

Phillip Molina, elected Oxnard City Treasurer explains cost and benefits of an independent review of list of payments before warrants are issued.

# How long does it take to perform the Treasurer's review of a/p list?

Amount of staff time necessary to perform a/p reviews before warrants are issue:

City Treasurer takes between 20 to 40 minutes every week

the math:

$$\begin{array}{l} \text{minutes per hour} \quad \text{part of an hour} \\ 40/60 \quad = \quad 0.6667 \quad \text{or } 2/3 \text{ rds of an hour} \end{array}$$

hours per week avg = 40

$$\text{So, } .66/40 = 1.650\% \text{ of the work week}$$

Question is it appropriate to use 1.6% of the work week to perform a independent review of the invoices before payments are made?

Q. When performing the Treasurer's review of source documents what is the purpose of the independent review?

A. To safeguard the city's assets, in the bank account by assuring only valid payments are issued.

Think of Rolls Royce, Mercedes Benz, vs. Yugo.  
Corporate

Engineers identify much of the difference was attributed to the double checks made at every major point on the line.

## Why would the City Treasurer place a hold on a demand for payment?

1. The proposed expenditures exceeds the City Council approved budget:  
Each week there are from 2-5 items that exceed the Council's budget.
2. The proposed expenditure is not supported by an operative contract because contract terminated years before and City Council has not renewed it:  
for example: the PACC, Channel Islands Utility District contract.
3. The City Council has not approved the item or services being purchased:  
the Supplemental post retirement benefits to retired department heads.
4. The city is owed more money from the vendor than the City owes:  
such as Pleasant Valley Water District, City of Port Hueneme,  
Delta Dental double payments caught by Treasurer's Department.



How often is a payment placed on hold?

On average I estimate that approximately 2-5 items may be placed on hold each week.



## What happens when the City Treasurer places a payment on hold?

1. The department is notified of the need for a budget adjustment that requires executive management approval.
2. The vendor is contacted to make the correction before a payment is issued.
3. The item is agendaized for the next City Council meeting for legislative action such as the PACC contract, the Oxnard Visitors and Convention Center.

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Question is it appropriate to use 1.6% of the work week to perform a independent review of the invoices before payments are made?



How can you get through a detailed list of payables in just 30-40 minutes?

PREPARED 10/05/2017, 13:29:03  
 PROGRAM: GM348U  
 CITY OF OXNARD  
 BANK 00 Bank of America

