable	0.00	170.71	26,745.44	28,841.19	-1,925.04
238-000-201-001	Vouchers Payable - Life	0.00	0.00	0.00	0.00	0.00
238-000-201-002	Vouchers Payable - Health	0.00	0.00	0.00	0.00	0.00
238-000-201-003	Vouchers Payable - Fica	0.00	0.00	0.00	0.00	0.00
238-000-201-004	Vouchers Payable - Medi	0.00	0.00	0.00	0.00	0.00
238-000-201-005	Vouchers Payable - FIT	0.00	0.00	0.00	0.00	0.00
238-000-201-006	Vouchers Payable - SIT	0.00	0.00	0.00	0.00	0.00
238-000-201-007	Vouchers Payable - Pers	0.00	0.00	0.00	0.00	0.00
238-000-201-008	Vouchers Payable - SDI	0.00	0.00	0.00	0.00	0.00
238-000-201-009	Vouchers Payable - Dfcp	0.00	0.00	0.00	0.00	0.00
238-000-201-011	Vouchers Payable - Dues	0.00	0.00	0.00	0.00	0.00
238-000-201-014	Vouchers Payable - Garnish	0.00	0.00	0.00	0.00	0.00
238-000-201-015	Vouchers Payable - Fam Support	0.00	0.00	0.00	0.00	0.00
238-000-201-016	Vouchers Payable - Dfcp2	0.00	0.00	0.00	0.00	0.00
238-000-201-050	Vouchers Payable - Net Payroll	0.00	0.00	0.00	0.00	0.00
238-000-202-000	Accounts Payable	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
238-000-207-000	Interfund Payable	0.00	0.00	0.00	0.00	0.00
238-000-208-000	Due To Other Funds	0.00	0.00	0.00	0.00	0.00
238-000-222-000	Deferred Revenues	0.00	0.00	0.00	0.00	0.00
238-000-227-000	Other Current Liabilities	0.00	0.00	0.00	0.00	0.00
	LIABILITIES Totals:	0.00	170.71	26,745.44	28,841.19	-1,925.04
FUND BALANCE						
238-000-241-010	Fund Balance-Building Reserve	0.00	-369,167.81	0.00	0.00	-369,167.81
238-000-244-000	Fund Balance Reserve-Encumbran	0.00	0.00	0.00	0.00	0.00
238-000-244-010	Reserve For Enc. Prior Yr	0.00	0.00	0.00	0.00	0.00
238-000-253-020	Fund Balance	0.00	-324,571.95	0.00	0.00	-324,571.95
	FUND BALANCE Totals:	0.00	-693,739.76	0.00	0.00	-693,739.76
REVENUE						
238-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
238-000-313-050	Sales Tax-Measure P	1,160,898.00	-643,090.50	0.00	623,515.76	-1,266,606.26
238-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
238-000-334-010	State Grant	0.00	0.00	0.00	0.00	0.00
238-000-335-040	State Contributions	0.00	0.00	0.00	0.00	0.00
238-000-361-010	Interest Earnings	2,000.00	-1,940.18	0.00	3,577.27	-5,517.45
238-000-362-010	Gain/Value on Investment GASB	0.00	278.62	1,363.87	0.00	1,642.49
238-000-390-010	Misc Revenues	67,611.00	-42,846.33	0.00	25,028.64	-67,874.97
238-000-499-000	Transfer In	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	1,230,509.00	-687,598.39	1,363.87	652,121.67	-1,338,356.19
EXPENSE						
Dept 422	Fire					
238-422-100-101	Salaries	450,173.00	288,784.72	161,223.30	0.00	450,008.02
238-422-100-102	Part Time	0.00	0.00	0.00	0.00	0.00
238-422-100-103	Overtime	194,766.63	148,321.24	43,215.92	0.00	191,537.16
238-422-100-120	Benefits	307,828.54	192,760.98	115,066.49	0.00	307,827.47
238-422-100-121	Benefits-PERS	161,764.00	97,397.16	51,957.55	11,744.00	137,610.71
238-422-100-203	Equipment Repair & Maintenance	4,000.00	-16.06	0.00	0.00	-16.06
238-422-100-205	Facility Maintenance	2,000.00	0.00	0.00	0.00	0.00
238-422-100-231	Professional Services	2,500.00	0.00	1,592.75	0.00	1,592.75
238-422-100-237	Recruitment	714.50	0.00	819.50	105.00	714.50

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
238-422-100-240	IT Services	26,543.00	26,543.00	0.00	641.00	25,902.00
238-422-100-257	Travel & Training	12,000.00	3,277.58	1,422.73	0.00	4,700.31
238-422-100-262	Uniform Expenses	7,000.00	701.49	3,324.42	0.00	4,025.91
238-422-100-267	General Materials & Supplies	3,782.10	0.00	74.47	0.00	74.47
238-422-100-270	Special Programs	15,000.00	999.55	9,566.14	0.00	10,565.69
238-422-100-273	Special Departmental Expenses	153.40	153.40	0.00	0.00	153.40
238-422-100-720	Building & Structures	0.00	0.00	0.00	0.00	0.00
238-422-100-753	Specialized Equipment	0.00	0.00	0.00	0.00	0.00
238-422-100-770	Computer Equipment	75,000.00	70,446.52	0.00	0.00	70,446.52
238-422-180-101	Salaries	0.00	0.00	0.00	0.00	0.00
238-422-180-103	Overtime	0.00	0.00	0.00	0.00	0.00
238-422-180-120	Benefits	0.00	0.00	0.00	0.00	0.00
238-422-180-121	Benefits-PERS	0.00	0.00	0.00	0.00	0.00
	238-422 EXPENSE Totals:	1,263,225.17	829,369.58	388,263.27	12,490.00	1,205,142.85
Dept 498	Transfer Out					
238-498-000-000	Transfer Out	0.00	0.00	0.00	0.00	0.00
	238-498 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
	EXPENSE Totals:	1,263,225.17	829,369.58	388,263.27	12,490.00	1,205,142.85
	Fund 238 Totals:	-32,716.17	0.00	1,116,418.49	1,116,418.49	0.00
	Report Totals:	-32,716.17	0.00	1,116,418.49	1,116,418.49	0.00

General Ledger

Balance Sheet

User: ktomas
Printed: 02/04/2019 - 11:26AM
Fund: 238
Period: 13
Fiscal Year: 2018

City of Los Banos
At the Crossroads of California

Fund ALFRE

Account Type		Amount
238 - FIRE AUGMENTATION FU		
Assets		
Cash		624,619.48
Receivables		204,258.66
Other Assets		0.00
	Total Assets:	828,878.14
Liabilities		
Accounts Payable		1,925.04
Other Current Liabilities		0.00
Deferred Revenues		0.00
Due to other funds		0.00
	Total Liabilities:	1,925.04
Fund Balance		
Fund Balance		324,571.95
Fund Balance - Reserve		369,167.81
	Total Fund Balance:	693,739.76
	Total Liabilities and Fund Balance:	695,664.80
	Total Retained Earnings:	133,213.34
	Total Fund Balance and Retained Earnings:	826,953.10
	Total Liabilities, Fund Balance, and Retained Earnings:	828,878.14
	Totals for Fund 238 - FIRE AUGMENTATION FUND:	0.00

City of Los Banos
At the Crossroads of California

Second Quarter Financial Report
For the Fiscal Year 2018-2019
(October-December 2018)

OVERVIEW

This overview covers the second quarter of the 2018-19 fiscal year for the City of Los Banos Public Safety Augmentation Fund.

PUBLIC SAFETY AUGMENTATION FUND

Public Safety Augmentation Fund Financial Condition. With 50% of the year complete, Public Safety revenues for Police are at 40% of projections and expenditures are at 48% of projections. Public safety revenues for Fire are at 44% of projections and expenditures are at 55% of projections.

POLICE:

Public Safety Fund Balance	Budget	YTD Actual	Percent
Revenues	1,263,463	508,534	40%
Expenditures	748,686	358,840	48%
Net Activities	514,777	149,694	-

FIRE:

Public Safety Fund Balance	Budget	YTD Actual	Percent
Revenues	1,255,463	555,153	44%
Expenditures	1,033,927	566,370	55%
Net Activities	221,536	(11,217)	-

Revenues. The following revenues account for the total fund revenues. These revenues come from three sources: Measure P sales tax, interest earnings, and miscellaneous revenues. Measure P is divided equally between Police and Fire.

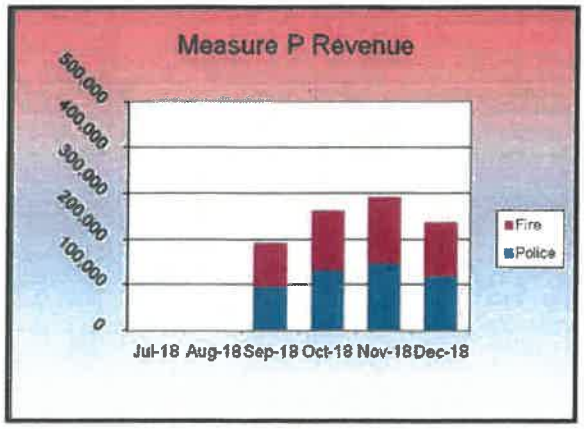
POLICE:

Public Safety Aug. Fund	Budget	YTD Actual	% Received
Measure P	1,253,463	493,570	39%
Interest Earnings	10,000	14,964	150%
Misc. Revenues	-	-	
Total	1,263,463	508,534	40%

FIRE:

Public Safety Aug. Fund	Budget	YTD Actual	% Received
Measure P	1,253,463	493,570	39%
Interest Earnings	2,000	3,472	174%
Misc Revenues	-	58,111	
Total	1,255,463	555,153	44%

- ***Measure P Sales Tax.*** The State of California allocates sales tax revenue on a quarterly basis in arrears. The City receives estimated monthly payments from the State and at the end of the quarter reconciles to actual revenues. July and August 2018 revenues have been accrued to June 2018.



- **Interest Earnings.** are received on a quarterly basis.
- **Misc Revenues.** are received for strike team reimbursements from the State of California for Fire personnel out on strike team assignments.
- **Expenditures.** Operating costs are for the quarter & are summarized below:

POLICE:

Expenditures By Type	Budget	YTD Actual	% Expended
Staffing	629,520	273,398	43%
Supplies & Services	119,166	85,442	72%
Capital Outlay	-	-	0%
Total	**748,686**	**358,840**	**48%**

- ***Personnel.*** These charges reflect salaries and benefits for the police department. Three police officers, one Community Service Officer (CSO), a Crime Analyst, and ½ Admin Clerk are funded under Measure P.
- ***Supplies & Services.*** Costs include IT support and MDC maintenance costs. IT services are charged out completely at the beginning of the fiscal year.
- ***Capital Outlay.*** There are no funds budgeted for capital outlay for Police this budget year.

FIRE:

Expenditures By Type	Budget	YTD Actual	% Expended
Staffing	973,323	543,669	56%
Supplies & Services	60,604	22,701	37%
Capital Outlay	-	-	
Total	**1,033,927**	**566,370**	**55%**

- ***Personnel.*** These charges reflect salaries and benefits for Fire personnel. Three Fire Engineers, four Firefighters, and ½ Admin Clerk are funded under Measure P.
- ***Supplies & Services.*** Major costs include IT support, uniforms, and MDC maintenance costs.
- ***Capital Outlay.*** There is no capital outlay budgeted for Fire this fiscal year.

The City of Los Banos in ordinance 1020 set forth certain distributions of revenue in section 3-12.1.080 as listed in items A through F starting with FY 2005-2006:

A. As required, 6 firefighters have been hired with 3 hired in year 1 and 3 hired in year 2.

B. The hiring of 2 police officers in year 1 with uniforms and vehicles has been completed. One police officer was added to the FY 16-17 budget as required by the ordinance in year 12.

C. The hiring of 1 community service officer in year 1. This position has been filled. 1 crime analyst to be hired in year 3 has also been completed. The next position required to be filled is 1 CSO in year 18.

D. Tax proceeds to be collected for Police and Fire facility upgrades. Police facility funding starts at $450,000 with a 2% escalator and Fire funding at $200,000 with a 2% escalator. Amendments to the ordinance allows the facility funding to be used for personnel until November 2021.

E. $90,000 in year 1 for specialty fire safety equipment including "SCBA" breathing apparatus. This item has been expended.

F. Tax proceeds to be utilized for mobile display units and the upgrade of the 911 dispatch capabilities. $100,000 with a 2% escalator was set in the ordinance. Police has incurred $24,381 in MDC maintenance costs and Fire has incurred $1,140 in MDC maintenance costs to date this fiscal year.

