

Patrick Jones
County Member
Pamelyn Morgan
City Member Alternate
Stan Neutze
City Member
Michael Dacquisto
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.b.

Meeting Date: April 7, 2022

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, 2021
- Revenue Statement as of December 31, 2021
- Financial Statement as of December 31, 2021
- Balance Sheet as of December 31, 2021

For the 2nd Quarter budget report, most expenses should be approximately 50% spent. Overall expenses as of December 31, 2021 exceed 50% due primarily to the CalPERS payment in the first quarter of the fiscal year. Expenses are expected to reconcile with budget amounts further into the fiscal year.

Recommendation:

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

Attachments: FY 2021/2022 2nd Quarter Budget vs Actual
Financial Statement
Balance Sheet
Revenue Statement

FY 2021/2022 2nd Quarter Budget vs Actual

Categories	Adopted FY 2021/2022 Budget	1st Quarter Actual	2nd Quarter Actual	Year to Date Actual	Over/Under Budget	% Budget Used
REVENUES						
Interest	0	0	0	0	0	0
Intergovernmental Revenue						
Contribution from Cities	68,200	61,661	6,539	68,200	0	100%
Contribution from Shasta County	68,200	68,200		68,200	0	100%
Contribution from Special Districts	68,200	59,022	9,177	68,200	0	100%
Total Intergovernmental Revenue	204,600	188,884	15,716	204,600	0	100%
TOTAL REVENUES	204,600	188,884	15,716	204,600	0	100%
EXPENSES						
Salaries & Benefits						
Payroll Expense						
Regular Hours	35,672	9,563	10,393	19,957	15,715	56%
Sick Leave Hours	588			0	588	0%
Total Payroll Salaries	36,260	9,563	10,393	19,957	16,303	55%
Employer Expense						
Retirement - PERS - Previous EO	50,498	50,498		50,498	0	100%
Employer Taxes	1,784			0	1,784	0%
Total Employer Expense	52,282	50,498	0	50,498	1,784	97%
Total Salaries & Benefits	88,542	60,061	10,393	70,455	18,087	80%
Services and Supplies						
Contract Employment Services						
Contract Executive Officer	51,000	8,500	14,102	22,602	28,399	44%
Total Contract Employment Services	51,000	8,500	14,102	22,602	28,399	44%
Office Services & Supplies						
Bank & Transfer Fees	120	62	95	158	-38	131%
Communications	1,420	540	266	806	614	57%
Info Tech Tools & Equip	378	1,377	149	1,525	-1,147	404%
Memberships	4,850	3,478		3,478	1,372	72%
Mileage Reimbursement	250		119	119	132	47%
Office Cleaning	420			0	420	0%
Office Expense	350	491	26	517	-167	148%
Office Furnishings	0			0	0	0%
Office Supplies	550	121		121	429	22%
Postage & Shipping	550			0	550	0%
Printing	0					
Total Office Services & Supplies	8,888	6,069	655	6,724	2,164	76%

FY 2021/2022 2nd Quarter Budget vs Actual

Categories	Adopted FY 2021/2022 Budget	1st Quarter Actual	2nd Quarter Actual	Year to Date Actual	Over/Under Budget	% Budget Used
Professional Services						
Misc Professional Services						
InfoTech Services	250	225		225	25	90%
InfoTech- Website	720	651		651	69	90%
Total Misc Professional Services	970	876	0	876	94	90%
Legal Counsel						
Misc Legal Services	10,000	990	1,885	2,875	7,125	29%
				0	0	
Total Legal Counsel	10,000	990	1,885	2,875	7,125	0
Total Professional Services	10,970	1,866	1,885	3,751	7,219	34%
Rents, Leases & Misc						
Property & General Liability	3,400	3,240		3,240	160	95%
Publications/Legal Notices - Regular	800		42	42	758	5%
Rents & Leases of Structures	6,000	1,600	1,800	3,400	2,600	57%
Total Rents, Leases & Misc	10,200	4,840	1,842	6,682	3,518	66%
MSR/SOI Expenses						
GIS Services	5,500	1,380	1,288	2,668	2,832	49%
Postage Printing	140		50	50	90	36%
Public Hearing Notice	200			0	200	0%
Misc. Other	29,160	5,224	11,029	16,253	12,907	56%
Total MSR/SOI Expenses	35,000	6,604	12,367	18,971	16,029	54%
Utilities				0	0	
Total Services & Supplies	204,600	87,941	30,850	129,184	75,416	63%
TOTAL EXPENSES	204,600	87,941	41,243	129,184	75,416	63%
Appropriation for Contingency	0	0	0	0		
TOTAL BUDGET ALLOTMENT BALANCE	\$204,600	\$0	\$0	\$75,416		
CONTINGENCY FUND BALANCE						
Contingency Deposit	\$0	\$0	\$0	\$0	\$0	
Contingency Withdrawal	\$0	\$0	\$0	\$0	\$0	
Contingency Balance	\$8,804	\$8,804	\$8,804	\$8,804	\$8,804	

