

**2017  
Committee**

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Ralph Rubio  
*City Member*

Simón Salinas  
*City Member*

Graig R. Stephens  
*Special District Member*

**Counsel**

Leslie J. Girard  
*General Counsel*

**Staff**

Kate McKenna, AICP  
*Executive Officer*

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## AGENDA BUDGET AND FINANCE COMMITTEE MEETING

Wednesday, May 31, 2017  
11:00 a.m. – 12:00 p.m.

LAFCO Office  
132 W. Gabilan Street, Suite 102  
Salinas, California

Roll Call

Call to Order

Public Comments

*Anyone may address the Committee briefly concerning items not already on the agenda.*

New Business

1. Consider Draft Financial Statements for Period Ending March 31, 2017.  
Recommended Action: Recommend Commission approval of the financial statements.
2. Consider Profit/Loss Budget vs. Actual Worksheet dated May 19, 2017.  
Recommended Action: Discuss and accept report as information only.
3. Consider a Year-End Budget Amendment for Fiscal Year 2016-2017.  
Recommended Actions: Recommend Commission approval of a proposed budget amendment
  - a. Adopt Amendment No. 1 to the Fiscal Year 2016-2017 Budget, to transfer \$28,000 from Line Items 6100 (Employee Benefits) and 7245 (General Legal Services) to Line Items 7090 (Computer Support Services – Variable Costs) and 7070 (Office Equipment and Furnishings), with no net change to the overall budget, and
  - b. Authorize the Executive Officer to encumber any funds remaining in Line Item 7247 (Outside Professional Services – Human Resources) on June 30, 2017, for use in special projects in Fiscal Year 2017-2018.

Other Business

Adjournment

*This agenda is posted at least 72 hours before the meeting. Please visit the LAFCO website or call our office for more information about any of the agenda items. Alternative Formats and Facility Accommodations: If requested, the agenda will be made available in alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 USC 2132) and the federal rules and regulations adopted in implementation thereof. Also, if requested, facility accommodations will be made for persons with disabilities. Please contact (831) 754-5838 for assistance.*

# LAFCO *of Monterey County*

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## LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY

KATE McKENNA, AICP  
Executive Officer

LOCAL AGENCY FORMATION COMMISSION  
P.O. Box 1369 132 W. Gabilan Street, Suite 102  
Salinas, CA 93902 Salinas, CA 93901  
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[www.monterey.lafco.ca.gov](http://www.monterey.lafco.ca.gov)

DATE: May 31, 2017

TO: Budget and Finance Committee

FROM: Kate McKenna, AICP, Executive Officer

SUBJECT: Draft Financial Statements for Period Ending March 2017

### SUMMARY OF RECOMMENDATION:

Recommend that the Commission accept this item at the next regular LAFCO meeting on June 26, 2017.

### EXECUTIVE OFFICER'S REPORT:

Attached are draft financial statements for the third quarter of the current fiscal year. Overall revenue and expenditures are as anticipated for this period.

Mr. Mike Briley, CPA, Managing Partner, Hayashi & Wayland, will join me in presenting this item.

Respectfully Submitted,



Kate McKenna, AICP,  
Executive Officer

Attachment: Draft Financial Statements, March 2017

Prepared by: Tiffany Hutchison, Administrative Assistant

**Local Agency Formation Commission  
of Monterey County  
Financial Statements  
March 31, 2017**

Draft

**LOCAL AGENCY FORMATION COMMISSION  
OF MONTEREY COUNTY**

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## HAYASHI | WAYLAND

### ACCOUNTANTS' COMPILATION REPORT

To the Chair and Commissioners  
Local Agency Formation Commission  
LAFCO of Monterey County  
Salinas, California

We have compiled the accompanying financial statements of the **Local Agency Formation Commission of Monterey County (LAFCO)** as of and for the nine months ended March 31, 2017. We have not audited or reviewed the financial statements included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements included in the form prescribed by LAFCO and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist LAFCO in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of LAFCO, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

We are not independent with respect to **LAFCO**.

May 11, 2017



**LAFCO of Monterey County  
Balance Sheets  
March 31, 2017 and 2016**

ASSETS			
	ACCT #	2017	2016
<b>CURRENT ASSETS:</b>			
<b>Cash Held in Bank:</b>			
Rabobank Operating	1000	\$ -	\$ 10,665.84
Wells Fargo Operating	1007	110,374.36	223,969.52
<b>Total Cash Held in Bank</b>		<u>110,374.36</u>	<u>234,635.36</u>
<b>Cash Held in County Treasury:</b>			
Cash Held for Operating Expenses	1010	596,433.54	347,109.81
Designated Cash for Reserve for Litigation	1012	300,036.51	300,036.51
Designated Cash for Accrued Leave	1013	34,610.57	35,248.33
Designated Cash for Post Retirement (GASB 45)	1014	12,050.00	9,379.00
Designated Cash for Reserve for Contingency	1015	156,779.00	156,779.00
<b>Total Cash Held in County Treasury</b>		<u>1,099,909.62</u>	<u>848,552.65</u>
Petty Cash	1100	300.00	100.00
<b>Total Cash</b>		<u>1,210,583.98</u>	<u>1,083,288.01</u>
<b>Other Current Assets:</b>			
Prepaid Insurance	1400	2,882.85	2,744.44
Prepaid Expenses	1405	4,867.32	2,343.36
<b>Total Other Current Assets</b>		<u>7,750.17</u>	<u>5,087.80</u>
<b>Total Current Assets</b>		<u>1,218,334.15</u>	<u>1,088,375.81</u>
<b>NON-CURRENT ASSETS:</b>			
Equipment	1500	13,103.76	13,753.18
Accumulated Depreciation	1550	(10,075.20)	(10,351.88)
<b>Total Non-Current Assets</b>		<u>3,028.56</u>	<u>3,401.30</u>
<b>DEFERRED OUTFLOWS OF RESOURCES (GASB 68):</b>			
Deferred Outflows of Resources - PERS Contributions	1800	26,288.57	146,482.21
Deferred Outflows of Resources - Actuarial	1805	82,717.65	18,876.00
<b>Total Deferred Outflows of Resources (GASB 68)</b>		<u>109,006.22</u>	<u>165,358.21</u>
		<u>\$ 1,330,368.93</u>	<u>\$ 1,257,135.32</u>
<b>LIABILITIES AND EQUITY</b>			
	ACCT #	2017	2016
<b>CURRENT LIABILITIES:</b>			
Accounts Payable	2000	\$ 5,387.44	\$ 4,610.08
Payroll Liabilities	2200	1,575.19	1,568.00
Accrued Leave	2220	34,610.57	35,248.33
<b>Total Current Liabilities</b>		<u>41,573.20</u>	<u>41,426.41</u>
<b>NON-CURRENT LIABILITIES:</b>			
Post Retirement (GASB 45)	2230	12,050.00	9,379.00
Net Pension Liability/(Asset) (GASB 68)	2400	(109.01)	108,773.00
<b>Total Non-Current Liabilities</b>		<u>11,940.99</u>	<u>118,152.00</u>
<b>DEFERRED INFLOWS OF RESOURCES (GASB 68):</b>	2500	108,786.77	48,732.00
<b>EQUITY:</b>			
Invested in Capital Assets	3700	3,028.56	3,401.30
Encumbered Funds	3710	12,086.90	2,316.90
Reserve for Litigation	3800	300,036.51	300,036.51
Reserve for Contingency	3810	156,779.00	156,779.00
Unreserved Fund	3850	696,137.00 *	586,291.20
<b>Total Equity</b>		<u>1,168,067.97</u>	<u>1,048,824.91</u>
		<u>\$ 1,330,368.93</u>	<u>\$ 1,257,135.32</u>

