Spreadsheet of Mid- Year Expenditures, reserves, and Revenues

Attachment 1

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 11-12	ADOPTED BUDGET FY 12-13	AMENDED BUDGET FY 12-13	THRU 1ST QUARTER	THRU MID YEAR	PERCENT THRU MIDYEAR	Projected Remaining	Projected Year-end Total	Projected Year-end Percent
	SALARIES AND BENEFITS									
1010	Regular Salary, Cell Phone, and Bilingual	$ 372,803.36	$ 421,821.00	$ 399,821.00	$ 85,849.26	$ 194,581.85	49%	$ 186,325.43	$ 380,907.28	95%
1030	Merit Incentive (Auto)	14,600.04	14,881.00	14,881.00	3,369.24	7,300.02	49%	$ 7,300.02	$ 14,600.04	98%
1035	Overtime	801.86	-	-	354.38	626.24		$ 1,418.40	$ 2,044.64	
1045	Termination Payment									
1110	General Member Retirement	59,327.65	81,588.00	81,588.00	15,599.59	35,841.77	44%	$ 29,617.17	$ 65,458.94	80%
1130	Survivors Benefits	92.56	118.00	118.00	18.96	40.52	34%	$ 40.04	$ 80.56	68%
1135	Indemnification - General	14,396.54	18,639.00	18,639.00	3,364.58	7,625.34	41%	$ 7,890.87	$ 15,516.21	83%
1200	Employee Group Insurance (Health Subsidy)	29,005.10	46,407.00	46,407.00	7,799.96	17,529.75	38%	$ 18,069.61	$ 35,599.36	77%
1205	Long-Term Disability	857.90	1,030.00	1,030.00	202.06	440.48	43%	$ 442.95	$ 883.43	86%
1207	Vision Care Insurance	588.64	750.00	750.00	135.84	294.32	39%	$ 294.32	$ 588.64	78%
1215	Dental Insurance & Health Subsidy	1,845.94	1,427.00	1,427.00	401.24	856.03	60%	$ 844.61	$ 1,700.64	119%
1220	Psychological Services									
1222	Short-Term Disability	1,044.16	1,330.00	1,330.00	458.11	1,252.68	94%	$ 1,458.57	$ 2,711.25	204%
1225	Social Security Medicare	4,723.36	4,904.00	4,904.00	1,064.55	2,433.05	50%	$ 2,415.18	$ 4,848.23	99%
1235	Workers' Compensation	2,090.57	4,401.00	4,401.00	903.97	1,482.97	34%	$ 2,081.05	$ 3,564.02	81%
1240	Life Insurance & Medical Trust Fund	3,814.22	4,995.00	4,995.00	998.74	2,194.27	44%	$ 2,496.08	$ 4,690.35	94%
1305	Other (Medical Reimbursement Plan)	2,585.00	6,896.00	6,896.00	600.00	1,300.00	19%	$ 2,272.00	$ 3,572.00	52%
1310	Indemnification									
1314	401a Defined (LAFCO Contribution)	1,288.93	1,557.00	1,557.00	303.46	661.58	42%	$ 664.92	$ 1,326.50	85%
1315	401k Contribution	19,670.54	24,101.00	24,101.00	4,669.86	10,398.38	43%	$ 10,638.78	$ 21,037.16	87%
1317	Deferred Compensation (inactive)									
1000	Salary Reserve	-	9,000.00	9,000.00	-	-	0%	$ 9,000.00	$ 9,000.00	100%
	TOTAL SALARIES & BENEFITS	**$ 529,536.37**	**$ 643,845.00**	**$ 621,845.00**	**$ 126,093.80**	**$ 284,859.25**	**46%**	**$ 283,270.01**	**$ 568,129.26**	**91%**
	Staffing (Full time equivalent units)	4.5	5.5							
	SERVICES AND SUPPLIES									
	Services:									
2037	COMNET Charge (ISF)	$ 2,872.00	$ 2,784.00	$ 2,784.00	$ 667.36	$ 1,308.40	47%	$ 1,282.08	$ 2,590.48	93%
2038	Long Distance Charges	57.89	334.00	334.00	16.32	31.12	9%	$ 60.00	$ 91.12	27%
2040	Relocation Charges - Phone Service		-	-	-	-		$ -	$ -	
2041	Phone Service/Outside Company	446.92	543.00	543.00	13.07	117.64	22%	$ 280.00	$ 397.64	73%
2043	Electronic Equipment Maintenance	-	-	-	-	-		$ -	$ -	
2075	Membership Dues	7,870.00	8,067.00	8,067.00	7,154.00	8,089.00	100%	$ -	$ 8,089.00	100%
2076	Tuition Reimbursement	341.37	2,000.00	2,000.00	-	-	0%	$ 500.00	$ 500.00	25%
2080	Publications	2,399.06	2,516.00	2,516.00	707.81	1,648.21	66%	$ 1,362.71	$ 3,010.92	120%
2085	Legal Notices	14,647.97	24,000.00	24,000.00	1,501.31	3,070.84	13%	$ 10,500.00	$ 13,570.84	57%
2115	Computer Software	3,222.35	3,800.00	3,800.00	1,712.00	2,622.35	69%	$ -	$ 2,622.35	69%
2125	Inventoriable Equipment	2,069.74	-	-	2,294.53	3,252.03		$ -	$ 3,252.03	
2195	Reimbursement Services and Supplies	-	-	-	-	-		$ -	$ -	
2245	Other Insurance	7,045.14	8,000.00	8,000.00	6,997.65	6,997.65	87%	$ -	$ 6,997.65	87%
	Supplies:									
2305	General Office Expense	5,842.49	8,382.00	8,382.00	700.67	2,983.58	36%	$ 5,581.50	$ 8,565.08	102%
2308	Credit Card Clearing Account	1,125.52	-	-	54.08	(670.64)		$ 1,000.00	$ 329.36	
2310	Postage - Direct Charge	8,972.41	9,512.00	9,512.00	1,898.05	3,110.22	33%	$ 4,556.00	$ 7,666.22	81%
2315	Records Storage	661.23	1,680.00	1,680.00	217.08	361.80	22%	$ 980.00	$ 1,341.80	80%

