

Les Baugh  
County Member

Larry Farr  
City Member

Stan Neutze  
City Member

Francie Sullivan  
City Member Alternate

Irwin Fust  
Special District Member

Mary Rickert  
County Member Alternate

Brenda Haynes  
Special District Member



Dick Fyten  
Public Member

David Kehoe  
County Member

Patricia A. Clarke  
Special District Alternate

Bob Richardson  
Public Member Alternate

George Williamson  
Executive Officer

James M. Underwood  
General Counsel

Kathy Bull  
Office Manager

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## Agenda Item: 9.b.

**Meeting Date:** August 3, 2017

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

**Subject:** 4<sup>th</sup> 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 13<sup>th</sup>, and reviewed the Budget vs Actual, Revenue Statement, Financial Statement, Balance Sheet reports for Fiscal Year 2016/2017 4<sup>th</sup> 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 \$159,943.00. One budget line item of note, is the Misc. Professional Services – Info Tech Services that is overbudget by \$508.00. This was due to technical difficulties with installation of the updated Office Suite and QuickBooks software and required professional IT services some time to repair.

With the approved amended operational budget total of \$167,655.00, and expenditures of \$159,943.00, only 95 percent of the budget was utilized. There is an unspent surplus amount of \$7,712.00 for Fiscal Year 2016/2017. The Executive Committee approved an option to transfer the unspent surplus amount of \$7,712.00 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 4<sup>th</sup> Quarter Financial Budget Reports for End of Fiscal Year 2016/2017.

Staff also recommends the Commission authorize the amount of \$7,712.00 in operational surplus for Fiscal Year 2016/2017 be transferred from the Shasta LAFCO operational account into the contingency fund.

Attachments: Budget vs Actual, Revenue Statement, Financial Statement, Balance Sheet  
Resolution 2017- 13

**SHASTA LOCAL AGENCY FORMATION COMMISSION  
RESOLUTION 2017 - 13**

**RESOLUTION OF THE SHASTA LOCAL AGENCY FORMATION COMMISSION  
TRANSFER OF UNSPENT FUNDS FOR FISCAL YEAR 2016/2017**

**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 at a noticed public hearing on June 2, 2016; and

**WHEREAS**, the Final Budget for Fiscal Year 2016/2017 expenditures was presented to the Commission August 3, 2017; and

**WHEREAS**, the Commission determined the unspent operational funds for Fiscal Year 2016/2017 is \$7,712.00.

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

The Commission authorizes the amount of \$7,712.00 in unspent operational funds for Fiscal Year 2016/2017 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 3<sup>rd</sup> day of August, 2017, and adopted by the following vote:

AYES:

NOES:

ABSTAINS:

ABSENT:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Irwin Fust, Chairman  
Shasta Local Agency Formation Commission

