

EXECUTIVE OFFICER'S REPORT

To The

Local Agency Formation Commission

TO:

Commissioner	DON CAMPBELL (Chair)	[City]	Commissioner	MICHAEL KELLEY	[Supervisor]
Commissioner	JASON JACKSON (Vice-Chair)	[City]	Commissioner	RAY CASTILLO	[Supervisor]
Commissioner	DAVID WEST	[Public]			
	Alt Commissioner	JACK TERRAZAS		[Supervisor]	
	Alt Commissioner	MARIA NAVA-FROELICH		[City]	
	Alt Commissioner	VACANT		[Public]	

REPORT DATE: March 7, 2014

FROM: Jurg Heuberger, AICP, CEP, Executive Officer

PROJECT: PROPOSED 2014/2015 (DRAFT) BUDGET FOR IMPERIAL LAFCO

HEARING DATE: April 17, 2014 **TIME:** 8:30 AM

AGENDA ITEM NO: 8

HEARING LOCATION: IID Board Room, 1285 Broadway, El Centro, CA
(for directions call 760-353-4115)

RECOMMENDATION(S) BY THE EXECUTIVE OFFICER (In summary & order)

OPTION #1: Approve the proposed FISCAL 2014/2015 "DRAFT" Budget as required by CKH.

OPTION #2: Approve the proposed FISCAL 2014/2015 "DRAFT" Budget as amended as per CKH.

REPORT:

THE ACT: (Cortese Knox Hertzberg)

Gov. Code Section 56381:

(a) The Commission shall adopt annually, following noticed public hearings, a proposed budget by May 1 and a final budget by June 15. At a minimum, the proposed and final budget shall be equal to the budget adopted for the previous fiscal year unless the commission finds that reduced staffing or program costs will nevertheless allow the commission to fulfill the purposes and programs of this chapter. The commission shall transmit proposed and final budget to the Board of Supervisors, to each City and to each independent special district.

ANALYSIS

Attached hereto **EXHIBIT A**, the Commission will find a Draft Proposed Budget for fiscal 2014/2015 prepared by staff pursuant to the Cortese-Knox-Hertzberg-Reorganization Act, also known as Government Code 5600 et seq.

As noted above, the Commission must adopt a draft budget by May 1, 2014 and a final by June 15, 2014 and the Commission shall adopt at a minimum budget equal to the previous year's budget unless the Commission can make specific findings. This proposed budget is being presented in March and will be presented as final in May in order to meet the statutory deadlines without having to hold a special meeting in June.

In preparation of this budget, staff reviewed the current budget, the current expenditures and the anticipated or projected cost that LAFCO would incur during the next fiscal year.

The following **Exhibit A** represents the budget as proposed in two different scenarios. Option A is a proposal that would allow us to pay off the building and thereafter allow us to utilize all rents from the adjoining suites to offset operational costs, therefore reduce or minimize contributions from agencies. Discounting the "pay-off" this option reduces our present operating budget by \$ 35,636. Option B represents a proposal of \$483,365 without paying off building and is a decrease of \$8,270 from prior year's budget.

The following represents a summary and explanation as appropriate for the various line items in the draft budget.

Category:	Current Budget	Proposed Budget	Difference
82-2001 LAFCO Salaries:	\$ 172,424	\$ 189,955	\$ 17,531
82-2035 LAFCO Employee Benefits	\$ 66,247	\$ 73,635	\$ 7,388

This represents the total for all salaries, benefits, and associated employer's cost for LAFCO staff (Executive Officer, Accountant/Analyst, Analyst/Clerk, & X-Help Maintenance). The total proposed salary amounts are; Executive Officer \$ 51,000 flat rate with no benefits or stipends; LAFCO Analyst/Clerk \$ 49,463 plus benefits; LAFCO Accountant/Analyst \$ 82,992 plus benefits; and X-Help Maintenance \$6,500 without benefits. The proposed budget amount for 2014-2015 reflects the merit increase for administrative staff in the event that all criteria for merit increase has been met and the analyst/clerk adjustment. It should also be noted that with the part time Executive Officer position this represents a significant savings over an equivalent full time Executive Officer which averages around \$ 150,000 to 190,000 with benefits, and no adjustments have been made for the EO in the last five years.

82-2060 Communications:	\$ 9,200	\$ 10,716	\$ 1,516
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We are currently looking into our costs with AT & T in hopes to minimize costs. It should however be noted that our expected cost for this year will be right at \$10,716. It should also be noted that we need to maintain 2 dedicated lines required for the security and fire systems.

82-2100 Insurance – Property	\$ 5,800	\$ 5,800	\$ 0
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This is dependent on our carrier and while we have not received any notification to increase the coverage costs, we will be reviewing the policy with the carrier later this year and if changes are necessary, a change in this amount might occur.

82-2101 Insurance – Liability	\$ 9,000	\$ 9,500	\$ 500
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This is dependent on our carrier and while we have not received any official notification to increase the coverage costs, we are anticipating the slight increase based on historical cost. This amount could change.

82-2120 Maintenance Equipment	\$ 6,500	\$ 5,000	\$ (1,500)
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This category covers equipment such as the large format copier, large format scanners, and AutoCAD & GIS programs. The primary change here is the result of having newer equipment which should require less maintenance.

82-2150 Memberships	\$ 3,200	\$ 3,315	\$ 115
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The CALAFCO board has advised that we should expect an approved increase to memberships dues.

82-2170 Office Expense	\$ 46,000	\$40,000	\$ (6,000)
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Decrease in amount. We expect to be able to maintain same level during next year.

82-2180 Professional & Special Serv -Legal	\$ 6,000	\$ 6,000	\$ 0
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No change in cost to cover current contracted legal services.

82-2180 Professional & Special Serv –Other (Annual Audit & Paychex)	\$ 13,500	\$ 12,500	\$ (1,000)
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Decrease is primarily due to reduced cost for annual audits and payroll services.

82-2181 Prof & Spec Serv-Data Processing	\$ 11,000	\$ 12,250	\$ 1,250
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This category covers IVTA; license users fees and updates for email accounts & offsite storage; and contracted technical services. The primary increase here is anticipated cost to do some revamping to our server.

82-2182 Prof & Spec Serv-GIS/ CAED	\$ 5,000	\$ 8,000	\$ 3,000
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This category covers contracted technical services for GIS and CAED services. Increase is to cover additional services we expect to incur due to SAP / MSR updates planned for next fiscal year.

82-2190 Public & Legal Notices	\$ 1,500	\$ 1,500	\$ 0
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No change. It should be noted that we have exceeded our current year budget due to unexpected necessary advertising for vacant rental space and change in commissioner status.

82-2200 Rents & Leases – Equipment	\$ 4,700	\$ 4,700	\$ 0
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No change – cost is to cover current equipment leases.

82-2230 Special Dept Expense	\$ 900	\$ 900	\$ 0
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This category is typically used to account for extraordinary expenses such as hosting workshops ect. Currently, there are no immediate plans to host such events, however, there may be in the near future.

82-2252 Travel In County	\$ 500	\$ 500	\$ 0
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No change in amount is being requested at this time. However, keep in mind that meetings are now being held at various locations around the County which may result in a need to increase amounts at a later date.

82-2253 Travel Out of County	\$ 35,658	\$ 28,748	\$ (6,910)
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Historically LAFCO has rarely exceeded the budget in this category. The substantial decrease is due primarily to the location of the annual CALAFCO conference being in Southern California vs Northern California. This category also covers cost for annual staff workshops; staff and Commissioners' attendance for the CCL quarterly meetings which are mostly held in Santa Ana; and Commissioner Kelley to attend CALAFCO Board of Directors and the CCL Board meetings which meet quarterly and all meetings have been scheduled out of town.

