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Carolyn Emery
Executive Officer

Scott Smith
General Counsel

August 10, 2022

TO: Local Agency Formation Commission
of Orange County

FROM: Executive Officer

SUBJECT: Fiscal Year 2021-2022 Year-End Comprehensive Report

Throughout the fiscal year, the Commission receives quarterly financial reports and mid-year and year-end reports on the agency's annual work plan. The attached comprehensive report combines the review of the accomplishments of the Fiscal Year 2021-2022 Work Plan and an assessment of the agency's budget and investment portfolio for the period ending June 30, 2022. Additional details on the Work Plan projects and activities may also be reviewed in Attachment 2 to this report.

RECOMMENDED ACTION

Staff recommends that the Commission:

1. Receive and file the Year-End Comprehensive Report for Fiscal Year 2021-2022.

Respectfully submitted,



CAROLYN EMERY

Attachments:

1. Fiscal Year 2021-2022 Year-End Comprehensive Report
2. Fiscal Year 2021-22 OC LAFCO Work Plan



Year-End Comprehensive Report

Fiscal Year 2021-22

Prepared: August 10, 2022

HIGHLIGHTS:

FY 2021-22 Work Plan Wrap-Up – Pages 2-5

FY 2021-22 Budget Year-End Assessment – Pages 5-7

Balance Sheet & Reserves Analysis – Pages 8-9

INTRODUCTION

The Year-End Comprehensive Report presents an overview of the Commission's work plan accomplishments and the agency's budget and investment portfolio performance for Fiscal Year 2021-22.

FY 2021-22 WORK PLAN WRAP-UP

This section highlights the accomplishments of the agency's Fiscal Year 2021-22 Work Plan. The Work Plan is divided into five strategic focus areas: (1) Project Applications; (2) the Fourth Cycle – Sphere of Influence (SOI) Reviews and Updates & Municipal Service Reviews (MSRs); (3) the OC LAFCO Unincorporated Areas Program; (4) South Orange County Future Governance, and (5) Outreach and External Relations.

Strategic Area One: Project Applications

The recently closed fiscal year was yet another busy one for project applications with the Commission processing eight applications: five (5) city annexations and detachments; two (2) special district annexations; and one (1) request for activation of a latent power. At year-end, five proposals have been approved by the Commission and two additional applications are expected to be considered by the board by end of summer. Below is the year-end status and accomplishments of this strategic area:

Completed:

- Hamer Island Annexation to City of Placentia – *Approved June 2022*
- Pomeroy Property Detachment from the City of Tustin – *Approved June 2022*
- Santa Ana River Reorganization to the City of Anaheim – *Approved October 2021*
- Annexation of the City of San Juan Capistrano Water and Wastewater Systems to the Santa Margarita Water District – *Approved August 2021*
- Tonner Hills Annexation Extension to the City Brea – *Approved August 2021*

Underway:

- Capistrano Bay Community Services District Activation of Latent Powers
Application currently incomplete. Future hearing date unknown.
- Orange County Sanitation District Annexations
To be considered by the Commission on August 10, 2022.
- Santa Ana River Reorganization to the City of Anaheim – Areas 1, 1A, 2, 3, and Remaining Area
Application currently incomplete. Anticipated hearing date – September 2022.

Strategic Area Two: 4th Cycle of Sphere of Influence Updates and Municipal Service Reviews

The 2021-22 Work Plan identifies the following activities to support completion of this legislative mandate and strategic focus area: 1) Preparation of four MSRs and SOI Reviews/Updates, and 2) Integration of the Municipal Services Dashboard and Fiscal Indicators web-based programs into the agency website. Below is a summary of the accomplishments of these projects.

- **Preparation of MSRs** – Two MSRs (County Service Areas (CSAs) and Orange County Cemetery District (OCCD)) are near completion. The CSAs MSR will be considered by the Commission on August 10 and the OCCD MSR is scheduled for consideration on September 14. The MSR process for the Southwest and West MSR regions that includes 24 agencies and one joint powers authority was started this past Spring and is expected to be completed by mid-year in 2023.
- **Fiscal Indicators Program** – The refinement of the fiscal indicators program is being used in part to the Southwest and West MSR process. The MSR process provides an opportunity to discuss with the affected agencies the use of the fiscal indicators and to receive feedback. Once populated in concert with the MSR preparation, the indicators will be presented to the Commission and ultimately integrated into the website.
- **Integration of the MSR Dashboard** – The MSR Dashboard now has a home on the agency's website and provides a plethora of information on the municipal services delivered by the local agencies within OC LAFCO's purview.

