

Jim Andersen
Interim Retirement Administrator



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MENDOCINO COUNTY
EMPLOYEES' RETIREMENT ASSOCIATION
625-B KINGS COURT
UKIAH, CALIFORNIA 95482-5027

Date: October 15, 2014
To: Board of Retirement
From: Stan Conwell Financial/Investment Officer
Subject: FY 14/15 BOR Training Budget Update

Background

The MCERA Trustee Education and Travel Policy states the Board will allocate sufficient funds for trustees to attend specific trainings. In the absence of specifying allowable trainings as part of the annual budget approval process, each training request must come to the Board for approval (Section (IV(C)(1 and 2)). With changes in Retirement Administrators this year, the schedule of training was overlooked when approving the FY 2014/15 budget.

Discussion

Attached is a draft allocation of training dollars for the current fiscal year. Staff has attempted to allocate the dollars to allow all trustees to pursue their mandated training requirements, and to consider the more urgent training needs of new trustees. New trustee training by CALAPRS is not available until August of 2015, the following fiscal year.

Recommended Discussion and Direction

Review staff's allocation of training dollars and provide direction on alternative allocations or training activities. Staff will incorporate the Board's direction into a final schedule, and bring the schedule back for approval at your November 2014 meeting. Special emphasis should be given to the fall SACRS conference attendance, as conference planning is currently underway.

Fiscal Impact

None, staff recommendations are within the Board approved spending limit for FY 2014/15.

We will be happy to respond to any questions or direction you may have.

JA/SC
Attachment

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Date: October 15, 2014
To: Board of Retirement
From: Jim Andersen, Interim Retirement Administrator
Stan Conwell, Financial & Investment Officer
Subject: Monthly Investment Report (All figures are Preliminary)

1. Unrealized Gain / (Loss) Analysis – Cost and Market Bases

As of August 31, 2014 the total unrealized gain in investments was \$101,579,358 or \$100,439,008 including the change in cash. Unrealized gains for the month were \$8,997,856 bringing the fiscal year change in market value to \$1,683,926. Most of the funds' figures detailed in Attachment A are as of August 31, 2014. The RREEF America REIT II fund and the Cornerstone Fund provide valuation updates on a quarterly basis and are valued as of June 30, 2014. The markets in August recovered nicely from the July declines. In fact, both the Dow and the S&P 500 posted record highs. While most of the gains can be attributed to an ever improving economic backdrop, it's important to note that August is a historically quiet time on Wall Street and the record highs were made on relatively light trading volume. Investments in this report are tracked using fair market value which is the current valuation method used for financial reporting. The total assets of \$441,521,077 reported on Attachment A differ from the plan assets because this figure only includes investments and cash and does not include \$193,298 in receivables. Please note that rounding may occur in the attached reports and can cause figures to vary by a few dollars.

2. Investment Portfolio – Target Analysis

The Target Analysis for the Investment Portfolio as of August 31, 2014 is shown on Attachment B. This analysis includes the market value of each fund, actual percentage, target percentage, target percentage in dollars and the difference in dollars. As the Board knows, a rebalancing was done in February 2014 to bring the investments in line with target allocations and generate \$6 million in cash. The \$6.9 million "under target" in Fixed Income investments is partially offset by \$2.4 million in cash. A rebalance has been scheduled to bring allocations closer to target and to raise working capital. All investment types are well within target ranges.

Mendocino County Employee Retirement Association
Unrealized Gain (Loss) Analysis - Callan Basis
August 31, 2014

