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**Marin Emergency Radio Authority
Balance Sheet - Measure A
As of September 12, 2017**

09/12/17

Accrual Basis

	<u>38 - Next Gen Project</u>	<u>39 - 2016 Bond Project</u>	<u>TOTAL</u>
ASSETS			
Current Assets			
Checking/Savings			
1038 · Cash - Marin County 38 - 8127	3,176,138.46	0.00	3,176,138.46
Total Checking/Savings	3,176,138.46	0.00	3,176,138.46
Other Current Assets			
1080 · US Bank 2016 234778000			
1081 · US Bank Interest 234778001	0.00	48.20	48.20
1083 · US Bank Surplus 234778003	0.00	2,204.61	2,204.61
1086 · US Bank Project Fund 234778006	0.00	30,982,249.42	30,982,249.42
1089 · US Bank Revenue 23478000	21,668.72	1,641,719.51	1,663,388.23
Total 1080 · US Bank 2016 234778000	21,668.72	32,626,221.74	32,647,890.46
1090 · US Bank 2010 240113000			
1091 · US Bank Revenue 240113000	0.00	2,518.13	2,518.13
1097 · US Bank Project 240113006	0.00	0.37	0.37
Total 1090 · US Bank 2010 240113000	0.00	2,518.50	2,518.50
1100 · Due To / From Other Funds	-28,327.81	0.00	-28,327.81
1150 · Interest Receivable	0.00	64,987.58	64,987.58
1200 · Prepaid Insurance	22,183.65	68,060.63	90,244.28
1300 · Prepaid Expenses	6,226.00	0.00	6,226.00
Total Other Current Assets	21,750.56	32,761,788.45	32,783,539.01
Total Current Assets	3,197,889.02	32,761,788.45	35,959,677.47
Fixed Assets			
2018 · Next Generation System	508,019.00	1,997,304.00	2,505,323.00
Total Fixed Assets	508,019.00	1,997,304.00	2,505,323.00
TOTAL ASSETS	3,705,908.02	34,759,092.45	38,465,000.47
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
3000 · Accounts Payable	48,679.84	112,295.95	160,975.79
3010 · Accrued Interest Payable	0.00	329,958.33	329,958.33
Total Other Current Liabilities	48,679.84	442,254.28	490,934.12
Total Current Liabilities	48,679.84	442,254.28	490,934.12
Long Term Liabilities			
3260 · 2016 Bonds - Long Term	0.00	33,000,000.00	33,000,000.00
3261 · 2016 Bond Premium	0.00	477,798.55	477,798.55
Total Long Term Liabilities	0.00	33,477,798.55	33,477,798.55
Total Liabilities	48,679.84	33,920,052.83	33,968,732.67
Equity			
4000 · Fund Balance	1,314,910.28	1,811,467.83	3,126,378.11
4038 · Fund Balance - 38	2,426,970.71	0.00	2,426,970.71
4039 · Fund Balance - 39	0.00	-677,307.45	-677,307.45
Net Income	-84,652.81	-295,120.76	-379,773.57
Total Equity	3,657,228.18	839,039.62	4,496,267.80
TOTAL LIABILITIES & EQUITY	3,705,908.02	34,759,092.45	38,465,000.47

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Accrual Basis

Marin Emergency Radio Authority
Profit & Loss - Measure A
July 1 through September 12, 2017

	<u>38 - Next Gen Project</u>	<u>39 - 2016 Bond Project</u>	<u>TOTAL</u>
Ordinary Income/Expense			
Income			
5045 · Measure A Parcel Tax Penalties	66.00	0.00	66.00
5220 · Interest Income - Investments	0.00	100,829.24	100,829.24
Total Income	66.00	100,829.24	100,895.24
Expense			
6000 · Contract Services			
6010 · Professional Services	33,172.97	0.00	33,172.97
6020 · Financial & Administrative Serv	10,654.12	0.00	10,654.12
Total 6000 · Contract Services	43,827.09	0.00	43,827.09
6620 · Legal Services	5,125.00	0.00	5,125.00
6700 · Miscellaneous Expenses	0.00	0.00	0.00
7000 · Debt Service			
7040 · Interest Expense	0.00	395,950.00	395,950.00
Total 7000 · Debt Service	0.00	395,950.00	395,950.00
8000 · Capital Outlay			
8020 · Capital Outlay	35,766.72	0.00	35,766.72
Total 8000 · Capital Outlay	35,766.72	0.00	35,766.72
Total Expense	84,718.81	395,950.00	480,668.81
Net Ordinary Income	-84,652.81	-295,120.76	-379,773.57
Net Income	-84,652.81	-295,120.76	-379,773.57