82-4300 Capital Outlay	\$ 10,000	\$ 10,000	\$ 0
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There are no anticipated capital items included at this time, however we may have to revisit this prior to the final budget being presented, so there may be an adjustment.

1122 State St -Loan Payments	\$ 27,006	\$ 301,261	\$ 274,255**
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We have presented the budget with two options. Option A is to pay off the building using most of our reserves, which would result in future savings of at least \$27,000.00 annually. However if we use all or at least most of our reserves we will for at least a few years not have the minimum \$100,000 reserve previously established as a policy. There are a couple of ways to address this. For example we could build up the reserve by dedicating a portion of the \$27,000 toward releveling the reserve. We may also have more income due to an increase in projects and could use some of that funding to bring the minimum reserve back to the agreed upon level.

The second option, Option B does not consider paying off the building, and that would still reduce our budget by about eight thousand.

1122 R&M Ongoing Cost	\$ 11,500	\$ 12,340	\$ 840
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This category is for all ongoing repairs and maintenance related cost to maintain the building. It does not cover major cost such as remodeling. The increase is to cover monitoring cost associated with the installation of the security/ fire system.

1122 R&M Remodeling	\$ 25,000	\$ 0	\$ (25,000)
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Decrease in amounts is due to major repairs having already been made to most all of the suites, therefore we do not expect any major repairs within the next budget year. However, it should be noted that we have exceed this year budget.

1122 Utilities	\$ 21,000	\$ 21,000	\$ 0
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No change to this category.

Contributions from Cities & County matching:

Contributions from other agency	\$202,594	\$202,594	\$ 0
County Matching Funds	\$202,594	\$202,594	\$ 0

No change here. Contributions from County and Cities are the same as previous year.

Contingency / Other Income:

Transfer From Prior Years Carryovers	\$ 10,000	\$ 292,875	\$ 282,875
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Increase in amount is due to utilization of reserves to pay off the building. It should be noted that the preliminary draft audit has reclassified \$189,860 of prior years deferred revenues to fund balance reserves based on GASB requirements.

81-1808 LAFCO Fees	\$ 40,000	\$ 12,500	\$ (27,500)
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In the past, LAFCO had recognized project revenue as earned when the project became finalized and closed out, all project revenue stayed deferred until the time the project became finalized and closed out. Our current auditors have reclassified the majority of deferred revenue as earned in the prior years even though the projects have not been finalized or closed out. Therefore, we have already realized majority of project revenue. Amounts budgeted for fiscal 2014-2015 are what we expect to bring in for new projects.

Interest Income	\$ 0	\$ 0	\$ 0
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No change here.

Other Income	\$ 0	\$ 0	\$ 0
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No change in amounts.

Rents – 1122 State Street Building	\$ 36,447	\$ 47,057	\$ 10,610
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We currently have one vacant suite. Increase is due to anticipation of vacant suite being rented starting new fiscal.

EXECUTIVE OFFICERS RECOMMENDATION

RECOMMENDATION:

The Executive Officer respectfully requests that the Commission consider approving the **Draft Budget via Option A** which among other things maintains the contribution from agencies at the same level as last year and allows us to pay off the building which will result in future year savings of about \$27,000.00 in terms of having no loan payments and utilizing the income of the rental suites towards the operating budget.

As always staff will be happy to answer questions. It also needs to be noted that this is the “Draft” budget as required by the CKH Act and the final budget will be considered by your Commission in May in order to meet the June 15th deadline.

LAFCO's PROPOSED BUDGET FOR FISCAL 2014-2015

				Option A	Option B
	Fiscal 2013-2014 Adopted Budget (approved 5/23/13)	Actuals @ 2-25-2014	Estimated year end actuals for fiscal 2013 2014	Draft Proposal for Fiscal 2014-2015	Draft Proposal for Fiscal 2014-2015
Income					
81-1928 CONTRB FRM OTR AGENCIES	202,594	202,594	202,594	202,594	211,904
81-1933 COUNTY MATCHING FUNDS	202,594	202,594	202,594	202,594	211,904
81-1808 LAFCO FEES	40,000	2,000	12,300	12,500	12,500
RENTS - 1122 STATE	36,447	18,463	26,898	47,057	47,057
*CONTINGENCY - (transfer in from reserves)	10,000	0	35,724	292,875	0
INTEREST INCOME	0	216	216	0	0
OTHER INCOME (Insurance Proceeds - Fire)	0	1,134	1,134	0	0
Total Income	491,635	427,002	481,461	757,620	483,365
Expenses					
82-2001 LAFCO SALARIES	172,424	116,848	173,534	189,955	189,955
82-2035 LAFCO EMPLOYEE BENEFITS	66,247	42,673	64,010	73,635	73,635
82-2060 COMMUNICATIONS	9,200	6,083	10,123	10,716	10,716
82-2100 INS. PROPERTY	5,800	3,893	3,893	5,800	5,800
82-2101 INS LIABILITY	9,000	8,730	8,730	9,500	9,500
82-2120 MAINT -EQUIPMENT	6,500	1,795	3,795	5,000	5,000
82-2150 MEMBERSHIPS	3,200	3,212	3,212	3,315	3,315
82-2170 OFFICE EXPENSE	46,000	16,071	41,142	40,000	40,000
82-2180 PROF & SPEC SERVICES-Legal	6,000	3,333	5,000	6,000	6,000
82-2180 PROF & SPEC SERVICES - Other (Annual Audit & Paychex)	13,500	9,218	11,932	12,500	12,500
82-2181 PROF & SPEC SERV-DATA P	11,000	7,972	10,977	12,250	12,250
82-2182 PROF & SPEC SERV-OTHER (GIS/CAED)	5,000	0	4,730	8,000	8,000
82-2190 PUBLIC & LEGAL NOTICES	1,500	4,460	5,460	1,500	1,500
82-2200 RENTS & LEASES-EQUIP	4,700	2,830	4,407	4,700	4,700
82-2230 SPECIAL DEPT EXPENSE	900	184	368	900	900
82-2251 TRAVEL IN COUNTY	500	0	500	500	500
82-2252 TRAVEL OUT OF COUNTY	35,658	14,648	19,411	28,748	28,748
82-4300 CAPITAL OUTLAY	10,000	0	10,000	10,000	10,000
1122 BLDG REFI COSTS	0	0	0	0	0
1122 LOAN PAYMENTS	27,006	18,004	27,006	301,261	27,006
1122 R & M COSTS/ONGOING EXPENSE	11,500	8,252	12,378	12,340	12,340
1122 R & M COSTS/REMODEL	25,000	32,334	43,184	0	0
1122 UTILITIES	21,000	8,835	17,670	21,000	21,000
1122 FIRE DAMAGE /REPAIRS/REPLACEMENTS	0	0	0	0	0
Total Expenses	491,635	309,375	481,461	757,620	483,365
Net Income	0	117,626	0	0	0