**FY 2016/2017 4th Quarter  
Budget vs Actual**

Categories	Amended FY 2016/2017 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>								
Interest	120	62	23	26	0	112	8	93%
<b>Intergovernmental Revenue</b>								
Contribution from Cities	62,000	62,000	0	0	0	62,000	0	100%
Contribution from Shasta County	62,000	62,000	0	0	0	62,000	0	100%
Contribution from Special Districts	62,000	58,163	3,838	0	0	62,001	-1	100%
<b>Total Intergovernmental Revenue</b>	<b>186,000</b>	<b>182,163</b>	<b>3,838</b>	<b>0</b>	<b>0</b>	<b>186,001</b>	<b>-1</b>	<b>100%</b>
<b>TOTAL REVENUES</b>	<b>186,120</b>	<b>182,225</b>	<b>3,861</b>	<b>26</b>	<b>0</b>	<b>186,113</b>	<b>34</b>	<b>100%</b>
<b>EXPENSES</b>								
<b>Salaries &amp; Benefits</b>								
<b>Employer Expense</b>								
Retirement - PERS - Previous EO	3,811	3,811	0	0	0	3,811	0	100%
<b>Total Employer Expense</b>	<b>3,811</b>	<b>3,811</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,811</b>	<b>0</b>	<b>100%</b>
<b>Total Salaries &amp; Benefits</b>	<b>3,811</b>	<b>3,811</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,811</b>	<b>0</b>	<b>100%</b>
<b>Services and Supplies</b>								
<b>Contract Employment Services</b>								
Contract Executive Officer	58,000	3,996	16,776	15,573	18,890	55,235	2,765	95%
Contract LAFCO Personnel	40,100	8,636	8,523	12,123	11,481	40,762	-662	102%
<b>Total Contract Employment Services</b>	<b>98,100</b>	<b>12,632</b>	<b>25,299</b>	<b>27,696</b>	<b>30,370</b>	<b>95,997</b>	<b>2,103</b>	<b>98%</b>
<b>Office Services &amp; Supplies</b>								
Bank & Transfer Fees	133	43	30	35	30	138	-5	104%
Communications	1,700	578	551	227	319	1,676	24	99%
Info Tech Tools & Equip	400	0	0	0	0	0	400	0%
Memberships	3,779	2,548	1,231	0	0	3,779	0	100%
Mileage Reimbursement	240	70	61	55	73	259	-19	108%
Office Cleaning	1,265	285	410	285	190	1,170	95	92%
Office Expense	740	31	262	94	108	495	245	67%
Office Furnishings	200	0	0	0	0	0	200	0%
Office Supplies	1,500	179	749	111	106	1,146	355	76%
Postage & Shipping	900	372	191	225	56	844	56	94%
Printing	500	0	54	0	0	54	446	11%
<b>Total Office Services &amp; Supplies</b>	<b>11,357</b>	<b>4,106</b>	<b>3,539</b>	<b>1,034</b>	<b>883</b>	<b>9,561</b>	<b>1,796</b>	<b>84%</b>

**FY 2016/2017 4th Quarter  
Budget vs Actual**

Categories	Amended FY 2016/2017 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	2,000	0	0	0	2,000	2,000	0	100%
InfoTech Services	250	0	0	0	758	758	-508	303%
InfoTech- Website	1,400	320	998	0	0	1,318	82	94%
<b>Total Misc Professional Services</b>	<b>3,650</b>	<b>320</b>	<b>998</b>	<b>0</b>	<b>2,758</b>	<b>4,076</b>	<b>-426</b>	<b>112%</b>
<b>Legal Counsel</b>								
Misc Legal Services	10,000	450	319	4,020	1,515	6,304	3,697	63%
<b>Total Legal Counsel</b>	<b>10,000</b>	<b>450</b>	<b>319</b>	<b>4,020</b>	<b>1,515</b>	<b>6,304</b>	<b>3,697</b>	<b>63%</b>
<b>Total Professional Services</b>	<b>13,650</b>	<b>770</b>	<b>1,317</b>	<b>4,020</b>	<b>4,273</b>	<b>10,379</b>	<b>3,271</b>	<b>76%</b>
<b>Rents, Leases &amp; Misc</b>								
Property & General Liability	1,683	1,630	0	0	0	1,630	53	97%
Publications/Legal Notices - Regular	1,000	0	30	0	581	610	390	61%
Rents & Leases Equipment - Postage Me	400	98	98	98	98	391	9	98%
Rents & Leases Equipment - Copier	4,850	1,360	1,153	1,155	1,155	4,823	27	99%
Rents & Leases of Structures	12,800	5,378	2,820	2,716	1,880	12,794	6	100%
Small Tools & Equipment	100	0	66	0	0	66	34	66%
Software	500	0	0	0	461	461	39	92%
<b>Total Rents, Leases &amp; Misc</b>	<b>21,333</b>	<b>8,466</b>	<b>4,167</b>	<b>3,968</b>	<b>4,174</b>	<b>20,775</b>	<b>558</b>	<b>97%</b>
<b>MSR/SOI Expenses</b>								
GIS Services	2,600	0	1,488	718	552	2,758	-158	106%
Postage Printing	200	0	0	0	0	0	200	0%
Public Hearing Notice	150	0	0	0	157	157	-7	104%
Misc. Other	11,117	581	5,302	1,986	3,280	11,149	-32	100%
<b>Total MSR/SOI Expenses</b>	<b>14,067</b>	<b>581</b>	<b>6,790</b>	<b>2,704</b>	<b>3,989</b>	<b>14,064</b>	<b>3</b>	<b>100%</b>
<b>Moving Expenses</b>								
Communication	0	0	0	0	0	0	0	0%
Contract - LAFCO Staff	3,502	1,437	1,841	223	0	3,502	0	100%
Info Tech Services	225	0	225	0	0	225	0	100%
Office Expense	560	0	560	0	0	560	0	100%
Office Supplies	0	0	0	0	0	0	0	0%
Property & Gen Liability Ins change	50	0	0	50	0	50	0	100%
<b>Total Moving Expenses</b>	<b>4,337</b>	<b>1,437</b>	<b>2,626</b>	<b>273</b>	<b>0</b>	<b>4,337</b>	<b>0</b>	<b>100%</b>
Utilities	1,000	0	251	587	182	1,020	-20	102%
<b>Total Services &amp; Supplies</b>	<b>163,844</b>	<b>27,991</b>	<b>43,989</b>	<b>40,282</b>	<b>43,871</b>	<b>156,132</b>	<b>7,712</b>	<b>95%</b>
<b>TOTAL EXPENSES</b>	<b>167,655</b>	<b>31,802</b>	<b>43,989</b>	<b>40,282</b>	<b>43,871</b>	<b>159,943</b>	<b>7,712</b>	<b>95%</b>