\*Includes revenue received in the current year to be used for operating expenses through 6/30/17

**LAFCO of Monterey County**  
**Income and Expense Budget Performance - Summary**  
**March 31, 2017**

ACCT #	Income:			% of Budget		Adopted 16/17 Budget	Remaining Budget Balance	% of Remaining Budget Balance	
		Mar 17	Mar 16	Received/ Spent Mar 17	July 16-Mar 17				July 15-Mar 16
4000	Fees: Project	\$ 125.00	\$ -	1.25%	\$ 3,312.50	\$ 6,590.03	\$ 10,000.00	\$ (6,687.50)	-66.88%
4205	County Contributions	-	-	0.00%	280,167.00	269,068.00	280,167.00	-	0.00%
4210	City Contributions	-	-	0.00%	280,167.00	269,067.00	280,167.00	-	0.00%
4220	District Contributions	-	-	0.00%	280,164.00	269,067.00	280,167.00	(3.00)	0.00%
4300	Interest	-	-	0.00%	6,204.93	3,570.97	2,500.00	3,704.93	148.20%
	<b>Total Income</b>	<b>125.00</b>	<b>-</b>	<b>0.01%</b>	<b>850,015.43</b>	<b>817,363.00</b>	<b>853,001.00</b>	<b>(2,985.57)</b>	<b>-0.35%</b>
	<b>Expense:</b>								
VAR	Employee Salaries	31,216.53	31,994.01	6.27%	303,922.83	285,833.78	498,000.00	194,077.17	38.97%
VAR	Employee Benefits	12,361.04	11,442.23	6.03%	134,800.77	99,890.59	205,000.00	70,199.23	34.24%
7000	Postage and Shipping	69.44	586.03	2.31%	1,821.47	2,013.33	3,000.00	1,178.53	39.28%
7010	Books and Periodical	174.54	91.97	15.87%	793.92	672.70	1,100.00	306.08	27.83%
7030	Copy Machine	1,272.52	315.70	12.73%	5,559.31	5,341.74	10,000.00	4,440.69	44.41%
7040	Outside Printers	-	356.73	0.00%	1,741.50	2,194.11	6,000.00	4,258.50	70.98%
7060	Office Supplies	494.97	67.71	9.00%	3,554.13	3,249.22	5,500.00	1,945.87	35.38%
7070	Office Equipment & Furnishings	-	-	0.00%	-	411.53	5,000.00	5,000.00	100.00%
7080	Computer Hardware/Peripherals	225.74	172.96	5.64%	1,815.54	1,556.64	4,000.00	2,184.46	54.61%
7085	Computer Support Svcs Fixed Costs	967.83	1,587.72	9.68%	8,463.29	5,862.08	10,000.00	1,536.71	15.37%
7090	Computer Support Svcs Variable Costs	-	2,091.00	0.00%	10,194.83	4,640.92	12,000.00	1,805.17	15.04%
7100	Computer Software	79.99	-	0.00%	349.96	529.93	1,000.00	650.04	65.00%
7105	Meeting Broadcast Services	-	-	0.00%	325.00	1,950.00	4,000.00	3,675.00	91.88%
7110	Property and Gen Liability Insurance	418.12	419.78	7.89%	3,763.08	3,778.02	5,300.00	1,536.92	29.00%
7120	Office Maintenance Services	-	-	0.00%	-	-	400.00	400.00	100.00%
7140	Travel	-	7.53	0.00%	3,002.08	3,856.81	7,000.00	3,997.92	57.11%
7150	Training, Conferences & Workshops	49.00	667.62	0.58%	4,085.93	3,973.86	8,500.00	4,414.07	51.93%
7160	Vehicle Mileage	27.43	-	1.10%	516.02	135.70	2,500.00	1,983.98	79.36%
7170	Rental of Buildings	2,078.35	2,027.66	8.31%	18,705.15	18,248.94	25,000.00	6,294.85	25.18%
7200	Telephone Communications	319.69	966.02	4.57%	3,032.73	3,655.72	7,000.00	3,967.27	56.68%
7230	Temporary Help Services (Clerical)	-	3,254.76	0.00%	1,939.74	14,806.30	-	(1,939.74)	0.00%
7242	Outside Prof. Services: Accounting	3,000.00	3,000.00	8.00%	27,754.50	27,012.70	37,500.00	9,745.50	25.99%
7245	General and Special Legal Services	696.27	-	6.33%	1,392.54	1,364.18	11,000.00	9,607.46	87.34%
7247	Outside Prof. Services: Human Resources	-	-	0.00%	-	-	10,000.00	10,000.00	100.00%
7248	Outside Prof. Services: Annual Audit	-	-	0.00%	13,500.00	13,000.00	13,500.00	-	0.00%
7250	Miscellaneous Office Expense	27.60	19.30	4.60%	254.92	289.02	600.00	345.08	57.51%
7260	Legal Notices	123.59	176.55	3.09%	2,372.07	801.05	4,000.00	1,627.93	40.70%
7270	Recruitment Expenses	-	-	0.00%	-	-	1,000.00	1,000.00	100.00%
7280	LAFCO Memberships	-	-	0.00%	4,677.00	4,377.00	5,100.00	423.00	8.29%
7300	Depreciation	210.00	172.00	0.00%	1,795.00	1,542.00	-	(1,795.00)	0.00%
	<b>Total Expense</b>	<b>53,812.65</b>	<b>59,417.28</b>	<b>5.96%</b>	<b>560,133.31</b>	<b>510,987.87</b>	<b>903,000.00</b>	<b>342,866.69</b>	<b>37.97%</b>
	<b>Net Ordinary Income (Loss)</b>	<b>(53,687.65)</b>	<b>(59,417.28)</b>		<b>289,882.12</b>	<b>306,375.13</b>	<b>(49,999.00)</b>		
	<b>Other Income/(Expense):</b>								
8106	Prior Year Project Fees Returned	-	-		(1,005.96)	-	-	-	
8110	From Unreserved Funds	-	-		-	-	50,000.00	-	
8111	Encumbered Funds: Computer Support Variable	-	-		-	(5,470.00)	-	-	
8113	Encumbered Funds: Human Resources	-	-		-	(50.84)	-	-	
8114	Encumbered Funds: Temp Help Svcs -Clerical	-	-		-	(7,000.00)	-	-	
	<b>Total Other Income/(Expense)</b>	<b>-</b>	<b>-</b>		<b>(1,005.96)</b>	<b>(12,520.84)</b>	<b>50,000.00</b>		
	<b>Net Income (Loss)</b>	<b>\$ (53,687.65)</b>	<b>\$ (59,417.28)</b>		<b>\$ 288,876.16</b>	<b>\$ 293,854.29</b>	<b>\$ 1.00</b>		