In addition to the approved work plan activities for this Strategic Focus Area, data was gathered through a survey sent to other LAFCOs involving their respective MSR processes and presented to the Commission earlier this year. The data demonstrated similar processes for those LAFCOs to OC LAFCO's process for conducting MSRs.

Strategic Area Three: OC LAFCO Unincorporated Areas Program

Continuing to work with cities interested in annexing unincorporated islands within their respective sphere of influence was identified in the Fiscal Year 2021-22 Work Plan. This activity was accomplished through meetings and providing key information on respective unincorporated areas to the cities of Fountain Valley, Placentia and Stanton.

As a result of the collaboration involving OC LAFCO, the City of Placentia and the County, the Commission approved an island annexation, and the residents of the Hamer Island officially became a part of the City on July 11, 2022. Annexation of the Hamer Island brings the total remaining unincorporated areas in Orange County to 23, not including the South Orange County unincorporated areas.

Strategic Area Four: South Orange County Unincorporated Communities (SOCUC)

During the 2021-22 fiscal cycle, the Commission published the “South Orange County Governance Options.” The document includes discussions on the potential governance options for the region and respective processes within OC LAFCO’s purview and was distributed to the affected agencies and communities of South Orange County and published on the OC LAFCO website. An invitation was also extended to the agencies and community representatives for presentation of the document by OC LAFCO staff. At year-end, no presentation requests had been received.

Additionally, staff participated in quarterly meetings with representatives of Rancho Mission Viejo to remain apprised of the progress of the six-phase development that will be the future home to approximately 34,000 Orange County residents.

Strategic Area Five: Outreach and External Relations

During the past fiscal cycle, the Commission continued the optimization of the agency’s external communication efforts through the following accomplishments:



- Launched new agency website in October 2021
 - **Google Analytics** (as of July 2022):
 - ❖ 22,300 views (5,200 new visitors since Feb. 2022).
 - ❖ On average, 200 views every month since the website's launch.
 - ❖ Most visitors arrive to the website through googling the agency's name.
 - ❖ Most commonly viewed pages: home page, agency meetings, unincorporated areas, and municipal service reviews.
- Published first bi-annual news
- Bi-annual visits to OC Legislators
- Development of agency media kit (includes LAFCO introduction letter, bi-annual news, and brochure)
- Continued Commissioner Monthly Updates
- Continued social media engagement (Twitter and Facebook)

Administrative Projects

The FY 2021-22 Work Plan included six administrative projects to support the Commission’s efficient and cost-effective operational management practices. Below is a comprehensive list of the achievements made on this front:

- ✓ **Annual Budget** – Expenditures for FY 2021-22 maintained within overall approved budget. Adopted final budget for FY 2022-23 with an overall increase of six percent to the agency apportionment.

- ✓ **Annual Audit** - Financial statements for FY 2020-21 resulted in no material (significant) issues noted.
- ✓ **OC LAFCO Policies and Procedures Update** – Completed annual review and updated, as warranted, the agency’s personnel, accounting and legislative guidelines and policies.

YEAR-END BUDGET OVERVIEW

This report provides an update on the agency’s budget and investment portfolio performance for the period of July 1, 2021, through June 30, 2022.¹ The Fiscal Year 2021-22 budget of approximately \$1.3 million supports the operations of the Commission and the resources needed to accomplish the work plan.

Revenues

The OC LAFCO revenues (agency apportionments and interest earnings) were at approximately 85% at the end of the fiscal cycle. The year-to-date agency revenues received include \$1,158,240 in agency apportionments and \$8,145 in interest earnings received from the Commission’s investment accounts. A total of \$1,855 of the projected interest earnings was not realized by the end of the fiscal year.

Another source of LAFCO revenue is application filing fees. These filing fees are not used for budgeting purposes as they are used to offset the costs associated with processing the respective applications. During the 2021-2022 fiscal year, the agency had filing fees for seven applications on deposit as shown in the financial overview as revenue within the Special Fund column. At year-end of the same fiscal cycle, three applications were completed, and fees reconciled. The Special Fund column in the chart on page seven includes year-to-date accounting of all application fees and expenses incurred during the current fiscal year.

