

# LAFCO

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**Santa Barbara Local Agency Formation Commission**  
105 East Anapamu Street ♦ Santa Barbara CA 93101  
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August 12, 2021 (Agenda)

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

## 2020-21 Year-End Report – June 30, 2021

Dear Members of the Commission

### RECOMMENDATION

It is recommended that the Commission: 1) Take an “after” action that increases appropriations for the object levels that are overdrawn budgetarily – salaries and benefits, legal counsel, and services and supplies, and 2) Reduce the contingency/Retained Earnings (account 9600) by \$44,927.

### DISCUSSION

The 2020-21 Year-End Report is attached for the Commission's information and review. Year- end expenditures were \$44,926.67 over budget for the year.

In the area of Expenditures for Salaries and Benefits were over by \$115,979.61, Legal Fees were over budget by \$44,218.84 mainly attributed to Interim Executive Officer staff time spent, and \$2,637 for memberships.

Also, the Commission was billed \$1,627 by the County Assessor and County Elections for signature verifications, 2) CSBTV for broadcasting meeting were billed \$6,750, 3). County Surveyor for LAFCO mapping services were billed \$32,000, and 4) Revenues from processing fees for LAFCO Applications were \$24,712 less than projected at year-end.

Balancing the 2020-21 LAFCO Budget: In order to balance the \$44,927 shortfall in the 2020-21 LAFCO budget, staff worked with the County Auditor-Controller's Office

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**Commissioners:** Roger Aceves ♦ Cynthia Allen ♦ Jay Freeman ♦ Craig Geyer ♦ Joan Hartmann ♦ Steve Lavagnino  
Holly Sierra ♦ Shane Stark ♦ Etta Waterfield, Chair ♦ Roger Welt, Vice-Chair ♦ Das Williams **Executive Officer:** Mike Prater

to transfer up to \$44,927 from contingencies to the operating budget. As a result of these discussions, the following is recommended:

Overall expenditures exceeded revenues by \$44,926.67. Therefore, in order to balance the FY 2020-21 LAFCO budget, it is recommended to have the Commission take an "after" action that increases appropriations a total of \$44,927 for the object levels that are overdrawn budgetarily - salaries and benefits, services and supplies, and other charges. The source for these overdrafts is Contingency/Retained Earnings Unreserved (account 9600). This action should be completed in order to not end FY 2020-21 over budget.

In summary, for the 2020-21 budget, it is recommended that the Commission reduce contingencies (account 9600) to offset the shortfall. The amount of contingency reduction for 2020-21 will be \$44,927. The net amount brings the total contingency balance to \$191,892, at the end of FY 2020-21.

Attachments

Attachment A –Fiscal Year 2020-21 Financial Status

Attachment B –Fiscal Year 2020-21 Trial Balance

Please contact the LAFCO office if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Prater".