CASH AND FUND BALANCE:

	Police		Fire
Account	Balance		Balance
Cash	**3,031,197**		**758,122**
Fund Balance	**2,886,116**		**826,953**

This summary is based on detailed information produced by the City's financial management system. If you would like additional information, or have any questions about the report, please call the Finance Department at 827-7000.

General Ledger

Summary Trial Balance

User: ktomas
Printed: 02/04/2019 - 10:15AM
Period: 04 to 06, 2019

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 236	POLICE AUGMENTATION FUND					
REVENUE						
236-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
236-000-313-050	Sales Tax-Measure P	1,253,463.00	-96,009.25	0.00	397,560.37	-493,569.62
236-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
236-000-361-010	Interest Earnings	10,000.00	-1,680.54	0.00	12,347.09	-14,027.63
236-000-362-010	Gain/Value on Investment GASB	0.00	-341.92	0.00	595.22	-937.14
236-000-390-010	Misc. Revenues	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	1,263,463.00	-98,031.71	0.00	410,502.68	-508,534.39
	Fund 236 Totals:	1,263,463.00	-98,031.71	0.00	410,502.68	-508,534.39
	Report Totals:	1,263,463.00	-98,031.71	0.00	410,502.68	-508,534.39

General Ledger

Detailed Trial Balance

User: ktomas
Printed: 02/04/2019 - 10:16AM
Period: 04 to 06, 2019

City of Los Banos
At the Crossroads of California

Account Number				Description		Budget	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
236				POLICE AUGMENTATION FUND						
REVENUE										
236-000-313-050				Sales Tax-Measure P		1,253,463.00				
10/29/2018	CR	4	275	Sales Tax - "P" - Police State of California Meas P A # 1253871 Cash Receipts Batch 522-10-2018				0.00	131,989.65	
11/30/2018	CR	5	309	Sales Tax - "P" - Police State of California Meas P S # 1266869 Cash Receipts Batch 535-11-2018				0.00	146,581.51	
12/28/2018	CR	6	259	Sales Tax - "P" - Police State of California Meas P 3 # 1276736 Cash Receipts Batch 517-12-2018				0.00	118,989.21	
236-000-313-050 Totals:					Var: 759,893.38	1,253,463.00	-96,009.25	0.00	397,560.37	-493,569.62
236-000 REVENUE Totals:						1,253,463.00	-96,009.25	0.00	397,560.37	-493,569.62
REVENUE Totals:						1,253,463.00	-96,009.25	0.00	397,560.37	-493,569.62
236 Totals:						1,253,463.00	-96,009.25	0.00	397,560.37	-493,569.62
Report Totals:						1,253,463.00	-96,009.25	**0.00**	**397,560.37**	**-493,569.62**

General Ledger
Expenses vs. Budget

User: ktomas
Printed: 02/04/19 10:16:34
Period 04 - 06
Fiscal Year 2019

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget	Month to Date	Year To Date	Available	% Expended
236	**POLICE AUGMENTATION FUND**					
	Personnel Services					
236-421-100-101	Salaries	330,396.00	58,033.38	127,282.87	203,113.13	38.52
236-421-100-103	Overtime	15,000.00	11,188.93	16,908.54	-1,908.54	112.72
236-421-100-120	Benefits	210,106.43	48,366.26	105,646.81	104,459.62	50.28
236-421-100-121	Benefits-PERS	74,018.00	11,732.97	23,560.04	50,457.96	31.83
	Personnel Services	**629,520.43**	**129,321.54**	**273,398.26**	**356,122.17**	**43.43**
	Supplies & Services					
236-421-100-240	IT Services	60,386.00	0.00	60,386.00	0.00	100.00
236-421-100-257	Travel & Training	7,000.00	36.00	675.19	6,324.81	9.65
236-421-100-262	Uniform Expenses	1,680.00	0.00	0.00	1,680.00	0.00
236-421-100-270	Special Equipment	50,000.00	1,920.95	24,380.90	25,619.10	48.76
236-421-100-273	Special Departmental Expense	100.00	0.00	0.00	100.00	0.00
	Supplies & Services	**119,166.00**	**1,956.95**	**85,442.09**	**33,723.91**	**71.70**
Expense Total		748,686.43	131,278.49	358,840.35	389,846.08	0.4793
421	Police	748,686.43	131,278.49	358,840.35	389,846.08	47.93
236	**POLICE AUGMENTATION FUND**	**748,686.43**	**131,278.49**	**358,840.35**	**389,846.08**	**47.93**
Expense Total		748,686.43	131,278.49	358,840.35	389,846.08	0.4793

General Ledger

Summary Trial Balance

User: ktomas
Printed: 02/04/2019 - 10:17AM
Period: 04 to 06, 2019

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 236	POLICE AUGMENTATION FUND					
REVENUE						
236-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
236-000-313-050	Sales Tax-Measure P	1,253,463.00	-96,009.25	0.00	397,560.37	-493,569.62
236-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
236-000-361-010	Interest Earnings	10,000.00	-1,680.54	0.00	12,347.09	-14,027.63
236-000-362-010	Gain/Value on Investment GASB	0.00	-341.92	0.00	595.22	-937.14
236-000-390-010	Misc. Revenues	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	1,263,463.00	-98,031.71	0.00	410,502.68	-508,534.39
EXPENSE						
Dept 421	Police					
236-421-100-101	Salaries	330,396.00	69,249.49	58,033.38	0.00	127,282.87
236-421-100-102	Part Time	0.00	0.00	0.00	0.00	0.00
236-421-100-103	Overtime	15,000.00	5,719.61	11,188.93	0.00	16,908.54
236-421-100-120	Benefits	210,106.43	57,280.55	48,366.26	0.00	105,646.81
236-421-100-121	Benefits-PERS	74,018.00	11,827.07	11,732.97	0.00	23,560.04
236-421-100-203	Equipment Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
236-421-100-238	Technical Services	0.00	0.00	0.00	0.00	0.00
236-421-100-240	IT Services	60,386.00	60,386.00	0.00	0.00	60,386.00
236-421-100-252	Communications	0.00	0.00	0.00	0.00	0.00
236-421-100-257	Travel & Training	7,000.00	639.19	36.00	0.00	675.19
236-421-100-260	Office Supplies	0.00	0.00	0.00	0.00	0.00
236-421-100-262	Uniform Expenses	1,680.00	0.00	0.00	0.00	0.00
236-421-100-267	General Materials & Supplies	0.00	0.00	0.00	0.00	0.00
236-421-100-270	Special Equipment	50,000.00	22,459.95	1,920.95	0.00	24,380.90
236-421-100-273	Special Departmental Expense	100.00	0.00	0.00	0.00	0.00
236-421-100-720	Building & Structures	0.00	0.00	0.00	0.00	0.00
236-421-100-750	Vehicles	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
236-421-100-753	Specialized Equipment	0.00	0.00	0.00	0.00	0.00
236-421-100-770	Computer Equipment	0.00	0.00	0.00	0.00	0.00
236-421-100-820	Charge - In	0.00	0.00	0.00	0.00	0.00
236-421-170-101	Salaries	0.00	0.00	0.00	0.00	0.00
236-421-170-103	Overtime	0.00	0.00	0.00	0.00	0.00
236-421-170-120	Benefits	0.00	0.00	0.00	0.00	0.00
236-421-170-257	Travel & Training	0.00	0.00	0.00	0.00	0.00
236-421-170-260	Office Supplies	0.00	0.00	0.00	0.00	0.00
236-421-180-101	Salaries	0.00	0.00	0.00	0.00	0.00
236-421-180-103	Overtime	0.00	0.00	0.00	0.00	0.00
236-421-180-120	Benefits	0.00	0.00	0.00	0.00	0.00
236-421-180-121	Benefits-PERS	0.00	0.00	0.00	0.00	0.00
	236-421 EXPENSE Totals:	748,686.43	227,561.86	131,278.49	0.00	358,840.35
Dept 422	Fire					
236-422-100-101	Salaries	0.00	0.00	0.00	0.00	0.00
236-422-100-102	Part Time	0.00	0.00	0.00	0.00	0.00
236-422-100-103	Overtime	0.00	0.00	0.00	0.00	0.00
236-422-100-120	Benefits	0.00	0.00	0.00	0.00	0.00
236-422-100-203	Equipment Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
236-422-100-238	Technical Services	0.00	0.00	0.00	0.00	0.00
236-422-100-262	Uniform Expenses	0.00	0.00	0.00	0.00	0.00
236-422-100-267	General Materials & Supplies	0.00	0.00	0.00	0.00	0.00
236-422-100-270	Special Programs	0.00	0.00	0.00	0.00	0.00
236-422-100-720	Building & Structures	0.00	0.00	0.00	0.00	0.00
236-422-100-753	Specialized Equipment	0.00	0.00	0.00	0.00	0.00
236-422-100-770	Computer Equipment	0.00	0.00	0.00	0.00	0.00
	236-422 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
Dept 498	Transfer Out					
236-498-000-000	Transfer Out	0.00	0.00	0.00	0.00	0.00
	236-498 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
	EXPENSE Totals:	748,686.43	227,561.86	131,278.49	0.00	358,840.35

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
	Fund 236 Totals:	514,776.57	129,530.15	131,278.49	410,502.68	-149,694.04
	Report Totals:	514,776.57	129,530.15	131,278.49	410,502.68	-149,694.04

