

SAN MATEO



LOCAL AGENCY FORMATION COMMISSION

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Revised September 13, 2021

September 8, 2021

To: LAFCo Commissioners
From: Martha Poyatos, Executive Officer
 Rob Bartoli, Management Analyst
Subject: Year End and Quarterly LAFCo Budget Update

Summary

The intent of the year end and quarterly financial reports is to provide the Commission with an update on how LAFCo performed financially in the previous fiscal year and quarter as compared to the adopted budget and to discuss any issues as appropriate. The practice was recommended during a previous audit as an additional safeguard to ensure sound financial management. In accordance with LAFCo Fiscal Policies and Procedures, the Commission adopts the final budget and is authorized to make adjustments as appropriate.

End of Year Report for FY 2020-21

The LAFCo FY 2020-21 final budget was adopted on June 17, 2020 and a revised budget was adopted on October 14, 2020.

Revenues

Overall, LAFCo revenues totaled \$1,004,257 (138%), exceeding its budgeted revenue of \$728,804. This increased revenue is due to variances in two revenue classes: Charges for Service and Intergovernmental Revenue. Charges for Services had a variance of \$129,745 for total revenue received of \$152,713 vs. \$28,000 budgeted. This as the result of a payment of \$129,475 from developers for the City of East Palo Alto, East Palo Alto Sanitary District, and West Bay Sanitary District Municipal Service Review. This revenue and corresponding payments to the contractor have been budgeted for in the 2021-22 LAFCo budget.

COMMISSIONERS: WARREN SLOCUM, CHAIR, COUNTY ▪ MIKE O'NEILL, VICE CHAIR, CITY ▪ HARVEY RARBACK, CITY ▪ DON HORSLEY, COUNTY
 ▪ JOSHUA COSGROVE, SPECIAL DISTRICT ▪ RIC LOHMAN, SPECIAL DISTRICT ▪ ANN DRAPER, PUBLIC
ALTERNATES: KATI MARTIN, SPECIAL DISTRICT ▪ DIANA REDDY, CITY ▪ JAMES O'NEILL, PUBLIC ▪ DAVE PINE, COUNTY
STAFF: MARTHA POYATOS, EXECUTIVE OFFICER ▪ TIM FOX, LEGAL COUNSEL ▪ ROB BARTOLI, MANAGEMENT ANALYST ▪ ANGELA MONTES, CLERK

Intergovernmental Revenues representing apportionment payments from cities and independent special districts was budgeted at \$362,958, all of which were received in FY 2020-21. As part of the adoption of the FY 2021-22 budget, LAFCo staff highlighted an issue with a delay in billing member agencies, which resulted in a negative cash balance in previous budgets. To address this, the Controller invoiced funding agencies prior to the end of FY 2020-21 and deposited payments received prior to the end of the fiscal year. Payments totaling \$147,755 were therefore recorded as revenue in FY 2020-21 rather than FY 2021-22.

To address this issue for the FY 2021-22 budget, the \$147,755 in revenue has been transferred to fund balance, where it will be utilized to pay budgeted expenditures. Going forward, LAFCo staff will work with the Controller's Office to assure correct timing of invoicing and posting of revenue collected.

Expenditures

LAFCo expenditures totaled \$602,332 compared to a budgeted amount of \$667,673 (90%). Services and supplies expenditures were only 59% of the budgeted amount (\$114,987 budgeted vs. \$68,603 spent). This variance resulted from savings due to virtual versus in person Commission meetings and savings in video recording of in person meetings. In addition, repayment to the County of an overpayment of apportionment of \$17,346 was appropriated to the FY 2021-22 budget.

Other expenditures that were less than budgeted included telephone charges and County Counsel expenses. Per the Commission adopted fiscal policy these funds will be allocated to the reserve fund until the FY 2022-23 budget process commences.

Report for FY 2021-22

Revenue

LAFCo has received 93% of the 1/3 apportionment from member agencies. As of the publication of this report, three agencies have outstanding invoices. The County Controller's Office is working with the agencies to complete these payments. As noted above \$147,755 of apportionment revenue is in Fund Balance. Application revenue to date is \$1,480.

Expenditures

LAFCo is within budget for all expenditures.

Recommended Commission Action

Receive the budget update.

