

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street, Suite #100
Sacramento, California 95814
(916) 874-6458

March 2, 2005

TO: Sacramento Local Agency Formation Commission

FROM: Peter Brundage, Executive Officer

RE: **Monthly Budget Status Report**
Period 7 (July 1, 2004 to February 7, 2005)

RECOMMENDATION

1. Receive and file **Period 7 Budget Status Report** (July 1, 2004 to February 7, 2005).
2. Approve **Appropriation Adjustment Request (AAR) No. 1** that transfers \$226,600 from Salaries and Benefits to Other Professional Services and Equipment Leases.
3. Approve as policy, that **the Executive Officer has the authority to transfer funds from any object to another object consistent with authority granted to Sacramento County Department Heads as set forth in Staff Report to Board of Supervisors dated October 27, 1992.**

DISCUSSION

1. **Monthly Budget Update**
Period 7 Accounting Reports reflect year-to-date expenditures and revenue through Accounting Period No. 7. There are no significant variances to report at this time.
2. **Appropriation Adjustment Request (AAR)**
I request the Commission approve the transfer of \$226,600 from Salary and Benefits to Other Professional Services and Equipment Leases. This is an accounting transfer and it does not change the FY 2004-05 budget. The appropriation amount will remain the same, however, this amount will be shifted between "object" accounts to facilitate the reimbursement to the County of Sacramento for the payment of Salaries and Benefits.

Expenditure authority is established at the "object" level within the County budget system. Expenditures are budgeted in a number of object categories. The most common object levels are 10 and 20. Salary and Benefits are budgeted in Object 10. Expenditures for Services and Supplies are budgeted in Object 20. Budget controls are placed at the object level.

When I prepared the LAFCo 2004-05 Budget, I believed it was appropriate to budget Salaries and Benefits in Object 10 since LAFCo has its own separate fund. However, technically, the County of Sacramento is contracting staff to LAFCo; thus, it is technically correct and appropriate to budget these expenses in the account entitled Other Professional Services (Object 20). LAFCo reimburses the County of Sacramento for the positions budgeted in the County Executive's Office. Because these positions are budgeted in the Object 10 category of the County budget, it is not technically correct to budget this amount in LAFCo's Object 10 level.

I will continue to track and monitor Salary and Benefits and prepare reports that reflect the cost for all staff. The only difference is that payment or reimbursement will be made from Account 2591, Other Professional Services, not Account 1110, Salaries and Benefits. Future budgets submitted to the Auditor Controller's Office will make this adjustment.

3. **Grant authority to the Executive Officer to transfer funds from object level to object level consistent with authority granted to Sacramento County Department Heads.** LAFCo is an independent agency, however, LAFCo is linked to the County of Sacramento in many different ways. LAFCo purchases many different services from the County and the Commission continues to adopt and follow County policies and practices regarding travel, purchasing, computers, service contracts, and other similar matters. Previously, the Commission has adopted and continues to utilize the County travel policy and fixed asset policy rather than create its own policy because it was cost-effective to do so.

I recommend that your Commission adopt the County policy that would allow the Executive Officer to transfer funds between object levels that has been granted to County of Sacramento Department Heads. The Auditor-Controller's Office will be advised the Commission has adopted the County policy related to budget transfers and will monitor LAFCo as it would a County department.

COUNTY OF SACRAMENTO

1. REQUEST NUMBER

1

APPROPRIATION ADJUSTMENT REQUEST

2. Department Name LAF Co	Department Name (if applicable) LAF Co	3. Date 2-8-05
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4. REQUEST ADJUSTMENT OF APPROPRIATION AS LISTED BELOW

	FUND#	INDEX#	ACCOUNT	ACCOUNT TITLE	AMOUNT
SOURCE OF FINANCING	67 A	4544540	111000	Salary & Benefits	(226,600)
USE OF FINANCING	67 A	4544541	20259100	Other Professional Services	220,600
		4544540	20227500	Equipment - Leases	6,000

5. JUSTIFICATION (Attach Memo if Necessary)

Transfer appropriations from 1000's to 2000's to cover salary charges to 2591 to reimburse county Executive's office for staff costs related to LAF Co.

