

# 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

January 11, 2024 (Agenda)

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

## **Second Quarter Report – July 1, 2023, through December 20, 2023**

Dear Members of the Commission

### RECOMMENDATION

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

### DISCUSSION

Expenditures for the Second Quarter of 2023-24 were at 43.36% of the operating budget. With 47% of the year elapsed, revenues were at 58.37%. Credit Card was used in the second quarter for software subscription, office supplies, advertisement publication, CALAFCO training/travel, printing and distribution of agenda materials.

### Attachments

Attachment A      2<sup>nd</sup> Quarter Budget

Attachment B      2<sup>nd</sup> Quarter Credit Card Use

Please contact the LAFCO office if you have any questions.

Sincerely,



Mike Prater  
Executive Officer

# Budget Financial Status (Real-Time)

As of: 12/20/2023 (47% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 5320

Layout Options: Summarized By = LineItemAccount

Line Item Account	2021/2022 Fiscal Year Actual	2022/2023 Fiscal Year Actual	12/31/2023 Year-To-Date Actual	2023/2024 Fiscal Year Adopted Budget	2023/2024 Fiscal Year Adjusted Budget	2023/2024 Fiscal Year Estimated Actual	2024/2025 Fiscal Year Rcmd Budget	2024/2025 Fiscal Year Adopted Budget	2025/2026 Fiscal Year Proposed Budget
<b>Source of Funds</b>									
<b>Use of Money and Property</b>									
3380 -- Interest Income	1,418.15	6,463.14	1,424.92	2,000.00	2,000.00	0.00	0.00	0.00	0.00
3381 -- Unrealized Gain/Loss Invstmnts	-59.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Use of Money and Property	1,358.24	6,463.14	1,424.92	2,000.00	2,000.00	0.00	0.00	0.00	0.00
<b>Intergovernmental Revenue-Other</b>									
4840 -- Other Governmental Agencies	438,000.00	567,833.00	319,756.00	538,514.00	538,514.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue-Other	438,000.00	567,833.00	319,756.00	538,514.00	538,514.00	0.00	0.00	0.00	0.00
<b>Charges for Services</b>									
5738 -- Planning Studies Services	34,530.33	25,500.00	8,750.00	18,000.00	18,000.00	0.00	0.00	0.00	0.00
Charges for Services	34,530.33	25,500.00	8,750.00	18,000.00	18,000.00	0.00	0.00	0.00	0.00
<b>Miscellaneous Revenue</b>									
5909 -- Other Miscellaneous Revenue	5,889.90	9,239.43	2,496.55	11,000.00	11,000.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	5,889.90	9,239.43	2,496.55	11,000.00	11,000.00	0.00	0.00	0.00	0.00
Source of Funds	479,778.47	609,035.57	332,427.47	569,514.00	569,514.00	0.00	0.00	0.00	0.00
<b>Use of Funds</b>									
<b>Salaries and Employee Benefits</b>									
6100 -- Regular Salaries	170,724.09	273,261.20	120,229.62	297,932.00	297,932.00	0.00	0.00	0.00	0.00
6210 -- Commissioner/Director/Trustee	22,806.59	17,305.70	6,245.90	22,000.00	22,000.00	0.00	0.00	0.00	0.00
6400 -- Retirement Contribution	12,983.62	22,574.66	8,596.83	23,866.00	23,866.00	0.00	0.00	0.00	0.00
6500 -- FICA Contribution	11,058.39	16,237.04	6,695.38	15,861.00	15,861.00	0.00	0.00	0.00	0.00
6550 -- FICA/Medicare	2,829.95	4,292.57	1,883.48	6,462.00	6,462.00	0.00	0.00	0.00	0.00
6600 -- Health Insurance Contrib	16,939.80	32,571.98	17,464.83	26,215.00	26,215.00	0.00	0.00	0.00	0.00
6610 -- Life & Disability Insur	3,155.84	2,965.20	1,235.50	3,000.00	3,000.00	0.00	0.00	0.00	0.00
6700 -- Unemployment Ins Contribution	3,477.31	3,592.65	888.18	6,930.00	6,930.00	0.00	0.00	0.00	0.00
6900 -- Workers Compensation	1,196.00	2,144.07	0.00	1,400.00	1,400.00	0.00	0.00	0.00	0.00
Salaries and Employee Benefits	245,171.59	374,945.07	163,239.72	403,666.00	403,666.00	0.00	0.00	0.00	0.00