Attachments

- A. LAFCo FY 2020-21 Budget Actuals
- B. LAFCo FY 2021-22 Year to Date
- C. LAFCo FY 2021-22 Trail Balance through

Attachment A

LAFCo	Actuals for FY 20-21 Budget September 3, 2021	Adopted FY 20-21	Actuals FY 20-21	Percent of budgeted
	Expenditures			
4111	Salary & Benefits Executive Officer	273,234	273,234	100.0%
4111	Salary & Benefits Management Analyst	190,570	190,570	100.0%
4141	Admin. Leave Cash Out	0	0	0.0%
4161	Commissioner Compensation	4,800	6,202	129.2%
4000	SALARIES & BENEFITS SUBTOTAL	468,604	470,006	100.3%
5132	Internet/Communications	0	778	
5184	Refund County overpayment in 2014/15 & 18/19	17,346	0	0.0%
5191	Outside Printing (other special printing)	1,000	0	0.0%
5193	General Office Supplies	500	500	100.0%
5196	Photocopy - in-house copier	500	500	100.0%
5197	Postage & Mailing Service	1,200	5	0.4%
5211	Computer Supplies	300	243	81.0%
5212	Computer Equipment under \$5,000	1,500	5,000	333.3%
5215	Software License	0	453	
5218	Corovan Records Storage	700	908	129.7%
5331	Memberships (CALAFCO/CSDA)	16,000	12,144	75.9%
5341	Legal Advertising	1,200	604	50.3%
5712	Mileage Allowance	250	0	0.0%
5721	Meetings & Conferences	0	0	0.0%
5733	Training	250	0	0.0%
5814	Fiscal Office Specialist	988	988	100.0%
5838	.5 FTE Exec. Secretary	57,856	57,856	100.0%
5842	Outside Auditing Services	7,700	6,160	80.0%
5848	Graphics	1,500	0	0.0%
5856	Consulting	0	0	0.0%
5858	Other Professional Contract Services (Recording of Meetings)	8,000	1,360	17.0%
5861	DPW/GIS Mapping	1,000	0	0.0%
5866	Fingerprinting new employee	0	0	0.0%
5872	Controller Admin	2,114	2,114	100.0%
5000	SERVICES & SUPPLIES SUBTOTAL	119,904	89,613	74.7%
6712	Telephone	3,227	925	28.7%
6713	ISD (Automation Services)	14,202	12,316	86.7%
6714	Rent	12,925	13,587	105.1%
6717	Motor Pool	150	0	0.0%
6725	Gen'l Liability	8,000	7,890	98.6%
6727	Bond Insurance	100	62	62.0%
6732	County Counsel	30,000	14,059	46.9%
6733	Human Resources	150	67	44.7%
6738	Countywide Security	150	128	85.3%
6739	All Other Charges (Card key and Accounting Software)	400	496	124.0%
6821	A 87 Charges/County Cost Allocation	9,861	9,861	100.0%
6000	OTHER CHARGES SUBTOTAL	79,165	59,391	75.0%

	Subtotal Appropriations	667,673	619,010	92.7%
8612	Reserve	61,131	0	0.0%
	Special Reserve	0	0	0.0%
	Total Appropriations Budget	728,804	619,010	84.9%
	Revenues			
3333	Fund Balance	152,367	152,367	100.0%
2421	Application Fees	28,000	25,713	91.8%
	Miscellaneous Revenue	0	129,474	
2658	CALAFCO Deputy EO Stipend	4,000	4,000	100.0%
	Intergov. Rev. (County/City/Dist)	544,437	692,192	127.1%
	Total Revenues	728,804	1,003,746	137.7%
	County/City/District 1/3 Apportionment	181,479	181,479	100.0%

147,755 of fund balance is Intergov Rev that was received in FY20-21, but budgeted in FY 21-22

