

Les Baugh  
County Member

Larry Farr  
City Member Alternate

Stan Neutze  
City Member

Julie Winter  
City Member

Irwin Fust  
Special District Member

Mary Rickert  
County Member Alternate

Brenda Haynes  
Special District Member



Larry Russell  
Public Member

Joe Chimenti  
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

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## Agenda Item: 9.c.

**Meeting Date:** December 5, 2019

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

**Subject:** 1<sup>st</sup> Quarter Budget Reports

### **Background:**

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

### **Discussion:**

The following 1<sup>st</sup> Quarter budget and fiscal information is included for the Commission's review and acceptance:

- Budget vs Actual Report as of September 30, 2019
- Revenue Statement as of September 30, 2019
- Financial Statement as of September 30, 2019
- Balance Sheet as of September 30, 2019

For the 1<sup>st</sup> Quarter budget report, most expenses should be approximately 25% spent. The total expenses for the 1<sup>st</sup> Quarter is \$33,842. A couple of items to note on the Budget vs Actual Report are as follows:

1. Contributions from Special Districts show share of cost received as of 9/30/2019 was \$67,876. There was one District which had a pending share of cost, but that balance was paid in October.
2. 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.

Overall expenses as of September 30, 2019 are under budget with 20% of the budget expended. After all invoices are paid for that period, the total expenses will be approximately 22% of the budget for Fiscal Year 2019/2020.

### **Recommendation:**

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

Attachments

**FY 2019/2020 1st Quarter  
Budget vs Actual**

Categories	Adopted FY 2019/2020 Budget	1st Quarter Actual	2nd Quarter Actual	3rd Quarter Actual	4th Quarter Actual	Year to Date Actual	Over/Under Budget	% Budget Used
<b>REVENUES</b>								
<b>Interest</b>	0	1				1	-1	
<b>Intergovernmental Revenue</b>								
Contribution from Cities	68,200	68,199				68,199	1	100%
Contribution from Shasta County	68,200	68,200				68,200	0	100%
Contribution from Special Districts	68,200	67,876				67,876	324	100%
<b>Total Intergovernmental Revenue</b>	<b>204,600</b>	<b>204,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>204,275</b>	<b>325</b>	<b>100%</b>
<b>TOTAL REVENUES</b>	<b>204,600</b>	<b>204,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>204,276</b>	<b>324</b>	<b>100%</b>
<b>EXPENSES</b>								
<b>Salaries &amp; Benefits</b>								
<b>Employer Expense</b>								
Retirement - PERS - Previous EO	5,117	0				0	5,117	0%
<b>Total Employer Expense</b>	<b>5,117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,117</b>	<b>0%</b>
<b>Total Salaries &amp; Benefits</b>	<b>5,117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,117</b>	<b>0%</b>
<b>Services and Supplies</b>								
<b>Contract Employment Services</b>								
Contract Executive Officer	51,500	6,788				6,788	44,712	13%
Contract LAFCO Personnel	44,650	12,699				12,699	31,951	28%
<b>Total Contract Employment Services</b>	<b>96,150</b>	<b>19,487</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,487</b>	<b>76,663</b>	<b>20%</b>
<b>Office Services &amp; Supplies</b>								
Bank & Transfer Fees	120	30				30	90	25%
Communications	1,140	282				282	858	25%
Info Tech Tools & Equip	400	0				0	400	0%
Memberships	4,776	3,261				3,261	1,515	68%
Mileage Reimbursement	300	232				232	68	77%
Office Cleaning	420	0				0	420	0%
Office Expense	500	121				121	379	24%
Office Furnishings	0	0				0	0	0%
Office Supplies	700	311				311	389	44%
Postage & Shipping	500	135				135	365	27%
Printing	100	0				0	100	0%
<b>Total Office Services &amp; Supplies</b>	<b>8,956</b>	<b>4,372</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,372</b>	<b>4,584</b>	<b>49%</b>

