

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

April 4, 2007

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

RECOMMENDATION

1. Adopt the Proposed Budget for FY 07-08 that includes a proposed assessment increase for base expenditures as well as an assessment increase to fund studies for the proposed Arden-Arcade Incorporation based on the current LAFCo Fee Policy adopted by the Commission on November 5, 2003. The FY 07-08 Assessment would be as follows:

	<u>Total</u>	<u>1/3 Share</u>
Base Assessment	\$586,500	\$195,500
Proposed Increase to Base	99,555	33,185
Proposed Increase for Incorporation	<u>150,000</u>	<u>50,000</u>
Total Assessment FY 07-08	\$836,055	\$278,685

Base Budget Assessment excluding incorporation studies would be:

Base assessment w/o incorporation	\$686,055	\$228,685
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2. Direct the Executive Officer to distribute the FY 2007-08 Proposed Budget to affected agencies for review and comment.
3. Direct the Executive Officer to schedule a Public Hearing on the FY 2007-08 Proposed Budget on May 2, 2007.

DISCUSSION

The following report discusses the FY 07-08 Proposed Budget. This report examines two proposed budgets. The first Budget will be described as the *base budget*. This budget is a status quo budget to maintain current service levels. The second budget includes additional expenditures required to fund incorporation studies consistent with the current LAFCo Fee Policy. The Commission may adopt either budget, however, if the base budget is adopted, it would not be possible to continue with any further incorporation studies related to the proposed Arden-Arcade Incorporation. New funding sources would need to be found.

LAFCo must adopt a Proposed Budget by May of each year and a Final Budget by June 15th. Final Fund Balance will not be available until late July or early August. Staff will report back to the Commission in August or September after the Fund Balance is available. Therefore, both the Proposed and Final Budget will be based on an estimated Fund Balance.

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 Proposed 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	\$60,000	\$60,000	\$120,000
Environmental Services	<u>30,000</u>	<u>20,000</u>	<u>50,000</u>
Total	\$90,000	\$80,000	\$170,000
Less: Project Revenue	<u>\$(90,000)</u>	<u>0</u>	<u>\$(90,000)</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:

Fiscal Analysis	\$100,000
Commission Counsel	30,000
Misc. Costs	<u>20,000</u>
Total Estimated Costs	\$150,000

The above is our best estimate at this time. This analysis also assumes that the cost of the Environmental Impact Report or CEQA review would be the responsibility of the Proponents and that LAFCo would be paid the full cost in accordance with payment terms agreed upon by LAFCo and the Consultants. Actual costs could be higher depending upon the complexity of this project. ***In the event these and other costs are higher than this estimate it would be possible to tap into Reserve Funds of \$70,000 or a supplemental assessment increase would be required.***

Based upon the above cost estimates, the increase to annual assessments would be \$150,000. According to LAFCo statutes; the county, cities, and special districts would each contribute a 1/3 share of this cost or \$50,000 per each category. The County's share would be \$50,000, and cities would be required to pay their pro rata share of \$50,000 as well as Special Districts. This estimate does not include staff time. Staff time would be absorbed, but would be recovered if the incorporation is approved.

This increase in assessment is above the base increase needed to balance the FY 07-08 Proposed Budget. These costs and staff costs are one-time only cost.

Under our current fee policy, the new city would be required to reimburse LAFCo for these costs as well as staff costs related to the incorporation. In the event the incorporation is denied or fails to be approved by the electorate, these costs cannot be reimbursed.

Summary of Base Budget Increases

The base budget is increasing because of two reasons: cost increases and decreases in the estimated Beginning Fund Balance. The following table summarizes these impacts:

Cost Increases	\$29,555
Fund Balance Reduction	<u>\$72,500</u>
Total Increase	\$102,055
Less: Increase Interest	<u>(2,500)</u>
Estimated Assessment	\$99,555 Net Increase

Use of Reserve Funds

It is possible to offset the proposed base budget assessment increase and projected increase for the Proposed Arden-Arcade Incorporation with the use of Reserve Funds. However, I am not recommending this alternative. It would be prudent to maintain and actually increase this reserve for any number of unbudgeted cost increases including potential litigation on any number of pending projects. *I am not recommending an increase in reserves at this time though that action would be prudent.*

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
Base + Adj.	FY 07-08	\$686,055	\$228,685
Base + Adj.	FY 07-08	\$836,055	\$278,685
+ Incorp.			

