

# LAFCO

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**Santa Barbara Local Agency Formation Commission**  
105 East Anapamu Street ♦ Santa Barbara CA 93101  
805/568-3391 ♦ FAX 805/568-2249  
www.sblafco.org ♦ lafco@sblafco.org

November 2, 2023 (Agenda)

Local Agency Formation Commission  
105 East Anapamu Street  
Santa Barbara CA 93101

## **First Quarter Report – July 1, 2023 through September 30, 2023**

Dear Members of the Commission

### RECOMMENDATION

It is recommended that the Commission receive and file the First Quarter Financial Status Report.

### DISCUSSION

Expenditures for the First Quarter of 2023-24 were at 21.7% of the operating budget. With 25% of the year elapsed, revenues were at 7.7%. Credit Card was not used in the first quarter. Credit Card was used in the first quarter for CALAFCO Annual Conference, postage for distribution of agenda materials.

### Attachments

Attachment A      1<sup>st</sup> Quarter Budget

Attachment B      1<sup>st</sup> Quarter Credit Card Use

Please contact the LAFCO office if you have any questions.

Sincerely,



Mike Prater  
Executive Officer

# Financial Status (Real-Time)

As of: 9/30/2023 (25% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 5320

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

## Fund 5320 -- SB LAFCO

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	9/30/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	2,000.00	1,424.92	-575.08	71.25 %
Use of Money and Property	2,000.00	1,424.92	-575.08	71.25 %
<b>Intergovernmental Revenue-Other</b>				
4840 -- Other Governmental Agencies	538,514.00	39,558.00	-498,956.00	7.35 %
Intergovernmental Revenue-Other	538,514.00	39,558.00	-498,956.00	7.35 %
<b>Charges for Services</b>				
5738 -- Planning Studies Services	18,000.00	1,250.00	-16,750.00	6.94 %
Charges for Services	18,000.00	1,250.00	-16,750.00	6.94 %
<b>Miscellaneous Revenue</b>				
5909 -- Other Miscellaneous Revenue	11,000.00	2,017.71	-8,982.29	18.34 %
Miscellaneous Revenue	11,000.00	2,017.71	-8,982.29	18.34 %
<b>Revenues</b>				
	569,514.00	44,250.63	-525,263.37	7.77 %
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	297,932.00	49,990.22	247,941.78	16.78 %
6210 -- Commissioner/Director/Trustee	22,000.00	1,600.00	20,400.00	7.27 %
6400 -- Retirement Contribution	23,866.00	6,663.93	17,202.07	27.92 %
6500 -- FICA Contribution	15,861.00	3,132.06	12,728.94	19.75 %
6550 -- FICA/Medicare	6,462.00	732.50	5,729.50	11.34 %
6600 -- Health Insurance Contrib	26,215.00	8,574.33	17,640.67	32.71 %
6610 -- Life & Disability Insur	3,000.00	494.20	2,505.80	16.47 %
6700 -- Unemployment Ins Contribution	6,930.00	449.85	6,480.15	6.49 %
6900 -- Workers Compensation	1,400.00	0.00	1,400.00	0.00 %

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Salaries and Employee Benefits	403,666.00	71,637.09	332,028.91	17.75 %
Services and Supplies				
7324 -- Audit and Accounting Fees	12,000.00	0.00	12,000.00	0.00 %
7326 -- Auxiliary Expense	7,000.00	1,166.66	5,833.34	16.67 %
7430 -- Memberships	9,540.00	8,283.00	1,257.00	86.82 %
7450 -- Office Expense	1,500.00	0.00	1,500.00	0.00 %
7451 -- Postage	1,000.00	61.40	938.60	6.14 %
7453 -- Copier Expense	2,000.00	0.00	2,000.00	0.00 %
7460 -- Professional & Special Service	50,000.00	32,000.00	18,000.00	64.00 %
7507 -- ADP Payroll Fees	2,750.00	454.27	2,295.73	16.52 %
7508 -- Legal Fees	50,000.00	5,671.45	44,328.55	11.34 %
7530 -- Publications & Legal Notices	2,000.00	0.00	2,000.00	0.00 %
7669 -- Cost Allocations	-245.00	255.00	-500.00	-104.08 %
7732 -- Training	26,000.00	3,869.81	22,130.19	14.88 %
Services and Supplies	163,545.00	51,761.59	111,783.41	31.65 %
Other Charges				
7801 -- Electricity	500.00	162.90	337.10	32.58 %
7802 -- Natural Gas	175.00	38.82	136.18	22.18 %
7803 -- Water	150.00	23.38	126.62	15.59 %
7804 -- Refuse	200.00	41.16	158.84	20.58 %
7806 -- Utilities Services	100.00	9.70	90.30	9.70 %
7811 -- Cash Assistance Payments	2,450.00	406.00	2,044.00	16.57 %
7897 -- Telephone Services	450.00	114.00	336.00	25.33 %
Other Charges	4,025.00	795.96	3,229.04	19.78 %
Expenditures	571,236.00	124,194.64	447,041.36	21.74 %

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Changes to Retained Earnings				
Increase to Retained Earnings		0.00	-1,722.00	0.00 %
9600 -- Retained Earnings-Inc/Dec	-1,722.00	0.00	-1,722.00	0.00 %
Increase to Retained Earnings		0.00	-1,722.00	0.00 %
Changes to Retained Earnings	1,722.00	0.00	-1,722.00	0.00 %
SB LAFCO	0.00	-79,944.01	-79,944.01	--
Net Financial Impact	0.00	-79,944.01	-79,944.01	--



