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Cash Basis

**Shasta Local Agency Formation Commission**  
**Balance Sheet**  
As of June 30, 2016

	<u>Jun 30, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10010 · LAIF - Savings	
10014 · LAIF - Application Fees	3,110.00
10015 · LAIF- Appropriation Contingency	13,516.00
10010 · LAIF - Savings - Other	-1,379.54
Total 10010 · LAIF - Savings	<u>15,246.46</u>
10020 · US Bank - Operational	862.74
Total Checking/Savings	<u>16,109.20</u>
Total Current Assets	<u>16,109.20</u>
<b>TOTAL ASSETS</b>	<b><u>16,109.20</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
30000 · Opening Balance	79,640.86
32000 · Fund Balance	-78,832.47
Net Income	15,300.81
Total Equity	<u>16,109.20</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>16,109.20</u></b>

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## Shasta Local Agency Formation Commission Financial Statement July 2015 through June 2016

	Jul '15 - Jun 16
<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	62,002.00
<b>Total 41000 · Intergovernmental Revenue</b>	<b>186,002.00</b>
42030 · Miscellaneous Revenue	63.23
<b>Total Income</b>	<b>186,065.23</b>
<b>Gross Profit</b>	<b>186,065.23</b>
<b>Expense</b>	
51000 · Salaries & Benefits	
51100 · Employer Payroll Expense	
51103 · Retirement - PERS - Previous EO	3,016.43
<b>Total 51100 · Employer Payroll Expense</b>	<b>3,016.43</b>
<b>Total 51000 · Salaries &amp; Benefits</b>	<b>3,016.43</b>
52000 · Services & Supplies	
52005 · Contract Employment Services	
52006 · Contractor Executive Officer	45,777.50
52008 · Temporary LAFCO Personnel	36,517.15
<b>Total 52005 · Contract Employment Services</b>	<b>82,294.65</b>
52009 · Office Services & Supplies	
52010 · Bank & Transfer Fees	362.95
52020 · Communications	2,359.12
52030 · Info Tech Tools & Equip	298.00
52060 · Memberships	3,537.00
52070 · Mileage Reimbursement	193.09
52078 · Office Cleaning	1,148.00
52080 · Office Expense	1,106.76
52100 · Office Supplies	611.20
52110 · Postage & Shipping	696.91
<b>Total 52009 · Office Services &amp; Supplies</b>	<b>10,313.03</b>
52200 · Professional Services	
52201 · Misc Professional Services	
52244 · Fiscal/Audit Services	7,500.00
52251 · InfoTech Services	304.50
52270 · InfoTech - Website	639.00
52290 · Planning and GIS	766.25
<b>Total 52201 · Misc Professional Services</b>	<b>9,209.75</b>
52285 · Legal Services	
52287 · Miscellaneous Legal Service	11,474.50
52289 · FY2014/15 Deferred Expenses	30,142.88
<b>Total 52285 · Legal Services</b>	<b>41,617.38</b>
<b>Total 52200 · Professional Services</b>	<b>50,827.13</b>
52309 · Rents, Leases & Misc.	
52310 · Property & Gen Liability Ins	1,727.86
52320 · Publication/Legal Notice-Reg	206.68
52325 · Publication/Legal Notice -App	84.58

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**Shasta Local Agency Formation Commission**  
**Financial Statement**  
July 2015 through June 2016

	<u>Jul '15 - Jun 16</u>
52331 · Rents & Leases Equip Post Meter	341.75
52332 · Rents & Leases Equip Copier	5,326.08
52333 · Rents & Leases Equip Copier Ove	2,136.86
52345 · Rents & Leases of Structures	11,455.21
52500 · Software	69.99
<b>Total 52309 · Rents, Leases &amp; Misc.</b>	<b>21,349.01</b>
52670 · MSR/SOI Expenses	
52675 · GIS Services	1,340.00
<b>Total 52670 · MSR/SOI Expenses</b>	<b>1,340.00</b>
52720 · Utilities	1,870.63
<b>Total 52000 · Services &amp; Supplies</b>	<b>167,994.45</b>
<b>Total Expense</b>	<b>171,010.88</b>
<b>Net Ordinary Income</b>	<b>15,054.35</b>
<b>Other Income/Expense</b>	
Other Income	
45000 · Interest	246.46
<b>Total Other Income</b>	<b>246.46</b>
<b>Net Other Income</b>	<b>246.46</b>
<b>Net Income</b>	<b>15,300.81</b>