This is a true certified copy

H. Bull

Signature

5/31/2022
Date

Shasta Local Agency Formation Commission
Financial Statement
December 31, 2019 through July 1, 2021

	Dec 31, '19 - Jul 1, 21
Ordinary Income/Expense	
Income	
41000 · Intergovernmental Revenue	
41010 · Contribution from Cities	68,199.00
41020 · Contribution from Shasta County	68,200.00
41030 · Contribution from Special Distr	68,202.00
Total 41000 · Intergovernmental Revenue	204,601.00
42000 · Application Fees	19,485.75
Total Income	224,086.75
Gross Profit	224,086.75
Expense	
51000 · Salaries & Benefits	
51001 · Payroll Regular	
51020 · Regular Hours	1.00
51001 · Payroll Regular - Other	-1.00
Total 51001 · Payroll Regular	0.00
51100 · Employer Payroll Expense	
51103 · Retirement - PERS - Previous EO	123,777.72
Total 51100 · Employer Payroll Expense	123,777.72
Total 51000 · Salaries & Benefits	123,777.72
52000 · Services & Supplies	
52005 · Contract Employment Services	
52006 · Contractor Executive Officer	72,177.26
52008 · Contract LAFCO Personnel	57,371.72
Total 52005 · Contract Employment Services	129,548.98
52009 · Office Services & Supplies	
52010 · Bank & Transfer Fees	222.53
52020 · Communications	1,833.37
52030 · Info Tech Tools & Equip	579.14
52060 · Memberships	4,969.00
52070 · Mileage Reimbursement	19.95
52078 · Office Cleaning	105.00
52080 · Office Expense	492.75
52100 · Office Supplies	1,102.40
52110 · Postage & Shipping	1,243.81
52120 · Printing	42.89
Total 52009 · Office Services & Supplies	10,610.84
52200 · Professional Services	
52201 · Misc Professional Services	
52251 · InfoTech Services	735.04
52270 · InfoTech - Website	959.00
Total 52201 · Misc Professional Services	1,694.04
52285 · Legal Services	
52287 · Miscellaneous Legal Service	12,212.50
52288 · PERL Legal Services	30,347.00
Total 52285 · Legal Services	42,559.50
Total 52200 · Professional Services	44,253.54
52309 · Rents, Leases & Misc.	
52310 · Property & Gen Liability Ins	2,597.84
52320 · Publication/Legal Notice-Reg	1,258.15
52325 · Publication/Legal Notice -App	243.00
52331 · Rents & Leases Equip Post Meter	494.45

Shasta Local Agency Formation Commission
Financial Statement
December 31, 2019 through July 1, 2021

	Dec 31, '19 - Jul 1, 21
52332 · Rents & Leases Equip Copier	6,976.63
52345 · Rents & Leases of Structures	8,500.00
52500 · Software	750.73
Total 52309 · Rents, Leases & Misc.	20,820.80
52400 · Application Processing Expenses	
52402 · EO - Application Processing	17,740.00
52403 · Staff - Application Processing	292.50
52405 · Legal Services	37.20
52410 · CDFW Fees	300.00
52415 · GIS Services	1,658.00
52419 · Misc Other	58.00
52440 · Public Hearing Notice	125.10
52400 · Application Processing Expenses - Other	1,113.00
Total 52400 · Application Processing Expenses	21,323.80
52670 · MSR/SOI Expenses	
52675 · GIS Services	5,663.00
52678 · Public Hearing Notice	142.80
52680 · Misc. Other	21,995.00
Total 52670 · MSR/SOI Expenses	27,800.80
Total 52000 · Services & Supplies	254,358.76
66000 · Payroll Expenses	17,905.00
Total Expense	396,041.48
Net Ordinary Income	-171,954.73
Other Income/Expense	
Other Income	
45000 · Interest	3.07
Total Other Income	3.07
Net Other Income	3.07
Net Income	-171,951.66

