Les Baugh County Member

Larry Farr City Member

City Member

City Member Stan Neutze City Member Alternate Francie Sullivan 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 Katharine Ann Campbell Public Member Alternate

> George Williamson Executive Officer

James M. Underwood General Counsel Kathy Bull Manager

Agenda Item: 9.b.

Meeting Date: September 6, 2018

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

Subject: 4th Quarter Financial Budget Reports – End of Year

BACKGROUND:

At each Regular Commission Meeting following an end to a fiscal quarter and end of year, staff provides Budget vs Actual, Revenue Statement, Financial Statement, Balance Sheet reports to the Commission for acceptance.

DISCUSSION:

The Executive Committee met on July 18th, and reviewed the Budget vs Actual, Revenue Statement, Financial Statement, Balance Sheet reports for Fiscal Year 2017/2018 4th Quarter – Year End, which were accepted and approved to bring forward to the Shasta LAFCO Commission.

A few budget line items are either slightly over or under budget, with expenditures of the budget totaling \$175,224.00, however, overall the Fiscal Year 2017/2018 operated under budget. This amount includes a payment of \$2,500.00 pending receipt of invoice for completion of a Fiscal Audit.

With the approved amended operational budget total of \$181,786.00, and expenditures of \$175,224.00, only 96 percent of the budget was utilized. There is an unspent surplus amount of \$6,561.00 for Fiscal Year 2017/2018. The Executive Committee approved an option to transfer the unspent surplus amount of \$6,561.00 from the Shasta LAFCO checking account (operational account) into the saving account (contingency fund) pending full Commission approval.

RECOMMENDATION:

Staff recommends the Commission review and accept the 4th Quarter Financial Budget Reports for End of Fiscal Year 2018/2019.

Staff also recommends the Commission authorize the amount of \$6,561.00 in operational surplus for Fiscal Year 2018/2019 be transferred from the Shasta LAFCO operational account into the contingency fund. The amount of \$2,500.00 be moved from Fiscal Year 2017/2018 to 2018/2019 to complete payment of Fiscal Audit purposes.

Attachments: Budget vs Actual, Revenue Statement, Financial Statement, Balance Sheet Resolution 2018 - 08

-Y 2016/2017 4 Budget vs	16/2	
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FY 2016/2017 4th Quarter Budget vs Actual

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	2017/2018 Budget	uarter Actual	دnم Quarter Actual	3rd Quarter Actual	4th Quarter Actual	Year to Date Actual	Over/Under Budget	% Budget Used
InfoTech Services	250	0	0	0	608	608	-358	70200
InfoTech- Website	603	603	0	0	0	603	0	100%
Total Misc Professional Services	8,353	603	5,000	0	608	6.211	2.142	74%
Legal Counsel							41.14	
Misc Legal Services	10,000	810	540	1,335	765	3.450	6.550	35%
Total Legal Counsel	10,000	810	540	1.335	765	3 450	6 550	35%
Total Professional Services	18,353	1,413	5,540	1,335	1.373	9.661	8 692	53%
Rents, Leases & Misc							140010	200
Property & General Liability	1,833	1,833	0	0	0	1 833	C	10002
Publications/Legal Notices - Regular	1,000	0	577	0	613	1.190	-190	119%
Rents & Leases Equipment - Postage Me	40	98	102	0	234	433	-33	108%
Rents & Leases Equipment - Copier	4,782	1,155	1,244	1,182	1,120	4.700	82	0601
Rents & Leases of Structures	11,504	2,820	2,820	3,072	2.904	11.616	-112	101%
Small Tools & Equipment	100	0	0	21	0	21	51	21%
Software	0	0	0	0	0	C		2 4
Total Rents, Leases & Misc	19,619	5,905	4,742	4,275	4,870	19,793	-174	101%
MSR/SOI Expenses			のないであったものであ		State and and			
GIS Services	3,592	1,333	3.058	1.597	915	6 902	3 310	1070/
Postage Printing	400	0	0	0	0	100,0	400	%U
Public Hearing Notice	1,008	0	0	0	133	133	875	13%
Misc. Other	23,000	4,088	4,522	4,738	7,799	21.147	1.853	%26
I otal MSR/SOI Expenses	28,000	5,421	7,580	6,335	8,847	28,182	-182	101%
Utilities	750	252	209	198	127	787	-37	105%
Total Services & Supplies	177,653	36,653	47,146	39,347	45,446	168.591	9.061	95%
TOTAL EXPENSES	181,786	40,786	47,146	39,347	45,446	172,724	9.061	95%
Appropriation for Contingency	4,057	0	4,057	0	0	4 057		
TOTAL BUDGET ALLOTMENT BALANCE	\$185,843	\$145,057	\$93,854	\$58.564	\$13.118	\$13 118		
	COL	ONTINGENCY	LT.	1				Constant and the
Contingency Deposit	\$0	\$0	\$4,057	\$0	\$157	\$4.214		
Contingency Withdrawal	\$0	\$0	\$0	\$0	\$0	\$0		
Contingency Balance	\$31,861	\$31,861	\$35,918	\$35,918	\$36,075	\$36,075		

