

Consent 6.

LAFCo

Meeting Date: 10/29/2026

Information

SUBJECT

Fiscal Year 2025/26 Fourth Quarter Financial Update

RECOMMENDED ACTION

Review and File Fiscal Year 2025/26 Fourth Quarter Financial Update

REASONS FOR RECOMMENDED ACTION

The intent of the quarterly financial report is to provide the Commission with an update on LAFCo's financial performance during the prior quarter as compared to the adopted budget and to discuss any issues as appropriate. This practice was recommended during a previous audit as an additional safeguard to ensure sound financial management, given the small size of the LAFCo staff. In accordance with LAFCo Administrative Policies and Procedures, the Commission adopts the final budget and is authorized to make adjustments as appropriate.

BACKGROUND

The LAFCo FY 2025/26 budget was adopted on May 22, 2025. As of the end of the fourth quarter, LAFCo remained on track with respect to both revenues and expenditures.

REVENUE

LAFCo has received 103% of its budgeted revenue with the addition of \$1,657 of investment earnings. Additional revenue received during the fourth quarter that was not originally budgeted is \$8,174, which includes LAFCo fees related to the Esparto Community Services District annexation proposal, the Davis Waldorf School out of agency agreement proposal, and the Woodland Christian School sphere of influence amendment and out of agency agreement proposal.

EXPENDITURE

During the fourth quarter of FY 2025/26, LAFCo's expenditures totaled \$246,806 (92.6%) of the budgeted \$691,291. LAFCo expended \$145,449 (98%) under Salaries & Benefits and \$50,678 (92%) under Services & Supplies. For Salaries & Benefits, the workers' compensation insurance was slightly over budget due to a rate increase. At its June 30, 2026 Special Meeting, the Commission approved a \$15,000 budget transfer from Salaries & Benefits to Services & Supplies so that LAFCo would remain within budget.

BUDGET REPORTS

The Budget Status Summary (Attachment A) is an easy-to-read summary of the budget. The General Ledger Report (Attachment B) shows a running balance of all transactions, including both revenue and expenditure amounts.

Attachments

6 Att A - Budget Status Summary

6 Att B - Finance Transaction Detail

Form Review

Inbox

Stop has been removed (Originator)
Christine Crawford
Christine Crawford
Christine Crawford
Form Started By: Desirae Leverett

Reviewed By

Desirae Leverett
Desirae Leverett
Desirae Leverett

Date

10/27/2026 12:20 PM
10/27/2026 12:21 PM
10/27/2026 12:23 PM

Started On: 10/20/2026 09:51 AM

Item 6 - Attachment A

LAFCO BUDGET - 4TH QUARTER BUDGET STATUS SUMMARY

FISCAL YEAR 2025/26

Account #	Account Name	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	FY 25/26 Budget	% Budget
REVENUES								
403100	INVESTMENT EARNINGS-POOL	\$ -	\$ 5,485	\$ 72	\$ 1,657	\$ 7,214	\$ 3,000	240.46%
430020	OTHER GOVT AGENCY-COUNTY	\$ 276,117	\$ -	\$ -	\$ -	\$ 276,117	\$ 276,117	100%
430023	OTHER GOVT AGENCY-WEST SACRAMENTO	\$ 96,075	\$ -	\$ -	\$ -	\$ 96,075	\$ 96,075	100%
430025	OTHER GOVT AGENCY-WOODLAND	\$ 85,828	\$ -	\$ -	\$ -	\$ 85,828	\$ 85,828	100%
430027	OTHER GOVT AGENCY-WINTERS	\$ 8,970	\$ -	\$ -	\$ -	\$ 8,970	\$ 8,970	100%
430029	OTHER GOVT AGENCY-DAVIS	\$ 85,245	\$ -	\$ -	\$ -	\$ 85,245	\$ 85,245	100%
440520	OTH CHRG FR SVC-LAFCO FEES	\$ 1,450	\$ 1,031	\$ 6,498	\$ 8,174	\$ 17,152	\$ -	0.00%
470999	USE FUND BALANCE AVAILABLE-BUDGET ONLY	\$ 136,056			\$ -	\$ 136,056	\$ 136,056	
	TOTAL AGENCY COST						\$ 552,235	
	TOTAL OTHER LISTED SOURCES						\$ 139,056	
	TOTAL FINANCING SOURCES	\$ 689,741	\$ 6,515	\$ 6,570	\$ 9,831	\$ 712,657	\$ 691,291	103.09%