LAFCo	Year to date FY 21-22 Budget September 3, 2021	Adopted FY 20-21	Adopted FY 21-22	FY 21-22 Yeat to Date (9/3/21)	Percent of budgeted
	Expenditures				
4111	Salary & Benefits Executive Officer	273,234	275,588	41,637	15.1%
4111	Salary & Benefits Management Analyst	190,570	200,714	30,325	15.1%
4141	Admin. Leave Cash Out	0	0	0	0.0%
4161	Commissioner Compensation	4,800	4,800	0	0.0%
4000	SALARIES & BENEFITS SUBTOTAL	468,604	481,102	71,962	15.0%
5132	Internet/Communications	0	950	0	0.0%
5184	Refund County overpayment in 2014/15 & 18/19	17,346	17,346	0	0.0%
5191	Outside Printing (other special printing)	1,000	1,000	0	0.0%
5193	General Office Supplies	500	500	0	0.0%
5196	Photocopy - in-house copier	500	500	0	0.0%
5197	Postage & Mailing Service	1,200	1,000	0	0.0%
5211	Computer Supplies	300	500	0	0.0%
5212	Computer Equipment under \$5,000	1,500	5,000	0	0.0%
5215	Software License	0	700	0	0.0%
5218	Corovan Records Storage	700	700	0	0.0%
5331	Memberships (CALAFCO/CSDA)	16,000	16,000	0	0.0%
5341	Legal Advertising	1,200	1,200	0	0.0%
5712	Mileage Allowance	250	250	0	0.0%
5721	Meetings & Conferences	0	10,170	0	0.0%
5733	Training	250	250	0	0.0%
5814	Fiscal Office Specialist	988	1,526	0	0.0%
5838	.5 FTE Exec. Secretary	57,856	58,161	0	0.0%
5842	Outside Auditing Services	7,700	13,400	3,931	29.3%
5848	Graphics	1,500	1,500	0	0.0%
5856	Consulting	0	130,000	12,620	9.7%
5858	Other Professional Contract Services (Recording of Meetings)	8,000	4,000	0	0.0%
5861	DPW/GIS Mapping	1,000	1,000	0	0.0%
5866	Fingerprinting new employee	0	0	0	0.0%
5872	Controller Admin	2,114	3,000	0	0.0%
5000	SERVICES & SUPPLIES SUBTOTAL	119,904	268,653	16,551	6.2%
6712	Telephone	3,227	350	0	0.0%
6713	ISD (Automation Services)	14,202	11,500	0	0.0%
6714	Rent	12,925	13,587	0	0.0%
6717	Motor Pool	150	0	0	0.0%
6725	Gen'l Liability	8,000	8,500	5,225	61.5%
6727	Bond Insurance	100	100	0	0.0%
6732	County Counsel	30,000	40,000	0	0.0%
6733	Human Resources	150	150	149	99.3%
6738	Countywide Security	150	150	0	0.0%
6739	All Other Charges (Card key and Accounting Software)	400	400	0	0.0%
6821	A 87 Charges/County Cost Allocation	9,861	10,928	0	0.0%
6000	OTHER CHARGES SUBTOTAL	79,165	85,665	5,374	6.3%

	Subtotal Appropriations	667,673	835,420	93,887	11.2%
8612	Reserve	61,131	61,131	0	0.0%
	Special Reserve	0	0		0.0%
	Total Appropriations Budget	728,804	896,551		0.0%
	Revenues				
3333	Fund Balance	152,367	38,877	300,122	772.0%
2421	Application Fees	28,000	30,000	1,480	4.9%
	Miscellaneous Revenue	0	130,000		0.0%
2658	CALAFCO Deputy EO Stipend	4,000	4,000		0.0%
	Intergov. Rev. (County/City/Dist)	544,437	632,543	419,181	
	Total Revenues	728,804	835,420	720,783	86.3%
	County/City/District 1/3 Apportionment	181,479	210,848		

147,755 of fund balance is Intergov Rev that was received in FY20-21, but budgeted in FY 21-22

Revenue and Expenditure Status Class/Object

As of 08/18/21
Run Date 08/18/21 1:15 PM

Fund Group:07 Fund:04850 Sub Fund:04850
Dept: 35700 LAFCO

Acct. Org. Description	Revenue/ Expenditures This Per.	Revenue/ Expenditures Year To Date	Encumbrncs	Account To Date	Budget	Budget Minus Account To Date	% Of Budget
1600 Intergovernmental Revenues							
1960 Other Local Government Aid							
1980 Local Government Agencies							
1983 Aid - Other Local Agencies							
35700 LAFCO	0.00	210,848.00	0.00	210,848.00	0	(210,848.00)	0.0
Sub Total 1983	0.00	210,848.00	0.00	210,848.00	0	(210,848.00)	0.0
1992 All Other Local Govern Revenue							
35700 LAFCO	32,066.00	145,240.00	0.00	145,240.00	421,695	276,455.00	34.4
Sub Total 1992	32,066.00	145,240.00	0.00	145,240.00	421,695	276,455.00	34.4
1980 Local Government Agencies	32,066.00	356,088.00	0.00	356,088.00	421,695	65,607.00	84.4
1960 Other Local Government Aid	32,066.00	356,088.00	0.00	356,088.00	421,695	65,607.00	84.4
1600 Intergovernmental Revenues	32,066.00	356,088.00	0.00	356,088.00	421,695	65,607.00	84.4
2000 Charges for Services							
2410 Special Charges							
2420 Special Charges							
2421 Annexation Charges							
35700 LAFCO	0.00	1,480.00	0.00	1,480.00	30,000	28,520.00	4.9
Sub Total 2421	0.00	1,480.00	0.00	1,480.00	30,000	28,520.00	4.9
2420 Special Charges	0.00	1,480.00	0.00	1,480.00	30,000	28,520.00	4.9
2410 Special Charges	0.00	1,480.00	0.00	1,480.00	30,000	28,520.00	4.9
2000 Charges for Services	0.00	1,480.00	0.00	1,480.00	30,000	28,520.00	4.9
2500 Interfund Revenue							
2510 Interfund Revenue							
2520 Interfund Revenue							
2545 Other Interfund Revenue							
35700 LAFCO	0.00	0.00	0.00	0.00	210,848	210,848.00	0.0
Sub Total 2545	0.00	0.00	0.00	0.00	210,848	210,848.00	0.0
2520 Interfund Revenue	0.00	0.00	0.00	0.00	210,848	210,848.00	0.0
2510 Interfund Revenue	0.00	0.00	0.00	0.00	210,848	210,848.00	0.0
2500 Interfund Revenue	0.00	0.00	0.00	0.00	210,848	210,848.00	0.0
2600 Miscellaneous Revenue							