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<b>Services and Supplies</b>									
7324 -- Audit and Accounting Fees	11,130.00	5,981.00	0.00	12,000.00	12,000.00	0.00	0.00	0.00	0.00
7326 -- Auxiliary Expense	5,249.97	6,999.96	2,916.65	7,000.00	7,000.00	0.00	0.00	0.00	0.00
7430 -- Memberships	16,263.00	1,250.00	8,283.00	9,540.00	9,540.00	0.00	0.00	0.00	0.00
7450 -- Office Expense	2,136.14	2,697.88	69.99	1,500.00	1,500.00	0.00	0.00	0.00	0.00
7451 -- Postage	58.00	616.30	194.86	1,000.00	1,000.00	0.00	0.00	0.00	0.00
7453 -- Copier Expense	0.00	614.26	0.00	2,000.00	2,000.00	0.00	0.00	0.00	0.00
7460 -- Professional & Special Service	32,000.00	51,110.70	32,000.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00
7507 -- ADP Payroll Fees	1,873.81	2,025.29	946.54	2,750.00	2,750.00	0.00	0.00	0.00	0.00
7508 -- Legal Fees	51,363.35	47,024.93	22,036.45	50,000.00	50,000.00	0.00	0.00	0.00	0.00
7510 -- Contractual Services	45,348.78	4,059.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7530 -- Publications & Legal Notices	2,156.50	2,215.81	1,164.26	2,000.00	2,000.00	0.00	0.00	0.00	0.00
7669 -- Cost Allocations	14,699.00	38,599.00	255.00	-245.00	-245.00	0.00	0.00	0.00	0.00
7732 -- Training	2,752.19	17,834.93	14,061.30	26,000.00	26,000.00	0.00	0.00	0.00	0.00
7763 -- Water	13.06	2.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Services and Supplies	185,043.80	181,032.03	81,928.05	163,545.00	163,545.00	0.00	0.00	0.00	0.00
<b>Other Charges</b>									
7801 -- Electricity	459.47	649.02	292.45	500.00	500.00	0.00	0.00	0.00	0.00
7802 -- Natural Gas	148.44	225.97	65.52	175.00	175.00	0.00	0.00	0.00	0.00
7803 -- Water	133.06	118.21	54.83	150.00	150.00	0.00	0.00	0.00	0.00
7804 -- Refuse	158.08	163.84	81.88	200.00	200.00	0.00	0.00	0.00	0.00
7806 -- Utilities Services	36.94	40.94	14.95	100.00	100.00	0.00	0.00	0.00	0.00
7811 -- Cash Assistance Payments	1,807.66	2,436.00	1,015.00	2,450.00	2,450.00	0.00	0.00	0.00	0.00
7897 -- Telephone Services	398.88	397.08	228.00	450.00	450.00	0.00	0.00	0.00	0.00
Other Charges	3,142.53	4,031.06	1,752.63	4,025.00	4,025.00	0.00	0.00	0.00	0.00
<b>Increase to Retained Earnings</b>									
9600 -- Retained Earnings-Inc/Dec	0.00	0.00	0.00	-1,722.00	-1,722.00	0.00	0.00	0.00	0.00
Increase to Retained Earnings	0.00	0.00	0.00	-1,722.00	-1,722.00	0.00	0.00	0.00	0.00
Use of Funds	433,357.92	560,008.16	246,920.40	569,514.00	569,514.00	0.00	0.00	0.00	0.00

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Net Financial Impact	46,420.55	49,027.41	85,507.07	0.00	0.00	0.00	0.00	0.00	0.00

Tran Date	Post Date	Merchant Name	Amount	Reference Number	Tran Type	MCC Code	MCC Description	Diverted From Cardholder Name
12/8/2023	12/10/2023	USPS PO 0569470009	\$53.07	Ref-24137463343001809460553	Purchase	9402	Postage Stamps	NATASHA CARBAJAL
11/6/2023	11/7/2023	SANTA BARBARA INDEPENDENCE	\$664.00	Ref-244977833110900015441337	Purchase	7311	Advertising Services	NATASHA CARBAJAL
11/4/2023	11/5/2023	VISTAPRINT	\$203.01	Ref-24492153308715412795209	Purchase	2741	Miscellaneous Publishing And Printing	NATASHA CARBAJAL
11/4/2023	11/5/2023	Microsoft*Store	\$69.99	Ref-24204293307000435528059	Purchase	5818	Digital Goods-Multi-Category	NATASHA CARBAJAL
10/27/2023	10/29/2023	USPS PO 0569470009	\$83.56	Ref-24137463301001552208589	Purchase	9402	Postage Stamps	NATASHA CARBAJAL
10/20/2023	10/22/2023	ENTERPRISE RENT-A-CAR	\$270.58	Ref-24164073293018373451175	Purchase	3405	Enterprise Rent A Car	MIKE PRATER
10/20/2023	10/22/2023	CHEVRON 0373406	\$34.15	Ref-24692163293107725504490	Purchase	5542	Automated Gasoline Dispensers	MIKE PRATER
10/20/2023	10/22/2023	HYATT REGENCY MONTEREY	\$12.00	Ref-24055223294722605202502	Purchase	3640	Hyatt Hotels	NATASHA CARBAJAL
10/20/2023	10/22/2023	HYATT REGENCY MONTEREY	\$713.34	Ref-24055223294722605400247	Purchase	3640	Hyatt Hotels	NATASHA CARBAJAL
10/20/2023	10/22/2023	HYATT REGENCY MONTEREY	\$713.34	Ref-24055223294722605647276	Purchase	3640	Hyatt Hotels	MIKE PRATER
10/21/2023	10/22/2023	HYATT REGENCY MONTEREY	(\$1.00)	Ref-74055223294722608939204	Credit Voucher	3640	Hyatt Hotels	NATASHA CARBAJAL
10/21/2023	10/22/2023	HYATT REGENCY MONTEREY	(\$238.78)	Ref-74055223294722608912839	Credit Voucher	3640	Hyatt Hotels	NATASHA CARBAJAL
10/21/2023	10/22/2023	HYATT REGENCY MONTEREY	(\$1.50)	Ref-74055223294722608937588	Credit Voucher	3640	Hyatt Hotels	NATASHA CARBAJAL
10/18/2023	10/20/2023	HYATT REGENCY MONTEREY	\$328.44	Ref-24055223292722937024402	Purchase	5812	Eating Places Restaurants	MIKE PRATER
9/29/2023	10/1/2023	USPS PO 0569470009	\$49.90	Ref-24137463273001552740791	Purchase	9402	Postage Stamps	NATASHA CARBAJAL