



BOARD OF SUPERVISORS  
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors  
105 E. Anapamu Street, Suite 407  
Santa Barbara, CA 93101  
(805) 568-2240

**Department Name:** CEO & Auditor-Controller  
**Department No.:** 012 & 061  
**For Agenda Of:** 11/13/2012  
**Placement:** Departmental  
**Estimated Time:** 30 minutes  
**Continued Item:** No  
**If Yes, date from:**  
**Vote Required:** Majority

---

**TO:** Board of Supervisors  
**FROM:** Department Chandra L. Wallar, County Executive Officer  
Director(s) Robert Geis, CPA, Auditor-Controller  
Contact Info: Tom Alvarez and Julie Hagen  
568-3432 568-2126

**SUBJECT:** Fiscal Year 2012-2013 First Quarter Budget and Financial Update

---

**County Counsel Concurrence**

As to form: N/A

**Auditor-Controller Concurrence**

As to form: Yes

**Recommended Actions:**

- a) That the Board of Supervisors accept and file, per the provisions of Government Code Section 29126.2, the Fiscal Year 2012-2013 Financial Status Report as of September 30, 2012, showing the status of appropriations and financing for all departmental budgets adopted by the Board of Supervisors.

**Summary Text:**

The fiscal year 2012-2013 Budget and Financial Update for the First Fiscal Quarter, ending September 30, 2012, provides a snapshot for the Board of the County's financial position relative to the adjusted budget for the first three months of this fiscal year.

**Background:**

The County Executive Office and Auditor-Controller Office staff conducted Operational Review Meetings (ORMs) with departments, including financial reviews whereby actual financial results were compared to the adjusted budget for the first three months of this fiscal year. The major differences (variances) between budgeted and actual amounts through September 30, 2012 are discussed below.

This report highlights the following thresholds for variances: 1) for General Fund departments as well as Discretionary General Fund revenues, the narrative discusses projected variances greater than \$300,000 per department as shown in the Financial Summary Report (Attachment A) and 2) for non-General Fund departments, the narrative discusses projected variances over \$500,000 per fund as shown in the Financial Summary Report (Attachment B). These reports use actual revenues and expenditures for the first three months then add department projections for the next nine months to arrive at the "Projected Actual" columns. These annual Projections are then compared to Adjusted Budgets for both Sources

and Uses to produce a “Net Financial Projected Variance” for the end of the fiscal year (shown in the far right column of the reports Attachment A and Attachment B). Due to several timing and other adjustments during the first quarter, Attachment B is adjusted from a negative \$13.7 million to a positive \$6.2 million. This reconciliation is shown at the end of this Board Letter.

#### GENERAL FUND SUMMARY

The General Fund had a projected net positive variance of \$114 thousand at September 30, 2012. This is the result of several relatively small favorable department variances partially offset by \$1.3 million unfavorable variance in General Revenues.

#### Revenues:

General Revenues currently show a negative variance of \$1.3 million primarily due to the final tax roll for FY 2011-12 coming in lower than anticipated. This variance was impacted by a large increase in Section 51 - temporary decline in property value assessments. The negative variance was communicated to the Board on June 1, 2012, at which time the potential reduction in projected growth for FY 2012-13 was estimated at a negative \$1.5 million. The current revised impact on secured property tax and property tax in lieu of Vehicle License Fees (VLF) in FY 2012-13 is projected to be a negative \$1.15 million. The housing market appears to be stabilizing and projections for FY 2013-14 estimate a growth in the property tax revenues of approximately 2% versus the 1% anticipated for FY2012-13.

Transient Occupancy Tax is projected to be \$480 thousand below budget as the revenue growth in this year is trailing last year’s revenue by \$250 thousand through October 2012. This negative variance is offset by increased property transfer taxes of \$435 thousand. Property transfer taxes are a leading indicator and have been increasing pointing to a recovery in the housing market.

