

# 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

April 7, 2022 (Agenda)

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

## Third Quarter Report – January 1, 2022 through March 31, 2022

Dear Members of the Commission

### RECOMMENDATION

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

### DISCUSSION

Expenditures for the Third Quarter of 2021-22 are at 66.40% of the operating budget. With 75% of the year elapsed, revenues are at 90.47%.

### Attachments

Attachment A      3<sup>rd</sup> Quarter Budget Reports

Attachment B      3<sup>rd</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: 3/25/2022 (73% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 5320

Layout Options: Summarized By = LineItemAccount

Line Item Account	2019/2020 Fiscal Year Actual	2020/2021 Fiscal Year Actual	3/31/2022 Year-To-Date Actual	2021/2022 Fiscal Year Adopted Budget	2021/2022 Fiscal Year Adjusted Budget	2021/2022 Fiscal Year Estimated Actual	2022/2023 Fiscal Year Rcmd Budget	2022/2023 Fiscal Year Adopted Budget	2023/2024 Fiscal Year Proposed Budget
<b>Source of Funds</b>									
<b>Use of Money and Property</b>									
3380 -- Interest Income	6,124.34	1,509.70	593.92	4,000.00	4,000.00	0.00	0.00	0.00	0.00
3381 -- Unrealized Gain/Loss Invstmnts	852.72	-1,567.45	-2,147.81	0.00	0.00	0.00	0.00	0.00	0.00
Use of Money and Property	6,977.06	-57.75	-1,553.89	4,000.00	4,000.00	0.00	0.00	0.00	0.00
<b>Intergovernmental Revenue-Other</b>									
4840 -- Other Governmental Agencies	304,590.00	284,982.00	386,299.00	437,690.00	437,690.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue-Other	304,590.00	284,982.00	386,299.00	437,690.00	437,690.00	0.00	0.00	0.00	0.00
<b>Charges for Services</b>									
5738 -- Planning Studies Services	26,524.91	10,288.52	25,030.33	13,800.00	13,800.00	0.00	0.00	0.00	0.00
Charges for Services	26,524.91	10,288.52	25,030.33	13,800.00	13,800.00	0.00	0.00	0.00	0.00
<b>Miscellaneous Revenue</b>									
5909 -- Other Miscellaneous Revenue	0.00	45.00	2,322.48	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	0.00	45.00	2,322.48	0.00	0.00	0.00	0.00	0.00	0.00
Source of Funds	338,091.97	295,257.77	412,097.92	455,490.00	455,490.00	0.00	0.00	0.00	0.00
<b>Use of Funds</b>									
<b>Salaries and Employee Benefits</b>									
6100 -- Regular Salaries	0.00	103,740.17	112,310.96	165,234.00	165,234.00	0.00	0.00	0.00	0.00
6210 -- Commissioner/Director/Trustee	9,476.70	27,239.44	15,454.74	15,000.00	15,000.00	0.00	0.00	0.00	0.00
6400 -- Retirement Contribution	0.00	8,773.59	9,317.16	11,961.00	11,961.00	0.00	0.00	0.00	0.00
6500 -- FICA Contribution	585.90	7,635.33	6,249.57	10,913.00	10,913.00	0.00	0.00	0.00	0.00
6550 -- FICA/Medicare	137.29	1,786.07	1,846.37	2,535.00	2,535.00	0.00	0.00	0.00	0.00
6600 -- Health Insurance Contrib	0.00	7,241.54	12,343.65	11,000.00	11,000.00	0.00	0.00	0.00	0.00
6610 -- Life & Disability Insur	0.00	338.76	2,167.44	5,200.00	5,200.00	0.00	0.00	0.00	0.00
6700 -- Unemployment Ins Contribution	331.05	1,940.39	2,151.22	5,697.00	5,697.00	0.00	0.00	0.00	0.00
6900 -- Workers Compensation	0.00	965.00	968.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00
Salaries and Employee Benefits	10,530.94	159,660.29	162,809.11	228,540.00	228,540.00	0.00	0.00	0.00	0.00