LAFCO
Transaction Detail By Account
July 1, 2013 through February 25, 2014

	Type	Date	Num	Name	Memo	Clr	Amount	Balance
82-2060 COMMUNICATIONS								
	Bill	07/05/2013	AT&T	VISA - RABOBANK	IPAD DATA PLAN - JULY		30.00	30.00
	Bill	07/26/2013	960-457-7301-555-7	AT&T	JULY16 STATEMENT		606.33	636.33
	Bill	08/07/2013	287231502984	AT&T Mobility	6/19/13 to 7/18/13 cycle wireless account		119.74	756.07
	Bill	08/26/2013	1214983949	VERIZON	mobile broadband 8/14-09/13/13		67.06	823.13
	Bill	08/26/2013	960-457-7301-555-7	AT&T	AUG 16 STATEMENT		698.27	1,521.40
	Bill	08/27/2013	AT&T	VISA - RABOBANK	IPAD DATA PLAN - Aug 8/6/13		30.00	1,551.40
	Bill	08/31/2013	287231502984	AT&T Mobility	7/19/13 to 8/18/13 cycle wireless account		138.99	1,690.39
	Bill	09/27/2013	960-457-7301-555-7	AT&T	SEPT 16 STATEMENT		667.70	2,358.09
	Bill	09/27/2013	1223473353	VERIZON	mobile broadband 9/14-10/13/13		67.06	2,425.15
	Bill	09/30/2013	287231502984	AT&T Mobility	8/19/13 to 9/18/13 cycle wireless account		111.21	2,536.36
	Bill	10/23/2013	1231975486	VERIZON	mobile broadband 10/14-11/13/13		68.11	2,604.47
	Bill	10/28/2013	960-457-7301-555-7	AT&T	OCT 16th STATEMENT		680.38	3,284.85
	Bill	10/31/2013	287231502984	AT&T Mobility	9/19/13 to 10/18/13 cycle wireless account		119.76	3,404.61
	Bill	11/02/2013	760-554-8638	VISA - RABOBANK	IPAD DATA PLAN NOV		30.00	3,434.61
	Bill	11/19/2013	1240510562	VERIZON	mobile broadband 11/14-12/13/13		94.09	3,528.70
	Bill	11/27/2013	960-457-7301-555-7	AT&T	NOV 16th STATEMENT		665.32	4,194.02
	Bill	11/27/2013	287231502984	AT&T Mobility	10/19/13 to 11/18/13 cycle wireless account		121.89	4,315.91
	Bill	12/02/2013	760-554-8638	VISA - RABOBANK	IPAD DATA PLAN DEC		30.00	4,345.91
	Bill	12/19/2013	1249059870	VERIZON	mobile broadband 12/14-1/13/14		68.48	4,414.39
	Bill	12/31/2013	287231502984	AT&T Mobility	11/19/13 to 12/18/13 cycle wireless account		119.80	4,534.19
	Bill	12/31/2013	960-457-7301-555-7	AT&T	DEC 16th STATEMENT		666.33	5,200.52
	Bill	01/16/2014	1257624847	VERIZON	mobile broadband 1/14-2/13/14		118.08	5,318.60
	Bill	01/30/2014	960-457-7301-555-7	AT&T	JAN 16th STATEMENT		671.59	5,990.19
	Bill	02/19/2014	1266182166	VERIZON	mobile broadband 2/14-3/13/14		93.28	6,083.47
Total 82-2060 COMMUNICATIONS							<u>6,083.47</u>	<u>6,083.47</u>
TOTAL							<u>6,083.47</u>	<u>6,083.47</u>

LAFCO
Transaction Detail By Account
July 1, 2013 through February 25, 2014

	Type	Date	Num	Name	Memo	Clr	Amount	Balance
82-2120 MAINT -EQUIPMENT								
	Bill	08/31/2013	973611	ARC IMAGING RESOURCES	ANNUAL SERVICE AGREEMENT RENEWAL XEROX 3030 S/N # 1HEO17397 2/5/13 to 7/5/13		665.00	665.00
	Credit	08/31/2013	970307	ARC IMAGING RESOURCES	ANNUAL SERVICE AGREEMENT RENEWAL XEROX 3030 S/N # 1HEO17397		-1,596.00	-931.00
	Bill	08/31/2013	978360	ARC IMAGING RESOURCES	ANNUAL SERVICE AGREEMENT OCE PLOTWAVE 300 S/N # 33011144/350018965 6/20/13		1,188.00	257.00
	Credit	08/31/2013	970307	ARC IMAGING RESOURCES	transportation charge		-7.95	249.05
	Bill	10/30/2013	978360	ARC IMAGING RESOURCES	SALES TAX ON ANNUAL SERVICE AGREEMENT OCE PLOTWAVE 300 S/N # 33011144/350018965 6/20/13		95.04	344.09
	Bill	10/30/2013	978360	ARC IMAGING RESOURCES	FREIGHT S/CHRG ON ANNUAL SERVICE AGREEMENT OCE PLOTWAVE 300 S/N # 33011144/350018965 6/20/13		7.95	352.04
	Bill	10/31/2013		OCE' NORTH AMERICA & IMAG, INC	ANNUAL MAINT TO 12-31-2014 ON 36" VLV COLOR SCANNER		1,027.08	1,379.12
	Bill	01/07/2014	INV# 92758784	ESRI, INC	ANNUAL MAINT 4/8/14 TO 4/7/15 SINGLE USE ARCGIS (formerly ARCVIEW)		416.00	1,795.12
	Bill	01/21/2014	988145688	CANON SOLUTIONS AMERICA, INC	OCE CS4236 S/N 423600396 ANNUAL MAINT 1/1/14 TO 12/31/14		1,027.08	2,822.20
	Credit	01/28/2014	invoiced under Canon	OCE' NORTH AMERICA & IMAG, INC	invoiced under Canon		-1,027.08	1,795.12
Total 82-2120 MAINT -EQUIPMENT							<u>1,795.12</u>	<u>1,795.12</u>
TOTAL							<u>1,795.12</u>	<u>1,795.12</u>

LAFCO
Transaction Detail By Account
July 1, 2013 through February 25, 2014

	Type	Date	Num	Name	Memo	Clr	Amount	Balance
82-2150 MEMBERSHIPS								
	Bill	07/01/2013	2013-14	CALAFCO	FY 2013-2014 annual membership dues		2,300.00	2,300.00
	Bill	08/07/2013	007664-1355	APA	#007664 DUES FOR 10/1/13 TO 9/31/14		488.00	2,788.00
	Bill	10/09/2013	8056WJCMMAKEK	VISA - RABOBANK	AEP DUE RENEWAL FOR JURG HEUBERGER OCT 2013-2014		150.00	2,938.00
	Bill	11/07/2013	NAEP	VISA - RABOBANK	DUE RENEWALS (NOV 2013 TO OCT 2014)		150.00	3,088.00
	Bill	12/31/2013	1432-0409-2566-9923	VISA - RABOBANK	Payment for annual membership in AICP certification program (ABCEP)		123.78	3,211.78
Total 82-2150 MEMBERSHIPS							<u>3,211.78</u>	<u>3,211.78</u>
TOTAL							<u>3,211.78</u>	<u>3,211.78</u>