Page 2 of 3

% Budget Used																										
Over/Under Budget								\$95							\$782			-\$3.297							\$3,518	\$9,313
Year to Date Actual		\$0	\$1,880	\$1,925	\$2.500	\$1,800	\$1.800	\$9,905	\$1,780		\$1,767	\$2,540	\$1,103	\$216	\$9,218	\$0	\$158	\$3,297	\$1,979	\$856	-\$40	\$0	\$2,103	\$1,584	\$6,482	\$687
4th Quarter Actual							\$1,800	\$1,800		\$0			\$833	\$216	\$1,049			\$2,099					\$573	\$1,584	\$2,157	\$751
3rd Quarter Actual	ES					\$1,800		\$1,800		\$500			\$270		\$770			\$1,040		\$0			\$1,530		\$1,530	\$1,030
2nd Quarter Actual	FEE BASED SERVICES		\$280	\$0	\$0			\$280	\$1,780	\$0	\$1,054				\$2,834		\$158	\$158	\$1,979	\$568	\$0				\$2,547	-\$2,554
1st Quarter Actual	FEE BASE		\$1,600	\$1,925	\$2,500			\$6,025		\$1,312	\$713	\$2,540			\$4,565			\$0		\$288	-\$40				\$248	\$1,460
Amended FY 2017/2018 Budget								\$10,000							\$10,000										\$10,000	\$10,000
Categories		Received - Tierra Robles Formation	Received - CSA 25 Bennett-Endraske	Received - Fall River/Pine Grove	Received - Fall River CSD Pre-Application	Received - Redding Westridge Annex	Received - Cottonwood Stephens Ridge	Total Received Apps & Pre-Apps	Charged - Tierra Robles Formation	Charged - CSA 25 Bennett-Endraske	Charged - Fall River/Pine Grove	Charged - Fall River CSD Pre-Application	Charged - Redding Westridge Annex	Charged - Cottonwood Stephens Ridge	Total Charged-Apps & Pre-Apps		Refund - Fall River/Pine Grove	Total Refunded Apps & Pre-Apps	Balance - Tierra Robles Formation	Balance - CSA 25 Bennett-Endraske Annex	Balance - Fall River/Pine Grove	Balance - Fall River CSD Pre-Application	Balance - Redding Westridge Annex	Balance - Cottonwood Stephens Ridge	Total Balance Apps & Pre-Apps	Amount held-Application Fee Fund

This is a true certififed copy

A.B.M Signature

Shasta Local Agency Formation Commission Revenue Statement July 1 through August 30, 2018

