

**Spreadsheet of First-Quarter
Expenditures, Reserves, and Revenues**

Attachment 1

FISCAL YEAR 2012-13

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 11-12	ADOPTED BUDGET FY 12-13	AMENDED BUDGET FY 12-13	THRU 1st Quarter	PERCENT THRU 1st Q
	SALARIES AND BENEFITS					
1010	<i>Regular Salary, Cell Phone, and Bilingual</i>	\$ 372,803.36	\$ 421,821.00	\$399,821.00	\$ 85,849.26	20%
1030	Merit Incentive (Auto)	\$ 14,600.04	\$ 14,881.00	\$14,881.00	\$ 3,369.24	23%
1035	Overtime	\$ 801.86	\$ -	\$ -	\$ 354.38	
1045	Termination Payment	\$ -	\$ -	\$ -	\$ -	
1110	General Member Retirement	\$ 59,327.65	\$ 81,588.00	\$ 81,588	\$ 15,599.59	19%
1130	Survivors Benefits	\$ 92.56	\$ 118.00	\$ 118	\$ 18.96	16%
1135	Indemnification - General	\$ 14,396.54	\$ 18,639.00	\$ 18,639	\$ 3,364.58	18%
1200	Employee Group Insurance (Health Subsidy)	\$ 29,005.10	\$ 46,407.00	\$ 46,407	\$ 7,799.96	17%
1205	Long-Term Disability	\$ 857.90	\$ 1,030.00	\$ 1,030	\$ 202.06	20%
1207	Vision Care Insurance	\$ 588.64	\$ 750.00	\$ 750	\$ 135.84	18%
1215	Dental Insurance & Health Subsidy	\$ 1,845.94	\$ 1,427.00	\$ 1,427	\$ 401.24	28%
1220	Psychological Services	\$ -	\$ -	\$ -	\$ -	
1222	Short-Term Disability	\$ 1,044.16	\$ 1,330.00	\$ 1,330	\$ 458.11	34%
1225	Social Security Medicare	\$ 4,723.36	\$ 4,904.00	\$ 4,904	\$ 1,064.55	22%
1235	Workers' Compensation	\$ 2,090.57	\$ 4,401.00	\$ 4,401	\$ 903.97	21%
1240	Life Insurance & Medical Trust Fund	\$ 3,814.22	\$ 4,995.00	\$ 4,995	\$ 998.74	20%
1305	Other (Medical Reimbursement Plan)	\$ 2,585.00	\$ 6,896.00	\$ 6,896	\$ 600.00	9%
1310	Indemnification	\$ -	\$ -	\$ -	\$ -	
1314	401a Defined (LAFCO Contribution)	\$ 1,288.93	\$ 1,557.00	\$ 1,557	\$ 303.46	19%
1315	401k Contribution	\$ 19,670.54	\$ 24,101.00	\$ 24,101	\$ 4,669.86	19%
1317	Deferred Compensation (inactive)				\$ -	
1000	Salary Reserve	\$ -	\$ 9,000.00	\$ 9,000.00	\$ -	0%
	TOTAL SALARIES & BENEFITS	\$ 529,536.37	\$ 643,845.00	\$621,845.00	\$ 126,093.80	20%
	Staffing (Full time equivalent units)	4.5	5.5	4.5		
	SERVICES AND SUPPLIES					
	Services:					
2037	COMNET Charge (ISF)	\$ 2,872.00	\$ 2,784.00	\$ 2,784.00	\$ 667.36	24%
2038	Long Distance Charges	\$ 57.89	\$ 334.00	\$ 334.00	\$ 16.32	5%
2040	Relocation Charges - Phone Service		\$ -	\$ -	\$ -	
2041	Phone Service/Outside Company	\$ 446.92	\$ 543.00	\$ 543.00	\$ 13.07	2%
2043	Electronic Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	
2075	Membership Dues	\$ 7,870.00	\$ 8,067.00	\$ 8,067.00	\$ 7,154.00	89%
2076	Tuition Reimbursement	\$ 341.37	\$ 2,000.00	\$ 2,000.00	\$ -	0%
2080	Publications	\$ 2,399.06	\$ 2,516.00	\$ 2,516.00	\$ 707.81	28%
2085	Legal Notices	\$ 14,647.97	\$ 24,000.00	\$ 24,000.00	\$ 1,501.31	6%
2115	Computer Software	\$ 3,222.35	\$ 3,800.00	\$ 3,800.00	\$ 1,712.00	45%
2125	Inventoriable Equipment	\$ 2,069.74	\$ -	\$ -	\$ 2,294.53	
2195	Reimbursement Services and Supplies	\$ -	\$ -	\$ -	\$ -	
2245	Other Insurance	\$ 7,045.14	\$ 8,000.00	\$ 8,000.00	\$ 6,997.65	87%
	Supplies:					
2305	General Office Expense	\$ 5,842.49	\$ 8,382.00	\$ 8,382.00	\$ 700.67	8%
2308	Credit Card Clearing Account	\$ 1,125.52	\$ -	\$ -	\$ 54.08	
2310	Postage - Direct Charge	\$ 8,972.41	\$ 9,512.00	\$ 9,512.00	\$ 1,898.05	20%
2315	Records Storage	\$ 661.23	\$ 1,680.00	\$ 1,680.00	\$ 217.08	13%
2316	Surplus Handling	\$ 20.00	\$ -	\$ -	\$ -	
2323	Reproduction Services	\$ 729.86	\$ 600.00	\$ 600.00	\$ 12.65	2%
2335	Temporary Services		\$ -	\$ 22,000.00		
	Consultant & Special Services:					
2400	Prof & Special Service (Legal Counsel)	\$ 24,758.00	\$ 39,040.00	\$ 39,040.00	\$ 9,098.83	23%