General Ledger

Summary Trial Balance

User: ktomas
Printed: 02/04/2019 - 10:17AM
Period: 04 to 06, 2019

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 236	POLICE AUGMENTATION FUND					
ASSETS						
236-000-101-000	Cash	0.00	2,751,972.50	410,502.68	131,278.49	3,031,196.69
236-000-101-026	Cash-Fair Value Adjustment	0.00	-2,680.27	0.00	0.00	-2,680.27
236-000-105-000	Taxes Receivable	0.00	0.00	0.00	0.00	0.00
236-000-116-010	Interest Receivable	0.00	0.00	0.00	0.00	0.00
236-000-126-000	Intergovernmental Receivable	0.00	0.00	0.00	0.00	0.00
236-000-130-000	Due From Other Funds	0.00	0.00	0.00	0.00	0.00
236-000-143-000	Prepaid Items	0.00	7,293.35	0.00	0.00	7,293.35
236-000-170-000	Other Assets	0.00	0.00	0.00	0.00	0.00
	ASSETS Totals:	0.00	2,756,585.58	410,502.68	131,278.49	3,035,809.77
LIABILITIES						
236-000-201-000	Vouchers Payable	0.00	0.00	11,328.38	11,328.38	0.00
236-000-201-001	Vouchers Payable - Life	0.00	0.00	0.00	0.00	0.00
236-000-201-003	Vouchers Payable - Fica	0.00	0.00	0.00	0.00	0.00
236-000-201-004	Vouchers Payable - Medi	0.00	0.00	0.00	0.00	0.00
236-000-201-005	Vouchers Payable - FIT	0.00	0.00	0.00	0.00	0.00
236-000-201-006	Vouchers Payable - SIT	0.00	0.00	0.00	0.00	0.00
236-000-201-007	Vouchers Payable - Pers	0.00	0.00	0.00	0.00	0.00
236-000-201-008	Vouchers Payable - SDI	0.00	0.00	0.00	0.00	0.00
236-000-201-009	Vouchers Payable - Dfcp	0.00	0.00	0.00	0.00	0.00
236-000-201-011	Vouchers Payable - Dues	0.00	0.00	0.00	0.00	0.00
236-000-201-013	Vouchers Payable - Rqcb	0.00	0.00	0.00	0.00	0.00
236-000-201-014	Vouchers Payable - Garnish	0.00	0.00	0.00	0.00	0.00
236-000-201-015	Vouchers Payable - Fam Support	0.00	0.00	0.00	0.00	0.00
236-000-201-016	Vouchers Payable - Dfcp2	0.00	0.00	0.00	0.00	0.00
236-000-201-050	Vouchers Payable - Net Payroll	0.00	0.00	0.00	0.00	0.00
236-000-202-000	Accounts Payable	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
236-000-207-000	Interfund Payable	0.00	0.00	0.00	0.00	0.00
236-000-208-000	Due To Other Funds	0.00	0.00	0.00	0.00	0.00
236-000-222-000	Deferred Revenues	0.00	0.00	0.00	0.00	0.00
236-000-227-000	Other Current Liabilities	0.00	0.00	0.00	0.00	0.00
	LIABILITIES Totals:	0.00	0.00	11,328.38	11,328.38	0.00
FUND BALANCE						
236-000-241-010	Fund Balance-Building Reserve	0.00	-1,291,299.69	0.00	0.00	-1,291,299.69
236-000-244-000	Fund Balance Reserve-Encumbran	0.00	0.00	0.00	0.00	0.00
236-000-244-010	Reserve For Enc. Prior Yr	0.00	0.00	0.00	0.00	0.00
236-000-253-020	Fund Balance	0.00	-1,594,816.04	0.00	0.00	-1,594,816.04
	FUND BALANCE Totals:	0.00	-2,886,115.73	0.00	0.00	-2,886,115.73
REVENUE						
236-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
236-000-313-050	Sales Tax-Measure P	1,253,463.00	-96,009.25	0.00	397,560.37	-493,569.62
236-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
236-000-361-010	Interest Earnings	10,000.00	-1,680.54	0.00	12,347.09	-14,027.63
236-000-362-010	Gain/Value on Investment GASB	0.00	-341.92	0.00	595.22	-937.14
236-000-390-010	Misc. Revenues	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	1,263,463.00	-98,031.71	0.00	410,502.68	-508,534.39
EXPENSE						
Dept 421	Police					
236-421-100-101	Salaries	330,396.00	69,249.49	58,033.38	0.00	127,282.87
236-421-100-102	Part Time	0.00	0.00	0.00	0.00	0.00
236-421-100-103	Overtime	15,000.00	5,719.61	11,188.93	0.00	16,908.54
236-421-100-120	Benefits	210,106.43	57,280.55	48,366.26	0.00	105,646.81
236-421-100-121	Benefits-PERS	74,018.00	11,827.07	11,732.97	0.00	23,560.04
236-421-100-203	Equipment Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
236-421-100-238	Technical Services	0.00	0.00	0.00	0.00	0.00
236-421-100-240	IT Services	60,386.00	60,386.00	0.00	0.00	60,386.00
236-421-100-252	Communications	0.00	0.00	0.00	0.00	0.00
236-421-100-257	Travel & Training	7,000.00	639.19	36.00	0.00	675.19
236-421-100-260	Office Supplies	0.00	0.00	0.00	0.00	0.00
236-421-100-262	Uniform Expenses	1,680.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
236-421-100-267	General Materials & Supplies	0.00	0.00	0.00	0.00	0.00
236-421-100-270	Special Equipment	50,000.00	22,459.95	1,920.95	0.00	24,380.90
236-421-100-273	Special Departmental Expense	100.00	0.00	0.00	0.00	0.00
236-421-100-720	Building & Structures	0.00	0.00	0.00	0.00	0.00
236-421-100-750	Vehicles	0.00	0.00	0.00	0.00	0.00
236-421-100-753	Specialized Equipment	0.00	0.00	0.00	0.00	0.00
236-421-100-770	Computer Equipment	0.00	0.00	0.00	0.00	0.00
236-421-100-820	Charge - In	0.00	0.00	0.00	0.00	0.00
236-421-170-101	Salaries	0.00	0.00	0.00	0.00	0.00
236-421-170-103	Overtime	0.00	0.00	0.00	0.00	0.00
236-421-170-120	Benefits	0.00	0.00	0.00	0.00	0.00
236-421-170-257	Travel & Training	0.00	0.00	0.00	0.00	0.00
236-421-170-260	Office Supplies	0.00	0.00	0.00	0.00	0.00
236-421-180-101	Salaries	0.00	0.00	0.00	0.00	0.00
236-421-180-103	Overtime	0.00	0.00	0.00	0.00	0.00
236-421-180-120	Benefits	0.00	0.00	0.00	0.00	0.00
236-421-180-121	Benefits-PERS	0.00	0.00	0.00	0.00	0.00
	236-421 EXPENSE Totals:	748,686.43	227,561.86	131,278.49	0.00	358,840.35
Dept 422	Fire					
236-422-100-101	Salaries	0.00	0.00	0.00	0.00	0.00
236-422-100-102	Part Time	0.00	0.00	0.00	0.00	0.00
236-422-100-103	Overtime	0.00	0.00	0.00	0.00	0.00
236-422-100-120	Benefits	0.00	0.00	0.00	0.00	0.00
236-422-100-203	Equipment Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
236-422-100-238	Technical Services	0.00	0.00	0.00	0.00	0.00
236-422-100-262	Uniform Expenses	0.00	0.00	0.00	0.00	0.00
236-422-100-267	General Materials & Supplies	0.00	0.00	0.00	0.00	0.00
236-422-100-270	Special Programs	0.00	0.00	0.00	0.00	0.00
236-422-100-720	Building & Structures	0.00	0.00	0.00	0.00	0.00
236-422-100-753	Specialized Equipment	0.00	0.00	0.00	0.00	0.00
236-422-100-770	Computer Equipment	0.00	0.00	0.00	0.00	0.00
	236-422 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
Dept 498	Transfer Out					
236-498-000-000	Transfer Out	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
	236-498 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
	EXPENSE Totals:	748,686.43	227,561.86	131,278.49	0.00	358,840.35
	Fund 236 Totals:	514,776.57	0.00	553,109.55	553,109.55	0.00
	Report Totals:	514,776.57	0.00	553,109.55	553,109.55	0.00

General Ledger

Balance Sheet

User: ktomas
Printed: 02/04/2019 - 10:18AM
Fund: 236
Period: 6
Fiscal Year: 2019

Fund ALFRE

Account Type		Amount
236 - POLICE AUGMENTATION		
Assets		
Cash		3,028,516.42
Receivables		0.00
Prepaids		7,293.35
Other Assets		0.00
	Total Assets:	3,035,809.77
Liabilities		
Accounts Payable		0.00
Other Current Liabilities		0.00
Deferred Revenues		0.00
Due to other funds		0.00
	Total Liabilities:	0.00
Fund Balance		
Fund Balance		1,594,816.04
Fund Balance - Reserve		1,291,299.69
	Total Fund Balance:	2,886,115.73
	Total Liabilities and Fund Balance:	2,886,115.73
	Total Retained Earnings:	149,694.04
	Total Fund Balance and Retained Earnings:	3,035,809.77
	Total Liabilities, Fund Balance, and Retained Earnings:	3,035,809.77
	Totals for Fund 236 - POLICE AUGMENTATION FUND:	0.00

General Ledger

Summary Trial Balance

User: ktomas
Printed: 02/04/2019 - 10:18AM
Period: 04 to 06, 2019

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 238	FIRE AUGMENTATION FUND					
REVENUE						
238-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
238-000-313-050	Sales Tax-Measure P	1,253,463.00	-96,009.25	0.00	397,560.35	-493,569.60
238-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
238-000-334-010	State Grant	0.00	0.00	0.00	0.00	0.00
238-000-335-040	State Contributions	0.00	0.00	0.00	0.00	0.00
238-000-361-010	Interest Earnings	2,000.00	-380.67	0.00	2,864.43	-3,245.10
238-000-362-010	Gain/Value on Investment GASB	0.00	-77.45	0.00	149.65	-227.10
238-000-390-010	Misc Revenues	0.00	-7,973.61	0.00	50,137.99	-58,111.60
238-000-499-000	Transfer In	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	1,255,463.00	-104,440.98	0.00	450,712.42	-555,153.40
	Fund 238 Totals:	1,255,463.00	-104,440.98	0.00	450,712.42	-555,153.40
	Report Totals:	1,255,463.00	-104,440.98	0.00	450,712.42	-555,153.40

General Ledger

Detailed Trial Balance

User: ktomas
Printed: 02/04/2019 - 10:19AM
Period: 04 to 06, 2019

City of Los Banos
At the Crossroads of California

Account Number				Description	Budget	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
238				FIRE AUGMENTATION FUND					
REVENUE									
238-000-313-050				Sales Tax-Measure P	1,253,463.00				
10/29/2018	CR	4	275	Sales Tax -Measure P Fire State of California Meas 1 # 1253871 Cash Receipts Batch 522-10-2018			0.00	131,989.64	
11/30/2018	CR	5	309	Sales Tax -Measure P Fire State of California Meas 1 # 1266869 Cash Receipts Batch 535-11-2018			0.00	146,581.51	
12/28/2018	CR	6	259	Sales Tax -Measure P Fire State of California Meas 1 # 1276736 Cash Receipts Batch 517-12-2018			0.00	118,989.20	
238-000-313-050 Totals:				Var: 759,893.40	1,253,463.00	-96,009.25	0.00	397,560.35	-493,569.60
238-000 REVENUE Totals:					1,253,463.00	-96,009.25	0.00	397,560.35	-493,569.60
REVENUE Totals:					1,253,463.00	-96,009.25	0.00	397,560.35	-493,569.60
238 Totals:					1,253,463.00	-96,009.25	0.00	397,560.35	-493,569.60
Report Totals:					1,253,463.00	-96,009.25	0.00	397,560.35	-493,569.60

General Ledger
Expenses vs. Budget

User: ktomas
Printed: 02/04/19 10:19:20
Period 04 - 06
Fiscal Year 2019

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget	Month to Date	Year To Date	Available	% Expended
238	**FIRE AUGMENTATION FUND**					
	Personnel Services					
238-422-100-101	Salaries	485,956.00	119,780.52	222,191.79	263,764.21	45.72
238-422-100-103	Overtime	50,000.00	35,739.27	94,961.50	-44,961.50	189.92
238-422-100-120	Benefits	307,048.48	78,919.65	165,583.17	141,465.31	53.93
238-422-100-121	Benefits-PERS	130,319.00	32,994.47	60,932.25	69,386.75	46.76
	Personnel Services	**973,323.48**	**267,433.91**	**543,668.71**	**429,654.77**	**55.86**
	Supplies & Services					
238-422-100-203	Equipment Repair & Maintenance	4,000.00	0.00	0.00	4,000.00	0.00
238-422-100-205	Facility Maintenance	2,000.00	0.00	0.00	2,000.00	0.00
238-422-100-231	Professional Services	2,500.00	0.00	1,897.00	603.00	75.88
238-422-100-236	Medical Services	2,000.00	80.00	80.00	1,920.00	4.00
238-422-100-240	IT Services	15,604.00	0.00	15,604.00	0.00	100.00
238-422-100-257	Travel & Training	8,000.00	2,974.50	2,974.50	5,025.50	37.18
238-422-100-262	Uniform Expenses	7,000.00	247.64	1,005.63	5,994.37	14.37
238-422-100-267	General Materials & Supplies	4,500.00	0.00	0.00	4,500.00	0.00
238-422-100-270	Special Programs	15,000.00	683.82	1,139.70	13,860.30	7.60
	Supplies & Services	**60,604.00**	**3,985.96**	**22,700.83**	**37,903.17**	**37.46**
Expense Total		1,033,927.48	271,419.87	566,369.54	467,557.94	0.5478
422	Fire	1,033,927.48	271,419.87	566,369.54	467,557.94	54.78
238	**FIRE AUGMENTATION FUND**	**1,033,927.48**	**271,419.87**	**566,369.54**	**467,557.94**	**54.78**
Expense Total		1,033,927.48	271,419.87	566,369.54	467,557.94	0.5478

General Ledger

Summary Trial Balance

User: ktomas
Printed: 02/04/2019 - 10:19AM
Period: 04 to 06, 2019

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 238	FIRE AUGMENTATION FUND					
REVENUE						
238-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
238-000-313-050	Sales Tax-Measure P	1,253,463.00	-96,009.25	0.00	397,560.35	-493,569.60
238-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
238-000-334-010	State Grant	0.00	0.00	0.00	0.00	0.00
238-000-335-040	State Contributions	0.00	0.00	0.00	0.00	0.00
238-000-361-010	Interest Earnings	2,000.00	-380.67	0.00	2,864.43	-3,245.10
238-000-362-010	Gain/Value on Investment GASB	0.00	-77.45	0.00	149.65	-227.10
238-000-390-010	Misc Revenues	0.00	-7,973.61	0.00	50,137.99	-58,111.60
238-000-499-000	Transfer In	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	1,255,463.00	-104,440.98	0.00	450,712.42	-555,153.40
EXPENSE						
Dept 422	Fire					
238-422-100-101	Salaries	485,956.00	102,411.27	119,780.52	0.00	222,191.79
238-422-100-102	Part Time	0.00	0.00	0.00	0.00	0.00
238-422-100-103	Overtime	50,000.00	59,222.23	35,739.27	0.00	94,961.50
238-422-100-120	Benefits	307,048.48	86,663.52	78,919.65	0.00	165,583.17
238-422-100-121	Benefits-PERS	130,319.00	27,937.78	32,994.47	0.00	60,932.25
238-422-100-203	Equipment Repair & Maintenance	4,000.00	0.00	0.00	0.00	0.00
238-422-100-205	Facility Maintenance	2,000.00	0.00	0.00	0.00	0.00
238-422-100-231	Professional Services	2,500.00	1,897.00	0.00	0.00	1,897.00
238-422-100-236	Medical Services	2,000.00	0.00	80.00	0.00	80.00
238-422-100-237	Recruitment	0.00	0.00	0.00	0.00	0.00
238-422-100-240	IT Services	15,604.00	15,604.00	0.00	0.00	15,604.00
238-422-100-257	Travel & Training	8,000.00	0.00	2,974.50	0.00	2,974.50
238-422-100-262	Uniform Expenses	7,000.00	757.99	247.64	0.00	1,005.63
238-422-100-267	General Materials & Supplies	4,500.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
238-422-100-270	Special Programs	15,000.00	455.88	683.82	0.00	1,139.70
238-422-100-273	Special Departmental Expenses	0.00	0.00	0.00	0.00	0.00
238-422-100-720	Building & Structures	0.00	0.00	0.00	0.00	0.00
238-422-100-753	Specialized Equipment	0.00	0.00	0.00	0.00	0.00
238-422-100-770	Computer Equipment	0.00	0.00	0.00	0.00	0.00
238-422-180-101	Salaries	0.00	0.00	0.00	0.00	0.00
238-422-180-103	Overtime	0.00	0.00	0.00	0.00	0.00
238-422-180-120	Benefits	0.00	0.00	0.00	0.00	0.00
238-422-180-121	Benefits-PERS	0.00	0.00	0.00	0.00	0.00
	238-422 EXPENSE Totals:	1,033,927.48	294,949.67	271,419.87	0.00	566,369.54
Dept 498	Transfer Out					
238-498-000-000	Transfer Out	0.00	0.00	0.00	0.00	0.00
	238-498 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
	EXPENSE Totals:	1,033,927.48	294,949.67	271,419.87	0.00	566,369.54
	Fund 238 Totals:	221,535.52	190,508.69	271,419.87	450,712.42	11,216.14
	Report Totals:	221,535.52	190,508.69	271,419.87	450,712.42	11,216.14

