

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street #100
Sacramento, California 95814
(916) 874-6458

June 6, 2007

TO: Sacramento Local Agency Formation Commission
FROM: Peter Brundage, Executive Officer
RE: Final FY 2007-08 Budget

RECOMMENDATION

1. Adopt Resolution No. 1341, approving LAFCo's Final Budget for FY 2007-08. Authorize the total FY 2007-08 Appropriation in the amount of \$1,138,555.
2. Authorize the following assessment for contributing agencies based on the amendment to the Proposed 2007-08 Budget to reflect the increased costs of the Arden Arcade Incorporation proposal:

| | <u>Total</u> | <u>1/3 Share</u> |
|-----------------------------------|---------------------|-------------------------|
| Base Assessment (06-07) | \$586,500 | \$195,500 |
| Base Increase (07-08) | 99,555 | 33,185 |
| Increase for Incorporation | <u>100,000</u> | <u>33,333</u> |
| Total Assessment FY 07-08 | \$786,055 | \$262,018 |

DISCUSSION

The FY 2007-08 Final Budget reflects the changes approved by the Commission on May 6, 2007. The Final Budget reflects the following changes to appropriations:

| | |
|-------------------------------|------------------|
| Arden Arcade EIR | \$145,000 |
| Comprehensive Fiscal Analysis | \$ 90,000 |
| Legal | \$ 30,000 |
| Other/Contingency | <u>\$ 25,000</u> |
| Total | \$290,000 |

These costs will be offset in the following manner:

| | |
|------------------------------|------------------|
| LAFCo Contribution | \$100,000 |
| Reimbursement from applicant | <u>\$190,000</u> |
| Total | \$290,000 |

LAFCo's contribution for the Arden Arcade Incorporation is capped at \$100,000. This amount will be reflected in a higher assessment for the contributing agencies. Estimated revenue has been increased by \$190,000. This amount will be paid by the incorporation proponents to reimburse LAFCo for the cost of incorporation studies.

The costs identified above are estimates based on proposals submitted by the consultants. It is possible that actual costs could be higher. In the event that actual costs are higher, the final budget may need to be amended prior the end of next year.

No other changes have been made between the proposed and final budget.

Summary of Appropriations and Assessment Changes to Proposed FY 2007-08 Budget

| | <u>Appropriation</u> | <u>Assessment</u> |
|---------------------------------|----------------------|-------------------|
| FY 07-08 Proposed Budget | \$848,555 | \$686,055 |
| Incorporation Costs | <u>\$290,000</u> | <u>\$100,000</u> |
| Total 07-08 | \$1,138,555 | \$786,055 |

Summary of FY 2006-07 Year End Budget

The following discussion summarizes the FY 2006-07 Year End Budget Estimates:

Summary of Reserves, Year End Fund Balance, Revenues, and Expenditures for FY 06-07

Reserves

| | |
|----------|----------|
| Reserves | \$70,000 |
|----------|----------|

The Reserved Fund Balance has not changed and is currently \$70,000. This amount is in addition to the Fund Balance. This amount was set aside in previous years for unanticipated expenditures. It is a part of fund balance that is restricted and cannot be spent without Commission approval.

Fund Balance

Beginning Fund Balance July 1, 2006:

| | |
|------------------------|----------------|
| Estimated Fund Balance | \$130,000 |
| Actual Fund Balance | <u>184,000</u> |
| Net Increase | \$ 54,000 |

The beginning Fund Balance was \$54,000 better than budget estimate. This increase was the result of project revenue related to the SMUD annexation proposal and other projects. No adjustment was made to the FY 06-07 Final Budget.

Summary of Fund Balance and Reserves as of July 1, 2007:

| | |
|--------------|---------------|
| Fund Balance | \$184,000 |
| Reserves | <u>70,000</u> |
| Total | \$254,000 |

Expenditures

There were a number of expenditures that were not included in the FY 06-07 Final Budget because they were not anticipated. In addition, it appears that other expenditures are exceeding budgeted amounts. These expenditures are discussed below.

Summary of Unbudgeted Expenditures during FY 06-07:

Salary and Benefits

| | |
|--|--------------|
| 1. Under Budgeted Salary and Benefits | \$ 34,000 |
| 2. Vacation Pay Out Due to Retirement | 13,000 |
| 3. Increase Related to 5% Differential | <u>1,000</u> |
| Total Unbudgeted Increase | \$ 48,000 |

1. Base Salary and Benefits were understated by \$34,000 in the Adopted FY 06-07 Budget. The \$34,000 represents adjustments for Salary and Benefits for two Fiscal Years. During FY 06-07 Fiscal Year, I was notified that LAFCo's reimbursement to the County had not covered the total amount paid during FY 05-06 for actual salary and benefits. I believe this amount represents overtime paid in lieu of taking vacation. A portion of this overage for FY 06-07 is attributable to a retroactive equity adjustment for the Commission Clerk Position. This position is classified as an ASO I designation in Sacramento County which received an 8 percent equity adjustment. This overage represents 2 fiscal years: FY 05-06 and FY 06-07 or approximately \$17,000 each year. This issue was previously reported to the Commission.

2. A lump sum payment was made upon the retirement of the Commission Clerk. The Commission Clerk had accrued vacation time, upon retirement the employee is entitled to this payment. It is not unusual for employees to accrue vacation in anticipation of retirement. The payment for accrued retirement is estimated to be \$13,000, including related payroll taxes. I am in the process of confirming my estimate with county payroll. This is a one-time expenditure. This expenditure was not anticipated during the preparation of the FY 06-07 budget.
3. Finally, the Commission approved a 5 percent pay differential for the Commission Clerk effective January 2007. The estimated increase of this differential is approximately \$1,000 from the effective date of January 2007 to March 23, 2007. This expenditure was a mid-year adjustment during FY 06-07.

Services and Supplies

Services and supplies are estimated to be over budget by approximately \$32,245. The following accounts are over budget:

| <u>Account</u> | <u>Amount</u> |
|-----------------------------|-----------------|
| Public Notices | \$7,500 |
| Subscriptions | 200 |
| Conferences | 1,500 |
| Office Supplies | 145 |
| OCIT | 300 |
| Alarm Services | <u>600</u> |
| Total | \$10,245 |
| Other Professional Services | <u>\$22,000</u> |
| Total | \$32,245 |

I have not been able to determine the exact cause for the overages to public notices and Other Professional Services. There are two possible reasons to explain this over budget. It is possible that FY 05-06 Year End expenditures did not clear until FY 06-07 or that expenditures are higher than the budget. I will report back in May after further investigation.

FY 06-07 Estimated Revenues

Estimated Year-End Revenues for FY 06-07:

| | |
|------------------------------------|---------------|
| Miller, Owen, and Trost (Billable) | \$ 96,000 |
| Miscellaneous Project Revenue | <u>48,000</u> |
| Total Estimated Revenue | \$144,000 |

| | |
|-------------------|----------------|
| Budgeted Revenue | \$100,000 |
| Estimated Actuals | <u>144,000</u> |
| Net Increase | \$ 44,000 |

Based on the above year end estimate, revenues should be higher than budgeted by approximately \$44,000.

FY 06-07 Estimated Fund Balance (June 30, 2007)

The Summary of Changes describes the estimated budget changes that caused the reduction in estimated Year End Fund Balance.

