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**FRESNO LOCAL AGENCY FORMATION COMMISSION (LAFCO)**  
**EXECUTIVE OFFICER'S REPORT**

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**CONSENT AGENDA ITEM No. 6A**

**DATE:** September 11, 2013  
**TO:** Local Agency Formation Commission  
**FROM:** David E. Fey, AICP, Executive Officer  
**SUBJECT:** Consider Acceptance – LAFCO Financial Statement for July

**Recommendation:** Accept – LAFCO Financial Statement for July, 2013

**Background:**

A standard item on the Commission's consent agenda is the monthly financial statement. Prior to recent changes to staff's administrative processes, the statement summarized financial activity from the previous month.

As a part of its operational independence, and as a practice recommended by its auditor, the LAFCo has hired an independent part-time bookkeeper who fulfills her responsibilities after all invoices and statements from the previous month have been received, typically at the middle of the month and after the Commission's monthly meeting.

This has the effect that for about half of the Commission's meetings in a given year, the financial statements will represent data that is over a month old; for example, the financial statement for July is completed after the Commission's August agenda is distributed to the Commission and members of the public, and is included in the September agenda. Staff has considered having the bookkeeper reschedule visits to the first of the month, but this doesn't have a significant overall improvement as for many months the financial data is available still only after the agenda material has been distributed.

In light of changes to staff procedures and the Commission's interest in timely information, unless otherwise directed by the Commission, staff will provide future financial statements under separate cover as informational (i.e., non-agenda) items.

Financial information that is intended to support Commission action or approval, such as mid-year and annual budget documents, will continue to be included with future Commission agendas.

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**LAFCO**  
**Revenue/Expense**  
**July 2012 through June 2013**  
Jul '12 - Jun 13

Ordinary Revenue/Expense

Revenue

Fees Income - Other	118,450.88
Fees Income - Cities' Contrib.	216,532.01
Fees Income - County Contrib.	216,532.00

Total Revenue	<u>551,514.89</u>
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Expense

General County

Admin, Personnel, Emp Relations	14.27
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Total General County	<u>14.27</u>
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Auditor Control. Treas-Tax Coll

Financial Stmt. & Gen. Acctg.	8,576.45
Bookkeeping Services	1,680.00
Independent Financial Audit	6,140.00

Total Auditor Control. Treas-Tax Coll	<u>16,396.45</u>
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Professional & Specialized Serv

Consultants	16,852.41
Fresno Co. Assessor	2,550.00
LAFCO Counsel	76,080.19
Fresno County Elections	167.01
Fresno Co. Health	1,408.00
Special Council	226.92

Executive Officer Compensation

Salary	97,401.20
Car Allowance	5,250.00
Vacations Wages	-11,077.12
Worker's Compensation	1,452.00
65001 - OASDI Contribution	8,901.79
Health Insurance	1,715.04
Executive Officer Compensation - Other	4,023.24

Total Executive Officer Compensation	<u>107,666.15</u>
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Total Professional & Specialized Serv	204,950.68
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Salaries & Benefits

6100 - Regular Salaries	181,334.19
Salaries & Benefits - Other	3,958.33

Total Salaries & Benefits	<u>185,292.52</u>
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Other Expenses

7040 - Telephone Charges	1,184.34
7101 - Liability Insurance	11,093.23

**LAFCO**  
**Revenue/Expense**  
**July 2012 through June 2013**

	<u>Jul '12 - Jun 13</u>
7205 · Maintenance-Equipment	728.00
7250 · Professional Membership	6,466.00
7265 · Office Operations Expense	6,364.50
7268 · Postage	5,930.47
7286 · PeopleSoft Human Res. Charge	360.28
7287 · PeopleSoft Financials Charge	683.44
7296 · Data Processing Service	15,826.73
7325 · Publication & Legal Notices	2,792.50
7340 · Office Leases	25,438.86
7412 · Mileage	2,073.36
7415 · Trans, Travel & Educ/(Confer.)	5,106.64
7417 · Trans Trvl-Comm Adv(Per Diem)	4,450.00
Total Other Expenses	<u>88,498.35</u>
 Total Expense	 <u>495,152.27</u>
 Net Ordinary Income	 56,362.62
 Other Income/Expense	
Other Income	
Interest Income	<u>49.94</u>
Total Other Income	<u>49.94</u>
 Net Other Income	 <u>49.94</u>
 Net Revenue	 <u><u>56,412.56</u></u>