Expenditures

The General Fund expenditures as of June 30, 2022 are at approximately 87 percent of the overall budget of approximately \$1.368 million. The following table provides a comparison of the percentage of actual funds used and the target levels for the 2021-2022 budget cycle.²

Total Funds Used (as of June 30, 2022)				
	1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.
Target	25%	50%	75%	100%
Actual	22.5%	46.8%	69.2%	87%

¹ All financial statements contained in this report are on an accrual accounting basis.

² Actual expenditures for the year-end reporting are unaudited and subject to change.

Year-end expenditures are generally within target levels with most expenses attributed to operational costs, such as salaries, benefits, and professional services. All areas are within or below budgeted levels, except legal services. Exceeding costs for this line item are generally attributed to unanticipated costs that include voluminous public records requests, updates to COVID related policy and procedures, and anticipated applications that were not filed. However, the additional costs in this area are offset by other line items that ended below their budgeted levels, keeping the overall budget within the approved level.

Balances and Investment Report

The following table illustrates the balance of LAFCO's bank accounts as of June 30, 2022:

As of 06/30/22	Balance
770-Payroll Account	\$254,832
Wells Fargo Checking	\$154,049
Wells Fargo Savings	\$213,198
Total	<u>\$622,079</u>

To maximize the interest accrued on the agency's revenues, apportionment fees are deposited in the Local Agency Investment Fund (LAIF) and OC Fund accounts. Throughout the fiscal year, funds are transferred from the investment accounts to the bank accounts to cover the agency's operational expenses. Additionally, at fiscal year-end, the agency's Section 115 Public Agencies Post-Employment Benefits Trust (Trust) experienced a loss of \$7,968 to the investment earnings, leaving the current balance at \$54,032 as of June 30, 2022.

The following table illustrates the balance of LAFCO's investment portfolio as of June 30, 2022.

As of 06/30/22	Balance
OC Fund	\$500,574
LAIF	\$291,920
PARS Trust	\$ 54,032
Total	<u>\$846,526</u>

Orange County Local Agency Formation Commission
Quarter Budget Overview
July 1, 2021 - June 30, 2022