FISCAL YEAR 2012-13

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2405	Auditing	\$ 6,932.00	\$ 8,140.00	\$ 8,140.00	\$ -	0%
2410	Data Processing	\$ 6,212.09	\$ 7,800.00	\$ 7,800.00	\$ 1,665.11	21%
2415	COWCAP	\$ 18,772.00	\$ 9,220.00	\$ 9,220.00	\$ 2,304.75	25%
2420	ISD Other IT Services	\$ 206.40	\$ 206.00	\$ 206.00	\$ 58.52	28%
2421	ISD Direct	\$ 1,690.00	\$ 1,200.00	\$ 1,200.00	\$ 32.50	3%
2424	Mgmt & Tech (Environmental Consultant)	\$ 8,078.00	\$ 8,500.00	\$ 8,500.00	\$ 3,770.00	44%
2444	Security Services	\$ 408.00	\$ 480.00	\$ 480.00	\$ 102.00	21%
2445	Other Professional (Commission, Surveyor, ROV)	\$ 41,878.40	\$ 50,954.00	\$ 78,115.00	\$ 19,791.03	39%
2449	Outside Legal (Litigation & Special Counsel)	\$ -	\$ -	\$ -	\$ -	
2450	System Development	\$ -	\$ -	\$ 23,863.00	\$ 1,196.22	
2460	GIMS Charges	\$ 10,524.00	\$ 12,600.00	\$ 12,600.00	\$ 10,500.00	83%
	Lease/Purchases:					
2895	Rent/Lease Equipment (copier)	\$ 7,677.98	\$ 7,881.00	\$ 7,881.00	\$ 1,526.57	19%
2905	Office/Hearing Chamber Rental	\$ 55,437.53	\$ 48,358.00	\$ 48,358.00	\$ 16,537.09	34%
	Travel Related Expenses:					
2940	Private Mileage	\$ 6,579.31	\$ 8,690.00	\$ 8,690.00	\$ 1,165.84	13%
2941	Conference/Training	\$ 4,215.00	\$ 4,770.00	\$ 4,770.00	\$ 3,090.00	65%
2942	Hotel	\$ 5,692.18	\$ 6,768.00	\$ 6,768.00	\$ 1,459.50	22%
2943	Meals	\$ 1,214.44	\$ 1,500.00	\$ 1,500.00	\$ 214.90	14%
2944	Car Rental	\$ 589.10	\$ 400.00	\$ 400.00	\$ 796.61	199%
2945	Air Travel	\$ 1,915.20	\$ 600.00	\$ 600.00	\$ -	0%
2946	Other Travel	\$ 437.62	\$ 745.00	\$ 745.00	\$ 192	26%
	Other Charges:					
5012	Services Out (Staples)	\$ 1,098.17	\$ 4,800.00	\$ 4,800.00	\$ 379.53	8%
	TOTAL SERVICES & SUPPLIES	\$ 262,639.37	\$ 294,870.00	\$ 367,894.00	\$ 97,827.58	33%
	TOTAL EXPENDITURES	\$ 792,175.74	\$ 938,715.00	\$ 989,739.00	\$ 223,921.38	24%
6000	Contingency	\$ -	\$ 44,327.00	\$ 84,730.00	\$ -	0%
6010	COWCAP Reserve	\$ -	\$ 46,780.00	\$ 46,780.00	\$ -	0%
6025	General Reserve	\$ -	\$ 200,000.00	\$ 200,000.00	\$ -	0%
6030	Compensated Absences Reserve	\$ -	\$ 66,620.00	\$ 66,620.00	\$ -	0%
	TOTAL APPROPRIATION	\$ 792,175.74	\$ 1,296,442.00	\$ 1,387,869.00	\$ 223,921.38	17%

