

Les Baugh  
County Member

Pamelyn Morgan  
City Member

Stan Neutze  
City Member Alternate

Mark Mezzano  
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

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: 9.c.

**Meeting Date:** June 3, 2021

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

**Subject:** 3<sup>rd</sup> Quarter Budget Reports

### **Background:**

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

### **Discussion:**

The following 3<sup>rd</sup> Quarter budget and fiscal information is included for the Commission's review and acceptance:

- Budget vs Actual Report as of April 30, 2021
- Revenue Statement as of April 30, 2021
- Financial Statement as of April 30, 2021
- Balance Sheet as of April 30, 2021

The budget actuals as of April 30, 2021 were presented to the Executive Committee on May 27<sup>th</sup> and approved to bring forward to the full Commission. With the 3<sup>rd</sup> Quarter budget reports, most expenses should be approximately 75% spent. Reports show an additional month, thereby showing expenses as of April 30, 2021 slightly over budget. The budget for Fiscal Year 2020/2021 is expected to be within the Shasta LAFCO budget.

### **Recommendation:**

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

Attachments: FY 2020/2021 3<sup>rd</sup> Quarter Budget vs Actual  
Revenue Statement  
Financial Statement  
Balance Sheet

**FY 2020/2021 3rd Quarter Actuals**

Categories	Amended FY 2020/2021 Budget	Actual as of 4.30.2021	Over/Under Budget	% Budget Used
<b>REVENUES</b>				
<b>Interest</b>	0	1.5	-2	
<b>Intergovernmental Revenue</b>				
Contribution from Cities	68,200	68,200	0	100%
Contribution from Shasta County	68,200	68,200	0	100%
Contribution from Special Districts	68,200	68,200	0	100%
<b>Total Intergovernmental Revenue</b>	204,600	204,600	0	100%
<b>TOTAL REVENUES</b>	<b>204,600</b>	<b>204,600</b>	<b>0</b>	<b>100%</b>
<b>EXPENSES</b>				
<b>Salaries &amp; Benefits</b>				
<b>Payroll Salaries</b>				
Regular Hours	0	11,536	-11,536	
Sick Leave Hours	0		0	0%
<b>Total Payroll Salaries</b>	0	11,536	-11,536	
<b>Employer Expense</b>				
Retirement - PERS - Previous EO	123,604	123,604	0	100%
Employer Taxes	0		0	0%
<b>Total Employer Expense</b>	123,604	123,604	0	100%
<b>Total Salaries &amp; Benefits</b>	<b>123,604</b>	<b>135,140</b>	<b>-11,536</b>	<b>100%</b>
<b>Services and Supplies</b>				
<b>Contract Employment Services</b>				
Contract Executive Officer	51,500	34,330	17,170	67%
Contract LAFCO Personnel	44,650	29,603	15,047	66%
<b>Total Contract Employment Services</b>	<b>96,150</b>	<b>63,933</b>	<b>32,217</b>	<b>66%</b>
<b>Office Services &amp; Supplies</b>				
Bank & Transfer Fees	120	80	40	67%
Communications	1,420	1,177	243	83%
Info Tech Tools & Equip	400	0	400	0%
Memberships	4,823	4,969	-146	103%
Mileage Reimbursement	300	20	280	7%
Office Cleaning	420	0	420	0%
Office Expense	500	62	438	12%
Office Furnishings	0	0	0	0%
Office Supplies	1,000	372	628	37%
Postage & Shipping	500	829	-329	166%
Printing	100	0	100	0%
<b>Total Office Services &amp; Supplies</b>	<b>9,583</b>	<b>7,509</b>	<b>2,074</b>	<b>78%</b>
<b>Professional Services</b>				
<b>Misc Professional Services</b>				
Fiscal/Audit Services (next Fy22-23)	3,000	0	3,000	0%
InfoTech Services	750	113	638	15%
InfoTech- Website	720	959	-239	133%
<b>Total Misc Professional Services</b>	<b>4,470</b>	<b>1,072</b>	<b>3,399</b>	<b>24%</b>
<b>Legal Counsel</b>				
Misc Legal Services	14,000	11,767	2,233	84%
PERL Legal Services	11,520	18,606	-7,086	162%
<b>Total Legal Counsel</b>	<b>25,520</b>	<b>30,373</b>	<b>-4,853</b>	<b>119%</b>