**LAFCO of Monterey County  
Income and Expense Budget Performance - Detail  
March 31, 2017**

ACCT #	Income:	Mar 17	Mar 16	% of Budget Received/Spent		July 15-Mar 16	July 16-Mar 17	Adopted 16-17 Budget	Remaining Budget Balance	% of Remaining Budget Balance	
				Mar 17	Mar 16						
4000	Fees: Project	125.00	-	1.25%	-	3,312.50	\$	6,590.03	\$ 10,000.00	\$ (6,687.50)	-66.88%
4205	County Contributions	-	-	0.00%	-	280,167.00		269,068.00	280,167.00	-	0.00%
4210	City Contributions	-	-	0.00%	-	280,167.00		269,067.00	280,167.00	-	0.00%
4220	District Contributions	-	-	0.00%	-	280,164.00		269,067.00	280,167.00	(3.00)	0.00%
4300	Interest	-	-	0.00%	-	6,204.93		3,570.97	2,500.00	3,704.93	148.20%
	<b>Total Income</b>	<b>125.00</b>	<b>-</b>	<b>0.01%</b>	<b>-</b>	<b>850,015.43</b>		<b>817,363.00</b>	<b>853,001.00</b>	<b>(2,985.57)</b>	<b>-0.35%</b>
<b>Expense:</b>											
6002	Regular Earnings	31,216.53	31,994.01	303,922.83	285,833.78	303,922.83	285,833.78	498,000.00	194,077.17	38.97%	
	Employee Salaries		270.06	1,620.36	2,430.54						
6006	Flex Plan Cash	50.00	50.00	450.00	450.00						
6007	Management Expense Allowance	1,864.19	1,707.09	918.59	(3,108.92)						
6010	Accrued Leave	400.00	400.00	3,600.00	3,600.00						
6011	Car Allowance			1,300.00							
6100	Employee Benefits - Other	685.17	687.37	7,492.85	6,932.89						
6101	Payroll Expenses	170.87	135.62	1,537.83	1,220.58						
6102	Worker's Compensation Insurance			728.00	728.00						
6103	Employee Memberships			17,262.90	16,291.27						
6104	Deferred Comp Plan Contribution	1,826.24	1,735.23	46,016.92	20,375.98						
6105	PERS Retirement	2,373.97	2,033.54	128.97	109.44						
6110	PERS Health - Other	16.43	14.06	4,411.00	4,428.00						
6111	PERS Health - Med ER Non-Elective	512.00	500.00	24,848.07	22,165.68						
6112	PERS Health - Med ER Pre Tax	3,399.94	2,884.62	669.51	691.20						
6131	LIFE	74.39	76.80	108.00	108.00						
6132	ADD	12.00	12.00	4,747.62	4,747.62						
6133	Dental	563.64	526.40	4,794.76	4,747.62						
6134	Vision	74.94	69.04	659.02	592.80						
6135	LTD	246.18	262.43	4,201.47	4,221.74						
6136	EAP	26.80	26.80	241.20	241.20						
6139	STD	64.28	51.17	566.52	469.77						
6140	Cobra Fee	-	-	(50.00)	(50.00)						
7294	Accrued Leave Reserve	-	-	13,244.80	13,244.80						
	Employee Benefits	12,361.04	11,442.23	134,800.77	99,890.59	205,000.00	70,199.23	34.24%			
7000	Postage and Shipping	69.44	586.03	1,821.47	2,013.33	3,000.00	1,178.53	39.28%			
7010	Books and Periodical	174.54	91.97	793.92	672.70	1,100.00	306.08	27.83%			
7030	Copy Machine	1,272.52	315.70	5,559.31	5,341.74	10,000.00	4,440.69	44.41%			
7040	Outside Printers	494.97	356.73	1,741.50	2,194.11	6,000.00	4,258.50	70.98%			
7060	Office Supplies		67.71	3,554.13	3,249.22	5,500.00	1,945.87	35.38%			
7070	Office Equipment & Furnishings			411.53	411.53	5,000.00	5,000.00	100.00%			
7080	Computer Hardware/Peripherals	225.74	172.96	1,815.54	1,556.64	4,000.00	2,184.46	54.61%			
7085	Computer Support Svcs Fixed Costs	967.83	1,587.72	8,463.29	5,862.08	10,000.00	1,536.71	15.37%			
7090	Computer Support Svcs Variable Costs	2,091.00	2,091.00	10,194.83	4,640.92	12,000.00	1,805.17	15.04%			
7100	Computer Software	79.99		349.96	529.93	1,000.00	650.04	65.00%			
7105	Meeting Broadcast Services			325.00	1,950.00	4,000.00	3,675.00	91.88%			
7110	Property and Gen Liability Insurance	418.12	419.78	3,763.08	3,778.02	5,300.00	1,536.92	29.00%			
7120	Office Maintenance Services					4,000.00	400.00	100.00%			
7140	Travel					7,000.00	3,997.92	57.11%			
7150	Training, Conferences & Workshops	49.00	7.53	3,002.08	3,856.81	8,500.00	4,414.07	51.93%			
7160	Vehicle Mileage	27.43	667.62	4,085.93	3,973.86	8,500.00	4,414.07	51.93%			
7170	Rental of Buildings	2,078.35	2,027.66	516.02	135.70	2,500.00	1,983.98	79.36%			
7200	Telephone Communications	319.69	966.02	18,705.15	18,248.94	25,000.00	6,294.85	25.18%			
7230	Temporary Help Services (Clerical)			3,032.73	3,655.72	7,000.00	3,967.27	56.68%			
7242	Outside Prof. Services: Accounting			1,939.74	14,806.30		(1,939.74)	0.00%			
7245	General and Special Legal Services	3,000.00	3,000.00	27,754.50	27,012.70	37,500.00	9,745.50	25.99%			
7247	Outside Prof. Services: Human Resources	696.27		1,392.54	1,364.18	11,000.00	9,607.46	87.34%			
7248	Outside Prof. Services: Annual Audit			13,500.00	13,000.00	10,000.00	10,000.00	100.00%			
7250	Miscellaneous Office Expense	27.60	19.30	289.02	289.02	600.00	345.08	57.51%			
7260	Legal Notices	123.59	176.55	2,372.07	801.05	4,000.00	1,627.93	40.70%			
7270	Recruitment Advertising			4,677.00	4,377.00	1,000.00	1,000.00	100.00%			
7280	LAFCO Memberships			1,795.00	1,542.00	5,100.00	423.00	8.29%			
7300	Depreciation	210.00	172.00	1,795.00	1,542.00		(1,795.00)	0.00%			
	<b>Total Expense</b>	<b>53,812.65</b>	<b>59,417.28</b>	<b>560,133.31</b>	<b>510,987.87</b>	<b>903,000.00</b>	<b>342,866.69</b>	<b>37.97%</b>			
	<b>Net Ordinary Income (Loss)</b>	<b>(53,687.65)</b>	<b>(59,417.28)</b>	<b>289,882.12</b>	<b>306,375.13</b>	<b>(49,999.00)</b>					
	<b>Other Income/(Expense):</b>										
8106	Prior Year Project Fees Returned			(1,005.96)							
8110	From Unreserved Funds					50,000.00					
8111	Encumbered Funds: Computer Support Variable				(5,470.00)						
8113	Encumbered Funds: Human Resources				(50.84)						
8114	Encumbered Funds: Temp Help Svcs-Clerical				(7,000.00)						
	<b>Total Other Income/(Expense)</b>			<b>(1,005.96)</b>	<b>(12,520.84)</b>	<b>50,000.00</b>					
	<b>Net Income (Loss)</b>	<b>(53,687.65)</b>	<b>(59,417.28)</b>	<b>\$ 288,876.16</b>	<b>\$ 293,854.29</b>	<b>\$ 1.00</b>					