Item 6 - Attachment A

LAFCO BUDGET - 4TH QUARTER BUDGET STATUS SUMMARY

FISCAL YEAR 2025/26

Account #	Account Name	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	FY 25/26 Budget	% Budget
SALARIES AND BENEFITS								
500100	REGULAR EMPLOYEES	\$ 56,514	\$ 79,072	\$ 85,562	\$ 85,489	\$ 306,638	\$ 301,581	101.68%
500110	EXTRA HELP	\$ 5,126	\$ 1,013	\$ 543	\$ 1,312	\$ 7,995	\$ 15,000	53.30%
501100	RETIREMENT (CALPERS)	\$ 20,777	\$ 22,652	\$ 27,884	\$ 27,600	\$ 98,914	\$ 106,970	92.47%
501110	SOCIAL SECURITY TAX (OASDI)	\$ 4,127	\$ 5,331	\$ 5,572	\$ 5,599	\$ 20,630	\$ 23,758	86.83%
501120	MEDICARE TAX	\$ 965	\$ 1,247	\$ 1,303	\$ 1,310	\$ 4,825	\$ 5,420	89.02%
501130	HEALTH INSURANCE (Life Ins/EAP/in-lieu)	\$ 1,140	\$ 963	\$ 54	\$ 95	\$ 2,252	\$ 4,150	54.25%
501150	OPEB - RETIREE HEALTH INSURANCE	\$ 3,258	\$ 3,552	\$ 4,355	\$ 4,351	\$ 15,516	\$ 15,381	100.88%
501170	UNEMPLOYMENT INSURANCE	\$ -	\$ 99	\$ -	\$ -	\$ 99	\$ 185	53.51%
501180	WORKERS' COMP INSURANCE	\$ 538	\$ -	\$ -	\$ -	\$ 538	\$ 500	107.60%
501190	OTHER EMPLOYEE BENEFITS	\$ 8,288	\$ 13,167	\$ 17,238	\$ 19,693	\$ 58,386	\$ 68,152	85.67%
	TOTAL SALARY & BENEFITS	\$ 100,735	\$ 127,096	\$ 142,512	\$ 145,449	\$ 515,792	\$ 526,097	98.04%
SERVICES AND SUPPLIES								
510025	COMMUNICATIONS - INTERNAL CHARGE	\$ 522	\$ 522	\$ 522	\$ 259	\$ 1,825	\$ 2,025	90.12%
510030	FOOD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
510051	INSURANCE-PUBLIC LIABILITY	\$ 613	\$ -	\$ -	\$ -	\$ 613	\$ 613	100.00%
510070	MAINTENANCE-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	0.00%
510071	MAINTENANCE-BLDG IMPROVEMENT	\$ -	\$ 2,896	\$ -	\$ -	\$ 2,896	\$ 3,150	91.94%
510090	MEMBERSHIPS	\$ 4,912	\$ 1,398	\$ -	\$ 1,076	\$ 7,386	\$ 7,200	102.58%
510110	OFFICE EXPENSE	\$ 87	\$ 269	\$ 302	\$ 562	\$ 1,219	\$ 750	162.53%
510111	OFFICE EXP-POSTAGE	\$ -	\$ -	\$ -	\$ 340	\$ 340	\$ 500	67.93%
510120	IT SERVICE-DEPARTMENT SYSTEM MAINTENANCE	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 3,000	0.00%
510121	IT SERVICES-ERP (Enterprise/Resource/Planning)	\$ 1,175	\$ 1,175	\$ 1,175	\$ 408	\$ 3,933	\$ 4,758	82.66%
510122	IT SERVICES-CONNECTIVITY	\$ 1,444	\$ 1,444	\$ 1,444	\$ 958	\$ 5,290	\$ 5,740	92.16%
510150	COUNTY A-87 CHARGES	\$ -	\$ -	\$ 24,046	\$ -	\$ 24,046	\$ 24,046	100.00%
510160	PUBLICATIONS AND LEGAL NOTICES	\$ 304	\$ -	\$ 84	\$ 918	\$ 1,305	\$ 1,500	87.02%
510170	RENTS AND LEASES - EQUIPMENT	\$ 11	\$ 12	\$ 6	\$ 59	\$ 89	\$ 100	89.22%
510173	RENTS INTERNAL CHARGE (Records Storage-Archives)	\$ -	\$ -	\$ -	\$ 1,650	\$ 1,650	\$ 1,650	100.00%
510180	TRAINING	\$ 2,100	\$ 825	\$ -	\$ -	\$ 2,925	\$ 5,000	58.50%
510190	MINOR EQUIPMENT (Computers)	\$ 1,775	\$ -	\$ -	\$ -	\$ 1,775	\$ 1,662	0.00%
510200	TRANSPORTATION AND TRAVEL	\$ 575	\$ 3,060	\$ 732	\$ 5,125	\$ 9,491	\$ 8,000	118.64%
510251	PROF & SPEC SVC-AUDITING & ACCOUNTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
510252	PROF & SPEC SVC-INFO TECH SERVICES	\$ 2,520	\$ 220	\$ 130	\$ 932	\$ 3,803	\$ 8,000	47.54%
510256	PROF & SPEC SVC-LEGAL SERVICES	\$ -	\$ -	\$ 3,400	\$ 14,720	\$ 18,120	\$ 12,000	151.00%
510275	PROF & SPEC SVC-OTHER	\$ 7,988	\$ -	\$ 6,014	\$ 23,672	\$ 37,673	\$ 30,000	125.58%
	TOTAL SERVICES & SUPPLIES	\$ 24,025	\$ 11,821	\$ 37,855	\$ 50,678	\$ 124,379	\$ 135,194	92.00%
OTHER CHARGES								
526601	PAYMENTS TO OTHER GOVERNMENT INSTITUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER FINANCING USES								
590100	APPROP FOR CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	0.00%
590999	CONTRIBUTIONS TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	0.00%
	TOTAL OTHER FINANCING USES	\$ -	\$ 11,821	\$ 37,855	\$ 50,678	\$ -	\$ 30,000	0.00%
	TOTAL EXPENDITURES	\$ 124,760	\$ 150,738	\$ 218,221	\$ 246,806	\$ 640,171	\$ 691,291	92.61%

