

LOCAL AGENCY FORMATION COMMISSION COUNTY OF SAN BERNARDINO

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DATE: OCTOBER 10, 2006
FROM: MICHAEL TUERPE, LAFCO Analyst
TO: LOCAL AGENCY FORMATION COMMISSION

SUBJECT: Agenda Item # 10: First Quarter Financial Report for Period
July 1, 2006 through September 30, 2006

RECOMMENDATION:

No action is required. Note report and file.

BACKGROUND:

Staff is presenting the Commission with a spreadsheet which summarizes the Commission expenditures, encumbrances, and revenues for the period beginning July 1, 2006, through the end of the first quarter, September 30, 2006 (Attachment #1). The information attached shows that the Commission has incurred 31.68% of its anticipated expenditures and has received 85.68% of its anticipated revenues.

Although 31.69% of expenditures have been incurred, Total Expenditures are generally on target for the fiscal year. Expenditures within the 1000 series of accounts (Salaries and Benefits) are at 26.95% of appropriation authority. However, the first quarter included payments of seven pay periods, and Workers' Compensation premiums (Account 1235) have been paid for the first two quarters of the fiscal year.

Expenditures within the 2000 series of accounts (Services and Supplies) are at 38.98% of appropriation authority. The expenditure estimates identified on the spreadsheet include:

- One time payments for the move to our new office location totaling \$13,360 in Accounts:

- 2043 Electronic Equipment Maintenance (phone installation - \$6,250).
- 2305 General Office Expense (furniture - \$1,455).
- 2420 Distributed Data Processing (wide area network and related hardware - \$4,000).
- 2421 ISD Direct (physical move and set-up of technology equipment – \$655).
- One time payments for technology upgrades totaling \$1,263 in Accounts:
 - 2421 ISD Direct (migration to the County active domain - \$347).
 - 2125 Inventoriable Equipment (computer related hardware - \$916).
- Full year payments totaling \$29,417 in Accounts:
 - 2245 Other Insurance (property liability purchased through SDRMA - \$7,987).
 - 2415 COWCAP (Countywide cost allocation plan, payment for FY 05-06 - \$21,430).
- Encumbered amounts for the purchase of a digital archiving system totaling \$20,258 in Accounts:
 - 2115 Computer Software (digital archiving system - \$7,564).
 - 2445 Other Professional Services (conversion of former digital archiving system and scanning of closed files - \$12,694).
- Postage (Account 2310) and Printing (Account 2323):
 - LAFCO 3048 and 3048A totaling \$16,978, not including LAFCO 3048B, (postage - \$9,985 and printing - \$6,993). However, the applicant submitted deposits for these anticipated costs, and actual costs exceeding the deposits will be reimbursed to the Commission.
 - Costs attributable to FY 05-06 but charged in FY 06-07 totaling \$1,516 (\$708 and \$808, respectively).
- CEQA litigation related to the San Bernardino Valley Water Conservation District sphere of influence decision (Account 2400 Legal Counsel).
- Travel expenses related to the CALAFCO conference totaling \$7,277 (2935 Other Travel).
- Property liability through the County’s Risk Management Division totaling \$927 (Account 2210 Property Insurance). However, this cost is being refunded by the County as LAFCO does not occupy County office space.

The Commission should note that when staff formulated the budget for this fiscal year, we allocated for our technology related expenditures for the move in

Account 2040 (Relocation Charges). However, the County's Information Services Department has allocated its charges for our move and other services to Accounts 2037 COMNET Charge (monthly phone service - \$257), 2043 Electronic Equipment Maintenance (\$6,250), 2420 Distributed Data Processing (\$4,000), and 2421 ISD Direct (\$1,262).

Given these one time, full year, and reimbursable costs, expenditures are generally on target for the fiscal year.

The Commission has received 85.68% of its anticipated revenues, and the revenue receipts include the mandatory payments from the County, and all of the cities and independent special districts. Revenues within the fee and deposit categories are exceeding expectations as illustrated by the percentage of receipts for Total Fee Revenue (32.07% of yearly estimate); although, the fees and deposits that comprise Total Fee Revenue vary, depending on the proposal.

Attachment #2 to this report is a chart outlining a comparison of the Commission's proposal type activity through September 29, 2006.

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

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Attachments:

1. [First Quarter Status Report Spreadsheet Expenditures and Revenues](#)
2. [Chart Illustrating Proposal Activity through September 29, 2006](#)