**FY 2016/2017 4th Quarter  
Budget vs Actual**

Categories	Amended FY 2016/2017 Budget	1st Quarter Actual	2nd Quarter Actual	3rd Quarter Actual	4th Quarter Actual	Year to Date Actual	Over/Under Budget	% Budget Used
Appropriation for Contingency	18,345	0	0	0	0	18,345		
<b>TOTAL BUDGET ALLOTMENT BALANCE</b>	<b>\$186,000</b>	<b>\$154,198</b>	<b>\$110,209</b>	<b>\$69,927</b>	<b>\$26,057</b>	<b>\$26,057</b>	<b>\$0</b>	<b>\$0</b>
<b>CONTINGENCY FUND BALANCE</b>								
Contingency Deposit	\$0	\$0	\$0	\$0	\$0	\$18,345	\$0	\$0
Contingency Withdrawal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency Balance	\$13,516	\$13,516	\$13,516	\$13,516	\$13,516	\$31,861	\$31,861	\$31,861
<b>FEE BASED SERVICES</b>								
Received - Tierra Robles		\$5,000				\$5,000		
Received - Fall River Mills Cemetery			\$5,000			\$5,000		
Received - CSA #13 Alpine Annexation			\$4,150			\$4,150		
Received - City of Anderson - Weaver					\$1,600	\$1,600		
<b>Total Received Apps &amp; Pre-Apps</b>	<b>\$10,000</b>	<b>\$5,000</b>	<b>\$9,150</b>	<b>\$9,150</b>	<b>\$1,600</b>	<b>\$15,750</b>		
Charged - Tierra Tobles			\$755	\$486		\$1,241	\$3,759	
Charged - Fall River Mills Cemetery			\$590	\$538	\$5,638	\$6,767	-\$1,767	
Charged - CSA #13 Alpine Annexation					\$3,027	\$3,027	\$1,123	
Charged - City of Anderson - Weaver					\$1,543	\$1,543	\$57	
<b>Total Charged-Apps &amp; Pre-Apps</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$1,345</b>	<b>\$1,024</b>	<b>\$10,209</b>	<b>\$12,578</b>	<b>-\$2,578</b>	
<b>Amount held-Application Fee Fund</b>	<b>\$10,000</b>	<b>\$5,000</b>	<b>-\$1,345</b>	<b>\$8,126</b>	<b>-\$8,609</b>	<b>\$3,172</b>	<b>\$6,828</b>	