ACCOUNTS PAYABLE PRELIMINARY CHECK REGISTER

PAGE 1  
 DISBURSEMENT PERIOD 04/2018

CHECK NUMBER	VENDOR NUMBER	SEQ#	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DISCOUNTS/RETAINAGE TAKEN
343956	32	00	AAA PROPANE SERVICE INC	10/05/2017	511.64	.00
343957	100	00	AG RX	10/05/2017	69.40	.00
343958	115	00	AIRGAS USA, LLC	10/05/2017	917.82	.00
343959	271	00	ANACAPA OFFICE FURNITURE & DESIGN	10/05/2017	394.43	.00
343960	413	00	AUTO CITY GLASS	10/05/2017	746.67	.00
343961	572	00	BLACK GOLD INDUSTRIES	10/05/2017	8,134.75	.00
343962	737	00	CAL COAST MOTORSPORTS	10/05/2017	693.32	.00
343963	789	00	CALIFORNIA BUILDING OFFICIALS	10/05/2017	4,605.00	.00
343964	856	00	CALWOOD RECYCLING, INC.	10/05/2017	35,130.53	.00
343965	1146	00	COASTAL PIPCO	10/05/2017	1,356.22	.00
343966	1255	00	COPY COURT	10/05/2017	308.17	.00
343967	1316	00	HARRIS WATER CONDITIONING	10/05/2017	365.50	.00
343968	1489	00	DEPARTMENT OF CONSERVATION	10/05/2017	5,880.36	.00
343969	1838	00	FENCE FACTORY RENTALS	10/05/2017	3,260.10	.00
343970	1861	00	FIRE ASSOCIATION	10/05/2017	1,188.30	.00
343971	1869	00	FIRE UNION	10/05/2017	5,655.96	.00
343972	2074	00	GOLD COAST STEEL & SUPPLY INC	10/05/2017	374.43	.00
343973	2111	00	GRANITE CONSTRUCTION CO.	10/05/2017	1,892,896.73	99,626.15
343974	2178	00	HACH COMPANY	10/05/2017	761.98	.00
343975	2205	00	HARRINGTON INDUSTRIAL PLASTICS	10/05/2017	1,193.37	.00
343976	2270	00	HIGH TIDE & GREEN GRASS INC	10/05/2017	16,102.75	.00
343977	2337	00	I.U.O.E. 501	10/05/2017	5,080.88	.00
343978	2652	00	JOSE CRUZ	10/05/2017	43.50	.00
343979	2685	00	K & S LAWNMOWER SALES & SERVICE	10/05/2017	428.31	.00
343980	2697	00	KANEKO LANDSCAPING SERVICES INC.	10/05/2017	50,031.00	.00
343981	2919	00	LIEBERT CASSIDY WHITMORE	10/05/2017	30,211.80	.00
343982	2975	00	LOS ANGELES COUNTY BAR ASSOCIATION	10/05/2017	135.00	.00
343983	2988	00	LOURDES CAMPBELL & ASSOCIATES	10/05/2017	178.67	.00
343984	3025	00	MAC VALLEY OIL COMPANY	10/05/2017	3,084.42	.00
343985	3189	00	MCCARTY & SONS TOWING	10/05/2017	520.00	.00
343986	3279	00	MIKE MORE	10/05/2017	46.97	.00
343987	3317	00	MJP COMPUTERS, INC.	10/05/2017	17,726.18	.00
343988	3390	00	MUSIC BY ED	10/05/2017	75.00	.00
343989	3407	00	NASON'S LOCK & SAFE	10/05/2017	1,883.76	.00
343990	3468	00	NBS	10/05/2017	8,111.74	.00
343991	3549	00	OFFICE DEPOT	10/05/2017	3,797.20	.00
343992	3706	00	PACIFIC PARKING SYSTEMS INC.	10/05/2017	745.73	.00
343993	3747	00	PARTY PLEASERS	10/05/2017	1,743.42	.00
343994	3796	00	SEIU LOCAL 721 DUES	10/05/2017	4,747.80	.00
343995	3853	00	POLICE ACTIVITY LEAGUE	10/05/2017	293.50	.00
343996	3868	00	PORT HUENEME MARINE SUPPLY CO. INC.	10/05/2017	176.39	.00
343997	4092	00	RED WING SHOE STORE	10/05/2017	1,290.39	.00
343998	4180	00	ROADLINE PRODUCTS INC. USA	10/05/2017	177.35	.00
343999	4290	00	S & S WORLDWIDE	10/05/2017	43.82	.00
344000	4336	00	SAM'S CLUB DIRECT	10/05/2017	96.07	.00
344001	4505	00	SILVAS OIL COMPANY INC	10/05/2017	4,416.18	.00
344002	4526	00	SMITH PIPE & SUPPLY INC.	10/05/2017	1,409.63	.00
344003	4572	00	SOUTHERN CALIF. EDISON CO.	10/05/2017	12,224.74	.00
344004	4587	00	THE GAS COMPANY	10/05/2017	3,320.24	.00
344005	4777	00	SUPERIOR SANITARY SUPPLIES	10/05/2017	11,597.38	.00
344006	4825	00	TARGET SPECIALTY PRODUCTS INC.	10/05/2017	526.40	.00