	A	B	C	E	F		
	Cost Basis	Market Value	Unrealized Gain	Start of Fiscal Year Market Value	Fiscal Year Change in Market Value	Updated to	
Domestic Fixed Income							
1402	PIMCO - Total Return Institutional	\$ 54,093,396	\$ 57,479,365	\$ 3,385,969	\$ 57,374,762	\$ 104,603	8/31/2014
1401	Dodge & Cox - Income Fund	56,194,743	58,478,387	2,283,644	58,101,916	376,470	8/31/2014
	Total Domestic Fixed Income	110,288,139	115,957,752	5,669,613	115,476,679	481,073	
Small Cap Equities Growth							
1441	Alliance Bernstein - US Small Cap Growth Fund	1,967,850	6,568,092	4,600,242	6,694,534	(126,442)	8/31/2014
1445	RS Investments - Small Cap Growth Fund Y	2,445,443	4,696,493	2,251,050	4,732,133	(35,640)	8/31/2014
	Total Small Cap Growth	4,413,293	11,264,585	6,851,293	11,426,667	(162,082)	
1443	AMG Funds - Micro-Cap Institutional	5,613,150	7,798,505	2,185,355	8,035,800	(237,294)	8/31/2014
	Total Small/Micro Cap Equities Growth	10,026,443	19,063,091	9,036,648	19,462,467	(399,376)	
Small Cap Value							
1444	Prudential	10,075,197	12,531,775	2,456,579	12,598,958	(67,182)	8/31/2014
	Total Small Cap Value	10,075,197	12,531,775	2,456,579	12,598,958	(67,182)	
	Total small cap equities	20,101,639	31,594,866	11,493,227	32,061,425	(466,559)	
Mid Cap Growth							
1464	Morgan Stanley	3,215,188	4,896,371	1,681,183	4,777,614	118,757	8/31/2014
1463	Janus - Enterprise Fund	3,248,290	4,832,194	1,583,903	4,758,310	73,883	8/31/2014
	Total Mid Cap Growth	6,463,478	9,728,564	3,265,087	9,535,924	192,641	
Mid Cap Value							
1466	Fidelity Low Priced Stock Fund	2,794,526	4,978,200	2,183,673	4,894,239	83,961	8/31/2014
1465	Royce - Total Return Fund	3,089,193	4,768,977	1,679,784	4,817,934	(48,957)	8/31/2014
	Total Mid Cap Value	5,883,719	9,747,177	3,863,458	9,712,173	35,004	
	Total mid cap equities	12,347,197	19,475,741	7,128,544	19,248,097	227,644	
Large Cap Growth							
	Vanguard Institutional Index Fund	20,830,159	24,528,245	3,698,086	23,915,904	612,341	8/31/2014
	Total Large Cap Core	20,830,159	24,528,245	3,698,086	23,915,904	612,341	
1481	Harbor Capital Appreciation Fund	14,569,533	24,776,394	10,206,861	23,908,392	868,001	8/31/2014
1483	Janus - Research Fund	14,603,184	25,392,003	10,788,819	24,594,682	797,321	8/31/2014
	Total Large Cap Growth	29,172,717	50,168,397	20,995,680	48,503,075	1,665,322	
Large Cap Value							
1485		-	-	-	-	-	
1487	Dodge & Cox - Stock Fund	13,432,931	24,245,438	10,812,507	23,740,685	504,754	8/31/2014
1482		-	-	-	-	-	
1484	ROBECO	14,500,000	24,037,617	9,537,617	23,467,671	569,946	8/31/2014
	OPEN	-	-	-	-	-	
	Total Large Cap Value	27,932,931	48,283,055	20,350,124	47,208,356	1,074,699	
	Total Large Cap Equities	77,935,807	122,979,696	45,043,889	119,627,334	3,352,362	
International Stock							
1422	American Funds - EuroPacific	14,483,457	21,326,981	6,843,524	21,616,103	(289,122)	8/31/2014
1423	Harbor international	16,851,171	20,797,903	3,946,733	21,451,634	(653,731)	8/31/2014
1421	Columbia Management - International Fund	6,846,393	11,604,339	4,757,947	11,776,362	(172,022)	8/31/2014
1424	Janus Overseas	19,419,786	19,510,936	91,150	19,581,811	(70,875)	8/31/2014
1425	Mondrian	17,299,962	22,136,777	4,836,815	22,571,671	(434,894)	8/31/2014
1426	Oakmark	11,294,175	15,957,625	4,663,450	16,478,315	(520,690)	8/31/2014
	Total International Stock	86,194,944	111,334,562	25,139,618	113,475,897	(2,141,335)	
Real Estate							
1503	RREEF - Commingled Fund	6,651,482	7,853,996	1,202,514	7,623,257	230,739	8/31/2014
1502	RREEF - America REIT II	12,907,338	16,484,323	3,576,984	16,484,323	-	6/30/2014
1504	Cornerstone Fund	10,199,541	12,561,621	2,362,080	12,561,621	-	6/30/2014
	625 Kings Court	901,112	864,000	(37,112)	864,000	-	
	Total Real Estate	30,659,473	37,763,940	7,104,466	37,533,200	230,739	
	Total Investments	337,527,199	439,106,557	101,579,358	437,422,631	1,683,926	
	Total Invested Funds	\$ 337,527,199	\$ 439,106,557	\$ 101,579,358	\$ 437,422,631	1,683,926	