**FY 2019/2020 1st Quarter  
Budget vs Actual**

Categories	Adopted FY 2019/2020 Budget	1st Quarter Actual	2nd Quarter Actual	3rd Quarter Actual	4th Quarter Actual	Year to Date Actual	Over/Under Budget	% Budget Used
<b>Professional Services</b>								
<b>Misc Professional Services</b>								
Fiscal/Audit Services	7,500	0				0	7,500	0%
InfoTech Services	250	130				130	120	52%
InfoTech- Website	720	639				639	81	89%
<b>Total Misc Professional Services</b>	<b>8,470</b>	<b>769</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>769</b>	<b>7,701</b>	<b>9%</b>
<b>Legal Counsel</b>								
Misc Legal Services	10,000	630				630	9,370	6%
PERL Legal Services	10,000	993				993	9,007	
<b>Total Legal Counsel</b>	<b>20,000</b>	<b>1,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,623</b>	<b>18,377</b>	<b>0</b>
<b>Total Professional Services</b>	<b>28,470</b>	<b>2,392</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,392</b>	<b>26,078</b>	<b>8%</b>
<b>Rents, Leases &amp; Misc</b>								
Property & General Liability	1,905	2,064				2,064	-159	108%
Publications/Legal Notices - Regular	800	336				336	464	42%
Rents & Leases Equipment - Postage Me	400	99				99	301	25%
Rents & Leases Equipment - Copier	4,479	1,204				1,204	3,275	27%
Rents & Leases of Structures	7,914	1,500				1,500	6,414	19%
Small Tools & Equipment	0	0				0	0	0%
Software	0	0				0	0	0%
<b>Total Rents, Leases &amp; Misc</b>	<b>15,498</b>	<b>5,203</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,203</b>	<b>10,295</b>	<b>34%</b>
<b>MSR/SOI Expenses</b>								
GIS Services	2,520	792				792	1,728	31%
Postage Printing	140					0	140	0%
Public Hearing Notice	840					0	840	0%
Misc. Other	14,000	1,664				1,664	12,336	12%
<b>Total MSR/SOI Expenses</b>	<b>17,500</b>	<b>2,456</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,456</b>	<b>15,044</b>	<b>14%</b>
Utilities	480	-68				-68	548	-14%
<b>Total Services &amp; Supplies</b>	<b>167,054</b>	<b>33,842</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,842</b>	<b>133,212</b>	<b>20%</b>
<b>TOTAL EXPENSES</b>	<b>172,171</b>	<b>33,842</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,842</b>	<b>138,329</b>	<b>20%</b>
Appropriation for Contingency	32,429	0				0		
<b>TOTAL BUDGET ALLOTMENT BALANCE</b>	<b>\$204,600</b>	<b>\$170,758</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$170,758</b>		
<b>CONTINGENCY FUND BALANCE</b>								
Contingency Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency Withdrawal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency Balance	\$46,695	\$46,695	\$46,695	\$46,695	\$46,695	\$46,695	\$46,695	\$46,695

**FY 2019/2020 1st Quarter  
Budget vs Actual**

Categories	Adopted FY 2019/2020 Budget	1st Quarter Actual	2nd Quarter Actual	3rd Quarter Actual	4th Quarter Actual	Year to Date Actual	Over/Under Budget	% Budget Used
<b>FEE BASED SERVICES</b>								
Received - Fall River CSD Pre-Application						\$0		
Received - Cottonwood Stephens Ridge						\$0		
Received - Keswick/Shasta CSD						\$0		
						\$0		
						\$0		
						\$0		
<b>Total Received Apps &amp; Pre-Apps</b>		\$0	\$0	\$0	\$0	\$0	\$0	
Charged - Fall River CSD Pre-Application		\$1,576				\$1,576		
Charged - Cottonwood Stephens Ridge						\$0		
Charged - Keswick/Shasta CSD		\$1,378				\$1,378		
						\$0		
						\$0		
						\$0		
						\$0		
<b>Total Charged-Apps &amp; Pre-Apps</b>		\$2,954	\$0	\$0	\$0	\$2,954	-\$2,954	
						\$0		
						\$0		
<b>Total Refunded Apps &amp; Pre-Apps</b>		\$0	\$0	\$0	\$0	\$0	\$0	
Balance - Fall River CSD Pre-Application		-\$2,176				-\$2,176		
Balance - Cottonwood Stephens Ridge		\$663				\$663		
Balance - Keswick/Shasta CSD		-\$874				-\$874		
						\$0		
						\$0		
						\$0		
<b>Total Balance Apps &amp; Pre-Apps</b>		-\$2,387	\$0	\$0	\$0	-\$2,387	\$2,387	
<b>Amount held-Application Fee Fund</b>		-\$2,954	\$0	\$0	\$0	-\$566	-\$566	