Item 6 - Attachment B

PostingDate	Account	Description	Amount	nt C Account Totals
ACCOUNT 403100 INVESTMENT EARNINGS - POOL				
6/30/2026	403100	Q4 INTEREST APPORTIONMENT	-3,082.62 JE	
6/30/2026	403100	Q4 INTEREST APPORTIONMENT FEE	139.27 JE	
4/1/2026	403100	Q3 INTEREST APPORTIONMENT FEE	173.32 JE	
4/1/2026	403100	Q3 INTEREST APPORTIONMENT	-4,444.08 JE	-7,214.11
ACCOUNT 403199 GASB 31 FAIR MARKET VALUE - DFS ONLY				
6/30/2026	403199	063026 GASB 31 FMV ADJ	697 JE	697
ACCOUNT 440520 OTHER CHARGES FOR SERVICES - LAFCO FEE				
6/17/2026	440520	LAFCo DEP Woodland Christian School chk#19947	-1,500.00 CL	
6/10/2026	440520	26-01 Esparto CSD Annexation - BOE Fee	-1,173.59 CL	
6/1/2026	440520	29864 - RSG, INC	-603.75 CX	
5/18/2026	440520	Davis Waldorf OOA Deposit and Application Fee	-5,500.00 CL	
4/9/2026	440520	29864 - RSG, INC	603.75 AD	-8,173.59
ACCOUNT 500100 REGULAR EMPLOYEES				
6/30/2026	500100	ACCR PAYROLL PPE -6-27-26- 100%	11,851.20 JE	
6/30/2026	500100	ACCR PAYROLL PPE -7/11-26- 21%	2,530.94 JE	
6/18/2026	500100	Expense accrual	4,898.30 PW	
6/18/2026	500100	Expense accrual	5,436.00 PW	
6/18/2026	500100	Expense accrual	1,369.44 PW	
6/18/2026	500100	Expense accrual	25 PW	
6/18/2026	500100	Expense accrual	122.46 PW	
6/5/2026	500100	Expense accrual	4,408.47 PW	
6/5/2026	500100	Expense accrual	4,892.40 PW	
6/5/2026	500100	Expense accrual	1,369.44 PW	
6/5/2026	500100	Expense accrual	25 PW	
6/5/2026	500100	Expense accrual	122.46 PW	
6/5/2026	500100	Expense accrual	0 PW	
6/5/2026	500100	Expense accrual	489.83 PW	
6/5/2026	500100	Expense accrual	543.6 PW	
5/22/2026	500100	Expense accrual	4,898.30 PW	
5/22/2026	500100	Expense accrual	5,436.00 PW	
5/22/2026	500100	Expense accrual	1,369.44 PW	
5/22/2026	500100	Expense accrual	25 PW	
5/22/2026	500100	Expense accrual	122.46 PW	
5/8/2026	500100	Expense accrual	4,898.30 PW	
5/8/2026	500100	Expense accrual	5,436.00 PW	
5/8/2026	500100	Expense accrual	1,369.44 PW	
5/8/2026	500100	Expense accrual	25 PW	
5/8/2026	500100	Expense accrual	122.46 PW	
4/24/2026	500100	Expense accrual	4,635.89 PW	
4/24/2026	500100	Expense accrual	5,436.00 PW	
4/24/2026	500100	Expense accrual	1,369.44 PW	
4/24/2026	500100	Expense accrual	262.41 PW	
4/24/2026	500100	Expense accrual	25 PW	
4/24/2026	500100	Expense accrual	122.46 PW	
4/10/2026	500100	Expense accrual	4,408.47 PW	
4/10/2026	500100	Expense accrual	4,892.40 PW	
4/10/2026	500100	Expense accrual	1,232.50 PW	
4/10/2026	500100	Expense accrual	25 PW	
4/10/2026	500100	Expense accrual	122.46 PW	
4/10/2026	500100	Expense accrual	136.94 PW	
4/10/2026	500100	Expense accrual	489.83 PW	
4/10/2026	500100	Expense accrual	543.6 PW	85,489.34
ACCOUNT 500110 EXTRA HELP				
6/30/2026	500110	ACCR PAYROLL PPE -6-27-26- 100%	362 JE	
6/5/2026	500110	Expense accrual	181 PW	
4/24/2026	500110	Expense accrual	769.25 PW	1312.25
ACCOUNT 501100 RETIREMENT				
6/30/2026	501100	ACCR PAYROLL PPE -6-27-26- 100%	3,845.88 JE	
6/30/2026	501100	ACCR PAYROLL PPE -7/11-26- 21%	795.08 JE	
6/18/2026	501100	Expense accrual	542.51 PD	
6/18/2026	501100	Expense accrual	1,279.63 PD	
6/18/2026	501100	Expense accrual	136.67 PD	
6/18/2026	501100	Expense accrual	322.37 PD	
6/18/2026	501100	Expense accrual	501.07 PD	
6/18/2026	501100	Expense accrual	1,181.89 PD	
6/18/2026	501100		-50.21 P1	
6/18/2026	501100		-54.36 P1	
6/18/2026	501100		-13.69 P1	
6/5/2026	501100	Expense accrual	136.67 PD	
6/5/2026	501100	Expense accrual	322.37 PD	
6/5/2026	501100	Expense accrual	501.07 PD	
6/5/2026	501100	Expense accrual	1,181.89 PD	
6/5/2026	501100	Expense accrual	542.51 PD	
6/5/2026	501100	Expense accrual	1,279.63 PD	
6/5/2026	501100		-50.21 P1	
6/5/2026	501100		-54.36 P1	
6/5/2026	501100		-13.69 P1	