PROGRAM: GM348U

CITY OF OXNARD

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CHECK NUMBER	VENDOR NUMBER	SEQ#	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DISCOUNTS/RETAINAGE TAKEN
344007	4911	00	HOME DEPOT/GECF	10/05/2017	58.72	.00
344008	4963	00	VENTURA COUNTY STAR	10/05/2017	305.82	.00
344009	4970	00	THE WHARF	10/05/2017	797.58	.00
344010	5157	00	UNITED PARCEL SERVICE	10/05/2017	45.20	.00
344011	5165	00	UNITED WAY OF VENTURA COUNTY	10/05/2017	200.12	.00
344012	5179	00	UNUM LIFE INSURANCE	10/05/2017	1,790.53	.00
344013	5304	00	VENTURA COUNTY REPORTER	10/05/2017	375.00	.00
344014	5344	00	V3	10/05/2017	1,050.78	.00
344015	5393	00	VORTEX INDUSTRIES	10/05/2017	961.84	.00
344016	5404	00	GRAINGER	10/05/2017	414.49	.00
344017	5726	00	VENTURA PEST CONTROL	10/05/2017	500.00	.00
344018	5880	00	ARTURO CASILLAS	10/05/2017	29.96	.00
344019	5904	00	DEPT. OF GENERAL SERVICES	10/05/2017	16,882.83	.00
344020	6069	00	TRI-COUNTY OFFICE FURNITURE	10/05/2017	505.57	.00
344021	6134	00	MIDWEST TAPE	10/05/2017	913.07	.00
344022	7083	00	JORDANO'S	10/05/2017	133.00	.00
344023	7528	00	VISTA FORD OF OXNARD	10/05/2017	1,555.64	.00
344024	7840	00	QUINN POWER SYSTEMS	10/05/2017	1,259.38	.00
344025	8234	00	WHISENHUNT COMMUNICATIONS	10/05/2017	484.00	.00
344026	8275	00	COUNTY OF VENTURA - ENVIRONMENTAL	10/05/2017	4,034.73	.00
344027	8409	00	JEFF PENGILLEY	10/05/2017	43.50	.00
344028	8737	00	TURF STAR INC	10/05/2017	1,783.54	.00
344029	8758	00	LANDSCAPE DEVELOPMENT INC.	10/05/2017	9,250.00	.00
344030	9219	00	UNITED RENTALS NORTH AMERICA INC.	10/05/2017	2,552.11	.00
344031	9302	00	ACCOUNT RECOVERY SERVICES	10/05/2017	414.00	.00
344032	9304	00	CALIFORNIA ASSOCIATION OF CODE	10/05/2017	300.00	.00
344033	9339	00	BOYD & ASSOCIATES	10/05/2017	317.70	.00
344034	9571	00	STAPLES BUSINESS ADVANTAGE	10/05/2017	242.75	.00
344035	9577	00	DAGAN SALES & MARKETING INC.	10/05/2017	3,397.68	.00
344036	9705	00	COUNTY OF VENTURA INFORMATION SYS	10/05/2017	2,020.35	.00
344037	9719	00	AT&T	10/05/2017	374.44	.00
344038	10133	00	FASTENAL COMPANY	10/05/2017	1,480.11	.00
344039	10320	00	ANDERSON AIR CONDITIONING	10/05/2017	1,540.00	.00
344040	10357	00	VENTURA TOYOTA	10/05/2017	488.07	.00
344041	10573	00	HILL BROTHERS CHEMICAL CO.	10/05/2017	9,373.64	.00
344042	10725	00	TOTAL BARRICADE SERVICE	10/05/2017	800.00	.00
344043	10810	00	STEPHANIE WILDER	10/05/2017	1,295.00	.00
344044	10994	00	PARKHOUSE TIRE INC.	10/05/2017	481.92	.00
344045	11006	00	WEST COAST AIR CONDITIONING	10/05/2017	506.69	.00
344046	11526	00	HARRIS & ASSOCIATES	10/05/2017	16,620.00	.00
344047	11717	00	MISSION LINEN SUPPLY	10/05/2017	603.78	.00
344048	12195	00	MAIN STREET BANNER U.S.A	10/05/2017	2,337.93	.00
344049	12310	00	CYBERCOPY INCORPORATED	10/05/2017	485.85	.00
344050	12379	00	SAFETY VIBE, INC.	10/05/2017	3,581.33	.00
344051	12628	00	ULINE, INC.	10/05/2017	173.68	.00
344052	12673	00	MARIA MARTINEZ	10/05/2017	120.95	.00
344053	13320	00	BUILDING ELECTRONICS CONTROLS, INC.	10/05/2017	250.00	.00
344054	13338	00	ECOLOGY AUTO PARTS	10/05/2017	31,451.85	.00
344055	13367	00	5 POINTS SMOG	10/05/2017	63.50	.00
344056	13405	00	JTZ INC	10/05/2017	24,000.00	.00
344057	13668	00	UNITED SITE SERVICES OF CA, INC.	10/05/2017	1,690.60	.00