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 11-12	ADOPTED BUDGET FY 12-13	AMENDED BUDGET FY 12-13	THRU 1ST QUARTER	THRU MID YEAR	PERCENT THRU MIDYEAR	Projected Remaining	Projected Year-end Total	Projected Year-end Percent
2316	Surplus Handling	20.00	-	-	-	-		$ -	$ -	
2323	Reproduction Services	729.86	600.00	600.00	12.65	12.65	2%	$ 150.00	$ 162.65	27%
2335	Temporary Services		-	22,000.00		5,529.76	25%	$ 16,470.24	$ 22,000.00	100%
	Consultant & Special Services:									
2400	Prof & Special Service (Legal Counsel)	24,758.00	39,040.00	39,040.00	9,098.83	17,426.24	45%	$ 17,040.00	$ 34,466.24	88%
2405	Auditing	6,932.00	8,140.00	8,140.00	-	4,000.00	49%	$ 4,481.50	$ 8,481.50	104%
2410	Data Processing	6,212.09	7,800.00	7,800.00	1,665.11	3,461.87	44%	$ 3,900.00	$ 7,361.87	94%
2415	COWCAP	18,772.00	9,220.00	9,220.00	2,304.75	4,609.50	50%	$ 4,609.50	$ 9,219.00	100%
2420	ISD Other IT Services	206.40	206.00	206.00	58.52	120.50	58%	$ 123.96	$ 244.46	119%
2421	ISD Direct	1,690.00	1,200.00	1,200.00	32.50	738.77	62%	$ 600.00	$ 1,338.77	112%
2424	Mgmt & Tech (Environmental Consultant)	8,078.00	8,500.00	8,500.00	3,770.00	5,245.00	62%	$ 4,515.00	$ 9,760.00	115%
2444	Security Services	408.00	480.00	480.00	102.00	204.00	43%	$ 204.00	$ 408.00	85%
2445	Other Prof (Commission, Surveyor, ROV)	41,878.40	50,954.00	78,115.00	19,791.03	26,320.13	34%	$ 32,046.21	$ 58,366.34	75%
2449	Outside Legal (Litigation & Special Counsel)	-	-	-	-	-		$ 959.80	$ 959.80	
2450	System Development	-	-	23,863.00	1,196.22	7,548.16	32%	$ 20,911.99	$ 28,460.15	119%
2460	GIMS Charges	10,524.00	12,600.00	12,600.00	10,500.00	10,500.00	83%	$ 600.00	$ 11,100.00	88%
	Lease/Purchases:									
2895	Rent/Lease Equipment (copier)	7,677.98	7,881.00	7,881.00	1,526.57	2,602.25	33%	$ 1,800.00	$ 4,402.25	56%
2905	Office/Hearing Chamber Rental	55,437.53	48,358.00	48,358.00	16,537.09	28,939.09	60%	$ 23,904.00	$ 52,843.09	109%
	Travel Related Expenses:									
2940	Private Mileage	6,579.31	8,690.00	8,690.00	1,165.84	3,541.47	41%	$ 2,540.16	$ 6,081.63	70%
2941	Conference/Training	4,215.00	4,770.00	4,770.00	3,090.00	3,234.00	68%	$ 1,500.00	$ 4,734.00	99%
2942	Hotel	5,692.18	6,768.00	6,768.00	1,459.50	4,684.05	69%	$ 972.00	$ 5,656.05	84%
2943	Meals	1,214.44	1,500.00	1,500.00	214.90	452.52	30%	$ 340.00	$ 792.52	53%
2944	Car Rental	589.10	400.00	400.00	796.61	1,077.47	269%	$ 400.00	$ 1,477.47	369%
2945	Air Travel	1,915.20	600.00	600.00	-	745.80	124%	$ 1,200.00	$ 1,945.80	324%
2946	Other Travel	437.62	745.00	745.00	192.00	248.62	33%	$ 440.00	$ 688.62	92%
	Other Charges:									
5012	Services Out (Staples)	1,098.17	4,800.00	4,800.00	379.53	753.05	16%	$ 2,400.00	$ 3,153.05	66%
	TOTAL SERVICES & SUPPLIES	**$ 262,639.37**	**$ 294,870.00**	**$ 367,894.00**	**$ 97,827.58**	**$ 164,917.10**	**45%**	**$ 168,210.65**	**$ 333,127.75**	**91%**
TOTAL EXPENDITURES		**$ 792,175.74**	**$ 938,715.00**	**$ 989,739.00**	**$ 223,921.38**	**$ 449,776.35**	**45%**	**$ 451,480.66**	**$ 901,257.01**	**91%**
6000	Contingency	-	44,327.00	84,730.00	-	-	0%	$ -	$ -	0%
6010	COWCAP Reserve	-	46,780.00	46,780.00	-	-	0%	$ -	$ -	0%
6025	General Reserve	-	200,000.00	200,000.00	-	-	0%	$ -	$ -	0%
6030	Compensated Absences Reserve	-	66,620.00	66,620.00	-	-	0%	$ -	$ -	0%
TOTAL APPROPRIATION		**$ 792,175.74**	**$ 1,296,442.00**	**$ 1,387,869.00**	**$ 223,921.38**	**$ 449,776.35**	**32%**	**$ 451,480.66**	**$ 901,257.01**	**65%**