Shasta Local Agency Formation Commission Balance Sheet

Cash Basis

As of December 31, 2021

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
10020 · US Bank - Operational	
10021 · Application Fees	9,429.59
10020 · US Bank - Operational - Other	88,766.56
Total 10020 · US Bank - Operational	98,196.15
10030 · US Bank - Savings	
10031 · US Bank Contingency Fund	46,695.00
10030 · US Bank - Savings - Other	-34,980.19
Total 10030 · US Bank - Savings	11,714.81
Total Checking/Savings	109,910.96
Accounts Receivable	
11001 · Accounts Receivable	-2,802.21
Total Accounts Receivable	-2,802.21
Total Current Assets	107,108.75
TOTAL ASSETS	107,108.75
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-0.05
Total Accounts Payable	-0.05
Other Current Liabilities	
24003 · *Payroll Liabilities	9,809.77
Total Other Current Liabilities	9,809.77
Total Current Liabilities	9,809.72
Total Liabilities	9,809.72
Equity	
30000 · Opening Balance	79,640.86
32000 · Fund Balance	-66,901.75
Net Income	84,559.92
Total Equity	97,299.03
TOTAL LIABILITIES & EQUITY	107,108.75

Shasta Local Agency Formation Commission Revenue Statement

Cash Basis

September 30 through December 31, 2021

Date	Memo	Account	Paid Amount
Anderson Cemetery District			
12/07/2021	2021/2022 Share of Cost	41030 · Contribution from Special Distr	415.84
Total Anderson Cemetery District			415.84
Buckeye Fire Protection District			
11/02/2021	2021/2022 Share of Cost	41030 · Contribution from Special Distr	308.38
Total Buckeye Fire Protection District			308.38
City of Redding Maxwell			
10/11/2021	Pre-application	42000 · Application Fees	3,500.00
Total Maxwell			3,500.00
Total City of Redding			3,500.00
City of Shasta Lake			
11/02/2021	2021/2022 Share of Cost	41010 · Contribution from Cities	6,538.74
Total City of Shasta Lake			6,538.74
Clear Creek Community Services District			
12/07/2021	2021/2022 Share of Cost	41030 · Contribution from Special Distr	4,925.37
Total Clear Creek Community Services District			4,925.37
McArthur Fire Protection District Fall River/McArthur FPD Reorganization			
10/11/2021	FRMFPD/MFPD Consolidation Final pa...	42000 · Application Fees	3,723.50
Total Fall River/McArthur FPD Reorganization			3,723.50
McArthur Fire Protection District - Other			
10/11/2021	2021/2022 Share of Cost	41030 · Contribution from Special Distr	95.08
Total McArthur Fire Protection District - Other			95.08
Total McArthur Fire Protection District			3,818.58
Millville Masonic & Odd Fellows CD			
10/11/2021	2021/2022 Share of Cost	41030 · Contribution from Special Distr	297.93
Total Millville Masonic & Odd Fellows CD			297.93
Shasta Community Services District Foxwood Detach			
12/17/2021	Shasta CSD Detach-Foxwood 2	42000 · Application Fees	5,000.00
Total Foxwood Detach			5,000.00
Shasta Community Services District - Other			
11/02/2021	2021/2022 Share of Cost	41030 · Contribution from Special Distr	1,369.44
11/02/2021	2021/2022 Share of Cost	41030 · Contribution from Special Distr	1,369.44
Total Shasta Community Services District - Other			2,738.88
Total Shasta Community Services District			7,738.88
Tucker Oaks Water District			
10/11/2021	2021/2022 Share of Cost	41030 · Contribution from Special Distr	93.84
Total Tucker Oaks Water District			93.84
TOTAL			27,637.56