General Ledger

Summary Trial Balance

User: ktomas
Printed: 02/04/2019 - 10:20AM
Period: 04 to 06, 2019

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 238	FIRE AUGMENTATION FUND					
ASSETS						
238-000-101-000	Cash	0.00	628,967.31	400,574.43	271,419.87	758,121.87
238-000-101-026	Cash - Fair Value Adjustment	0.00	-496.51	0.00	0.00	-496.51
238-000-105-000	Taxes Receivable	0.00	0.00	0.00	0.00	0.00
238-000-115-000	Accounts Receivable	0.00	7,973.61	50,137.99	0.00	58,111.60
238-000-116-010	Interest Receivable	0.00	0.00	0.00	0.00	0.00
238-000-126-000	Intergovernmental Receivable	0.00	0.00	0.00	0.00	0.00
238-000-130-000	Due From Other Funds	0.00	0.00	0.00	0.00	0.00
238-000-170-000	Other Assets	0.00	0.00	0.00	0.00	0.00
	ASSETS Totals:	0.00	636,444.41	450,712.42	271,419.87	815,736.96
LIABILITIES						
238-000-201-000	Vouchers Payable	0.00	0.00	19,073.89	19,073.89	0.00
238-000-201-001	Vouchers Payable - Life	0.00	0.00	0.00	0.00	0.00
238-000-201-002	Vouchers Payable - Health	0.00	0.00	0.00	0.00	0.00
238-000-201-003	Vouchers Payable - Fica	0.00	0.00	0.00	0.00	0.00
238-000-201-004	Vouchers Payable - Medi	0.00	0.00	0.00	0.00	0.00
238-000-201-005	Vouchers Payable - FIT	0.00	0.00	0.00	0.00	0.00
238-000-201-006	Vouchers Payable - SIT	0.00	0.00	0.00	0.00	0.00
238-000-201-007	Vouchers Payable - Pers	0.00	0.00	0.00	0.00	0.00
238-000-201-008	Vouchers Payable - SDI	0.00	0.00	0.00	0.00	0.00
238-000-201-009	Vouchers Payable - Dfcp	0.00	0.00	0.00	0.00	0.00
238-000-201-011	Vouchers Payable - Dues	0.00	0.00	0.00	0.00	0.00
238-000-201-014	Vouchers Payable - Garnish	0.00	0.00	0.00	0.00	0.00
238-000-201-015	Vouchers Payable - Fam Support	0.00	0.00	0.00	0.00	0.00
238-000-201-016	Vouchers Payable - Dfcp2	0.00	0.00	0.00	0.00	0.00
238-000-201-050	Vouchers Payable - Net Payroll	0.00	0.00	0.00	0.00	0.00
238-000-202-000	Accounts Payable	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
238-000-207-000	Interfund Payable	0.00	0.00	0.00	0.00	0.00
238-000-208-000	Due To Other Funds	0.00	0.00	0.00	0.00	0.00
238-000-222-000	Deferred Revenues	0.00	0.00	0.00	0.00	0.00
238-000-227-000	Other Current Liabilities	0.00	0.00	0.00	0.00	0.00
	LIABILITIES Totals:	0.00	0.00	19,073.89	19,073.89	0.00
FUND BALANCE						
238-000-241-010	Fund Balance-Building Reserve	0.00	-369,167.81	0.00	0.00	-369,167.81
238-000-244-000	Fund Balance Reserve-Encumbran	0.00	0.00	0.00	0.00	0.00
238-000-244-010	Reserve For Enc. Prior Yr	0.00	0.00	0.00	0.00	0.00
238-000-253-020	Fund Balance	0.00	-457,785.29	0.00	0.00	-457,785.29
	FUND BALANCE Totals:	0.00	-826,953.10	0.00	0.00	-826,953.10
REVENUE						
238-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
238-000-313-050	Sales Tax-Measure P	1,253,463.00	-96,009.25	0.00	397,560.35	-493,569.60
238-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
238-000-334-010	State Grant	0.00	0.00	0.00	0.00	0.00
238-000-335-040	State Contributions	0.00	0.00	0.00	0.00	0.00
238-000-361-010	Interest Earnings	2,000.00	-380.67	0.00	2,864.43	-3,245.10
238-000-362-010	Gain/Value on Investment GASB	0.00	-77.45	0.00	149.65	-227.10
238-000-390-010	Misc Revenues	0.00	-7,973.61	0.00	50,137.99	-58,111.60
238-000-499-000	Transfer In	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	1,255,463.00	-104,440.98	0.00	450,712.42	-555,153.40
EXPENSE						
Dept 422	Fire					
238-422-100-101	Salaries	485,956.00	102,411.27	119,780.52	0.00	222,191.79
238-422-100-102	Part Time	0.00	0.00	0.00	0.00	0.00
238-422-100-103	Overtime	50,000.00	59,222.23	35,739.27	0.00	94,961.50
238-422-100-120	Benefits	307,048.48	86,663.52	78,919.65	0.00	165,583.17
238-422-100-121	Benefits-PERS	130,319.00	27,937.78	32,994.47	0.00	60,932.25
238-422-100-203	Equipment Repair & Maintenance	4,000.00	0.00	0.00	0.00	0.00
238-422-100-205	Facility Maintenance	2,000.00	0.00	0.00	0.00	0.00
238-422-100-231	Professional Services	2,500.00	1,897.00	0.00	0.00	1,897.00
238-422-100-236	Medical Services	2,000.00	0.00	80.00	0.00	80.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
238-422-100-237	Recruitment	0.00	0.00	0.00	0.00	0.00
238-422-100-240	IT Services	15,604.00	15,604.00	0.00	0.00	15,604.00
238-422-100-257	Travel & Training	8,000.00	0.00	2,974.50	0.00	2,974.50
238-422-100-262	Uniform Expenses	7,000.00	757.99	247.64	0.00	1,005.63
238-422-100-267	General Materials & Supplies	4,500.00	0.00	0.00	0.00	0.00
238-422-100-270	Special Programs	15,000.00	455.88	683.82	0.00	1,139.70
238-422-100-273	Special Departmental Expenses	0.00	0.00	0.00	0.00	0.00
238-422-100-720	Building & Structures	0.00	0.00	0.00	0.00	0.00
238-422-100-753	Specialized Equipment	0.00	0.00	0.00	0.00	0.00
238-422-100-770	Computer Equipment	0.00	0.00	0.00	0.00	0.00
238-422-180-101	Salaries	0.00	0.00	0.00	0.00	0.00
238-422-180-103	Overtime	0.00	0.00	0.00	0.00	0.00
238-422-180-120	Benefits	0.00	0.00	0.00	0.00	0.00
238-422-180-121	Benefits-PERS	0.00	0.00	0.00	0.00	0.00
	238-422 EXPENSE Totals:	1,033,927.48	294,949.67	271,419.87	0.00	566,369.54
Dept 498	Transfer Out					
238-498-000-000	Transfer Out	0.00	0.00	0.00	0.00	0.00
	238-498 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
	EXPENSE Totals:	1,033,927.48	294,949.67	271,419.87	0.00	566,369.54
	Fund 238 Totals:	221,535.52	0.00	741,206.18	741,206.18	0.00
	Report Totals:	221,535.52	0.00	741,206.18	741,206.18	0.00

General Ledger

Balance Sheet

User: ktomas
Printed: 02/04/2019 - 10:20AM
Fund: 238
Period: 6
Fiscal Year: 2019

Fund ALFRE

Account Type		Amount
238 - FIRE AUGMENTATION FU		
Assets		
Cash		757,625.36
Receivables		58,111.60
Other Assets		0.00
	Total Assets:	815,736.96
Liabilities		
Accounts Payable		0.00
Other Current Liabilities		0.00
Deferred Revenues		0.00
Due to other funds		0.00
	Total Liabilities:	0.00
Fund Balance		
Fund Balance		457,785.29
Fund Balance - Reserve		369,167.81
	Total Fund Balance:	826,953.10
	Total Liabilities and Fund Balance:	826,953.10
	Total Retained Earnings:	(11,216.14)
	Total Fund Balance and Retained Earnings:	815,736.96
	Total Liabilities, Fund Balance, and Retained Earnings:	815,736.96
	Totals for Fund 238 - FIRE AUGMENTATION FUND:	0.00

STATE OF CALIFORNIA

DIRECT DEPOSIT NUMBER
99013100

DIRECT DEPOSIT ADVICE

The amount printed on the face of this advice was transmitted to an account at bank 121042882 *from the* RETAIL SALES TAX

10 | 24 | 18

DOLLARS	CENTS
$**263979	.29

NOT NEGOTIABLE

104
PAYEE IDENTIFICATION NUMBER(S)

013100
CITY OF LOS BANOS PUBL SFTY TU
FINANCE DIRECTOR
520 J ST
LOS BANOS CA
93635-4240

When changing accounts or financial institutions, notify your retirement system or agency accounting office immediately. Do not close your old account until you have received your first payment in your new account.

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF ADD-ON TAX DISTRIBUTION
104 DATE: 10/16/2018 FOR THE PERIODS SHOWN BELOW
PAYEE: CITY OF LOS BANOS PUBL SFTY TU
FINANCE DIRECTOR

CURRENT ADVANCE	AUG 2018	263,979.29
PRIOR CREDITS		0.00
TOTAL PAYMENT		263,979.29

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA
LOCAL REVENUE BRANCH AT (916) 324-3000

PT 236-000-313-050 = 131,989.65
FX 238-000-313-050 = 131,989.64
263,979.29

City of Los Banos
520 J Street
Los Banos, CA 93635
209-827-7000

10/29/2018 3:24 PM
Receipt No: 01253871

Sales Tax - "P" - Police		131,989.65
Sales Tax -Measure P Fire		131,989.64
Total		263,979.29
CR		263,979.29
Other	9901310	263,979.29
Change		0.00

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State of California Meas P Aug 2018

Cashier: ktomas
Station: CTYFINACT213

STATE OF CALIFORNIA

DIRECT DEPOSIT NUMBER
99804373

DIRECT DEPOSIT ADVICE

The amount printed on the face of this advice was transmitted to an account at bank 121042882 *from the* RETAIL SALES TAX

11 | 28 | 18

804373
CITY OF LOS BANOS PUBL SFTY TU
FINANCE DIRECTOR
520 J ST
LOS BANOS CA
93635-4240

DOLLARS | CENTS
$**293163.02

NOT NEGOTIABLE

104
PAYEE IDENTIFICATION NUMBER(S)

When changing accounts or financial institutions, notify your retirement system or agency accounting office immediately. Do not close your old account until you have received your first payment in your new account.

