

Memorandum

TO: Blue Ribbon Task Force

FROM: Lee Price
City Clerk

SUBJECT: SPECIAL EVENT ACCOUNT DETAILS

DATE: 01-10-05

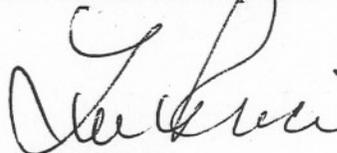
At the November 19, 2004 Blue Ribbon Task Force meeting, I was asked to provide additional information about Council District Office Special Event Accounts. This memo is intended to detail the accounting process for money raised and spent by Council District Offices on special "community" events. This memo will not, however, summarize or assume how donations are solicited by individual Council Offices. That procedure may vary depending on the Council Office and/or the event.

The process to account for donations and expenditures relating to individual special events for Council District Offices is as follows:

- Staff in the Council Office will notify this Office when donations are expected for an event being co-sponsored by the District Office and City department or departments.
- Our Office contacts the Finance Department to set up an accounting code (known as a "Depositor's Fund") for tracking donations and expenditures for the specific event. If it is an annual event, then the same accounting code is used from one year to the next.
- This Office creates a log sheet to track donations received and money spent for each event. (Note: The log is not a ledger or journal in an "accounting sense", but serves as an internal tool for simple record keeping).
- Donations are generally sent directly to the Council Office, who then delivers the checks to this Office. The checks are made out to "City of San Jose" and the Council Office verifies for us which event the money is for.
- When checks are received, we "batch" them along with any other fees, payments, or reimbursements received that week. This means that if multiple checks are received for one account code, only the total received for each accounting code is entered into the Financial Management System (FMS). The checks and the FMS Cash Collection paperwork are reviewed, approved and sent to the Treasury Division in Finance, where the batch is processed and money deposited. My Office keeps a photocopy of the checks received, lists the donations on the log sheet and keeps a running total of the amounts received by event.

- When expenses are incurred related to an event and payment requested, Council Office staff notify us and payment is arranged, depending on the circumstances and/or needs of the provider, but always in accordance with the City's purchasing and expenditure policies. For example, a vendor providing a product may be a small business that requires immediate payment upon delivery of the merchandise or service. If the vendor is set up to accept credit card payments, the Council Office may pay the vendor on the day of the event using a City credit card. If the merchant does not accept credit cards, staff in the Council Office may request an advance from petty cash to pay the vendor. In either case, Council Office staff submits receipts from the vendor to my Office, with an explanation of the service or product/s provided. If the vendor is a larger business, we will generate a Purchase Order, the vendor will invoice the City and my staff will process payment.
- In all cases, expenditures are coded to the relevant accounting code and the expenditure is recorded in the log. Staff's processing of petty cash reimbursements and City Visa card payments for expenditures related to an event is no different than the processing of reimbursements and expenditures for other Council Office expenditures. All financial transaction services provided by my staff are subject to audit and public disclosure
- A few events have included the sale of tickets as a method of recovering expenses. Examples include the Mayor's State of the City Address and the annual Cesar Chavez Breakfast. The process for handling the revenue from ticket sales is identical to the process for handling donations—the money is delivered by Council Office staff to Clerk's Office staff and it is batched and coded.
- If there is money left over after an event, it either stays in the Depositor's Fund earning interest until the next year's event, or it may be transferred to a different community event account in that district.

Nancy Alford, Assistant City Clerk, and I are available for additional questions.



LEE PRICE
City Clerk

*Previously Distributed
but not discussed.*



Memorandum

TO: Blue Ribbon Task Force

FROM: Lee Price
City Clerk

**SUBJECT: COUNCIL DISTRICT / MAYOR
SPECIAL EVENT ACCOUNT DONATIONS**

DATE: 12-17-04

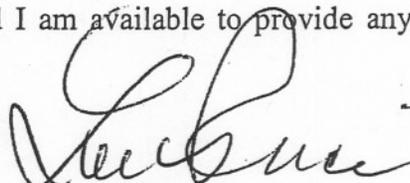
At its December 13, 2004 meeting, the Blue Ribbon Task Force requested information on contributions/donations to the special event accounts some of the Council Offices have set up. Because a number of the accounts have collected tens of thousands of dollars in small increments, it is taking much longer than anticipated to compile lists of contributions from past years in the short amount of time available.

With that in mind, I have attached only the most current contributions to existing accounts, as well as provided history on the Council District 7 accounts. I will continue to research and compile historic data on contributions during past fiscal years and I will report that information to the Task Force in January 2005.

Below is the list of current special event accounts which was presented to the Task Force at its November 15, 2004 meeting. For each of those accounts, I have attached the City Clerk's log sheet of donations for the fiscal year.

		CALENDAR 2004 DONATIONS*	FY 2004-05 BALANCE**
District 1	Composting Project	\$ 1,000.00	\$ 64.72
District 1	West San Jose Festival/Resource Fair	3,000.00	5,921.00
District 1	July 4 th Event	0.00	1,000.00
District 2	Community Fest	0.00	250.00
District 3	Neighborhood Summit	0.00	1,896.30
District 3	Book Circus	2,495.83	2,495.83
District 4	Resource Fair	26,900.00	11,819.94
District 5	District 5 Summit	16,600.00	13,285.17
District 5	Cesar Chavez Event	8,306.00#	4,899.10
District 7	Other D-7 Events	1,500.00	3,984.80
District 8	Day in the Park	31,100.00	11,542.78
Mayor	Inauguration Event	00.00	2,500.00

I hope this information has been helpful and I am available to provide any additional information on these accounts.