Note 1

	Balance Beg of Year	Balance End of Period	Change
Cash in County Treasury	\$ 3,554,870	\$ 2,414,520	\$ (1,140,350)
Total all available funds	\$ 341,082,069	\$ 441,521,077	\$ 100,439,008

Note 1 The fiscal year change does not account for funds sold in their entirety and therefore does not tie to Income Statement

Note 2 Differences between this report and the balance sheet of a few dollars may occur due to rounding

**Mendocino County Employee Retirement Association
Investment Portfolio - Target Analysis
August 31, 2014**

	A	B	C	D	F	G	H
	Market Value of Investments	Cash Reserved	Total Available	Percent of Portfolio	Target % (2013 Study)	Target In Dollars	Difference In Dollars
Domestic Fixed Income							
PIMCO - Total Return Institutional	\$ 57,479,365		\$ 57,479,365	13.09%	14.000%	\$ 61,474,918	\$(3,995,553)
Dodge & Cox - Income Fund	58,478,387		58,478,387	13.32%	14.000%	61,474,918	(2,996,531)
Total Domestic Fixed Income	115,957,752	-	115,957,752	26.41%	28.000%	122,949,836	(6,992,084)
Small Cap Equities Growth							
Alliance Bernstein - US Small Cap Growth Fund	6,568,092		6,568,092	1.50%	1.500%	6,586,598	(18,506)
RS Investments - Small Cap Growth Fund Y	4,696,493		4,696,493	1.07%	1.100%	4,830,172	(133,679)
Managers - Micro-Cap Institutional	7,798,505		7,798,505	1.78%	1.900%	8,343,025	(544,519)
Total Small Cap Equities Growth	19,063,091	-	19,063,091	4.34%	4.500%	19,759,795	(696,704)
Small Cap Value							
Prudential	12,531,775		12,531,775	2.85%	2.700%	11,855,877	675,898
Total Small Cap Value	12,531,775	-	12,531,775	2.85%	2.700%	11,855,877	675,898
Total Small Cap Equities	31,594,866	-	31,594,866	7.20%	7.200%	31,615,672	(20,806)
Mid Cap Growth							
Morgan Stanley	4,896,371		4,896,371	1.12%	1.150%	5,049,725	(153,355)
Janus - Enterprise Fund	4,832,194		4,832,194	1.10%	1.150%	5,049,725	(217,532)
Total Mid Cap Growth	9,728,564	-	9,728,564	2.22%	2.300%	10,099,451	(370,886)
Mid Cap Value							
Fidelity Low Priced Stock Fund	4,978,200		4,978,200	1.13%	1.150%	5,049,725	(71,526)
Royce - Total Return Fund	4,768,977		4,768,977	1.09%	1.150%	5,049,725	(280,748)
Total Mid Cap Value	9,747,177	-	9,747,177	2.22%	2.300%	10,099,451	(352,274)
Total Mid Cap Equities	19,475,741	-	19,475,741	4.44%	4.600%	20,198,902	(723,160)
Large Cap Core							
Vanguard Institutional Index Fund	24,528,245		24,528,245	5.59%	4.900%	21,516,221	3,012,023
Total Large Cap Core	24,528,245	-	24,528,245	5.59%	4.900%	21,516,221	3,012,023
Large Cap Growth							
Harbor Capital Appreciation Fund	24,776,394		24,776,394	5.64%	5.300%	23,272,648	1,503,746
Janus - Research Fund	25,392,003		25,392,003	5.78%	5.300%	23,272,648	2,119,355
Total Large Cap Growth	50,168,397	-	50,168,397	11.43%	10.600%	46,545,295	3,623,102
Large Cap Value							
Dodge & Cox Stock Fund	24,245,438		24,245,438	5.52%	5.300%	23,272,648	972,791
ROBECO	24,037,617		24,037,617	5.47%	5.300%	23,272,648	764,969
Total Large Cap Value	48,283,055	-	48,283,055	11.00%	10.60%	46,545,295	1,737,760
Total Large Cap Equities	122,979,696	-	122,979,696	28.01%	26.10%	114,606,811	8,372,885
International Stock							
American Funds - EuroPacific	21,326,981		21,326,981	4.86%	4.700%	20,638,008	688,973
Harbor international	20,797,903		20,797,903	4.74%	4.700%	20,638,008	159,895
Columbia Management - International Fund	11,604,339		11,604,339	2.64%	2.500%	10,977,664	626,676
Janus Overseas	19,510,936		19,510,936	4.44%	4.700%	20,638,008	(1,127,072)
Mondrian	22,136,777		22,136,777	5.04%	4.700%	20,638,008	1,498,769
Oakmark	15,957,625		15,957,625	3.63%	3.800%	16,686,049	(728,424)
Total International Stock	111,334,562	-	111,334,562	25.35%	25.100%	110,215,746	1,118,816
Real Estate							
RREEF - Comingled Fund	7,853,996		7,853,996	1.79%	1.800%	7,903,918	(49,922)
RREEF - America REIT II	16,484,323		16,484,323	3.75%	3.500%	15,368,729	1,115,593
Cornerstone Fund	12,561,621		12,561,621	2.86%	3.500%	15,368,729	(2,807,109)
625 Kings Court	864,000		864,000	0.20%	0.200%	878,213	(14,213)
Total Real Estate	37,763,940	-	37,763,940	8.60%	9.00%	39,519,590	(1,755,651)
Total Investments	439,106,557	-	439,106,557	100.00%	100.00%	439,106,557	(0)
Cash in County Treasury	2,414,520		2,414,520	0.547%	0.000%	-	-
Total All Available Funds	441,521,077	-	441,521,077	100.547%	100.000%	439,106,557	(0)