**LAFCO of Monterey County  
Income and Expense by Month  
March 31, 2017**

Ordinary Income/Expense	July 16	Aug 16	Sept 16	Oct 16	Nov 16
<b>Income:</b>					
4000 · Fees: Project	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -
4205 · County Contributions	280,167.00	-	-	-	-
4210 · City Contributions	280,167.00	-	-	-	-
4220 · District Contributions	280,164.00	-	-	-	-
4300 · Interest	-	-	-	2,966.11	-
<b>Total Income</b>	<b>840,498.00</b>	<b>-</b>	<b>3,000.00</b>	<b>2,966.11</b>	<b>-</b>
<b>Expense:</b>					
6000 · Employee Salaries	43,444.62	31,486.83	30,584.48	30,345.38	32,271.93
6100 · Employee Benefits	11,892.79	11,181.63	12,751.68	8,230.19	12,168.64
7000 · Postage and Shipping	7.78	160.41	338.98	170.00	498.72
7010 · Books and Periodical	319.52	-	81.52	49.70	-
7030 · Copy Machine	645.26	329.56	1,104.91	329.56	329.56
7040 · Outside Printers	-	162.49	-	50.74	311.79
7060 · Office Supplies	195.05	476.43	832.42	113.22	404.91
7080 · Computer Hardware/Peripherals	218.53	264.10	-	218.53	218.53
7085 · Computer Support Svcs Fixed Costs	-	1,044.08	-	1,044.08	2,503.81
7090 · Computer Support Svcs Variable Costs	-	242.00	-	-	5,596.83
7100 · Computer Software	69.99	-	-	-	99.99
7105 · Meeting Broadcast Services	-	-	325.00	-	-
7110 · Property and Gen Liability Insurance	418.12	418.12	418.12	418.12	418.12
7140 · Travel	-	-	7.00	2,407.46	-
7150 · Training, Conferences & Workshops	-	199.00	-	2,538.93	1,250.00
7160 · Vehicle Mileage	-	-	51.08	238.68	109.73
7170 · Rental of Buildings	2,078.35	2,078.35	2,078.35	2,078.35	2,078.35
7200 · Telephone Communications	450.62	334.55	299.38	363.00	302.06
7230 · Temporary Help Services (Clerical)	1,939.74	-	-	-	-
7242 · Outside Prof. Services: Accounting	-	3,000.00	3,000.00	3,000.00	6,754.50
7245 · General and Special Legal Services	-	278.51	139.26	-	139.25
7248 · Outside Prof. Services: Annual Audit	-	-	-	12,500.00	1,000.00
7250 · Miscellaneous Office Expense	11.00	11.00	19.30	19.30	83.60
7260 · Legal Notices	185.38	-	-	-	325.00
7280 · LAFCO Memberships	3,446.00	-	-	-	1,231.00
7300 · Depreciation	186.00	186.00	188.00	188.00	188.00
8106 · Prior Year Project Fees Returned	-	1,005.96	-	-	-
<b>Total Expense</b>	<b>65,509.75</b>	<b>52,859.02</b>	<b>52,219.48</b>	<b>64,303.24</b>	<b>68,284.32</b>
<b>Net Income/(Loss)</b>	<b>\$ 774,988.25</b>	<b>\$ (52,859.02)</b>	<b>\$ (49,219.48)</b>	<b>\$ (61,337.13)</b>	<b>\$ (68,284.32)</b>