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CONTRIBUTION REVENUES						
Use of Money:						
8500	Interest	\$ 3,991.78	\$ 4,000.00	\$ 4,000.00	\$ 720.68	18%
Mandatory Contribution from Governments:						
8842	Local Government -- For FY 2011-12 apportionment to County, Cities, and Independent Special Districts of approximately \$311,213 each	\$ 933,639.02	\$ 903,000.00	\$ 903,000.00	\$ 864,473.50	96%
Fees and Deposits (Current Services):						
9545	Individual Notice	\$ 1,237.50	\$ 1,400.00	\$ 1,400.00	\$ 1,802.35	129%
9555	Legal Services	\$ 4,733.10	\$ 2,300.00	\$ 2,300.00	\$ 2,552.13	111%
9655	GIMS Fees	\$ 2,710.00	\$ 2,000.00	\$ 2,000.00	\$ -	0%
9660	Environmental	\$ 3,312.58	\$ 1,500.00	\$ 1,500.00	\$ 1,945.00	130%
9800	LAFCO Fees	\$ 20,758.22	\$ 10,000.00	\$ 10,000.00	\$ 10,540.16	105%
	Total Fees and Deposits	\$ 32,751.40	\$ 17,200.00	\$ 17,200.00	\$ 16,839.64	98%
TOTAL CONTRIBUTION REVENUES		\$ 970,382.20	\$ 924,200.00	\$ 924,200.00	\$ 882,033.82	95%
OTHER REVENUES						
9910	Refunds from Prior Year Revenue	\$ (2,026.62)	\$ (18,563.00)	\$ (18,563.00)	\$ (973.81)	5%
9930	Miscellaneous Revenues	\$ 517.00	\$ 500.00	\$ 500.00	\$ 6.00	1%
Carryover from Prior Year						
9970	Contingencies (Account 6000)	\$ 35,197.00	\$ 41,507.00	\$ 41,507.00	\$ 41,507.00	100%
9970	COWCAP Reserve (Account 6010)		\$ 56,000.00	\$ 56,000.00	\$ 56,000.00	100%
9970	General Reserve (Account 6025)	\$ 124,108.00	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00	100%
9970	Comp. Absences Reserve (Account 6030)		\$ 62,003.00	\$ 62,003.00	\$ 62,003.00	100%
9970	Digital Archiving Project (1010, 1035, 2245)			\$ 33,056.00	\$ 33,056.00	
9970	Other Carryover	\$ 145,729.72	\$ 50,795.00	\$ 109,166.00	\$ 109,166.00	215%
TOTAL OTHER REVENUES		\$ 303,525.10	\$ 372,242.00	\$ 463,669.00	\$ 480,764.19	129%
TOTAL REVENUES		\$ 1,273,907.30	\$ 1,296,442.00	\$ 1,387,869.00	\$ 1,362,798.01	105%