Summary of Changes FY 06-07 Adopted Budget

| | | |
|---|-----------------|-------------|
| Salary and Benefits | \$38,250 | |
| Services and Supplies | 32,250 | |
| Contingencies | <u>(25,000)</u> | |
| Total Expenditures | \$45,500 | Over Budget |
| Interest | \$ 5,000 | |
| Beginning Fund Balance | 54,000 | |
| Projected Revenues | <u>44,000</u> | |
| Total | \$103,000 | Over Budget |
| Estimated Fund Balance June 30, 2007 | \$57,500 | |

Thus, the Year End Fund Balance is estimated to be \$57,500. This is a reduction from last year of \$72,500

| | <u>FY 06-07</u> | <u>FY 07-08</u> | <u>Change</u> |
|--------------|-----------------|-----------------|---------------|
| Fund Balance | 130,000 | 57,500 | (72,500) |

FY 07-08 Final Budget

Proposed changes to the Base Budget for FY 07-08:

Proposed Changes to Salary and Benefits

Salary and Benefits are costs that are provided to LAFCo by the County of Sacramento and City of Sacramento based on compensation packages of the respective agencies. These estimates include cost of living adjustments and in some cases equity adjustments that have been approved by the County of Sacramento and City of Sacramento. LAFCo contracts with both the County and City of Sacramento for employees. The employees

on contract to LAFCo are unrepresented and the Salary and Benefit packages are negotiated by Labor Relations of each agency and approved by the County Board of Supervisors or City Council.

Benefits account for approximately 30 percent of the total labor costs. The following summarizes salary and benefit expenses for FY 07-08.

| <u>Position</u> | <u>Salary</u> | <u>Benefits</u> | <u>Total</u> |
|----------------------------------|---------------|-----------------|---------------|
| Executive Officer | 122,500 | 52,500 | 175,000 |
| Asst. Executive Officer | 91,000 | 39,000 | 130,000 |
| Commission Clerk | <u>67,200</u> | <u>27,800</u> | <u>95,000</u> |
| Total Salary and Benefits | 280,700 | 119,300 | 400,000 |

Summary of Changes to Salary and Benefits

| | <u>FY 06-07</u> | <u>FY 07-08</u> | <u>Increase</u> |
|----------------------------------|-----------------|-----------------|-----------------|
| Total Salary and Benefits | \$372,000 | \$400,000 | \$28,000 |

Salary and Benefits for FY 06-07 were budgeted at \$372,000. The proposed change represents an increase of \$28,000 or about 7 percent. The County has built in a COLA adjustment of 4 percent for FY 07-08. This COLA has not been approved; however it is being used to prepare the County’s Proposed Budget. The above also includes the 5 percent differential for Commission Clerk that has previously been approved by the Commission. In addition, the City is behind in providing COLA adjustments for the Assistant Executive Officer Position for several years. This increase also reflects the approved equity adjustment. An increase has been included in the above estimate in anticipation that this situation will be corrected. In addition, this estimate includes an equity adjustment for the Principal Administrative Analyst classification (Executive Officer). Again, this equity adjustment was recently approved for various job classifications within the County of Sacramento including all Principal Administrative Analysts.

Proposed Changes to Services and Supplies

Increases are proposed for the following services and supplies:

| | |
|--------------------------------------|--------------|
| Business and Conference | \$2,000 |
| CALAFCo Membership Dues | 1,500 |
| Copier Lease and Usage | 1,000 |
| OCIT charges | 4,500 |
| Alarm Service | 1,100 |
| Messenger Service | 100 |
| Office Rent | <u>1,100</u> |
| Total Miscellaneous Increases | \$11,300 |

These increases are beyond the control of LAFCo. These are changes in our allocated costs that have been developed by the County of Sacramento or pursuant to approved cost increases in contracts.

- Business and Conference is a discretionary expenditure. Recently, more Commissioners have been benefiting from attending conferences. This increase is an attempt to offset some of this increase.
- CALAFCo dues have increased by \$1,500. This increase was approved by the CALAFCo Board of directors to help support the statewide association of LAFCo's. Sacramento LAFCo is a member of this association.
- Copier Lease and Usage includes an estimated increase in charges based on the lease agreement. Note: this is an estimate. The lease agreement provides a base or fixed monthly charge. In addition, we are charged for the number of copies if we exceed a certain amount. This is a variable cost that fluctuates depending on how many copies are made during the year.
- OCIT charges are an allocated cost determined by the County of Sacramento based on computer support and web site services that are provided to LAFCo. This estimated is based on OCIT's current rates and experience from past years.
- Alarm Service is an allocated cost provided by the County of Sacramento.
- Messenger services are an allocated cost determined by the County of Sacramento.
- Office rent is estimated to increase by \$1,100 based on the lease agreement.

Other Professional Services Account

FY 07-98 proposed appropriations for legal and environmental services:

| | <u>Project</u> | <u>Base Non-Project</u> | <u>Total</u> |
|------------------------|-----------------------|------------------------------------|---------------------|
| Legal | \$90,000 | \$60,000 | \$150,000 |
| Environmental Services | <u>30,000</u> | <u>20,000</u> | <u>50,000</u> |
| Total | \$120,000 | \$80,000 | \$200,000 |
| Less: Project Revenue | <u>\$(120,000)</u> | <u>0</u> | <u>\$(120,000)</u> |
| Net Cost | 0 | \$80,000 | \$80,000 |

The non-project charges have remained constant over the past several years. These costs cover issues that are not reimbursable by third parties.

Increased Costs Related to Arden-Arcade Incorporation

The estimated impact of the proposed Arden-Arcade Incorporation on the FY 07-08 Proposed Budget is set forth as follows:

| | |
|-------------------------|---------------|
| EIR Analysis | \$145,000 |
| Fiscal Analysis | 90,000 |
| Commission Counsel | 30,000 |
| Misc. Costs/Contingency | <u>25,000</u> |
| Total Estimated Costs | \$290,000 |

The above is our best estimate at this time.

Assessment History

| <u>Year</u> | <u>Assessment Amount</u> | <u>1/3 Share of Cost</u> |
|-----------------|--------------------------|--------------------------|
| FY 01-02 | \$704,000 | \$234,600 |
| FY 02-03 | \$435,150 | \$145,050 |
| FY 03-04 | \$495,000 | \$165,000 |
| FY 04-05 | \$544,500 | \$181,500 |
| FY 05-06 | \$586,500 | \$195,500 |
| FY 06-07 | \$586,500 | \$195,500 |
| FY 07-08 | \$786,055 | \$262,018 |

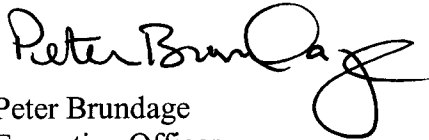
Summary of Proposed Assessment Increases

The following table illustrates the proposed net assessment increases to the FY 06-07 Budget:

| | <u>Increase to Base</u> | <u>Increase due to Incorporation</u> | <u>Total Increase</u> |
|------------------|--------------------------------|---|------------------------------|
| FY 07-08 | \$99,555 | \$100,000 | \$199,555 |
| 1/3 Share | \$33,185 | \$33,333 | \$66,518 |

Respectfully,

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION



Peter Brundage
Executive Officer

PB
(final fy budget 07-08 budget)