In December of 2011, the California Supreme Court upheld ABX1 26 (the Act) that dissolves redevelopment agencies in the State of California. The Act dissolves the Redevelopment Agencies (RDA’s) as of February 1, 2012 and authorizes successor agencies to wind down operations, pay off outstanding debt or enforceable obligations and liquidate the assets. The County is anticipating unbudgeted General Revenues associated with the dissolution of the former Redevelopment Agencies (RDA’s) of approximately \$4.5 million that will create a favorable variance by year end. Specifically, we now anticipate the ongoing distribution to the Property Tax Trust Fund to be \$4.0 million versus the budget of \$1.5 million. Additionally, \$2.0 million of one-time RDA asset dissolution proceeds are expected to be received during FY 2012-13. As the exact amounts are not yet known, these revenues remain unbudgeted and therefore do not appear in Attachment A.

#### Expenditures:

Overall, the adopted General Fund departments are tracking favorably to budget through the first quarter, with only 2 of the 20 operating departments projecting unfavorable results. Departments are controlling expenditures, budgeted at \$84 million with actual expenditures of \$81.4 million through September 30, 2012. If this trend continues, it should enable the General Fund to end the year balanced and will preserve savings and fund balance for use in FY 2013-14.

**Significant individual General Fund department variances are discussed below:**

The Agricultural Commissioner's Office has a positive variance of \$353 thousand primarily due to the receipt of revenues from the new device/scanner registration and monitoring program. Additionally, there are unanticipated revenues from a new contract with the State for pest detention and monitoring. The plan for the new device/scanner program called for the hiring of new staff to implement the program. It was determined to not hire staff until revenues were available; thus there are current salary and benefit savings from the delay in hiring for this program. The variance is expected to decrease by fiscal year end as the program moves forward and new staff are hired.

**SPECIAL REVENUE AND OTHER FUNDS SUMMARY**

Health Care (0042) has a projected negative variance of \$1.3 million. This variance is due to \$865 thousand less revenue than anticipated from a decline in Medi-Cal patient visits, and \$319 thousand less revenue from a delay in receipt of Medi-Cal Electronic Medical Record incentive revenues (a timing variance).

Mental Health (All Funds): The majority of variances in both the Mental Health Fund (0044) and Mental Health Services Act (MHSA, Fund 0048) are due to large year-end accruals based on the State's delay of up to six months in reimbursing for mental health services. These result in revenue timing variances that are expected to be eliminated as the FY 2011-12 revenues are received.

The Mental Health Services Fund (0044) has a projected net negative variance of \$4.2 million, comprised of a negative \$7.4 million revenue variance and a positive \$3.2 million expenditure variance. The revenue variance included a negative \$4.8 million timing variance from the delay in the receipt of FY 2011-12 Medi-Cal reimbursements (mostly received in October 2012); a negative \$3.7 million timing variance in the delayed receipt of State settlement funds due the County; partially offset by higher than budgeted Realignment revenues of \$1 million. The revenue timing variances above should not impact the year end budgeted figures and the Department is currently anticipating a positive variance in revenues for FY 2012-13 based on the increased Realignment revenues.

Expenditures are currently showing a positive variance of \$3.2 million primarily due to \$2.7 million in accrued FY 2011-12 cost settlements due the State that are not yet paid (timing). After adjustment for this timing variance, expenditures are performing in line with the budget.

The Mental Health Services Act (MHSA, Fund 0048) is currently projected to have an overall negative \$1.1 million variance, comprised of a negative \$2.1 million revenue variance and an overall positive \$1.0 million expenditure variance. A negative \$3.4 million of the revenue variance relates to the timing of Medi-Cal revenues and it is not anticipated to result in a year-end variance. This negative timing variance is partially offset with a positive \$1.3 million of State Revenue (Realignment), netting to the negative \$2.1 million revenue variance. Expenditures have a positive \$1 million variance from \$600 thousand savings in Salaries and Benefits, as well as \$400 thousand savings in Services and Supplies. The net financial impact of the fund is anticipated to finish the year in a favorable position relative to the budget.