Department Head Peter Brundage	Department Head (if applicable)
By: Peter Brundage	Date: 2-08-05

6. ACTION

Dept. Head Approval(s) only required

Board Action Required

Four-Fifths Vote Required

Auditor-Controller

By: _____ Date: _____

7. APPROVAL

Approve

Disapprove

County Executive

By: _____ Date: _____

8. RESOLUTION

On a motion by Supervisor _____, seconded by Supervisor _____ the foregoing resolution was passed and adopted by the BOARD OF SUPERVISORS of the County of Sacramento, State of California, this _____ day of _____ 19__ by the following vote, to wit:

AYES: Supervisors,

NOES: Supervisors,

ABSENT: Supervisors,

Resolution Number _____

(SEAL) _____

ATTEST: _____

CHAIR OF THE BOARD OF SUPERVISORS OF SACRAMENTO COUNTY CALIFORNIA

CLERK OF THE BOARD OF SUPERVISORS

Distribution (Board of Supervisor Approved) White - Board of Supervisors
 Blue - Department Approved Copy Pink - Auditor-Controller Control Copy
 Green - County Executive File Copy Yellow - Auditor-Controller Approved Copy
 Goldenrod - Department Control Copy

Sacramento Local Agency Formation Commission

Revised Final Budget FY 2004-05

Period: July 1, 2004 to February 7, 2005

	Final Budget	Actual	Percent Spent
	04-05	04-05	
1000 Total Salaries & Benefits	330,600	220,400	0.67
1005 Secretary Part time	12,000	0	
1124 Commission Reimbursement	9,000	3,800	0.42
1240 Worker's Comp	245	252	
1250 Unemployment	0	0	
Total 1000's Account	351,845	224,452	0.64
2005 Advertising-public notice, meetings stc.	7,500	8,200	1.09
2022 Periodicals, Books, Subs	1,300	1,007	0.77
2029 Business & Conf Expenses	7,500	5,688	0.76
2035 Education/Training	1,200	0	0.00
2039 Employee Transportation	200	118	
2051 Liability Insurance for Commission	11,000	10,613	0.96
2061 Membership CaLAFCo Dues	2,070	2,070	1.00
2076 Office Supplies	7,500	2,731	0.36
2081 Postage	3,746	1,000	0.27
2275 Rents/Leases Equipment-Copier	20,000	12,214	0.61
2505 Accounting/Audit Fees	10,000	0	0.00
2531 Legal	60,000	37,233	0.62
2591 Other Professional Services	25,000	8,350	0.33
2911 System Dev Svc Web & Desktop Suppr	17,500	8,232	0.47
2912 System Dev Sup Maintenance	430	249	0.58
2915 Compass Costs	2,500	65	0.03
2917 Security Alarm Monitoring	3,200	1,590	
2921 Printing Services/Duplication	3,000	1,786	0.60
2923 GS Messenger Services	2,200	953	0.43
2926 GS Stores	800	324	0.41
2934 P/W Charges	8,000	0	0.00
2943 Lease Facility Charges	57,000	28,213	0.49
2987 Telephone	16,000	6,424	0.40
2990 GS Other Dept Svc	509	0	
Cable Broadcast	0	0	
Total 2000's Account	268,155	137,060	0.51
7900 Contingency Base	25,000	25,000	1.00
7901 Contingency Surplus	68,178	68,178	
General Purpose Reserve	36,000	36,000	
	129,178	129,178	1.00
Projected Fund Balance			
TOTAL APPROPRIATIONS/CONTINGENCY	749,178	490,690	0.65
Less: Revenue	20,000	35,000	1.75
Interest Earnings	2,500	645	0.26
Fund Balance/Carryover	182,178	182,178	1.00
Contributions from Others	544,500	517,205	0.95
TOTAL FUNDING	749,178	735,028	0.98