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF ADD-ON TAX DISTRIBUTION
104 DATE: 11/19/2018 FOR THE PERIODS SHOWN BELOW
PAYEE: CITY OF LOS BANOS PUBL SFTY TU
FINANCE DIRECTOR

TOTAL DUE	3RD QTR 18	839,980.81
PRIOR CREDITS		0.00
PRIOR ADVANCES	3RD QTR 18	540,097.79-
COST OF ADMIN		6,720.00-
BALANCE	3RD QTR 18	293,163.02
CURRENT ADVANCE	SEP 2018	0.00
TOTAL PAYMENT		293,163.02

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA
LOCAL REVENUE BRANCH AT (916) 324-3000

PT 236-000-313-050 = 146,581.51
FX 238-000-313-050 = 146,581.51
293,163.02

City of Los Banos
520 J Street
Los Banos, CA 93635
209-827-7000

12/03/2018 4:39 PM
Receipt No: 01266869

Sales Tax - "P" - Police		146,581.51
Sales Tax -Measure P Fire		146,581.51
Total		293,163.02
CR		293,163.02
Other	9980437	293,163.02
Change		0.00

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State of California Meas P Sept & 3rd qtr 2018

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Cashier: ktomas
Station: CTYFINACT213

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STATE OF CALIFORNIA

DIRECT DEPOSIT NUMBER
99343949

DIRECT DEPOSIT ADVICE

The amount printed on the face of this advice was transmitted to an account at bank 121042882 *from the* RETAIL SALES TAX

12/24/18

343949
CITY OF LOS BANOS PUBL SFTY TU
FINANCE DIRECTOR
520 J ST
LOS BANOS CA
93635-4240

DOLLARS	CENTS
$**237978	.41

NOT NEGOTIABLE

104
PAYEE IDENTIFICATION NUMBER(S)

When changing accounts or financial institutions, notify your retirement system or agency accounting office immediately. Do not close your old account until you have received your first payment in your new account.

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION
DATE: 12/17/2018 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 104
PAYEE: CITY OF LOS BANOS PUBL SFTY TU
FINANCE DIRECTOR

CURRENT DISTRIBUTIONS OCT 2018	62,978.41
CURRENT ADVANCE OCT 2018	175,000.00
PRIOR CREDITS	0.00
TOTAL PAYMENT	237,978.41

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 3RD QUARTER 2018	6,761.48
DISTRIBUTION 3RD QUARTER 2018	50,958.94
DISTRIBUTION 4TH QUARTER 2018	5,214.31
DISTRIBUTION 1ST QUARTER 2019 (FUTURE)	43.68
TOTAL CURRENT DISTRIBUTIONS (AS ABOVE)	62,978.41

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA
LOCAL REVENUE BRANCH AT (916) 324-3000

PT 236-000-313-050 = 118,989.21
FX 238-000-313-050 = 118,989.20

237,978.41

City of Los Banos
520 J.Street
Los Banos, CA 93635
209-827-7000

12/28/2018 2:27 PM
Receipt No: 01276736

Sales Tax - "P" - Police	118,989.21
Sales Tax -Measure P Fire	118,989.20
Total	237,978.41

CR	237,978.41

Other	9934394	237,978.41
Change		0.00

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State of California Meas P 3rd qtr/Oct 2018

Cashier: ktomas
Station: CTYFINACT213

City of Los Banos
At the Crossroads of California

Third Quarter Financial Report
For the Fiscal Year 2018-2019
(January - March 2019)

OVERVIEW

This overview covers the third quarter of the 2018-19 fiscal year for the City of Los Banos Public Safety Augmentation Fund.

PUBLIC SAFETY AUGMENTATION FUND

Public Safety Augmentation Fund Financial Condition. With 75% of the year complete, Public Safety revenues for Police are at 68% of projections and expenditures are at 65% of projections. Public safety revenues for Fire are at 68% of projections and expenditures are at 74% of projections.

POLICE:

Public Safety Fund Activity	Budget	YTD Actual	Percent
Revenues	1,263,463	858,743	68%
Expenditures	748,686	483,307	65%
Net Activities	514,777	375,436	

FIRE:

Public Safety Fund Activity	Budget	YTD Actual	Percent
Revenues	1,334,631	913,955	68%
Expenditures	1,115,913	830,606	74%
Net Activities	218,718	83,349	

Revenues. The following revenues account for the total fund revenues. These revenues come from three sources: Measure P sales tax, interest earnings, and miscellaneous revenues. Measure P is divided equally between Police and Fire.

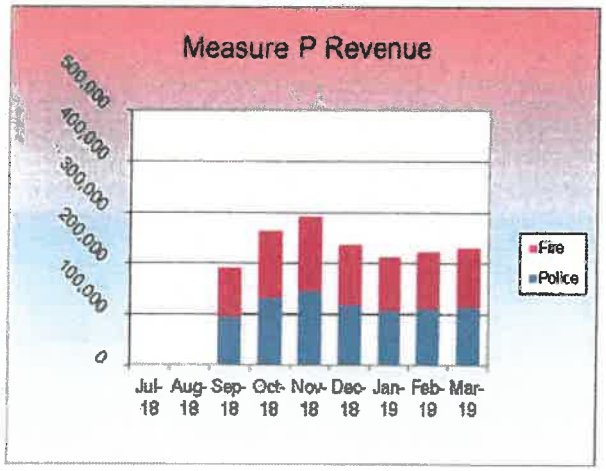
POLICE:

Public Safety Revenues	Budget	YTD Actual	Percent
Measure P	1,253,463	826,979	66%
Interest Earnings	10,000	31,764	318%
Misc Revenues	-	-	
Total	1,263,463	858,743	68%

FIRE:

Public Safety Revenues	Budget	YTD Actual	Percent
Measure P	1,253,463	826,979	66%
Interest Earnings	2,000	7,808	390%
Misc Revenues	79,168	79,168	100%
Total	1,334,631	913,955	68%

- ***Measure P Sales Tax.*** The State of California allocates sales tax revenue on a quarterly basis in arrears. The City receives estimated monthly payments from the State and at the end of the quarter reconciles to actual revenues. July and August 2018 revenues have been accrued to June 2018.



- **Interest Earnings.** are received on a quarterly basis.
- **Misc. Revenues.** are received for strike team reimbursements from the State of California for Fire personnel out on strike team assignments.
- **Expenditures.** Operating costs are for the quarter & are summarized below:

POLICE:

Expenditures by Type	Budget	YTD Actual	Percent
Staffing	629,520	396,497	63%
Supplies & Services	119,166	86,810	73%
Capital Outlay	-	-	
Total	748,686	483,307	65%

- ***Personnel.*** These charges reflect salaries and benefits for the police department. Three police officers, one Community Service Officer (CSO), a Crime Analyst, and ½ Admin Clerk are funded under Measure P.

- ***Supplies & Services.*** Costs include IT support and MDC maintenance costs. IT services are charged out completely at the beginning of the fiscal year.

- ***Capital Outlay.*** There are no funds budgeted for capital outlay for Police this budget year.

FIRE:

Expenditures by Type	Budget	YTD Actual	Percent
Staffing	1,050,617	801,776	76%
Supplies & Services	65,296	28,830	44%
Capital Outlay	-	-	
Total	1,115,913	830,606	74%

- ***Personnel.*** These charges reflect salaries and benefits for Fire personnel. Three Fire Engineers, four Firefighters, and ½ Admin Clerk are funded under Measure P.

- ***Supplies & Services.*** Major costs include IT support, uniforms, and MDC maintenance costs.

- ***Capital Outlay.*** There is no capital outlay budgeted for Fire this fiscal year.

The City of Los Banos in ordinance 1020 set forth certain distributions of revenue in section 3-12.1.080 as listed in items A through F starting with FY 2005-2006:

A. As required, 6 firefighters have been hired with 3 hired in year 1 and 3 hired in year 2.

B. The hiring of 2 police officers in year 1 with uniforms and vehicles has been completed. One police officer was added to the FY 16-17 budget as required by the ordinance in year 12.

C. The hiring of 1 community service officer in year 1. This position has been filled. 1 crime analyst to be hired in year 3 has also been completed. The next position required to be filled is 1 CSO in year 18.

D. Tax proceeds to be collected for Police and Fire facility upgrades. Police facility funding starts at $450,000 with a 2% escalator and Fire funding at $200,000 with a 2% escalator. Amendments to the ordinance allows the facility funding to be used for personnel until November 2021.

E. $90,000 in year 1 for specialty fire safety equipment including "SCBA" breathing apparatus. This item has been expended.

F. Tax proceeds to be utilized for mobile display units and the upgrade of the 911 dispatch capabilities. $100,000 with a 2% escalator was set in the ordinance. Police has incurred $25,698 in MDC maintenance costs and Fire has incurred $4,434 in MDC maintenance costs to date this fiscal year.

CASH AND FUND BALANCE:

	Police Balance	Fire Balance
Cash	3,256,939	889,742
Fund Balance	2,886,116	826,953

This summary is based on detailed information produced by the City's financial management system. If you would like additional information, or have any questions about the report, please call the Finance Department at 827-7000.

General Ledger

Summary Trial Balance

User: ktomas
Printed: 05/16/2019 - 9:32AM
Period: 07 to 09, 2019

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 236	POLICE AUGMENTATION FUND					
REVENUE						
236-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
236-000-313-050	Sales Tax-Measure P	1,253,463.00	-493,569.62	0.00	333,409.13	-826,978.75
236-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
236-000-361-010	Interest Earnings	10,000.00	-14,027.63	0.00	13,346.80	-27,374.43
236-000-362-010	Gain/Value on Investment GASB	0.00	-937.14	0.00	3,452.54	-4,389.68
236-000-390-010	Misc. Revenues	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	1,263,463.00	-508,534.39	0.00	350,208.47	-858,742.86
	Fund 236 Totals:	1,263,463.00	-508,534.39	0.00	350,208.47	-858,742.86
	Report Totals:	1,263,463.00	-508,534.39	0.00	350,208.47	-858,742.86

General Ledger

Detailed Trial Balance

User: ktomas
Printed: 05/16/2019 - 9:34AM
Period: 07 to 09, 2019

City of Los Banos
At the Crossroads of California

Account Number				Description	Budget	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
236				POLICE AUGMENTATION FUND					
REVENUE									
236-000-313-050				Sales Tax-Measure P	1,253,463.00				
1/25/2019	CR	7	290	Sales Tax - "P" - Police State of California Meas P N # 1288252 Cash Receipts Batch 511-1-2019			0.00	106,387.72	
2/27/2019	CR	8	278	Sales Tax - "P" - Police State of California Meas P 4 # 1300113 Cash Receipts Batch 511-2-2019			0.00	111,808.65	
3/31/2019	CR	9	314	Sales Tax - "P" - Police State of California Measure # 1311943 Cash Receipts Batch 539-3-2019			0.00	115,212.76	
236-000-313-050 Totals:				Var: 426,484.25	1,253,463.00	-493,569.62	0.00	333,409.13	-826,978.75
236-000 REVENUE Totals:					1,253,463.00	-493,569.62	0.00	333,409.13	-826,978.75
REVENUE Totals:					1,253,463.00	-493,569.62	0.00	333,409.13	-826,978.75
236 Totals:					1,253,463.00	-493,569.62	0.00	333,409.13	-826,978.75
Report Totals:					1,253,463.00	-493,569.62	0.00	333,409.13	-826,978.75

General Ledger
Expenses vs. Budget

User: ktomas
Printed: 05/16/19 09:36:15
Period 07 - 09
Fiscal Year 2019

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget	Month to Date	Year To Date	Available	% Expended
236	**POLICE AUGMENTATION FUND**					
	Personnel Services					
236-421-100-101	Salaries	330,396.00	55,192.22	182,475.09	147,920.91	55.23
236-421-100-103	Overtime	15,000.00	6,802.55	23,711.09	-8,711.09	158.07
236-421-100-120	Benefits	210,106.43	50,853.21	156,500.02	53,606.41	74.49
236-421-100-121	Benefits-PERS	74,018.00	10,251.00	33,811.04	40,206.96	45.68
	Personnel Services	**629,520.43**	**123,098.98**	**396,497.24**	**233,023.19**	**62.98**
	Supplies & Services					
236-421-100-237	Recruitment	51.00	51.00	51.00	0.00	100.00
236-421-100-240	IT Services	60,386.00	0.00	60,386.00	0.00	100.00
236-421-100-257	Travel & Training	7,000.00	0.00	675.19	6,324.81	9.65
236-421-100-262	Uniform Expenses	1,680.00	0.00	0.00	1,680.00	0.00
236-421-100-270	Special Equipment	49,949.00	1,316.67	25,697.57	24,251.43	51.45
236-421-100-273	Special Departmental Expense	100.00	0.00	0.00	100.00	0.00
	Supplies & Services	**119,166.00**	**1,367.67**	**86,809.76**	**32,356.24**	**72.85**
Expense Total		748,686.43	124,466.65	483,307.00	265,379.43	0.6455
421	Police	748,686.43	124,466.65	483,307.00	265,379.43	64.55
236	**POLICE AUGMENTATION FUND**	**748,686.43**	**124,466.65**	**483,307.00**	**265,379.43**	**64.55**
Expense Total		748,686.43	124,466.65	483,307.00	265,379.43	0.6455