Social Services Fund (0055) has a positive variance of \$515 thousand due to reduced retirement and health insurance costs, salary savings and services and supplies costs. Additionally reduced cash assistance payments due to a State mandated 8% rate reduction and a 20% reduction in time participants can remain in the CalWORKs program will further reduce expenditures; however these expenditure reductions have a corresponding reduction in revenue reimbursements received from State and federal sources.

**Risk Management Internal Service Funds:**

The Workers Compensation Fund (1911): In August 2012, the Risk Management Funds moved from the General Services Department to the CEO's office. On October 1, 2012, all of the budgets moved to the CEO's office. The timing of this change prevented staff from making certain updates to the "Projected Actual" figures in Attachment B; thereby displaying negative variances for current year expenditures that are not accurate. This condition exists for both the Workers' Compensation Fund and the County's Liability Fund. Attachment B displays a current year negative projected variance of \$8.2 million for the Workers' Compensation Fund; however, we are not projecting a material variance from budget for this fund in FY 2012-13. Note that the Workers' Compensation Program is significantly underfunded based on actuarial liabilities recorded at June 30, 2012; however, current expenditures are in line with the FY 2012-13 adopted budget.

The County Liability Self Insurance Fund (1912): Attachment B displays a negative projected variance of \$948 thousand for the County's Liability Fund; however, this is a result of timing in the department moving to CEO as described above, we are not projecting a material variance from budget for this fund.

**Reconciliation of Adjusted Projection:**

Based on the significant timing and projection variances noted in Mental Health and Risk Management above, combined with the unbudgeted RDA dissolution related revenues, a reconciliation of an adjusted projection, starting with Attachment B, for FY 2012-13 is shown below and reflects a favorable \$6.2 million variance.

<b>Attachment B Total</b>	\$(13,701,060)
<b>Unbudgeted revenues:</b>	
Ongoing RDA distribution to Trust Fund	\$ 2,500,000
One time RDA Asset Dissolution Proceeds	\$ 2,000,000
<b>Mental Health Fund 0044 Timing Variances</b>	
Medi-Cal receipts - State payment delay	\$ 4,800,000
Audit Settlements - net	\$ 1,000,000
<b>Risk Management Funds</b>	
Workers' Compensation - Adjustment	\$ 8,672,000
County Liability Fund - Adjustment	\$ 948,000
<b>Adjusted Projection of Year End Results</b>	<u>\$ 6,218,940</u>

**Fiscal and Facilities Impacts:**

Impacts are stated above in this Board letter.

**Attachments:**

- A – Financial Summary Report – General Fund
- B – Financial Summary Report – non-General Fund
- C – PowerPoint presentation

**Authored by:**

Tom Alvarez

**CC:** Each Department Director  
Assistant County Executive Officers and CEO Fiscal and Policy Analysts  
Recognized Employee Organizations

## Quarterly Financial Update Signal Chart

For Quarter ending September 30, 2012

- Actuals Are Generally Tracking Budget
- Actuals Materially Vary from Budget-Positive
- Actuals Materially Vary from Budget-Negative
- Actuals Expected to End Year in Deficit