Mike Prater  
Executive Officer

# Budget Financial Status (Real-Time)

As of: 6/30/2021 (100% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 5320

Layout Options: Summarized By = LineItemAccount

Line Item Account	2018/2019 Fiscal Year Actual	2019/2020 Fiscal Year Actual	6/30/2021 Year-To-Date Actual	2020/2021 Fiscal Year Adopted Budget	2020/2021 Fiscal Year Adjusted Budget	2020/2021 Fiscal Year Estimated Actual	2021/2022 Fiscal Year Rcmd Budget	2021/2022 Fiscal Year Adopted Budget	2022/2023 Fiscal Year Proposed Budget
<b>Source of Funds</b>									
<b>Use of Money and Property</b>									
3380 -- Interest Income	6,448.70	6,124.34	1,509.70	5,000.00	5,000.00	0.00	0.00	0.00	0.00
3381 -- Unrealized Gain/Loss Invstmnts	1,382.50	852.72	-1,567.45	0.00	0.00	0.00	0.00	0.00	0.00
Use of Money and Property	7,831.20	6,977.06	-57.75	5,000.00	5,000.00	0.00	0.00	0.00	0.00
<b>Intergovernmental Revenue-Other</b>									
4840 -- Other Governmental Agencies	476,156.00	304,590.00	284,982.00	321,800.00	321,800.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue-Other	476,156.00	304,590.00	284,982.00	321,800.00	321,800.00	0.00	0.00	0.00	0.00
<b>Charges for Services</b>									
5738 -- Planning Studies Services	58,503.39	26,524.91	10,288.52	35,000.00	35,000.00	0.00	0.00	0.00	0.00
Charges for Services	58,503.39	26,524.91	10,288.52	35,000.00	35,000.00	0.00	0.00	0.00	0.00
<b>Miscellaneous Revenue</b>									
5909 -- Other Miscellaneous Revenue	0.00	0.00	45.00	500.00	500.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	0.00	0.00	45.00	500.00	500.00	0.00	0.00	0.00	0.00
Source of Funds	542,490.59	338,091.97	295,257.77	362,300.00	362,300.00	0.00	0.00	0.00	0.00
<b>Use of Funds</b>									
<b>Salaries and Employee Benefits</b>									
6100 -- Regular Salaries	0.00	0.00	103,740.17	0.00	0.00	0.00	0.00	0.00	0.00
6210 -- Commissioner/Director/Trustee	12,509.70	9,476.70	27,239.44	15,000.00	15,000.00	0.00	0.00	0.00	0.00
6400 -- Retirement Contribution	0.00	0.00	8,773.59	0.00	0.00	0.00	0.00	0.00	0.00
6500 -- FICA Contribution	771.90	585.90	7,635.33	1,000.00	1,000.00	0.00	0.00	0.00	0.00
6550 -- FICA/Medicare	180.86	137.29	1,786.07	200.00	200.00	0.00	0.00	0.00	0.00
6600 -- Health Insurance Contrib	0.00	0.00	7,241.54	0.00	0.00	0.00	0.00	0.00	0.00
6610 -- Life & Disability Insur	0.00	0.00	338.76	0.00	0.00	0.00	0.00	0.00	0.00
6700 -- Unemployment Ins Contribution	538.96	331.05	1,940.39	600.00	600.00	0.00	0.00	0.00	0.00
6900 -- Workers Compensation	0.00	0.00	965.00	0.00	0.00	0.00	0.00	0.00	0.00
Salaries and Employee Benefits	14,001.42	10,530.94	159,660.29	16,800.00	16,800.00	0.00	0.00	0.00	0.00

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As of: 6/30/2021 (100% Elapsed)  
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Layout Options: Summarized By = LineItemAccount

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<b>Services and Supplies</b>									
7120 -- Equipment Maintenance	0.00	0.00	57.08	0.00	0.00	0.00	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	6,969.61	6,000.00	7,126.50	7,200.00	7,200.00	0.00	0.00	0.00	0.00
7430 -- Memberships	5,344.00	5,971.00	9,137.00	6,500.00	6,500.00	0.00	0.00	0.00	0.00
7450 -- Office Expense	1,110.49	723.95	150.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00
7451 -- Postage	0.00	0.00	75.90	0.00	0.00	0.00	0.00	0.00	0.00
7453 -- Copier Expense	0.00	0.00	135.30	0.00	0.00	0.00	0.00	0.00	0.00
7460 -- Professional & Special Service	48,825.05	39,973.86	40,376.71	45,000.00	45,000.00	0.00	0.00	0.00	0.00
7507 -- ADP Payroll Fees	1,282.08	939.05	2,071.82	1,800.00	1,800.00	0.00	0.00	0.00	0.00
7508 -- Legal Fees	37,565.55	41,220.00	94,218.84	50,000.00	50,000.00	0.00	0.00	0.00	0.00
7510 -- Contractual Services	229,809.85	203,102.46	56,327.40	240,000.00	240,000.00	0.00	0.00	0.00	0.00
7530 -- Publications & Legal Notices	559.96	1,434.48	1,410.68	1,700.00	1,700.00	0.00	0.00	0.00	0.00
7650 -- Special Departmental Expense	0.00	0.00	743.72	0.00	0.00	0.00	0.00	0.00	0.00
7669 -- Cost Allocations	48,027.60	-6,507.00	-34,661.00	-35,000.00	-35,000.00	0.00	0.00	0.00	0.00
7732 -- Training	17,926.69	17,403.25	2,120.19	26,000.00	26,000.00	0.00	0.00	0.00	0.00
7763 -- Water	0.00	0.00	2.13	0.00	0.00	0.00	0.00	0.00	0.00
Services and Supplies	397,420.88	310,261.05	179,292.27	344,200.00	344,200.00	0.00	0.00	0.00	0.00
<b>Other Charges</b>									
7801 -- Electricity	428.56	392.46	432.06	500.00	500.00	0.00	0.00	0.00	0.00
7802 -- Natural Gas	139.42	129.26	133.76	100.00	100.00	0.00	0.00	0.00	0.00
7803 -- Water	124.59	108.10	103.60	100.00	100.00	0.00	0.00	0.00	0.00
7804 -- Refuse	119.74	136.62	147.71	100.00	100.00	0.00	0.00	0.00	0.00
7806 -- Utilities Services	51.26	32.61	42.75	100.00	100.00	0.00	0.00	0.00	0.00
7897 -- Telephone Services	360.00	352.20	372.00	400.00	400.00	0.00	0.00	0.00	0.00
Other Charges	1,223.57	1,151.25	1,231.88	1,300.00	1,300.00	0.00	0.00	0.00	0.00
Use of Funds	412,645.87	321,943.24	340,184.44	362,300.00	362,300.00	0.00	0.00	0.00	0.00
Net Financial Impact	129,844.72	16,148.73	-44,926.67	0.00	0.00	0.00	0.00	0.00	0.00