**LAFCO of Monterey County  
Income and Expense by Month  
March 31, 2017**

	Dec 16	Jan 17	Feb 17	Mar 17	Total
<b>Ordinary Income/Expense</b>					
<b>Income:</b>					
4000 · Fees: Project	\$ 187.50	\$ -	\$ -	\$ 125.00	\$ 3,312.50
4205 · County Contributions	-	-	-	-	280,167.00
4210 · City Contributions	-	-	-	-	280,167.00
4220 · District Contributions	-	-	-	-	280,164.00
4300 · Interest	-	3,238.82	-	-	6,204.93
<b>Total Income</b>	<b>187.50</b>	<b>3,238.82</b>	<b>-</b>	<b>125.00</b>	<b>850,015.43</b>
<b>Expense:</b>					
6000 · Employee Salaries	45,505.48	28,290.14	30,777.44	31,216.53	303,922.83
6100 · Employee Benefits	14,814.18	38,569.27	12,831.35	12,361.04	134,800.77
7000 · Postage and Shipping	-	93.68	482.46	69.44	1,821.47
7010 · Books and Periodical	-	168.64	-	174.54	793.92
7030 · Copy Machine	888.82	329.56	329.56	1,272.52	5,559.31
7040 · Outside Printers	-	759.67	456.81	-	1,741.50
7060 · Office Supplies	373.56	179.21	483.36	494.97	3,554.13
7080 · Computer Hardware/Peripherals	218.53	225.84	225.74	225.74	1,815.54
7085 · Computer Support Svcs Fixed Costs	967.83	967.83	967.83	967.83	8,463.29
7090 · Computer Support Svcs Variable Costs	2,722.50	1,421.75	211.75	-	10,194.83
7100 · Computer Software	-	-	99.99	79.99	349.96
7105 · Meeting Broadcast Services	-	-	-	-	325.00
7110 · Property and Gen Liability Insurance	418.12	418.12	418.12	418.12	3,763.08
7140 · Travel	-	587.62	-	-	3,002.08
7150 · Training, Conferences & Workshops	-	49.00	-	49.00	4,085.93
7160 · Vehicle Mileage	-	89.10	-	27.43	516.02
7170 · Rental of Buildings	2,078.35	2,078.35	2,078.35	2,078.35	18,705.15
7200 · Telephone Communications	319.64	306.78	337.01	319.69	3,032.73
7230 · Temporary Help Services (Clerical)	-	-	-	-	1,939.74
7242 · Outside Prof. Services: Accounting	3,000.00	3,000.00	3,000.00	3,000.00	27,754.50
7245 · General and Special Legal Services	139.25	-	-	696.27	1,392.54
7248 · Outside Prof. Services: Annual Audit	-	-	-	-	13,500.00
7250 · Miscellaneous Office Expense	27.60	19.30	36.22	27.60	254.92
7260 · Legal Notices	683.10	815.00	240.00	123.59	2,372.07
7280 · LAFCO Memberships	-	-	-	-	4,677.00
7300 · Depreciation	231.00	209.00	209.00	210.00	1,795.00
8106 · Prior Year Project Fees Returned	-	-	-	-	1,005.96
<b>Total Expense</b>	<b>72,387.96</b>	<b>78,577.86</b>	<b>53,184.99</b>	<b>53,812.65</b>	<b>561,139.27</b>
<b>Net Income/(Loss)</b>	<b>\$ (72,200.46)</b>	<b>\$ (75,339.04)</b>	<b>\$ (53,184.99)</b>	<b>\$ (53,687.65)</b>	<b>\$ 288,876.16</b>

**LAFCO of Monterey County  
Accounts Receivable Summary  
As of March 31, 2017**

**Accounts Receivable-For Fiscal Year Ending 6/2017:**

<u>Description</u>	<u>Date</u>	<u>Amount</u>
*All 2016-2017 receivables have been collected		<u>\$ -</u>
	ACCT # 1229	<u><u>\$ -</u></u>

Draft

**LAFCO of Monterey County  
Equipment Summary  
As of March 31, 2017**

**Equipment and Accumulated Depreciation:**

Description	Date In Service	Cost	Amount Depreciated
Credenza	9/1/2006	\$ 516.20	\$ 516.20
Ergonomic Chair	6/29/2010	502.51	495.00
SNAP OUT Telephone System	7/28/2010	2,185.00	2,121.00
Apple Mbair 13.3 CTO Laptop	6/14/2013	1,990.68	1,746.00
Microsoft Office Plus 2013 Software	6/16/2014	1,412.00	1,334.00
Adobe Acrobat XI Pro Software	6/16/2014	1,128.00	1,065.00
Apple Mbair 13.3 CTO Laptop	6/27/2014	1,914.35	1,456.00
Acer Aspire V5 Touchscreen Laptop	6/30/2014	759.94	578.00
Conference Room Table	7/13/2015	632.82	260.00
Insperion 7000 Series Laptop w/Adapter	6/10/2016	1,168.89	392.00
34 In Dell LED Monitor	11/30/2016	893.37	112.00
	<b>ACCT # 1500</b>	<b>\$ 13,103.76</b>	
		<b>ACCT # 1550</b>	<b>\$ 10,075.20</b>

**LAFCO of Monterey County**  
**Accounts Payable Summary**  
**As of March 31, 2017**

**Accounts Payable:**

<b>Vendor</b>	<b>Description</b>	<b>Date</b>	<b>Inv#</b>	<b>Amount</b>
AT&T Mobility	Telephone Services from 2/14/17-3/13/17	3/13/2017	287257567904x32117	\$ 153.76
County of Monterey, Information Technology	Computer Support Services through 2/28/17	2/28/2017	Dept 812 P/E 2/28/17	1,179.58
County of Monterey, Information Technology	Computer Support Services through 3/31/17	3/31/2017	Dept 812 P/E 3/31/17	967.83
MBS Business Systems	Copy Machine Usage from 1/1/17-3/31/17	3/23/2017	300166	942.96
MBS Business Systems	Copy Machine Rental from 3/23/17-6/22/17	3/23/2017	300165	988.68
Monterey County Herald	12 Week Subscription	3/23/2017	49013	83.64
Monterey County Weekly Classifieds	Notice of Public Hearing	3/30/2017	2801060600002	123.59
Office of County Counsel-Co of Monterey	Legal Services through March 2017	3/31/2017	17-000125	139.25
Quality Water Enterprises, Inc.	Water Dispenser Rental	3/20/2017	484389	27.60
Staples Advantage	Office Supplies	3/16/2017	3333653965	127.10
Wells Fargo Bank	Office Supplies; CA Special Dist Webinar; CaLafco Workshop	3/16/2017	3333653965	653.45
			<b>ACCT # 2000</b>	<b><u>\$ 5,387.44</u></b>