<input type="radio"/> <b>Board of Supervisors</b>	<b>Other Funds</b>
<input type="radio"/> <b>County Executive Office</b>	<b>Parks</b>
<input type="radio"/> <b>County Counsel</b>	<input type="radio"/> Capital
<input type="radio"/> <b>District Attorney</b>	<input type="radio"/> Providence Landing CFD
<input type="radio"/> <b>Probation</b>	<b>Planning and Development</b>
<input type="radio"/> <b>Public Defender</b>	<input type="radio"/> Fish and Game
<input type="radio"/> <b>Courts</b>	<input type="radio"/> Petroleum
<input type="radio"/> <b>Fire</b>	<input type="radio"/> CREF
<input type="radio"/> <b>Sheriff</b>	<input type="radio"/> IV RDA
<input type="radio"/> <b>Public Health - Animal Services</b>	<b>Public Works</b>
<input type="radio"/> <b>Agriculture Commissioner</b>	<input type="radio"/> Roads
<input type="radio"/> <b>Parks</b>	<input type="radio"/> Resource Recovery and Waste Mgt.
<input type="radio"/> <b>Planning and Development</b>	<input type="radio"/> CSA 3 - Goleta
<input type="radio"/> <b>Public Works</b>	<input type="radio"/> Flood Control
<input type="radio"/> <b>Housing &amp; Commt. Devmnt.</b>	<input type="radio"/> North County Lighting
<input type="radio"/> <b>Community Services Dept.</b>	<input type="radio"/> Laguna Sanitation
<input type="radio"/> <b>Auditor Controller</b>	<input type="radio"/> Water Agency
<input type="radio"/> <b>Clerk-Recorder-Assessor</b>	<b>Housing &amp; Commt. Devmnt.</b>
<input type="radio"/> <b>General Services</b>	<input type="radio"/> CDBG
<input type="radio"/> <b>Human Resources</b>	<input type="radio"/> Affordable Housing
<input type="radio"/> <b>Treasurer-Tax Collector</b>	<input type="radio"/> HOME
<input type="radio"/> <b>General County Programs</b>	<input type="radio"/> Municipal Energy Financing
<input type="radio"/> <b>Debt Service</b>	<input type="radio"/> Orcutt CFD
<b>Other Funds</b>	<b>General Services</b>
<b>Fire</b>	<input type="radio"/> Capital
<input type="radio"/> Fire Protection	<input type="radio"/> Special Aviation
<b>Sheriff</b>	<input type="radio"/> Vehicles
<input type="radio"/> Inmate Welfare	<input type="radio"/> Medical Malpractice Insurance
<b>Public Health</b>	<input type="radio"/> Workers' Comp Insurance
<input type="radio"/> Health Care	<input type="radio"/> County Liability Insurance
<input type="radio"/> Tobacco Settlement	<input type="radio"/> Information Technology
<b>ADMHS</b>	<input type="radio"/> Communications
<input type="radio"/> Mental Health Services	<input type="radio"/> Utilities
<input type="radio"/> Substance Abuse and Crime Prevention	<b>Human Resources</b>
<input type="radio"/> Mental Health Services Act	<input type="radio"/> County Unemployment Insurance
<input type="radio"/> Alcohol and Drug Programs	<input type="radio"/> Dental Insurance
<b>Social Services</b>	<b>Treasurer-Tax Collector</b>
<input type="radio"/> Social Services	<input type="radio"/> Debt Service
<input type="radio"/> IHSS Public Authority	<b>General County Programs</b>
<input type="radio"/> ARRA - WIA	<input type="radio"/> First Five
<b>Child Support</b>	<input type="radio"/> Public and Educational Access
<input type="radio"/> Child Support Services	<input type="radio"/> Criminal Justice Facility Const.
	<input type="radio"/> Courthouse Construction

# Financial Summary

## ATTACHMENT A

As of: 9/30/2012 (25% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 0001

Layout Options: Summarized By = Department; Page Break At = Fund; Columns = SrcUseYEP