	1st Qtr. General Fund	2nd Qtr. General Fund	3rd Qtr General Fund	4th Qtr General Fund	YTD General Fund	YTD Special Revenue Funds	TOTAL FY 21/22 Budget	General Fund %
Revenue:								
Addition/(Use) of Unreserved Equity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,010	0.0%
LAFCO Apportionment	1,153,958	4,282	-	-	1,158,240	-	1,158,240	100.0%
Filing Fees	-	-	-	-	-	152,109	-	0.0%
Misc Revenue	464	107	2,316	76	2,964	-	-	0.0%
Interest & Dividends	899	2,428	1,720	3,099	8,145	-	10,000	81.5%
PARS Trust Investment Gain/Loss	-	914	(3,383)	(5,499)	(7,968)	-	-	0.0%
Total Revenue	\$ 1,155,320	\$ 7,731	\$ 653	\$ (2,324)	\$ 1,161,381	\$ 152,109	\$ 1,368,250	84.9%
Expenditures:								
Salaries	\$ 134,491	\$ 143,128	\$ 128,324	\$ 88,244	\$ 494,186	\$ 20,829	\$ 552,330	89.5%
Hourly Employees	4,038	1,771	3,879	345	10,034	-	18,000	55.7%
Benefits & Insurance								
Optional Benefit Plan	-	18,500	-	-	18,500	-	18,500	100.0%
Deferred Compensation	4,030	4,203	3,653	2,938	14,825	-	16,800	88.2%
Retirement Benefits	57,376	58,851	52,697	40,083	209,008	-	218,650	95.6%
Health Insurance	15,558	15,719	14,300	12,780	58,356	-	67,230	86.8%
Retiree Health Benefits	4,957	5,054	4,553	3,279	17,844	-	19,040	93.7%
Dental Insurance	702	706	627	502	2,537	-	5,320	47.7%
Life Insurance	104	104	86	72	365	-	500	73.0%
Workers Compensation	-	-	-	-	-	-	2,460	0.0%
Medicare	2,108	2,401	1,940	1,348	7,797	-	8,540	91.3%
Unemployment Insurance	150	153	138	97	538	-	550	97.8%
Salary Continuation	358	367	330	238	1,294	-	1,450	89.2%
Accidental Death Insurance	25	25	21	18	90	-	150	59.7%
Executive Car Allowance	2,400	1,800	1,800	1,200	7,200	-	7,200	100.0%
Total - Benefits & Insurance	87,769	107,884	80,145	62,555	338,353	-	366,390	92.3%
Information Technology	2,801	3,021	2,322	2,950	11,094	-	12,700	87.4%
Telephone & Internet	2,241	4,100	2,249	4,288	12,878	-	14,500	88.8%
County of Orange	1,037	625	1,573	2,330	5,564	-	11,000	50.6%
General Liability Insurance	1,826	1,826	1,826	1,913	7,390	-	7,400	99.9%
Memberships	8,762	8,782	8,968	8,868	35,380	-	35,600	99.4%
Office Equipment/Supplies	2,535	6,950	5,828	2,923	18,237	-	19,400	94.0%
Professional Services:								
Legal	9,684	5,960	8,874	5,805	30,324	16,115	25,000	121.3%
Accounting/Audit	14,000	11,405	9,000	9,000	43,405	-	43,500	99.8%
Human Resources	-	7,500	-	2,000	9,500	-	9,500	100.0%
Mapping/Archiving	850	850	850	850	3,400	-	7,300	46.6%
Other Professional Services	13,688	1,611	2,250	27,190	44,739	-	85,000	52.6%
Total - Professional Services	38,222	27,326	20,974	44,845	131,367	16,115	170,300	77.1%
Investment Admin Fees	163	180	241	222	805	-	830	97.0%
CEQA Filings	-	-	-	-	-	50	-	0.0%
SBE	-	-	-	-	-	3,500	-	0.0%
Public Noticing	-	-	1,850	2,369	4,219	5,693	11,500	36.7%
Unincorporated Areas Program	-	137	-	-	137	2,604	3,000	4.6%
Rents/Maintenance	32,640	25,278	25,774	15,319	99,012	-	100,600	98.4%
Equipment Leases	1,409	1,592	1,409	1,520	5,931	-	7,700	77.0%
Comm. & Staff Expense	85	402	-	78	565	-	7,000	8.1%
Comm. Stipends & Taxes/Fees	3,400	2,254	3,830	3,266	12,751	-	15,500	82.3%
Professional Development	-	-	-	150	150	-	5,000	3.0%
Transportation/Travel	-	620	23	-	644	-	3,000	21.5%
Commission Meeting Expense	397	287	590	533	1,808	-	6,500	27.8%
Refund of Deposit	-	-	-	-	-	90,182	-	0.0%
Total Expenditures	321,817	336,164	289,806	242,718	1,190,505	138,973	1,368,250	87.0%
Total Net Income (Loss)	\$ 833,504	\$ (328,432)	\$ (289,153)	\$ (245,043)	\$ (29,124)	\$ 13,136	\$ -	

* Financial data represents pre-audited amounts, which does not include all year end adjustments.

Balance Sheet and Reserves Balance Analysis

This report includes the balance sheet to provide an understanding of OC LAFCO's financial status. The financial document in this year-end report summarizes the agency's assets and liabilities as of June 30, 2022. Additionally, an analysis of the agency's reserve balances is provided on page 9.

OC Local Agency Formation Commission Balance Sheet As of June 30, 2022

	<u>Jun 30, 22</u>
ASSETS	
Current Assets	
Cash and Investments	
PARS Trust	\$ 54,032
County Acct-Payroll	254,832
Wells Fargo Checking	154,049
Wells Fargo Savings	213,198
OC Fund	500,574
Investment Acct - LAIF	291,920
Fair Market Value Adjustments	1,080
Total Cash and Investments	<u>1,469,685</u>
Other Current Asset	
Interest Receivable - Other	967
Prepaid Expenses - Other	23,019
Retirement Prepaid Expense	41,270
Total Other Current Asset	<u>65,257</u>
Total Current Assets	<u>1,534,942</u>
Fixed Assets	24,484
Other Assets	
Def. Outflows Pension Related	450,602
Pension Deposit	166,162
Deferred OPEB Contributions	8,474
Deferred Outflows OPEB Related	7,222
Security Deposit	10,235
Total Other Assets	<u>642,694</u>
TOTAL ASSETS	<u>2,202,120</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	36,125
Salaries Payable	29,484
Compensated Absences	32,212
Total Current Liabilities	<u>97,822</u>
Long Term Liabilities	
Deferred Inflows OPEB Related	16,237
Net OPEB Liability	109,593
Net Pension Liability	1,248,133
Def. Inflows Pension Related	561,923
Deferred Lease Incentive	42,872
Total Long Term Liabilities	<u>1,978,758</u>
Total Liabilities	<u>2,076,580</u>
Equity	125,540
TOTAL LIABILITIES & EQUITY	<u>\$ 2,202,120</u>

*Figures are subject to change as they have been projected through June 30, 2022 and represent pre-audited amounts.

