

Les Baugh  
County Member

Larry Farr  
City Member

Stan Neutze  
City Member

Francie Sullivan  
City Member Alternate

Irwin Fust  
Special District Member

Mary Rickert  
County Member Alternate

Brenda Haynes  
Special District Member



Larry Russell  
Public Member

David Kehoe  
County Member

Patricia A. Clarke  
Special District Alternate

Bob Richardson  
Public Member Alternate

George Williamson  
Executive Officer

James M. Underwood  
General Counsel

Kathy Bull  
Office Manager

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## Agenda Item: 9.b.

**Meeting Date:** February 1, 2018

**From:** George Williamson, Executive Officer & Kathy Bull, Office Manager

**Subject:** 2<sup>nd</sup> Quarter Budget Reports (Mid-Year)

### **Background:**

At the end of each Fiscal Quarter, staff provides an update to the overall expenditures.

### **Discussion:**

The following 2<sup>nd</sup> Quarter budget and fiscal information is included for the Commission's review and acceptance:

- Budget vs Actual Report as of December 31, 2017
- Revenue Statement as of December 31, 2017
- Financial Statement as of December 31, 2017
- Balance Sheet as of December 31, 2017

For the 2<sup>nd</sup> Quarter budget report, most expenses should be approximately 50% spent. A couple of items to note on the Budget vs Actual Report are as follows:

1. A few expenditures show a larger amount spent, such as Memberships, and Property & General Liability which can be accounted for as these are one-time payments.
2. Budget Item for Info Tech-Website shows an overage of \$283.00 which is for annual website security. This amount was not included in the budget in error.

Overall expenses as of December 31, 2017 are slightly under budget with 48% of the budget expended. After all invoices are paid for that period, the total expenses will be approximately 53% of the budget for Fiscal Year 2017/2018.

### **Recommendation:**

It is recommended that the Commission review and accept the report as presented or provide staff direction as needed.

Attachments

**FY 2017/2018 2nd Quarter  
Budget vs Actual**

Categories	Adopted FY 2017/2018 Budget	1st Quarter Actual	2nd Quarter Actual	3rd Quarter Actual	4th Quarter	Year to Date Actual	Over/Under Budget	% Budget Used
<b>REVENUES</b>								
Interest	0	0	1			1	-1	
<b>Intergovernmental Revenue</b>								
Contribution from Cities	62,000	62,000				62,000	0	100%
Contribution from Shasta County	62,000	62,000				62,000	0	100%
Contribution from Special Districts	62,000	60,607	1,393			62,000	0	100%
<b>Total Intergovernmental Revenue</b>	<b>186,000</b>	<b>184,607</b>	<b>1,393</b>	<b>0</b>	<b>0</b>	<b>186,000</b>	<b>0</b>	<b>100%</b>
<b>TOTAL REVENUES</b>	<b>186,000</b>	<b>184,607</b>	<b>1,394</b>	<b>0</b>	<b>0</b>	<b>186,001</b>	<b>-1</b>	<b>100%</b>
<b>EXPENSES</b>								
<b>Salaries &amp; Benefits</b>								
<b>Employer Expense</b>								
Retirement - PERS - Previous EO	4,573	4,133				4,133	440	90%
<b>Total Employer Expense</b>	<b>4,573</b>	<b>4,133</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,133</b>	<b>440</b>	<b>90%</b>
<b>Total Salaries &amp; Benefits</b>	<b>4,573</b>	<b>4,133</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,133</b>	<b>440</b>	<b>90%</b>
<b>Services and Supplies</b>								
<b>Contract Employment Services</b>								
Contract Executive Officer	60,000	11,230	15,706			26,936	33,064	45%
Contract LAFCO Personnel	43,535	11,156	12,501			23,657	19,878	54%
<b>Total Contract Employment Services</b>	<b>103,535</b>	<b>22,386</b>	<b>28,207</b>	<b>0</b>	<b>0</b>	<b>50,592</b>	<b>52,943</b>	<b>49%</b>
<b>Office Services &amp; Supplies</b>								
Bank & Transfer Fees	120	10	30			40	80	33%
Communications	1,440	319	321			641	799	45%
Info Tech Tools & Equip	400	0	0			0	400	0%
Memberships	3,816	2,726	0			2,726	1,090	71%
Mileage Reimbursement	240	0	108			108	132	45%
Office Cleaning	1,140	285	190			475	665	42%
Office Expense	740	54	80			134	606	18%
Office Furnishings	0	0	0			0	0	0%
Office Supplies	1,500	139	138			277	1,223	18%
Postage & Shipping	700	65	0			65	635	9%
Printing	300	0	0			0	300	0%
<b>Total Office Services &amp; Supplies</b>	<b>10,396</b>	<b>3,598</b>	<b>867</b>	<b>0</b>	<b>0</b>	<b>4,465</b>	<b>5,931</b>	<b>43%</b>

