



City of Fort Bragg

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Meeting Minutes Finance and Administration Committee

Monday, January 23, 2017

2:00 PM

Town Hall, 363 N. Main Street

Special Meeting

MEETING CALLED TO ORDER

Chair Peters called the meeting to order at 2:06 PM

ROLL CALL

Staff Present: City Manager Ruffing, Finance Director Damiani, Government Accountant II Whippy and Administrative Assistant Jourdain.

Others in Attendance: Brett Jones, JJACPA, Inc.

Present: 2 - Lindy Peters and Will Lee

1. APPROVAL OF MINUTES

1A. [17-048](#) Approve Minutes of December 7, 2016

A motion was made by Committee Member Lee and Seconded by Chair Peters, that these minutes be approved for Council review. The motion was carried by a unanimous vote.

2. PUBLIC COMMENTS ON NON-AGENDA ITEMS

None.

3. CONDUCT OF BUSINESS

3A. [17-037](#) Receive Presentation from JJACPA, Inc. and Finance Director Victor Damiani on the Comprehensive Annual Financial Report (CAFR) for the Year Ended June 30, 2016 for the City of Fort Bragg

Finance Director Damiani gave an overview of the CAFR report prepared for this item and introduced Brett Jones, JJACPA who explained the Auditors Report and Communications Letter prepared by JJACPA. Damiani then answered questions on the CAFR.

Public Comment: None.

Discussion:

* Committee asked if the accounting error found last year regarding cost allocation was taken into account for this year audit. Damiani responded that our auditor determined the error was not in the scope of the audit setting the cost allocation rates.

* Ruffing asked Jones to explain Section 11, Public Employee Retirement System in the report.

* Committee asked what is still due on the Caspar Landfill payment. Damiani responded that

the City has made 3 payments recently for fiscal years 11/12, 12/13 and 13/14 and is making progress as the County sends the billings. Post closure costs will continue on for many years into the future.

* Committee will like the CAFR presentation to be summarized, cost allocations and pension plans expressed to Council.

This report was received and filed; Committee consensus was to present to Council for approval.

3B. [17-049](#) Receive Oral Update from Staff on Departmental Activities

Damiani brought booklets from the Government Finance Officers Association (GFOA) to share with Committee Members; shared that the online utility payment system went down last billing cycle and Wells Fargo printed and sent duplicate sets of bills to utility users. Both were corrected and resolved.

MATTERS FROM COMMITTEE / STAFF

Ruffing announced that the Mid-year budget review is starting; the next FAC meeting items will include Water and Sewer Capacity Fees for Accessory Dwelling Units and procedures for placing items on Council Committee Agendas.

ADJOURNMENT

Chair Peters adjourned the meeting at 3:08 PM