6/1/2026	501100	-48.04 P1	
6/1/2026	501100	-54.36 P1	
6/1/2026	501100	-13.69 P1	
5/22/2026	501100 Expense accrual	542.51 PD	
5/22/2026	501100 Expense accrual	1,279.63 PD	
5/22/2026	501100 Expense accrual	136.67 PD	
5/22/2026	501100 Expense accrual	322.37 PD	
5/22/2026	501100 Expense accrual	501.07 PD	
5/22/2026	501100 Expense accrual	1,181.89 PD	
5/22/2026	501100	-50.21 P1	
5/22/2026	501100	-54.36 P1	
5/22/2026	501100	-13.69 P1	
5/8/2026	501100 Expense accrual	542.51 PD	
5/8/2026	501100 Expense accrual	1,279.63 PD	
5/8/2026	501100 Expense accrual	136.67 PD	
5/8/2026	501100 Expense accrual	322.37 PD	
5/8/2026	501100 Expense accrual	501.07 PD	
5/8/2026	501100 Expense accrual	1,181.89 PD	
5/8/2026	501100	-50.21 P1	
5/8/2026	501100	-54.36 P1	
5/8/2026	501100	-13.69 P1	
4/24/2026	501100 Expense accrual	542.51 PD	
4/24/2026	501100 Expense accrual	1,279.63 PD	
4/24/2026	501100 Expense accrual	136.67 PD	
4/24/2026	501100 Expense accrual	322.37 PD	
4/24/2026	501100 Expense accrual	501.07 PD	
4/24/2026	501100 Expense accrual	1,181.89 PD	
4/24/2026	501100	-50.21 P1	
4/24/2026	501100	-54.36 P1	
4/24/2026	501100	-13.69 P1	
4/10/2026	501100 Expense accrual	501.07 PD	
4/10/2026	501100 Expense accrual	1,181.89 PD	
4/10/2026	501100 Expense accrual	136.67 PD	
4/10/2026	501100 Expense accrual	322.37 PD	
4/10/2026	501100 Expense accrual	542.51 PD	
4/10/2026	501100 Expense accrual	1,279.63 PD	
4/10/2026	501100	-50.21 P1	
4/10/2026	501100	-54.36 P1	
4/10/2026	501100	-13.69 P1	27,600.15
ACCOUNT 501110 OASDI			
6/30/2026	501110 ACCR PAYROLL PPE -6-27-26- 100%	787.4 JE	
6/30/2026	501110 ACCR PAYROLL PPE -7/11-26- 21%	163.25 JE	
6/18/2026	501110 Expense accrual	375.96 PD	
6/18/2026	501110 Expense accrual	105.14 PD	
6/18/2026	501110 Expense accrual	283.83 PD	
6/5/2026	501110 Expense accrual	105.14 PD	
6/5/2026	501110 Expense accrual	283.84 PD	
6/5/2026	501110 Expense accrual	375.96 PD	
6/5/2026	501110 Expense accrual	11.22 PD	
5/22/2026	501110 Expense accrual	375.97 PD	
5/22/2026	501110 Expense accrual	105.14 PD	
5/22/2026	501110 Expense accrual	283.84 PD	
5/8/2026	501110 Expense accrual	375.96 PD	
5/8/2026	501110 Expense accrual	105.14 PD	
5/8/2026	501110 Expense accrual	283.84 PD	
4/24/2026	501110 Expense accrual	375.97 PD	
4/24/2026	501110 Expense accrual	105.14 PD	
4/24/2026	501110 Expense accrual	47.69 PD	
4/24/2026	501110 Expense accrual	283.84 PD	
4/10/2026	501110 Expense accrual	283.84 PD	
4/10/2026	501110 Expense accrual	105.15 PD	
4/10/2026	501110 Expense accrual	375.96 PD	5599.22
ACCOUNT 501120 FICA/MEDICARE			
6/30/2026	501120 ACCR PAYROLL PPE -6-27-26- 100%	184.15 JE	
6/30/2026	501120 ACCR PAYROLL PPE -7/11-26- 21%	38.18 JE	
6/18/2026	501120 Expense accrual	87.92 PD	
6/18/2026	501120 Expense accrual	24.59 PD	
6/18/2026	501120 Expense accrual	66.38 PD	
6/5/2026	501120 Expense accrual	24.59 PD	
6/5/2026	501120 Expense accrual	66.38 PD	
6/5/2026	501120 Expense accrual	87.93 PD	
6/5/2026	501120 Expense accrual	2.62 PD	
5/22/2026	501120 Expense accrual	87.93 PD	
5/22/2026	501120 Expense accrual	24.59 PD	
5/22/2026	501120 Expense accrual	66.38 PD	
5/8/2026	501120 Expense accrual	87.93 PD	
5/8/2026	501120 Expense accrual	24.59 PD	
5/8/2026	501120 Expense accrual	66.38 PD	
4/24/2026	501120 Expense accrual	87.92 PD	

4/24/2026	501120 Expense accrual	24.59 PD	
4/24/2026	501120 Expense accrual	11.16 PD	
4/24/2026	501120 Expense accrual	66.39 PD	
4/10/2026	501120 Expense accrual	66.38 PD	
4/10/2026	501120 Expense accrual	24.59 PD	
4/10/2026	501120 Expense accrual	87.93 PD	1309.5
ACCOUNT 501130 HEALTH INSURANCE			
6/30/2026	501130 ACCR PAYROLL PPE -6-27-26- 100%	9 JE	
6/30/2026	501130 ACCR PAYROLL PPE -7/11-26- 21%	1.92 JE	
6/18/2026	501130 Expense accrual	1.5 PD	
6/18/2026	501130 Expense accrual	1.5 PD	
6/18/2026	501130 Expense accrual	1.5 PD	
6/18/2026	501130 Expense accrual	1.5 PD	
6/18/2026	501130 Expense accrual	1.5 PD	
6/18/2026	501130 Expense accrual	1.5 PD	
6/5/2026	501130 Expense accrual	1.5 PD	
6/5/2026	501130 Expense accrual	1.5 PD	
6/5/2026	501130 Expense accrual	1.5 PD	
6/5/2026	501130 Expense accrual	1.5 PD	
6/5/2026	501130 Expense accrual	1.5 PD	
6/5/2026	501130 Expense accrual	1.5 PD	
5/22/2026	501130 Expense accrual	1.5 PD	
5/22/2026	501130 Expense accrual	1.5 PD	
5/22/2026	501130 Expense accrual	1.5 PD	
5/22/2026	501130 Expense accrual	1.5 PD	
5/22/2026	501130 Expense accrual	1.5 PD	
5/22/2026	501130 Expense accrual	1.5 PD	
5/8/2026	501130 Expense accrual	1.5 PD	
5/8/2026	501130 Expense accrual	1.5 PD	
5/8/2026	501130 Expense accrual	1.5 PD	
5/8/2026	501130 Expense accrual	1.5 PD	
5/8/2026	501130 Expense accrual	1.5 PD	
5/8/2026	501130 Expense accrual	1.5 PD	
4/24/2026	501130 Expense accrual	1.5 PD	
4/24/2026	501130 Expense accrual	1.5 PD	
4/24/2026	501130 Expense accrual	1.5 PD	
4/24/2026	501130 Expense accrual	1.5 PD	
4/24/2026	501130 Expense accrual	1.5 PD	
4/10/2026	501130 Expense accrual	1.5 PD	
4/10/2026	501130 Expense accrual	1.5 PD	
4/10/2026	501130 Expense accrual	1.5 PD	
4/10/2026	501130 Expense accrual	1.5 PD	
4/10/2026	501130 Expense accrual	1.5 PD	
4/10/2026	501130 Expense accrual	1.5 PD	64.92
ACCOUNT 501150 OPEB - RETIREE HEALTH INSURANCE			
6/30/2026	501150 ACCR PAYROLL PPE -6-27-26- 100%	603.14 JE	
6/30/2026	501150 ACCR PAYROLL PPE -7/11-26- 21%	128.81 JE	
6/18/2026	501150 Expense accrual	277.24 PD	
6/18/2026	501150 Expense accrual	69.84 PD	
6/18/2026	501150 Expense accrual	256.06 PD	
6/5/2026	501150 Expense accrual	69.84 PD	
6/5/2026	501150 Expense accrual	256.06 PD	
6/5/2026	501150 Expense accrual	277.24 PD	
5/22/2026	501150 Expense accrual	277.24 PD	
5/22/2026	501150 Expense accrual	69.84 PD	
5/22/2026	501150 Expense accrual	256.06 PD	
5/8/2026	501150 Expense accrual	277.24 PD	
5/8/2026	501150 Expense accrual	69.84 PD	
5/8/2026	501150 Expense accrual	256.06 PD	
4/24/2026	501150 Expense accrual	277.24 PD	
4/24/2026	501150 Expense accrual	69.84 PD	
4/24/2026	501150 Expense accrual	256.06 PD	
4/10/2026	501150 Expense accrual	256.06 PD	
4/10/2026	501150 Expense accrual	69.84 PD	
4/10/2026	501150 Expense accrual	277.24 PD	4350.79
ACCOUNT 501190 OTHER EMPLOYEE BENEFITS			
6/30/2026	501190 ACCR PAYROLL PPE -6-27-26- 100%	2,731.38 JE	
6/30/2026	501190 ACCR PAYROLL PPE -7/11-26- 21%	573.59 JE	
6/18/2026	501190 Expense accrual	48.64 PW	
6/18/2026	501190 Expense accrual	326.38 PW	
6/18/2026	501190 Expense accrual	1,178.18 PW	
6/18/2026	501190 Expense accrual	550.24 PW	
6/18/2026	501190 Expense accrual	627.94 PW	
6/5/2026	501190 Expense accrual	48.64 PW	
6/5/2026	501190 Expense accrual	326.38 PW	
6/5/2026	501190 Expense accrual	1,178.18 PW	
6/5/2026	501190 Expense accrual	550.24 PW	
6/5/2026	501190 Expense accrual	627.94 PW	