Sacramento Local Agency Formation Commission

Final Budget FY 2007-08 (June, 2007)

| Acct | Description | Final Budget | Proposed Budget | Change |
|---|--|----------------|--------------------|----------------|
| | | 06-07 | 07-08 | |
| 1000 | Total Salaries & Benefits | 372,000 | 400,000 | 28,000 |
| 1005 | Secretary Part time | 42,000 | 42,000 | 0 |
| 1124 | Commission Reimbursement | 9,000 | 9,000 | 0 |
| 1240 | Worker's Comp | 245 | 500 | 255 |
| 1250 | Unemployment | 0 | 0 | 0 |
| Total 1000's Account | | 423,245 | 451,500 | 28,255 |
| | | | | |
| 2005 | Advertising-public notice, meetings etc. | 7,500 | 7,500 | 0 |
| 2022 | Periodicals, Books, Subs | 1,300 | 1,300 | 0 |
| 2029 | Business & Conf Expenses | 7,500 | 9,500 | 2,000 |
| 2035 | Education/Training | 1,200 | 1,200 | 0 |
| 2039 | Employee Transportation | 200 | 200 | 0 |
| 2051 | Liability Insurance for Commission | 12,000 | 12,000 | 0 |
| 2061 | Membership CaLAFCo Dues | 4,000 | 5,500 | 1,500 |
| 2076 | Office Supplies | 7,500 | 7,500 | 0 |
| 2081 | Postage | 3,746 | 3,746 | 0 |
| 2275 | Rents/Leases Equipment-Copier | 20,000 | 21,000 | 1,000 |
| 2505 | Accounting/Audit Fees | 10,000 | 10,000 | 0 |
| 2531 | Legal Costs projects | 0 | 90,000 | 90,000 |
| 2531 | Legal-General | 80,000 | 60,000 | (20,000) |
| 2591 | Other Professional Services | 100,000 | 50,000 | (50,000) |
| | Incorporation Studies | 0 | 260,000 | 260,000 |
| 2911 | System Dev Sve Web & Desktop Suppo | 20,000 | 24,500 | 4,500 |
| 2912 | System Dev Sup Maintenance | 1,500 | 1,500 | 0 |
| 2915 | Compass Costs | 2,500 | 2,500 | 0 |
| 2917 | Security Alarm Monitoring | 2,300 | 3,400 | 1,100 |
| 2921 | Printing Services/Duplication | 3,000 | 3,000 | 0 |
| 2923 | GS Messenger Services | 2,300 | 2,400 | 100 |
| 2926 | GS Stores | 800 | 800 | 0 |
| 2934 | P/W Charges | 8,000 | 8,000 | 0 |
| 2943 | Lease Facility Charges | 61,400 | 62,500 | 1,100 |
| 2987 | Telephone | 13,500 | 13,500 | 0 |
| 2990 | GS Other Dept Svc | 509 | 509 | 0 |
| | | | | |
| Total 2000's Account | | 370,755 | 662,055 | 291,300 |
| | | | | |
| 7900 | Contingency Base | 25,000 | 25,000 | 0 |
| 7901 | Contingency Surplus | 0 | 0 | 0 |
| | General Purpose Reserve | 0 | 0 | 0 |
| | | 25,000 | 25,000 | 0 |
| | | | | |
| TOTAL APPROPRIATIONS/CONTINGENCY | | 819,000 | 1,138,555 | 319,555 |
| | | | | |
| | Less: Project Revenue-Variou | 100,000 | 100,000 | 0 |
| | Revenue Reimbursement-Incorporation | | 190,000 | 190,000 |
| | Interest Earnings | 2,500 | 5,000 | 2,500 |
| | Fund Balance/Carryover | 130,000 | 57,500 | (72,500) |
| | Contributions from Others-06-07 Base | 586,500 | 586,500 | 0 |
| | 07-08 Increase to 06-07 Base Assessment | | 99,555 | 99,555 |
| | Assessment Increase for Incorporation | | 100,000 | 100,000 |
| TOTAL FUNDING | | 819,000 | 1,138,555 | 319,555 |
| | | | | |
| Estimated Surplus/Shortfall | | 0 | 0 | 0 |

RESOLUTION NO. LAFC 1341

**RESOLUTION OF THE SACRAMENTO LOCAL AGENCY
FORMATION COMMISSION ADOPTING THE
FY 2007-08 FINAL BUDGET**

WHEREAS, the Sacramento Local Agency Formation Commission has conducted a public hearing on June 6, 2007, during which all additions and deletions to the Final Budget for Fiscal Year 2007-08 were considered and made, and

WHEREAS, IT IS HEREBY RESOLVED, in accordance with Government Code Section 56381, that the Final Budget for Fiscal Year 2007-08 is hereby adopted in accordance to the following:

| | | |
|-----|----------------------------------|--------------------------|
| (1) | Salaries and Employees Benefits | \$ 9,500 |
| (2) | Services and Supplies | \$1,104,055 ¹ |
| (3) | Other Charges | -0- |
| (4) | Fixed Assets | |
| | (A) Land | -0- |
| | (B) Structures and Improvements | -0- |
| | (C) Equipment | -0- |
| (5) | Expenditure Transfers | -0- |
| (6) | Contingencies | \$ 25,000 |
| (7) | Provision for Reserve Increases | \$ -0- |
| | TOTAL BUDGET REQUIREMENTS | \$1,138,555 |

BE IT FURTHER RESOLVED that means of financing the expenditures program will be by monies derived from Revenue to Accrue, Fund Balance Available and Contributions from Affected Agencies.

BE IT FURTHER RESOLVED that the Final Budget for FY 2007-08 be and is hereby adopted with the listed attachments which show in detail the approved appropriations subject to limitations attached hereto and by reference made a part hereof.

¹ Includes reimbursement to City and County of Sacramento for Reimbursements of Salary and Benefits for Executive Officer, Assistant Executive Officer and Commission Clerk.

ON A MOTION made by Commissioner _____, seconded by Commissioner _____, the foregoing Resolution No. LAFC 1340 was adopted by the **SACRAMENTO LOCAL AGENCY FORMATION COMMISSION** on the date of June 6, 2007, by the following vote, to wit:

AYES:

NOES:

ABSENTIONS:

ABSENT:

Chuck Rose, Chair
SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

ATTEST:

Peter Brundage
Executive Officer

PB
(Reso 1341 Adopts FY Final 2007-08 Budget)

Sacramento Local Agency Formation Commission

Final Budget FY 2007-08 (June, 2007)