ATTACHMENT A

# Budget Financial Status (Real-Time)

As of: 3/25/2022 (73% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 5320

Layout Options: Summarized By = LineItemAccount

Line Item Account	2019/2020 Fiscal Year Actual	2020/2021 Fiscal Year Actual	3/31/2022 Year-To-Date Actual	2021/2022 Fiscal Year Adopted Budget	2021/2022 Fiscal Year Adjusted Budget	2021/2022 Fiscal Year Estimated Actual	2022/2023 Fiscal Year Rcmd Budget	2022/2023 Fiscal Year Adopted Budget	2023/2024 Fiscal Year Proposed Budget
<b>Services and Supplies</b>									
7120 -- Equipment Maintenance	0.00	57.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	6,000.00	7,126.50	1,130.50	7,200.00	7,200.00	0.00	0.00	0.00	0.00
7326 -- Auxiliary Expense	0.00	0.00	2,916.65	7,000.00	7,000.00	0.00	0.00	0.00	0.00
7430 -- Memberships	5,971.00	9,137.00	8,613.00	8,800.00	8,800.00	0.00	0.00	0.00	0.00
7450 -- Office Expense	723.95	150.00	2,048.64	1,000.00	1,000.00	0.00	0.00	0.00	0.00
7451 -- Postage	0.00	75.90	58.00	250.00	250.00	0.00	0.00	0.00	0.00
7453 -- Copier Expense	0.00	135.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7460 -- Professional & Special Service	39,973.86	40,376.71	32,000.00	40,000.00	40,000.00	0.00	0.00	0.00	0.00
7507 -- ADP Payroll Fees	939.05	2,071.82	1,434.23	2,000.00	2,000.00	0.00	0.00	0.00	0.00
7508 -- Legal Fees	41,220.00	94,218.84	33,451.25	50,000.00	50,000.00	0.00	0.00	0.00	0.00
7510 -- Contractual Services	203,102.46	56,327.40	29,239.39	60,000.00	60,000.00	0.00	0.00	0.00	0.00
7530 -- Publications & Legal Notices	1,434.48	1,410.68	1,688.79	1,700.00	1,700.00	0.00	0.00	0.00	0.00
7650 -- Special Departmental Expense	0.00	743.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7669 -- Cost Allocations	-6,507.00	-34,661.00	11,124.25	14,300.00	14,300.00	0.00	0.00	0.00	0.00
7732 -- Training	17,403.25	2,120.19	2,035.68	13,000.00	13,000.00	0.00	0.00	0.00	0.00
7763 -- Water	0.00	2.13	6.55	0.00	0.00	0.00	0.00	0.00	0.00
Services and Supplies	310,261.05	179,292.27	125,746.93	205,250.00	205,250.00	0.00	0.00	0.00	0.00
<b>Other Charges</b>									
7801 -- Electricity	392.46	432.06	334.50	500.00	500.00	0.00	0.00	0.00	0.00
7802 -- Natural Gas	129.26	133.76	99.00	100.00	100.00	0.00	0.00	0.00	0.00
7803 -- Water	108.10	103.60	110.52	100.00	100.00	0.00	0.00	0.00	0.00
7804 -- Refuse	136.62	147.71	118.12	100.00	100.00	0.00	0.00	0.00	0.00
7806 -- Utilities Services	32.61	42.75	32.10	100.00	100.00	0.00	0.00	0.00	0.00
7811 -- Cash Assistance Payments	0.00	0.00	995.66	2,400.00	2,400.00	0.00	0.00	0.00	0.00
7897 -- Telephone Services	352.20	372.00	265.92	400.00	400.00	0.00	0.00	0.00	0.00
Other Charges	1,151.25	1,231.88	1,955.82	3,700.00	3,700.00	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	18,000.00	18,000.00	0.00	0.00	0.00	0.00
Increase to Retained Earnings	0.00	0.00	0.00	18,000.00	18,000.00	0.00	0.00	0.00	0.00

# Budget Financial Status (Real-Time)

As of: 3/25/2022 (73% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 5320

Layout Options: Summarized By = LineItemAccount

Line Item Account	2019/2020 Fiscal Year Actual	2020/2021 Fiscal Year Actual	3/31/2022 Year-To-Date Actual	2021/2022 Fiscal Year Adopted Budget	2021/2022 Fiscal Year Adjusted Budget	2021/2022 Fiscal Year Estimated Actual	2022/2023 Fiscal Year Rcmd Budget	2022/2023 Fiscal Year Adopted Budget	2023/2024 Fiscal Year Proposed Budget
Use of Funds	321,943.24	340,184.44	290,511.86	455,490.00	455,490.00	0.00	0.00	0.00	0.00
Net Financial Impact	16,148.73	-44,926.67	121,586.06	0.00	0.00	0.00	0.00	0.00	0.00