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Library : ZSP County of Sacramento Reports
Report Group : ZSC8 Balance sheet detail
Report name : ZFP4816E Trial Balance by Business Area
Data selected by: 1010339
Data selected on: 02/07/2005 16:07:36
Fiscal year : 2005
Period : 7 January
Business Area: 067A LOCAL AGENCY FORMATI

Balance Sheet Item	Beginning Balance	Period Debits	Period Credits	Ending Balance
* Cash in Treasury	487,452.60	48,797.13	38,732.62	497,557.11
* Imprest Cash	40.00			40.00
* Due from Other Funds Year End				
** Total Assets	487,532.60	48,797.13	38,732.62	497,597.11
* Sales Tax Due				
* Warrants Payable	10,289.36	37,976.86	28,576.29	888.79
* Deposit Stale Warrants	407.50			407.50
* Claims payable	133.75	28,114.54	27,980.79	
* Due to Others				
* Payroll Taxes and Benefits		153.00	153.00	
* Suspense Clearing		538.25	538.25	
* Payroll Clearing				
** Total Liabilities	10,830.61	66,782.65	57,248.33	1,256.29
* Reserve Fund Balance	36,000.00			36,000.00
* Fund Balance	0.03			0.03
* Revenues and Other Financing Sources	552,850.25		48,797.13	601,647.38
* Expenditures/Expenses	258,326.29	29,198.30		287,524.59
* Estimated Revenue	567,000.00			567,000.00
* Appropriations	713,178.00			713,178.00
* Start of System Clearing				
** Total Equity & Other Accounts	476,701.99	29,198.30	48,797.13	496,300.82
*** Total Liabilities & Equity + Other Accts	487,532.60	95,980.95	106,045.46	497,597.11

Fund: 057A To Fund: 057A
 Funds Center: 4544540 To Funds Center: 4544540
 Commitment Item: 10000000 To Commitment Item: 99999999
 Budget Version: FNL Fiscal Year: 2005 From Period: 1 To Period: 7