| Acct | Description | Final Budget | Proposed Budget | Change |
|---|--|----------------|------------------|----------------|
| | | 06-07 | 07-08 | |
| 1000 | Total Salaries & Benefits | 372,000 | 400,000 | 28,000 |
| 1005 | Secretary Part time | 42,000 | 42,000 | 0 |
| 1124 | Commission Reimbursement | 9,000 | 9,000 | 0 |
| 1240 | Worker's Comp | 245 | 500 | 255 |
| 1250 | Unemployment | 0 | 0 | 0 |
| Total 1000's Account | | 423,245 | 451,500 | 28,255 |
| | | | | |
| 2005 | Advertising-public notice, meetings etc. | 7,500 | 7,500 | 0 |
| 2022 | Periodicals, Books, Subs | 1,300 | 1,300 | 0 |
| 2029 | Business & Conf Expenses | 7,500 | 9,500 | 2,000 |
| 2035 | Education/Training | 1,200 | 1,200 | 0 |
| 2039 | Employee Transportation | 200 | 200 | 0 |
| 2051 | Liability Insurance for Commission | 12,000 | 12,000 | 0 |
| 2061 | Membership CaLAFCo Dues | 4,000 | 5,500 | 1,500 |
| 2076 | Office Supplies | 7,500 | 7,500 | 0 |
| 2081 | Postage | 3,746 | 3,746 | 0 |
| 2275 | Rents/Leases Equipment-Copier | 20,000 | 21,000 | 1,000 |
| 2505 | Accounting/Audit Fees | 10,000 | 10,000 | 0 |
| 2531 | Legal Costs projects | 0 | 90,000 | 90,000 |
| 2531 | Legal-General | 80,000 | 60,000 | (20,000) |
| 2591 | Other Professional Services | 100,000 | 50,000 | (50,000) |
| | Incorporation Studies | 0 | 260,000 | 260,000 |
| 2911 | System Dev Svc Web & Desktop Suppo | 20,000 | 24,500 | 4,500 |
| 2912 | System Dev Sup Maintenace | 1,500 | 1,500 | 0 |
| 2915 | Compass Costs | 2,500 | 2,500 | 0 |
| 2917 | Security Alarm Monitoring | 2,300 | 3,400 | 1,100 |
| 2921 | Printing Services/Duplication | 3,000 | 3,000 | 0 |
| 2923 | GS Messenger Services | 2,300 | 2,400 | 100 |
| 2926 | GS Stores | 800 | 800 | 0 |
| 2934 | P/W Charges | 8,000 | 8,000 | 0 |
| 2943 | Lease Facility Charges | 61,400 | 62,500 | 1,100 |
| 2987 | Telephone | 13,500 | 13,500 | 0 |
| 2990 | GS Other Dept Svc | 509 | 509 | 0 |
| | | | | |
| Total 2000's Account | | 370,755 | 662,055 | 291,300 |
| | | | | |
| 7900 | Contingency Base | 25,000 | 25,000 | 0 |
| 7901 | Contingency Surplus | 0 | 0 | 0 |
| | General Purpose Reserve | 0 | 0 | 0 |
| | | 25,000 | 25,000 | 0 |
| | | | | |
| TOTAL APPROPRIATIONS/CONTINGENCY | | 819,000 | 1,138,555 | 319,555 |
| | | | | |
| | Less: Project Revenue-Variou | 100,000 | 100,000 | 0 |
| | Revenue Reimbursement-Incorporation | | 190,000 | 190,000 |
| | Interest Earnings | 2,500 | 5,000 | 2,500 |
| | Fund Balance/Carryover | 130,000 | 57,500 | (72,500) |
| | Contributions from Others-06-07 Base | 586,500 | 586,500 | 0 |
| | 07-08 Increase to 06-07 Base Assessment | | 99,555 | 99,555 |
| | Assessment Increase for Incorporation | | 100,000 | 100,000 |
| TOTAL FUNDING | | 819,000 | 1,138,555 | 319,555 |
| | | | | |
| Estimated Surplus/Shortfall | | 0 | 0 | 0 |

Library : ZSP County of Sacramento Reports
Report Group: ZSC8 Balance sheet detail
Report name : ZFP4816E Trial Balance by Business Area

Data selected by: 1010339
Data selected on: 05/04/2007 08:12:39

Fiscal Year : 2007
Period : 10
Business Area: 067A

April
LOCAL AGENCY FORMATI

| Balance Sheet Item | Beginning Balance | Period Debits | Period Credits | Ending Balance |
|--|-------------------|---------------|----------------|----------------|
| * Cash in Treasury | 464,881.15 | 25,596.71 | 26,310.55 | 464,167.31 |
| * Imprest Cash | 40.00 | | | 40.00 |
| * Inventory | | | | |
| * Due from Other Funds Year End | | | | |
| * Accounts Receivable Year End | | | | |
| ** Total Assets | 464,921.15 | 25,596.71 | 26,310.55 | 464,207.31 |
| * Sales Tax Due | | | | |
| * Warrants Payable | 14,680.38 | 17,544.01 | 47,461.04 | 44,597.41 |
| * Deposit Stale Warrants | 407.50 | | | 407.50 |
| * Claims Payable | 143.42 | 48,322.24 | 69,096.62 | 20,917.80 |
| * Due to Others | | | | |
| * Suspense Clearing | | 1,507.10 | 1,507.10 | |
| * Payroll Clearing | | | | |
| ** Total Liabilities | 15,231.30 | 67,373.35 | 118,064.76 | 65,922.71 |
| * Reserve Fund Balance | 70,000.00 | | | 70,000.00 |
| * Fund Balance | 54,245.85 | | | 54,245.85 |
| * Revenues and Other Financing Sources | 753,847.53 | | 25,596.71 | 779,444.24 |
| * Expenditures/Expenses | 558,403.53 | 77,001.96 | | 635,405.49 |
| * Estimated Revenue | 689,000.00 | | | 689,000.00 |
| * Appropriations | 819,000.00 | | | 819,000.00 |
| * Start of System Clearing | | | | |
| ** Total Equity & Other Accounts | 449,689.85 | 77,001.96 | 25,596.71 | 398,284.60 |
| *** Total Liabilities & Equity + Other Accts | 464,921.15 | 144,375.31 | 143,661.47 | 464,207.31 |

Date: 05/04/2007
Time: 08:11:51
Period: 010
Year: 2007

| Vendor | Vendor Name Or Title Vendor | Doc.no. EA | Pctg date Per | Reference | Check | Purd Center | Amount | Status |
|--------|-------------------------------------|---------------|------------------|-----------------|------------|-------------|-----------|--------|
| 1505 | KELLY SERVICES INC | 1903016736 | 04/09/2007 | 11192312 | | 4544540 | 334.65 | closed |
| | | 067A | 010 | | | | | |
| 1505 | KELLY SERVICES INC | 2015597036 | 04/10/2007 | | 1100296814 | | 334.65 | closed |
| | | 067A | 010 | | | | | |
| 1505 | KELLY SERVICES INC | 1903026595 | 04/23/2007 | 12159401 | | 4544540 | 334.65 | closed |
| | | 067A | 010 | | | | | |
| 1505 | KELLY SERVICES INC | 2015637361 | 04/24/2007 | | 1100305061 | | 334.65 | closed |
| | | 067A | 010 | | | | | |
| 1505 | KELLY SERVICES INC | 1903028385 | 04/25/2007 | 13163431 | | 4544540 | 446.20 | closed |
| | | 067A | 010 | | | | | |
| 1505 | KELLY SERVICES INC | 2015644910 | 04/26/2007 | | 1100306829 | | 446.20 | closed |
| | | 067A | 010 | | | | | |
| 1505 | KELLY SERVICES INC | 1903031490 | 04/30/2007 | 14146260 | | 4544540 | 672.80 | closed |
| | | 067A | 010 | | | | | |
| 2295 | MILLER OWEN & THOST | 1903028383 | 04/25/2007 | 268815 | | 4544540 | 8,088.23 | closed |
| | | 067A | 010 | | | | | |
| 2295 | MILLER OWEN & THOST | 2015644920 | 04/26/2007 | | 1100306838 | | 8,088.23 | closed |
| | | 067A | 010 | | | | | |
| 3215 | TOW'S PRINTING INC | 1903026582 | 04/23/2007 | 23209 | | 4544540 | 140.08 | closed |
| | | 067A | 010 | | | | | |
| 3215 | TOW'S PRINTING INC | 2015637390 | 04/24/2007 | | 1100305090 | | 140.08 | closed |
| | | 067A | 010 | | | | | |
| 4211 | CORPORATE EXPRESS INC | 1903028382 | 04/25/2007 | 77982817 | | 4544540 | 679.60 | closed |
| | | 067A | 010 | | | | | |
| 4211 | CORPORATE EXPRESS INC | 2015644976 | 04/26/2007 | | 1100306890 | | 679.60 | closed |
| | | 067A | 010 | | | | | |
| 5634 | FRESH & QUICK ORDERING | 1903026590 | 04/23/2007 | 10274 | | 4544540 | 214.42 | closed |
| | | 067A | 010 | | | | | |
| 5634 | FRESH & QUICK ORDERING | 2015637424 | 04/24/2007 | | 1100305118 | | 214.42 | closed |
| | | 067A | 010 | | | | | |
| 9443 | CITY OF SACRAMENTO | 1903030945 | 04/28/2007 | 61820 | | 4544540 | 30,500.00 | closed |
| | | 067A | 010 | | | | | |
| 9443 | CITY OF SACRAMENTO | 2015652668 | 04/30/2007 | | 1100309087 | | 30,500.00 | closed |
| | | 067A | 010 | | | | | |
| 12322 | COMCAST | 1903027830 | 04/24/2007 | 849529003182282 | | 4544540 | 70.43 | closed |
| | | 067A | 010 | | | | | |
| 12322 | COMCAST | 2015642999 | 04/25/2007 | | 1100306129 | | 70.43 | closed |
| | | 067A | 010 | | | | | |
| 12780 | MURRAY SMITH & ASSOCIATES ENGINEERS | 1903030946 | 04/28/2007 | 7353 | | 4544540 | 300.00 | closed |
| | | 067A | 010 | | | | | |
| 12780 | MURRAY SMITH & ASSOCIATES ENGINEERS | 2015652685 | 04/30/2007 | | 1100309100 | | 300.00 | closed |
| | | 067A | 010 | | | | | |
| 14912 | COUNTY OF SACRAMENTO | 1903031506 | 04/30/2007 | 7071 | | 4544540 | 19,906.00 | closed |
| | | 067A | 010 | | | | | |
| 20178 | DAILY JOURNAL CORP | 1903030944 | 04/28/2007 | ALL024041N | | 4544540 | 22.95 | closed |
| | | 067A | 010 | | | | | |
| 20178 | DAILY JOURNAL CORP | 2015652730 | 04/30/2007 | | 1100309136 | | 22.95 | closed |
| | | 067A | 010 | | | | | |
| 22645 | ROBERT KLOESNER | 1903028384 | 04/25/2007 | 1AF00704 | | 4544540 | 4,062.50 | closed |
| | | 067A | 010 | | | | | |
| 22645 | ROBERT KLOESNER | 2015645096 | 04/26/2007 | | 1100306991 | | 4,062.50 | closed |
| | | 067A | 010 | | | | | |
| 24241 | PTINNEY BOWES | 1903031492 | 04/30/2007 | 30142634E07 | | 4544540 | 339.00 | closed |
| | | 067A | 010 | | | | | |
| 29970 | XEROX CORPORATION | 1903023782 | 04/17/2007 | 24110786 | | 4544540 | 1,923.67 | closed |
| | | 067A | 010 | | | | | |