**Shasta Local Agency Formation Commission**  
**Budget vs. Actual**  
**July 2015 through June 2016**

	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
41000 · Intergovernmental Revenue				
41010 · Contribution from Cities	62,000.00	62,000.00	0.00	100.0%
41020 · Contribution from Shasta County	62,000.00	62,000.00	0.00	100.0%
41030 · Contribution from Special Distr	62,002.00	62,000.00	2.00	100.0%
<b>Total 41000 · Intergovernmental Revenue</b>	<b>186,002.00</b>	<b>186,000.00</b>	<b>2.00</b>	<b>100.0%</b>
42000 · Application Fees	0.00	5,000.00	-5,000.00	0.0%
42030 · Miscellaneous Revenue	63.23	500.00	-436.77	12.6%
<b>Total Income</b>	<b>186,065.23</b>	<b>191,500.00</b>	<b>-5,434.77</b>	<b>97.2%</b>
<b>Gross Profit</b>	<b>186,065.23</b>	<b>191,500.00</b>	<b>-5,434.77</b>	<b>97.2%</b>
<b>Expense</b>				
51000 · Salaries & Benefits				
51100 · Employer Payroll Expense				
51103 · Retirement - PERS - Previous EO	3,016.43	0.00	3,016.43	100.0%
<b>Total 51100 · Employer Payroll Expense</b>	<b>3,016.43</b>	<b>0.00</b>	<b>3,016.43</b>	<b>100.0%</b>
<b>Total 51000 · Salaries &amp; Benefits</b>	<b>3,016.43</b>	<b>0.00</b>	<b>3,016.43</b>	<b>100.0%</b>
52000 · Services & Supplies				
52005 · Contract Employment Services				
52006 · Contractor Executive Officer	45,777.50	50,000.00	-4,222.50	91.6%
2, 52008 · Temporary LAFCO Personnel	36,517.15	28,375.00	8,142.15	128.7%
<b>Total 52005 · Contract Employment Services</b>	<b>82,294.65</b>	<b>78,375.00</b>	<b>3,919.65</b>	<b>105.0%</b>
52009 · Office Services & Supplies				
52010 · Bank & Transfer Fees	362.95	468.00	-105.05	77.6%
1, 52020 · Communications	2,359.12	2,040.00	319.12	115.6%
52030 · Info Tech Tools & Equip	298.00	300.00	-2.00	99.3%
52060 · Memberships	3,537.00	3,500.00	37.00	101.1%
52070 · Mileage Reimbursement	193.09	240.00	-46.91	80.5%
4, 52078 · Office Cleaning	1,148.00	1,140.00	8.00	100.7%
5, 52080 · Office Expense	1,106.76	500.00	606.76	221.4%
52090 · Office Furnishings <500	0.00	0.00	0.00	0.0%
6, 52100 · Office Supplies	611.20	1,500.00	-888.80	40.7%
52110 · Postage & Shipping	696.91	675.00	21.91	103.2%
52120 · Printing	0.00	200.00	-200.00	0.0%
<b>Total 52009 · Office Services &amp; Supplies</b>	<b>10,313.03</b>	<b>10,563.00</b>	<b>-249.97</b>	<b>97.6%</b>
52200 · Professional Services				
52201 · Misc Professional Services				
52244 · Fiscal/Audit Services	7,500.00	10,000.00	-2,500.00	75.0%
2, 52251 · InfoTech Services	304.50	250.00	54.50	121.8%
52270 · InfoTech - Website	639.00	950.00	-311.00	67.3%
52290 · Planning and GIS	766.25	750.00	16.25	102.2%
<b>Total 52201 · Misc Professional Services</b>	<b>9,209.75</b>	<b>11,950.00</b>	<b>-2,740.25</b>	<b>77.1%</b>
52210 · Audit	0.00	0.00	0.00	0.0%
52250 · InfoTech Services	0.00	0.00	0.00	0.0%
52285 · Legal Services				
52287 · Miscellaneous Legal Service	11,474.50	12,578.00	-1,103.50	91.2%
52289 · FY2014/15 Deferred Expenses	30,142.88	30,052.00	90.88	100.3%
<b>Total 52285 · Legal Services</b>	<b>41,617.38</b>	<b>42,630.00</b>	<b>-1,012.62</b>	<b>97.6%</b>
<b>Total 52200 · Professional Services</b>	<b>50,827.13</b>	<b>54,580.00</b>	<b>-3,752.87</b>	<b>93.1%</b>
52309 · Rents, Leases & Misc.				
3, 52310 · Property & Gen Liability Ins	1,727.86	1,700.00	27.86	101.6%
52320 · Publication/Legal Notice-Reg	206.68	1,000.00	-793.32	20.7%
52331 · Rents & Leases Equip Post Meter	341.75	400.00	-58.25	85.4%
52332 · Rents & Leases Equip Copier	5,326.08	4,452.00	874.08	119.6%
52333 · Rents & Leases Equip Copier Ove	2,136.86	2,137.00	-0.14	100.0%
52345 · Rents & Leases of Structures	11,455.21	12,000.00	-544.79	95.5%
52350 · Small Tools & Equipment <500	0.00	0.00	0.00	0.0%
52500 · Software	69.99	0.00	69.99	100.0%