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*Ch. Bull*  
Signature

*7/24/2016*  
Date

**Shasta Local Agency Formation Commission**  
**Revenue Statement**  
July 2016 through June 2017

Cash Basis

Date	Memo	Account	Paid Amount
<b>Anderson Cemetery District</b>			
11/07/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	493.00
Total Anderson Cemetery District			493.00
<b>Anderson Cottonwood Irrigation District</b>			
07/12/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	5,001.00
Total Anderson Cottonwood Irrigation District			5,001.00
<b>Anderson Fire Protection District</b>			
07/25/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	2,680.00
Total Anderson Fire Protection District			2,680.00
<b>Bella Vista Water District</b>			
07/26/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	17,670.00
Total Bella Vista Water District			17,670.00
<b>Buckeye Fire Protection District</b>			
11/01/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	226.00
Total Buckeye Fire Protection District			226.00
<b>Burney Basin Mosquito Abatement District</b>			
07/18/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	305.00
Total Burney Basin Mosquito Abatement District			305.00
<b>Burney Cemetery District</b>			
07/18/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	303.00
Total Burney Cemetery District			303.00
<b>Burney Fire Protection District</b>			
08/02/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	1,582.00
Total Burney Fire Protection District			1,582.00
<b>Burney Water District</b>			
07/19/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	3,216.00
Total Burney Water District			3,216.00
<b>Castella Fire Protection District</b>			
07/18/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	300.00
Total Castella Fire Protection District			300.00
<b>Centerville Community Services</b>			
07/26/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	2,693.00
Total Centerville Community Services			2,693.00
<b>City of Anderson</b>			
<b>Weaver Service Extension</b>			
04/27/2017	Executive Officer Services - March - A...	52402 · EO - Application Processing	-247.00
05/08/2017	Deposit toward Service Extension Fees	42000 · Application Fees	1,600.00
06/19/2017	May Executive Officer Services	52402 · EO - Application Processing	-1,296.00
Total Weaver Service Extension			57.00

**Shasta Local Agency Formation Commission**  
**Revenue Statement**  
**July 2016 through June 2017**

Cash Basis

Date	Memo	Account	Paid Amount
<b>City of Anderson - Other</b>			
07/12/2016	Cost of Share - 2016/2017	41010 · Contribution from Cities	1,507.00
	Total City of Anderson - Other		1,507.00
	Total City of Anderson		1,564.00
<b>City of Redding</b>			
07/28/2016	Cost of Share - 2016/2017	41010 · Contribution from Cities	55,564.00
	Total City of Redding		55,564.00
<b>City of Shasta Lake</b>			
07/20/2016	Cost of Share - 2016/2017	41010 · Contribution from Cities	4,929.00
	Total City of Shasta Lake		4,929.00
<b>Clear Creek Community Services District</b>			
07/13/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	5,209.00
	Total Clear Creek Community Services District		5,209.00
<b>Cottonwood Cemetery District</b>			
07/12/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	285.00
	Total Cottonwood Cemetery District		285.00
<b>Cottonwood Fire Protection District</b>			
07/18/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	1,220.00
	Total Cottonwood Fire Protection District		1,220.00
<b>Cottonwood Water District</b>			
07/18/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	1,269.00
	Total Cottonwood Water District		1,269.00
<b>Fall River Mills Cemetery District</b>			
<b>Pine Grove Consolidation</b>			
12/15/2016	November Executive Officer services	52402 · EO - Application Processing	-564.00
12/15/2016	Fall River/Pine Grove Cemetery Conso...	52430 · Printing	-26.18
02/28/2017	Executive Officer Services January	52402 · EO - Application Processing	-162.00
02/28/2017	Fall River/Pine Grove Cemetery Conso...	52430 · Printing	-26.18
03/14/2017	February Executive Officer Services	52402 · EO - Application Processing	-324.00
03/14/2017	Fall River/Pine Grove Cemetery Conso...	52430 · Printing	-26.18
03/16/2017	Pine Grove Consolidation into Fall Rive...	42000 · Application Fees	5,000.00
04/27/2017	Executivie Officer Services - March	52402 · EO - Application Processing	-216.00
05/08/2017	April Executive Officer services	52402 · EO - Application Processing	-1,906.00
05/08/2017	Mileage reimbursement for 4/25/2017	52419 · Misc Other	-44.94
05/08/2017	Fall River/Pine Grove Cemetery Conso...	52450 · Office Supplies	-0.19
05/24/2017	Week ending 4/30/2017 - Pine Grove/F...	52403 · Staff - Application Processing	-27.90
05/31/2017	Pine Grove/Fall River Cemetery Public ...	52440 · Public Hearing Notice	-199.47
05/31/2017	Fall River/Pine Grove Cemetery Conso...	52450 · Office Supplies	-16.80
06/19/2017	May Executive Officer Services	52402 · EO - Application Processing	-1,350.00
06/19/2017	May Executive Officer Services	52415 · GIS Services	-186.00
06/19/2017	May Executive Officer Services	52403 · Staff - Application Processing	-240.00
06/19/2017	General Counsel May services	52405 · Legal Services	-225.00
06/19/2017	Week ending 5/28/2017	52403 · Staff - Application Processing	-27.90
06/28/2017	Fall River/Pine Grove Cemetery Conso...	52410 · CDFW Fees	-300.00
06/28/2017	June 1st Public Hearing Notice	52440 · Public Hearing Notice	-122.10
06/28/2017	Fall River/Pine Grove Cemetery Conso...	52450 · Office Supplies	-4.09
06/30/2017	June Executive Officer Services	52402 · EO - Application Processing	-756.00
06/30/2017	Fall River/Pine Grove Cemetery Conso...	52420 · Postage & Shipping	-16.10
	Total Pine Grove Consolidation		-1,767.03