Commitment item Displayed in	YTD Budget 1 USD	Actual-R 1 USD	Actual-CO 1 USD	Actual 1 USD	Commitment 1 USD	Pending 1 USD	Available 1 USD	Consumed 1
** SACI/EXPENDITUR COUNTY EXPENDITURE	713,178	287,525	0	287,525	40,838	0	384,815	46
* SACI/10 SALARIES / BENEFIT	351,845	60,229	0	60,229	0	0	291,616	17
SACI/10111000 REGULAR EMPLOYERS	330,600	56,177	0	56,177	0	0	274,423	17
SACI/10112100 EXTRA HELP	12,000	0	0	0	0	0	12,000	0
SACI/10113400 COMMITTEE MEMBERS	9,000	3,800	0	3,800	0	0	5,200	42
SACI/10122000 OASDHI	0	252	0	252	0	0	252	*/0
SACI/10124000 WORK COMP INS	245	0	0	0	0	0	245	0
* SACI/20 SERVICES & SUPPLIE	268,155	227,295	0	227,295	40,838	0	100	100
SACI/20200500 ADVERTISING	7,500	8,200	0	8,200	0	0	700	109
SACI/20202200 BOOKS/PER SUP	1,300	1,007	0	1,007	0	0	293	77
SACI/20202900 BUS/CONFERENCE EXP	7,500	5,688	0	5,688	0	0	1,812	76
SACI/20203500 ED/TRAINING SVC	1,200	0	0	0	0	0	1,200	0
SACI/20203900 EMP TRANSPORTATION	200	118	0	118	0	0	82	59
SACI/20205100 INS LIABILITY	11,000	0	0	0	0	0	11,000	0
SACI/20206100 MEMBERSHIP DUES	2,070	0	0	0	0	0	2,070	0
SACI/20207600 OFFICE SUPPLIES	7,500	2,731	0	2,731	0	0	4,769	36
SACI/20208100 POSTAL SVC	3,746	1,000	0	1,000	0	0	2,746	27
SACI/20227500 RENT/LEASE EQ	20,000	12,214	0	12,214	0	0	7,786	61
SACI/20250500 ACCOUNTING SVC	10,000	0	0	0	0	0	10,000	0
SACI/20253100 LEGAL SVC	60,000	0	0	0	29,525	0	30,475	49
SACI/20259100 OTHER PROF SVC	25,000	148,500	0	148,500	29,525	0	93,975	476
SACI/20281200 DATA PROCESSING SU	0	0	0	0	576	0	576	*/0
SACI/20291100 SYSTEM DEV SVC	17,500	8,232	0	8,232	9,091	0	175	99
SACI/20291200 SYSTEM DEV SUP	430	249	0	249	181	0	0	100
SACI/20291500 COMPASS COSTS	2,500	65	0	65	0	0	2,435	3
SACI/20291700 ALARM SERVICES	3,200	1,590	0	1,590	0	0	1,610	50
SACI/20292100 GS PRINTING SVC	3,000	1,786	0	1,786	0	0	1,214	60
SACI/20292200 GS MAIL/POSTAGE	0	5	0	5	0	0	5	*/0
SACI/20292300 GS MESSENGER SVC	2,200	948	0	948	0	0	1,252	43
SACI/20292600 GS STORE CHARGES	800	324	0	324	0	0	476	41
SACI/20293400 PUBLIC WORKS SVS	8,000	0	0	0	0	0	8,000	0
SACI/20293410 PIPFS SVCS	0	0	0	0	2,501	0	2,501	*/0
SACI/20294300 LEASED PROP USE CH	57,000	28,213	0	28,213	28,487	0	300	99
SACI/20294700 GS TELEPHONE SVC	16,000	6,424	0	6,424	0	0	9,576	40
SACI/20299000 GS OTHER DEPT SVC	509	0	0	0	0	0	509	0
* SACI/79 APPR FOR COMINGEN	93,178	0	0	0	0	0	93,178	0
SACI/79790100 CONTINGENCY APPR	93,178	0	0	0	0	0	93,178	0
** SACI/REVENUE COUNTY REVENUE	567,000	601,647	0	601,647	0	0	34,647	106
* SACI/94 USE OF MONEY/PROPR	2,500	2,657	0	2,657	0	0	157	106
SACI/94941000 INTEREST INCOME	2,500	2,657	0	2,657	0	0	157	106
* SACI/96 CHARGES FOR SERVIC	20,000	417,490	0	417,490	0	0	397,490	2,087
SACI/96969900 SVC FEES OTHER	20,000	417,490	0	417,490	0	0	397,490	2,087
* SACI/97 MISC REVENUE	544,500	181,500	0	181,500	0	0	363,000	33
SACI/97979000 MISC OTHER	544,500	181,500	0	181,500	0	0	363,000	33

Vendor Activity by Business Area

12/07/2005

Vendor Activity by Business Area
Business Area:067A

Page: 6

Date: 02/07/2005
Time: 11:43:59
Period: From:07
Year: 2005

to: 07

Vendor posting date	Name 1 Fi Name 1	Doc.no. BA	Reference doc.	Purch.doc.	Funds ctr	Loc.curr.amount
1443	CITY OF SACRAMENTO	2012350408				27,784.50
11/07/2005	07	067A				
1838	CITY OF SACRAMENTO	2012390999				100.00
11/19/2005	07	067A				
1443	CITY OF SACRAMENTO	1902306580	DONLOCKHART			27,784.50
11/06/2005	07	067A				
1838	CITY OF SACRAMENTO	1902317325	LAURENHAMMOND			100.00
11/18/2005	07	067A				
630	DAILY JOURNAL CORP	2012322690				36.80
11/03/2005	07	067A				
01287	PETER G BRUNDAGE	2012322909				96.95
11/03/2005	07	067A				
01287	PETER G BRUNDAGE	2012334923				64.64
11/05/2005	07	067A				
01287	PETER G BRUNDAGE	1902304351	REIMBURSEMENT			64.64
11/04/2005	07	067A				
053	PITNEY BOWES CREDIT CORP	2012334546				31.65
11/05/2005	07	067A				
053	PITNEY BOWES CREDIT CORP	1902304349	8655797			31.65