**Shasta Local Agency Formation Commission**  
**Budget vs. Actual**  
**July 2015 through June 2016**

	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
Total 52309 · Rents, Leases & Misc.	21,264.43	21,689.00	-424.57	98.0%
52340 · Rents & Leases of Structures	0.00	0.00	0.00	0.0%
52400 · Application Processing Expenses				
52402 · EO - Application Processing	0.00	6,000.00	-6,000.00	0.0%
52403 · Staff - Application Processing	0.00	1,000.00	-1,000.00	0.0%
52410 · CDFW Fees	0.00	500.00	-500.00	0.0%
52415 · GIS Services	0.00	500.00	-500.00	0.0%
52418 · Mileage Reimbursement	0.00	100.00	-100.00	0.0%
52419 · Misc Other	0.00	366.00	-366.00	0.0%
52420 · Postage & Shipping	0.00	100.00	-100.00	0.0%
52430 · Printing	0.00	250.00	-250.00	0.0%
52440 · Public Hearing Notice	84.58	500.00	-415.42	16.9%
52450 · Office Supplies	0.00	250.00	-250.00	0.0%
Total 52400 · Application Processing Expenses	84.58	9,566.00	-9,481.42	0.9%
52670 · MSR/SOI Expenses				
52675 · GIS Services	1,340.00	1,561.00	-221.00	85.8%
52677 · Postage Printing	0.00	0.00	0.00	0.0%
52678 · Public Hearing Notice	0.00	0.00	0.00	0.0%
52680 · Misc. Other	0.00	0.00	0.00	0.0%
Total 52670 · MSR/SOI Expenses	1,340.00	1,561.00	-221.00	85.8%
52720 · Utilities	1,870.63	1,800.00	70.63	103.9%
Total 52000 · Services & Supplies	167,994.45	178,134.00	-10,139.55	94.3%
52690 · Moving Expenses				
52691 · Communication	0.00	0.00	0.00	0.0%
52692 · Contract - LAFCO Staff	0.00	0.00	0.00	0.0%
52693 · Info Tech Services	0.00	0.00	0.00	0.0%
52695 · Office Expense	0.00	0.00	0.00	0.0%
52696 · Office Supplies	0.00	0.00	0.00	0.0%
52697 · Property & Gen Liability Change	0.00	0.00	0.00	0.0%
Total 52690 · Moving Expenses	0.00	0.00	0.00	0.0%
Total Expense	171,010.88	178,134.00	-7,123.12	96.0%
Net Ordinary Income	15,054.35	13,366.00	1,688.35	112.6%
Other Income/Expense				
Other Income				
45000 · Interest	246.46	150.00	96.46	
Total Other Income	246.46	150.00	96.46	
Net Other Income	246.46	150.00	96.46	
Net Income	<u>15,300.81</u>	<u>13,516.00</u>	<u>1,784.81</u>	

Costs incurred for the office move in April 2016 included the following:

1. Communication	\$99.00
2. Contract – LAFCO Staff	\$6,816.95
3. Infor Tech Services	\$112.50
4. Office Cleaning – includes carpet cleaning	\$315.00
5. Office Expense – movers, sign removal	\$908.00
6. Office Supplies – moving boxes/mailbox	\$137.61
7. Property & Gen Liability Ins change	\$125.00

