

Les Baugh
County Member
Larry Farr
City Member
Stan Neutze
City Member
Michael Dacquisto
City Member Alternate

Irwin Fust
Special District Member
Mary Rickert
County Member Alternate
Brenda Haynes
Special District Member



Larry Russell
Public Member
Joe Chimenti
County Member
Fred Ryness
Special District Alternate

Katharine Ann Campbell
Public Member Alternate
George Williamson
Executive Officer
James M. Underwood
General Counsel
Kathy Bull
Manager

Agenda Item: 8.b.

Meeting Date: February 4, 2021

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

Subject: 2nd Quarter Budget Reports

Background:

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

Discussion:

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

- Budget vs Actual Report as of December 31, 2020
- Revenue Statement as of December 31, 2020
- Financial Statement as of December 31, 2020
- Balance Sheet as of December 31, 2020

For the 2nd Quarter budget report, most expenses should be approximately 50% spent. Overall expenses as of December 31, 2020 are over budget due to the added CalPERS payment and necessary legal fees.

Recommendation:

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

Attachments: FY 2020/2021 2nd Quarter Budget vs Actual
Revenue Statement
Financial Statement
Balance Sheet

**FY 2020/2021 Mid-Year
Budget vs Actual**

Categories	Adopted FY 2020/2021 Budget	Mid-Year Actual	Over/Under Budget	% Budget Used
REVENUES				
Interest	0		0	
Intergovernmental Revenue				
Contribution from Cities	68,200	62,433	5,767	92%
Contribution from Shasta County	68,200	68,200	0	100%
Contribution from Special Districts	68,200	67,462	738	99%
Total Intergovernmental Revenue	204,600	198,095	6,505	97%
TOTAL REVENUES	204,600	198,095	6,505	97%
EXPENSES				
Salaries & Benefits				
Employer Expense				
Retirement - PERS - Previous EO	62,620	123,604	-60,984	197%
Total Employer Expense	62,620	123,604	-60,984	197%
Total Salaries & Benefits	62,620	123,604	-60,984	197%
Services and Supplies				
Contract Employment Services				
Contract Executive Officer	51,500	15,937	35,563	31%
Contract LAFCO Personnel	44,650	23,689	20,961	53%
Total Contract Employment Services	96,150	39,626	56,524	41%
Office Services & Supplies				
Bank & Transfer Fees	120	60	60	50%
Communications	1,420	707	713	50%
Info Tech Tools & Equip	400		400	0%
Memberships	4,823	4,969	-146	103%
Mileage Reimbursement	300	20	280	7%
Office Cleaning	420		420	0%
Office Expense	500	62	438	12%
Office Furnishings	0		0	0%
Office Supplies	1,000	300	700	30%
Postage & Shipping	500	495	5	99%
Printing	100		100	0%
Total Office Services & Supplies	9,583	6,613	2,970	69%
Professional Services				
Misc Professional Services				
Fiscal/Audit Services	3,000		3,000	0%
InfoTech Services	250		250	0%
InfoTech- Website	720	959	-239	133%
Total Misc Professional Services	3,970	959	3,011	24%
Legal Counsel				
Misc Legal Services	10,000	8,732	1,269	87%
PERL Legal Services		11,520	-11,520	
Total Legal Counsel	10,000	20,251	-10,251	1
Total Professional Services	13,970	21,210	-7,240	152%
Rents, Leases & Misc				
Property & General Liability	2,598	2,598	0	100%
Publications/Legal Notices - Regular	800	746	54	93%
Rents & Leases Equipment - Postage Me	400	296	104	74%
Rents & Leases Equipment - Copier	4,765	2,403	2,362	50%
Rents & Leases of Structures	6,000	3,000	3,000	50%

**FY 2020/2021 Mid-Year
Budget vs Actual**

Categories	Adopted FY 2020/2021 Budget	Mid-Year Actual	Over/Under Budget	% Budget Used
Small Tools & Equipment	0		0	0%
Software	0	750	-750	0%
Total Rents, Leases & Misc	14,563	9,793	4,770	67%
MSR/SOI Expenses				
GIS Services	2,520	3,268	-748	130%
Postage Printing	140		140	0%
Public Hearing Notice	840		840	0%
Misc. Other	14,000	10,979	3,021	78%
Total MSR/SOI Expenses	17,500	14,247	3,253	81%
Utilities			0	
Total Services & Supplies	151,766	91,489	60,277	60%
TOTAL EXPENSES	214,386	215,093	-707	100%
Appropriation for Contingency	-9,786	0		
TOTAL BUDGET ALLOTMENT BALANCE	\$204,600	\$0		
CONTINGENCY FUND BALANCE				
Contingency Deposit	\$0	\$0		
Contingency Withdrawal	\$0	\$0		
Contingency Balance	\$46,695	\$46,695		

