

**SPREADSHEET OF
FIRST QUARTER EXPENDITURES,
RESERVES, AND REVENUES**

Attachment 1

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 13-14	ADOPTED BUDGET FY 14-15	JULY	AUGUST	SEPT	THRU 1st Quarter	PERCENT TO DATE YEAR-END
	SALARIES AND BENEFITS							
1010	Regular Salary, Cell Phone, and Bilingual	\$ 408,248	\$ 437,522	\$ 32,748.22	\$ 34,310.65	\$ 33,965.20	\$ 101,024.07	23%
1030	Merit Incentive (Auto)	15,062	14,881	1,307.70	1,307.70	1,307.70	3,923.10	26%
1035	Overtime	361	-		94.56	-	94.56	
1110	General Member Retirement	81,993	99,625	7,103.91	7,733.69	7,616.95	22,454.55	23%
1130	Survivors Benefits	160	178	15.95	18.50	18.50	52.95	30%
1135	Indemnification - General	16,641	20,163	1,521.70	1,521.70	1,521.70	4,565.10	23%
1200	Employee Group Insurance (Health Subsidy)	41,141	50,040	3,509.26	3,509.26	3,509.26	10,527.78	21%
1205	Long-Term Disability	994	1,099	81.56	82.09	82.62	246.27	22%
1207	Vision Care Insurance	759	837	63.20	63.20	63.20	189.60	23%
1215	Dental Insurance & Health Subsidy	1,466	1,557	116.64	117.82	117.82	352.28	23%
1222	Short-Term Disability	3,312	3,658	271.72	273.38	275.04	820.14	22%
1225	Social Security Medicare	5,128	5,637	418.26	438.55	436.57	1,293.38	23%
1235	Workers' Compensation	1,573	4,782	-	462.00	-	462.00	10%
1240	Life Insurance & Medical Trust Fund	4,546	5,289	351.36	351.64	360.75	1,063.75	20%
1305	Other (Medical Reimbursement Plan)	2,600	6,920	200.00	180.00	160.00	540.00	8%
1314	401a Defined (LAFCO Contribution)	1,451	1,650	122.46	123.26	126.46	372.18	23%
1315	401k Contribution	22,983	26,400	1,958.68	1,971.46	2,022.64	5,952.78	23%
1000	Salary Reserve	-	9,000	-			-	0%
	TOTAL SALARIES & BENEFITS	\$ 608,417	\$ 689,235	\$ 49,790.62	\$ 52,559.46	\$ 51,584.41	\$ 153,934.49	22%
	Staffing (Full time equivalent units)		6.0					
	SERVICES AND SUPPLIES							
	Services:							
2037	COMNET Charge (ISF)	\$ 2,532	\$ 2,874	193.83	203.49	203.49	\$ 600.81	21%
2038	Long Distance Charges	86	120	7.70	4.14	9.58	21.42	18%
2041	Phone Service/Outside Company	366	540		189.47	-	189.47	35%
2043	Electronic Equipment Maintenance	140	-		100.37	-	100.37	
2075	Membership Dues	8,324	8,515		7,428.00	-	7,428.00	87%
2076	Tuition Reimbursement	1,100	2,000			-	-	0%
2080	Publications	2,054	3,600		402.28	-	402.28	11%
2085	Legal Notices	9,223	26,000	2,371.60	1,386.00	-	3,757.60	14%
2110	Facilities Management Charges	304				-		
2115	Computer Software	6,427	3,346		1,313.00	-	1,313.00	39%
2125	Inventoriable Equipment	-	12,500			1,919.71	1,919.71	
2195	Reimbursement Services and Supplies	4,304				-	-	
2245	Other Insurance	7,074	7,012		7,077.60	-	7,077.60	101%

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	Supplies:							
2305	General Office Expense	11,621	19,391	1,009.86	262.14	243.90	1,515.90	8%
2308	Credit Card Clearing Account	(85)	-	637.22	1,732.12	100.04	2,469.38	
2310	Postage - Direct Charge	12,352	10,662	981.95	1,371.08	619.45	2,972.48	28%
2315	Records Storage	581	570		47.52	-	47.52	8%
2323	Reproduction Services	870	-	58.43		-	58.43	
2335	Temporary Services	13,311	-			-	-	
	Consultant & Special Services:							
2400	Prof & Special Service (Legal Counsel)	24,048	36,800	1,298.96	8,315.80	5,165.10	14,779.86	40%
2405	Auditing	7,527	11,799			-	-	0%
2410	Data Processing	7,142	7,611	650.88	637.21	656.27	1,944.36	26%
2414	Application Development Maintenance	-	-			-	-	
2415	COWCAP	6,053	6,308			1,577.06	1,577.06	25%
2420	ISD Other IT Services	344	1,008	161.76	(22.44)	58.44	197.76	20%
2421	ISD Direct	1,772	1,800				-	0%
2424	Mgmt & Tech (Environmental Consultant)	15,339	9,800	2,692.25	1,615.00	1,124.00	5,431.25	55%
2444	Security Services	578	408		102.00		102.00	25%
2445	Other Prof (Commission, Surveyor, ROV)	32,275	61,196	2,989.72	3,547.88	435.16	6,972.76	11%
2449	Outside Legal (Litigation & Special Counsel)	2,909	10,000				-	
2450	Application Development Support	19,709	22,500	-			-	0%
2460	GIMS Charges	11,877	14,600				-	0%
	Lease/Purchases:							
2895	Rent/Lease Equipment (copier)	2,610	4,800				-	0%
2905	Office/Hearing Chamber Rental	53,576	51,270		8,953.24	4,226.62	13,179.86	26%
	Travel Related Expenses:							
2940	Private Mileage	5,135	6,418	239.27	472.53		711.80	11%
2941	Conference/Training	4,225	7,950		4,740.00		4,740.00	60%
2942	Hotel	5,264	5,486		2,502.84		2,502.84	46%
2943	Meals	923	1,900	44.37	347.76		392.13	21%
2944	Car Rental	653	500			34.29	34.29	7%
2945	Air Travel	4,241	2,400		670.00		670.00	28%
2946	Other Travel	1,061	600	60.00	168.77	30.00	258.77	43%
	Other Charges:							
5012	Services Out (Staples)	4,146	3,600	580.65	558.01	487.87	1,626.53	45%
	TOTAL SERVICES & SUPPLIES	\$ 291,993	\$ 365,884	\$ 13,978.45	\$ 54,125.81	\$ 16,890.98	\$ 84,995.24	23%

