

**LOCAL AGENCY FORMATION COMMISSION  
COUNTY OF SAN BERNARDINO**

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**DATE:** NOVEMBER 4, 2005  
**FROM:** KATHLEEN ROLLINGS-McDONALD, Executive Officer  
**TO:** LOCAL AGENCY FORMATION COMMISSION

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**SUBJECT: AGENDA ITEM #10 – QUARTERLY FINANCIAL REPORT FOR  
PERIOD JULY 1 THROUGH SEPTEMBER 30, 2005**

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**RECOMMENDATION:**

No action is required. Note report and file.

**BACKGROUND:**

Staff is presenting the Commission with a spreadsheet which summarizes the Commission expenditures and revenues for the period beginning July 1, 2005, through the end of the first quarter, September 30, 2005 (Attachment #1). The information attached shows that the Commission has received 89.38% of its anticipated revenues and has incurred 27.22% of its anticipated expenditures. The revenue receipts identified include the mandatory payments from the County, all of the 24 cities, and 51 of 53 independent special districts.

Expenditures are in general on target for the fiscal year, except for the Temporary Services category. In order to accommodate the increased workload, staff has been utilizing temporary staff through a County-authorized vendor to assist in the circulation of materials, copying, collating, mailing landowner notices, etc. The expenditure estimates identified on the spreadsheet include full year payments for Account #2075 Memberships (payment for CALAFCO and CSDA memberships), new Account 2210 for Property Liability through the County's Risk Management Division, Account #2245 Insurance (property liability, etc. purchased through CSDA), Account #2415 COWCAP charges (county-wide cost allocation plan), Account #2115 Computer Software (new equipment purchases), and Account #2125 Inventoriable Equipment (new computer hardware).

Revenues within the fee categories are exceeding expectations as illustrated by the percentage of receipts for LAFCO filing fees Account #9800 (76.37% of yearly estimate). Attached to this report is a copy of the chart outlining a comparison of the Commission's proposal type activity through October 20, 2005 (Attachment #2).

The staff will be happy to respond to any questions on this information prior to or at the hearing.

KRM/

Attachments:

1. First Quarter Status Report Spreadsheet Expenditures and Revenues
2. Chart of Illustrating Proposal Activity