LAFCO
Transaction Detail By Account
July 1, 2013 through February 25, 2014

82-2170 OFFICE EXPENSE	Type	Date	Num	Name	Memo	Clr	Amount	Balance	GENERAL	COMPUTERS	FURNITURE	SOFTWARE
									OFFICE			
									SUPPLIES			
	Bill	07/15/2013	W608645	VISA - RABOBANK	[H1650] Canon QY6-0077-000 (QY6-0065-000) Printhead		199.95	199.95			199.95	
	Bill	07/19/2013	crashplan JUNE2013	VISA - RABOBANK	Server offsite backup for JUNE 2013		7.49	207.44			7.49	
	Bill	07/22/2013	1/1 google app	VISA - RABOBANK	buildingin cc google app - JUNE		9.43	216.87			9.43	
	Bill	07/23/2013	BKD-7364501805	VISA - RABOBANK	Malwarebytes Anti-Malware PRO		24.95	241.82				24.95
	Bill	07/25/2013	182135824	VISA - RABOBANK	NAS SYNLOGY DS713+ RTL, HDD 3T WD WD30EFRX 6+		944.82	1,186.64			944.82	
	Bill	07/25/2013	133164759	VISA - RABOBANK	MI Raxxe 0670429010241 R		43.25	1,229.89			43.25	
	Bill	07/26/2013	22218	ROMAN'S WATER SERVICE	7/22/13 DELIVERY 4 @ 3 GALLON DRINKING WATER		11.50	1,241.39	11.50			
	Bill	08/07/2013	7900 0110 0172 5103	HASLER	postage for meter		433.57	1,674.96	433.57			
	General Journal	08/07/2013	bank s/chg		bank service charge -Rabo trust account 7/31/13		12.00	1,686.96	12.00			
	Check	08/14/2013	20347	EC1-12 SOL ORCHARD SOLAR ENERGY	map copy EC1-12		2.00	1,688.96	2.00			
	Bill	08/22/2013	J4960061	VISA - RABOBANK	network cable connectors and antenna		66.97	1,755.93			66.97	
	Credit	08/23/2013	PO# 283508	CDW-G	request to stop shipment on 2nd Sony battery		-68.60	1,687.33			-68.60	
	Bill	08/26/2013	22396	ROMAN'S WATER SERVICE	8/16/13 DELIVERY 4 @ 3 GALLON DRINKING WATER		11.50	1,698.83	11.50			
	Bill	08/26/2013	670730699001	OFFICE DEPOT	MARKERS, INDEX TABS, NOTEBOOKS, DESK ORGANIZE		135.41	1,834.24	135.41			
	Bill	08/26/2013	670733224001	OFFICE DEPOT	DESK ORGANIZER & TRAYS		166.53	2,000.77	166.53			
	Bill	08/27/2013	AKGEZS	VISA - RABOBANK	2 roundtrip ticket San Diego to Reno 8/28/13 return 8/30/13 fr		50.00	2,050.77	50.00			
	Bill	08/27/2013	1/1 google app	VISA - RABOBANK	buildingin cc google app - Aug 8/6/13		4.16	2,054.93			4.16	
	Bill	08/27/2013	crashplan AUG2013	VISA - RABOBANK	Server offsite backup for AUG 2013 8/20/13		7.49	2,062.42			7.49	
	Bill	09/03/2013	135431079	VISA - RABOBANK	2W Wifi Wireless 2W Broadband Amplifier Router 2.4Ghz Po		59.05	2,121.47			59.05	
	Bill	09/04/2013	760-554-8638	VISA - RABOBANK	IPAD DATA PLAN RENEWAL		30.00	2,151.47			30.00	
	Bill	09/09/2013	22860	ROMAN'S WATER SERVICE	9/9/13 DELIVERY 2 @ 3 GALLON DRINKING WATER		6.50	2,157.97	6.50			
	Bill	09/13/2013	226327058	VISA - RABOBANK	3 Western Digital Red NAS Hard Drive WD30EFRX 3TB Inte		518.76	2,676.73			518.76	
	Bill	09/16/2013	674381720001	OFFICE DEPOT	electric stapler, staples, ink cartridges, paper clips		162.38	2,839.11	162.38			
	Bill	09/16/2013	674382245001	OFFICE DEPOT	tissue		16.37	2,855.48	16.37			
	Bill	09/16/2013	2-400-09262	FED EX	Aug express mail deliveries		53.70	2,909.18	53.70			
	Bill	09/19/2013	crashplan SEPT2013	VISA - RABOBANK	Server offsite backup for SEPT 2013 9/19/13		7.49	2,916.67			7.49	
	Bill	09/30/2013	4010891027	CANON SOLUTIONS AMERICA, INC	COPIER MAINT CHARGE 7/1/13 TO 9/30/13		126.16	3,042.83	126.16			
	General Journal	09/30/2013	INTEREST		reclassify interst charged		0.30	3,043.13	0.30			
	Bill	10/04/2013	760-554-8638	VISA - RABOBANK	IPAD DATA PLAN RENEWAL		30.00	3,073.13			30.00	
	Bill	10/10/2013	GJ07424,GJ67860,GK18	CDW-G	Asus Z87, Intel 17-4770k LGA1550, 32gGB DDR3, Intel i7 3.:		1,425.60	4,498.73			1,425.60	
	Bill	10/18/2013	679472993-001	OFFICE DEPOT	HP504 toner cartridges, report covers & paper, 2014 calenda		1,328.67	5,827.40	1,328.67			
	Bill	10/18/2013	679473597-001	OFFICE DEPOT	calendar & planners refills		48.56	5,875.96	48.56			
	Bill	10/18/2013	679473598-001	OFFICE DEPOT	small binder clips		4.86	5,880.82	4.86			
	Bill	10/18/2013	679473596-001	OFFICE DEPOT	legal size binders, report covers		149.98	6,030.80	149.98			
	Bill	10/19/2013	crashplan OCT2013	VISA - RABOBANK	Server offsite backup for OCT 2013 10/19/13		7.49	6,038.29			7.49	
	Bill	10/28/2013	24692163302000675309	VISA - RABOBANK	tools to fix the cat 6 cables		214.67	6,252.96			214.67	
	Bill	10/30/2013	23501	ROMAN'S WATER SERVICE	10/11/13 DELIVERY 4 @ 3 GALLON DRINKING WATER		11.50	6,264.46	11.50			
	Bill	10/31/2013	978361, 978362	ARC IMAGING RESOURCES	METER READS 8/20/13 TO 10/20/13 LARGE FORMAT COF		29.01	6,293.47	29.01			