Vendor Activity by Business Area
Business Area: 067A

Date: 05/04/2007
Time: 08:11:51
Period: 010
Year: 2007

| Vendor | Vendor Name | Doc.no. | Ref | Ref date | Reference | Check | Fund Center | Amount | Status |
|---------------------------------|---------------------------|------------|------------|----------|-----------------|------------|-------------|------------------|----------|
| 29970 | XEROX CORPORATION | 2015622436 | 04/18/2007 | 010 | | 1100302057 | | 1,923.67 | closed |
| 31400 | CAPTROL ENQUIRY | 1903023778 | 04/17/2007 | 010 | 42109 | | 4544540 | 36.22 | closed |
| 31400 | CAPTROL ENQUIRY | 2015622440 | 04/18/2007 | 010 | | 1100302061 | | 36.22 | closed |
| 33388 | BANK ONE | 1903027760 | 04/24/2007 | 010 | 04/30/07 MEB | | 9999999 | 861.20 | closed |
| 33388 | BANK ONE | 1500023107 | 04/25/2007 | 010 | | | | 861.20 | closed |
| 37780 | DS WRITERS OF AMERICA INC | 1903027779 | 04/24/2007 | 010 | 407272965483112 | | 4544540 | 22.17 | closed |
| 37780 | DS WRITERS OF AMERICA INC | 2015643077 | 04/25/2007 | 010 | | 1100306179 | | 22.17 | closed |
| 901287 | FEDER G BRUNPCE | 1903018455 | 04/10/2007 | 010 | REIMBURSE | | 4544540 | 62.48 | closed |
| 901287 | FEDER G BRUNPCE | 2015604532 | 04/11/2007 | 010 | | 1100290198 | | 62.48 | closed |
| 901287 | FEDER G BRUNPCE | 1903030915 | 04/27/2007 | 010 | REIMBURSE | | 4544540 | 9.62 | closed |
| 901287 | FEDER G BRUNPCE | 2015653130 | 04/30/2007 | 010 | | 1100309546 | | 9.62 | closed |
| 909812 | DONALD LOCKHART | 2015667212 | 04/02/2007 | 010 | | 1100292429 | | 143.42 | closed |
| SUBPT | SUBSCRIPTIONS | 1903023767 | 04/17/2007 | 010 | M10439 | | 4544540 | 59.75 | closed |
| SUBPT | THE SACRAMENTO GAZETTE | 2015622788 | 04/18/2007 | 010 | | 1100301854 | | 59.75 | closed |
| SUBPT | THE SACRAMENTO GAZETTE | | | | | | | | |
| Total Business Area 067A | | | | | | | | 20,774.38 | * |

Fund: 067A To Fund: 067A
 Funds Center: 4544540 To Funds Center: 4544540
 Commitment Item: 10000000 To Commitment Item: 99999999
 Budget Version: FNL Fiscal Year: 2007 From Period: 1 To Period: 10