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Revenue and Expenditure Status Class/Object

As of 08/18/21
Run Date 08/18/21 1:15 PM

Fund Group:07 Fund:04850 Sub Fund:04850
Dept: 35700 LAFCO

Acct. Org. Description	Revenue/ Expenditures This Per.	Revenue/ Expenditures Year To Date	Encumbrncs	Account To Date	Budget	Budget Minus Account To Date	% Of Budget
=====	=====	=====	=====	=====	=====	=====	=====
2610 Miscellaneous Revenue							
2640 Miscellaneous Revenue							
2658 All Other Miscellaneous Revenu							
35700 LAFCO	0.00	0.00	0.00	0.00	134,000	134,000.00	0.0
Sub Total 2658	0.00	0.00	0.00	0.00	134,000	134,000.00	0.0
2640 Miscellaneous Revenue	0.00	0.00	0.00	0.00	134,000	134,000.00	0.0
2610 Miscellaneous Revenue	0.00	0.00	0.00	0.00	134,000	134,000.00	0.0
2600 Miscellaneous Revenue	0.00	0.00	0.00	0.00	134,000	134,000.00	0.0
Total Revenue	32,066.00	357,568.00	0.00	357,568.00	796,543	438,975.00	44.9
4000 Salaries and Benefits							
4100 Employee Salaries & Wages							
4110 Permanent Salaries							
4111 Regular Hour - Perm Positions							
35700 LAFCO	5,556.64	29,455.46	0.00	29,455.46	300,000	270,544.54	9.8
Sub Total 4111	5,556.64	29,455.46	0.00	29,455.46	300,000	270,544.54	9.8
4123 Experience Pay							
35700 LAFCO	0.00	0.00	0.00	0.00	8,261	8,261.00	0.0
Sub Total 4123	0.00	0.00	0.00	0.00	8,261	8,261.00	0.0
4133 Vacation Pay							
35700 LAFCO	6,435.36	12,125.96	0.00	12,125.96	0	(12,125.96)	0.0
Sub Total 4133	6,435.36	12,125.96	0.00	12,125.96	0	(12,125.96)	0.0
4134 Holiday Pay							
35700 LAFCO	0.00	1,199.20	0.00	1,199.20	0	(1,199.20)	0.0
Sub Total 4134	0.00	1,199.20	0.00	1,199.20	0	(1,199.20)	0.0
4135 Compensatory Time Used							
35700 LAFCO	0.00	5,187.38	0.00	5,187.38	0	(5,187.38)	0.0
Sub Total 4135	0.00	5,187.38	0.00	5,187.38	0	(5,187.38)	0.0
4110 Permanent Salaries	11,992.00	47,968.00	0.00	47,968.00	308,261	260,293.00	15.6
4160 Extra Help Salaries							
4161 Extra Help Hours - Reg Pay							
35700 LAFCO	0.00	0.00	0.00	0.00	4,800	4,800.00	0.0
Sub Total 4161	0.00	0.00	0.00	0.00	4,800	4,800.00	0.0

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Revenue and Expenditure Status Class/Object