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	\$150,000	\$249,555
1/3 Share	33,185	50,000	83,185

Respectfully,

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION



Peter Brundage
Executive Officer

PB
(budget 07-08 proposed)

Sacramento Local Agency Formation Commission

Proposed Budget FY 2007-08 (April, 2007)

Acct	Description	Final Budget 06-07	Final Budget 07-08	Change
1000	Total Salaries & Benefits	372,000	400,000	28,000.00
1005	Secretary Part time	42,000	42,000	0.00
1124	Commission Reimbursement	9,000	9,000	0.00
1240	Worker's Comp	245	500	255.00
1250	Unemployment	0	0	0.00
Total 1000's Account		423,245	451,500	28,255.00
2005	Advertising-public notice, meetings etc.	7,500	7,500	0.00
2022	Periodicals, Books, Subs	1,300	1,300	0.00
2029	Business & Conf Expenses	7,500	9,500	2,000.00
2035	Education/Training	1,200	1,200	0.00
2039	Employee Transportation	200	200	0.00
2051	Liability Insurance for Commission	12,000	12,000	0.00
2061	Membership CaLAFCo Dues	4,000	5,500	1,500.00
2076	Office Supplies	7,500	7,500	0.00
2081	Postage	3,746	3,746	0.00
2275	Rents/Leases Equipment-Copier	20,000	21,000	1,000.00
2505	Accounting/Audit Fees	10,000	10,000	0.00
2531	Legal Costs projects	0	60,000	60,000.00
2531	Legal-General	80,000	60,000	(20,000.00)
2591	Other Professional Services	100,000	50,000	(50,000.00)
2911	System Dev Sve Web & Desktop Suppc	20,000	24,500	4,500.00
2912	System Dev Sup Maintenance	1,500	1,500	0.00
2915	Compass Costs	2,500	2,500	0.00
2917	Security Alarm Monitoring	2,300	3,400	1,100.00
2921	Printing Services/Duplication	3,000	3,000	0.00
2923	GS Messenger Services	2,300	2,400	100.00
2926	GS Stores	800	800	0.00
2934	P/W Charges	8,000	8,000	0.00
2943	Lease Facility Charges	61,400	62,500	1,100.00
2987	Telephone	13,500	13,500	0.00
2990	GS Other Dept Svc	509	509	0.00
Total 2000's Account		370,755	372,055	1,300.00
7900	Contingency Base	25,000	25,000	0.00
7901	Contingency Surplus	0	0	0.00
	General Purpose Reserve	0	0	0.00
		25,000	25,000	0.00
TOTAL APPROPRIATIONS/CONTINGENCY		819,000	848,555	29,555.00
	Less: Revenue	100,000	100,000	0.00
	Interest Earnings	2,500	5,000	2,500.00
	Fund Balance/Carryover	130,000	57,500	(72,500.00)
	Contributions from Others-Base	586,500	586,500	0.00
	Base Increase		99,555	
TOTAL FUNDING		819,000	848,555	29,555.00
Estimated Surplus/Shortfall		0	0	0

Sacramento Local Agency Formation Commission

Year End Actuals FY 2006-07 (April)