**OC Local Agency Formation Commission
Reserves Balance Analysis**

Cash & Investments Description	Jun 30, 2022 Balance	Commission Approved Balances	Balance Excess / (Deficiency)
County Payroll	\$ 254,832	\$ 222,488 ¹	\$ 32,344
Checking - Wells Fargo	154,049	113,833 ¹	40,216
Savings - Wells Fargo	213,198	205,000 ¹	8,198
OC Fund Investment	500,574	-	500,574
LAIF Investment	291,920	-	291,920
PARS Trust	54,032	-	54,032
Total	\$ 1,468,605	\$ 541,321	\$ 927,285 ²

Footnotes:

1 - Per the Cash and Cash Management Policy, the Commission must maintain \$541,321 during fiscal year 2021/22 in order to cover three months of payroll costs (County Payroll), 3 months of operational expenses (Checking - Wells Fargo) and a minimum of \$205,000 (Savings - Wells Fargo) to cover contingency, litigation and unfunded liabilities.

2 - Remaining Available Cash to fund Operations and Reserves.

**2021-2022 OC LAFCO
WORK PLAN**

(Approved: July 14, 2021)

STRATEGIC AREA ONE

Prioritize and process applications for changes of organization and reorganization, sphere of influence reviews, updates, and municipal service reviews.

Project	Status/Description	Project Complexity	Comments
Capistrano Bay Community Services District Activation of Latent Powers	<p align="center">Status: Application filed in May 2021.</p> <p>Proposed activation of a Latent Power for flood control protection services.</p>	<p align="center">Complex</p>	<p>Plan for Service requirements currently pending from the District. Anticipated date of consideration by the Commission is currently unknown.</p>
Hamer Island Annexation to City of Placentia	<p align="center">Status: Complete</p> <p>Proposed annexation of small unincorporated area located within Placentia’s sphere of influence.</p>	<p align="center">Complex</p>	<p>Approved by the Commission on June 8, 2022.</p>
Orange County Sanitation District Annexations	<p align="center">Status: Application filed in June 2021.</p> <p>Proposed annexation of properties located in the Cities of Anaheim, Villa Park and Yorba Linda.</p>	<p align="center">Complex</p>	<p>Application incomplete and pending requirements. To be considered by the Commission on August 10, 2022.</p>
Pomeroy Property Detachment from the City of Tustin	<p align="center">Status: Complete</p> <p>Proposed detachment from the City to align jurisdictional boundaries of parcels proposed for development.</p>	<p align="center">Routine</p>	<p>Approved by the Commission on June 8, 2022.</p>

STRATEGIC AREA ONE

Prioritize and process applications for changes of organization and reorganization, sphere of influence reviews, updates, and municipal service reviews.

Project	Status/Description	Project Complexity	Comments
Santa Ana River Reorganization – Areas 1, 1A, 2, and 3	<p>Status: Application Filed in January 2021.</p> <p>Proposed reorganization of recreational and open space areas located along the Santa Ana River involving boundaries of the cities of Anaheim and Orange.</p>	<p>Routine</p>	<p>Application incomplete and pending requirements. Anticipated to be considered by the Commission in Summer 2022.</p>
Santa Ana River Reorganization – Area 2A	<p>Status: Complete</p> <p>Proposed reorganization of small area adjacent to Angels Stadium involving the boundaries of cities of Anaheim and Orange.</p>	<p>Routine</p>	<p>Approved by the Commission on October 13, 2021.</p>
Sphere of Influence Update/Annexation of the City of San Juan Capistrano Water and Wastewater Systems to the Santa Margarita Water District	<p>Status: Complete</p> <p>Proposed sphere of influence update and annexation of the City's water and wastewater systems to the District.</p>	<p>Complex</p>	<p>Approved by the Commission on August 19, 2021.</p>
Tonner Hills Annexation Extension	<p>Status: Complete</p> <p>Proposed extension of recordation of the annexation to City of Brea.</p>	<p>Routine</p>	<p>Approved by the Commission on August 19, 2021.</p>