**Moving Expenses Total** **\$8,514.06**

Shasta LAFCO Fiscal Year End 2015/2016

<b>Categories</b>	<b>Adopted FY 2015- 16 Budget</b>	<b>FY 2015-16 Actual as of 6/30/2016</b>	<b>Over/Under Budget</b>
<b>REVENUES</b>			
<b>Interest</b>	\$150.00	\$246.46	-\$96.46
<b>Intergovernmental Revenue</b>			
Contribution from Cities	\$62,000.00	\$62,000.00	\$0.00
Contribution from Shasta County	\$62,000.00	\$62,000.00	\$0.00
Contribution from Special Districts	\$62,000.00	\$62,002.00	-\$2.00
<b>Total Intergovernmental Revenue</b>	<b>\$186,000.00</b>	<b>\$186,002.00</b>	<b>-\$2.00</b>
<b>Miscellaneous Revenue</b>	<b>\$500.00</b>	<b>\$63.23</b>	<b>\$436.77</b>
<b>Fees Received - Applications</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>
<b>Revenue Total</b>	<b>\$191,650.00</b>	<b>\$186,311.69</b>	<b>\$5,338.31</b>
<b>EXPENSES</b>			
<b>Salaries &amp; Benefits</b>			
<b>Employer Expense</b>			
Retirement - PERS - Previous EO	\$0.00	\$3,016.43	-\$3,016.43
<b>Salaries &amp; Benefits - Total</b>	<b>\$0.00</b>	<b>\$3,016.43</b>	<b>-\$3,016.43</b>
<b>Contract Services</b>			
Contract Executive Officer	\$50,000.00	\$45,777.50	-\$4,222.50
LAFCO Personnel	\$28,375.00	\$29,700.20	\$1,325.20
<b>Contract Services - Sub Total</b>	<b>\$78,375.00</b>	<b>\$75,477.70</b>	<b>-\$2,897.30</b>
<b>Office Services &amp; Supplies</b>			
Bank & Transfer Fees	\$468.00	\$362.95	\$105.05
Communications	\$2,040.00	\$2,260.12	-\$220.12
Info Tech Tools & Equip	\$300.00	\$298.00	\$2.00
Memberships	\$3,500.00	\$3,537.00	-\$37.00
Mileage Reimbursement	\$240.00	\$193.09	\$46.91
Office Cleaning	\$1,140.00	\$833.00	\$307.00
Office Expense	\$500.00	\$198.76	\$301.24
Office Furnishings	\$0.00	\$0.00	\$0.00
Office Supplies	\$1,500.00	\$473.59	\$1,026.41
Postage & Shipping	\$675.00	\$696.91	-\$21.91
Printing	\$200.00	\$0.00	\$200.00
<b>Office Services Supplies - Sub-Total</b>	<b>\$10,563.00</b>	<b>\$8,853.42</b>	<b>\$1,709.58</b>
<b>Professional Services</b>			
<b>Miscellaneous Professional Services</b>			
Consulting - Misc.	\$0.00	\$0.00	\$0.00
Contract EO- Application Work	\$0.00	\$0.00	\$0.00
Elections	\$0.00	\$0.00	\$0.00
Engineering	\$0.00	\$0.00	\$0.00
Fiscal/Audit Services	\$10,000.00	\$7,500.00	\$2,500.00
InfoTech Services	\$250.00	\$192.00	\$58.00
InfoTech - Website	\$950.00	\$639.00	\$311.00
Planning and GIS	\$750.00	\$766.25	-\$16.25
Other Professional Services	\$0.00	\$0.00	\$0.00
<b>Miscellaneous Services - Sub-Total</b>	<b>\$11,950.00</b>	<b>\$9,097.25</b>	<b>\$2,852.75</b>
<b>Legal Counsel</b>			
Misc. Legal Services	\$12,578.00	\$11,474.50	\$1,103.50
Expenses Deferred from FY 2014/15	\$30,052.00	\$30,142.88	-\$90.88
<b>Legal Counsel Sub Total</b>	<b>\$42,630.00</b>	<b>\$41,617.38</b>	<b>\$1,012.62</b>
<b>Professional Services Sub Total</b>	<b>\$54,580.00</b>	<b>\$50,714.63</b>	<b>\$3,865.37</b>
<b>Applications Processing Expenses</b>			
Contract EO- Application Processing	\$6,000.00	\$0.00	\$6,000.00