| Commitment item Displayed in | YTD Budget 1 USD | Actual-R 1 USD | Actual-CO 1 USD | Actual 1 USD | Commitment 1 USD | Pending 1 USD | Available 1 USD | % Consumed |
|---------------------------------------|---------------------|-------------------|--------------------|-----------------|---------------------|------------------|--------------------|------------|
| ** SAC1/EXPENDITUR COUNTY EXPENDITURE | 819,000 | 635,405 | 0 | 635,405 | 16,292 | 0 | 167,303 | 80 |
| * SAC1/10 SALARIES / BENEFIT | 9,500 | 37,121 | 0 | 37,121 | 0 | 0 | 27,621- | 391 |
| SAC1/10111000 REGULAR EMPLOYEES | 0 | 36,000 | 0 | 36,000 | 0 | 0 | 36,000- | * / O |
| SAC1/10112400 COMMITTEE MEMBERS | 9,000 | 700 | 0 | 700 | 0 | 0 | 8,300 | 8 |
| SAC1/10122000 OASDHI | 500 | 421 | 0 | 421 | 0 | 0 | 79 | 84 |
| * SAC1/20 SERVICES & SUPPLIE | 784,500 | 598,285 | 0 | 598,285 | 16,292 | 0 | 169,924 | 78 |
| SAC1/20200500 ADVERTISING | 7,500 | 12,695 | 0 | 12,695 | 0 | 0 | 5,195- | 169 |
| SAC1/20202200 BOOKS/PER SUP | 1,300 | 1,464 | 0 | 1,464 | 0 | 0 | 164- | 113 |
| SAC1/20202900 BUS/CONFERENCE EXP | 7,500 | 8,358 | 0 | 8,358 | 0 | 0 | 858- | 111 |
| SAC1/20203500 ED/TRAINING SVC | 1,200 | 150 | 0 | 150 | 0 | 0 | 1,050 | 13 |
| SAC1/20203900 EMP TRANSPORTATION | 200 | 203 | 0 | 203 | 0 | 0 | 3- | 101 |
| SAC1/20205200 INS PREMIUM | 12,000 | 0 | 0 | 0 | 0 | 0 | 12,000 | 0 |
| SAC1/20206100 MEMBERSHIP DUES | 4,000 | 4,000 | 0 | 4,000 | 0 | 0 | 0 | 100 |
| SAC1/20207600 OFFICE SUPPLIES | 7,500 | 5,728 | 0 | 5,728 | 0 | 0 | 1,772 | 76 |
| SAC1/20208100 POSTAL SVC | 3,746 | 4,510 | 0 | 4,510 | 0 | 0 | 764- | 120 |
| SAC1/20227500 RENT/LEASE EQ | 20,000 | 18,652 | 0 | 18,652 | 0 | 0 | 1,348 | 93 |
| SAC1/20250500 ACCOUNTING SVC | 10,000 | 9,750- | 0 | 9,750- | 0 | 0 | 19,750 | 98- |
| SAC1/20253100 LEGAL SVC | 80,000 | 173,692 | 0 | 173,692 | 0 | 0 | 93,692- | 217 |
| SAC1/20259100 OTHER PROF SVC | 513,745 | 263,162 | 0 | 263,162 | 0 | 0 | 250,583 | 51 |
| SAC1/20259200 RECYCLING SERVICES | 0 | 30,500 | 0 | 30,500 | 0 | 0 | 30,500- | * / O |
| SAC1/20281200 DATA PROCESSING SU | 0 | 1,417 | 0 | 1,417 | 0 | 0 | 1,417- | * / O |
| SAC1/20291100 SYSTEM DEV SVC | 20,000 | 15,458 | 0 | 15,458 | 0 | 0 | 200 | 99 |
| SAC1/20291200 SYSTEM DEV SUP | 1,500 | 1,150 | 0 | 1,150 | 4,342 | 0 | 170 | 89 |
| SAC1/20291500 COMPASS COSTS | 2,500 | 0 | 0 | 0 | 180 | 0 | 2,500 | 0 |
| SAC1/20291700 ALARM SERVICES | 2,300 | 2,338 | 0 | 2,338 | 0 | 0 | 38- | 102 |
| SAC1/20292100 GS PRINTING SVC | 3,000 | 1,834 | 0 | 1,834 | 0 | 0 | 1,166 | 61 |
| SAC1/20292300 GS MESSENGER SVC | 2,300 | 1,890 | 0 | 1,890 | 0 | 0 | 410 | 82 |
| SAC1/20292600 GS STORE CHARGES | 800 | 847 | 0 | 847 | 0 | 0 | 47- | 106 |
| SAC1/20293400 PUBLIC WORKS SVS | 8,000 | 0 | 0 | 0 | 0 | 0 | 8,000 | 0 |
| SAC1/20294300 LEASED PROP USE CH | 61,400 | 49,630 | 0 | 49,630 | 11,770 | 0 | 0 | 100 |
| SAC1/20298700 GS TELEPHONE SVC | 13,500 | 10,355 | 0 | 10,355 | 0 | 0 | 3,145 | 77 |
| SAC1/20299000 GS OTHER DEPT SVC | 509 | 0 | 0 | 0 | 0 | 0 | 509 | 0 |
| * SAC1/79 APPR FOR CONTINGEN | 25,000 | 0 | 0 | 0 | 0 | 0 | 25,000 | 0 |
| SAC1/79790100 CONTINGENCY APPR | 25,000 | 0 | 0 | 0 | 0 | 0 | 25,000 | 0 |
| ** SAC1/REVENUE COUNTY REVENUE | 689,000- | 779,444- | 0 | 779,444- | 0 | 0 | 90,444 | 113 |
| * SAC1/94 USE OF MONEY/PROPR | 2,500- | 14,638- | 0 | 14,638- | 0 | 0 | 12,138 | 586 |
| SAC1/94941000 INTEREST INCOME | 2,500- | 14,343- | 0 | 14,343- | 0 | 0 | 11,843 | 574 |
| SAC1/94945400 TELEPHONES | 0 | 295- | 0 | 295- | 0 | 0 | 295 | * / O |
| * SAC1/96 CHARGES FOR SERVIC | 100,000- | 569,307- | 0 | 569,307- | 0 | 0 | 469,307 | 569 |
| SAC1/96969900 SVC FEES OTHER | 100,000- | 569,307- | 0 | 569,307- | 0 | 0 | 469,307 | 569 |
| * SAC1/97 MISC REVENUE | 586,500- | 195,500- | 0 | 195,500- | 0 | 0 | 391,000- | 33 |
| SAC1/97979000 MISC OTHER | 586,500- | 195,500- | 0 | 195,500- | 0 | 0 | 391,000- | 33 |
| Total | 130,000 | 144,039- | 0 | 144,039- | 16,292 | 0 | 257,747 | 98- |