Draft

**LAFCO of Monterey County  
Accrued Leave Summary  
As of March 31, 2017**

**Executive Officer and Analyst Positions:**

Employee	Title	Total Hours of Accrued Annual Leave *	Hourly Rate	Annual Leave Book Value
Kate McKenna	Executive Director	350.73	82.78	\$ 29,033.43
Darren McBain	Senior Analyst	76.40	50.59	3,865.08
				\$ 32,898.51

**Clerk / Administrative Secretary Position:**

Employee	Accrued Sick Leave	Accrued Vacation **	Hourly Rate	Sick Leave Book Value	Vacation Book Value
Gail Lawrence	18.48	22.14	34.94	\$ 645.69	\$ 773.57
Tiffany Hutchison	N/A	12.95	22.61	N/A	292.80
				\$ 645.69	\$ 1,066.37

Annual Leave	\$ 32,898.51
Sick Leave	645.69
Vacation	1,066.37
Compensatory Time***	-
<b>ACCT # 2220</b>	<b>\$ 34,610.57</b>

**Executive Officer and Senior Analyst Positions:**

\* Maximum of 250 or 850 hours of Annual Leave may be accrued. This is a general description of benefits only. Actual benefits are defined in individual employment agreements.

**Clerk/Admin Secretary Position:**

\*\* Maximum of 260 hours of Accrued Vacation may be accrued. This is a general description of benefits only. Actual benefits are defined in employment agreement.

\*\*\*Compensatory time: Overtime eligible employees can accrue compensatory time-off in lieu of overtime payments. A maximum of 80 hours of compensatory-time may be accrued. The compensatory time-off balances are considered current year liabilities. These benefits are a general description only.

**LAFCO of Monterey County  
Detail of Encumbrances  
As of March 31, 2017**

**Encumbered Funds:**

Subject	Date Paid/ Inv. No.	Funds Received/(Paid)
<b>Human Resources Encumbered Funds:</b>		
15-16 Budget Carryover		\$ 10,000.00
		<u>10,000.00</u>
<b>Recruitment Advertising Encumbered Funds:</b>		
13-14 Budget Carryover		3,179.40
ID Concepts, LLC	7/15/14 Inv. No. LAFCO-01	(115.00)
Hardee Investigations	9/11/14 Inv. No. LAFCO-01	(460.00)
Hardee Investigations	10/3/2014 LAFCO-02	(180.00)
ID Concepts, LLC	10/10/15 Inv. No. 303013	(107.50)
The Post Box	6/15/2016	(50.00)
Hardee Investigations	6/22/16 Inv. No. LAFCO-03	(180.00)
		<u>2,086.90</u>
	<b>ACCT # 3710</b>	<u>\$ 12,086.90</u>

**LAFCO of Monterey County  
Detail of Reserve for Litigation  
As of March 31, 2017**

**Reserve for Litigation:**

Date	Vendor/Description	Invoice #	Amount
	Beginning Balance as of 7/1/08		\$ 18,330.28
7/1/2008	08/09 Budget Amount		25,000.00
8/22/2008	Office of County Counsel-Co. of Monterey	08-000147	(564.69)
8/27/2008	Best, Best & Krieger	582486	(2,713.66)
10/14/2008	Best, Best & Krieger	586916	(390.00) *
2/19/2009	Best, Best & Krieger	596717	(2,106.00) *
3/13/2009	Best, Best & Krieger	598793	(19.50)
3/13/2009	Best, Best & Krieger	599174	(6,907.12) *
4/22/2009	Best, Best & Krieger	601472	(156.00)
5/26/2009	Best, Best & Krieger	603629	(175.50)
7/1/2009	09/10 Budget Amount		10,000.00
10/15/2009	Best, Best & Krieger	614071	(312.00)
7/1/2010	10/11 Budget Amount		30,000.00
6/30/2011	Transfer from Unreserved Fund		174,950.70
7/1/2011	11/12 Budget Amount		30,000.00
7/1/2012	12/13 Budget Amount		25,000.00
7/1/2013	13/14 Budget Amount		100.00
		<b>ACCT # 3800</b>	<b>\$ <u>300,036.51</u></b>

\*The original invoice is greater than the amount stated above. This is the amount allocated to the litigation reserve. The remaining balance is allocated to general and special legal services.



**LAFCO of Monterey County  
Detail of Reserve for Contingency  
As of March 31, 2017**

**Reserve for Contingency:**

Date	Vendor/Description	Invoice #	Amount
	Beginning Balance as of 7/1/13		\$ 170,000.00
10/8/2013	Soledad Community Health Care District*		<u>(13,221.00)</u>
		<b>ACCT # 3800</b>	<b><u>\$ 156,779.00</u></b>

\*The Executive Director of Lafco along with the Commission approved a one time contribution from the Contingency Reserve to go toward the 2013-2014 fees due from Soledad Community Health Care District. This was intended to provide short term relief from hardships of a sudden 200-fold increase as compared to previous years. The original amount invoiced was \$13,722.00. Lafco received payment in the amount of \$501.00.

# LAFCO *of Monterey County*

## LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY

KATE McKENNA, AICP  
Executive Officer

LOCAL AGENCY FORMATION COMMISSION  
P.O. Box 1369 132 W. Gabilan Street, Suite 102  
Salinas, CA 93902 Salinas, CA 93901  
Telephone (831) 754-5838 Fax (831) 754-5831  
[www.monterey.lafco.ca.gov](http://www.monterey.lafco.ca.gov)

DATE: May 31, 2017

TO: Budget and Finance Committee

FROM: Kate McKenna, AICP, Executive Officer

SUBJECT: Profit /Loss Budget vs. Actual Worksheet Dated May 19, 2017

### SUMMARY OF RECOMMENDATION:

This item is for information only.