**LAFCO**  
**Revenue/Expense Prev Year Comparison**  
**July 2012 through June 2013**

	<u>Jul '12 - Jun 13</u>	<u>Jul '11 - Jun 12</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Revenue/Expense</b>				
<b>Revenue</b>				
Fees Income - Other	118,450.88	72,643.50	45,807.38	63.06%
Fees Income - Cities' Contrib.	216,532.01	216,532.00	0.01	0.0%
Fees Income - County Contrib.	216,532.00	216,532.00	0.00	0.0%
<b>Total Revenue</b>	<b>551,514.89</b>	<b>505,707.50</b>	<b>45,807.39</b>	<b>9.06%</b>
<b>Expense</b>				
<b>General County</b>				
Admin, Personnel, Emp Relations	14.27	0.00	14.27	100.0%
<b>Total General County</b>	<b>14.27</b>	<b>0.00</b>	<b>14.27</b>	<b>100.0%</b>
<b>Auditor Control. Treas-Tax Coll</b>				
Financial Stmts. & Gen. Acctg.	8,576.45	4,740.95	3,835.50	80.9%
Bookkeeping Services	1,680.00	0.00	1,680.00	100.0%
Independent Financial Audit	6,140.00	0.00	6,140.00	100.0%
<b>Total Auditor Control. Treas-Tax Coll</b>	<b>16,396.45</b>	<b>4,740.95</b>	<b>11,655.50</b>	<b>245.85%</b>
<b>Professional &amp; Specialized Serv</b>				
Consultants	16,852.41	0.00	16,852.41	100.0%
Fresno Co. Assessor	2,550.00	4,250.00	-1,700.00	-40.0%
LAFCO Counsel	76,080.19	83,449.48	-7,369.29	-8.83%
Fresno County Elections	167.01	1,035.97	-868.96	-83.88%
Fresno Co. Health	1,408.00	704.00	704.00	100.0%
Special Council	226.92	0.00	226.92	100.0%
<b>Executive Officer Compensation</b>				
Salary	97,401.20	90,000.00	7,401.20	8.22%
Car Allowance	5,250.00	4,800.00	450.00	9.38%
Vacations Wages	-11,077.12	11,077.12	-22,154.24	-200.0%
Worker's Compensation	1,452.00	834.00	618.00	74.1%
65001 - OASDI Contribution	8,901.79	7,123.00	1,778.79	24.97%
Health Insurance	1,715.04	0.00	1,715.04	100.0%
Executive Officer Compensation - Other	4,023.24	0.00	4,023.24	100.0%
<b>Total Executive Officer Compensation</b>	<b>107,666.15</b>	<b>113,834.12</b>	<b>-6,167.97</b>	<b>-5.42%</b>
<b>Total Professional &amp; Specialized Serv</b>	<b>204,950.68</b>	<b>203,273.57</b>	<b>1,677.11</b>	<b>0.83%</b>
<b>Salaries &amp; Benefits</b>				
6100 - Regular Salaries	181,334.19	168,393.90	12,940.29	7.69%
6350 - Unemployment Insurance	0.00	2,042.00	-2,042.00	-100.0%
6550 - Workers Comp Contribution	0.00	219.00	-219.00	-100.0%
6670 - Benefit Administration	0.00	232.00	-232.00	-100.0%
Salaries & Benefits - Other	3,958.33	0.00	3,958.33	100.0%
<b>Total Salaries &amp; Benefits</b>	<b>185,292.52</b>	<b>170,886.90</b>	<b>14,405.62</b>	<b>8.43%</b>

**LAFCO**  
**Revenue/Expense Prev Year Comparison**  
**July 2012 through June 2013**

	<u>Jul '12 - Jun 13</u>	<u>Jul '11 - Jun 12</u>	<u>\$ Change</u>	<u>% Change</u>
Other Expenses				
7040 · Telephone Charges	1,184.34	2,207.28	-1,022.94	-46.34%
7101 · Liability Insurance	11,093.23	10,718.47	374.76	3.5%
7175 · Property/Other Insurance	0.00	0.00	0.00	0.0%
7205 · Maintenance-Equipment	728.00	556.38	171.62	30.85%
7250 · Professional Membership	6,466.00	6,321.00	145.00	2.29%
7265 · Office Operations Expense	6,364.50	4,975.10	1,389.40	27.93%
7268 · Postage	5,930.47	3,759.83	2,170.64	57.73%
7286 · PeopleSoft Human Res. Charge	360.28	338.88	21.40	6.32%
7287 · PeopleSoft Financials Charge	683.44	824.06	-140.62	-17.06%
7296 · Data Processing Service	15,826.73	15,145.44	681.29	4.5%
7325 · Publication & Legal Notices	2,792.50	3,709.60	-917.10	-24.72%
7340 · Office Leases	25,438.86	29,791.24	-4,352.38	-14.61%
7412 · Mileage	2,073.36	1,204.87	868.49	72.08%
7415 · Trans, Travel & Educ/(Confer.)	5,106.64	5,761.30	-654.66	-11.36%
7417 · Trans Trvl-Comm Adv(Per Diem)	4,450.00	1,458.40	2,991.60	205.13%
Total Other Expenses	<u>88,498.35</u>	<u>86,771.85</u>	<u>1,726.50</u>	<u>1.99%</u>
Total Expense	<u>495,152.27</u>	<u>465,673.27</u>	<u>29,479.00</u>	<u>6.33%</u>
Net Ordinary Income	56,362.62	40,034.23	16,328.39	40.79%
Other Income/Expense				
Other Income				
Interest Income	<u>49.94</u>	<u>11.01</u>	<u>38.93</u>	<u>353.59%</u>
Total Other Income	<u>49.94</u>	<u>11.01</u>	<u>38.93</u>	<u>353.59%</u>
Net Other Income	<u>49.94</u>	<u>11.01</u>	<u>38.93</u>	<u>353.59%</u>
Net Revenue	<u>56,412.56</u>	<u>40,045.24</u>	<u>16,367.32</u>	<u>40.87%</u>