| Date | Year | Per Document # | G/L Acct | BA | Fund | Ctrl | Cost Ctr | Amount | Text |
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| 04/09/2007 | 2007 | 010 | 1300286550 | 101000 | 067A | 4544540 | | 294.71 | *CK# 6711990745 At&t |
| 04/13/2007 | 2007 | 010 | 1300287192 | 101000 | 067A | 4544540 | | 12,000.00 | ARDEN ARCADE INC. PETITION VERIFICATION |
| 04/19/2007 | 2007 | 010 | 1300287752 | 101000 | 067A | 4544540 | | 6,500.00 | |
| Total Account Number 101000 | | | CASH IN TREASURY-DP | | | | | 18,794.71 | |
| 04/25/2007 | 2007 | 010 | 1500023107 | 101200 | 067A | | | 861.20- | |
| Total Account Number 101200 | | | CASH IN TREASURY-WIRE TRANSFERS | | | | | 861.20- | |
| 04/02/2007 | 2007 | 010 | 2015570651 | 101500 | 067A | | | 446.20- | |
| 04/02/2007 | 2007 | 010 | 2015571679 | 101500 | 067A | | | 500.00- | |
| 04/03/2007 | 2007 | 010 | 2015576920 | 101500 | 067A | | | 36.22- | |
| 04/03/2007 | 2007 | 010 | 2015576987 | 101500 | 067A | | | 12,984.66- | |
| 04/04/2007 | 2007 | 010 | 2015581177 | 101500 | 067A | | | 40.00- | |
| 04/04/2007 | 2007 | 010 | 2015581183 | 101500 | 067A | | | 22.95- | |
| 04/09/2007 | 2007 | 010 | 2015598867 | 101500 | 067A | | | 100.00- | |
| 04/16/2007 | 2007 | 010 | 2015617527 | 101500 | 067A | | | 334.65- | |
| 04/19/2007 | 2007 | 010 | 2015632589 | 101500 | 067A | | | 143.42- | |
| 04/23/2007 | 2007 | 010 | 2015638803 | 101500 | 067A | | | 1,923.67- | |
| 04/30/2007 | 2007 | 010 | 2015656265 | 101500 | 067A | | | 140.08- | |
| 04/30/2007 | 2007 | 010 | 2015656271 | 101500 | 067A | | | 334.65- | |
| 04/30/2007 | 2007 | 010 | 2015656320 | 101500 | 067A | | | 446.20- | |
| 04/30/2007 | 2007 | 010 | 2015656861 | 101500 | 067A | | | 31.56- | |
| 04/30/2007 | 2007 | 010 | 2015657198 | 101500 | 067A | | | 59.75- | |
| Total Account Number 101500 | | | PAID WARRANTS RECONCILIATION (IN | | | | | 17,544.01- | |
| 04/24/2007 | 2007 | 010 | 105828618 | 102000 | 067A | 4544540 | | 208.61- | AP10 Messenger Svc |
| 04/01/2007 | 2007 | 010 | 105847138 | 102000 | 067A | 4544540 | | 6,802.00 | 2006/07 3RD QTR INT |
| Total Account Number 102000 | | | CASH IN TREAS-JOURNAL VOUCHERS | | | | | 6,593.39 | |
| 04/05/2007 | 2007 | 010 | 105806337 | 109000 | 067A | | | 433.00- | |
| 04/09/2007 | 2007 | 010 | 105808841 | 109000 | 067A | | | 562.00- | |
| 04/17/2007 | 2007 | 010 | 105820689 | 109000 | 067A | | | 282.95- | |
| 04/17/2007 | 2007 | 010 | 105820693 | 109000 | 067A | | | 392.82- | |
| 04/30/2007 | 2007 | 010 | 105835622 | 109000 | 067A | | | 770.00- | |
| 04/30/2007 | 2007 | 010 | 105835803 | 109000 | 067A | | | 4,963.00- | |
| 04/30/2007 | 2007 | 010 | 105836918 | 109000 | 067A | | | 32.96- | |
| 04/30/2007 | 2007 | 010 | 105836959 | 109000 | 067A | | | 110.00- | |
| 04/30/2007 | 2007 | 010 | 105838019 | 109000 | 067A | | | 150.00- | |
| Total Account Number 109000 | | | CASH IN TREAS-SPL | | | | | 7,696.73- | |
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| 04/02/2007 | 2007 | 010 | 2015571679 | 5100000 | 067A | | | 500.00 | |
| 04/03/2007 | 2007 | 010 | 2015576920 | 5100000 | 067A | | | 36.22 | |
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| 04/04/2007 | 2007 | 010 | 2015581177 | 5100000 | 067A | | | 40.00 | |
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| 04/10/2007 | 2007 | 010 | 2015597036 | 5100000 | 067A | | | 334.65- | |
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| 04/11/2007 | 2007 | 010 | 2015604532 | 5100000 | 067A | | | 62.48- | |
| 04/16/2007 | 2007 | 010 | 2015617527 | 5100000 | 067A | | | 334.65 | |
| 04/18/2007 | 2007 | 010 | 2015622436 | 5100000 | 067A | | | 1,923.67- | |
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| 04/26/2007 | 2007 | 010 | 2015644910 | 5100000 | 067A | | | | 446.20 | |
| 04/26/2007 | 2007 | 010 | 2015644920 | 5100000 | 067A | | | | 8,098.23 | |
| 04/26/2007 | 2007 | 010 | 2015644976 | 5100000 | 067A | | | | 679.60 | |
| 04/26/2007 | 2007 | 010 | 2015645096 | 5100000 | 067A | | | | 4,062.50 | |
| 04/30/2007 | 2007 | 010 | 2015652658 | 5100000 | 067A | | | | 30,500.00 | |
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| 04/30/2007 | 2007 | 010 | 2015656265 | 5100000 | 067A | | | | 140.08 | |
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| 04/30/2007 | 2007 | 010 | 2015656861 | 5100000 | 067A | | | | 31.56 | |
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| 04/18/2007 | 2007 | 010 | 2015622440 | 5150000 | 067A | | | | 1,923.67 | |
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| 04/26/2007 | 2007 | 010 | 2015644910 | 5150000 | 067A | | | | 22.17 | |
| 04/26/2007 | 2007 | 010 | 2015644920 | 5150000 | 067A | | | | 446.20 | |
| 04/26/2007 | 2007 | 010 | 2015644920 | 5150000 | 067A | | | | 8,098.23 | |

| Date | Year | Per | Document # | G/L | Acct | BA | Fund | Cost | Ctr | Amount | Text |
|---|------|-----|-------------|----------|------|---------|------------|------|-----|-----------|----------------------------|
| 04/26/2007 | 2007 | 010 | 2015644976 | 5150000 | 067A | | | | | 679.60 | |
| 04/26/2007 | 2007 | 010 | 2015645096 | 5150000 | 067A | | | | | 4,062.50 | |
| 04/30/2007 | 2007 | 010 | 2015652568 | 5150000 | 067A | | | | | 30,500.00 | |
| 04/30/2007 | 2007 | 010 | 2015652685 | 5150000 | 067A | | | | | 300.00 | |
| 04/30/2007 | 2007 | 010 | 2015652730 | 5150000 | 067A | | | | | 22.95 | |
| 04/30/2007 | 2007 | 010 | 20156553130 | 5150000 | 067A | | | | | 9.62 | |
| Total Account Number 5150000 CLAIMS PAYABLE 20,774.38- | | | | | | | | | | | |
| 04/30/2007 | 2007 | 010 | 105830612 | 8025400 | 067A | 4544540 | | | | 738.80- | 15Total Check Amount |
| 04/30/2007 | 2007 | 010 | 105830612 | 8025400 | 067A | 4544540 | | | | 49.60- | 6201FICA EE Deduction |
| 04/30/2007 | 2007 | 010 | 105830612 | 8025400 | 067A | 4544540 | | | | 49.60- | 6210FICA ER Contrib |
| 04/30/2007 | 2007 | 010 | 105830612 | 8025400 | 067A | 4544540 | | | | 11.60- | 6501Medicare EE Ded |
| 04/30/2007 | 2007 | 010 | 105830612 | 8025400 | 067A | 4544540 | | | | 11.60- | 6503Medicare ER Contrib |
| 04/02/2007 | 2007 | 010 | 105793336 | 8025400 | 067A | 9099094 | | | | 554.10- | |
| 04/02/2007 | 2007 | 010 | 105793336 | 8025400 | 067A | 9099094 | | | | 91.80- | |
| 04/02/2007 | 2007 | 010 | 105793336 | 8025400 | 067A | 9099094 | | | | 8.70 | |
| 04/02/2007 | 2007 | 010 | 105793336 | 8025400 | 067A | 9099094 | | | | 8.70 | |
| 04/02/2007 | 2007 | 010 | 105793336 | 8025400 | 067A | 9099094 | | | | 37.20 | |
| 04/02/2007 | 2007 | 010 | 105793336 | 8025400 | 067A | 9099094 | | | | 37.20 | |
| 04/02/2007 | 2007 | 010 | 105793336 | 8025400 | 067A | 9099094 | | | | 554.10 | |
| 04/24/2007 | 2007 | 010 | 1903027760 | 8025400 | 067A | 9999999 | | | | 122.40 | 95 TAXES |
| 04/24/2007 | 2007 | 010 | 1903027760 | 8025400 | 067A | 9999999 | | | | 738.80 | 95 NET |
| Total Account Number 8025400 SD (HUMANIC) PAYROLL CLEARING 0.00 | | | | | | | | | | | |
| 04/30/2007 | 2007 | 010 | 105830612 | 10111000 | 067A | 4544540 | 4544540000 | | | 800.00 | 1160Flat Amount |
| 04/28/2007 | 2007 | 010 | 1903030945 | 10111000 | 067A | 4544540 | 4544540000 | | | 30,500.00 | SALARY & BENEFITS, REG EMP |
| Total Account Number 10111000 SALARIES & WAGES - REGULAR EMPLO 31,300.00 | | | | | | | | | | | |
| 04/30/2007 | 2007 | 010 | 105830612 | 10122000 | 067A | 4544540 | 4544540000 | | | 11.60 | 6503Medicare ER Contrib |
| 04/30/2007 | 2007 | 010 | 105830612 | 10122000 | 067A | 4544540 | 4544540000 | | | 49.60 | 6210FICA ER Contrib |
| Total Account Number 10122000 OASDHI - EMPLOYER COST 61.20 | | | | | | | | | | | |
| 04/17/2007 | 2007 | 010 | 1903023778 | 20200500 | 067A | 4544540 | 4544540000 | | | 36.22 | |
| 04/28/2007 | 2007 | 010 | 1903030944 | 20200500 | 067A | 4544540 | 4544540000 | | | 22.95 | ADVERTISING |
| Total Account Number 20200500 ADVERTISING/LEGAL NOTICES 59.17 | | | | | | | | | | | |
| 04/17/2007 | 2007 | 010 | 1903023767 | 20202200 | 067A | 4544540 | 4544540000 | | | 59.75 | |
| Total Account Number 20202200 BOOKS/PERIODICAL SUPPLY 59.75 | | | | | | | | | | | |
| 04/10/2007 | 2007 | 010 | 1903018455 | 20202900 | 067A | 4544540 | 4544540000 | | | 62.48 | |
| 04/23/2007 | 2007 | 010 | 1903026590 | 20202900 | 067A | 4544540 | 4544540000 | | | 214.42 | BUS/CONF EXP |
| Total Account Number 20202900 BUSINESS/CONFERENCE EXPENSE 276.90 | | | | | | | | | | | |
| 04/23/2007 | 2007 | 010 | 1903026582 | 20207600 | 067A | 4544540 | 4544540000 | | | 140.08 | OFFICE SUPPLIES |
| 04/24/2007 | 2007 | 010 | 1903027779 | 20207600 | 067A | 4544540 | 4544540000 | | | 22.17 | OFFICE SUPPLIES |
| 04/25/2007 | 2007 | 010 | 1903028382 | 20207600 | 067A | 4544540 | 4544540000 | | | 679.60 | OFFICE SUPPLIES |
| Total Account Number 20207600 OFFICE SUPPLIES 841.85 | | | | | | | | | | | |
| 04/27/2007 | 2007 | 010 | 1903030915 | 20208100 | 067A | 4544540 | 4544540000 | | | 9.62 | POSTAL SVC |
| Total Account Number 20208100 POSTAL SERVICES 9.62 | | | | | | | | | | | |