### EXECUTIVE OFFICER'S REPORT:

Attached is the most recent Profit and Loss Budget vs. Actual worksheet, dated May 19, 2017. Overall expenses and revenues continue to be as anticipated for this period.

Mr. Mike Briley, Hayashi & Wayland, will join me in presenting this item.

Respectfully Submitted,



Kate McKenna, AICP,  
Executive Officer

Attachment: Profit and Loss Budget vs. Actual – May 19, 2017

Prepared by: Tiffany Hutchison, Administrative Assistant



## HAYASHI | WAYLAND

### ACCOUNTANTS' COMPILATION REPORT

**To the Chair and Commissioners  
Local Agency Formation Commission  
LAFCO of Monterey County  
Salinas, California**

We have compiled the accompanying Profit and Loss Actual vs. Budget draft report for the **Local Agency Formation Commission of Monterey County (LAFCO)** as of 2016/2017 fiscal year to date of May 19, 2017. We have not audited or reviewed the financial statement included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statement is in accordance with accounting principles generally accepted in the United States of America.

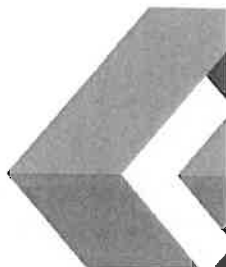
Management is responsible for the preparation and fair presentation of the financial statements included in the form prescribed by LAFCO and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist LAFCO in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The financial statement included in the accompanying prescribed form is presented in accordance with the requirements of LAFCO, which differ from accounting principles generally accepted in the United States of America. Accordingly, this financial statement is not designed for those who are not informed about such differences.

We are not independent with respect to **LAFCO**.

May 18, 2017



**LAFCO of Monterey County**  
**Profit & Loss Budget vs. Actual (DRAFT)**  
**July 1, 2016 through May 19, 2017**

Ordinary Income/Expense	Jul 1, '16 - May 19, 17	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000 · Fees	\$ 5,937.50	\$ 10,000.00	\$ (4,062.50)	59.38%
4205 · County Contributions	280,167.00	280,167.00	-	100.0%
4210 · City Contributions	280,167.00	280,167.00	-	100.0%
4220 · District Contributions	280,164.00	280,167.00	(3.00)	100.0%
4300 · Interest	9,427.82	2,500.00	6,927.82	377.11%
<b>Total Income</b>	<b>855,863.32</b>	<b>853,001.00</b>	<b>2,862.32</b>	<b>100.34%</b>
<b>Expense</b>				
7300 · Depreciation	2,005.00	-	2,005.00	100.0%
6000 · Employee Salaries	362,556.05	498,000.00	(135,443.95)	72.8%
6100 · Employee Benefits	156,305.33	205,000.00	(48,694.67)	76.25%
7000 · Postage and Shipping	2,149.63	3,000.00	(850.37)	71.65%
7010 · Books and Periodical	793.92	1,100.00	(306.08)	72.18%
7030 · Copy Machine	6,218.43	10,000.00	(3,781.57)	62.18%
7040 · Outside Printers	2,025.20	6,000.00	(3,974.80)	33.75%
7060 · Office Supplies	3,329.63	5,500.00	(2,170.37)	60.54%
7070 · Office Equipment and Furnishing	402.50	5,000.00	(4,597.50)	8.05%
7080 · Computer Hardware/Peripherals	2,267.65	4,000.00	(1,732.35)	56.69%
7085 · Computer Support Svc Fixed Cost	8,463.29	10,000.00	(1,536.71)	84.63%
7090 · Computer Support Svc Variable	12,914.66	12,000.00	914.66	107.62%
7100 · Computer Software	349.96	1,000.00	(650.04)	35.0%
7105 · Meeting Broadcast Services	325.00	4,000.00	(3,675.00)	8.13%
7110 · Property and Gen Liability Ins	4,599.32	5,300.00	(700.68)	86.78%
7120 · Office Maintenance Services	-	400.00	(400.00)	0.0%
7140 · Travel	3,638.40	7,000.00	(3,361.60)	51.98%
7150 · Training, Conferences & Wrkshps	5,840.75	8,500.00	(2,659.25)	68.72%
7160 · Vehicle Mileage	688.18	2,500.00	(1,811.82)	27.53%
7170 · Rental of Buildings	22,861.85	25,000.00	(2,138.15)	91.45%
7200 · Telephone Communications	3,357.43	7,000.00	(3,642.57)	47.96%
7230 · Temp Help Services (Clerical)	1,939.74	-	1,939.74	100.0%
7242 · Outside Prof Svc-Accounting	33,754.50	37,500.00	(3,745.50)	90.01%
7247 · Outside Prof Svc-Human Resource	-	10,000.00	(10,000.00)	0.0%
7248 · Outside Prof Svc-Annual Audit	13,500.00	13,500.00	-	100.0%
7245 · General Legal Services	1,392.54	11,000.00	(9,607.46)	12.66%
7250 · Miscellaneous Office Expense	274.22	600.00	(325.78)	45.7%
7260 · Legal Notices	2,372.07	4,000.00	(1,627.93)	59.3%
7270 · Recruitment Advertising	-	1,000.00	(1,000.00)	0.0%
7280 · LAFCO Memberships	4,677.00	5,100.00	(423.00)	91.71%
<b>Total Expense</b>	<b>659,002.25</b>	<b>903,000.00</b>	<b>(243,997.75)</b>	<b>72.98%</b>
<b>Net Ordinary Income</b>	<b>196,861.07</b>	<b>(49,999.00)</b>	<b>246,860.07</b>	<b>-393.73%</b>
<b>Other Income/(Expense)</b>				
8110 · From Unreserved Funds	-	50,000.00	(50,000.00)	0.0%
8106 · Prior Yr Project Fees Returned	(1,005.96)	-	(1,005.96)	100.0%
<b>Total Other Income/(Expense)</b>	<b>(1,005.96)</b>	<b>50,000.00</b>	<b>(51,005.96)</b>	<b>-2.01%</b>
<b>Net Income</b>	<b>\$ 195,855.11</b>	<b>\$ 1.00</b>	<b>\$ 195,854.11</b>	<b>19,585,511.0%</b>

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LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY