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Transaction Detail By Account
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Type	Date	Num	Name	Memo	Clr	Amount	Balance	GENERAL	COMPUTERS	FURNITURE	SOFTWARE
								OFFICE SUPPLIES			
Bill	11/07/2013	order # DVMB784	CDW-G	TRIPP rails & shelves		723.60	7,017.07		723.60		
Bill	11/08/2013	23912	ROMAN'S WATER SERVICE	11/8/13 DELIVERY 4 @ 3 GALLON DRINKING WATER		11.50	7,028.57	11.50			
Bill	11/13/2013	5679FE79C8EC	VISA - RABOBANK	NP-BD1 NP-BD1 3.7, NP-BN1 NP-BN1 3.6, BP-511 BP511 7		91.53	7,120.10	91.53			
Bill	11/15/2013	190780564	VISA - RABOBANK	Replacement 361-00033-00 010-10987-03 361-00033-01 Bal		35.92	7,156.02	35.92			
Bill	11/19/2013	crashplan NOV2013	VISA - RABOBANK	Server offsite backup for NOV 2013		7.49	7,163.51			7.49	
Bill	11/21/2013	111-2154884-6397039	VISA - RABOBANK	Lexar Professional 600x 128GB SDXC UHS-I Flash Memory		235.47	7,398.98		235.47		
Bill	11/25/2013	231313778	VISA - RABOBANK	EVGA SuperClocked 02G-P4-2662-KR GeForce GTX 660 2 G		204.24	7,603.22		204.24		
Bill	11/25/2013	684334865-001	OFFICE DEPOT	Safco(reg) Horizontal Mesh Desk Organizer, 8 1/4"H x 19 1/2		47.46	7,650.68	47.46			
Bill	11/25/2013	684334864-001	OFFICE DEPOT	Day-Timer(reg) 90% Recycled Reference Refill, 5 1/2" x 8 1/2		32.12	7,682.80	32.12			
Bill	11/25/2013	684334863-001	OFFICE DEPOT	Puffs Basic 2-Ply Facial Tissues, 180 Tissues Per Box, Pack		8.63	7,691.43	8.63			
Bill	11/25/2013	684334862-001	OFFICE DEPOT	Tripp Lite U222-007-R 7-Port USB 2.0 Hub		29.15	7,720.58		29.15		
Bill	11/25/2013	684334861-001	OFFICE DEPOT	OIC(reg) Magentic Pushpins, Assorted Colors, Box Of 10		8.83	7,729.41	8.83			
Bill	11/25/2013	684334860-001	OFFICE DEPOT	Office Depot(reg) Brand Kraft Self-Seal Bubble Mailers, #0, 6		69.08	7,798.49	69.08			
Bill	11/25/2013	684334859-001	OFFICE DEPOT	Quality Park(reg) Clasp Envelopes, #55, 6" x 9", 28-Lb, Brown		16.46	7,814.95	16.46			
Bill	11/25/2013	684334859-001	OFFICE DEPOT	Westcott(reg) Titanium Bonded Scissors, 8", Pointed, Pack C		50.31	7,865.26	50.31			
Bill	11/25/2013	684334859-001	OFFICE DEPOT	Eco-Products Sugarcane Fiber Plates, 6", White, Pack Of 50		10.99	7,876.25	10.99			
Bill	11/25/2013	684334539-001	OFFICE DEPOT	Pentel(reg) EnerGel(tm) RTX Pens, Medium Point, 0.7mm, 5-		17.27	7,893.52	17.27			
Bill	11/25/2013	684334539-001	OFFICE DEPOT	Avery(reg) White Laser Address Labels, 1" x 2 5/8", Box Of 3		102.17	7,995.69	102.17			
Bill	11/25/2013	684334539-001	OFFICE DEPOT	Office Depot(reg) Brand Cubicle Clips, Translucent, Pack Of 3		6.61	8,002.30	6.61			
Bill	11/25/2013	684334539-001	OFFICE DEPOT	Find It(reg) Gapless Mega CD/DVD Binder, 272 Capacity, White		28.08	8,030.38	28.08			
Bill	11/25/2013	684334539-001	OFFICE DEPOT	Vanity Fair(reg) Everyday Napkins, 2 Ply, 13" x 12 3/4", White		10.79	8,041.17	10.79			
Bill	11/25/2013	684334539-001	OFFICE DEPOT	Eco-Products(reg) Sugarcane Plates, 9",		15.81	8,056.98	15.81			
Bill	11/25/2013	684334539-001	OFFICE DEPOT	Aurora EarthView(tm) Ultra D-Ring Presentation Binder, 3 Ring		34.93	8,091.91	34.93			
Bill	11/25/2013	684334539-001	OFFICE DEPOT	Vaultz(tm) Locking CD/DVD Binder Case, 128-Disc Capacity,		31.30	8,123.21	31.30			
Bill	12/06/2013	2013 CKH Guide	CALAFCO	2013 CKH Guide four 3-hole punch versions		48.00	8,171.21	48.00			
Bill	12/09/2013	40758327	FILEMAKER, INC	FILEMAKER SERVER ANNUAL MAINT 1/19/14 TO 1/18/15		176.00	8,347.21		176.00		
Bill	12/16/2013	689169001-001	OFFICE DEPOT	MMF Industries Magnetic Bookends, Black (749461)		201.84	8,549.05	201.84			
Bill	12/16/2013	689169260-001	OFFICE DEPOT	index makers, pens, pencils, sheet protectors, 3 ring binders,		868.85	9,417.90	868.85			
Bill	12/19/2013	crashplan DEC2013	VISA - RABOBANK	Server offsite backup for DEC 2013		7.49	9,425.39			7.49	
Bill	12/19/2013	689518507-001	OFFICE DEPOT	key rack		13.05	9,438.44	13.05			
Bill	12/19/2013	689518732-001	OFFICE DEPOT	labeling tape, hanging file folder tabs		42.95	9,481.39	42.95			
Bill	12/19/2013	689518733-001	OFFICE DEPOT	hanging file folder tabs		5.17	9,486.56	5.17			
Bill	12/19/2013	689518734-001	OFFICE DEPOT	Brothers PT2030 desktop labelers		105.65	9,592.21	105.65			
Bill	12/19/2013	9009304501&900912631	J. J. KELLER & ASSOCIATES, INC	2014 LABOR LAW POSTERS WITH SUBSCRIPTION		92.67	9,684.88	92.67			
Bill	12/31/2013	heuberger13123113533	VISA - RABOBANK	Ethical Practice for Practicing Planners		49.95	9,734.83	49.95			
Bill	12/31/2013	1078783	VISA - RABOBANK	LabelWriter® 450 Duo		247.26	9,982.09	247.26			
Bill	12/31/2013	2014 publications	ACEC CALIFORNIA	2014 CEQA guidelines, 2014 Subdivision Map Act, 2014 Prof		404.10	10,386.19	404.10			
Bill	12/31/2013	4011737060	CANON SOLUTIONS AMERICA, INC	COPIER MAINT CHARGE 10/1/13 TO 12/31/13		511.58	10,897.77	511.58			
Bill	12/31/2013	7900 0110 0172 5103	HASLER	postage for meter 12/4/13		500.00	11,397.77	500.00			