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Date: October 15, 2014
To: Board of Retirement
From: Jim Andersen, Interim Retirement Administrator
Stan Conwell, Financial & Investment Officer
Subject: Monthly Financial Report

A. Regular Monthly Financial Reports

The monthly reports for the month ending August 31, 2014 are included for your review.

1. Statement of Plan Net Position (formerly "Net Assets")

This report details a "snapshot" of asset and liability account balances as of August 31, 2014. The report indicates the assets available for future payments to retirees and any current liabilities owed. Current liabilities show a few negative amounts related to cancelled retirement checks and tax withholding from retirement refunds. These are anticipated to be eliminated from the statement as adjustments are made to the payments in the coming months. Cash decreased to \$2.4 million from the previous month.

2. Statement of Changes in Plan Net Assets

This report details a view of the current fiscal year additions to and deductions from the plan. It covers both monthly and fiscal year-to-date activity through August 31, 2014. For the month of August there was a preliminary increase in net assets of \$7.8 million due mainly to unrealized investment gains. The YTD change in position is -\$726,038. As always with these reports, rounding may yield differences of a few dollars.

3. Cash Flow Analysis

This report reviews the sources and uses of cash during the reporting period (August, 2014) as well as year-to-date activity. MCERA monitors the cash within the fund in accordance with the cash flow policy. Cash decreased by \$1,140,353 during the month. A rebalance is scheduled in the coming months to raise working capital.

A. Regular Monthly Financial Reports (continued)

4. Office Building Rental Income – Net of Expenses

This report details the \$3,471 in net income for the month of August associated with the 625 Kings Court trust fund asset. Net income for the month was lower than normal because of the yearly insurance fees charged in August. YTD expenses totaled \$9,333 and are only slightly above the YTD budget.

5. Vendor Ledgers

The Vendor Ledgers report includes vendor transactions and balances for the monthly report period (August 2014). The report lists Vendors in alphabetical order and payment activity for the current period is detailed. The total balance ties to accounts payable on the Statement of Plan Net Position.

MENDOCINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

STATEMENT OF PLAN NET POSITION

August 31, 2014

Preliminary

ASSETS

CASH AND EQUIVALENTS

Trust Cash-held at county \$ 2,414,520

TOTAL CASH AND EQUIVALENTS 2,414,520

CURRENT ASSETS

Accounts Receivable 118,196

Recoupments 75,102

TOTAL CURRENT ASSETS 193,298

PROPERTY AND EQUIPMENT

TOTAL PROPERTY AND EQUIPMENT 0

INVESTMENTS, ADJUSTED TO MARKET

Unrealized Gain(Loss) Invest 101,579,358

Fixed Income 110,288,138

International Equities 86,194,944

Small Cap Equities 20,101,640

Mid Cap Equities 12,347,198

Large Cap Equities 77,935,807

Real Estate 30,659,472

TOTAL INVESTMENTS, AT MARKET 439,106,557

TOTAL ASSETS \$ 441,714,375

LIABILITIES

CURRENT LIABILITIES

Accounts Payable \$ 84,004

AMCRE Dues (1)

Federal Withholding (340)

Accrued Wages - 1920 Account 48,355

PEDIT Trust Dental (49)