KATE McKENNA, AICP  
Executive Officer

LOCAL AGENCY FORMATION COMMISSION  
P.O. Box 1369 132 W. Gabilan Street, Suite 102  
Salinas, CA 93902 Salinas, CA 93901  
Telephone (831) 754-5838 Fax (831) 754-5831  
[www.monterey.lafco.ca.gov](http://www.monterey.lafco.ca.gov)

DATE: May 31, 2017  
TO: Budget and Finance Committee  
FROM: Kate McKenna, AICP, Executive Officer  
SUBJECT: Budget Amendment No. 1 for FY 2016-2017

**SUMMARY OF RECOMMENDATIONS:**

Recommend that the Local Agency Formation Commission approve a Resolution to:

1. Adopt Amendment No. 1 to the Fiscal Year 2016-2017 Budget, to transfer \$28,000 from Line Items 6100 (Employee Benefits) and 7245 (General Legal Services) to Line Items 7090 (Computer Support Services – Variable Costs) and 7070 (Office Equipment and Furnishings), with no net change to the overall budget, and
2. Authorize the Executive Officer to encumber any funds remaining in Line Item 7247 (Outside Professional Services – Human Resources) on June 30, 2017, for use in special projects in Fiscal Year 2017-2018.

**EXECUTIVE OFFICER'S REPORT:**

The proposed budget amendment will supplement the available funds for two purposes: (1) labor charges for software support, mapping and GIS work, and (2) purchase of ergometric-appropriate work station furniture to replace 1970s and 1980s-era furniture and equipment. Computer support charges were particularly affected by costs associated with installing new computers and Windows 10 software last Fall. The amendment will also support replacement of five aged work stations with work stations designed to current ergometric standards. This action will reduce risk and qualify for partial reimbursement under a workers compensation insurance rebate program. It also coincides with the landlord's schedule of significant improvements to the LAFCO office space.

The proposed encumbrance action will carry over current year funds for human resources professional services. These funds will support the preparation of a human resources policies and procedures manual and an administrative procedures manual. This project is underway and will be completed by June 2018.

**Fiscal Impact**

Recommended Action #1 will add \$3,000 to this year's budgeted line item for variable computer support services, and \$25,000 to the budgeted line item for office furniture and equipment. It can be accomplished

by transferring funds from Employee Benefits and General Legal Services line items, with no overall net change to the adopted budget. Please refer to the enclosed worksheet.

Recommended Action #2 will encumber any unspent funds from the budgeted line item for human resources services (\$10,000) for use in HR-related projects in the new fiscal year. The action will not result in any net change to the adopted budget.

Sincerely,

A handwritten signature in blue ink that reads "Kate McKenna". The signature is fluid and cursive, with the first name "Kate" and last name "McKenna" clearly legible.

Kate McKenna, AICP,  
Executive Officer

Attachment: Draft Budget Amendment No. 1

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY  
DRAFT BUDGET WORKSHEET - AMENDMENT NO. 1  
FISCAL YEAR 2016-2017  
May 18, 2017

	Adopted Budget Fiscal Year 2016-17	Proposed Budget Amendment No. 1	Proposed Amended Budget FY 2016-17
6000 Employee Salaries	\$ 498,000.00	\$ -	\$ 498,000.00
6100 Employee Benefits	\$ 205,000.00	\$ (20,000.00)	\$ 185,000.00
7000 Postage and Shipping	\$ 3,000.00	\$ -	\$ 3,000.00
7010 Books and Periodicals	\$ 1,100.00	\$ -	\$ 1,100.00
7030 Copy Machine Charges	\$ 10,000.00	\$ -	\$ 10,000.00
7040 Outside Printers	\$ 6,000.00	\$ -	\$ 6,000.00
7060 Office Supplies	\$ 5,500.00	\$ -	\$ 5,500.00
7070 Office Equipment and Furnishings	\$ 5,000.00	\$ 25,000.00	\$ 30,000.00
7080 Computer/Hardware/Peripherals	\$ 4,000.00	\$ -	\$ 4,000.00
7085 Computer Support Services (Fixed Costs)	\$ 10,000.00	\$ -	\$ 10,000.00
7090 Computer Support Services (Variable Costs)	\$ 12,000.00	\$ 3,000.00	\$ 15,000.00
7100 Computer Software	\$ 1,000.00	\$ -	\$ 1,000.00
7105 Meeting Broadcast Services	\$ 4,000.00	\$ -	\$ 4,000.00
7110 Property and General Liability Insurance	\$ 5,300.00	\$ -	\$ 5,300.00
7120 Office Maintenance Services	\$ 400.00	\$ -	\$ 400.00
7140 Travel	\$ 7,000.00	\$ -	\$ 7,000.00
7150 Training, Conferences and Workshops	\$ 8,500.00	\$ -	\$ 8,500.00
7160 Vehicle Mileage	\$ 2,500.00	\$ -	\$ 2,500.00
7170 Rental of Buildings	\$ 25,000.00	\$ -	\$ 25,000.00
7200 Telephone Communications	\$ 7,000.00	\$ -	\$ 7,000.00
7230 Temporary Help Services (Clerical)	\$ -	\$ -	\$ -
7240 Outside Professional Services - Total for Line Items 7242 - 7249	\$ 72,000.00	\$ -	\$ 72,000.00
7242 Accounting and Financial Services	\$ 37,500.00	\$ -	\$ 37,500.00
7245 General Counsel and Special Counsel	\$ 11,000.00	\$ (8,000.00)	\$ 3,000.00
7247 Human Resources	\$ 10,000.00	\$ -	\$ 10,000.00
7248 Annual Audit	\$ 13,500.00	\$ -	\$ 13,500.00
7249 Temporary In-House Professional Services	\$ -	\$ -	\$ -
7250 Miscellaneous Office Expenses	\$ 600.00	\$ -	\$ 600.00
7260 Legal Notices	\$ 4,000.00	\$ -	\$ 4,000.00
7270 Recruitment Expenses	\$ 1,000.00	\$ -	\$ 1,000.00
7280 LAFCO Memberships	\$ 5,100.00	\$ -	\$ 5,100.00
7290 Litigation Reserve	\$ -	\$ -	\$ -
7285 Records Storage and Security	\$ -	\$ -	\$ -
7295 Contingency Reserve	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 903,000.00</b>	<b>\$ -</b>	<b>\$ 903,000.00</b>