**FY 2017/2018 2nd Quarter  
Budget vs Actual**

Categories	Adopted FY 2017/2018 Budget	1st Quarter Actual	2nd Quarter Actual	3rd Quarter Actual	4th Quarter	Year to Date Actual	Over/Under Budget	% Budget Used
<b>Professional Services</b>								
<b>Misc Professional Services</b>								
Fiscal/Audit Services	7,500	0	5,000			5,000	2,500	67%
InfoTech Services	250	0	0			0	250	0%
InfoTech- Website	320	603	0			603	-283	188%
<b>Total Misc Professional Services</b>	<b>8,070</b>	<b>603</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,603</b>	<b>2,468</b>	<b>69%</b>
<b>Legal Counsel</b>								
Misc Legal Services	10,000	810	540			1,350	8,650	14%
<b>Total Legal Counsel</b>	<b>10,000</b>	<b>810</b>	<b>540</b>	<b>0</b>	<b>0</b>	<b>1,350</b>	<b>8,650</b>	<b>14%</b>
<b>Total Professional Services</b>	<b>18,070</b>	<b>1,413</b>	<b>5,540</b>	<b>0</b>	<b>0</b>	<b>6,953</b>	<b>11,118</b>	<b>38%</b>
<b>Rents, Leases &amp; Misc</b>								
Property & General Liability	1,833	1,833	0			1,833	0	100%
Publications/Legal Notices - Regular	1,000	0	577			577	423	58%
Rents & Leases Equipment - Postage Me	400	98	102			199	201	50%
Rents & Leases Equipment - Copier	4,782	1,155	1,244			2,398	2,384	50%
Rents & Leases of Structures	11,504	2,820	2,820			5,640	5,864	49%
Small Tools & Equipment	100	0	0			0	100	0%
Software	0	0	0			0	0	0%
<b>Total Rents, Leases &amp; Misc</b>	<b>19,619</b>	<b>5,905</b>	<b>4,742</b>	<b>0</b>	<b>0</b>	<b>10,648</b>	<b>8,971</b>	<b>54%</b>
<b>MSR/SOI Expenses</b>								
GIS Services	3,592	1,023	3,058			4,081	-489	114%
Postage Printing	400	0				0	400	0%
Public Hearing Notice	1,008	0				0	1,008	0%
Misc. Other	20,000	2,056	4,522			6,578	13,422	33%
<b>Total MSR/SOI Expenses</b>	<b>25,000</b>	<b>3,079</b>	<b>7,580</b>	<b>0</b>	<b>0</b>	<b>10,659</b>	<b>14,341</b>	<b>43%</b>
Utilities	750	252	209			461	289	61%
<b>Total Services &amp; Supplies</b>	<b>177,370</b>	<b>36,632</b>	<b>47,145</b>	<b>0</b>	<b>0</b>	<b>83,778</b>	<b>93,592</b>	<b>47%</b>
<b>TOTAL EXPENSES</b>	<b>181,943</b>	<b>40,765</b>	<b>47,145</b>	<b>0</b>	<b>0</b>	<b>87,911</b>	<b>94,032</b>	<b>48%</b>
<b>Contingency Fund Balance</b>								
Appropriation for Contingency	4,057	0	4,059			4,059	-2	
<b>TOTAL BUDGET ALLOTMENT BALANCE</b>	<b>\$186,000</b>	<b>\$40,765</b>	<b>\$51,204</b>	<b>\$0</b>	<b>\$0</b>	<b>\$94,030</b>	<b>\$91,970</b>	<b>47%</b>
<b>CONTINGENCY FUND BALANCE</b>								
Contingency Deposit		\$0	\$4,057			\$4,057		
Contingency Withdrawal		\$0	\$0			\$0		
Contingency Interest	\$0	\$0	\$1			\$1		
<b>Contingency Balance</b>	<b>\$31,861</b>	<b>\$31,861</b>	<b>\$35,919</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,919</b>	<b>\$0</b>	