5/22/2026	501190 Expense accrual	48.64	PW	
5/22/2026	501190 Expense accrual	326.38	PW	
5/22/2026	501190 Expense accrual	1,178.18	PW	
5/22/2026	501190 Expense accrual	550.24	PW	
5/22/2026	501190 Expense accrual	627.94	PW	
5/8/2026	501190 Expense accrual	48.64	PW	
5/8/2026	501190 Expense accrual	326.38	PW	
5/8/2026	501190 Expense accrual	1,178.18	PW	
5/8/2026	501190 Expense accrual	550.24	PW	
5/8/2026	501190 Expense accrual	627.94	PW	
4/24/2026	501190 Expense accrual	48.64	PW	
4/24/2026	501190 Expense accrual	326.38	PW	
4/24/2026	501190 Expense accrual	1,178.18	PW	
4/24/2026	501190 Expense accrual	550.24	PW	
4/24/2026	501190 Expense accrual	627.94	PW	
4/10/2026	501190 Expense accrual	48.64	PW	
4/10/2026	501190 Expense accrual	326.38	PW	
4/10/2026	501190 Expense accrual	1,178.18	PW	
4/10/2026	501190 Expense accrual	550.24	PW	
4/10/2026	501190 Expense accrual	627.94	PW	19,693.25
ACCOUNT 510025 COMMUNICATIONS INTERNAL CHARGE				
6/30/2026	510025 FY25/26 Q4/TRUE UP TELECOM CHARGE	259	JE	259
ACCOUNT 510090 MEMBERSHIPS				
5/21/2026	510090 10380 - US BANCORP CARD SERVICES INC	230	AD	
5/21/2026	510090 10380 - US BANCORP CARD SERVICES INC	845.8	AD	1075.8
ACCOUNT 510110 OFFICE EXPENSE				
6/30/2026	510110 30125 - BLUE TRITON BRANDS INC	46.37	AD	
6/30/2026	510110 10058 - STAPLES CONTRACT & COMMERCIAL	71.4	AD	
6/30/2026	510110 10380 - US BANCORP CARD SERVICES INC	-179.99	AD	
6/30/2026	510110 10380 - US BANCORP CARD SERVICES INC	221.92	AD	
5/18/2026	510110 04/26 GSD GRAPHIC FEES e-2706 lafco	55.22	JE	
5/15/2026	510110 LAFCo Supplies Allocation	5.7	JE	
4/30/2026	510110 30125 - BLUE TRITON BRANDS INC	33.96	AD	
4/30/2026	510110 30125 - BLUE TRITON BRANDS INC	21.98	AD	
4/30/2026	510110 10380 - US BANCORP CARD SERVICES INC	177.48	AD	
4/9/2026	510110 10058 - STAPLES CONTRACT & COMMERCIAL	5.64	AD	
4/9/2026	510110 10058 - STAPLES CONTRACT & COMMERCIAL	101.92	AD	561.6
ACCOUNT 510111 OFFICE EXPENSE - POSTAGE				
6/30/2026	510111 FY 2526 QTR 4 LAFCO POSTAGE ALLOCATION	150.22	JE	
5/15/2026	510111 LAFCo Postage Allocation	189.44	JE	339.66
ACCOUNT 510121 IT SERVICE - ERP				
6/30/2026	510121 FY25/26 Q4/TRUE UP ERP CHARGE	408	JE	408
ACCOUNT 510122 IT SERVICE - CONNECTIVITY				
6/30/2026	510122 FY25/26 Q4/TRUE UP CONNECTIVITY CHARGE	958	JE	958
ACCOUNT 510160 PUBLICATIONS & LEGAL NOTICES				
5/21/2026	510160 10380 - US BANCORP CARD SERVICES INC	624.73	AD	
4/30/2026	510160 10380 - US BANCORP CARD SERVICES INC	70.45	AD	
4/9/2026	510160 10254 - THE NEWS LEDGER LLC	222.75	AD	917.93
ACCOUNT 510170 RENTS & LEASES - EQUIPMENT				
6/30/2026	510170 30125 - BLUE TRITON BRANDS INC	0	AD	
6/30/2026	510170 FY 2526 QTR 4 LEASE ALLOCATION LAFCO	18.61	JE	
6/30/2026	510170 FY 2526 QTR 4 EQUIPMENT SERVICE AGREEMENT ALLOCATION LAF	6.05	JE	
5/15/2026	510170 LAFCo Lease Allocation	21.77	JE	
4/30/2026	510170 30125 - BLUE TRITON BRANDS INC	5.99	AD	
4/30/2026	510170 30125 - BLUE TRITON BRANDS INC	0.48	AD	
4/30/2026	510170 30125 - BLUE TRITON BRANDS INC	5.99	AD	
4/30/2026	510170 30125 - BLUE TRITON BRANDS INC	0.48	AD	59.37
ACCOUNT 510173 RENT INTERNAL CHARGE				
6/12/2026	510173 FY26 RECORDS CENTER IB	1,650.00	JE	1,650.00
ACCOUNT 510200 TRANSPORTATION & TRAVEL				
6/30/2026	510200 12674 - CHRISTINE CRAWFORD	78.3	AD	
6/4/2026	510200 18993 - JD TREBEC	124	AD	
6/4/2026	510200 12674 - CHRISTINE CRAWFORD	490.2	AD	
6/4/2026	510200 30403 - Desirae Leverett	615.25	AD	
5/21/2026	510200 10380 - US BANCORP CARD SERVICES INC	502.62	AD	
5/21/2026	510200 10380 - US BANCORP CARD SERVICES INC	753.93	AD	
5/21/2026	510200 10380 - US BANCORP CARD SERVICES INC	812.93	AD	
4/9/2026	510200 10380 - US BANCORP CARD SERVICES INC	-162.73	AD	
4/9/2026	510200 10380 - US BANCORP CARD SERVICES INC	1,910.00	AD	5,124.50
ACCOUNT 510252 PROFESSIONAL & SPEC SERVICES - INFO TECH				
6/25/2026	510252 BB LAFCO ZOOM LICENSE RENEWAL-ITSD	180	JE	
6/23/2026	510252 LAFCo Portion OnBase FY26/27	303	JE	
4/9/2026	510252 16728 - WIZIX TECHNOLOGY GROUP INC	58.95	AD	
4/9/2026	510252 16728 - WIZIX TECHNOLOGY GROUP INC	1.65	AD	
4/9/2026	510252 10380 - US BANCORP CARD SERVICES INC	388.8	AD	932.4
ACCOUNT 510256 PROFESSIONAL & SPEC SERVICES - LEGAL				
6/30/2026	510256 CCL FY25-26 Q3 & Q4 LAFCO-LGL SVCS	14,120.00	JE	
6/30/2026	510256 15400 - COLANTUONO HIGHSMITH & WHATLEY	600	AD	14,720.00
ACCOUNT 510275 PROFESSIONAL & SPEC SERVICES - OTHER				