As of 08/18/21
Run Date 08/18/21 1:15 PM

Fund Group:07 Fund:04850 Sub Fund:04850
Dept: 35700 LAFCO

Acct. Org. Description	Revenue/ Expenditures This Per.	Revenue/ Expenditures Year To Date	Encumbrncs	Account To Date	Budget	Budget Minus Account To Date	% Of Budget
=====	=====	=====	=====	=====	=====	=====	=====
4160 Extra Help Salaries	0.00	0.00	0.00	0.00	4,800	4,800.00	0.0
4100 Employee Salaries & Wages	11,992.00	47,968.00	0.00	47,968.00	313,061	265,093.00	15.3
4300 Benefits							
4310 Retirement Contributions							
4311 FICA							
35700 LAFCO	729.26	2,931.29	0.00	2,931.29	16,658	13,726.71	17.6
Sub Total 4311	729.26	2,931.29	0.00	2,931.29	16,658	13,726.71	17.6
4312 Medicare Contribution							
35700 LAFCO	170.55	685.54	0.00	685.54	4,470	3,784.46	15.3
Sub Total 4312	170.55	685.54	0.00	685.54	4,470	3,784.46	15.3
4321 County Retirement Contribution							
35700 LAFCO	4,050.60	15,993.92	0.00	15,993.92	104,152	88,158.08	15.4
Sub Total 4321	4,050.60	15,993.92	0.00	15,993.92	104,152	88,158.08	15.4
4310 Retirement Contributions	4,950.41	19,610.75	0.00	19,610.75	125,280	105,669.25	15.7
4410 Employee Group Insurance							
4412 Kaiser Health Plan							
35700 LAFCO	1,189.56	3,568.68	0.00	3,568.68	28,986	25,417.32	12.3
Sub Total 4412	1,189.56	3,568.68	0.00	3,568.68	28,986	25,417.32	12.3
4418 Retiree Health Benefits							
35700 LAFCO	0.00	0.00	0.00	0.00	7,000	7,000.00	0.0
Sub Total 4418	0.00	0.00	0.00	0.00	7,000	7,000.00	0.0
4421 Cigna Dental Plan							
35700 LAFCO	130.78	392.34	0.00	392.34	3,186	2,793.66	12.3
Sub Total 4421	130.78	392.34	0.00	392.34	3,186	2,793.66	12.3
4431 Vision Insurance Plan							
35700 LAFCO	16.52	49.56	0.00	49.56	402	352.44	12.3
Sub Total 4431	16.52	49.56	0.00	49.56	402	352.44	12.3
4441 Life Insurance Plan							
35700 LAFCO	5.49	16.47	0.00	16.47	131	114.53	12.6
Sub Total 4441	5.49	16.47	0.00	16.47	131	114.53	12.6
4442 Long Term Disability Insurance							
35700 LAFCO	13.36	53.44	0.00	53.44	348	294.56	15.4
Sub Total 4442	13.36	53.44	0.00	53.44	348	294.56	15.4

Revenue and Expenditure Status Class/Object

As of 08/18/21
Run Date 08/18/21 1:15 PM

Fund Group:07 Fund:04850 Sub Fund:04850
Dept: 35700 LAFCO

Acct. Org. Description	Revenue/ Expenditures This Per.	Revenue/ Expenditures Year To Date	Encumbrncs	Account To Date	Budget	Budget Minus Account To Date	% Of Budget
4410 Employee Group Insurance	1,355.71	4,080.49	0.00	4,080.49	40,053	35,972.51	10.2
4450 Unemployment Insurance							
4451 Unemployment Insurance							
35700 LAFCO	59.97	239.88	0.00	239.88	1,541	1,301.12	15.6
Sub Total 4451	59.97	239.88	0.00	239.88	1,541	1,301.12	15.6
4450 Unemployment Insurance	59.97	239.88	0.00	239.88	1,541	1,301.12	15.6
4510 Worker's Compensation Insuranc							
4511 Workers Comp Insurance Contrib							
35700 LAFCO	15.60	62.40	0.00	62.40	401	338.60	15.6
Sub Total 4511	15.60	62.40	0.00	62.40	401	338.60	15.6
4512 Worker Comp Experience Compont							
35700 LAFCO	0.00	0.00	0.00	0.00	266	266.00	0.0
Sub Total 4512	0.00	0.00	0.00	0.00	266	266.00	0.0
4510 Worker's Compensation Insuranc	15.60	62.40	0.00	62.40	667	604.60	9.4
4610 Other Benefits							
4628 Wellness Dividend Program							
35700 LAFCO	0.00	0.00	0.00	0.00	500	500.00	0.0
Sub Total 4628	0.00	0.00	0.00	0.00	500	500.00	0.0
4610 Other Benefits	0.00	0.00	0.00	0.00	500	500.00	0.0
4300 Benefits	6,381.69	23,993.52	0.00	23,993.52	168,041	144,047.48	14.3
4000 Salaries and Benefits	18,373.69	71,961.52	0.00	71,961.52	481,102	409,140.48	15.0
5000 Services and Supplies							
5100 Supplies & Gen Operating Exp							
5130 Communications							
5132 Direct Communications Expense							
35700 LAFCO	0.00	0.00	0.00	0.00	950	950.00	0.0
Sub Total 5132	0.00	0.00	0.00	0.00	950	950.00	0.0
5130 Communications	0.00	0.00	0.00	0.00	950	950.00	0.0
5180 Miscellaneous Expense							
5184 Refund - Prior Year Revenue							
35700 LAFCO	0.00	0.00	0.00	0.00	17,346	17,346.00	0.0
Sub Total 5184	0.00	0.00	0.00	0.00	17,346	17,346.00	0.0