This is a true certified copy

Kathy Bull

Signature

1/28/2021

Date

Shasta Local Agency Formation Commission
Revenue Statement
 July through December 2020

Cash Basis

Date	Memo	Account	Paid Amount
Anderson Cottonwood Irrigation District			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	3,829.00
Total Anderson Cottonwood Irrigation District			3,829.00
Anderson Fire Protection District			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	2,920.00
Total Anderson Fire Protection District			2,920.00
Bella Vista Water District			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	16,567.00
Total Bella Vista Water District			16,567.00
Buckeye Fire Protection District			
12/03/2020	Annual Cost of Share	41030 · Contribution from Special Distr	289.00
Total Buckeye Fire Protection District			289.00
Burney Basin Mosquito Abatement District			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	314.00
Total Burney Basin Mosquito Abatement District			314.00
Burney Cemetery District			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	284.00
Total Burney Cemetery District			284.00
Burney Fire Protection District			
07/28/2020	Annual Cost of Share	41030 · Contribution from Special Distr	1,605.00
Total Burney Fire Protection District			1,605.00
Burney Water District			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	3,477.00
Total Burney Water District			3,477.00
Castella Fire Protection District			
07/28/2020	Annual Cost of Share	41030 · Contribution from Special Distr	726.00
Total Castella Fire Protection District			726.00

Shasta Local Agency Formation Commission
Revenue Statement
July through December 2020

Cash Basis

Date	Memo	Account	Paid Amount
Centerville Community Services			
12/03/2020	Annual Cost of Share	41030 · Contribution from Special Distr	2,953.00
	Total Centerville Community Services		2,953.00
City of Anderson			
07/24/2020	Annual Cost of Share	41010 · Contribution from Cities	2,201.00
	Total City of Anderson		2,201.00
City of Redding			
07/24/2020	Annual Cost of Share	41010 · Contribution from Cities	60,232.00
	Total City of Redding		60,232.00
Clear Creek Community Services District			
08/27/2020	Annual Cost of Share	41030 · Contribution from Special Distr	4,993.00
	Total Clear Creek Community Services District		4,993.00
Cottonwood Cemetery District			
07/28/2020	Annual Cost of Share	41030 · Contribution from Special Distr	250.00
	Total Cottonwood Cemetery District		250.00
Cottonwood Fire Protection District			
07/28/2020	Annual Cost of Share	41030 · Contribution from Special Distr	2,017.00
	Total Cottonwood Fire Protection District		2,017.00
Cottonwood Water District			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	2,104.00
	Total Cottonwood Water District		2,104.00
Fall River Mills Fire Protection District			
08/27/2020	Annual Cost of Share	41030 · Contribution from Special Distr	196.00
	Total Fall River Mills Fire Protection District		196.00
Fall River Resource Conservation District			
08/05/2020	Annual Cost of Share	41030 · Contribution from Special Distr	1,006.00
	Total Fall River Resource Conservation District		1,006.00

**Shasta Local Agency Formation Commission
Revenue Statement
July through December 2020**

Cash Basis

Date	Memo	Account	Paid Amount
Fall River Valley Community Services Dist			
08/27/2020	Annual Cost of Share	41030 · Contribution from Special Distr	1,544.00
	Total Fall River Valley Community Services Dist		1,544.00
Halcumb Cemetery District			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	206.00
	Total Halcumb Cemetery District		206.00
Happy Valley Fire Protection District			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	1,203.00
	Total Happy Valley Fire Protection District		1,203.00
Igo Ono Community Services District			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	170.00
	Total Igo Ono Community Services District		170.00
Mayers Memorial Hospital District			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	6,236.00
	Total Mayers Memorial Hospital District		6,236.00
McArthur Fire Protection District			
07/28/2020	Annual Cost of Share	41030 · Contribution from Special Distr	112.00
	Total McArthur Fire Protection District		112.00
Millville Fire Protection District			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	176.00
	Total Millville Fire Protection District		176.00
Millville Masonic & Odd Fellows CD			
08/12/2020	Annual Cost of Share	41030 · Contribution from Special Distr	251.00
	Total Millville Masonic & Odd Fellows CD		251.00
Mountain Gate Community Services District			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	2,843.00
	Total Mountain Gate Community Services District		2,843.00