Marin Emergency Radio Authority
Profit & Loss Detail - 38 - Next Gen Project
 July 1 through September 12, 2017

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 Accrual Basis

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Ordinary Income/Expense							
Income							
5045 - Measure A Parcel Tax Penalties							
Invoice	08/25/2017	A16/17 1491	J CASHEW CORP	Measure A Parcel Tax Penalties		33.00	33.00
Invoice	08/25/2017	A16/17 1501	J CASHEW CORP	Measure A Parcel Tax Penalties		33.00	66.00
Total 5045 - Measure A Parcel Tax Penalties					0.00	66.00	66.00
Total Income					0.00	66.00	66.00
Expense							
6000 - Contract Services							
6010 - Professional Services							
Check	07/13/2017	801200347	REGIONAL GOVERNMENT SERVICES AUTHOR	Aug17Adv2, next gen project Services	6,226.00		6,226.00
Check	07/26/2017	801200360	RICHARDS WATSON & GERSHON	16/47 7169, NGP 063017 D.Jeffries Deputy E.O.	8,015.84		14,241.84
Check	07/26/2017	801200360	RICHARDS WATSON & GERSHON	16/47 7169, NGP 063017 A.Anderson Admin Asst	2,091.18		16,323.02
Check	07/27/2017	801200362	REGIONAL GOVERNMENT SERVICES AUTHOR	16/17 7169, NGP 063017 D. Jeffries Deputy E.O.	8,015.84		24,338.86
Check	07/27/2017	801200362	REGIONAL GOVERNMENT SERVICES AUTHOR	16/17 7169, NGP 063017 A. Anderson Admin ...	2,091.18		26,420.04
Check	08/02/2017	801200367	REGIONAL GOVERNMENT SERVICES AUTHOR	Sep17Adv2, M.Cassingham	6,226.00		32,646.04
General Journal	08/03/2017	GJ 080317	RICHARDS WATSON & GERSHON	Void #801200380		8,015.84	24,630.20
General Journal	08/03/2017	GJ 080317	RICHARDS WATSON & GERSHON	Void #801200380		-2,091.18	22,549.02
Check	08/30/2017	801200397	REGIONAL GOVERNMENT SERVICES AUTHOR	7288, July2017 NGP D.Jeffries Deputy E.O.	4,041.60		26,590.62
Check	08/30/2017	801200397	REGIONAL GOVERNMENT SERVICES AUTHOR	7288, July2017 NGP A.Anderson Admin Asst	366.35		26,946.97
Check	09/06/2017	801200402	REGIONAL GOVERNMENT SERVICES AUTHOR	Oct17Adv2, October2017 Maureen Cassingham	6,226.00		33,172.97
Total 6010 - Professional Services					43,269.99	10,097.02	33,172.97
6020 - Financial & Administrative Serv							
Check	07/05/2017	801200340	NBS GOVERNMENT FINANCE GROUP	16/17 617000382, Admin fees 070117-093017	91.10		91.10
Check	07/05/2017	801200340	NBS GOVERNMENT FINANCE GROUP	17/18 617000382, Admin fees 070117-093017	5,000.00		5,091.10
Check	07/13/2017	801200348	US BANK	4676696, annual fee administer 2016 bonds	2,200.00		7,291.10
Check	07/26/2017	801200359	Novato Fire Protection Dist.	809, qtrly measure A staff costs 070117-093017	3,363.02		10,654.12
Total 6020 - Financial & Administrative Serv					10,654.12	0.00	10,654.12
Total 6000 - Contract Services					53,924.11	10,097.02	43,827.09
6620 - Legal Services							
Check	07/26/2017	801200358	RICHARDS WATSON & GERSHON	16/17 212673, legal services June2017 utility tax	2,975.00		2,975.00
Check	09/06/2017	801200401	RICHARDS WATSON & GERSHON	213229, legal services July2017 NGP utility tax	2,150.00		5,125.00
Total 6620 - Legal Services					5,125.00	0.00	5,125.00
6700 - Miscellaneous Expenses							
Check	07/26/2017	801200361	WILLDAN FINANCIAL SERVICES	16/17 TBD, project#104445 arbitrage fee 060717	1,000.00		1,000.00
Deposit	08/16/2017	000026756	WILLDAN FINANCIAL SERVICES	Overpmt CKREFUND0817 arbitrage 060717		1,000.00	0.00
Total 6700 - Miscellaneous Expenses					1,000.00	1,000.00	0.00
8000 - Capital Outlay							
8020 - Capital Outlay							
Check	08/16/2017	801200376	COUNTY OF MARIN-DPW	16/17 062717, NGRSIA 102516-012717 Oper ...	26,539.38		26,539.38
Check	08/21/2017	801200385	COUNTY OF MARIN-DPW	16/17 081616, NGP dollar hill	900.00		27,439.38
Check	08/21/2017	801200386	COUNTY OF MARIN-DPW	16/17 090816, NGP dollarhill upgrade	6,242.34		33,681.72
Check	08/21/2017	801200387	COUNTY OF MARIN-DPW	16/17 022817, NGRSIA	150.00		33,831.72
Check	08/21/2017	801200388	COUNTY OF MARIN-DPW	16/17 033117, NGRSIA site visit	1,710.00		35,541.72
Check	08/21/2017	801200389	COUNTY OF MARIN-DPW	16/17,042817, NGRSIA phone meeting	225.00		35,766.72