# General Ledger Trial Balance

As of: 6/30/2021  
Accounting Period: CLOSED

Selection Criteria: Fund = 5320  
Layout Options: Summarized By = Fund; Page Break At = Fund

## Fund 5320 -- SB LAFCO

	Beginning Balance 7/1/2020	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 6/30/2021
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	234,065.16	384,382.24	417,887.36	200,560.04
0115 -- Treasury FMV Adjustment	1,627.36	477.98	2,045.43	59.91
0230 -- Accounts Receivable	282.80	11,626.00	0.00	11,908.80
0240 -- Interest Receivable	843.07	1,509.70	2,123.44	229.33
<b>Total Assets</b>	<b>236,818.39</b>	<b>397,995.92</b>	<b>422,056.23</b>	<b>212,758.08</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	16,583.69	16,583.69	0.00
1015 -- EFT Payable	0.00	105,535.77	105,535.77	0.00
1020 -- Salaries & Benefits Payable	0.00	0.00	14,536.39	-14,536.39
1210 -- Accounts Payable	0.00	122,119.46	128,449.43	-6,329.97
1730 -- Unidentified Deposits	0.00	174,879.17	174,879.17	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>419,118.09</b>	<b>439,984.45</b>	<b>-20,866.36</b>
<b>Equity</b>				
2344 -- RE - Contingency	-88,901.60	0.00	0.00	-88,901.60
2350 -- Retained Earnings-Unreserved	-147,916.79	0.00	0.00	-147,916.79
2410 -- Est Revenues/Oth Fin Src	0.00	362,300.00	0.00	362,300.00
2510 -- Appropriations/Oth Fin Use	0.00	35,000.00	397,300.00	-362,300.00
2710 -- Revenues/Other Fin Sources	0.00	2,045.43	297,303.20	-295,257.77
2810 -- Expenditures/Other Fin Uses	0.00	438,753.72	98,569.28	340,184.44
<b>Total Equity</b>	<b>-236,818.39</b>	<b>838,099.15</b>	<b>793,172.48</b>	<b>-191,891.72</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>-236,818.39</b>	<b>1,257,217.24</b>	<b>1,233,156.93</b>	<b>-212,758.08</b>
<b>Total SB LAFCO</b>	<b>0.00</b>	<b>1,655,213.16</b>	<b>1,655,213.16</b>	<b>0.00</b>

# General Ledger Trial Balance

As of: 6/30/2021  
Accounting Period: CLOSED

Selection Criteria: Fund = 5320

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

## Fund 5320 -- SB LAFCO

Beginning Balance 7/1/2020	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 6/30/2021
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