STRATEGIC AREA TWO

Complete fourth cycle of Sphere of Influence (SOI) Reviews and Updates and prepare Municipal Service Reviews (MSRs) that serve as repositories of information for affected agencies and communities.¹

Project	Description	Project Status	Project Milestone
4th Cycle of Spheres of Influence and Municipal Service Reviews	Work Program for the 4th Cycle (2018-2022) of SOI reviews, updates and MSRs addressing Orange County's 34 cities and 34 special districts and other service providers.	Multi-year Project Underway Complete Complete Underway	Staff will complete the following work program components: 1. Prepare MSRs for the following regions and agencies: <ul style="list-style-type: none"> a. CSA 13, 22, and 26 b. Orange County Cemetery District c. Southwest d. West 2. Integrate into agency website <ul style="list-style-type: none"> a. MSR Dashboard b. Shared Services c. Fiscal Indicators

¹ The 2018-2022 SOI/MSR Program is referenced as Exhibit 1A, and MSR region timelines may be adjusted as needed by OC LAFCO staff.

STRATEGIC AREA THREE

Provide leadership on effort to transition unincorporated areas of high interest for the County and adjacent cities through the OC LAFCO Unincorporated Areas Program.²

Project	Description	Project Status	Project Milestone
County Unincorporated Areas	Facilitate annexation process on unincorporated areas of high interest.	Multi-year Project	Work with County and cities of Fountain Valley, Orange, Placentia and Stanton on the annexation process and resources.

STRATEGIC AREA FOUR

Engage the South Orange County Unincorporated Communities (SOCUC) to assist with pathway to future governance.

Project	Description	Project Status	Project Milestone
South Orange County Future Governance	Engage and serve as resource to South Orange County unincorporated communities.	Ongoing Complete No requests received.	<ul style="list-style-type: none"> Participate in quarterly meetings with Rancho Mission Viejo representatives to discuss development timeline and future governance. Prepare document that outlines processes for potential governance options for the South Orange County unincorporated communities. Present the governance options document to the communities upon request.

² The current inventory of the Orange County Unincorporated Areas is referenced as Exhibit 1B.

STRATEGIC AREA FIVE

Develop a program that enhances communication with local agencies and communities.

Project	Description	Project Status	Project Milestone
<p style="text-align: center;">Outreach and External Relations</p>	<p style="text-align: center;">Continued Implementation of Communication Plan, Tools and Resources</p>	<p style="text-align: center;">Complete</p> <p style="text-align: center;">Ongoing</p> <p style="text-align: center;">Complete</p> <p style="text-align: center;">Complete</p> <p style="text-align: center;">Complete</p> <p style="text-align: center;">Underway</p>	<p>Continued use of the following to enhance communication with Commissioners, agencies, and communities:</p> <ol style="list-style-type: none"> 1. Bi-annual visits and distribution of media kits to OC legislators. 2. Monthly Commissioner Updates. 3. Quarterly Financial Reports. 4. Bi-Annual publishing of "The Pulse" to Agencies/Interested Parties. 5. Social Media Calendar of Events (Twitter and Facebook). 6. Develop Video FAQs for website integration.

ADMINISTRATIVE PROJECTS

The following internal efficiencies support administrative and organizational effectiveness and proactive outreach to our funding agencies and the public. These projects also involve statutory requirements.

Project	Description	Status	Project Milestone
Annual Budget	Preparation of OC LAFCO annual budget for 2022-2023	Complete	State law requires the Commission to adopt proposed and final budgets at two public hearings.
Annual Audit	Preparation of annual audited financial statements and presentation of Auditor's report.	Complete	Annual audited statements presented to the Commission on November 10, 2021 by Davis Farr.
Agency Website	Redesign of the Commission Website	Complete	Agency website launched on October 15, 2021
OC LAFCO Policies and Procedures Update	Annual review of policies subject to changes in state and federal laws and requiring other updates.	Complete	Review and update, if necessary, the following: <ol style="list-style-type: none"> 1. Accounting & Financial Policies 2. Administrative and Personnel Policies and Procedures. 3. Legislative Policy and Guidelines.
CALAFCO	Continue membership with CALAFCO, attend staff workshops and conferences, and participate in CALAFCO's Legislative Committee. Continue to attend and participate in quarterly meetings of LAFCOs from the Southern Region of CALAFCO.	Ongoing	Participation in the following: <ol style="list-style-type: none"> 1. CALAFCO Legislative Committee. 2. Southern Region Quarterly Meetings.