Overview: W/O Structure w Header - Real Current data (02/08/2005 09:50:03)

Fund: 067A To Fund: 067A
 Funds Center: 4544540 To Funds Center: 4544540
 Commitment Item: 10000000 To Commitment Item: 99999999
 Budget Version: FNL Fiscal Year: 2005 From Period: 1 To Period: 7

Commitment item Displayed in	YTD Budget 1 USD	Actual-R 1 USD	Actual-CO 1 USD	Actual 1 USD	Commitment 1 USD	Pending 1 USD	Available 1 USD	* Consumed 1
Total	146,178	314,123-	0	314,123-	40,838	0	419,463	187-

Date	Year	Per Document #	G/L Acct	BA	Fund Ctr	Cost Ctr	Amount	Text
01/18/2005	2005	007	1300208419	101000	067A	4544540	46,785.13	
Total Account Number 101000							46,785.13	
01/31/2005	2005	007	2012455853	101300	067A	4544540	92.35-	
Total Account Number 101300							92.35-	
01/03/2005	2005	007	2012328741	101500	067A		58.31-	
01/05/2005	2005	007	2012344303	101500	067A		5,192.00-	
01/05/2005	2005	007	2012344362	101500	067A		4,575.80-	
01/10/2005	2005	007	2012360853	101500	067A		36.80-	
01/12/2005	2005	007	2012375704	101500	067A		64.64-	
01/12/2005	2005	007	2012375935	101500	067A		43.86-	
01/12/2005	2005	007	2012376252	101500	067A		96.95-	
01/18/2005	2005	007	2012392853	101500	067A		31.65-	
01/19/2005	2005	007	2012401634	101500	067A		27,784.50-	
Total Account Number 101500							37,884.51-	
01/01/2005	2005	007	104661270	102000	067A	4544540	2,012.00	2004/05 2ND QTR INT ADJ
01/12/2005	2005	007	1200018474	102000	067A	4544540	76.50-	
Total Account Number 102000							1,935.50	
01/31/2005	2005	007	104656333	109000	067A		145.00-	
01/31/2005	2005	007	104656424	109000	067A		35.61-	
01/31/2005	2005	007	104656452	109000	067A		210.00-	
01/31/2005	2005	007	104657735	109000	067A		262.50-	
01/06/2005	2005	007	1902306586	109000	067A		26.15-	
Total Account Number 109000							679.26-	
01/03/2005	2005	007	2012322690	510000	067A		36.80-	
01/03/2005	2005	007	2012322909	510000	067A		96.95-	
01/03/2005	2005	007	2012328741	510000	067A		58.31	
01/05/2005	2005	007	2012334546	510000	067A		21.65-	
01/05/2005	2005	007	2012334923	510000	067A		64.64-	
01/05/2005	2005	007	2012344303	510000	067A		5,192.00	
01/05/2005	2005	007	2012344362	510000	067A		4,575.80	
01/07/2005	2005	007	2012350408	510000	067A		27,784.50-	
01/10/2005	2005	007	2012360853	510000	067A		36.80	
01/12/2005	2005	007	2012375704	510000	067A		64.64	
01/12/2005	2005	007	2012375935	510000	067A		43.86	
01/12/2005	2005	007	2012376252	510000	067A		96.95	
01/19/2005	2005	007	2012390959	510000	067A		100.00-	
01/18/2005	2005	007	2012392853	510000	067A		31.65	
01/19/2005	2005	007	2012401634	510000	067A		27,784.50	
Total Account Number 510000							9,769.97	
01/12/2005	2005	007	104631331	5100800	067A	4544540	461.75-	
01/31/2005	2005	007	2012455853	5100800	067A	4544540	92.35	
Total Account Number 5100800							369.40-	
01/04/2005	2005	007	1902304349	5150000	067A		31.65-	*SAC LOCAL AGENCY FORMATION COMM 916-874-6458
01/04/2005	2005	007	1902304351	5150000	067A		64.64-	*SAC LOCAL AGENCY FORMATION COMM COMPUTER EQUIPMENT
01/04/2005	2005	007	1902304353	5150000	067A		37.74	*SAC LOCAL AGENCY FORMATION COMM 10/01-12/31/2004