Department	Sources Fiscal Year Adjusted Budget	Sources Projected Actual	Sources Projected Variance	Uses Fiscal Year Adjusted Budget	Uses Projected Actual	Uses Projected Variance	Net Financial Projected Variance
011 -- Board of Supervisors	8,141.00	0.00	-8,141.00	2,775,749.00	2,751,357.63	24,391.37	16,250.37
012 -- County Executive Office	2,606,420.00	2,598,420.33	-7,999.67	6,540,917.00	6,482,273.95	58,643.05	50,643.38
013 -- County Counsel	4,895,037.00	4,595,852.75	-299,184.25	7,165,075.00	7,102,621.20	62,453.80	-236,730.45
021 -- District Attorney	7,383,970.00	7,393,109.83	9,139.83	19,673,351.00	19,600,718.98	72,632.02	81,771.85
022 -- Probation	24,444,859.00	24,583,567.41	138,708.41	49,476,597.00	49,544,169.09	-67,572.09	71,136.32
023 -- Public Defender	2,971,245.00	2,998,250.45	27,005.45	9,792,673.00	9,715,361.50	77,311.50	104,316.95
031 -- Fire	54,602,409.00	54,367,329.04	-235,079.96	54,602,409.00	54,367,328.57	235,080.43	0.47
032 -- Sheriff	49,499,148.00	48,346,606.15	-1,152,541.85	118,311,142.00	117,084,334.49	1,226,807.51	74,265.66
041 -- Public Health	3,277,257.00	3,270,920.85	-6,336.15	4,310,917.00	4,295,099.29	15,817.71	9,481.56
051 -- Agricultural Commissioner/W&M	2,571,601.00	2,890,674.18	319,073.18	3,926,731.00	3,893,239.81	33,491.19	352,564.37
052 -- Parks	8,528,839.00	8,436,210.19	-92,628.81	10,917,468.00	10,728,745.76	188,722.24	96,093.43
053 -- Planning & Development	9,689,820.68	9,766,884.64	77,063.96	13,428,550.68	13,381,382.94	47,167.74	124,231.70
054 -- Public Works	4,647,540.00	4,633,580.36	-13,959.64	5,118,265.00	5,065,438.74	52,826.26	38,866.62
055 -- Housing/Community Development	1,613,913.00	1,609,625.00	-4,288.00	3,417,113.00	3,370,138.39	46,974.61	42,686.61
057 -- Community Services	170,000.00	170,000.00	0.00	3,394,343.00	3,393,926.89	416.11	416.11
061 -- Auditor-Controller	1,617,517.00	1,683,458.82	65,941.82	7,752,242.00	7,545,339.51	206,902.49	272,844.31
062 -- Clerk-Recorder-Assessor	7,373,949.00	7,104,690.21	-269,258.79	16,126,595.00	15,852,496.13	274,098.87	4,840.08
063 -- General Services	5,865,740.00	5,914,483.47	48,743.47	13,431,118.00	13,273,722.96	157,395.04	206,138.51
064 -- Human Resources	211,400.00	186,838.50	-24,561.50	3,967,172.00	3,978,822.16	-11,650.16	-36,211.66
065 -- Treasurer-Tax Collector-Public	4,450,597.00	4,433,491.99	-17,105.01	7,472,534.00	7,313,391.55	159,142.45	142,037.44
990 -- General County Programs	5,171,161.00	5,156,146.39	-15,014.61	49,227,206.00	49,224,413.76	2,792.24	-12,222.37
991 -- General Revenues	202,366,902.00	201,045,944.22	-1,310,957.78	8,624.00	8,624.00	0.00	-1,310,957.78
992 -- Debt Service	0.00	0.00	0.00	690,000.00	668,621.00	21,379.00	21,379.00
<b>Total Report</b>	<b>403,957,465.68</b>	<b>401,186,084.78</b>	<b>-2,771,380.90</b>	<b>411,526,791.68</b>	<b>408,641,568.30</b>	<b>2,885,223.38</b>	<b>113,842.48</b>



County of Santa Barbara, FIN

Last Updated: 10/23/2012 4:06 AM

# Financial Summary

## ATTACHMENT B

As of: 9/30/2012 (25% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund; Page Break At = Fund; Columns = SrcUseYEP