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Account Detail

English

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Statement and Payment Information

Statement dated 07/31/2023

Statement Balances

Previous Balance:	\$0.00	Special:	\$0.00	Other Charges:	\$0.00
Purchases:	\$2,035.70	Credits:	\$0.00	Finance Charges:	\$0.00
Cash:	\$0.00	Payments	\$0.00	New Balance:	\$2,035.70

Payment Information

Minimum Payment Due:	\$2,035.70	Payment Due Date:	08/25/2023
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Transaction Details

Description Reference Categories

Post Date  
 Trans Date  
 Amount

Search Manage Filters

Showing 50 Transactions

Originating Account	Posting Date	Trans Date	Description	Merchant Categories	Reference	Amount
BL ACCT 00003040-20000001(480725****6115)	07/28/2023	07/27/2023	USPS PO 0569420003	Miscellaneous	24137463209001523301482	\$61.40
BL ACCT 00003040-20000001(480725****6115)	07/13/2023	07/12/2023	EB 2023 CALAFCO ANNUA	Entertainment	24492153193717648855318	\$658.10
BL ACCT 00003040-20000001(480725****6115)	07/13/2023	07/12/2023	EB 2023 CALAFCO ANNUA	Entertainment	24492153193717649494364	\$658.10
BL ACCT 00003040-20000001(480725****6115)	07/13/2023	07/12/2023	EB 2023 CALAFCO ANNUA	Entertainment	24492153193745650682395	\$658.10
					Credit (All Pages)	(\$0.00)
					Debit (All Pages)	\$2,035.70



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Company Management



Admin Management



Data Analytics

Account Detail

Navigation icons: Home, Search, Menu, Notifications, Currency, Language (English)

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Statement and Payment Information

Statement dated 08/31/2023

Statement Balances

Previous Balance:	\$2,035.70	Special:	\$0.00	Other Charges:	\$0.00
Purchases:	\$1,390.88	Credits:	\$0.00	Finance Charges:	\$0.00
Cash:	\$0.00	Payments	\$2,035.70	New Balance:	\$1,390.88

Payment Information

Minimum Payment Due:	\$1,390.88	Payment Due Date:	09/25/2023
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Transaction Details

Filters: Description, Reference, Categories, Post Date, Trans Date, Amount

Showing 50 Transactions

Originating Account	Posting Date	Trans Date	Description	Merchant Categories	Reference	Amount
BL ACCT 00003040-20000001(480725****6115)	08/20/2023	08/18/2023	EB 2023 CALAFCO ANNUA	Entertainment	24492153230719325822145	\$695.44
BL ACCT 00003040-20000001(480725****6115)	08/16/2023	08/15/2023	EB 2023 CALAFCO ANNUA	Entertainment	24492153227717008750109	\$695.44
BL ACCT 00003040-20000001(480725****6115)	08/07/2023	08/07/2023	PAYMENT - THANK YOU	Payments and Fees	70005603219555219300067	(\$2,035.70)
					Credit (All Pages)	(\$2,035.70)
					Debit (All Pages)	\$1,390.88

Contact Us (866) 472-0368

More Information

Send us an email ccards@UmpquaBank.com



Home



Company Management



Admin Management



Data Analytics

Account Detail

Navigation icons: Home, Search, Menu, Notifications, Currency, Language (English)

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Statement and Payment Information

Statement dated 09/29/2023

Statement Balances			
Previous Balance:	\$1,390.88	Special:	\$0.00
Purchases:	\$4,117.55	Credits:	\$0.00
Cash:	\$0.00	Payments	\$1,390.88
		Other Charges:	\$0.00
		Finance Charges:	\$0.00
		New Balance:	\$4,117.55

Payment Information			
Minimum Payment Due:	\$4,117.55	Payment Due Date:	10/25/2023

Transaction Details

Description

Post Date

Trans Date

Amount

Reference

Categories

Search  Manage Filters

Showing 50 Transactions Download

Originating Account	Posting Date	Trans Date	Description	Merchant Categories	Reference	Amount	
BL ACCT 00003040-20000001(480725****6115)	09/29/2023	09/28/2023	HYATT REGENCY MONTEREY	Travel	24055223271722601144416	\$701.34	
BL ACCT 00003040-20000001(480725****6115)	09/29/2023	09/28/2023	HYATT REGENCY MONTEREY	Travel	24055223271722601237970	\$476.56	
BL ACCT 00003040-20000001(480725****6115)	09/29/2023	09/28/2023	HYATT REGENCY MONTEREY	Travel	24055223271722601234290	\$476.56	
BL ACCT 00003040-20000001(480725****6115)	09/29/2023	09/28/2023	HYATT REGENCY MONTEREY	Travel	24055223271722601232757	\$714.84	
BL ACCT 00003040-20000001(480725****6115)	09/29/2023	09/28/2023	HYATT REGENCY MONTEREY	Travel	24055223271722601235651	\$714.84	
BL ACCT 00003040-20000001(480725****6115)	09/28/2023	09/27/2023	EB 2023 CALAFCO ANNUA	Legal And Professional	24492153270713079886571	\$1,033.41	
BL ACCT 00003040-20000001(480725****6115)	09/15/2023	09/15/2023	PAYMENT - THANK YOU	Payments and Fees	70005603258555258290015	(\$1,390.88)	
						Credit (All Pages)	(\$1,390.88)
						Debit (All Pages)	\$4,117.55