Date	Memo	Account	Paid Amount
Anderson Cemeter	y District LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	324.00
Total Anderson Cem	etery District		324.00
Anderson Cottonwo 07/16/2018	ood Irrigation District LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	9,167.00
Total Anderson Cotto	onwood Irrigation District		9,167.00
Anderson Fire Prot	ection District LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	2.789.00
Total Anderson Fire			2,789.00
			2,700.00
Bella Vista Water D 08/20/2018	LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	14,735.00
Total Bella Vista Wa	ter District		14,735.00
Burney Basin Moso 07/18/2018	uito Abatement District LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	273.00
Total Burney Basin N	Mosquito Abatement District		273.00
Burney Cemetery D 07/10/2018	istrict LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	248.00
Total Burney Cemete	ery District		248.00
Burney Fire Protect	tion District LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	1,344.00
Total Burney Fire Pr	otection District		1,344.00
Burney Water Distr 07/16/2018	ict LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	3,376.00
Total Burney Water	District		3,376.00
Castella Fire Protect 08/15/2018	ction District LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	355.00
Total Castella Fire P	rotection District		355.00
Centerville Commu 07/23/2018	nity Services LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	2,189.00
Total Centerville Cor			2,189.00
City of Anderson			_,
07/10/2018	LAFCO FEES 2018/2019	41010 · Contribution from Cities	1,988.00
Total City of Anderso	on		1,988.00
City of Redding			
West Ridge Ann 07/18/2018 08/09/2018	exation Westridge Greenview, McCullough and Contract staff services	52419 · Misc Other 52008 · Contract LAFCO Personnel	-8.00 -119.52
08/09/2018	Contract staff services	52008 · Contract LAFCO Personnel	-239.04
)8/09/2018)8/09/2018	Contract staffing services Contract staffing services	52008 · Contract LAFCO Personnel 52008 · Contract LAFCO Personnel	-89.64 -119.52
)8/09/2018	Public Notice - Westridge	52440 · Public Hearing Notice	-119.52 -234.00
Total West Ridge	Annexation		-809.72
City of Redding	- Other		
08/15/2018	LAFCO FEES 2018/2019	41010 · Contribution from Cities	55,216.00

Shasta Local Agency Formation Commission Revenue Statement July 1 through August 30, 2018

Cash Basis

Date Memo Account Paid Amount Total City of Redding - Other 55,216.00 Total City of Redding 54,406.28 **City of Shasta Lake** LAFCO FEES 2018/2019 07/20/2018 41010 · Contribution from Cities 4,796.00 Total City of Shasta Lake 4,796.00 **Clear Creek Community Services District** 07/31/2018 LAFCO FEES 2018/2019 41030 · Contribution from Special Distr 4,663.00 Total Clear Creek Community Services District 4,663.00 **Cottonwood Cemetery District** LAFCO FEES 2018/2019 41030 · Contribution from Special Distr 07/10/2018 355.00 **Total Cottonwood Cemetery District** 355.00 **Cottonwood Fire Protection District** 07/31/2018 LAFCO FEES 2018/2019 41030 · Contribution from Special Distr 1,269.00 **Total Cottonwood Fire Protection District** 1,269.00 **Cottonwood Water District** Stephens Ridge 08/09/2018 52008 · Contract LAFCO Personnel Contract staff services -119 52 08/09/2018 Contract staffing services 52008 · Contract LAFCO Personnel -29.88 52402 · EO - Application Processing 08/24/2018 Contract Executive Officer services -448.00 08/24/2018 Contract Executive Officer services 52403 · Staff - Application Processing -319.00 **Total Stephens Ridge** -916.40 **Cottonwood Water District - Other** 07/16/2018 LAFCO FEES 2018/2019 41030 · Contribution from Special Distr 1,100.00 Total Cottonwood Water District - Other 1,100.00 **Total Cottonwood Water District** 183.60 **Fall River Mills Fire Protection District** 07/31/2018 LAFCO FEES 2018/2019 41030 · Contribution from Special Distr 162.00 **Total Fall River Mills Fire Protection District** 162.00 Fall River Valley Community Services Dist 08/20/2018 LAFCO FEES 2018/2019 41030 · Contribution from Special Distr 1,186.00 Total Fall River Valley Community Services Dist 1,186.00 **Halcumb Cemetery District** 08/20/2018 LAFCO FEES 2018/2019 41030 · Contribution from Special Distr 103.00 **Total Halcumb Cemetery District** 103.00 Happy Valley Fire Protection District 07/23/2018 LAFCO FEES 2018/2019 41030 · Contribution from Special Distr 1,025.00 Total Happy Valley Fire Protection District 1,025.00 Igo Ono Community Services District 07/10/2018 LAFCO FEES 2018/2019 41030 · Contribution from Special Distr 175.00 Total Igo Ono Community Services District 175.00 Mavers Memorial Hospital District 07/18/2018 LAFCO FEES 2018/2019 41030 · Contribution from Special Distr 3,351.00