6/11/2026	510275 29864 - RSG, INC	6,636.25	AD	
6/11/2026	510275 29864 - RSG, INC	340	AD	
6/11/2026	510275 29864 - RSG, INC	1,608.75	AD	
6/1/2026	510275 29864 - RSG, INC	603.75	CX	
5/14/2026	510275 30839 - Rose Consulting	4,965.74	AD	
4/30/2026	510275 29864 - RSG, INC	3,100.00	AD	
4/30/2026	510275 29864 - RSG, INC	2,777.50	AD	
4/16/2026	510275 15369 - FRAME SURVEYING & MAPPING	1,080.00	AD	
4/9/2026	510275 29864 - RSG, INC	2,560.00	AD	23,671.99
ACCOUNT 510288 SPECIPT EXP-OTHER				
6/30/2026	510288 NOE-WCS OOA (LAF#26-03)	50	JE	
6/3/2026	510288 NOE - ECSD WWTF Annexation(LAF#26-01)	50	JE	100
ACCOUNT 100000 CASH IN TREASURY				
6/30/2026	100000 To zone balancing entry	-14,120.00	ZB	
6/30/2026	100000 To zone balancing entry	-139.27	ZB	
6/30/2026	100000 To zone balancing entry	3,082.62	ZB	
6/30/2026	100000 To zone balancing entry	-50	ZB	
6/30/2026	100000 To zone balancing entry	-174.88	ZB	
6/30/2026	100000 To zone balancing entry	-408	ZB	
6/30/2026	100000 To zone balancing entry	-958	ZB	
6/30/2026	100000 To zone balancing entry	-259	ZB	
6/25/2026	100000 To zone balancing entry	-180	ZB	
6/23/2026	100000 To zone balancing entry	-303	ZB	
6/18/2026	100000 To zone balancing entry	-20,102.68	ZB	
6/18/2026	100000 To zone balancing entry	118.26	ZB	
6/18/2026	100000 To zone balancing entry	-8,585.00	ZB	
6/17/2026	100000 To zone balancing entry	1,500.00	ZB	
6/12/2026	100000 To zone balancing entry	-1,650.00	ZB	
6/11/2026	100000 To zone balancing entry	-1,229.45	ZB	
6/10/2026	100000 To zone balancing entry	1,173.59	ZB	
6/5/2026	100000 To zone balancing entry	-20,297.54	ZB	
6/5/2026	100000 To zone balancing entry	118.26	ZB	
6/3/2026	100000 To zone balancing entry	-50	ZB	
6/1/2026	100000 To zone balancing entry	116.09	ZB	
6/1/2026	100000 To zone balancing entry	116.09	ZB	
6/1/2026	100000 To zone balancing entry	157.32	ZB	
5/22/2026	100000 To zone balancing entry	-20,102.71	ZB	
5/22/2026	100000 To zone balancing entry	118.26	ZB	
5/21/2026	100000 To zone balancing entry	-3,770.01	ZB	
5/18/2026	100000 To zone balancing entry	5,500.00	ZB	
5/18/2026	100000 To zone balancing entry	-55.22	ZB	
5/15/2026	100000 To zone balancing entry	-216.91	ZB	
5/14/2026	100000 To zone balancing entry	-4,965.74	ZB	
5/8/2026	100000 To zone balancing entry	-20,102.70	ZB	
5/8/2026	100000 To zone balancing entry	118.26	ZB	
5/7/2026	100000 To zone balancing entry	-6,125.43	ZB	
4/30/2026	100000 To zone balancing entry	-129.48	ZB	
4/24/2026	100000 To zone balancing entry	-20,930.81	ZB	
4/24/2026	100000 To zone balancing entry	118.26	ZB	
4/16/2026	100000 To zone balancing entry	-107.56	ZB	
4/16/2026	100000 To zone balancing entry	-4,466.50	ZB	
4/10/2026	100000 To zone balancing entry	-20,102.71	ZB	
4/10/2026	100000 To zone balancing entry	118.26	ZB	
4/9/2026	100000 To zone balancing entry	-2,136.07	ZB	
4/1/2026	100000 To zone balancing entry	4,444.08	ZB	
4/1/2026	100000 To zone balancing entry	-173.32	ZB	-155,092.64
ACCOUNT 100099 CASH GASB 31 FAIR MARKET VALUE DFS ONLY				
6/30/2026	100099 063026 GASB 31 FMV ADJ	-697	JE	-697
ACCOUNT 190200 FUTURE LONG TERM DEBT REQUIRE DFS ONLY				
6/30/2026	190200 TO RECORD GASB 75 ACTIVITY FOR FY 2026	-114,164.06	JE	
6/30/2026	190200 FY2526-GASB 101-COMPENSATED ABSENCES	54,920.94	JE	
6/30/2026	190200 FY2526-GASB 101-COMPENSATED ABSENCES	-54,607.67	JE	
6/30/2026	190200 FY2526-GASB 101-COMPENSATED ABSENCES	54,607.67	JE	
6/30/2026	190200 TO RECORD GASB 68 ACTIVITY FOR FY 2026.	-167,033.88	JE	-226,277.00
ACCOUNT 195010 DEFERRED OUTFLOWS - PENSIONS (GASB 68) DFS ONLY				
6/30/2026	195010 TO RECORD GASB 68 ACTIVITY FOR FY 2026.	102,252.71	JE	102,252.71
ACCOUNT 195020 DEFERRED OUTFLOWS - OPEB (GASB 75) DFS ONLY				
6/30/2026	195020 TO RECORD GASB 75 ACTIVITY FOR FY 2026	20,360.82	JE	20,360.82
ACCOUNT 200000 ACCOUNTS PAYABLE				
6/30/2026	200000 Accounts payable accrual	0	AC	
6/30/2026	200000 Accounts payable accrual	-46.37	AC	
6/30/2026	200000 Accounts payable accrual	-71.4	AC	
6/30/2026	200000 Accounts payable accrual	-600	AC	
6/30/2026	200000 Accounts payable accrual	179.99	AC	
6/30/2026	200000 Accounts payable accrual	-221.92	AC	
6/30/2026	200000 Accounts payable accrual	-78.3	AC	
6/18/2026	200000 Payment Accrual	6,636.25	AP	
6/18/2026	200000 Payment Accrual	340	AP	
6/18/2026	200000 Payment Accrual	1,608.75	AP	