**FY 2020/2021 3rd Quarter Actuals**

<b>Categories</b>	<b>Amended FY 2020/2021 Budget</b>	<b>Actual as of 4.30.2021</b>	<b>Over/Under Budget</b>	<b>% Budget Used</b>
<b>Total Professional Services</b>	<b>29,990</b>	<b>31,445</b>	<b>-1,455</b>	<b>105%</b>
<b>Rents, Leases &amp; Misc</b>				
Property & General Liability	2,598	2,598	0	100%
Publications/Legal Notices - Regular	800	908	-108	114%
Rents & Leases Equipment - Postage Me	400	297	103	74%
Rents & Leases Equipment - Copier	4,765	4,124	641	87%
Rents & Leases of Structures	6,000	5,000	1,000	83%
Small Tools & Equipment	0	0	0	0%
Software	0	751	-751	
<b>Total Rents, Leases &amp; Misc</b>	<b>14,563</b>	<b>13,678</b>	<b>885</b>	<b>94%</b>
<b>MSR/SOI Expenses</b>				
GIS Services	2,520	3,838	-1,318	152%
Postage Printing	140	0	140	0%
Public Hearing Notice	840	0	840	0%
Misc. Other	14,000	12,747	1,253	91%
<b>Total MSR/SOI Expenses</b>	<b>17,500</b>	<b>16,585</b>	<b>915</b>	<b>95%</b>
Utilities				
<b>Total Services &amp; Supplies</b>	<b>167,786</b>	<b>133,150</b>	<b>34,636</b>	<b>79%</b>
<b>TOTAL EXPENSES</b>	<b>291,390</b>	<b>268,290</b>	<b>23,100</b>	<b>92%</b>
<b>CONTINGENCY FUND BALANCE</b>				
Contingency Deposit				
Contingency Withdrawal	\$60,424			
Contingency Balance	\$8,804	\$8,804		\$8,804

**Shasta Local Agency Formation Commission**  
**Revenue Statement**  
July 2020 through April 2021

Cash Basis

Date	Memo	Account	Paid Amount
<b>Anderson Cemetery District</b>			
01/20/2021	Annual Cost of Share	41030 · Contribution from Special Distr	392.00
	Total Anderson Cemetery District		392.00
<b>Anderson Cottonwood Irrigation District</b>			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	3,829.00
	Total Anderson Cottonwood Irrigation District		3,829.00
<b>Anderson Fire Protection District</b>			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	2,920.00
	Total Anderson Fire Protection District		2,920.00
<b>Bella Vista Water District</b>			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	16,567.00
	Total Bella Vista Water District		16,567.00
<b>Buckeye Fire Protection District</b>			
12/03/2020	Annual Cost of Share	41030 · Contribution from Special Distr	289.00
	Total Buckeye Fire Protection District		289.00
<b>Burney Basin Mosquito Abatement District</b>			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	314.00
	Total Burney Basin Mosquito Abatement District		314.00
<b>Burney Cemetery District</b>			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	284.00
	Total Burney Cemetery District		284.00
<b>Burney Fire Protection District</b>			
07/28/2020	Annual Cost of Share	41030 · Contribution from Special Distr	1,605.00
	Total Burney Fire Protection District		1,605.00
<b>Burney Water District</b>			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	3,477.00
	Total Burney Water District		3,477.00

**Shasta Local Agency Formation Commission**  
**Revenue Statement**  
**July 2020 through April 2021**

Cash Basis

Date	Memo	Account	Paid Amount
<b>Castella Fire Protection District</b>			
07/28/2020	Annual Cost of Share	41030 · Contribution from Special Distr	726.00
	Total Castella Fire Protection District		726.00
<b>Centerville Community Services</b>			
12/03/2020	Annual Cost of Share	41030 · Contribution from Special Distr	2,953.00
	Total Centerville Community Services		2,953.00
<b>City of Anderson</b>			
07/24/2020	Annual Cost of Share	41010 · Contribution from Cities	2,201.00
	Total City of Anderson		2,201.00
<b>City of Redding</b>			
07/24/2020	Annual Cost of Share	41010 · Contribution from Cities	60,232.00
	Total City of Redding		60,232.00
<b>City of Shasta Lake</b>			
01/20/2021	Annual Cost of Share	41010 · Contribution from Cities	5,766.00
	Total City of Shasta Lake		5,766.00
<b>Clear Creek Community Services District</b>			
08/27/2020	Annual Cost of Share	41030 · Contribution from Special Distr	4,993.00
	Total Clear Creek Community Services District		4,993.00
<b>Cottonwood Cemetery District</b>			
07/28/2020	Annual Cost of Share	41030 · Contribution from Special Distr	250.00
	Total Cottonwood Cemetery District		250.00
<b>Cottonwood Fire Protection District</b>			
07/28/2020	Annual Cost of Share	41030 · Contribution from Special Distr	2,017.00
	Total Cottonwood Fire Protection District		2,017.00
<b>Cottonwood Water District</b>			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	2,104.00
	Total Cottonwood Water District		2,104.00