CHECK NUMBER	VENDOR NUMBER	SEQ#	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DISCOUNTS/RETAINAGE TAKEN
344058	13697	00	COASTAL OCCUPATIONAL MEDICAL GROUP	10/05/2017	25.00	.00
344059	13749	00	PLATINUM TOW & TRANSPORT INC	10/05/2017	350.00	.00
344060	14001	00	DO IT BEST #1682	10/05/2017	19.88	.00
344061	14244	00	DENNIS NABOR	10/05/2017	43.50	.00
344062	14329	00	TIME WARNER CABLE MEDIA SALES	10/05/2017	899.94	.00
344063	14387	00	NATHAN LARUSSO	10/05/2017	1,665.23	.00
344064	14459	00	TRAFFIC TECHNOLOGIES LLC	10/05/2017	246.53	.00
344065	14486	00	INDUSTRIAL CASTER & WHEEL CO.	10/05/2017	1,945.70	.00
344066	14499	00	ADRIAN CAINO	10/05/2017	87.00	.00
344067	14501	00	PHILLIP ROBLES	10/05/2017	43.50	.00
344068	14552	00	STATE WATER RESOURCES CONTROL BOARD	10/05/2017	6,996.00	.00
344069	14565	00	KEMIRA WATER SOLUTIONS, INC.	10/05/2017	3,679.41	.00
344070	14639	00	AMERICAN BUILDING COMFORT SERVICES	10/05/2017	1,384.64	.00
344071	14716	00	AMERICAN HERITAGE LANDSCAPE	10/05/2017	1,229.00	.00
344072	14857	00	ALESHIRE & WYNDER, LLP	10/05/2017	12,676.86	.00
344073	14935	00	EMPIRE CLEANING SUPPLY	10/05/2017	205.28	.00
344074	14966	00	EDM AMERICAS	10/05/2017	488.44	.00
344075	15230	00	WEINERTH & SONS BEE REMOVAL	10/05/2017	125.00	.00
344076	15349	00	RABOBANK	10/05/2017	45.45	.00
344077	15350	00	RABOBANK	10/05/2017	44,711.27	.00
344078	15367	00	CONO RIZZO	10/05/2017	43.50	.00
344079	15417	00	VENCO POWER SWEEPING, INC.	10/05/2017	720.00	.00
344080	15468	00	SABRINA RODRIGUEZ - PETTY CASH	10/05/2017	83.87	.00
344081	15517	00	SEIU COPE	10/05/2017	102.16	.00
344082	15592	00	VERIZON BUSINESS SERVICES	10/05/2017	2,361.09	.00
344083	15838	00	ORKIN	10/05/2017	94.22	.00
344084	16509	00	ACCURATE FIRST AID SERVICES	10/05/2017	410.91	.00
344085	16566	00	CROP PRODUCTIONS SERVICES, INC.	10/05/2017	3,217.38	.00
344086	16642	00	DANIEL VELASCO	10/05/2017	550.00	.00
344087	16859	00	PACIFIC TELEMANAGEMENT SERVICES	10/05/2017	72.00	.00
344088	16877	00	COAST TO COAST COMPUTER PRODUCTS	10/05/2017	184.25	.00
344089	16911	00	DOUGLAS SPONDELLO	10/05/2017	3,264.67	.00
344090	16929	00	NACHO'S TOWING ENTERPRISES, INC.	10/05/2017	1,420.00	.00
344091	17029	00	STEPHEN FISCHER	10/05/2017	173.11	.00
344092	17129	00	TRENCH PLATE RENTAL CO.	10/05/2017	176.60	.00
344093	17269	00	AECOM TECHNICAL SERVICES, INC.	10/05/2017	21,202.60	.00
344094	17885	00	DRAGANCHUK SECURITY & PATROL, INC.	10/05/2017	82.50	.00
344095	17895	00	DWAYNE JOHNSON	10/05/2017	500.00	.00
344096	18414	00	CCI SOLUTIONS	10/05/2017	1,008.51	.00
344097	18524	00	NATIONAL AUTO FLEET GROUP	10/05/2017	89,117.46	.00
344098	18859	00	THE GROUNDSKEEPER, INC.	10/05/2017	1,290.00	.00
344099	18864	00	CALIFORNIA RECYCLING	10/05/2017	39,919.26	.00
344100	18865	00	SANTA ROSA RECYCLING	10/05/2017	3,525.53	.00
344101	18866	00	CAMARILLO RECYCLING INC.	10/05/2017	9,648.94	.00
344102	18867	00	OXNARD RECYCLING	10/05/2017	32,697.07	.00
344103	19192	00	OXNARD HOSE, INC.	10/05/2017	37.01	.00
344104	19257	00	ACCENT WIRE PRODUCTS	10/05/2017	24,424.34	.00
344105	19270	00	LUNERS PRODUCTION SERVICES	10/05/2017	16,833.58	.00
344106	19302	00	STANTEC CONSULTING SERVICES INC.	10/05/2017	29,360.75	.00
344107	19314	00	SHUTE, MIHALY, & WEINBERGER, LLP	10/05/2017	48,099.08	.00
344108	19414	00	TEAM NISSAN LLC	10/05/2017	118.96	.00