6/11/2026	200000	Accounts payable accrual	-6,636.25	AC	
6/11/2026	200000	Accounts payable accrual	-340	AC	
6/11/2026	200000	Accounts payable accrual	-1,608.75	AC	
6/11/2026	200000	Payment Accrual	490.2	AP	
6/11/2026	200000	Payment Accrual	124	AP	
6/11/2026	200000	Payment Accrual	615.25	AP	
6/4/2026	200000	Accounts payable accrual	-124	AC	
6/4/2026	200000	Accounts payable accrual	-490.2	AC	
6/4/2026	200000	Accounts payable accrual	-615.25	AC	
6/1/2026	200000	Accounts payable accrual	603.75	AC	
6/1/2026	200000	Accounts payable accrual	-603.75	AC	
6/1/2026	200000	Payment Accrual	-603.75	AP	
6/1/2026	200000	Payment Accrual	603.75	AP	
5/21/2026	200000	Accounts payable accrual	-230	AC	
5/21/2026	200000	Accounts payable accrual	-845.8	AC	
5/21/2026	200000	Accounts payable accrual	-502.62	AC	
5/21/2026	200000	Accounts payable accrual	-624.73	AC	
5/21/2026	200000	Accounts payable accrual	-753.93	AC	
5/21/2026	200000	Accounts payable accrual	-812.93	AC	
5/21/2026	200000	Payment Accrual	230	AP	
5/21/2026	200000	Payment Accrual	845.8	AP	
5/21/2026	200000	Payment Accrual	502.62	AP	
5/21/2026	200000	Payment Accrual	812.93	AP	
5/21/2026	200000	Payment Accrual	624.73	AP	
5/21/2026	200000	Payment Accrual	753.93	AP	
5/14/2026	200000	Accounts payable accrual	-4,965.74	AC	
5/14/2026	200000	Payment Accrual	4,965.74	AP	
5/7/2026	200000	Payment Accrual	70.45	AP	
5/7/2026	200000	Payment Accrual	177.48	AP	
5/7/2026	200000	Payment Accrual	2,777.50	AP	
5/7/2026	200000	Payment Accrual	3,100.00	AP	
4/30/2026	200000	Accounts payable accrual	-5.99	AC	
4/30/2026	200000	Accounts payable accrual	-0.48	AC	
4/30/2026	200000	Accounts payable accrual	-21.98	AC	
4/30/2026	200000	Accounts payable accrual	-5.99	AC	
4/30/2026	200000	Accounts payable accrual	-0.48	AC	
4/30/2026	200000	Accounts payable accrual	-33.96	AC	
4/30/2026	200000	Accounts payable accrual	-2,777.50	AC	
4/30/2026	200000	Accounts payable accrual	-3,100.00	AC	
4/30/2026	200000	Accounts payable accrual	-70.45	AC	
4/30/2026	200000	Accounts payable accrual	-177.48	AC	
4/30/2026	200000	Payment Accrual	58.95	AP	
4/30/2026	200000	Payment Accrual	1.65	AP	
4/30/2026	200000	Payment Accrual	5.99	AP	
4/30/2026	200000	Payment Accrual	0.48	AP	
4/30/2026	200000	Payment Accrual	21.98	AP	
4/30/2026	200000	Payment Accrual	5.99	AP	
4/30/2026	200000	Payment Accrual	0.48	AP	
4/30/2026	200000	Payment Accrual	33.96	AP	
4/16/2026	200000	Accounts payable accrual	-1,080.00	AC	
4/16/2026	200000	Payment Accrual	101.92	AP	
4/16/2026	200000	Payment Accrual	5.64	AP	
4/16/2026	200000	Payment Accrual	222.75	AP	
4/16/2026	200000	Payment Accrual	1,080.00	AP	
4/16/2026	200000	Payment Accrual	2,560.00	AP	
4/16/2026	200000	Payment Accrual	603.75	AP	
4/9/2026	200000	Accounts payable accrual	-58.95	AC	
4/9/2026	200000	Accounts payable accrual	-1.65	AC	
4/9/2026	200000	Accounts payable accrual	-2,560.00	AC	
4/9/2026	200000	Accounts payable accrual	-603.75	AC	
4/9/2026	200000	Accounts payable accrual	162.73	AC	
4/9/2026	200000	Accounts payable accrual	-1,910.00	AC	
4/9/2026	200000	Accounts payable accrual	-388.8	AC	
4/9/2026	200000	Accounts payable accrual	-222.75	AC	
4/9/2026	200000	Accounts payable accrual	-101.92	AC	
4/9/2026	200000	Accounts payable accrual	-5.64	AC	
4/9/2026	200000	Payment Accrual	-162.73	AP	
4/9/2026	200000	Payment Accrual	1,910.00	AP	
4/9/2026	200000	Payment Accrual	388.8	AP	-838
ACCOUNT 205076 EMPLOYEES SHARE CLEARING - DFS ONLY					
6/1/2026	205076		-48.04	P1	
6/1/2026	205076		-54.36	P1	
6/1/2026	205076		-13.69	P1	
6/1/2026	205076		-89.27	P1	
6/1/2026	205076		-54.36	P1	
6/1/2026	205076		-13.69	P1	-273.41
ACCOUNT 205500 ACCRUED PAYROLL - GROSS					
6/30/2026	205500	ACCR PAYROLL PPE -6-27-26- 100%	-17,411.82	JE	
6/30/2026	205500	ACCR PAYROLL PPE -7/11-26- 21%	-3,612.60	JE	-21,024.42