Shasta LAFCO Fiscal Year End 2015/2016

<b>Categories</b>	<b>Adopted FY 2015- 16 Budget</b>	<b>FY 2015-16 Actual as of 6/30/2016</b>	<b>Over/Under Budget</b>
Support Staff - Application Processing	\$1,000.00	\$0.00	\$1,000.00
CDFW Fees	\$500.00	\$0.00	\$500.00
GIS Services	\$500.00	\$0.00	\$500.00
Mileage Reimbursement	\$100.00	\$0.00	\$100.00
Misc Other	\$366.00	\$0.00	\$366.00
Postage & Shipping	\$100.00	\$0.00	\$100.00
Printing	\$250.00	\$0.00	\$250.00
Public Hearing Notice	\$500.00	\$84.58	\$415.42
Office Supplies	\$250.00	\$0.00	\$250.00
<b>Applications Processing Sub-total</b>	<b>\$9,566.00</b>	<b>\$84.58</b>	<b>\$9,481.42</b>
<b>Rents, Leases &amp; Misc.</b>			
Property & General Liability	\$1,700.00	\$1,602.86	\$97.14
Publications/Legal Notices - Regular	\$1,000.00	\$206.68	\$793.32
Rents & Leases Equipment - Postage Met	\$400.00	\$341.75	\$58.25
Rents & Leases Equipment - Copier	\$4,452.00	\$5,326.08	-\$874.08
Rents & Leases Equip-FY 2014-15 Copy C	\$2,137.00	\$2,136.86	\$0.14
Rents & Leases of Structures	\$12,000.00	\$11,455.21	\$544.79
Small Tools & Equipment	\$0.00	\$0.00	\$0.00
Software	\$0.00	\$69.99	-\$69.99
<b>Rents, Leases &amp; Misc. Sub Total</b>	<b>\$21,689.00</b>	<b>\$21,139.43</b>	<b>\$549.57</b>
<b>MSR/SOI Expenses</b>			
CDFW Fees	\$0.00	\$0.00	\$0.00
GIS Services	\$1,561.00	\$1,340.00	-\$221.00
Mileage Reimbursement	\$0.00	\$0.00	\$0.00
Postage Printing	\$0.00	\$0.00	\$0.00
Public Hearing Notice	\$0.00	\$0.00	\$0.00
Office Supplies	\$0.00	\$0.00	\$0.00
Misc. Other	\$0.00	\$0.00	\$0.00
<b>MSR/SOI Expenses Sub-total</b>	<b>\$1,561.00</b>	<b>\$1,340.00</b>	<b>-\$221.00</b>
<b>Moving Expenses</b>			
Communication	\$0.00	\$99.00	-\$99.00
Contract - LAFCO Staff	\$0.00	\$6,816.95	-\$6,816.95
Info Tech Services	\$0.00	\$112.50	-\$112.50
Office Cleaning - includes carpet cleaning	\$0.00	\$315.00	-\$315.00
Office Expense - Movers, sign removal	\$0.00	\$908.00	-\$908.00
Office Supplies - moving boxes/mailbox	\$0.00	\$137.61	-\$137.61
Property & Gen Liability Ins change	\$0.00	\$125.00	-\$125.00
<b>Moving Expenses Sub-total</b>	<b>\$0.00</b>	<b>\$8,514.06</b>	<b>-\$8,514.06</b>
<b>Transportation/Travel &amp; Utilities</b>			
Transportation/Travel - Staff	\$0.00	\$0.00	\$0.00
Transportation/Travel - Commissioner	\$0.00	\$0.00	\$0.00
Utilities	\$1,800.00	\$1,870.63	-\$70.63
<b>Trans./Travel &amp; Utilities Sub Total</b>	<b>\$1,800.00</b>	<b>\$1,870.63</b>	<b>-\$70.63</b>
<b>TOTAL EXPENSES</b>	<b>\$178,134.00</b>	<b>\$171,010.88</b>	<b>\$7,123.12</b>
<b>Appropriation for Contingency</b>	<b>\$13,516.00</b>	<b>\$0.00</b>	<b>\$13,516.00</b>