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Revenue and Expenditure Status Class/Object

As of 08/18/21
Run Date 08/18/21 1:15 PM

Fund Group:07 Fund:04850 Sub Fund:04850
Dept: 35700 LAFCO

Acct. Org. Description	Revenue/ Expenditures This Per.	Revenue/ Expenditures Year To Date	Encumbrncs	Account To Date	Budget	Budget Minus Account To Date	% Of Budget
5180 Miscellaneous Expense	0.00	0.00	0.00	0.00	17,346	17,346.00	0.0
5190 Office Expense							
5191 Outside Printing & Copy Svc							
35700 LAFCO	0.00	0.00	0.00	0.00	1,000	1,000.00	0.0
Sub Total 5191	0.00	0.00	0.00	0.00	1,000	1,000.00	0.0
5193 General Office Supplies							
35700 LAFCO	0.00	0.00	0.00	0.00	500	500.00	0.0
Sub Total 5193	0.00	0.00	0.00	0.00	500	500.00	0.0
5196 Photocopy Lease & Usage							
35700 LAFCO	0.00	0.00	0.00	0.00	500	500.00	0.0
Sub Total 5196	0.00	0.00	0.00	0.00	500	500.00	0.0
5197 Postage & Mailing Expense							
35700 LAFCO	0.00	0.00	0.00	0.00	1,000	1,000.00	0.0
Sub Total 5197	0.00	0.00	0.00	0.00	1,000	1,000.00	0.0
5190 Office Expense	0.00	0.00	0.00	0.00	3,000	3,000.00	0.0
5210 Computer Expense							
5211 Computer Supplies							
35700 LAFCO	0.00	0.00	0.00	0.00	500	500.00	0.0
Sub Total 5211	0.00	0.00	0.00	0.00	500	500.00	0.0
5212 Computer Equipt under \$5000							
35700 LAFCO	0.00	0.00	0.00	0.00	5,000	5,000.00	0.0
Sub Total 5212	0.00	0.00	0.00	0.00	5,000	5,000.00	0.0
5215 Software License/Maint Expense							
35700 LAFCO	0.00	0.00	0.00	0.00	700	700.00	0.0
Sub Total 5215	0.00	0.00	0.00	0.00	700	700.00	0.0
5218 Data Storage & Retrieval Exp							
35700 LAFCO	0.00	0.00	0.00	0.00	700	700.00	0.0
Sub Total 5218	0.00	0.00	0.00	0.00	700	700.00	0.0
5210 Computer Expense	0.00	0.00	0.00	0.00	6,900	6,900.00	0.0
5100 Supplies & Gen Operating Exp	0.00	0.00	0.00	0.00	28,196	28,196.00	0.0
5300 Special County Expense							
5330 Memberships							

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Revenue and Expenditure Status Class/Object