ACCOUNT 206000 DUE TO OTHER GOVERNMENTS			
6/30/2026	206000	ACCR PAYROLL PPE -6-27-26- 100%-DENTAL	-141.13 JE
6/30/2026	206000	ACCR PAYROLL PPE -6-27-26- 100%-PENSION	-2,821.20 JE
6/30/2026	206000	ACCR PAYROLL PPE -7/11-26- 21%-DENTAL	-28.33 JE
6/30/2026	206000	ACCR PAYROLL PPE -7/11-26- 21%-PENSION	-590.84 JE -3581.5
ACCOUNT 216000 COMPENSATED ABSENCES, CURRENT (GASB 101) - DFS ONLY			
6/30/2026	216000	FY2526-GASB 101-COMPENSATED ABSENCES	-14,457.60 JE
6/30/2026	216000	FY2526-GASB 101-COMPENSATED ABSENCES	14,419.07 JE
6/30/2026	216000	FY2526-GASB 101-COMPENSATED ABSENCES	-14,419.07 JE -14,457.60
ACCOUNT 224501 DEFERRED INFLOWS - PENSION (GASB 68) - DFS ONLY			
6/30/2026	224501	TO RECORD GASB 68 ACTIVITY FOR FY 2026.	50,572.06 JE 50,572.06
ACCOUNT 224510 DEFERRED INFLOWS - OTHER			
6/30/2026	224510	TO RECORD GASB 75 ACTIVITY FOR FY 2026	35,346.00 JE 35,346.00
ACCOUNT 224520 DEFERRED INFLOWS - OPEB (GASB 75) - DFS ONLY			
6/30/2026	224520	TO RECORD GASB 75 ACTIVITY FOR FY 2026	-35,346.00 JE
6/30/2026	224520	TO RECORD GASB 75 ACTIVITY FOR FY 2026	16,737.35 JE -18,608.65
ACCOUNT 230000 COMPENSATED ABSENCES, NONCURRENT (GASB 1010) - DFS ONLY			
6/30/2026	230000	FY2526-GASB 101-COMPENSATED ABSENCES	-40,463.34 JE
6/30/2026	230000	FY2526-GASB 101-COMPENSATED ABSENCES	40,188.60 JE
6/30/2026	230000	FY2526-GASB 101-COMPENSATED ABSENCES	-40,188.60 JE -40,463.34
ACCOUNT 237100 NET PENSION LIABILITY (GASB 68) - DFS ONLY			
6/30/2026	237100	TO RECORD GASB 68 ACTIVITY FOR FY 2026.	14,209.11 JE 14,209.11
ACCOUNT 237200 OTHER POST EMPLOYMENT BENEFITS - DFS ONLY			
6/30/2026	237200	TO RECORD GASB 75 ACTIVITY FOR FY 2026	120,029.00 JE 120,029.00
ACCOUNT 237400 NET OPEB LIABILITY			
6/30/2026	237400	TO RECORD GASB 75 ACTIVITY FOR FY 2026	-120,029.00 JE
6/30/2026	237400	TO RECORD GASB 75 ACTIVITY FOR FY 2026	77,065.89 JE -42,963.11

General Ledger Code

AC	Vendor Invoice Accrual
AD	Vendor Invoice Distribution
AP	Vendor Payment
CL	Banking Transaction
JE	Journal Entry
PD	Employee Payroll Deduction
PW	Employee Payroll Wages
ZB	Interzone Balancing