**FY 2017/2018 2nd Quarter  
Budget vs Actual**

Categories	Adopted FY 2017/2018 Budget	1st Quarter Actual	2nd Quarter Actual	3rd Quarter Actual	4th Quarter	Year to Date Actual	Over/Under Budget	% Budget Used
<b>FEE BASED SERVICES</b>								
Received - Tierra Robles Formation		\$0	\$0			\$0		
Received - CSA 25 Bennett-Endraske Annex		\$1,600	\$280			\$1,880		
Received - Fall River/Pine Grove		\$1,925				\$1,925		
Received - Fall River CSD Pre -Application		\$0	\$2,500			\$2,500		
<b>Total Received - Apps &amp; Pre-Apps</b>	<b>\$10,000</b>	<b>\$3,525</b>	<b>\$2,780</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,305</b>	<b>\$3,695</b>	
Charged - Tierra Tobles		\$0	\$1,780			\$1,780		
Charged - CSA 13 Alpine Annexation		\$216				\$216		
Charged - CSA 25 Bennett-Endraske Annex		\$1,312				\$1,312		
Charged - Fall River CSD Pre -Application			\$1,054			\$1,054		
<b>Total Charged - Apps &amp; Pre-Apps</b>	<b>\$10,000</b>	<b>\$1,528</b>	<b>\$2,834</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,362</b>	<b>\$5,638</b>	
Refund - CSA 13 Alpine Annexation			\$1,123			\$1,123		
Refund - Fall River/Pine Grove Consolidation			\$158			\$158		
<b>Total Refund - Apps &amp; Pre-Apps</b>		<b>\$0</b>	<b>\$1,281</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,281</b>		
Balance - Tierra Robles Formation		\$0	\$1,979			\$1,979		
Balance - CSA 13 Alpine Annexation			\$0			\$0		
Balance - CSA 25 Bennett-Endraske Annex			\$0			\$0		
Balance - Fall River/Pine Grove Consolidation			\$0			\$0		
Balance - Fall River CSD Pre -Application		\$0	-\$40			-\$40		
<b>Amount held - Application Fee Fund</b>	<b>\$10,000</b>	<b>\$1,997</b>	<b>-\$1,335</b>	<b>\$0</b>	<b>\$0</b>	<b>\$662</b>	<b>-\$1,943</b>	

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Signature A. Bull

Date 1/24/2018

**Shasta Local Agency Formation Commission**  
**Revenue Statement**  
**October through December 2017**

Cash Basis

Date	Memo	Account	Paid Amount
<b>Buckeye Fire Protection District</b>			
12/26/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	231.00
Total Buckeye Fire Protection District			231.00
<b>Fall River Mills Cemetery District</b>			
<b>Pine Grove Consolidation</b>			
10/17/2017	Refund for unutilized deposit fees	42000 · Application Fees	-158.00
Total Pine Grove Consolidation			-158.00
Total Fall River Mills Cemetery District			-158.00
<b>Fall River Valley Community Services Dist</b>			
<b>Annexation</b>			
10/17/2017	Executive Officer services - September	52402 · EO - Application Processing	-216.00
10/17/2017	Executive Officer services - September	52415 · GIS Services	-80.00
10/17/2017	Executive Officer services - September	52403 · Staff - Application Processing	-124.00
11/06/2017	October Executive Officer Services	52402 · EO - Application Processing	-594.00
11/06/2017	October Executive Officer Services	52403 · Staff - Application Processing	-40.00
11/06/2017	Week ending 10/15/2017	52008 · Contract LAFCO Personnel	-41.09
Total Annexation			-1,095.09
Total Fall River Valley Community Services Dist			-1,095.09
<b>Shasta County</b>			
<b>CSA 25 - Keswick - Bennett</b>			
12/05/2017	Shasta County CSA 25 Keswick Benne...	42000 · Application Fees	279.59
Total CSA 25 - Keswick - Bennett			279.59
<b>CSA13-Alpine Meadows Annex</b>			
10/17/2017	Refund of unutilized deposit fees	42000 · Application Fees	-1,122.97
Total CSA13-Alpine Meadows Annex			-1,122.97
Total Shasta County			-843.38
<b>Tierra Robles</b>			
12/13/2017	November Executive Officer services	52402 · EO - Application Processing	-1,026.00
Total Tierra Robles			-1,026.00