**Shasta Local Agency Formation Commission**  
**Revenue Statement**  
**July 2016 through June 2017**

Cash Basis

Date	Memo	Account	Paid Amount
08/03/2016	<b>Fall River Mills Cemetery District - Other</b> Cost of Share - 2016/2017	41030 · Contribution from Special Distr	35.00
	Total Fall River Mills Cemetery District - Other		35.00
	Total Fall River Mills Cemetery District		-1,732.03
07/21/2016	<b>Fall River Mills Fire Protection District</b> Cost of Share - 2016/2017	41030 · Contribution from Special Distr	191.00
	Total Fall River Mills Fire Protection District		191.00
07/26/2016	<b>Fall River Resource Conservation District</b> Cost of Share - 2016/2017	41030 · Contribution from Special Distr	115.00
	Total Fall River Resource Conservation District		115.00
07/18/2016	<b>Fall River Valley Community Services Dist</b> Cost of Share - 2016/2017	41030 · Contribution from Special Distr	1,342.00
	Total Fall River Valley Community Services Dist		1,342.00
08/02/2016	<b>Halcumb Cemetery District</b> Cost of Share - 2016/2017	41030 · Contribution from Special Distr	108.00
	Total Halcumb Cemetery District		108.00
07/21/2016	<b>Happy Valley Fire Protection District</b> Cost of Share - 2016/2017	41030 · Contribution from Special Distr	1,202.00
	Total Happy Valley Fire Protection District		1,202.00
07/20/2016	<b>Igo Ono Community Services District</b> Cost of Share - 2016/2017	41030 · Contribution from Special Distr	167.00
	Total Igo Ono Community Services District		167.00
07/25/2016	<b>McArthur Fire Protection District</b> Cost of Share - 2016/2017	41030 · Contribution from Special Distr	96.00
	Total McArthur Fire Protection District		96.00
07/18/2016	<b>Millville Fire Protection District</b> Cost of Share - 2016/2017	41030 · Contribution from Special Distr	149.00
	Total Millville Fire Protection District		149.00
10/03/2016	<b>Millville Masonic &amp; Odd Fellows CD</b> Cost of Share - 2016/2017	41030 · Contribution from Special Distr	214.00
	Total Millville Masonic & Odd Fellows CD		214.00
07/22/2016	<b>Mountain Gate Community Services District</b> Cost of Share - 2016/2017	41030 · Contribution from Special Distr	2,351.00
	Total Mountain Gate Community Services District		2,351.00
08/30/2016	<b>Pine Grove Cemetery District</b> Cost of Share - 2016/2017	41030 · Contribution from Special Distr	203.00
	Total Pine Grove Cemetery District		203.00
07/18/2016	<b>Pine Grove Mosquito Abatement District</b> Cost of Share - 2016/2017	41030 · Contribution from Special Distr	218.00
	Total Pine Grove Mosquito Abatement District		218.00