**Shasta Local Agency Formation Commission**  
**Revenue Statement**  
**July 2020 through April 2021**

Cash Basis

Date	Memo	Account	Paid Amount
<b>Fall River Mills Fire Protection District</b>			
08/27/2020	Annual Cost of Share	41030 · Contribution from Special Distr	196.00
	Total Fall River Mills Fire Protection District		196.00
<b>Fall River Resource Conservation District</b>			
08/05/2020	Annual Cost of Share	41030 · Contribution from Special Distr	1,006.00
	Total Fall River Resource Conservation District		1,006.00
<b>Fall River Valley Community Services Dist</b>			
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
<b>Halcumb Cemetery District</b>			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	206.00
	Total Halcumb Cemetery District		206.00
<b>Happy Valley Fire Protection District</b>			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	1,203.00
	Total Happy Valley Fire Protection District		1,203.00
<b>Igo Ono Community Services District</b>			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	170.00
	Total Igo Ono Community Services District		170.00
<b>Mayers Memorial Hospital District</b>			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	6,236.00
	Total Mayers Memorial Hospital District		6,236.00
<b>McArthur Fire Protection District</b>			
07/28/2020	Annual Cost of Share	41030 · Contribution from Special Distr	112.00
	Total McArthur Fire Protection District		112.00
<b>Millville Fire Protection District</b>			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	176.00
	Total Millville Fire Protection District		176.00

**Shasta Local Agency Formation Commission  
Revenue Statement  
July 2020 through April 2021**

Cash Basis

Date	Memo	Account	Paid Amount
<b>Millville Masonic &amp; Odd Fellows CD</b>			
08/12/2020	Annual Cost of Share	41030 · Contribution from Special Distr	251.00
Total Millville Masonic & Odd Fellows CD			251.00
<b>Mountain Gate Community Services District</b>			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	2,843.00
Total Mountain Gate Community Services District			2,843.00
<b>Pine Grove Cemetery District</b>			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	242.00
Total Pine Grove Cemetery District			242.00
<b>Pine Grove Mosquito Abatement District</b>			
07/24/2020	Annual Cost of Share	41030 · Contribution from Special Distr	226.00
Total Pine Grove Mosquito Abatement District			226.00
<b>Shasta Community Services District</b>			
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
<b>Shasta County</b>			
<b>Riversided Fire Station - Water Extension</b>			
04/29/2021	Application for Water Extension to Rive...	42000 · Application Fees	1,600.00
Total Riversided Fire Station - Water Extension			1,600.00
<b>Shasta County - Other</b>			
07/24/2020	Annual Cost of Share	41020 · Contribution from Shasta County	68,200.00
Total Shasta County - Other			68,200.00
Total Shasta County			69,800.00
<b>Shasta Lake Fire Protection District</b>			
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 Local Agency Formation Commission  
Revenue Statement  
July 2020 through April 2021**

Cash Basis

Date	Memo	Account	Paid Amount
<b>Shasta Mosquito &amp; Vector Control District</b>			
07/28/2020	Annual Cost of Share	41030 · Contribution from Special Distr	6,039.00
Total Shasta Mosquito & Vector Control District			6,039.00
<b>Tucker Oaks Water District</b>			
07/28/2020	Annual Cost of Share	41030 · Contribution from Special Distr	135.00
Total Tucker Oaks Water District			135.00
<b>Western Shasta Resource Conservation Dist</b>			
04/29/2021	Annual Cost of Share	41030 · Contribution from Special Distr	348.00
Total Western Shasta Resource Conservation Dist			348.00
<b>TOTAL</b>			<b>206,201.00</b>



**Shasta Local Agency Formation Commission**  
**Financial Statement**  
July 2020 through April 2021

Cash Basis

	Jul '20 - Apr 21
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>41000 · Intergovernmental Revenue</b>	
41010 · Contribution from Cities	68,199.00
41020 · Contribution from Shasta County	68,200.00
41030 · Contribution from Special Distr	68,202.00
<b>Total 41000 · Intergovernmental Revenue</b>	204,601.00
<b>42000 · Application Fees</b>	1,600.00
<b>Total Income</b>	206,201.00
<b>Gross Profit</b>	206,201.00
<b>Expense</b>	
<b>51000 · Salaries &amp; Benefits</b>	
<b>51001 · Payroll Regular</b>	
51020 · Regular Hours	1.00
51001 · Payroll Regular - Other	-1.00
<b>Total 51001 · Payroll Regular</b>	0.00
<b>51100 · Employer Payroll Expense</b>	
51103 · Retirement - PERS - Previous EO	123,604.28
<b>Total 51100 · Employer Payroll Expense</b>	123,604.28
<b>Total 51000 · Salaries &amp; Benefits</b>	123,604.28
<b>52000 · Services &amp; Supplies</b>	
<b>52005 · Contract Employment Services</b>	
52006 · Contractor Executive Officer	34,330.00
52008 · Contract LAFCO Personnel	29,603.42
<b>Total 52005 · Contract Employment Services</b>	63,933.42
<b>52009 · Office Services &amp; Supplies</b>	
52010 · Bank & Transfer Fees	120.78
52020 · Communications	1,176.70
52060 · Memberships	4,969.00
52070 · Mileage Reimbursement	19.95
52080 · Office Expense	61.86

