

LAFCO
Carryover/Fund Balance Calculations
As of June 30, 2019

	<u>Jun 30, 19</u>	<u>Jun 30, 18</u>
ASSETS		
Current Assets		
Checking/Savings		
1050 - Umpqua Bank		
CalPers Reserve	10,911.64	10,911.64
1050 - Umpqua Bank - Other	34,559.85	41,167.54
Total 1050 - Umpqua Bank	<u>45,471.49</u>	<u>52,079.18</u>
1070 - Money Market	35,221.54	46,628.19
1080 - CalTRUST Subscription Account	115,149.27	83,783.33
Total Checking/Savings	<u>195,842.30</u>	<u>182,490.70</u>
Other Current Assets		
1300 - Prepaid expenses	12,285.43	12,143.56
Total Other Current Assets	<u>12,285.43</u>	<u>12,143.56</u>
Total Current Assets	<u>208,127.73</u>	<u>194,634.26</u>
Fixed Assets		
1511 - Computers	30,701.00	30,701.00
1500 - Leasehold Improvements	6,400.00	6,400.00
1510 - Office Equipment	7,611.27	7,611.27
1580 - Accumulated Depr - Office Equip	-28,666.79	-28,666.79
Total Fixed Assets	<u>16,045.48</u>	<u>16,045.48</u>
Other Assets		
1600 - Deferred Outflows Pension	80,945.00	80,945.00
Total Other Assets	<u>80,945.00</u>	<u>80,945.00</u>
TOTAL ASSETS	<u><u>305,118.21</u></u>	<u><u>291,624.74</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 - Accounts Payable	2,510.36	15.04
Total Accounts Payable	<u>2,510.36</u>	<u>15.04</u>
Other Current Liabilities		
2120 - Accrued Salaries Payable	4,765.14	3,631.40
2140 - Leave Benefits	24,728.18	15,054.90
2200 - Payroll Liabilities		
2205 - Health Premium Liability	6,011.54	10,179.02
2210 - CalPERS Retirement	965.68	712.68
2240 - FWH,FICA	2,087.58	1,108.30
2250 - SUI/ETT	65.31	94.00
2260 - SWH/SDI	737.16	432.14
2200 - Payroll Liabilities - Other	62.23	40.09
Total 2200 - Payroll Liabilities	<u>9,929.50</u>	<u>12,566.23</u>
Total Other Current Liabilities	<u>39,422.82</u>	<u>31,252.53</u>
Total Current Liabilities	<u>41,933.18</u>	<u>31,267.57</u>
Long Term Liabilities		
2700 - Pension LT Liability	61,790.00	61,790.00
2610 - Deferred Inflows Pension	34,308.00	34,308.00
Total Long Term Liabilities	<u>96,098.00</u>	<u>96,098.00</u>
Total Liabilities	<u>138,031.18</u>	<u>127,365.57</u>

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Equity	Fund Balance transfer	
3030 - Gain/Loss on Investments	1,885.27	0.00
3904 - Nonspendable General Fund	11,863.56	11,863.56
3902 - Unrestricted Gov't Wide	-3,451.00	(3,451.00)
4115 - Net Inv In Cap Assets	16,044.48	16,044.48
3900 - Fund balance	-16,526.56	(16,526.56)
Net Income	157,271.28	157,271.28
Total Equity	167,087.03	164,259.17
TOTAL LIABILITIES & EQUITY	305,118.21	291,624.74
Available fund balance		137,293.72
Estimated GASB 68 accrual		(20,000.00)
Estimated gross fund balance carryover		117,293.72
FY 2017-18 carryover used in FY2019-20		86,451.00
Earned fees in 2019 to be used in FY20-21		7,421.00
FY 2018-19 carryover to be used in FY2020-21		23,421.72