Fund	Sources Fiscal Year Adjusted Budget	Sources Projected Actual	Sources Projected Variance	Uses Fiscal Year Adjusted Budget	Uses Projected Actual	Uses Projected Variance	Net Financial Projected Variance
0001 -- General	403,957,465.68	401,186,084.78	-2,771,380.90	411,526,791.68	408,641,568.30	2,885,223.38	113,842.48
0010 -- First 5 Child & Families Comm	5,101,665.00	4,506,527.33	-595,137.67	5,305,141.00	4,212,933.43	1,092,207.57	497,069.90
0015 -- Roads-Operations	31,226,505.00	30,447,220.99	-779,284.01	31,368,969.00	30,200,164.50	1,168,804.50	389,520.49
0016 -- Roads-Capital Maintenance	8,145,200.00	8,072,610.09	-72,589.91	8,145,200.00	8,118,241.53	26,958.47	-45,631.44
0017 -- Roads-Capital Infrastructure	11,803,911.00	11,829,397.50	25,486.50	11,803,911.00	11,888,296.28	-84,385.28	-58,898.78
0019 -- Roads-Alternative Transport	331,408.00	322,907.44	-8,500.56	331,408.00	304,917.31	26,490.69	17,990.13
0030 -- Capital Outlay	13,046,009.00	12,542,185.23	-503,823.77	13,750,163.00	13,356,502.49	393,660.51	-110,163.26
0031 -- Parks Dept Capital Projects	3,826,475.00	2,831,254.18	-995,220.82	4,335,517.00	3,307,780.99	1,027,736.01	32,515.19
0034 -- 2005 COP Capital Projects	2,819,901.00	2,823,276.86	3,375.86	2,819,901.00	2,819,900.87	0.13	3,375.99
0036 -- Municipal Finance Debt Svc	6,947,211.00	6,934,925.43	-12,285.57	6,963,605.00	6,965,581.96	-1,976.96	-14,262.53
0040 -- Public and Educational Access	191,259.00	190,280.22	-978.78	191,259.00	238,758.17	-47,499.17	-48,477.95
0041 -- Fish and Game	15,498.00	15,401.31	-96.69	18,605.00	18,604.32	0.68	-96.01
0042 -- Health Care	77,170,823.00	75,332,322.31	-1,838,500.69	77,170,820.00	76,596,203.40	574,616.60	-1,263,884.09
0044 -- Mental Health Services	42,591,623.00	35,142,252.86	-7,449,370.14	39,651,880.00	36,442,912.59	3,208,967.41	-4,240,402.73
0045 -- Petroleum Department	548,843.00	522,726.43	-26,116.57	551,983.00	532,961.72	19,023.28	-7,093.29
0046 -- Tobacco Settlement	7,318,395.00	7,319,481.53	1,086.53	7,318,395.00	7,314,799.78	3,595.22	4,681.75
0048 -- Mental Health Services Act	28,684,808.00	26,609,731.13	-2,075,076.87	28,685,107.00	27,665,365.80	1,019,741.20	-1,055,335.67
0049 -- Alcohol and Drug Programs	11,506,524.00	11,474,719.64	-31,804.36	11,657,036.00	11,574,207.78	82,828.22	51,023.86
0052 -- Special Aviation	990,625.00	978,503.59	-12,121.41	999,425.00	1,001,128.42	-1,703.42	-13,824.83
0055 -- Social Services	137,899,853.00	136,291,985.46	-1,607,867.54	138,503,434.00	136,380,671.83	2,122,762.17	514,894.63
0056 -- SB IHSS Public Authority	7,987,735.00	8,017,660.45	29,925.45	8,031,182.00	8,006,732.55	24,449.45	54,374.90
0057 -- Child Support Services	9,500,088.00	9,499,558.71	-529.29	9,467,453.00	9,372,238.22	95,214.78	94,685.49
0061 -- Fisheries Enhancement	14,300.00	14,294.55	-5.45	17,196.00	19,290.47	-2,094.47	-2,099.92
0062 -- Local Fishermen Contingency	29,005.00	28,726.23	-278.77	30,825.00	23,654.81	7,170.19	6,891.42
0063 -- Coast Resource Enhancement	1,829,035.00	1,809,316.01	-19,718.99	1,837,180.00	1,783,667.86	53,512.14	33,793.15



# Financial Summary

## ATTACHMENT B

As of: 9/30/2012 (25% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund; Page Break At = Fund; Columns = SrcUseYEP