Acct	Description	Actuals	Final Budget	Change
		06-07	06-07	
1000	Total Salaries & Benefits	373,000	372,000	1,000.00
1005	Secretary Part time	32,000	42,000	(10,000.00)
1124	Commission Reimbursement	9,000	9,000	0.00
1240	Worker's Comp	500	245	255.00
1250	Unemployment	0	0	0.00
	Marilyn Retirement	13,000		13,000.00
	Underbudget Overtime 05-06 & 06-07	34,000		34,000.00
Total 1000's Account		461,500	423,245	38,255.00
2005	Advertising-public notice, meetings stc.	15,000	7,500	7,500.00
2022	Periodicals, Books, Subs	1,500	1,300	200.00
2029	Business & Conf Expenses	9,000	7,500	1,500.00
2035	Education/Training	1,200	1,200	0.00
2039	Employee Transportation	200	200	0.00
2051	Liability Insurance for Commission	12,000	12,000	0.00
2061	Membership CaLAFCo Dues	4,000	4,000	0.00
2076	Office Supplies	7,663	7,500	163.00
2081	Postage	3,800	3,746	54.00
2275	Rents/Leases Equipment-Copier	20,000	20,000	0.00
2505	Accounting/Audit Fees	10,000	10,000	0.00
2531	Legal	152,000	80,000	72,000.00
2591	Other Professional Services	50,000	100,000	(50,000.00)
2911	System Dev Sve Web & Desktop Supp	20,000	20,000	0.00
2912	System Dev Sup Maintence	1,630	1,500	130.00
2915	Compass Costs	2,500	2,500	0.00
2917	Security Alarm Monitoring	2,900	2,300	600.00
2921	Printing Services/Duplication	3,000	3,000	0.00
2923	GS Messenger Services	2,315	2,300	15.00
2926	GS Stores	800	800	0.00
2934	P/W Charges	8,000	8,000	0.00
2943	Lease Facility Charges	61,400	61,400	0.00
2987	Telephone	13,500	13,500	0.00
2990	GS Other Dept Svc	592	509	83.00
	Cable Broadcast	0	0	0.00
Total 2000's Account		403,000	370,755	32,245.00
7900	Contingency Base	0	25,000	(25,000.00)
7901	Contingency Surplus	0	0	0.00
	General Purpose Reserve	0	0	0.00
		0	25,000	(25,000.00)
TOTAL APPROPRIATIONS/CONTINGENCY		864,500	819,000	45,500.00
	Less: Revenue	144,000	100,000	44,000.00
	Interest Earnings	7,500	2,500	5,000.00
	Fund Balance/Carryover	184,000	130,000	54,000.00
	Contributions from Others	586,500	586,500	0.00
TOTAL FUNDING		922,000	819,000	103,000.00
ESTIMATED FUND BALANCE		57,500	\$0	57,500
Less Reserve				

Budget Worksheets for FY 2007-08 Budget

Summary of Salary and Benefits FY 2007-08

	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
Peter	122,500	52,500	175,000
Don	91,000	39,000	130,000
Commission Clerk	67,200	27,800	95,000
Total	<u>280,700</u>	<u>119,300</u>	<u>400,000</u>

FY 2006-07 Budget Overages & Adjustments

Commission Clerk Raise	1,000
Vacation Payout for Retirement	13,000
Overtime 2 years	34,000
Total	<u>48,000</u>

Savings Carryover Improvement FY 2006-07

Year End Estimate	130,000
Actual	184,000
Net Increase	<u>54,000</u>

Summary of Revenue for FY 2006-2007

Nancy Miller Billable	96,000	96,000
Misc. Project Revenue	36,000	48,000
Total Estimated Revenue	<u>132,000</u>	<u>144,000</u>
Revenue Budgeted	<u>100,000</u>	<u>100,000</u>
Net Increase	32,000	44,000

Fy 2007-08 Budget Worksheets

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: 03/05/2007 09:19:35

Fiscal Year : 2007 February
Period : 8 LOCAL AGENCY FORMATI
Business Area: 067A

Balance Sheet Item	Beginning Balance	Period Debits	Period Credits	Ending Balance
* Cash in Treasury	558,258.33	3,700.00	34,539.13	527,419.20
* Imprest Cash	40.00			40.00
* Inventory				
* Due from Other Funds Year End				
* Accounts Receivable Year End				
** Total Assets	558,298.33	3,700.00	34,539.13	527,459.20
* Sales Tax Due				
* Warrants Payable	16,357.98	24,945.37	27,339.05	18,751.66
* Deposit Stale Warrants	407.50			407.50
* Claims Payable		27,984.95	28,774.15	789.20
* Due to Others				
* Suspense Clearing		645.90	645.90	
* Payroll Clearing				
** Total Liabilities	16,765.48	53,576.22	56,759.10	19,948.36
* Reserve Fund Balance	70,000.00			70,000.00
* Fund Balance	54,245.85			54,245.85
* Revenues and Other Financing Sources	748,146.53		3,700.00	751,846.53
* Expenditures/Expenses	460,859.53	37,722.01		498,581.54
* Estimated Revenue	689,000.00			689,000.00
* Appropriations	819,000.00			819,000.00
* Start of System Clearing				
** Total Equity & Other Accounts	541,532.85	37,722.01	3,700.00	507,510.84
*** Total Liabilities & Equity + Other Accts	558,298.33	91,298.23	60,459.10	527,459.20