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*11/07/2019*

Date

**Shasta Local Agency Formation Commission**  
**Revenue Statement**  
**July through September 2019**

Cash Basis

Date	Memo	Account	Paid Amount
<b>Anderson Cemetery District</b>			
07/22/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	392.00
Total Anderson Cemetery District			392.00
<b>Anderson Cottonwood Irrigation District</b>			
07/30/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	4,213.00
Total Anderson Cottonwood Irrigation District			4,213.00
<b>Anderson Fire Protection District</b>			
07/22/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	3,603.00
Total Anderson Fire Protection District			3,603.00
<b>Bella Vista Water District</b>			
08/19/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	16,550.00
Total Bella Vista Water District			16,550.00
<b>Burney Basin Mosquito Abatement District</b>			
07/17/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	412.00
Total Burney Basin Mosquito Abatement District			412.00
<b>Burney Cemetery District</b>			
07/30/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	313.00
Total Burney Cemetery District			313.00
<b>Burney Fire Protection District</b>			
07/30/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	1,524.00
Total Burney Fire Protection District			1,524.00
<b>Burney Water District</b>			
07/23/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	3,928.00
Total Burney Water District			3,928.00
<b>Castella Fire Protection District</b>			
07/22/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	336.00
Total Castella Fire Protection District			336.00
<b>Centerville Community Services</b>			
07/23/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	3,038.00
Total Centerville Community Services			3,038.00
<b>City of Anderson</b>			
07/17/2019	2019/2020 Share of Cost	41010 · Contribution from Cities	2,201.00
Total City of Anderson			2,201.00
<b>City of Redding</b>			
08/09/2019	2019/2020 Share of Cost	41010 · Contribution from Cities	60,232.00
Total City of Redding			60,232.00
<b>City of Shasta Lake</b>			
07/18/2019	2019/2020 Share of Cost	41010 · Contribution from Cities	5,766.00
Total City of Shasta Lake			5,766.00
<b>Clear Creek Community Services District</b>			
09/25/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	6,564.00

**Shasta Local Agency Formation Commission**  
**Revenue Statement**  
**July through September 2019**

Cash Basis

Date	Memo	Account	Paid Amount
	Total Clear Creek Community Services District		6,564.00
	<b>Cottonwood Cemetery District</b>		
07/22/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	351.00
	Total Cottonwood Cemetery District		351.00
	<b>Cottonwood Fire Protection District</b>		
07/22/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	1,459.00
	Total Cottonwood Fire Protection District		1,459.00
	<b>Cottonwood Water District</b>		
07/17/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	1,524.00
	Total Cottonwood Water District		1,524.00
	<b>Fall River Mills Fire Protection District</b>		
07/23/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	217.00
	Total Fall River Mills Fire Protection District		217.00
	<b>Fall River Resource Conservation District</b>		
07/22/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	38.00
	Total Fall River Resource Conservation District		38.00
	<b>Fall River Valley Community Services Dist</b>		
07/23/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	1,605.00
	Total Fall River Valley Community Services Dist		1,605.00
	<b>Halcumb Cemetery District</b>		
07/22/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	894.00
	Total Halcumb Cemetery District		894.00
	<b>Happy Valley Fire Protection District</b>		
07/17/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	1,298.00
	Total Happy Valley Fire Protection District		1,298.00
	<b>Igo Ono Community Services District</b>		
07/17/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	210.00
	Total Igo Ono Community Services District		210.00
	<b>Mayers Memorial Hospital District</b>		
08/07/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	2,213.00
	Total Mayers Memorial Hospital District		2,213.00
	<b>McArthur Fire Protection District</b>		
08/12/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	168.00
	Total McArthur Fire Protection District		168.00
	<b>Millville Fire Protection District</b>		
07/17/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	200.00
	Total Millville Fire Protection District		200.00
	<b>Millville Masonic &amp; Odd Fellows CD</b>		
09/24/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	280.00
	Total Millville Masonic & Odd Fellows CD		280.00
	<b>Mountain Gate Community Services District</b>		

**Shasta Local Agency Formation Commission**  
**Revenue Statement**  
**July through September 2019**

Cash Basis

Date	Memo	Account	Paid Amount
08/28/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	2,796.00
	Total Mountain Gate Community Services District		2,796.00
<b>Pine Grove Cemetery District</b>			
07/22/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	254.00
	Total Pine Grove Cemetery District		254.00
<b>Pine Grove Mosquito Abatement District</b>			
07/17/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	236.00
	Total Pine Grove Mosquito Abatement District		236.00
<b>Shasta Community Services District</b>			
07/22/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	1,818.00
07/22/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	1,818.00
	Total Shasta Community Services District		3,636.00
<b>Shasta County</b>			
07/22/2019	2019/2020 Share of Cost	41020 · Contribution from Shasta County	68,200.00
	Total Shasta County		68,200.00
<b>Shasta Lake Fire Protection District</b>			
07/30/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	2,150.00
	Total Shasta Lake Fire Protection District		2,150.00
<b>Shasta Mosquito &amp; Vector Control District</b>			
07/22/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	6,466.00
	Total Shasta Mosquito & Vector Control District		6,466.00
<b>Tucker Oaks Water District</b>			
07/17/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	110.00
	Total Tucker Oaks Water District		110.00
<b>Western Shasta Resource Conservation Dist</b>			
08/07/2019	2019/2020 Share of Cost	41030 · Contribution from Special Distr	898.00
	Total Western Shasta Resource Conservation Dist		898.00
<b>TOTAL</b>			<b>204,275.00</b>