Fund	Sources Fiscal Year Adjusted Budget	Sources Projected Actual	Sources Projected Variance	Uses Fiscal Year Adjusted Budget	Uses Projected Actual	Uses Projected Variance	Net Financial Projected Variance
0064 -- CDBG Federal	1,795,516.00	1,795,891.07	375.07	1,796,916.00	1,767,391.27	29,524.73	29,899.80
0065 -- Affordable Housing	1,045,033.00	951,261.87	-93,771.13	1,051,439.00	989,922.27	61,516.73	-32,254.40
0066 -- HOME Program	1,108,905.00	898,395.25	-210,509.75	1,269,850.00	1,104,093.39	165,756.61	-44,753.14
0069 -- Court Activities	15,981,323.00	15,820,181.09	-161,141.91	15,984,920.00	15,594,038.19	390,881.81	229,739.90
0070 -- Crim Justice Facility Constrt	1,020,188.00	991,160.65	-29,027.35	1,020,188.00	1,020,187.34	0.66	-29,026.69
0071 -- Courthouse Construction SB668	1,020,172.00	992,332.45	-27,839.55	1,033,133.00	1,033,132.37	0.63	-27,838.92
0075 -- Inmate Welfare	1,207,135.00	1,220,050.64	12,915.64	1,208,333.00	1,171,143.78	37,189.22	50,104.86
1900 -- Vehicle Operations/Maintenance	14,355,668.00	14,302,461.79	-53,206.21	14,823,661.00	14,877,203.09	-53,542.09	-106,748.30
1910 -- Medical Malpractice Self Ins	210,000.00	260,415.75	50,415.75	538,296.00	453,759.79	84,536.21	134,951.96
1911 -- Workers' Comp Self Insurance	12,798,732.00	15,845,921.60	3,047,189.60	17,521,534.00	29,240,609.10	-11,719,075.10	-8,671,885.50
1912 -- County Liability--Self Insurance	6,479,250.00	7,833,783.26	1,354,533.26	6,411,368.00	8,714,064.96	-2,302,696.96	-948,163.70
1913 -- County Unemp Ins--Self Ins	1,696,232.00	1,706,170.08	9,938.08	1,696,232.00	1,589,599.21	106,632.79	116,570.87
1914 -- Dental Self-Insurance Fund	2,691,646.00	2,444,643.02	-247,002.98	2,691,646.00	2,576,247.61	115,398.39	-131,604.59
1915 -- Information Technology Svcs	7,798,080.00	7,823,134.00	25,054.00	7,782,401.00	7,761,203.80	21,197.20	46,251.20
1919 -- Communications Services-ISF	5,151,341.00	5,139,075.37	-12,265.63	5,344,336.00	5,361,840.68	-17,504.68	-29,770.31
1920 -- Utilities ISF	7,310,127.00	7,430,191.67	120,064.67	7,293,658.00	7,293,660.07	-2.07	120,062.60
1930 -- Resource Recovery & Waste Mgt	29,320,472.00	29,320,183.98	-288.02	29,320,472.00	29,045,638.65	274,833.35	274,545.33
1940 -- Municipal Energy Finance Prog	992,276.00	989,573.63	-2,702.37	985,000.00	978,813.44	6,186.56	3,484.19
2120 -- CSA 3 Unincorp Goleta Valley	1,170,554.00	1,169,522.17	-1,031.83	1,170,554.00	1,163,125.75	7,428.25	6,396.42
2130 -- CSA 4	43,184.00	42,900.10	-283.90	38,600.00	30,533.18	8,066.82	7,782.92
2140 -- CSA 5	112,962.00	112,313.84	-648.16	104,600.00	81,838.11	22,761.89	22,113.73
2170 -- CSA 11 Carp Valley/Summerland	50,848.00	50,391.44	-456.56	50,848.00	53,092.74	-2,244.74	-2,701.30
2185 -- CSA 12 Mission Cyn Swr Svc Chg	602,462.00	598,976.15	-3,485.85	602,462.00	599,080.26	3,381.74	-104.11
2220 -- CSA 31 Isla Vista	56,927.00	56,869.53	-57.47	69,162.00	68,495.80	666.20	608.73
2242 -- CSA 41 Rancho Santa Rita-Rd Mtc	50,001.00	50,001.38	0.38	50,001.00	50,000.79	0.21	0.59