Shasta Local Agency Formation Commission Revenue Statement

Cash Basis

July 1 through August 30, 2018

Date Memo	Account	Paid Amount
Total Mayers Memorial Hospital District		3,351.00
McArthur Fire Protection District 08/27/2018 LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	77.00
Total McArthur Fire Protection District		77.00
Millville Fire Protection District		
07/16/2018 LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	224.00
Total Millville Fire Protection District		224.00
Mountain Gate Community Services District07/31/2018LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	2,112.00
Total Mountain Gate Community Services District		2,112.00
Pine Grove Cemetery District 07/31/2018 LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	191.00
Total Pine Grove Cemetery District		191.00
Pine Grove Mosquito Abatement District 08/30/2018 LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	194.00
Total Pine Grove Mosquito Abatement District		194.00
Shasta Community Services District 08/22/2018 FY 2017/2018 Share of Cost 08/22/2018 LAFCO FEES 2018/2019 08/22/2018 LAFCO FEES 2018/2019	41030 · Contribution from Special Distr 41030 · Contribution from Special Distr 41030 · Contribution from Special Distr	0.30 1,175.20 1,175.50
Total Shasta Community Services District		2,351.00
Shasta County 07/10/2018 LAFCO FEES 2018/2019	41020 · Contribution from Shasta County	62,000.00
Total Shasta County		62,000.00
Shasta Lake Fire Protection District 08/06/2018 LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	1,601.00
Total Shasta Lake Fire Protection District		1,601.00
Shasta Mosquito & Vector Control District 07/23/2018 LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	5,348.00
Total Shasta Mosquito & Vector Control District		5,348.00
Tucker Oaks Water District 07/10/2018 LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	77.00
Total Tucker Oaks Water District		77.00
Western Shasta Resource Conservation Dist 08/29/2018 LAFCO FEES 2018/2019	41030 · Contribution from Special Distr	1,004.00
Total Western Shasta Resource Conservation Dist		1,004.00
TOTAL		183,641.88

Shasta Local Agency Formation Commission Financial Statement

July 2017 through June 2018

	Jul '17 - Jun 18			
Ordinary Income/Expense				
Income 41000 · Intergovernmental Revenue 41010 · Contribution from Cities 41020 · Contribution from Shasta County 41030 · Contribution from Special Distr	62,000.00 62,000.00 61,999.70			
Total 41000 · Intergovernmental Revenue	185,999.70			
42000 · Application Fees	9,746.62			
Total Income	195,746.32			
Gross Profit	195,746.32			
Expense 51000 · Salaries & Benefits 51100 · Employer Payroll Expense 51103 · Retirement - PERS - Previous EO	4,133.00			
Total 51100 · Employer Payroll Expense	4,133.00			
Total 51000 · Salaries & Benefits	4,133.00			
52000 · Services & Supplies 52005 · Contract Employment Services 52006 · Contractor Executive Officer 52008 · Contract LAFCO Personnel	56,912.12 43,911.64			
Total 52005 · Contract Employment Services	100,823.76			
52009 · Office Services & Supplies 52010 · Bank & Transfer Fees 52020 · Communications 52030 · Info Tech Tools & Equip 52060 · Memberships 52070 · Mileage Reimbursement 52078 · Office Cleaning 52080 · Office Expense 52090 · Office Furnishings <500 52100 · Office Supplies 52110 · Postage & Shipping 52120 · Printing	120.00 1,274.38 499.00 4,025.00 321.68 1,140.00 475.53 441.93 734.88 267.99 44.71			
Total 52009 · Office Services & Supplies	9,345.10			
52200 · Professional Services 52201 · Misc Professional Services 52244 · Fiscal/Audit Services 52251 · InfoTech Services 52270 · InfoTech - Website	5,000.00 607.50 602.50			
Total 52201 · Misc Professional Services	6,210.00			
52285 · Legal Services 52287 · Miscellaneous Legal Service	3,450.00			
Total 52285 · Legal Services	3,450.00			
Total 52200 · Professional Services	9,660.00			
52309 · Rents, Leases & Misc. 52310 · Property & Gen Liability Ins 52320 · Publication/Legal Notice-Reg 52331 · Rents & Leases Equip Post Meter 52332 · Rents & Leases Equip Copier	1,833.02 1,189.72 432.88 4,699.78			