LEE PRICE
City Clerk

- * Does not include money from Council District Grants
- ** As of 11/12/04. For current events, balances may change daily
- # Includes revenue from sale of tickets to event

attachments

DISTRICT 1
Composting Project
#133-42009459-9045

FY 03-04			
REVENUES			
Batch #	Batched	Amount	Sponsor/Ticket Revenue
		\$0.00	<i>Balance forward</i>
121961	5/4/2004	\$1,000.00	Greenwaste Recovery Inc
Total Revenue		\$1,000.00	

		District 1 West San Jose Festival	
			#133-42009359-9045
FY 03-04		REVENUES	
REVENUES			
Batch #	Batched	Amount	Sponsor/Ticket Revenue
116539	9/8/2003	\$1,000.00	Waste Management
116866	9/22/2003	\$500.00	Kamal Ariss
197188	6/22/2004	\$5,000.00	Grant from D-1 Budget
Total Revenue		\$6,500.00	

		D-1 July 4th Event	
		#133-42009462-9045	
<i>FY 03-04</i>		<i>REVENUES</i>	
<i>REVENUES</i>			
Batch #	Batched	Amount	Sponsor/Ticket Revenue
196781	6/11/2004	\$1,000.00	Grant From D-1 Budget
Total Revenue		\$1,000.00	

District 1 West San Jose Festival			
			#133-42009359-9045
FY 04-05	REVENUES		
REVENUES			
Batch #	Batched	Amount	Sponsor/Ticket Revenue
		\$6,500.00	Prior Yr. Balance Forward
124114	7/2/2004	\$1,500.00	Summerhill Homes
124319	8/4/2004	\$1,500.00	Orchard Supply
Total Revenue		\$9,500.00	

DISTRICT 4
CommUnity Resource Fair
FY 03/04
#133-42009335-9045

REVENUES			
Batch #	Batched	Amount	Sponsor/Ticket Revenue
		\$0.00	<i>Balance forward</i>
116033	8/14/2003	\$1,000.00	Cadence
116033	8/14/2003	\$2,500.00	Summerhill Homes
117373	10/14/2003	\$1,000.00	Wells Fargo Foundation
118531	12/4/2003	\$150.00	Blue Cross of Calif
119215	1/12/2004	\$2,100.00	RFC
120439	3/2/2004	\$4,900.00	RFC
120967	3/24/2004	\$2,000.00	The Health Trust
120967	3/24/2004	\$1,000.00	Valley Credit Union
121382	4/12/2004	\$600.00	S.C. Federal Credit Union
121574	4/20/2004	\$100.00	Blue Cross of Calif
121574	4/20/2004	\$2,500.00	Summerhill Homes
121961	5/4/2004	\$2,500.00	Roem Development Corp
122129	5/12/2004	\$5,000.00	Calpine Corp
122655	6/2/2004	\$200.00	Healthnet
123072	6/18/2004	\$1,000.00	New York Life
123345	6/29/2004	\$1,500.00	PG & E
Total Revenue		\$28,050.00	

DISTRICT 8
Day in the Park 2004
#133-42008578-9045

REVENUES			
Batch #	Batched	Amount	Sponsor/Ticket Revenue
		\$2,465.93	Balance Fwd
124319	8/4/2004	\$8,200.00	Barbaccia (\$1,000)
			Norcal Waste (\$1,000)
			San José Water (\$500)
			Brookfield Bay Area (\$1,000)
			The Schoennauer Company (\$500)
			Cord Associates (\$100)
			Pepper Lane Properties (\$1000)
			KB Home (\$1,000)
			Shapell Industries (\$2,500)
124508	8/12/2004	\$2,000.00	San José POA
124664	8/19/2004	\$500.00	Kerry Sexton (Hillstone Event)
124968	9/1/2004	\$4,500.00	Barry Swenson Builder (\$500)
			Cerro Plata Assocs (\$500)
			Summerhill Homes Inc (\$500)
			YMCA (\$1000)
			Lion Business Park (\$1000)
			Safeway (\$1000)
125181	9/13/2004	\$500.00	Leola R. Watkins (Hillstone Event)
	9/16/2004	\$2,950.00	Surbhi Shah/Youth Taking Action (\$50)
			The Villages (\$100)
			John Sullivan (\$100)
			Olga Bove/Royal Neighbors (\$500)
			Roem Development (\$500)
			Morley Hunter Group (\$500)
			Evergreen Marketplace II (\$200)
			Czarnowski Display Svc Inc (\$1000)
125595	9/29/2004	\$4,550.00	HPN Group (\$100)
			Help U Sell Evergreen Properties (\$100)
			Salvatore Caruso Design Corp (\$100)
			Waste Connections Inc (\$100)
			Berliner Cohen (\$150)
			SC/SB Bldg & Constr Trades (\$500)
			Apple Gilroy Inc (\$500)
			The Steinberg Group (\$500)
			SCV Water District (\$500)
			Beshoff Motor Cars (\$1000)
			Pacific Rim Science Park (\$1000)
126470	11/9/2004	\$250.00	Leola R. Watkins (Meadowfair Ground
126470	11/9/2004	\$3,700.00	HMH Engineers (\$250)
			Berg & Berg Enterprises (\$1000)
			Comcast (\$1000)
			Exclusive (\$100)
			Heritage Legal Services (\$100)
			Dr. Chiong (\$100)
			Tinki Huasi (\$50)
			Western Pacific Housing (\$1000)
			Silver Creek Fitness & Physical Therapy
Total Revenue		\$29,615.93	