# Financial Summary

## ATTACHMENT B

As of: 9/30/2012 (25% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund; Page Break At = Fund; Columns = SrcUseYEP

Fund	Sources Fiscal Year Adjusted Budget	Sources Projected Actual	Sources Projected Variance	Uses Fiscal Year Adjusted Budget	Uses Projected Actual	Uses Projected Variance	Net Financial Projected Variance
2270 -- Orcutt CFD	216,317.00	216,992.49	675.49	241,763.00	238,012.60	3,750.40	4,425.89
2271 -- Providence Landing CFD	157,153.00	157,051.20	-101.80	154,319.00	107,427.86	46,891.14	46,789.34
2280 -- Fire Protection Dist	37,093,270.00	37,108,428.23	15,158.23	37,093,270.00	37,091,520.64	1,749.36	16,907.59
2400 -- Flood Ctrl/Wtr Cons Dst Mt	7,714,185.00	7,687,233.34	-26,951.66	7,738,665.00	7,607,585.31	131,079.69	104,128.03
2420 -- SBFC Orcutt Area Drainage	16,632.00	15,625.20	-1,006.80	16,632.00	16,631.29	0.71	-1,006.09
2430 -- Bradley Flood Zone Number 3	61,155.00	61,097.86	-57.14	61,155.00	51,080.51	10,074.49	10,017.35
2460 -- Guadalupe Flood Zone Number 3	85,885.00	85,855.05	-29.95	91,126.00	80,971.73	10,154.27	10,124.32
2470 -- Lompoc City Flood Zone 2	713,525.00	713,832.03	307.03	722,933.00	719,478.44	3,454.56	3,761.59
2480 -- Lompoc Valley Flood Zone 2	284,260.00	284,084.14	-175.86	284,260.00	268,900.34	15,359.66	15,183.80
2500 -- Los Alamos Flood Zone Number 1	128,925.00	128,871.95	-53.05	128,925.00	122,706.43	6,218.57	6,165.52
2510 -- Orcutt Flood Zone Number 3	564,470.00	562,988.24	-1,481.76	564,470.00	553,186.52	11,283.48	9,801.72
2560 -- SM Flood Zone 3	2,040,750.00	2,039,850.79	-899.21	2,050,892.00	2,034,328.62	16,563.38	15,664.17
2570 -- SM River Levee Maint Zone	3,900,955.00	3,908,279.25	7,324.25	3,902,725.00	3,895,048.78	7,676.22	15,000.47
2590 -- Santa Ynez Flood Zone Number 1	358,880.00	358,770.46	-109.54	360,392.00	355,875.05	4,516.95	4,407.41
2610 -- So Coast Flood Zone 2	14,819,125.00	14,810,410.12	-8,714.88	14,897,780.00	14,895,281.95	2,498.05	-6,216.83
2670 -- North County Lighting Dist	414,079.00	413,773.54	-305.46	414,079.00	412,973.45	1,105.55	800.09
2700 -- Mission Lighting District	6,345.00	6,316.50	-28.50	6,345.00	6,301.92	43.08	14.58
2870 -- Laguna Co Sanitation-General	8,710,128.00	8,710,425.19	297.19	8,710,128.00	8,662,165.69	47,962.31	48,259.50
3000 -- Sandylan Seawall Maint Dist	10,858,450.00	10,867,366.42	8,916.42	5,250.00	4,821.11	428.89	-840.36
3050 -- Water Agency	745,206.00	728,861.11	-16,344.89	10,888,761.00	10,885,834.18	2,926.82	11,843.24
3060 -- Water Agency Special	150,030.00	157,440.84	7,410.84	745,206.00	728,191.48	17,014.52	669.63
3122 -- RDA Successor Agency Housing	1,016,598,173.68	1,001,616,686.74	-14,981,486.94	1,029,574,581.68	1,028,294,154.26	1,280,427.42	10,888.50
Total Report							-13,701,059.52