**Shasta Local Agency Formation Commission**  
**Revenue Statement**  
**July 2016 through June 2017**

Cash Basis

Date	Memo	Account	Paid Amount
<b>Shasta Community Services District</b>			
08/16/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	1,268.00
08/16/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	1,268.00
Total Shasta Community Services District			2,536.00
<b>Shasta County</b>			
<b>CSA13-Alpine Meadows Annex</b>			
11/18/2016	CSA 13 Annexation printing	52430 · Printing	-37.62
03/14/2017	CSA 13 Annexation printing	52430 · Printing	-36.96
03/16/2017	Annexation into CSA 13 - Deposit	42000 · Application Fees	4,150.00
04/27/2017	Executvie Officer Services - March	52402 · EO - Application Processing	-1,782.00
05/08/2017	April Executive Officer services	52402 · EO - Application Processing	-270.00
05/08/2017	Week ending 4/23/2017	52403 · Staff - Application Processing	-55.80
06/19/2017	May Executive Officer Services	52402 · EO - Application Processing	-216.00
06/19/2017	Week ending 5/28/2017	52403 · Staff - Application Processing	-55.80
06/28/2017	CSA #13 - Alpine Meadows Annexatio...	52410 · CDFW Fees	-350.00
06/28/2017	CSA 13 Annexation	52450 · Office Supplies	-4.09
06/30/2017	June Executive Officer Services	52402 · EO - Application Processing	-216.00
06/30/2017	CSA 13 Annexation	52420 · Postage & Shipping	-2.76
Total CSA13-Alpine Meadows Annex			1,122.97
<b>Shasta County - Other</b>			
07/08/2016	Cost of Share - 2016/2017	41020 · Contribution from Shasta County	62,000.00
Total Shasta County - Other			62,000.00
Total Shasta County			63,122.97
<b>Shasta Lake Fire Protection District</b>			
07/25/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	1,921.00
Total Shasta Lake Fire Protection District			1,921.00
<b>Shasta Mosquito &amp; Vector Control District</b>			
07/27/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	5,679.00
Total Shasta Mosquito & Vector Control District			5,679.00
<b>Tierra Robles</b>			
08/22/2016	Pre-Application Agreement Fees	42000 · Application Fees	5,000.00
10/25/2016	Executive Officer services - September	52402 · EO - Application Processing	-539.00
11/18/2016	Executive Officer Services - October	52402 · EO - Application Processing	-54.00
12/15/2016	November Executive Officer services	52402 · EO - Application Processing	-162.00
02/28/2017	Executive Officer Services January	52402 · EO - Application Processing	-108.00
03/14/2017	February Executive Officer Services	52402 · EO - Application Processing	-270.00
04/27/2017	Executvie Officer Services - March	52402 · EO - Application Processing	-108.00
Total Tierra Robles			3,759.00
<b>Tucker Oaks Water District</b>			
08/16/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Distr	117.00
Total Tucker Oaks Water District			117.00
<b>Western Shasta Resource Conservation Dist</b>			
10/24/2016	Cost of Share - 2016/2017	41030 · Contribution from Special Dist	2,905.00
Total Western Shasta Resource Conservation Dist			2,905.00
<b>TOTAL</b>			<b>189,172.94</b>