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Marin Emergency Radio Authority
Profit & Loss Detail - 38 - Next Gen Project
 July 1 through September 12, 2017

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total 8020 - Capital Outlay					35,766.72	0.00	35,766.72
Total 8000 - Capital Outlay					35,766.72	0.00	35,766.72
Total Expense					95,815.83	11,097.02	84,718.81
Net Ordinary Income					95,815.83	11,163.02	-84,652.81
Net Income					95,815.83	11,163.02	-84,652.81

Marin Emergency Radio Authority
Profit & Loss Detail - 39 - 2016 Bonds
 July 1 through September 12, 2017

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 Accrual Basis

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Ordinary Income/Expense							
Income							
5220 · Interest Income - Investments							
Deposit	07/03/2017		US BANK	Interest income		1,156.15	1,156.15
Deposit	07/03/2017		US BANK	Interest income		0.03	1,156.18
Deposit	07/03/2017		US BANK	Interest income		1.38	1,157.56
Deposit	07/03/2017		US BANK	Interest income		1.41	1,158.97
Deposit	07/03/2017		US BANK	Interest income		2,518.13	3,677.10
Deposit	07/03/2017		US BANK	Interest income		0.37	3,677.47
Deposit	08/01/2017		US BANK	Interest income		1,413.27	5,090.74
Deposit	08/01/2017		US BANK	Interest income		0.04	5,090.78
Deposit	08/01/2017		US BANK	Interest income		1.60	5,092.38
Deposit	08/01/2017		US BANK	Interest income		1.64	5,094.02
Deposit	08/01/2017		NATIXIS FUNDING CORP	Interest to 7/31/2017		95,735.22	100,829.24
Total 5220 · Interest Income - Investments					0.00	100,829.24	100,829.24
Total Income					0.00	100,829.24	100,829.24
Expense							
7000 · Debt Service							
General Journal	08/01/2017	GJ 080117	US BANK	US Bank interest expense	395,950.00		395,950.00
Total 7040 · Interest Expense					395,950.00	0.00	395,950.00
Total 7000 · Debt Service					395,950.00	0.00	395,950.00
Total Expense					395,950.00	0.00	395,950.00
Net Ordinary Income					395,950.00	100,829.24	-295,120.76
Net Income					395,950.00	100,829.24	-295,120.76