Shasta Local Agency Formation Commission Financial Statement

July 2017 through June 2018

	Jul '17 - Jun 18	
52345 · Rents & Leases of Structures	11,616.00	
52350 · Small Tools & Equipment <500	21.31	
Total 52309 · Rents, Leases & Misc.	19,792.71	
52400 · Application Processing Expenses		
52402 · EO - Application Processing	5,693.39	
52403 · Staff - Application Processing	2,067.00	
52410 · CDFW Fees	500.00	
52415 · GIS Services	756.00	
52419 · Misc Other	50.00	
Total 52400 · Application Processing Expenses	9,066.39	
52670 · MSR/SOI Expenses		
52675 GIS Services	6,901.90	
52678 · Public Hearing Notice	133.25	
52680 · Misc. Other	21,146.78	
Total 52670 · MSR/SOI Expenses	28,181.93	
52720 · Utilities	786.78	
Total 52000 · Services & Supplies	177,6	56.67
Total Expense	181,7	89.67
Net Ordinary Income	13,9	56.65
Other Income/Expense		
Other Income		
45000 · Interest		3.55
Total Other Income		3.55
Net Other Income		3.55
let Income	13.9	60.20

Shasta Local Agency Formation Commission Balance Sheet

-	-	-	-	_	-	-	-
As	of	Jun	e	30,	20 ⁻	18	,

	Jun 30, 18
ASSETS Current Assets Checking/Savings	
10020 · US Bank - Operational 10021 · Application Fees 10020 · US Bank - Operational - Other	9,429.59 12,936.28
Total 10020 · US Bank - Operational	22,365.87
10030 · US Bank - Savings 10031 · US Bank Contingency Fund 10030 · US Bank - Savings - Other	35,918.00
Total 10030 · US Bank - Savings	35,921.67
Total Checking/Savings	58,287.54
Accounts Receivable 11001 · Accounts Receivable	1,122.97
Total Accounts Receivable	1,122.97
Total Current Assets	59,410.51
TOTAL ASSETS	59,410.51
LIABILITIES & EQUITY Equity	
30000 · Opening Balance	79,640.86
32000 · Fund Balance	-34,190.55
Net Income	13,960.20
Total Equity	59,410.51
TOTAL LIABILITIES & EQUITY	59,410.51

SHASTA LOCAL AGENCY FORMATION COMMISSION RESOLUTION 2018 - 08

RESOLUTION OF THE SHASTA LOCAL AGENCY FORMATION COMMISSION TRANSFER OF UNSPENT FUNDS FOR FISCAL YEAR 2017/2018

WHEREAS, the Shasta Local Agency Formation Commission is required by Section 56381(a) of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 to adopt a proposed budget by May 1 and final budget by June 15; and

WHEREAS, the Commission adopted a Final Budget for Fiscal Year 2017/2018 at a noticed public hearing on June 7, 2017; and

WHEREAS, the Final Budget for Fiscal Year 2017/2018 expenditures was presented to the Commission August 3, 2017; and

WHEREAS, the Commission determined the unspent operational funds for Fiscal Year 2017/2018 is \$6,561.00.

NOW THEREFORE, IT IS RESOLVED, DETERMINED AND ORDERED as follows:

The Commission authorizes the amount of \$6,561.00 in unspent operational funds for Fiscal Year 2017/2018 be transferred from the Shasta LAFCO operational account into the contingency fund.

THE FOREGOING RESOLUTION was introduced at a regular meeting of the Shasta LAFCO Commission on the 6th day of September 2018, and adopted by the following vote:

AYES: NOES: ABSTAINS: ABSENT:

Date

Irwin Fust, Chairman Shasta Local Agency Formation Commission