**Shasta Local Agency Formation Commission**  
**Financial Statement**  
July 2020 through April 2021

Cash Basis

	Jul '20 - Apr 21
52100 · Office Supplies	371.84
52110 · Postage & Shipping	829.01
<b>Total 52009 · Office Services &amp; Supplies</b>	<b>7,549.14</b>
<b>52200 · Professional Services</b>	
52201 · Misc Professional Services	
52251 · InfoTech Services	112.50
52270 · InfoTech - Website	959.00
<b>Total 52201 · Misc Professional Services</b>	<b>1,071.50</b>
52285 · Legal Services	
52287 · Miscellaneous Legal Service	11,767.00
52288 · PERL Legal Services	23,856.00
<b>Total 52285 · Legal Services</b>	<b>35,623.00</b>
<b>Total 52200 · Professional Services</b>	<b>36,694.50</b>
<b>52309 · Rents, Leases &amp; Misc.</b>	
52310 · Property & Gen Liability Ins	2,597.84
52320 · Publication/Legal Notice-Reg	908.40
52325 · Publication/Legal Notice -App	243.00
52331 · Rents & Leases Equip Post Meter	296.67
52332 · Rents & Leases Equip Copier	4,124.34
52345 · Rents & Leases of Structures	5,000.00
52500 · Software	750.73
<b>Total 52309 · Rents, Leases &amp; Misc.</b>	<b>13,920.98</b>
<b>52400 · Application Processing Expenses</b>	
52402 · EO - Application Processing	8,004.00
52410 · CDFW Fees	300.00
52415 · GIS Services	344.00
52440 · Public Hearing Notice	49.35
<b>Total 52400 · Application Processing Expenses</b>	<b>8,697.35</b>
<b>52670 · MSR/SOI Expenses</b>	
52675 · GIS Services	3,838.00
52680 · Misc. Other	12,747.00
<b>Total 52670 · MSR/SOI Expenses</b>	<b>16,585.00</b>
<b>Total 52000 · Services &amp; Supplies</b>	<b>147,380.39</b>

**Shasta Local Agency Formation Commission**  
**Financial Statement**  
July 2020 through April 2021

Cash Basis

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	Jul '20 - Apr 21
66000 · Payroll Expenses	11,535.61
Total Expense	282,520.28
Net Ordinary Income	-76,319.28
Other Income/Expense	
Other Income	
45000 · Interest	1.67
Total Other Income	1.67
Net Other Income	1.67
Net Income	<b>-76,317.61</b>

**Shasta Local Agency Formation Commission**  
**Balance Sheet**  
As of April 30, 2021

Cash Basis

	Apr 30, 21
<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	18,404.99
	27,834.58
<b>Total 10020 · US Bank - Operational</b>	
10030 · US Bank - Savings	
10031 · US Bank Contingency Fund	46,695.00
10030 · US Bank - Savings - Other	-34,980.51
	11,714.49
<b>Total 10030 · US Bank - Savings</b>	
<b>Total Checking/Savings</b>	39,549.07
<b>Accounts Receivable</b>	
11001 · Accounts Receivable	-2,500.00
	-2,500.00
<b>Total Accounts Receivable</b>	
<b>Other Current Assets</b>	
12000 · Undeposited Funds	1,600.00
	1,600.00
<b>Total Other Current Assets</b>	
<b>Total Current Assets</b>	38,649.07
<b>TOTAL ASSETS</b>	<b>38,649.07</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	-500.05
	-500.05
<b>Total Accounts Payable</b>	
<b>Other Current Liabilities</b>	
24003 · *Payroll Liabilities	3,010.78
	3,010.78
<b>Total Other Current Liabilities</b>	
<b>Total Current Liabilities</b>	2,510.73
<b>Total Liabilities</b>	2,510.73

**Shasta Local Agency Formation Commission**  
**Balance Sheet**  
As of April 30, 2021

Cash Basis

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	<u>Apr 30, 21</u>
Equity	
30000 · Opening Balance	79,640.86
32000 · Fund Balance	32,815.09
Net Income	-76,317.61
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Total Equity	36,138.34
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>38,649.07</u></b>