Date: 03/05/2007
Time: 08:53:52
Period: 008
Year: 2007

Vendor	Vendor Name Or: Time Vendor	Doc. No. EA	Qty date Per	Reference	Check	Fund Center	Amount	Status
1505	KELLY SERVICES INC	1902976639	02/08/2007	327881		4544540	713.92	closed
		067A	008					
1505	KELLY SERVICES INC	2015416179	02/09/2007		1100259097		713.92	closed
		067A	008					
1505	KELLY SERVICES INC	1902980660	02/16/2007	4271284		4544540	412.74	closed
		067A	008					
1505	KELLY SERVICES INC	2015440973	02/20/2007		1100264522		412.74	closed
		067A	008					
1505	KELLY SERVICES INC	1902987830	02/27/2007	5147418		4544540	423.89	closed
		067A	008					
1505	KELLY SERVICES INC	2015467012	02/28/2007		1100270991		423.89	closed
		067A	008					
1505	KELLY SERVICES INC	1902989176	02/28/2007	6118954		4544540	446.20	closed
		067A	008					
1630	DAILY JOURNAL CORP	1902989475	02/28/2007	A1088036		4544540	48.60	closed
		067A	008					
2295	MILLER OWEN & TROST	1902987825	02/27/2007	26726		4544540	16,797.27	closed
		067A	008					
2295	MILLER OWEN & TROST	2015467024	02/28/2007		1100271003		16,797.27	closed
		067A	008					
3215	TOM'S PRINTING INC	1902980859	02/16/2007	22732		4544540	204.73	closed
		067A	008					
3215	TOM'S PRINTING INC	2015440995	02/20/2007		1100264544		204.73	closed
		067A	008					
4211	CORROUVE EXPRESS INC	1902987834	02/27/2007	76578342		4544540	537.43	closed
		067A	008					
4211	CORROUVE EXPRESS INC	2015467063	02/28/2007		1100271036		537.43	closed
		067A	008					
8381	CARROLL'S TYPEWRITER EXCHANGE	1902989477	02/28/2007	18350		4544540	145.00	closed
		067A	008					
9838	CITY OF SACRAMENTO	1902982880	02/20/2007	MEETING		4544540	100.00	closed
		067A	008					
9838	CITY OF SACRAMENTO	2015445747	02/21/2007		1100265846		100.00	closed
		067A	008					
12303	US POSTAL SERVICE	1902970788	02/01/2007	19562099		4544540	1,000.00	closed
		067A	008					
12303	US POSTAL SERVICE	2015388170	02/02/2007		1100253588		1,000.00	closed
		067A	008					
12303	US POSTAL SERVICE	1902981921	02/16/2007	19562099		4544540	1,500.00	closed
		067A	008					
12303	US POSTAL SERVICE	2015441034	02/20/2007		1100264447		1,500.00	closed
		067A	008					
12322	COMNST	1902982985	02/20/2007	849529003182282		4544540	70.42	closed
		067A	008					
12322	COMNST	2015445751	02/21/2007		1100265850		70.42	closed
		067A	008					
12780	MURRAY SMITH & ASSOCIATES ENGINEER	1902987829	02/27/2007	7244		4544540	400.00	closed
		067A	008					
12780	MURRAY SMITH & ASSOCIATES ENGINEER	2015467148	02/28/2007		1100271111		400.00	closed
		067A	008					
15591	ONLIF BUSINESS FUNDING ACCT	1902978622	02/14/2007	39685		4544540	220.73	closed
		067A	008					
15591	ONLIF BUSINESS FUNDING ACCT	2015433165	02/15/2007		1100262611		220.73	closed
		067A	008					
19696	THE ECONOMIST	1902974175	02/06/2007	SUBSCRIPTION		4544540	98.00	closed
		067A	008					