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Transaction Detail By Account
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Type	Date	Num	Name	Memo	Clr	Amount	Balance	GENERAL OFFICE SUPPLIES	COMPUTERS	FURNITURE	SOFTWARE
Bill	01/02/2014	24773	ROMAN'S WATER SERVICE	1/2/14 DELIVERY 4 @ 3 GALLON DRINKING WATER		11.50	11,409.27	11.50			
Bill	01/02/2014	760-554-8638	VISA - RABOBANK	IPAD DATA PLAN JAN		30.00	11,439.27		30.00		
Bill	01/02/2014	crashplan JAN2014	VISA - RABOBANK	Server offsite backup for JAN 2014		7.49	11,446.76		7.49		
Bill	01/03/2014	JD40059,JF41730	CDW-G	iPAD Air WiFi 128GB Silver AT&T, power adapter, lightning U		1,083.76	12,530.52		1,083.76		
Bill	01/07/2014	40769214	FILEMAKER, INC	FILEMAKER PRO (5 LICENSES) ANNUAL MAINT 3/21/14 T		285.00	12,815.52				285.00
Bill	01/08/2014	1000	I.C. INFO SYSTEMS	county email account for Jurg fiscal 2013-2014		168.00	12,983.52		168.00		
Bill	01/09/2014	681548752-001	OFFICE DEPOT	Coffee-mate(reg) Powdered Creamer Singles		4.42	12,987.94	4.42			
Bill	01/09/2014	681548752-001	OFFICE DEPOT	Coffee-mate(reg) Liquid Creamer Singles		4.79	12,992.73	4.79			
Bill	01/09/2014	681548752-001	OFFICE DEPOT	French Roast Coffee K-Cups		12.99	13,005.72	12.99			
Bill	01/09/2014	681548752-001	OFFICE DEPOT	Green Mountain Coffee		34.99	13,040.71	34.99			
Bill	01/09/2014	681548752-001	OFFICE DEPOT	Timothy's World Coffee		11.99	13,052.70	11.99			
Bill	01/09/2014	681549055-001	OFFICE DEPOT	AT-A-GLANCE(reg) Yearly Horizontal Erasable/Reversible W		23.06	13,075.76	23.06			
Bill	01/23/2014	25229	ROMAN'S WATER SERVICE	1/23/14 DELIVERY 4 @ 3 GALLON DRINKING WATER		11.50	13,087.26	11.50			
Bill	02/03/2014	658029	VISA - RABOBANK	ICLAFCO renewing Dropbox for Business account		795.00	13,882.26	795.00			
Bill	02/10/2014	cc trans 1/15 & 1/19	VISA - RABOBANK	BEST BUY		86.39	13,968.65	86.39			
Bill	02/10/2014	2-10-14 orders	OFFICE DEPOT	RCA Basic AH26 Y-Splitter Stereo Audio Cable (0640438)		8.59	13,977.24	8.59			
Bill	02/10/2014	2-10-14 orders	OFFICE DEPOT	Puffs Basic 2-Ply Facial Tissues, 180 Tissues Per Box, Pack		8.63	13,985.87	8.63			
Bill	02/10/2014	2-10-14 orders	OFFICE DEPOT	Office Depot® Brand Cleaning Duster, 10 Oz., Pack Of 6 (01'		30.77	14,016.64	30.77			
Bill	02/10/2014	2-10-14 orders	OFFICE DEPOT	Five Star® Style Notebook, 8 1/2" x 11", 1 Subject, College R		22.32	14,038.96	22.32			
Bill	02/10/2014	2-10-14 orders	OFFICE DEPOT	Kantek Acrylic C-Fold Dispenser (KTKAH190)		21.84	14,060.80	21.84			
Bill	02/10/2014	2-10-14 orders	OFFICE DEPOT	Tully's Coffee® Signature House Blend Coffee K-Cups®, Box		13.99	14,074.79	13.99			
Bill	02/10/2014	2-10-14 orders	OFFICE DEPOT	Dawn® Professional™ Liquid Detergent, 38 Oz. (0172777)		12.53	14,087.32	12.53			
Bill	02/10/2014	2-10-14 orders	OFFICE DEPOT	Scotch-Brite™ Multipurpose Sponges, Pack Of 6 (0293678)		6.68	14,094.00	6.68			
Bill	02/19/2014	25738	ROMAN'S WATER SERVICE	2/19/14 DELIVERY 4 @ 3 GALLON DRINKING WATER		11.50	14,105.50	11.50			
Bill	02/24/2014	828786921	THOMAS WEST	CA CODE V1-38 PT2 1ST HALF updates		1,837.08	15,942.58	1,837.08			
Credit	02/24/2014	0404441214	THOMAS WEST	CA ANNO CODES V32B PART 2 GOVT		-44.18	15,898.40	-44.18			
Credit	02/24/2014	0404441213	THOMAS WEST	CA ANNO CODES V32B PART 1 GOVT		-44.18	15,854.22	-44.18			
Bill	02/24/2014	693454326-001	OFFICE DEPOT	Brother® TZe-231 Black-On-White Tapes, 0.5" x 26.2', Pack		21.15	15,875.37	21.15			
Bill	02/24/2014	693454326-001	OFFICE DEPOT	Brother® TZ-AF231 Black-On-White Tape, 0.5" x 26.2' (0347		73.83	15,949.20	73.83			
Bill	02/24/2014	693454326-001	OFFICE DEPOT	Avery® Index Maker® 30% Recycled Extra-Wide Dividers Wi		108.83	16,058.03	108.83			
Bill	02/24/2014	693454605-001	OFFICE DEPOT	U.S. Stamp & Sign "For Rent" Kit, 8" x 12" (0734191)		12.93	16,070.96	12.93			
Total 82-2170 OFFICE EXPENSE						16,070.96	16,070.96	9580.3	6180.71	0	309.95
TOTAL						16,070.96	16,070.96				

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	Type	Date	Num	Name	Memo	Cir	Amount	Balance	audit	paychex
82-2180 PROF & SPEC SERVICES										
	Credit	07/01/2013	PE 6/14/13 - 6/27/13	ACCRUALS	reverse accrual for admin & x-help wages & benefits PE 6/1-		-211.42	-211.42		-211.42
	Credit	07/01/2013	PE 6/28/13	ACCRUALS	reverse accrual for admin & x-help wages & benefits PE 6/2		0.00	-211.42		0.00
	Bill	07/02/2013	234066 & 234108	PAYCHEX	Admin & X-Help PE 6-14-13 to 6-27-13 & EO July salary prc		211.42	0.00		211.42
	Bill	07/16/2013	234708	PAYCHEX	Admin & X-Help PE 6-28-13 to 7-11-13		180.20	180.20		180.20
	Bill	07/31/2013	235488	PAYCHEX	Admin & X-Help PE 7-12-13 to 7-25-13		181.40	361.60		181.40
	Bill	08/16/2013	236168	PAYCHEX	Admin & X-Help PE 7-26-13 to 8-8-13		227.70	589.30		227.70
	Bill	08/23/2013	236578	PAYCHEX	Admin & X-Help PE 8-9-13 to 8-22-13		180.20	769.50		180.20
	Bill	09/09/2013	136980	WHITE NELSON DIEL EVANS LLP	PROGRESS BILLING FYE 6-30-13 AUDIT		4,550.00	5,319.50	4,550.00	
	Bill	09/09/2013	237274	PAYCHEX	Admin & X-Help PE 8-23-13 to 9-5-13		181.40	5,500.90		181.40
	Bill	09/09/2013	237309	PAYCHEX	EO SALARY PE 9-1-13 to 9-30-13		16.84	5,517.74		16.84
	Bill	09/23/2013	237977	PAYCHEX	ADMIN & EX HELP PE 9-6-13 to 9-19-13		180.20	5,697.94		180.20
	Bill	09/30/2013	137698	WHITE NELSON DIEL EVANS LLP	PROGRESS BILLING FYE 6-30-13 AUDIT		1,000.00	6,697.94	1,000.00	
	Bill	10/09/2013	238772	PAYCHEX	ADMIN & EX HELP PE 9-20-13 to 10-3-13		194.40	6,892.34		194.40
	Bill	10/24/2013	239427	PAYCHEX	ADMIN & EX HELP PE 10-4-13 to 10-17-13		227.70	7,120.04		227.70
	Bill	11/06/2013	239972 & 239955	PAYCHEX	ADMIN & EX HELP PE 10-18-13 to 10-31-13, EO NOV SAL		181.40	7,301.44		181.40
	Bill	11/06/2013	239972 & 239955	PAYCHEX	extra batch - EO monthly salary		16.84	7,318.28		16.84
	Bill	11/19/2013	138140	WHITE NELSON DIEL EVANS LLP	PROGRESS BILLING FYE 6-30-13 AUDIT		500.00	7,818.28	500.00	
	Bill	11/19/2013	240706	PAYCHEX	ADMIN & EX HELP PE 11-1-13 to 11-14-13		180.20	7,998.48		180.20
	Bill	12/02/2013	241321	PAYCHEX	ADMIN & EX HELP PE 11-15-13 to 11-28-13, EO DEC SAL		181.40	8,179.88		181.40
	Bill	12/18/2013	242145	PAYCHEX	ADMIN & EX HELP PE 11-29-13 to 12-12--13, EO DEC SAI		227.70	8,407.58		227.70
	Bill	12/26/2013	242586	PAYCHEX	ADMIN & EX HELP PE 12-13-13 TO 12-26-13, QTRLY, W2'		292.90	8,700.48		292.90
	Bill	01/14/2014	243401	PAYCHEX	ADMIN & EX HELP PE 12-27-13 to 1-09-14, EO Jan SALAF		227.70	8,928.18		227.70
	Bill	01/28/2014	244022	PAYCHEX	ADMIN & EX HELP PE 1-10-14 to 1-23-14,		180.20	9,108.38		180.20
	Bill	02/25/2014	PE 2/21/14- 2/27/14	ACCRUALS	accrual for admin & x-help wages & benefits		110.00	9,218.38		110.00
Total 82-2180 PROF & SPEC SERVICES							9,218.38	9,218.38	6050.00	3168.38
TOTAL							9,218.38	9,218.38		