General Ledger

Summary Trial Balance

User: ktomas
Printed: 05/16/2019 - 9:37AM
Period: 07 to 09, 2019

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 236	POLICE AUGMENTATION FUND					
REVENUE						
236-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
236-000-313-050	Sales Tax-Measure P	1,253,463.00	-493,569.62	0.00	333,409.13	-826,978.75
236-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
236-000-361-010	Interest Earnings	10,000.00	-14,027.63	0.00	13,346.80	-27,374.43
236-000-362-010	Gain/Value on Investment GASB	0.00	-937.14	0.00	3,452.54	-4,389.68
236-000-390-010	Misc. Revenues	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	1,263,463.00	-508,534.39	0.00	350,208.47	-858,742.86
EXPENSE						
Dept 421	Police					
236-421-100-101	Salaries	330,396.00	127,282.87	55,192.22	0.00	182,475.09
236-421-100-102	Part Time	0.00	0.00	0.00	0.00	0.00
236-421-100-103	Overtime	15,000.00	16,908.54	6,802.55	0.00	23,711.09
236-421-100-120	Benefits	210,106.43	105,646.81	52,902.31	2,049.10	156,500.02
236-421-100-121	Benefits-PERS	74,018.00	23,560.04	10,251.00	0.00	33,811.04
236-421-100-203	Equipment Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
236-421-100-237	Recruitment	51.00	0.00	51.00	0.00	51.00
236-421-100-238	Technical Services	0.00	0.00	0.00	0.00	0.00
236-421-100-240	IT Services	60,386.00	60,386.00	0.00	0.00	60,386.00
236-421-100-252	Communications	0.00	0.00	0.00	0.00	0.00
236-421-100-257	Travel & Training	7,000.00	675.19	0.00	0.00	675.19
236-421-100-260	Office Supplies	0.00	0.00	0.00	0.00	0.00
236-421-100-262	Uniform Expenses	1,680.00	0.00	0.00	0.00	0.00
236-421-100-267	General Materials & Supplies	0.00	0.00	0.00	0.00	0.00
236-421-100-270	Special Equipment	49,949.00	24,380.90	1,316.67	0.00	25,697.57
236-421-100-273	Special Departmental Expense	100.00	0.00	0.00	0.00	0.00
236-421-100-720	Building & Structures	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
236-421-100-750	Vehicles	0.00	0.00	0.00	0.00	0.00
236-421-100-753	Specialized Equipment	0.00	0.00	0.00	0.00	0.00
236-421-100-770	Computer Equipment	0.00	0.00	0.00	0.00	0.00
236-421-100-820	Charge - In	0.00	0.00	0.00	0.00	0.00
236-421-170-101	Salaries	0.00	0.00	0.00	0.00	0.00
236-421-170-103	Overtime	0.00	0.00	0.00	0.00	0.00
236-421-170-120	Benefits	0.00	0.00	0.00	0.00	0.00
236-421-170-257	Travel & Training	0.00	0.00	0.00	0.00	0.00
236-421-170-260	Office Supplies	0.00	0.00	0.00	0.00	0.00
236-421-180-101	Salaries	0.00	0.00	0.00	0.00	0.00
236-421-180-103	Overtime	0.00	0.00	0.00	0.00	0.00
236-421-180-120	Benefits	0.00	0.00	0.00	0.00	0.00
236-421-180-121	Benefits-PERS	0.00	0.00	0.00	0.00	0.00
	236-421 EXPENSE Totals:	748,686.43	358,840.35	126,515.75	2,049.10	483,307.00
Dept 422	Fire					
236-422-100-101	Salaries	0.00	0.00	0.00	0.00	0.00
236-422-100-102	Part Time	0.00	0.00	0.00	0.00	0.00
236-422-100-103	Overtime	0.00	0.00	0.00	0.00	0.00
236-422-100-120	Benefits	0.00	0.00	0.00	0.00	0.00
236-422-100-203	Equipment Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
236-422-100-238	Technical Services	0.00	0.00	0.00	0.00	0.00
236-422-100-262	Uniform Expenses	0.00	0.00	0.00	0.00	0.00
236-422-100-267	General Materials & Supplies	0.00	0.00	0.00	0.00	0.00
236-422-100-270	Special Programs	0.00	0.00	0.00	0.00	0.00
236-422-100-720	Building & Structures	0.00	0.00	0.00	0.00	0.00
236-422-100-753	Specialized Equipment	0.00	0.00	0.00	0.00	0.00
236-422-100-770	Computer Equipment	0.00	0.00	0.00	0.00	0.00
	236-422 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
Dept 498	Transfer Out					
236-498-000-000	Transfer Out	0.00	0.00	0.00	0.00	0.00
	236-498 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
	EXPENSE Totals:	748,686.43	358,840.35	126,515.75	2,049.10	483,307.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
	Fund 236 Totals:	514,776.57	-149,694.04	126,515.75	352,257.57	-375,435.86
	Report Totals:	514,776.57	-149,694.04	126,515.75	352,257.57	-375,435.86

General Ledger

Summary Trial Balance

User: ktomas
Printed: 05/16/2019 - 9:37AM
Period: 07 to 09, 2019

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 236	POLICE AUGMENTATION FUND					
ASSETS						
236-000-101-000	Cash	0.00	3,031,196.69	352,257.57	126,515.75	3,256,938.51
236-000-101-026	Cash-Fair Value Adjustment	0.00	-2,680.27	0.00	0.00	-2,680.27
236-000-105-000	Taxes Receivable	0.00	0.00	0.00	0.00	0.00
236-000-116-010	Interest Receivable	0.00	0.00	0.00	0.00	0.00
236-000-126-000	Intergovernmental Receivable	0.00	0.00	0.00	0.00	0.00
236-000-130-000	Due From Other Funds	0.00	0.00	0.00	0.00	0.00
236-000-143-000	Prepaid Items	0.00	7,293.35	0.00	0.00	7,293.35
236-000-170-000	Other Assets	0.00	0.00	0.00	0.00	0.00
	ASSETS Totals:	0.00	3,035,809.77	352,257.57	126,515.75	3,261,551.59
LIABILITIES						
236-000-201-000	Vouchers Payable	0.00	0.00	9,041.78	9,041.78	0.00
236-000-201-001	Vouchers Payable - Life	0.00	0.00	0.00	0.00	0.00
236-000-201-003	Vouchers Payable - Fica	0.00	0.00	0.00	0.00	0.00
236-000-201-004	Vouchers Payable - Medi	0.00	0.00	0.00	0.00	0.00
236-000-201-005	Vouchers Payable - FIT	0.00	0.00	0.00	0.00	0.00
236-000-201-006	Vouchers Payable - SIT	0.00	0.00	0.00	0.00	0.00
236-000-201-007	Vouchers Payable - Pers	0.00	0.00	0.00	0.00	0.00
236-000-201-008	Vouchers Payable - SDI	0.00	0.00	0.00	0.00	0.00
236-000-201-009	Vouchers Payable - Dfcp	0.00	0.00	0.00	0.00	0.00
236-000-201-011	Vouchers Payable - Dues	0.00	0.00	0.00	0.00	0.00
236-000-201-013	Vouchers Payable - Rqcb	0.00	0.00	0.00	0.00	0.00
236-000-201-014	Vouchers Payable - Garnish	0.00	0.00	0.00	0.00	0.00
236-000-201-015	Vouchers Payable - Fam Support	0.00	0.00	0.00	0.00	0.00
236-000-201-016	Vouchers Payable - Dfcp2	0.00	0.00	0.00	0.00	0.00
236-000-201-050	Vouchers Payable - Net Payroll	0.00	0.00	0.00	0.00	0.00
236-000-202-000	Accounts Payable	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
236-000-207-000	Interfund Payable	0.00	0.00	0.00	0.00	0.00
236-000-208-000	Due To Other Funds	0.00	0.00	0.00	0.00	0.00
236-000-222-000	Deferred Revenues	0.00	0.00	0.00	0.00	0.00
236-000-227-000	Other Current Liabilities	0.00	0.00	0.00	0.00	0.00
	LIABILITIES Totals:	0.00	0.00	9,041.78	9,041.78	0.00
FUND BALANCE						
236-000-241-010	Fund Balance-Building Reserve	0.00	-1,291,299.69	0.00	0.00	-1,291,299.69
236-000-244-000	Fund Balance Reserve-Encumbran	0.00	0.00	0.00	0.00	0.00
236-000-244-010	Reserve For Enc. Prior Yr	0.00	0.00	0.00	0.00	0.00
236-000-253-020	Fund Balance	0.00	-1,594,816.04	0.00	0.00	-1,594,816.04
	FUND BALANCE Totals:	0.00	-2,886,115.73	0.00	0.00	-2,886,115.73
REVENUE						
236-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
236-000-313-050	Sales Tax-Measure P	1,253,463.00	-493,569.62	0.00	333,409.13	-826,978.75
236-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
236-000-361-010	Interest Earnings	10,000.00	-14,027.63	0.00	13,346.80	-27,374.43
236-000-362-010	Gain/Value on Investment GASB	0.00	-937.14	0.00	3,452.54	-4,389.68
236-000-390-010	Misc. Revenues	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	1,263,463.00	-508,534.39	0.00	350,208.47	-858,742.86
EXPENSE						
Dept 421	Police					
236-421-100-101	Salaries	330,396.00	127,282.87	55,192.22	0.00	182,475.09
236-421-100-102	Part Time	0.00	0.00	0.00	0.00	0.00
236-421-100-103	Overtime	15,000.00	16,908.54	6,802.55	0.00	23,711.09
236-421-100-120	Benefits	210,106.43	105,646.81	52,902.31	2,049.10	156,500.02
236-421-100-121	Benefits-PERS	74,018.00	23,560.04	10,251.00	0.00	33,811.04
236-421-100-203	Equipment Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
236-421-100-237	Recruitment	51.00	0.00	51.00	0.00	51.00
236-421-100-238	Technical Services	0.00	0.00	0.00	0.00	0.00
236-421-100-240	IT Services	60,386.00	60,386.00	0.00	0.00	60,386.00
236-421-100-252	Communications	0.00	0.00	0.00	0.00	0.00
236-421-100-257	Travel & Training	7,000.00	675.19	0.00	0.00	675.19
236-421-100-260	Office Supplies	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
236-421-100-262	Uniform Expenses	1,680.00	0.00	0.00	0.00	0.00
236-421-100-267	General Materials & Supplies	0.00	0.00	0.00	0.00	0.00
236-421-100-270	Special Equipment	49,949.00	24,380.90	1,316.67	0.00	25,697.57
236-421-100-273	Special Departmental Expense	100.00	0.00	0.00	0.00	0.00
236-421-100-720	Building & Structures	0.00	0.00	0.00	0.00	0.00
236-421-100-750	Vehicles	0.00	0.00	0.00	0.00	0.00
236-421-100-753	Specialized Equipment	0.00	0.00	0.00	0.00	0.00
236-421-100-770	Computer Equipment	0.00	0.00	0.00	0.00	0.00
236-421-100-820	Charge - In	0.00	0.00	0.00	0.00	0.00
236-421-170-101	Salaries	0.00	0.00	0.00	0.00	0.00
236-421-170-103	Overtime	0.00	0.00	0.00	0.00	0.00
236-421-170-120	Benefits	0.00	0.00	0.00	0.00	0.00
236-421-170-257	Travel & Training	0.00	0.00	0.00	0.00	0.00
236-421-170-260	Office Supplies	0.00	0.00	0.00	0.00	0.00
236-421-180-101	Salaries	0.00	0.00	0.00	0.00	0.00
236-421-180-103	Overtime	0.00	0.00	0.00	0.00	0.00
236-421-180-120	Benefits	0.00	0.00	0.00	0.00	0.00
236-421-180-121	Benefits-PERS	0.00	0.00	0.00	0.00	0.00
	236-421 EXPENSE Totals:	748,686.43	358,840.35	126,515.75	2,049.10	483,307.00
Dept 422	Fire					
236-422-100-101	Salaries	0.00	0.00	0.00	0.00	0.00
236-422-100-102	Part Time	0.00	0.00	0.00	0.00	0.00
236-422-100-103	Overtime	0.00	0.00	0.00	0.00	0.00
236-422-100-120	Benefits	0.00	0.00	0.00	0.00	0.00
236-422-100-203	Equipment Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
236-422-100-238	Technical Services	0.00	0.00	0.00	0.00	0.00
236-422-100-262	Uniform Expenses	0.00	0.00	0.00	0.00	0.00
236-422-100-267	General Materials & Supplies	0.00	0.00	0.00	0.00	0.00
236-422-100-270	Special Programs	0.00	0.00	0.00	0.00	0.00
236-422-100-720	Building & Structures	0.00	0.00	0.00	0.00	0.00
236-422-100-753	Specialized Equipment	0.00	0.00	0.00	0.00	0.00
236-422-100-770	Computer Equipment	0.00	0.00	0.00	0.00	0.00
	236-422 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
Dept 498	Transfer Out					
236-498-000-000	Transfer Out	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
	236-498 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
	EXPENSE Totals:	748,686.43	358,840.35	126,515.75	2,049.10	483,307.00
	Fund 236 Totals:	514,776.57	0.00	487,815.10	487,815.10	0.00
	Report Totals:	514,776.57	0.00	487,815.10	487,815.10	0.00