TOTAL CURRENT LIABILITIES 131,969

TOTAL NET POSITION \$ 441,582,406

Note: This statement is preliminary and subject to change throughout the fiscal quarter as new information becomes available

MENDOCINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
STATEMENT OF CHANGES IN PLAN NET POSITION
For the Two Months Ended August 31, 2014
Preliminary

	CURRENT MONTH	YEAR TO DATE
ADDITIONS		
CONTRIBUTIONS		
Employer	\$ 1,083,487	\$ 1,890,800
Plan Members	334,022	581,321
TOTAL CONTRIBUTIONS	<u>1,417,509</u>	<u>2,472,121</u>
INVESTMENT INCOME		
Unrealized Gain/(Loss) Invests	8,997,856	1,683,925
Rental Income, Net of Expenses	3,471	12,099
Interest	2,095	2,095
Dividends	111,793	230,011
Capital Gains	0	0
Less Investment Expense	0	0
Net Investment Income	<u>9,115,215</u>	<u>1,928,130</u>
TOTAL ADDITIONS	<u>10,532,724</u>	<u>4,400,251</u>
DEDUCTIONS		
Benefit Payment, Subsidies, & Refunds	(2,587,770)	(4,957,475)
Administrative Expenses	(132,306)	(168,814)
TOTAL DEDUCTIONS	<u>2,720,076</u>	<u>5,126,289</u>
Increase (Decrease) in Net Position	7,812,648	(726,038)
NET POSITION		
Beginning of Period	<u>433,769,760</u>	<u>442,308,443</u>
End of Period	<u>\$ 441,582,408</u>	<u>\$ 441,582,405</u>

Note: This statement is preliminary and subject to change throughout the fiscal quarter as new information becomes available

MENDOCINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
CASH FLOW ANALYSIS
For the Two Months Ended August 31, 2014
Preliminary

	CURRENT MONTH	YEAR TO DATE
ADDITIONS		
CONTRIBUTIONS		
Employer	1,083,487	1,890,800
Plan Member	334,022	581,321
	1,417,509	2,472,121
INVESTMENT INCOME		
Rental Income, Net of Expenses	3,471	12,099
Interest	2,095	2,095
Dividends	111,793	230,011
Capital Gains	0	0
Less Investment Expense	0	0
	117,359	244,205
	1,534,868	2,716,326
DEDUCTIONS		
Benefit Payments and Subsidies	(2,587,770)	(4,957,474)
Administrative Expenses	(132,306)	(168,814)
	(2,720,076)	(5,126,288)
OTHER INCREASES/(DECREASES)		
Accounts Receivable	6,797	321,633
Accounts Payable	38,059	(463,459)
Buck Settlement	0	0
Sale/Purchase of Investments	0	0
	44,856	(141,826)
INCREASE (DECREASE) IN CASH	\$ (1,140,352)	\$ (2,551,788)
SUMMARY		
Cash at End of Period	\$ 2,414,520	\$ 2,414,520
Cash at Beginning of Period	3,554,873	4,966,308
INCREASE (DECREASE) IN CASH	\$ (1,140,353)	\$ (2,551,788)

Note: This statement is preliminary and subject to change throughout the fiscal quarter as new information becomes available

Mendocino County Employees' Retirement Association

Rental Income - Net of Expenses

For the Two Months Ending August 31, 2014

	<u>Current Month</u>	<u>Total Budget</u>	<u>Year to Date</u>	<u>YTD Budget</u>
Revenues				
Rental Income	\$ 10,716	129,728	\$ 21,432	21,432
Total Revenues	10,716	129,728	21,432	21,432
Building Expenses				
Building Expenses	0	0	0	0
Landscape & Maintenance	2,649	21,000	2,894	3,500
Security	195	2,600	323	433
Insurance	2,517	2,500	2,517	2,500
Utilities	1,884	17,000	3,599	2,833
Total building operating expenses	7,245	43,100	9,333	9,266
Net Income	\$ 3,471	86,628	\$ 12,099	12,166