PREPARED 10/05/2017, 13:29:03  
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ACCOUNTS PAYABLE PRELIMINARY CHECK REGISTER

CHECK NUMBER	VENDOR NUMBER	SEQ#	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DISCOUNTS/RETAINAGE TAKEN
344109	19455	00	BMW MOTORCYCLES OF VENTURA COUNTY	10/05/2017	832.65	.00
344110	19682	00	PAPE MATERIAL HANDLING INC	10/05/2017	147.69	.00
344111	19743	00	ALMA MAGANA	10/05/2017	677.67	.00
344112	19796	00	ECLIPSE BERRY FARMS, LLC	10/05/2017	638.00	.00
344113	19801	00	FRONTIER CALIFORNIA, INC	10/05/2017	266.84	.00
344114	19801	00	FRONTIER CALIFORNIA, INC	10/05/2017	356.98	.00
344115	19801	00	FRONTIER CALIFORNIA, INC	10/05/2017	169.36	.00
344116	19829	00	1ST IMPRINT INC	10/05/2017	505.23	.00
344117	19842	00	HECTOR VASQUEZ	10/05/2017	31.50	.00
344118	19877	00	CALIFORNIA ELECTRIC SUPPLY	10/05/2017	20,762.26	.00
344119	19919	00	ESPINOZA'S HAULING	10/05/2017	5,664.98	.00
344120	19971	00	MR. ROOTER OF VENTURA & SB COUNTIES	10/05/2017	380.00	.00
344121	19975	00	GOPHER PROFESSIONALS	10/05/2017	110.00	.00
344122	19995	00	AG ORGANICS INC	10/05/2017	2,156.80	.00
344123	20006	00	AMERICAN FIDELITY ASSURANCE CO	10/05/2017	68,060.30	.00
344124	20055	00	LETTY DELATORRE - PETTY CASH	10/05/2017	770.85	.00
344125	20061	00	SHIRI KLIMA	10/05/2017	618.60	.00
344126	20062	00	KENNETH ROZELL	10/05/2017	172.79	.00
344127	20146	00	STATEWIDE TRAFFIC SAFETY & SIGNS	10/05/2017	2,497.11	.00
344128	20246	00	HECTOR SANDOVAL	10/05/2017	43.75	.00
344129	20298	00	RICHARD MARIA	10/05/2017	43.75	.00
344130	20346	00	ARAMARK UNIFORM&CAREER APPAREL,LLC	10/05/2017	6,087.24	.00
344131	20470	00	ROCKWELL ENGINEERING & EQUIPMENT CO	10/05/2017	2,132.13	.00
344132	20568	00	TONY BARRA	10/05/2017	1,687.50	.00
344133	20582	00	GINO DELEON	10/05/2017	181.56	.00
344134	20584	00	ENVISION CONSULTING, LLC.	10/05/2017	400.00	.00
344135	20600	00	ELIZABETH SALAS	10/05/2017	125.00	.00
344136	20601	00	COLYN MESSECAR	10/05/2017	125.00	.00
344137	20602	00	CAROLINA ESPINOZA	10/05/2017	50.00	.00
344138	20606	00	FRED MORALES	10/05/2017	500.00	.00
344139	20607	00	TAYLOR GAMBINO	10/05/2017	65.25	.00
344140	20608	00	GEORGE SANCHEZ	10/05/2017	87.00	.00
344141	20609	00	JERRY RAMIREZ	10/05/2017	43.50	.00
344142	20611	00	JIM MACDONALD	10/05/2017	43.50	.00
NUMBER OF CHECKS		187	GRAND TOTAL		2,819,091.90	99,626.15



THE END.

Any Questions?