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TOTAL EXPENDITURES		\$ 900,410	\$ 1,055,119	\$ 63,769.07	\$ 106,685.27	\$ 68,475.39	\$ 238,929.73	23%
6000	Contingency	-	\$ 98,356					0%
6010	COWCAP Reserve	-	40,503					0%
6025	General Reserve	-	300,000					0%
6030	Compensated Absences Reserve	-	72,897					0%
TOTAL CONTINGENCIES & RESERVES		\$ -	\$ 511,756	\$ -	\$ -	\$ -	\$ -	0%
TOTAL APPROPRIATION		\$ 900,410	\$ 1,566,875	\$ 63,769.07	\$ 106,685.27	\$ 68,475.39	\$ 238,929.73	15%

ACCT #	ACCOUNT NAME	ACTUAL YEAR-END FY 13-14	ADOPTED BUDGET FY 13-14	JULY	AUGUST	SEPT	THRU 1st Quarter	PERCENT TO DATE	FAS STATEMENT	
									Accruals/Reversals	FAS TOTAL
									AUGUST	
CONTRIBUTION REVENUES										
	Use of Money:									
8500	Interest	\$ 3,066	\$ 4,000	\$ 737.48	\$ -	\$ -	\$ 737.48	18%		\$ 737.48
	Mandatory Contribution from Governments:									
8842	Local Government -- For FY 2013-14 apportionment to County, Cities, and Independent Special Districts of approximately \$288,274 each	864,822	864,821	577,376.64	262,966.95	24,478.42	864,822.01	100%		864,822.01
	Fees and Deposits (Current Services):									
9545	Individual Notice	11,200	4,900			-	-	0%	7,053.58	7,053.58
9555	Legal Services	8,625	7,475			-	-	0%	4,882.85	4,882.85
9655	GIMS Fees	3,235	2,400	1,100.00	1,210.00	485.00	2,795.00	116%		2,795.00
9660	Environmental	12,580	4,950			-	-	0%	(1,488.85)	(1,488.85)
9800	LAFCO Fees	99,656	38,750	1,500.00	1,000.00	24,723.00	27,223.00	70%	42,887.00	70,110.00
		135,296	58,475	2,600.00	2,210.00	25,208.00	30,018.00	51%	53,334.58	83,352.58
TOTAL CONTRIBUTION REVENUES		\$ 1,003,185	\$ 927,296	\$ 580,714.12	\$ 265,176.95	\$ 49,686.42	\$ 895,577.49	97%	53,334.58	948,912.07
OTHER REVENUES										
9910	Refunds from Prior Year Revenue	\$ 1,761	\$ (2,000)	\$ (450.00)		\$ -	\$ (450.00)	23%		(450.00)
9930	Miscellaneous Revenues	3,538	1,500		10.00	1,579.84	1,589.84	106%		1,589.84
	Carryover from Prior Year									
9970	Contingencies	84,730	99,872	99,872.00			99,872.00	100%		99,872.00
9970	COWCAP Reserve	46,780	46,780	46,780.00			46,780.00	100%		46,780.00
9970	General Reserve	200,000	250,000	250,000.00			250,000.00	100%		250,000.00
9970	Comp. Absences Reserve	66,620	66,620	66,620.00			66,620.00	100%		66,620.00
9970	Ongoing Approved Projects			16,510.00			16,510.00			16,510.00
9970	Other Carryover	223,425	176,807	249,887.00			249,887.00	141%		249,887.00
9995	Residual Equity	40					-			
TOTAL OTHER REVENUES		\$ 626,895	\$ 639,579	\$ 729,219.00	\$ 10.00	\$ 1,579.84	\$ 730,808.84	114%	-	730,808.84
TOTAL REVENUES		\$ 1,630,079	\$ 1,566,875	\$ 1,309,933.12	\$ 265,186.95	\$ 51,266.26	\$ 1,626,386.33	104%	53,334.58	1,679,720.91
Note: Spreadsheet utilizes the cash basis of accounting and does not include accrual/reversal data which do not affect fund balance.										