General Ledger

Balance Sheet

User: ktomas
Printed: 05/16/2019 - 9:38AM
Fund: 236
Period: 9
Fiscal Year: 2019

City of Los Banos
At the Crossroads of California

Fund ALFRE

Account Type		Amount
236 - POLICE AUGMENTATION		
Assets		
Cash		3,254,258.24
Receivables		0.00
Prepaids		7,293.35
Other Assets		0.00
	Total Assets:	3,261,551.59
Liabilities		
Accounts Payable		0.00
Other Current Liabilities		0.00
Deferred Revenues		0.00
Due to other funds		0.00
	Total Liabilities:	0.00
Fund Balance		
Fund Balance		1,594,816.04
Fund Balance - Reserve		1,291,299.69
	Total Fund Balance:	2,886,115.73
	Total Liabilities and Fund Balance:	2,886,115.73
	Total Retained Earnings:	375,435.86
	Total Fund Balance and Retained Earnings:	3,261,551.59
	Total Liabilities, Fund Balance, and Retained Earnings:	3,261,551.59
	Totals for Fund 236 - POLICE AUGMENTATION FUND:	0.00

General Ledger

Summary Trial Balance

User: ktomas
Printed: 05/16/2019 - 9:39AM
Period: 07 to 09, 2019

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 238	FIRE AUGMENTATION FUND					
REVENUE						
238-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
238-000-313-050	Sales Tax-Measure P	1,253,463.00	-493,569.60	0.00	333,409.11	-826,978.71
238-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
238-000-334-010	State Grant	0.00	0.00	0.00	0.00	0.00
238-000-335-040	State Contributions	0.00	0.00	0.00	0.00	0.00
238-000-361-010	Interest Earnings	2,000.00	-3,245.10	0.00	3,392.42	-6,637.52
238-000-362-010	Gain/Value on Investment GASB	0.00	-227.10	0.00	943.18	-1,170.28
238-000-390-010	Misc Revenues	79,168.00	-58,111.60	0.00	21,056.73	-79,168.33
238-000-499-000	Transfer In	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	1,334,631.00	-555,153.40	0.00	358,801.44	-913,954.84
	Fund 238 Totals:	1,334,631.00	-555,153.40	0.00	358,801.44	-913,954.84
	Report Totals:	1,334,631.00	-555,153.40	0.00	358,801.44	-913,954.84

General Ledger

Detailed Trial Balance

User: ktomas
Printed: 05/16/2019 - 9:40AM
Period: 07 to 09, 2019

City of Los Banos
At the Crossroads of California

Account Number				Description	Budget	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
238				FIRE AUGMENTATION FUND					
REVENUE									
238-000-313-050				Sales Tax-Measure P	1,253,463.00				
1/25/2019	CR	7	290	Sales Tax -Measure P Fire State of California Meas I # 1288252 Cash Receipts Batch 511-1-2019			0.00	106,387.72	
2/27/2019	CR	8	278	Sales Tax -Measure P Fire State of California Meas I # 1300113 Cash Receipts Batch 511-2-2019			0.00	111,808.64	
3/31/2019	CR	9	314	Sales Tax -Measure P Fire State of California Measu # 1311943 Cash Receipts Batch 539-3-2019			0.00	115,212.75	
238-000-313-050 Totals:				Var: 426,484.29	1,253,463.00	-493,569.60	0.00	333,409.11	-826,978.71
238-000 REVENUE Totals:					1,253,463.00	-493,569.60	0.00	333,409.11	-826,978.71
REVENUE Totals:					1,253,463.00	-493,569.60	0.00	333,409.11	-826,978.71
238 Totals:					1,253,463.00	-493,569.60	0.00	333,409.11	-826,978.71
Report Totals:					1,253,463.00	-493,569.60	0.00	333,409.11	-826,978.71

General Ledger
Expenses vs. Budget

User: ktomas
Printed: 05/16/19 09:41:20
Period 07 - 09
Fiscal Year 2019

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget	Month to Date	Year To Date	Available	% Expended
238	**FIRE AUGMENTATION FUND**					
	Personnel Services					
238-422-100-101	Salaries	485,956.00	118,261.95	340,453.74	145,502.26	70.06
238-422-100-103	Overtime	124,302.00	27,065.40	122,026.90	2,275.10	98.17
238-422-100-120	Benefits	310,040.00	80,113.37	245,696.54	64,343.46	79.25
238-422-100-121	Benefits-PERS	130,319.00	32,665.97	93,598.22	36,720.78	71.82
	Personnel Services	**1,050,617.00**	**258,106.69**	**801,775.40**	**248,841.60**	**76.31**
	Supplies & Services					
238-422-100-203	Equipment Repair & Maintenance	4,000.00	943.89	943.89	3,056.11	23.60
238-422-100-205	Facility Maintenance	2,000.00	0.00	0.00	2,000.00	0.00
238-422-100-231	Professional Services	2,500.00	339.30	2,236.30	263.70	89.45
238-422-100-236	Medical Services	2,000.00	440.00	520.00	1,480.00	26.00
238-422-100-240	IT Services	15,604.00	0.00	15,604.00	0.00	100.00
238-422-100-250	Insurance	2,692.48	0.00	0.00	2,692.48	0.00
238-422-100-257	Travel & Training	10,000.00	335.33	3,309.83	6,690.17	33.10
238-422-100-262	Uniform Expenses	7,000.00	776.99	1,782.62	5,217.38	25.47
238-422-100-267	General Materials & Supplies	4,500.00	0.00	0.00	4,500.00	0.00
238-422-100-270	Special Programs	15,000.00	3,293.82	4,433.52	10,566.48	29.56
	Supplies & Services	**65,296.48**	**6,129.33**	**28,830.16**	**36,466.32**	**44.15**
Expense Total		1,115,913.48	264,236.02	830,605.56	285,307.92	0.7443
422	Fire	1,115,913.48	264,236.02	830,605.56	285,307.92	74.43
238	**FIRE AUGMENTATION FUND**	**1,115,913.48**	**264,236.02**	**830,605.56**	**285,307.92**	**74.43**
Expense Total		1,115,913.48	264,236.02	830,605.56	285,307.92	0.7443

General Ledger

Summary Trial Balance

User: ktomas
Printed: 05/16/2019 - 9:41AM
Period: 07 to 09, 2019

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 238	FIRE AUGMENTATION FUND					
REVENUE						
238-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
238-000-313-050	Sales Tax-Measure P	1,253,463.00	-493,569.60	0.00	333,409.11	-826,978.71
238-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
238-000-334-010	State Grant	0.00	0.00	0.00	0.00	0.00
238-000-335-040	State Contributions	0.00	0.00	0.00	0.00	0.00
238-000-361-010	Interest Earnings	2,000.00	-3,245.10	0.00	3,392.42	-6,637.52
238-000-362-010	Gain/Value on Investment GASB	0.00	-227.10	0.00	943.18	-1,170.28
238-000-390-010	Misc Revenues	79,168.00	-58,111.60	0.00	21,056.73	-79,168.33
238-000-499-000	Transfer In	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	1,334,631.00	-555,153.40	0.00	358,801.44	-913,954.84
EXPENSE						
Dept 422	Fire					
238-422-100-101	Salaries	485,956.00	222,191.79	118,261.95	0.00	340,453.74
238-422-100-102	Part Time	0.00	0.00	0.00	0.00	0.00
238-422-100-103	Overtime	124,302.00	94,961.50	27,065.40	0.00	122,026.90
238-422-100-120	Benefits	310,040.00	165,583.17	95,874.43	15,761.06	245,696.54
238-422-100-121	Benefits-PERS	130,319.00	60,932.25	32,665.97	0.00	93,598.22
238-422-100-203	Equipment Repair & Maintenance	4,000.00	0.00	943.89	0.00	943.89
238-422-100-205	Facility Maintenance	2,000.00	0.00	0.00	0.00	0.00
238-422-100-231	Professional Services	2,500.00	1,897.00	339.30	0.00	2,236.30
238-422-100-236	Medical Services	2,000.00	80.00	440.00	0.00	520.00
238-422-100-237	Recruitment	0.00	0.00	0.00	0.00	0.00
238-422-100-240	IT Services	15,604.00	15,604.00	0.00	0.00	15,604.00
238-422-100-250	Insurance	2,692.48	0.00	0.00	0.00	0.00
238-422-100-252	Communications	0.00	0.00	0.00	0.00	0.00
238-422-100-257	Travel & Training	10,000.00	2,974.50	335.33	0.00	3,309.83

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
238-422-100-262	Uniform Expenses	7,000.00	1,005.63	776.99	0.00	1,782.62
238-422-100-267	General Materials & Supplies	4,500.00	0.00	0.00	0.00	0.00
238-422-100-270	Special Programs	15,000.00	1,139.70	3,293.82	0.00	4,433.52
238-422-100-273	Special Departmental Expenses	0.00	0.00	0.00	0.00	0.00
238-422-100-720	Building & Structures	0.00	0.00	0.00	0.00	0.00
238-422-100-753	Specialized Equipment	0.00	0.00	0.00	0.00	0.00
238-422-100-770	Computer Equipment	0.00	0.00	0.00	0.00	0.00
238-422-180-101	Salaries	0.00	0.00	0.00	0.00	0.00
238-422-180-103	Overtime	0.00	0.00	0.00	0.00	0.00
238-422-180-120	Benefits	0.00	0.00	0.00	0.00	0.00
238-422-180-121	Benefits-PERS	0.00	0.00	0.00	0.00	0.00
	238-422 EXPENSE Totals:	1,115,913.48	566,369.54	279,997.08	15,761.06	830,605.56
Dept 498	Transfer Out					
238-498-000-000	Transfer Out	0.00	0.00	0.00	0.00	0.00
	238-498 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
	EXPENSE Totals:	1,115,913.48	566,369.54	279,997.08	15,761.06	830,605.56
	Fund 238 Totals:	218,717.52	11,216.14	279,997.08	374,562.50	-83,349.28
	Report Totals:	218,717.52	11,216.14	279,997.08	374,562.50	-83,349.28