MCERA
Vendor Ledgers
For the Period From Aug 1, 2014 to Aug 31, 2014

Filter Criteria includes: Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
aflac	8/1/14	Balance Fwd					3,550.84
AFLAC, INC.	8/7/14	4187623	CDJ		3,550.84		0.00
	8/31/14	Aflac Aug 2014	PJ	*		3,593.44	3,593.44
allber Alliance Bernstein							0.00
allins Alliant Insurance Service							0.00
allrescon Alliance Resource Consul							0.00
amcre	8/1/14	Balance Fwd					862.10
AMCRE	8/7/14	4187631	CDJ		862.10		0.00
	8/31/14	Amcre Aug 201	PJ	*		863.10	863.10
antgra Anthony Graham							0.00
aonhek Hewitt Ennis Knupp, Inc							0.00
arbmed Arbitration and Mediation							0.00
att	8/14/14	4188166	CDJ		59.69	59.69	0.00
AT&T	8/28/14	4189116	CDJ		106.66	106.66	0.00
bobmir Bob Mirata							0.00
calapr CALAPRS							0.00
calass Callan Associates, Inc.							0.00
caldis California State Dusburse	8/26/14	ACH814CAL	CDJ		692.00	692.00	0.00
calext California Exterminators							0.00
canser Canteen Services							0.00
capins Capital Insurance Group	8/14/14	4188236	CDJ		2,517.00	2,517.00	0.00
chrofa Christie O'Farrall							0.00
cituki	8/14/14	4188535	CDJ		432.05	432.05	0.00
City of Ukiah	8/14/14	4188533	CDJ		107.69	107.69	0.00
	8/14/14	4188537	CDJ		794.68	794.68	0.00
	8/14/14	4188534	CDJ		392.03	392.03	0.00
	8/14/14	4188532	CDJ		49.07	49.07	0.00
claads Class Ads							0.00
clemen	8/14/14	4188239	CDJ		18.00	18.00	0.00

MCERA
Vendor Ledgers
For the Period From Aug 1, 2014 to Aug 31, 2014

Filter Criteria includes: Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
Clearly Mendocino Water							
coumen	8/1/14	Balance Fwd					148.48
County of Mendocino	8/11/14	20147-1920	PJ	*		4,795.42	4,943.90
	8/20/14	AJE082014	CDJ		148.48		4,795.42
curdis							0.00
Curry's Discount Inc.							
danman							0.00
Daniel Mantelbaum, MD							
davsuc							0.00
David P Suchard, MD, M							
depreh							0.00
Department of Rehabilitat							
depval	8/14/14	4188268	CDJ		44.95	44.95	0.00
Deep Valley Security	8/14/14	4188267	CDJ		24.95	24.95	0.00
	8/21/14	4188705	CDJ		65.00	65.00	0.00
edd	8/26/14	ACHEDD0826	CDJ		46,273.56	46,273.56	0.00
EDD							
edwstephens							0.00
Edward Stephens							
emprel							0.00
Employee Relations							
euroxy							0.00
Eureka Oxygen Co							
feccpa	8/14/14	4188289	CDJ		7,195.52	7,195.52	0.00
Fechter & Company, CPA	8/28/14	4189249	CDJ		2,369.27	2,369.27	0.00
galllp							0.00
Gallina, LLP							
garbuc							0.00
Gary Buchholz							
genser							0.00
General Services Agency							
gfoa							0.00
Government Finance Offi							
hanbri							0.00
Hanson Bridgett							
irs	8/26/14	ACHIRS08261	CDJ		189,092.08	189,092.08	0.00
IRS							
irsgar							0.00
IRS - Garnishment							
jacpan							0.00
Jacob P. Panzarells, PHD							
jacwax							0.00
Jack Waxman, MD							

MCERA
Vendor Ledgers
For the Period From Aug 1, 2014 to Aug 31, 2014

Filter Criteria includes: Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
tosfin	8/14/14	4188520	CDJ		187.49	187.49	0.00
Toshiba Financial Service	8/28/14	431707	CDJ		132.75	132.75	0.00
tyltec Tyler Technologies							0.00
ukiwas Ukiah Waste Solutions, I	8/14/14	429654	CDJ		62.91	62.91	0.00
usban US Bank	8/1/14	Balance Fwd					130.41
	8/22/14	4728 82214	PJ			2,349.97	2,480.38
	8/28/14	4728-082814	CDJ		130.41		2,349.97
usbank US Bank Cal Card							0.00
usps U.S. Post Office							0.00
verwir Verizon Wireless							0.00
vinrep VINTAGE REPORTING S.							0.00
watcon Waters Construction, Inc.							0.00
Wipfcon	8/14/14	4188596	CDJ		378.09	378.09	0.00
Wipf Construction	8/21/14	4189103	CDJ		400.00	400.00	0.00
Report Total					357,497.17	362,159.69	84,003.68