As of 08/18/21
Run Date 08/18/21 1:15 PM

Fund Group:07 Fund:04850 Sub Fund:04850
Dept: 35700 LAFCO

Acct. Org. Description	Revenue/ Expenditures This Per.	Revenue/ Expenditures Year To Date	Encumbrncs	Account To Date	Budget	Budget Minus Account To Date	% Of Budget
5331 County Memberships							
35700 LAFCO	0.00	0.00	0.00	0.00	16,000	16,000.00	0.0
Sub Total 5331	0.00	0.00	0.00	0.00	16,000	16,000.00	0.0
5330 Memberships	0.00	0.00	0.00	0.00	16,000	16,000.00	0.0
5340 Legal Publications & Notices							
5341 Legal Notices							
35700 LAFCO	0.00	0.00	0.00	0.00	1,200	1,200.00	0.0
Sub Total 5341	0.00	0.00	0.00	0.00	1,200	1,200.00	0.0
5340 Legal Publications & Notices	0.00	0.00	0.00	0.00	1,200	1,200.00	0.0
5300 Special County Expense	0.00	0.00	0.00	0.00	17,200	17,200.00	0.0
5700 Transportation, Travel & Train							
5710 Transportation Expense							
5712 Mileage Allowance							
35700 LAFCO	0.00	0.00	0.00	0.00	250	250.00	0.0
Sub Total 5712	0.00	0.00	0.00	0.00	250	250.00	0.0
5710 Transportation Expense	0.00	0.00	0.00	0.00	250	250.00	0.0
5720 Business Travel Expense							
5721 Meetings & Conference Expense							
35700 LAFCO	0.00	0.00	0.00	0.00	10,170	10,170.00	0.0
Sub Total 5721	0.00	0.00	0.00	0.00	10,170	10,170.00	0.0
5720 Business Travel Expense	0.00	0.00	0.00	0.00	10,170	10,170.00	0.0
5730 Training & Education Expense							
5733 Train & Educ Materials/Supply							
35700 LAFCO	0.00	0.00	0.00	0.00	250	250.00	0.0
Sub Total 5733	0.00	0.00	0.00	0.00	250	250.00	0.0
5730 Training & Education Expense	0.00	0.00	0.00	0.00	250	250.00	0.0
5700 Transportation, Travel & Train	0.00	0.00	0.00	0.00	10,670	10,670.00	0.0
5800 Contract & Professional Svcs							
5810 Contractual Services							
5814 Contract Office Support Svcs							
35700 LAFCO	0.00	0.00	0.00	0.00	1,526	1,526.00	0.0
Sub Total 5814	0.00	0.00	0.00	0.00	1,526	1,526.00	0.0

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Revenue and Expenditure Status Class/Object

As of 08/18/21
Run Date 08/18/21 1:15 PM

Fund Group:07 Fund:04850 Sub Fund:04850
Dept: 35700 LAFCO

Acct. Org. Description	Revenue/ Expenditures This Per.	Revenue/ Expenditures Year To Date	Encumbrncs	Account To Date	Budget	Budget Minus Account To Date	% Of Budget
5838 Contract Administrative Svcs							
35700 LAFCO	0.00	0.00	0.00	0.00	58,161	58,161.00	0.0
Sub Total 5838	0.00	0.00	0.00	0.00	58,161	58,161.00	0.0
5842 Contract Audit Services							
35700 LAFCO	0.00	0.00	0.00	0.00	13,400	13,400.00	0.0
Sub Total 5842	0.00	0.00	0.00	0.00	13,400	13,400.00	0.0
5848 Contract Planning & Env Anlsys							
35700 LAFCO	0.00	0.00	0.00	0.00	1,500	1,500.00	0.0
Sub Total 5848	0.00	0.00	0.00	0.00	1,500	1,500.00	0.0
5856 Contract Special Program Svcs							
35700 LAFCO	0.00	0.00	0.00	0.00	130,000	130,000.00	0.0
Sub Total 5856	0.00	0.00	0.00	0.00	130,000	130,000.00	0.0
5858 Other Professional Contract Sv							
35700 LAFCO	0.00	0.00	0.00	0.00	4,000	4,000.00	0.0
Sub Total 5858	0.00	0.00	0.00	0.00	4,000	4,000.00	0.0
5810 Contractual Services	0.00	0.00	0.00	0.00	208,587	208,587.00	0.0
5860 Other Professional Services							
5861 PW - Engineering Services							
35700 LAFCO	0.00	0.00	0.00	0.00	1,000	1,000.00	0.0
Sub Total 5861	0.00	0.00	0.00	0.00	1,000	1,000.00	0.0
5872 In-House Admin & Acctg Service							
35700 LAFCO	0.00	0.00	0.00	0.00	3,000	3,000.00	0.0
Sub Total 5872	0.00	0.00	0.00	0.00	3,000	3,000.00	0.0
5860 Other Professional Services	0.00	0.00	0.00	0.00	4,000	4,000.00	0.0
5800 Contract & Professional Svcs	0.00	0.00	0.00	0.00	212,587	212,587.00	0.0
5000 Services and Supplies	0.00	0.00	0.00	0.00	268,653	268,653.00	0.0
6000 Other Charges							
6700 County Service Charges							
6710 County Internal Service Charge							
6712 Telephone Service Charges							
35700 LAFCO	0.00	0.00	0.00	0.00	350	350.00	0.0
Sub Total 6712	0.00	0.00	0.00	0.00	350	350.00	0.0