| Date | Year | Per | Document # | G/L | Acct | BA | Fund | Ctr | Cost | Ctr | Amount | Text |
|---|------|-----|------------|----------|------|---------|---------|---------|-------|-----|-----------|--|
| 04/17/2007 | 2007 | 010 | 1903023782 | 20227500 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 1,923.67 | RENT LEASE EQUIP |
| 04/24/2007 | 2007 | 010 | 1903027830 | 20227500 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 70.43 | RENT/LEASE EQUIPMENT |
| 04/30/2007 | 2007 | 010 | 1903031492 | 20227500 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 339.00 | RENT/LEASE EQUIP |
| Total Account Number 20227500 RENT/LEASES EQUIPMENT 2,333.10 | | | | | | | | | | | | |
| 04/25/2007 | 2007 | 010 | 1903028383 | 20253100 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 8,098.23 | LEGAL SERVICES |
| Total Account Number 20253100 LEGAL SERVICES 8,098.23 | | | | | | | | | | | | |
| 04/09/2007 | 2007 | 010 | 1903016736 | 20259100 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 334.65 | OTHER PROFSVC |
| 04/23/2007 | 2007 | 010 | 1903026595 | 20259100 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 334.65 | OTHER PROF SERVICES |
| 04/25/2007 | 2007 | 010 | 1903028384 | 20259100 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 4,062.50 | OTHER PROF SERVICES |
| 04/25/2007 | 2007 | 010 | 1903028385 | 20259100 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 446.20 | OTHER PROF SERV |
| 04/28/2007 | 2007 | 010 | 1903030946 | 20259100 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 300.00 | OTHER PROF SERVICES |
| 04/30/2007 | 2007 | 010 | 1903031490 | 20259100 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 672.80 | OTHER PROF SERVICES |
| 04/30/2007 | 2007 | 010 | 1903031506 | 20259100 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 19,906.00 | OTHER PROF SERVICES |
| Total Account Number 20259100 OTHER PROFESSIONAL SERVICES 26,056.80 | | | | | | | | | | | | |
| 04/30/2007 | 2007 | 010 | 105835622 | 20291100 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 770.00 | |
| 04/30/2007 | 2007 | 010 | 105836959 | 20291100 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 110.00 | |
| Total Account Number 20291100 SYSTEMS DEVELOPMENT SERVICES 880.00 | | | | | | | | | | | | |
| 04/30/2007 | 2007 | 010 | 105836918 | 20291200 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 32.96 | |
| 04/30/2007 | 2007 | 010 | 105838019 | 20291200 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 150.00 | |
| Total Account Number 20291200 SYSTEMS DEVELOPMENT SUPPLIES 182.96 | | | | | | | | | | | | |
| 04/09/2007 | 2007 | 010 | 105808841 | 20291700 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 562.00 | Alarm 4th Qtr FY 06/07 |
| Total Account Number 20291700 GENERAL SERVICES ALARM SERVICES 562.00 | | | | | | | | | | | | |
| 04/24/2007 | 2007 | 010 | 105828618 | 20292300 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 208.61 | AP10 Messenger Svc |
| Total Account Number 20292300 GS MESSENGER SERVICES 208.61 | | | | | | | | | | | | |
| 04/30/2007 | 2007 | 010 | 105835803 | 20294300 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 4,963.00 | |
| Total Account Number 20294300 LEASED PROPERTY USE CHARGESGS 4,963.00 | | | | | | | | | | | | |
| 04/05/2007 | 2007 | 010 | 105806337 | 20298700 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 433.00 | WAN Allocation April 2007 |
| 04/17/2007 | 2007 | 010 | 105820689 | 20298700 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 282.95 | Mar 2007 OCIT TELECOMMUNICATIONS CHARGES |
| 04/17/2007 | 2007 | 010 | 105820693 | 20298700 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 392.82 | Mar 2007 OCIT TELECOMMUNICATIONS CHARGES |
| Total Account Number 20298700 GS TELEPHONE SERVICES 1,108.77 | | | | | | | | | | | | |
| 04/01/2007 | 2007 | 010 | 105847138 | 94941000 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 6,802.00 | 2006/07 3RD QTR INT |
| Total Account Number 94941000 INTEREST INCOME 6,802.00 | | | | | | | | | | | | |
| 04/09/2007 | 2007 | 010 | 1300286550 | 94945400 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 294.71 | *Ck# 6711990745 At&t |
| Total Account Number 94945400 TELEPHONES 294.71 | | | | | | | | | | | | |
| 04/13/2007 | 2007 | 010 | 1300287192 | 96969900 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 12,000.00 | (03-07) DEPOSIT APRIL 6, 2007 |
| 04/19/2007 | 2007 | 010 | 1300287752 | 96969900 | 067A | 4544540 | 4544540 | 4544540 | 40000 | | 6,500.00 | |

Report: ZF SL SPEC_DIST
UserID: 1010339
System: PRD/020

Split Ledger Line Item Report
067A LOCAL AGENCY FORMATI
Period: 010 Fiscal Year: 2007

Date: 05/04/2007
Time: 08:12:12
Page: 5

| Date | Year Per Document # | G/L Acct | BA | Fund Ctr | Cost Ctr | Amount | Text |
|------|---------------------|----------|----|----------|----------|--------|------|
|------|---------------------|----------|----|----------|----------|--------|------|

Total Account Number 96969900 SVC FEES OTHER

18,500.00-