ACCT #	ACCOUNT NAME	ACTUAL YEAR-END FY 11-12	ADOPTED BUDGET FY 12-13	AMENDED BUDGET FY 12-13	THRU 1st Quarter	THRU MID YEAR	PERCENT THRU MIDYEAR	Projected Remaining	Projected Year-end Total	Projected Year-end Percent
CONTRIBUTION REVENUES										
	Use of Money:									
8500	Interest	$ 3,991.78	$ 4,000.00	$ 4,000.00	$ 720.68	$ 2,041.92	51%	$ 1,800.00	$ 3,841.92	96%
	Mandatory Contribution from Governments:									
8842	Local Government -- For FY 2011-12 apportionment to County, Cities, and Independent Special Districts of approximately $311,213 each	933,639.02	903,000.00	903,000.00	864,473.50	864,733.73	96%	-	864,733.73	96%
	Fees and Deposits (Current Services):									
9545	Individual Notice	1,237.50	1,400.00	1,400.00	1,802.35	1,802.35	129%		1,802.35	129%
9555	Legal Services	4,733.10	2,300.00	2,300.00	2,552.13	2,970.20	129%		2,970.20	129%
9655	GIMS Fees	2,710.00	2,000.00	2,000.00	-	1,255.00	63%		1,255.00	63%
9660	Environmental	3,312.58	1,500.00	1,500.00	1,945.00	2,293.57	153%		2,293.57	153%
9800	LAFCO Fees	20,758.22	10,000.00	10,000.00	10,540.16	12,911.34	129%		12,911.34	129%
	Total Fees and Deposits	32,751.40	17,200.00	17,200.00	16,839.64	21,232.46	123%	-	21,232.46	123%
TOTAL CONTRIBUTION REVENUES		**$ 970,382.20**	**$ 924,200.00**	**$ 924,200.00**	**$ 882,033.82**	**$ 888,008.11**	**96%**	**$ 1,800.00**	**$ 889,808.11**	**96%**
OTHER REVENUES										
9910	Refunds from Prior Year Revenue	$ (2,026.62)	$ (18,563.00)	$ (18,563.00)	$ (973.81)	$ 366.89	-2%	$ (1,497.43)	$ (1,130.54)	6%
9930	Miscellaneous Revenues	517.00	500.00	500.00	6.00	32.00	6%	$ -	$ 32.00	6%
	Carryover from Prior Year									
9970	Contingencies	35,197.00	41,507.00	41,507.00	41,507.00	41,507.00	100%	-	41,507.00	100%
9970	COWCAP Reserve		56,000.00	56,000.00	56,000.00	56,000.00	100%	-	56,000.00	100%
9970	General Reserve	124,108.00	180,000.00	180,000.00	180,000.00	180,000.00	100%	-	180,000.00	100%
9970	Comp. Absences Reserve		62,003.00	62,003.00	62,003.00	62,003.00	100%	-	62,003.00	100%
9970	Digital Archiving Project			33,056.00	33,056.00	33,056.00		-	33,056.00	100%
9970	Other Carryover	145,729.72	50,795.00	109,166.00	109,165.56	108,936.70	100%	-	108,936.70	100%
TOTAL OTHER REVENUES		**$ 303,525.10**	**$ 372,242.00**	**$ 463,669.00**	**$ 480,763.75**	**$ 481,901.59**	**104%**	**$ (1,497.43)**	**$ 480,404.16**	**104%**
TOTAL REVENUES		**$ 1,273,907.30**	**$ 1,296,442.00**	**$ 1,387,869.00**	**$ 1,362,797.57**	**$ 1,369,909.70**	**99%**	**$ 302.57**	**$ 1,370,212.27**	**99%**

Note: Spreadsheet utilizes the cash basis of accounting and does not include accrual/reversal data which do not affect fund balance.