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	Type	Date	Num	Name	Memo	Clr	Amount	Balance	ICOE	email	contract
82-2181 PROF & SPEC SERV-DATA P											
	Bill	07/01/2013	14-013	ICOE	demarcation points July 2013-June 2014		5,000.00	5,000.00	5,000.00		
	Bill	08/27/2013	microsoft	VISA - RABOBANK	annual subscription for microsoft outlook 8/18/13		720.00	5,720.00		720.00	
	General Journal	09/30/2013	IFAS		7/13 network access charges (email charges) 8/15/13		42.00	5,762.00		42.00	
	Bill	10/31/2013	RR103113	RAMON RODRIGUEZ	contract services July2013-Oct 2013		2,210.00	7,972.00			2,210.00
Total 82-2181 PROF & SPEC SERV-DATA P							7,972.00	7,972.00	5,000.00	762.00	2,210.00
TOTAL							7,972.00	7,972.00			

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	Type	Date	Num	Name	Memo	Clr	Amount	Balance
82-2200 RENTS & LEASES-EQUIP								
	Bill	07/02/2013	12884015	CANON FINANCIAL SERVICES, INC	COPIER LEASE 7/1/13 TO 7/31/13		337.05	337.05
	Credit	07/26/2013	50411944credit	NEOPOST USA INC	7/30/13-10/29/13		-94.82	242.23
	Bill	08/07/2013	12969538	CANON FINANCIAL SERVICES, INC	COPIER LEASE 8/1/13 TO 8/31/13		337.05	579.28
	Bill	09/11/2013	13058045	CANON FINANCIAL SERVICES, INC	COPIER LEASE 9/1/13 TO 9/31/13		337.05	916.33
	Bill	10/11/2013	13146224	CANON FINANCIAL SERVICES, INC	COPIER LEASE 10/1/13 TO 10/31/13		337.05	1,253.38
	Bill	10/11/2013	50899974	NEOPOST USA INC	POSTAGE METER 10/30/13 TO 1/29/14		114.08	1,367.46
	Bill	11/05/2013	13233244	CANON FINANCIAL SERVICES, INC	COPIER LEASE 11/1/13 TO 11/30/13		337.05	1,704.51
	Bill	12/09/2013	13322381	CANON FINANCIAL SERVICES, INC	COPIER LEASE 12/1/13 TO 12/31/13		337.05	2,041.56
	Bill	01/07/2014	13410872	CANON FINANCIAL SERVICES, INC	COPIER LEASE 1/1/14 TO 1/31/14		337.05	2,378.61
	Bill	01/07/2014	51239736	NEOPOST USA INC	POSTAGE METER 1/30/14 TO 4/29/14		114.08	2,492.69
	Bill	02/05/2014	13478600	CANON FINANCIAL SERVICES, INC	COPIER LEASE 2/1/14 TO 2/28/14		337.05	2,829.74
Total 82-2200 RENTS & LEASES-EQUIP							2,829.74	2,829.74
TOTAL							2,829.74	2,829.74

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82-2252 TRAVEL OUT OF COUNTY	Type	Date	Num	Name	Memo	Clr	Amount	Balance	2013 CALAFCO	CCL	Staff	EO & Board
									ANNUAL CONFERENCE	meetings	workshops	meetings
	Bill	07/16/2013	AUGCBH	VISA - RABOBANK	5 TICKETS ROUNDTRIP AIRFARE TO SAN DIEGO / RENO FOR CALAFC		1,808.00	1,808.00	1,808.00			
	Bill	07/26/2013	2013 ANNUAL CONFEREN	CALAFCO	REGISTRATION FOR 2013 ANNUAL CONFERENCE		3,795.00	5,603.00	3,795.00			
	Bill	08/19/2013	2013 CALAFCO ANNUAL	RESORT AT SQUAW CREEK	7 ROOMS FOR STAFF, COMMISSIONERS, LEGAL COUNSEL, TO ATTEI		2,349.58	7,952.58	2,349.58			
	Bill	08/27/2013	AKGEZS	VISA - RABOBANK	2 roundtrip ticket San Diego to Reno 8/28/13 return 8/30/13 for CALAFCO /		379.60	8,332.18	379.60			
	Bill	08/27/2013	13457	VISA - RABOBANK	8/28/13 shuttle Reno to Tahoe / 8/30/13 shuttle Tahoe to Reno / CALAFCO		136.00	8,468.18	136.00			
	Bill	08/28/2013	395.77	VISA - RABOBANK	Dinner for Staff & Commission		395.77	8,863.95	395.77			
	Check	09/17/2013	20364	JURG HEUBERGER	reimb 3 nights lodging 2013 CALAFCO annual conference		584.46	9,448.41	584.46			
	Check	09/17/2013	20364	JURG HEUBERGER	reimb mileage 2013 CALAFCO annual conference		561.25	10,009.66	561.25			
	Check	09/17/2013	20364	JURG HEUBERGER	per diem meals 2013 CALAFCO annual conference		84.00	10,093.66	84.00			
	Check	09/17/2013	20364	JURG HEUBERGER	payback for spouse registrations fees 2013 CALAFCO annual conference		-100.00	9,993.66	-100.00			
	Check	09/17/2013	20365	JULIE CARTER	reimb for parking 2013 CALAFCO annual conference		40.80	10,034.46	40.80			
	Check	09/17/2013	20365	JULIE CARTER	mileage for 2013 CALAFCO annual conference		131.65	10,166.11	131.65			
	Check	09/17/2013	20365	JULIE CARTER	per diem meals 2013 CALAFCO annual conference		48.00	10,214.11	48.00			
	Check	09/17/2013	20366	DANIELLE BRUCE	mileage for 2013 CALAFCO annual conference		131.65	10,345.76	131.65			
	Check	09/17/2013	20366	DANIELLE BRUCE	per diem meals for 2013 CALAFCO annual conference		48.00	10,393.76	48.00			
	Check	09/17/2013	20367	ED SNIVELY	reimb for car rental for 2013 CALAFCO annual conference		900.69	11,294.45	900.69			
	Check	09/17/2013	20367	ED SNIVELY	reimb for parking for 2013 CALAFCO annual conference		204.00	11,498.45	204.00			
	Check	09/17/2013	20367	ED SNIVELY	reimb for meals for 2013 CALAFCO annual conference		416.30	11,914.75	416.30			
	Check	09/17/2013	20367	ED SNIVELY	mileage for 2013 CALAFCO annual conference		131.65	12,046.40	131.65			
	Check	09/17/2013	20367	ED SNIVELY	per diem meals for 2013 CALAFCO annual conference		18.00	12,064.40	18.00			
	Check	09/17/2013	20368	Mike Kelley	per diem meals for 2013 CALAFCO annual conference		48.00	12,112.40	48.00			
	Check	10/21/2013	20401	DANIELLE BRUCE	mileage reimb for 10/10/13 CCL clerk meeting		178.54	12,290.94		178.54		
	Bill	10/30/2013	clerks manual	CALAFCO	REGISTRATION FOR " CREATING A CLERKS MANUAL" 11-14-13 SACR		150.00	12,440.94			150.00	
	Bill	10/31/2013	ZSCICO	VISA - RABOBANK	roundtrip airfare San Diego to Sacramento 11/14/13 for CALAFCO U		349.60	12,790.54			349.60	
	Bill	10/31/2013	ZNG47H	VISA - RABOBANK	roundtrip airfare San Diego to Sacramento 11/7 & 11/8		340.80	13,131.34			340.80	
	Credit	10/31/2013	ZNG47H	VISA - RABOBANK	roundtrip airfare San Diego to Sacramento 11/7 & 11/8		-340.80	12,790.54			-340.80	
	Bill	10/31/2013	5022039-Cancelled	VISA - RABOBANK	SAC airport to 1100 H ST SACRAMENTO, CA 95814		13.00	12,803.54			13.00	
	Credit	10/31/2013	5022039-Cancelled	VISA - RABOBANK	SAC airport to 1100 H ST SACRAMENTO, CA 95814		-13.00	12,790.54			-13.00	
	Bill	10/31/2013	5022156-Cancelled	VISA - RABOBANK	500 CAPITOL MALL 17TH FL SACRAMENTO, CA 95814 to SAC airport		15.00	12,805.54			15.00	
	Credit	10/31/2013	5022156-Cancelled	VISA - RABOBANK	500 CAPITOL MALL 17TH FL SACRAMENTO, CA 95814 to SAC airport		-15.00	12,790.54			-15.00	
	Bill	10/31/2013	ZSCICO	VISA - RABOBANK	roundtrip airfare San Diego to Sacramento 11/14/13 for CALAFCO U		50.00	12,840.54			50.00	
	Bill	10/31/2013	ZNG47H	VISA - RABOBANK	roundtrip airfare San Diego to Sacramento 11/7 & 11/8		25.00	12,865.54			25.00	
	Bill	11/01/2013	5036769	VISA - RABOBANK	SAC airport to 1215 K ST 1650 SACRAMENTO, CA 95814		25.00	12,890.54			25.00	
	Bill	11/01/2013	5036768	VISA - RABOBANK	1215 K ST 1650 SACRAMENTO, CA 95814 to SAC airport		25.00	12,915.54			25.00	
	Bill	11/18/2013	00031037	VISA - RABOBANK	PARKING FOR CCL MEETING IN SAN DIEGO		12.00	12,927.54		12.00		
	Check	12/03/2013	20438	JURG HEUBERGER	REIMB MILEAGE FOR CCL MEETING 11/18/13 IN SAN DIEGO		129.95	13,057.49		129.95		
	Check	12/03/2013	20439	DANIELLE BRUCE	REIMB MILEAGE FOR CCL MEETING 11/18/13 IN SAN DIEGO		129.95	13,187.44		129.95		
	Check	12/05/2013	20440	DANIELLE BRUCE	reimburse mileage & meals CALAFCO U 11-14-13		179.08	13,366.52			179.08	
	Check	12/05/2013	20441	JULIE CARTER	reimburse per diem meals, airfare, parking, car rental for CALAFCO U 11-1		418.42	13,784.94			418.42	
	Bill	01/16/2014	66EDCF	VISA - RABOBANK	round trip San Diego to Los Angeles, Ray Castillo, Jason Jackson CCL in L		224.00	14,008.94		224.00		
	Bill	01/16/2014	66EC3C	VISA - RABOBANK	round trip San Diego to Los Angeles, Danielle Bruce, Julie Carter CCL in Lr		224.00	14,232.94		224.00		