**Shasta Local Agency Formation Commission**  
**Financial Statement**  
 July through September 2019

Cash Basis

	Jul - Sep 19
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
41000 · Intergovernmental Revenue	
41010 · Contribution from Cities	68,199.00
41020 · Contribution from Shasta County	68,200.00
41030 · Contribution from Special Distr	67,876.00
	204,275.00
<b>Total 41000 · Intergovernmental Revenue</b>	<b>204,275.00</b>
<b>Total Income</b>	<b>204,275.00</b>
<b>Gross Profit</b>	<b>204,275.00</b>
<b>Expense</b>	
52000 · Services & Supplies	
52005 · Contract Employment Services	
52006 · Contractor Executive Officer	6,787.76
52008 · Contract LAFCO Personnel	15,089.44
	21,877.20
<b>Total 52005 · Contract Employment Services</b>	<b>21,877.20</b>
52009 · Office Services & Supplies	
52010 · Bank & Transfer Fees	30.00
52020 · Communications	282.23
52060 · Memberships	3,261.00
52070 · Mileage Reimbursement	231.71
52080 · Office Expense	94.74
52100 · Office Supplies	311.01
52110 · Postage & Shipping	29.16
	4,239.85
<b>Total 52009 · Office Services &amp; Supplies</b>	<b>4,239.85</b>
52200 · Professional Services	
52201 · Misc Professional Services	
52251 · InfoTech Services	130.00
52270 · InfoTech - Website	639.00
	769.00
<b>Total 52201 · Misc Professional Services</b>	<b>769.00</b>
52275 · Legal Counsel	
52279 · Litigation - LAFCO	918.00
	918.00
<b>Total 52275 · Legal Counsel</b>	<b>918.00</b>
52285 · Legal Services	
52287 · Miscellaneous Legal Service	630.00
52288 · PERL Legal Services	75.00
	705.00
<b>Total 52285 · Legal Services</b>	<b>705.00</b>
<b>Total 52000 · Professional Services</b>	<b>2,392.00</b>
52309 · Rents, Leases & Misc.	
52310 · Property & Gen Liability Ins	2,013.75
52320 · Publication/Legal Notice-Reg	336.30
52331 · Rents & Leases Equip Post Meter	98.89
52332 · Rents & Leases Equip Copier	825.95
52345 · Rents & Leases of Structures	1,500.00
	4,774.89
<b>Total 52309 · Rents, Leases &amp; Misc.</b>	<b>4,774.89</b>
52400 · Application Processing Expenses	
52402 · EO - Application Processing	560.00
52403 · Staff - Application Processing	1,240.00
52440 · Public Hearing Notice	70.35
52400 · Application Processing Expenses - Other	-1,838.87
	-1,838.87



**Shasta Local Agency Formation Commission**  
**Financial Statement**  
**July through September 2019**

Cash Basis

	Jul - Sep 19
Total 52400 · Application Processing Expenses	31.48
52600 · Transition Expenses	
52610 · Fiscal Services	913.00
Total 52600 · Transition Expenses	913.00
52670 · MSR/SOI Expenses	
52675 · GIS Services	792.00
52680 · Misc. Other	751.00
Total 52670 · MSR/SOI Expenses	1,543.00
52690 · Moving Expenses	
52695 · Office Expense	-79.65
52697 · Property & Gen Liability Change	50.00
Total 52690 · Moving Expenses	-29.65
52720 · Utilities	-67.89
Total 52000 · Services & Supplies	35,673.88
66900 · Reconciliation Discrepancies	1,122.97
Total Expense	36,796.85
Net Ordinary Income	167,478.15
Other Income/Expense	
Other Income	
45000 · Interest	1.37
Total Other Income	1.37
Net Other Income	1.37
Net Income	<b>167,479.52</b>

# Shasta Local Agency Formation Commission Balance Sheet

As of September 30, 2019

Cash Basis

	Sep 30, 19
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10020 · US Bank - Operational	
10021 · Application Fees	9,429.59
10020 · US Bank - Operational - Other	169,848.34
<b>Total 10020 · US Bank - Operational</b>	179,277.93
10030 · US Bank - Savings	
10031 · US Bank Contingency Fund	46,695.00
10030 · US Bank - Savings - Other	16.12
<b>Total 10030 · US Bank - Savings</b>	46,711.12
<b>Total Checking/Savings</b>	225,989.05
<b>Total Current Assets</b>	225,989.05
<b>TOTAL ASSETS</b>	<b>225,989.05</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	-0.05
<b>Total Accounts Payable</b>	-0.05
<b>Total Current Liabilities</b>	-0.05
<b>Total Liabilities</b>	-0.05
<b>Equity</b>	
30000 · Opening Balance	79,640.86
32000 · Fund Balance	-21,131.28
Net Income	167,479.52
<b>Total Equity</b>	225,989.10
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>225,989.05</b>