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Revenue and Expenditure Status Class/Object

As of 08/18/21
Run Date 08/18/21 1:15 PM

Fund Group:07 Fund:04850 Sub Fund:04850
Dept: 35700 LAFCO

Acct. Org. Description	Revenue/ Expenditures This Per.	Revenue/ Expenditures Year To Date	Encumbrncs	Account To Date	Budget	Budget Minus Account To Date	% Of Budget
=====	=====	=====	=====	=====	=====	=====	=====
6713 Automation Services-ISD							
35700 LAFCO	0.00	0.00	0.00	0.00	11,500	11,500.00	0.0
Sub Total 6713	0.00	0.00	0.00	0.00	11,500	11,500.00	0.0
6714 County Facility Rental Charges							
35700 LAFCO	0.00	0.00	0.00	0.00	13,587	13,587.00	0.0
Sub Total 6714	0.00	0.00	0.00	0.00	13,587	13,587.00	0.0
6725 General Liability Insurance							
35700 LAFCO	0.00	5,225.41	0.00	5,225.41	8,500	3,274.59	61.5
Sub Total 6725	0.00	5,225.41	0.00	5,225.41	8,500	3,274.59	61.5
6727 Official Bond Insurance							
35700 LAFCO	0.00	0.00	0.00	0.00	100	100.00	0.0
Sub Total 6727	0.00	0.00	0.00	0.00	100	100.00	0.0
6732 County Counsel Services							
35700 LAFCO	0.00	0.00	0.00	0.00	40,000	40,000.00	0.0
Sub Total 6732	0.00	0.00	0.00	0.00	40,000	40,000.00	0.0
6733 Human Resources Services							
35700 LAFCO	0.00	149.99	0.00	149.99	150	0.01	00.0
Sub Total 6733	0.00	149.99	0.00	149.99	150	0.01	00.0
6738 Countywide Security Services							
35700 LAFCO	0.00	0.00	0.00	0.00	150	150.00	0.0
Sub Total 6738	0.00	0.00	0.00	0.00	150	150.00	0.0
6739 All Other Service Charges							
35700 LAFCO	0.00	0.00	0.00	0.00	400	400.00	0.0
Sub Total 6739	0.00	0.00	0.00	0.00	400	400.00	0.0
6710 County Internal Service Charge	0.00	5,375.40	0.00	5,375.40	74,737	69,361.60	7.2
6700 County Service Charges	0.00	5,375.40	0.00	5,375.40	74,737	69,361.60	7.2
6800 Miscellaneous Other Charges							
6820 Countywide A-87 Costs							
6821 A-87 Expense							
35700 LAFCO	0.00	0.00	0.00	0.00	10,928	10,928.00	0.0
Sub Total 6821	0.00	0.00	0.00	0.00	10,928	10,928.00	0.0
6820 Countywide A-87 Costs	0.00	0.00	0.00	0.00	10,928	10,928.00	0.0

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Revenue and Expenditure Status Class/Object

As of 08/18/21
Run Date 08/18/21 1:15 PM

Fund Group:07 Fund:04850 Sub Fund:04850
Dept: 35700 LAFCO

Acct. Org. Description	Revenue/ Expenditures This Per.	Revenue/ Expenditures Year To Date	Encumbrncs	Account To Date	Budget	Budget Minus Account To Date	% Of Budget
=====	=====	=====	=====	=====	=====	=====	=====
6800 Miscellaneous Other Charges	0.00	0.00	0.00	0.00	10,928	10,928.00	0.0
6000 Other Charges	0.00	5,375.40	0.00	5,375.40	85,665	80,289.60	6.3
8500 Contingencies							
8600 Contingencies							
8610 Appropriation for Contingency							
8612 Departmental Reserves							
35700 LAFCO	0.00	0.00	0.00	0.00	61,131	61,131.00	0.0
Sub Total 8612	0.00	0.00	0.00	0.00	61,131	61,131.00	0.0
8610 Appropriation for Contingency	0.00	0.00	0.00	0.00	61,131	61,131.00	0.0
8600 Contingencies	0.00	0.00	0.00	0.00	61,131	61,131.00	0.0
8500 Contingencies	0.00	0.00	0.00	0.00	61,131	61,131.00	0.0
Total Expenditure	18,373.69	77,336.92	0.00	77,336.92	896,551	819,214.08	8.6
Total for Dept: 35700	50,439.69	434,904.92	0.00	434,904.92	1,693,094	1,258,189.08	25.7
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