General Ledger

Summary Trial Balance

User: ktomas
Printed: 05/16/2019 - 9:42AM
Period: 07 to 09, 2019

City of Los Banos
At the Crossroads of California

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 238	FIRE AUGMENTATION FUND					
ASSETS						
238-000-101-000	Cash	0.00	758,932.69	410,806.55	279,997.08	889,742.16
238-000-101-026	Cash - Fair Value Adjustment	0.00	-496.51	0.00	0.00	-496.51
238-000-105-000	Taxes Receivable	0.00	0.00	0.00	0.00	0.00
238-000-115-000	Accounts Receivable	0.00	57,300.78	21,056.73	57,300.78	21,056.73
238-000-116-010	Interest Receivable	0.00	0.00	0.00	0.00	0.00
238-000-126-000	Intergovernmental Receivable	0.00	0.00	0.00	0.00	0.00
238-000-130-000	Due From Other Funds	0.00	0.00	0.00	0.00	0.00
238-000-170-000	Other Assets	0.00	0.00	0.00	0.00	0.00
	ASSETS Totals:	0.00	815,736.96	431,863.28	337,297.86	910,302.38
LIABILITIES						
238-000-201-000	Vouchers Payable	0.00	0.00	18,491.62	18,491.62	0.00
238-000-201-001	Vouchers Payable - Life	0.00	0.00	0.00	0.00	0.00
238-000-201-002	Vouchers Payable - Health	0.00	0.00	0.00	0.00	0.00
238-000-201-003	Vouchers Payable - Fica	0.00	0.00	0.00	0.00	0.00
238-000-201-004	Vouchers Payable - Medi	0.00	0.00	0.00	0.00	0.00
238-000-201-005	Vouchers Payable - FIT	0.00	0.00	0.00	0.00	0.00
238-000-201-006	Vouchers Payable - SIT	0.00	0.00	0.00	0.00	0.00
238-000-201-007	Vouchers Payable - Pers	0.00	0.00	0.00	0.00	0.00
238-000-201-008	Vouchers Payable - SDI	0.00	0.00	0.00	0.00	0.00
238-000-201-009	Vouchers Payable - Dfcp	0.00	0.00	0.00	0.00	0.00
238-000-201-011	Vouchers Payable - Dues	0.00	0.00	0.00	0.00	0.00
238-000-201-014	Vouchers Payable - Garnish	0.00	0.00	0.00	0.00	0.00
238-000-201-015	Vouchers Payable - Fam Support	0.00	0.00	0.00	0.00	0.00
238-000-201-016	Vouchers Payable - Dfcp2	0.00	0.00	0.00	0.00	0.00
238-000-201-050	Vouchers Payable - Net Payroll	0.00	0.00	0.00	0.00	0.00
238-000-202-000	Accounts Payable	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
238-000-207-000	Interfund Payable	0.00	0.00	0.00	0.00	0.00
238-000-208-000	Due To Other Funds	0.00	0.00	0.00	0.00	0.00
238-000-222-000	Deferred Revenues	0.00	0.00	0.00	0.00	0.00
238-000-227-000	Other Current Liabilities	0.00	0.00	0.00	0.00	0.00
	LIABILITIES Totals:	0.00	0.00	18,491.62	18,491.62	0.00
FUND BALANCE						
238-000-241-010	Fund Balance-Building Reserve	0.00	-369,167.81	0.00	0.00	-369,167.81
238-000-244-000	Fund Balance Reserve-Encumbran	0.00	0.00	0.00	0.00	0.00
238-000-244-010	Reserve For Enc. Prior Yr	0.00	0.00	0.00	0.00	0.00
238-000-253-020	Fund Balance	0.00	-457,785.29	0.00	0.00	-457,785.29
	FUND BALANCE Totals:	0.00	-826,953.10	0.00	0.00	-826,953.10
REVENUE						
238-000-313-015	Sales & Use Tax	0.00	0.00	0.00	0.00	0.00
238-000-313-050	Sales Tax-Measure P	1,253,463.00	-493,569.60	0.00	333,409.11	-826,978.71
238-000-331-010	Federal Grant	0.00	0.00	0.00	0.00	0.00
238-000-334-010	State Grant	0.00	0.00	0.00	0.00	0.00
238-000-335-040	State Contributions	0.00	0.00	0.00	0.00	0.00
238-000-361-010	Interest Earnings	2,000.00	-3,245.10	0.00	3,392.42	-6,637.52
238-000-362-010	Gain/Value on Investment GASB	0.00	-227.10	0.00	943.18	-1,170.28
238-000-390-010	Misc Revenues	79,168.00	-58,111.60	0.00	21,056.73	-79,168.33
238-000-499-000	Transfer In	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	1,334,631.00	-555,153.40	0.00	358,801.44	-913,954.84
EXPENSE						
Dept 422	Fire					
238-422-100-101	Salaries	485,956.00	222,191.79	118,261.95	0.00	340,453.74
238-422-100-102	Part Time	0.00	0.00	0.00	0.00	0.00
238-422-100-103	Overtime	124,302.00	94,961.50	27,065.40	0.00	122,026.90
238-422-100-120	Benefits	310,040.00	165,583.17	95,874.43	15,761.06	245,696.54
238-422-100-121	Benefits-PERS	130,319.00	60,932.25	32,665.97	0.00	93,598.22
238-422-100-203	Equipment Repair & Maintenance	4,000.00	0.00	943.89	0.00	943.89
238-422-100-205	Facility Maintenance	2,000.00	0.00	0.00	0.00	0.00
238-422-100-231	Professional Services	2,500.00	1,897.00	339.30	0.00	2,236.30
238-422-100-236	Medical Services	2,000.00	80.00	440.00	0.00	520.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
238-422-100-237	Recruitment	0.00	0.00	0.00	0.00	0.00
238-422-100-240	IT Services	15,604.00	15,604.00	0.00	0.00	15,604.00
238-422-100-250	Insurance	2,692.48	0.00	0.00	0.00	0.00
238-422-100-252	Communications	0.00	0.00	0.00	0.00	0.00
238-422-100-257	Travel & Training	10,000.00	2,974.50	335.33	0.00	3,309.83
238-422-100-262	Uniform Expenses	7,000.00	1,005.63	776.99	0.00	1,782.62
238-422-100-267	General Materials & Supplies	4,500.00	0.00	0.00	0.00	0.00
238-422-100-270	Special Programs	15,000.00	1,139.70	3,293.82	0.00	4,433.52
238-422-100-273	Special Departmental Expenses	0.00	0.00	0.00	0.00	0.00
238-422-100-720	Building & Structures	0.00	0.00	0.00	0.00	0.00
238-422-100-753	Specialized Equipment	0.00	0.00	0.00	0.00	0.00
238-422-100-770	Computer Equipment	0.00	0.00	0.00	0.00	0.00
238-422-180-101	Salaries	0.00	0.00	0.00	0.00	0.00
238-422-180-103	Overtime	0.00	0.00	0.00	0.00	0.00
238-422-180-120	Benefits	0.00	0.00	0.00	0.00	0.00
238-422-180-121	Benefits-PERS	0.00	0.00	0.00	0.00	0.00
	238-422 EXPENSE Totals:	1,115,913.48	566,369.54	279,997.08	15,761.06	830,605.56
Dept 498	Transfer Out					
238-498-000-000	Transfer Out	0.00	0.00	0.00	0.00	0.00
	238-498 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
	EXPENSE Totals:	1,115,913.48	566,369.54	279,997.08	15,761.06	830,605.56
	Fund 238 Totals:	218,717.52	0.00	730,351.98	730,351.98	0.00
	Report Totals:	218,717.52	0.00	730,351.98	730,351.98	0.00

General Ledger

Balance Sheet

User: ktomas
Printed: 05/16/2019 - 9:42AM
Fund: 238
Period: 9
Fiscal Year: 2019

Fund ALFRE

Account Type		Amount
238 - FIRE AUGMENTATION FU		
Assets		
Cash		889,245.65
Receivables		21,056.73
Other Assets		0.00
	Total Assets:	910,302.38
Liabilities		
Accounts Payable		0.00
Other Current Liabilities		0.00
Deferred Revenues		0.00
Due to other funds		0.00
	Total Liabilities:	0.00
Fund Balance		
Fund Balance		457,785.29
Fund Balance - Reserve		369,167.81
	Total Fund Balance:	826,953.10
	Total Liabilities and Fund Balance:	826,953.10
	Total Retained Earnings:	83,349.28
	Total Fund Balance and Retained Earnings:	910,302.38
	Total Liabilities, Fund Balance, and Retained Earnings:	910,302.38
	Totals for Fund 238 - FIRE AUGMENTATION FUND:	0.00

STATE OF CALIFORNIA

DIRECT DEPOSIT NUMBER
99075247

DIRECT DEPOSIT ADVICE

The amount printed on the face of this advice was transmitted to an account at bank 121042882 *from the* RETAIL SALES TAX

01 | 24 | 19

DOLLARS	CENTS
$**212775	.44

NOT NEGOTIABLE

075247
CITY OF LOS BANOS PUBL SFTY TU
FINANCE DIRECTOR
520 J ST
LOS BANOS CA
93635-4240

104
PAYEE IDENTIFICATION NUMBER(S)

When changing accounts or financial institutions, notify your retirement system or agency accounting office immediately. Do not close your old account until you have received your first payment in your new account.

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION
DATE: 1/16/2019 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 104
PAYEE: CITY OF LOS BANOS PUBL SFTY TU
FINANCE DIRECTOR

CURRENT DISTRIBUTIONS	NOV 2018	37,775.44
CURRENT ADVANCE	NOV 2018	175,000.00
PRIOR CREDITS		0.00
TOTAL PAYMENT		212,775.44

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 3RD QUARTER 2018	2,715.21
DISTRIBUTION 3RD QUARTER 2018	3,750.58
DISTRIBUTION 4TH QUARTER 2018	31,309.39
DISTRIBUTION 1ST QUARTER 2019 (FUTURE)	0.26
TOTAL CURRENT DISTRIBUTIONS (AS ABOVE)	37,775.44

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
PO BOX 942879, MIC: 27, SACRAMENTO, CA 94279-0027

PT 236-000-313-050 = 106,387.72
FX 238-000-313-050 = 106,387.72
212,775.44

City of Los Banos
520 J Street
Los Banos, CA 93635
209-827-7000

01/28/2019 12:41 PM
Receipt No: 01288252

Sales Tax - "P" - P olice		106,387.72
Sales Tax -Measure P Fire		106,387.72
Total		212,775.44

CR		212,775.44

Other	9907524	212,775.44
Change		0.00

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State of California Meas P Nov 2018

Cashier: ktomas
Station: CTYFINACT213

STATE OF CALIFORNIA

DIRECT DEPOSIT NUMBER
99983190

DIRECT DEPOSIT ADVICE

The amount printed on the face of this advice was transmitted to an account at bank 121042882 *from the* RETAIL SALES TAX

02/25/19

983190
CITY OF LOS BANOS PUBL SFTY TU
FINANCE DIRECTOR
520 J ST
LOS BANOS CA
93635-4240

DOLLARS	CENTS
$**223617	.29

NOT NEGOTIABLE

104
PAYEE IDENTIFICATION NUMBER(S)

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BETTY T. YEE
CALIFORNIA STATE CONTROLLER

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION
DATE: 2/19/2019 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 104
PAYEE: CITY OF LOS BANOS PUBL SFTY TU
FINANCE DIRECTOR

TOTAL DUE	4TH QTR 18	681,091.14
PRIOR CREDITS		0.00
PRIOR DISTRIBUTIONS	4TH QTR 18	100,753.85-
PRIOR ADVANCES	4TH QTR 18	350,000.00-
COST OF ADMIN		6,720.00-
BALANCE	4TH QTR 18	223,617.29
TOTAL PAYMENT		223,617.29

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 2ND QUARTER 2018	2,054.97
DISTRIBUTION 2ND QUARTER 2018	14,658.14
DISTRIBUTION 3RD QUARTER 2018	56,687.73
DISTRIBUTION 4TH QUARTER 2018	607,689.83
DISTRIBUTION 1ST QUARTER 2019	0.47
TOTAL DUE (AS ABOVE)	681,091.14

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
LOCAL REVENUE BRANCH, MIC: 27
PO BOX 942879, SACRAMENTO, CA 94279-0027

PT 236-000-313-050 = 111,808.65
FX 238-000-313-050 = 111,808.64
223,617.29

City of Los Banos
520 J Street
Los Banos, CA 93635
209-827-7000

02/28/2019 9:57 AM
Receipt No: 01300113

Sales Tax - "P" - P olice		111,808.65
Sales Tax -Measure P Fire		111,808.64
Total		223,617.29

CR		223,617.29

Other	9998319	223,617.29
Change		0.00

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State of California Meas P 4th qtr 2018

Cashier: ktomas
Station: CTYFINACT213

STATE OF CALIFORNIA

DIRECT DEPOSIT NUMBER
99468308

DIRECT DEPOSIT ADVICE

The amount printed on the face of this advice was transmitted to an account at bank 121042882 *from the* RETAIL SALES TAX

03 | 25 | 19

DOLLARS	CENTS
$**230425.	51

NOT NEGOTIABLE

468308
CITY OF LOS BANOS PUBL SFTY TU
FINANCE DIRECTOR
520 J ST
LOS BANOS CA
93635-4240

104
PAYEE IDENTIFICATION NUMBER(S)

When changing accounts or financial institutions, notify your retirement system or agency accounting office immediately. Do not close your old account until you have received your first payment in your new account.

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION
DATE: 3/19/2019 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 104
PAYEE: CITY OF LOS BANOS PUBL SFTY TU
FINANCE DIRECTOR

CURRENT DISTRIBUTIONS	JAN 2019	71,425.51
CURRENT ADVANCE	JAN 2019	159,000.00
PRIOR CREDITS		0.00
BALANCE	JAN 2019	230,425.51
TOTAL PAYMENT		230,425.51

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 3RD QUARTER 2018	648.75
DISTRIBUTION 3RD QUARTER 2018	2,728.46
DISTRIBUTION 4TH QUARTER 2018	62,474.77
DISTRIBUTION 1ST QUARTER 2019	5,573.53
DISTRIBUTION 2ND QUARTER 2019	0.00
TOTAL CURRENT DISTRIBUTIONS (AS ABOVE)	71,425.51

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
LOCAL REVENUE BRANCH, MIC: 27
PO BOX 942879, SACRAMENTO, CA 94279-0027

PT 236-000-313-050 = 115,212.76
FX 238-000-313-050 = 115,212.75
230,425.51

City of Los Banos
520 J Street
Los Banos, CA 93635
209-827-7000

04/01/2019 9:04 AM
Receipt No: 01311943

Sales Tax - "P" - Police		115,212.76
Sales Tax -Measure P Fire		115,212.75
Total		230,425.51

CR		230,425.51

Other	9946830	230,425.51
Change		0.00

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State of California Measure P Jan 2019

Cashier: ktomas
Station: CTYFINACT213