**Shasta Local Agency Formation Commission
Revenue Statement
July through December 2020**

Cash Basis

Date	Memo	Account	Paid Amount
Pine Grove Cemetery District			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	242.00
Total Pine Grove Cemetery District			242.00
Pine Grove Mosquito Abatement District			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	226.00
Total Pine Grove Mosquito Abatement District			226.00
Shasta Community Services District			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	1,052.00
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	1,052.00
Total Shasta Community Services District			2,104.00
Shasta County			
07/24/2020	Annual Cost of Share	41020 · Contribution from Shasta County	68,200.00
Total Shasta County			68,200.00
Shasta Lake Fire Protection District			
08/05/2020	Annual Cost of Share	41030 · Contribution from Special Distr	2,445.00
Total Shasta Lake Fire Protection District			2,445.00
Shasta Mosquito & Vector Control District			
07/28/2020	Annual Cost of Share	41030 · Contribution from Special Distr	6,039.00
Total Shasta Mosquito & Vector Control District			6,039.00
Tucker Oaks Water District			
07/28/2020	Annual Cost of Share	41030 · Contribution from Special Distr	135.00
Total Tucker Oaks Water District			135.00
TOTAL			198,095.00

Shasta Local Agency Formation Commission
Financial Statement
July through December 2020

Cash Basis

	Jul - Dec 20
Ordinary Income/Expense	
Income	
41000 · Intergovernmental Revenue	
41010 · Contribution from Cities	62,433.00
41020 · Contribution from Shasta County	68,200.00
41030 · Contribution from Special Distr	67,462.00
Total 41000 · Intergovernmental Revenue	198,095.00
Total Income	198,095.00
Gross Profit	198,095.00
Expense	
51000 · Salaries & Benefits	
51100 · Employer Payroll Expense	
51103 · Retirement - PERS - Previous EO	123,604.28
Total 51100 · Employer Payroll Expense	123,604.28
Total 51000 · Salaries & Benefits	123,604.28
52000 · Services & Supplies	
52005 · Contract Employment Services	
52006 · Contractor Executive Officer	15,937.00
52008 · Contract LAFCO Personnel	25,689.14
Total 52005 · Contract Employment Services	41,626.14
52009 · Office Services & Supplies	
52010 · Bank & Transfer Fees	60.00
52020 · Communications	707.07
52060 · Memberships	4,969.00
52070 · Mileage Reimbursement	19.95
52080 · Office Expense	61.86
52110 · Postage & Shipping	795.36
Total 52009 · Office Services & Supplies	6,613.24
52200 · Professional Services	
52201 · Misc Professional Services	
52270 · InfoTech - Website	959.00
Total 52201 · Misc Professional Services	959.00

Shasta Local Agency Formation Commission
Financial Statement
July through December 2020

Cash Basis

	Jul - Dec 20
52285 · Legal Services	
52287 · Miscellaneous Legal Service	8,731.50
52288 · PERL Legal Services	11,519.50
Total 52285 · Legal Services	20,251.00
Total 52200 · Professional Services	21,210.00
52309 · Rents, Leases & Misc.	
52310 · Property & Gen Liability Ins	2,597.84
52320 · Publication/Legal Notice-Reg	746.85
52325 · Publication/Legal Notice -App	243.00
52331 · Rents & Leases Equip Post Meter	296.67
52332 · Rents & Leases Equip Copier	2,403.78
52345 · Rents & Leases of Structures	3,000.00
52500 · Software	750.73
Total 52309 · Rents, Leases & Misc.	10,038.87
52400 · Application Processing Expenses	
52402 · EO - Application Processing	3,886.00
52415 · GIS Services	344.00
Total 52400 · Application Processing Expenses	4,230.00
52670 · MSR/SOI Expenses	
52675 · GIS Services	3,268.00
52680 · Misc. Other	10,979.00
Total 52670 · MSR/SOI Expenses	14,247.00
Total 52000 · Services & Supplies	97,965.25
Total Expense	221,569.53
Net Ordinary Income	-23,474.53
Other Income/Expense	
Other Income	
45000 · Interest	1.14
Total Other Income	1.14
Net Other Income	1.14
Net Income	-23,473.39

**Shasta Local Agency Formation Commission
Balance Sheet**

As of December 31, 2020

Cash Basis

	Dec 31, 20
ASSETS	
Current Assets	
Checking/Savings	
10020 · US Bank - Operational	
10021 · Application Fees	9,429.59
10020 · US Bank - Operational - Other	35,280.96
Total 10020 · US Bank - Operational	44,710.55
10030 · US Bank - Savings	
10031 · US Bank Contingency Fund	46,695.00
10030 · US Bank - Savings - Other	18.96
Total 10030 · US Bank - Savings	46,713.96
Total Checking/Savings	91,424.51
Total Current Assets	91,424.51
TOTAL ASSETS	91,424.51
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-0.05
Total Accounts Payable	-0.05
Total Current Liabilities	-0.05
Total Liabilities	-0.05
Equity	
30000 · Opening Balance	79,640.86
32000 · Fund Balance	35,257.09
Net Income	-23,473.39
Total Equity	91,424.56
TOTAL LIABILITIES & EQUITY	91,424.51