**Shasta Local Agency Formation Commission  
Revenue Statement  
October through December 2017**

Cash Basis

Date	Memo	Account	Paid Amount
<b>Tucker Oaks Water District</b>			
11/27/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	92.00
Total Tucker Oaks Water District			92.00
<b>Western Shasta Resource Conservation Dist</b>			
12/06/2017	FY 2017/2018 Share of Cost	41030 · Contribution from Special Distr	1,070.00
Total Western Shasta Resource Conservation Dist			1,070.00
<b>TOTAL</b>			<b>-1,729.47</b>

**Shasta Local Agency Formation Commission**  
**Financial Statement**  
October through December 2017

Cash Basis

	Oct - Dec 17
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
41000 · Intergovernmental Revenue	
41030 · Contribution from Special Distr	1,393.00
<b>Total 41000 · Intergovernmental Revenue</b>	1,393.00
42000 · Application Fees	-1,001.38
<b>Total Income</b>	391.62
<b>Gross Profit</b>	391.62
<b>Expense</b>	
52000 · Services & Supplies	
52005 · Contract Employment Services	
52006 · Contractor Executive Officer	15,705.76
52008 · Contract LAFCO Personnel	12,501.05
<b>Total 52005 · Contract Employment Services</b>	28,206.81
52009 · Office Services & Supplies	
52010 · Bank & Transfer Fees	30.00
52020 · Communications	321.45
52070 · Mileage Reimbursement	107.91
52078 · Office Cleaning	190.00
52080 · Office Expense	79.63
52100 · Office Supplies	138.17
<b>Total 52009 · Office Services &amp; Supplies</b>	867.16
52200 · Professional Services	
52201 · Misc Professional Services	
52244 · Fiscal/Audit Services	5,000.00
<b>Total 52201 · Misc Professional Services</b>	5,000.00
52285 · Legal Services	
52287 · Miscellaneous Legal Service	540.00
<b>Total 52285 · Legal Services</b>	540.00
<b>Total 52200 · Professional Services</b>	5,540.00

**Shasta Local Agency Formation Commission  
Financial Statement  
October through December 2017**

Cash Basis

	Oct - Dec 17
<b>52309 · Rents, Leases &amp; Misc.</b>	
52320 · Publication/Legal Notice-Reg	577.20
52330 · Rents & Leases Equipment	384.91
52332 · Rents & Leases Equip Copier	960.09
52345 · Rents & Leases of Structures	2,820.00
<b>Total 52309 · Rents, Leases &amp; Misc.</b>	4,742.20
<b>52400 · Application Processing Expenses</b>	
52402 · EO - Application Processing	1,836.00
52403 · Staff - Application Processing	918.00
52415 · GIS Services	80.00
<b>Total 52400 · Application Processing Expenses</b>	2,834.00
<b>52670 · MSR/SOI Expenses</b>	
52675 · GIS Services	3,057.90
52680 · Misc. Other	4,522.00
<b>Total 52670 · MSR/SOI Expenses</b>	7,579.90
<b>52720 · Utilities</b>	209.31
<b>Total 52000 · Services &amp; Supplies</b>	49,979.38
<b>Total Expense</b>	49,979.38
<b>Net Ordinary Income</b>	-49,587.76
<b>Other Income/Expense</b>	
<b>Other Income</b>	
45000 · Interest	0.52
<b>Total Other Income</b>	0.52
<b>Net Other Income</b>	0.52
<b>Net Income</b>	<b>-49,587.24</b>



**Shasta Local Agency Formation Commission**  
**Balance Sheet**  
As of December 31, 2017

Cash Basis

Dec 31, 17

**ASSETS**

**Current Assets**

**Checking/Savings**

10020 · US Bank - Operational

10021 · Application Fees 5,314.59

10020 · US Bank - Operational - Other 101,488.25

Total 10020 · US Bank - Operational 106,802.84

10030 · US Bank - Savings

10031 · US Bank Contingency Fund 35,918.00

10030 · US Bank - Savings - Other 1.04

Total 10030 · US Bank - Savings 35,919.04

Total Checking/Savings 142,721.88

**Accounts Receivable**

11001 · Accounts Receivable 1,122.97

Total Accounts Receivable 1,122.97

**Other Current Assets**

12000 · Undeposited Funds 231.00

Total Other Current Assets 231.00

Total Current Assets 144,075.85

**TOTAL ASSETS 144,075.85**

**LIABILITIES & EQUITY**

**Equity**

30000 · Opening Balance 79,640.86

32000 · Fund Balance -34,190.55

Net Income 98,625.54

Total Equity 144,075.85

**TOTAL LIABILITIES & EQUITY 144,075.85**