LAFCO
Transaction Detail By Account
July 1, 2013 through February 25, 2014

Type	Date	Num	Name	Memo	Clr	Amount	Balance	2013 CALAFCO ANNUAL CONFERENCE	CCL meetings	Staff workshops	EO & Board meetings
Credit	01/24/2014	66EDCF	VISA - RABOBANK	round trip San Diego to Los Angeles, Ray Castillo, Jason Jackson CCL in L		-224.00	14,008.94		-224.00		
Credit	01/26/2014	66EC3C	VISA - RABOBANK	round trip San Diego to Los Angeles, Danielle Bruce, Julie Carter CCL in L		-224.00	13,784.94		-224.00		
Bill	01/26/2014	07TMQX	VISA - RABOBANK	roundtrip airfare Imperial to Burbank 1/27/14 CCL meeting in Los Angeles		138.00	13,922.94		138.00		
Bill	01/26/2014	WI42WY	VISA - RABOBANK	roundtrip airfare Imperial to Burbank 1/27/14 CCL meeting in Los Angeles		78.00	14,000.94		78.00		
Bill	01/26/2014	4R3CT8	VISA - RABOBANK	roundtrip airfare Imperial to Burbank 1/27/14 CCL meeting in Los Angeles		78.00	14,078.94		78.00		
Bill	02/10/2014	CCL MEETING	DAVID WEST	REIMB TRAIN FARE AND MEAL PER DIEM FOR 1/27/14 CCL MEETING I		19.00	14,097.94		19.00		
Bill	02/21/2014	2014 Staff Workshop	CALAFCO	2014 Staff Workshop registration (Danielle & Julie)		550.00	14,647.94			550.00	
Total 82-2252 TRAVEL OUT OF COUNTY						14,647.94	14,647.94	12,112.40	763.44	1,772.10	0.00
TOTAL						14,647.94	14,647.94				

Worksheet for Salaries Benefits 2013-2014

LAFCO Estimated Annual Cost of Salaries and Benefits for 2014/2015

Position	Salary	Retirement	Estimated Medical, Dental, Vision, AD&D, Life	Estimated W/comp	Medicare (Employer's portion)	FICA (Employer's portion)	Estimated State Unemployment	TOTALS
Executive Officer	51,000	n/a	n/a	2,091	740	3,162	392	57,385
2013-2014	51,000	n/a	n/a	2,030	740	3,162	385	57,316
Analyst/Accountant	82,992	25,171	15,819	880	1,203		392	126,457
2013-2014	79,061	22,849	16,016	909	1,146	n/a	385	120,366
Analyst/Clerk	49,463	15,002	5,070	524	717		392	71,169
(Clerical Assistant) 2013-2014	36,451	10,534	4,888	419	529	n/a	385	53,206
Building Maintenance	6,500	n/a	n/a	1,190	94	403	392	8,579
2013-2014	5,912	n/a	n/a	1,093	86	367	325	7,783
	\$ 189,955	\$ 40,174	\$ 20,889	\$ 4,685	\$ 2,754	\$ 3,565	\$ 1,568	\$ 263,590
	\$ 172,424	\$ 33,383	\$ 20,904	\$ 4,451	\$ 2,500	\$ 3,529	\$ 1,480	\$ 238,670
2014-2015 increase	17,532	6,791	-15	233	254	36	88	24,919
percentage of increase	10.17%	20.34%	-0.07%	5.24%	10.17%	1.03%	5.93%	10.44%

Retirement components

Health / medical 6.32%

Pension bond 6.81%

Employer 17.20%

totals:

2014-2015=30.33%

2013-2014=28.90%

2012-2013 =27.79%

2011-2012=24.69%

ESTIMATED OUT OF COUNTY TRAVEL FOR FISCAL 2014-2015

Projections for 2014 CALAFCO Annual Conference In Ontario

	Registration (estimates)	airfare (estimates)	Hotel (estimates)	Car rental or shuttle service (estimates)	Meals (\$66 p/day)	Mileage reimb (estimates)	Estimated Total Cost
EO & Staff (3)	1380	0	1350	0	594	394	3,718
Commissioners (8)	3680	0	3600	0	1584	591	9,455
Legal rep (1)	460	0	450	0	198	197	1,305
							14,479

Projections for 2014/2015 Staff workshop & CALAFCO U in ?? (2 per fiscal year)

EO & Staff (3)	1125	2400	3000	140	351	538	7,554
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CCL Meetings- (4 meetings 5 individuals per meeting / assume costs to Orange County)

EO, staff, commissioners via train /san diego	2240				720	1344	4,304
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CALAFCO Board Meetings (4 meetings / assume 2 northern calif & 2 southern calif)

M. Kelley	800	800	140	264	408		2,412
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28,748