Date	Year	Per Document	#	G/L Acct	BA	Fund	Ctr	Cost	Ctr	Amount	Text
01/18/2005	2005	007	1902317325	5150000	067A					100.00	*SAC LOCAL AGENCY FORM COMM LAFCO HEARING
01/03/2005	2005	007	2012322690	5150000	067A					36.80	
01/03/2005	2005	007	2012322909	5150000	067A					96.95	
01/05/2005	2005	007	2012334546	5150000	067A					31.65	
01/05/2005	2005	007	2012334923	5150000	067A					64.64	
01/07/2005	2005	007	2012350408	5150000	067A					27,784.50	
01/19/2005	2005	007	2012390999	5150000	067A					100.00	
Total Account Number 5150000 CLAIMS PAYABLE											
133.75											
01/12/2005	2005	007	104632301	5420977	067A					38.25	
01/12/2005	2005	007	104632301	5420977	067A					38.25	
01/12/2005	2005	007	1200018474	5420977	067A					38.25	
01/12/2005	2005	007	1200018474	5420977	067A					38.25	
Total Account Number 5420977 EMPLOYER FICA											
0.00											
01/12/2005	2005	007	104632450	5420985	067A					38.25	
01/12/2005	2005	007	104632450	5420985	067A					38.25	
01/12/2005	2005	007	1200018474	5420985	067A					38.25	
01/12/2005	2005	007	1200018474	5420985	067A					38.25	
Total Account Number 5420985 OASDHI - EMPLOYEE - CO & SPEC DI											
0.00											
01/12/2005	2005	007	104631331	8025000	067A					461.75	
01/12/2005	2005	007	1200018474	8025000	067A					538.25	
01/12/2005	2005	007	1200018474	8025000	067A					76.50	
Total Account Number 8025000 PAYROLL CLEARING											
0.00											
01/06/2005	2005	007	1902306580	10111000	067A					27,784.50	10/01-12/31/04 LOCKHART
Total Account Number 10111000 SALARIES & WAGES - REGULAR EMPLO											
27,784.50											
01/12/2005	2005	007	1200018474	10112400	067A					500.00	
01/18/2005	2005	007	1902317325	10112400	067A					100.00	
Total Account Number 10112400 SALARIES & WAGES - COMMISSION &											
600.00											
01/12/2005	2005	007	1200018474	10122000	067A					38.25	
Total Account Number 10122000 OASDHI - EMPLOYER COST											
38.25											
01/04/2005	2005	007	1902304351	20207600	067A					64.64	
01/06/2005	2005	007	1902306586	20207600	067A					26.15	
Total Account Number 20207600 OFFICE SUPPLIES											
90.79											
01/04/2005	2005	007	1902304349	20227500	067A					31.65	
Total Account Number 20227500 RENT/LEASES EQUIPMENT											
31.65											
01/31/2005	2005	007	104656452	20291100	067A					210.00	
01/31/2005	2005	007	104657735	20291100	067A					262.50	
Total Account Number 20291100 SYSTEMS DEVELOPMENT SERVICES											
472.50											
01/31/2005	2005	007	104656424	20291200	067A					35.61	

Date	Year	Per Document #	G/L Acct	BA	Fund Ctr	Cost Ctr	Amount	Text
			Total Account Number 20291200		SYSTEMS DEVELOPMENT SUPPLIES		35.61	
01/31/2005	2005	007	104656333	20294300	067A	4544540 4544540000	145.00	
			Total Account Number 20294300		LEASED PROPERTY USE CHARGESGS		145.00	
01/01/2005	2005	007	104661270	94941000	067A	4544540 4544540000	2,012.00	2004/05 2ND QTR INT
			Total Account Number 94941000		INTEREST INCOME		2,012.00	
01/18/2005	2005	007	1300208419	96969900	067A	4544540 4544540000	46,785.13	
			Total Account Number 96969900		SVC FEES OTHER		46,785.13	