**Shasta Local Agency Formation Commission**  
**Financial Statement**  
 July 2016 through June 2017

Cash Basis

	Jul '16 - Jun 17
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
41000 · Intergovernmental Revenue	
41010 · Contribution from Cities	62,000.00
41020 · Contribution from Shasta County	62,000.00
41030 · Contribution from Special Distr	62,001.00
<b>Total 41000 · Intergovernmental Revenue</b>	<b>186,001.00</b>
42000 · Application Fees	15,750.00
<b>Total Income</b>	<b>201,751.00</b>
<b>Gross Profit</b>	<b>201,751.00</b>
<b>Expense</b>	
51000 · Salaries & Benefits	
51100 · Employer Payroll Expense	
51103 · Retirement - PERS - Previous EO	3,811.00
<b>Total 51100 · Employer Payroll Expense</b>	<b>3,811.00</b>
<b>Total 51000 · Salaries &amp; Benefits</b>	<b>3,811.00</b>
52000 · Services & Supplies	
52005 · Contract Employment Services	
52006 · Contractor Executive Officer	55,234.71
52008 · Contract LAFCO Personnel	40,762.47
<b>Total 52005 · Contract Employment Services</b>	<b>95,997.18</b>
52009 · Office Services & Supplies	
52010 · Bank & Transfer Fees	138.00
52020 · Communications	1,675.59
52060 · Memberships	3,779.00
52070 · Mileage Reimbursement	258.76
52078 · Office Cleaning	1,170.00
52080 · Office Expense	495.29
52100 · Office Supplies	1,145.50
52110 · Postage & Shipping	844.11
52120 · Printing	54.45
<b>Total 52009 · Office Services &amp; Supplies</b>	<b>9,560.70</b>
52200 · Professional Services	
52201 · Misc Professional Services	
52244 · Fiscal/Audit Services	2,000.00
52251 · InfoTech Services	757.50
52270 · InfoTech - Website	1,318.00
<b>Total 52201 · Misc Professional Services</b>	<b>4,075.50</b>
52285 · Legal Services	
52287 · Miscellaneous Legal Service	6,303.50
<b>Total 52285 · Legal Services</b>	<b>6,303.50</b>
<b>Total 52200 · Professional Services</b>	<b>10,379.00</b>
52309 · Rents, Leases & Misc.	
52310 · Property & Gen Liability Ins	1,630.37
52320 · Publication/Legal Notice-Reg	610.46
52331 · Rents & Leases Equip Post Meter	390.86
52332 · Rents & Leases Equip Copier	4,822.81
52345 · Rents & Leases of Structures	12,794.00
52350 · Small Tools & Equipment <500	65.51

**Shasta Local Agency Formation Commission**  
**Financial Statement**  
July 2016 through June 2017

Cash Basis

	Jul '16 - Jun 17
52500 · Software	461.15
Total 52309 · Rents, Leases & Misc.	20,775.16
52400 · Application Processing Expenses	
52402 · EO - Application Processing	10,546.00
52403 · Staff - Application Processing	407.40
52405 · Legal Services	225.00
52410 · CDFW Fees	650.00
52415 · GIS Services	186.00
52419 · Misc Other	44.94
52420 · Postage & Shipping	18.86
52430 · Printing	153.12
52440 · Public Hearing Notice	321.57
52450 · Office Supplies	25.17
Total 52400 · Application Processing Expenses	12,578.06
52670 · MSR/SOI Expenses	
52675 · GIS Services	2,758.05
52678 · Public Hearing Notice	156.50
52680 · Misc. Other	11,149.43
Total 52670 · MSR/SOI Expenses	14,063.98
52690 · Moving Expenses	
52692 · Contract - LAFCO Staff	3,501.51
52693 · Info Tech Services	225.00
52695 · Office Expense	560.00
52697 · Property & Gen Liability Change	50.00
Total 52690 · Moving Expenses	4,336.51
52720 · Utilities	1,019.86
Total 52000 · Services & Supplies	168,710.45
Total Expense	172,521.45
Net Ordinary Income	29,229.55
Other Income/Expense	
Other Income	
45000 · Interest	111.56
Total Other Income	111.56
Net Other Income	111.56
Net Income	29,341.11

**Shasta Local Agency Formation Commission**  
**Balance Sheet**  
As of June 30, 2017

Cash Basis

	Jun 30, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10020 · US Bank - Operational	
10021 · Application Fees	9,150.00
10020 · US Bank - Operational - Other	4,389.19
Total 10020 · US Bank - Operational	13,539.19
10030 · US Bank - Savings	
10031 · US Bank Contingency Fund	31,861.00
10030 · US Bank - Savings - Other	0.12
Total 10030 · US Bank - Savings	31,861.12
Total Checking/Savings	45,400.31
Total Current Assets	45,400.31
<b>TOTAL ASSETS</b>	<b>45,400.31</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-50.00
Total Accounts Payable	-50.00
Total Current Liabilities	-50.00
Total Liabilities	-50.00
Equity	
30000 · Opening Balance	79,640.86
32000 · Fund Balance	-63,531.66
Net Income	29,341.11
Total Equity	45,450.31
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>45,400.31</b>