# Revenue Status (Real-Time)

As of: 3/25/2022 (73% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 5320

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

## Fund 5320 -- SB LAFCO

Line Item Account	6/30/2022 Fiscal Year Adjusted Budget	3/25/2022 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	4,000.00	593.92	-3,406.08	14.85 %
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-2,147.81	-2,147.81	--
Total Use of Money and Property	4,000.00	-1,553.89	-5,553.89	-38.85 %
<b>Intergovernmental Revenue-Other</b>				
4840 -- Other Governmental Agencies	437,690.00	386,299.00	-51,391.00	88.26 %
Total Intergovernmental Revenue-Other	437,690.00	386,299.00	-51,391.00	88.26 %
<b>Charges for Services</b>				
5738 -- Planning Studies Services	13,800.00	25,030.33	11,230.33	181.38 %
Total Charges for Services	13,800.00	25,030.33	11,230.33	181.38 %
<b>Miscellaneous Revenue</b>				
5909 -- Other Miscellaneous Revenue	0.00	2,322.48	2,322.48	--
Total Miscellaneous Revenue	0.00	2,322.48	2,322.48	--
Total Revenues	455,490.00	412,097.92	-43,392.08	90.47 %
Total SB LAFCO	455,490.00	412,097.92	-43,392.08	90.47 %
Total Report	455,490.00	412,097.92	-43,392.08	90.47 %

# Expenditure Status (Real-Time)

As of: 3/25/2022 (73% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 5320

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

## Fund 5320 -- SB LAFCO

Line Item Account	6/30/2022 Fiscal Year Adjusted Budget	3/25/2022 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	165,234.00	112,310.96	52,923.04	67.97 %
6210 -- Commissioner/Director/Trustee	15,000.00	15,454.74	-454.74	103.03 %
6400 -- Retirement Contribution	11,961.00	9,317.16	2,643.84	77.90 %
6500 -- FICA Contribution	10,913.00	6,249.57	4,663.43	57.27 %
6550 -- FICA/Medicare	2,535.00	1,846.37	688.63	72.84 %
6600 -- Health Insurance Contrib	11,000.00	12,343.65	-1,343.65	112.22 %
6610 -- Life & Disability Insur	5,200.00	2,167.44	3,032.56	41.68 %
6700 -- Unemployment Ins Contribution	5,697.00	2,151.22	3,545.78	37.76 %
6900 -- Workers Compensation	1,000.00	968.00	32.00	96.80 %
<b>Total Salaries and Employee Benefits</b>	<b>228,540.00</b>	<b>162,809.11</b>	<b>65,730.89</b>	<b>71.24 %</b>
<b>Services and Supplies</b>				
7324 -- Audit and Accounting Fees	7,200.00	1,130.50	6,069.50	15.70 %
7326 -- Auxiliary Expense	7,000.00	2,916.65	4,083.35	41.67 %
7430 -- Memberships	8,800.00	8,613.00	187.00	97.88 %
7450 -- Office Expense	1,000.00	2,048.64	-1,048.64	204.86 %
7451 -- Postage	250.00	58.00	192.00	23.20 %
7460 -- Professional & Special Service	40,000.00	32,000.00	8,000.00	80.00 %
7507 -- ADP Payroll Fees	2,000.00	1,434.23	565.77	71.71 %
7508 -- Legal Fees	50,000.00	33,451.25	16,548.75	66.90 %
7510 -- Contractual Services	60,000.00	29,239.39	30,760.61	48.73 %
7530 -- Publications & Legal Notices	1,700.00	1,688.79	11.21	99.34 %
7669 -- Cost Allocations	14,300.00	11,124.25	3,175.75	77.79 %
7732 -- Training	13,000.00	2,035.68	10,964.32	15.66 %
7763 -- Water	0.00	6.55	-6.55	--
<b>Total Services and Supplies</b>	<b>205,250.00</b>	<b>125,746.93</b>	<b>79,503.07</b>	<b>61.27 %</b>

# Expenditure Status (Real-Time)

As of: 3/25/2022 (73% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 5320

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

## Fund 5320 -- SB LAFCO

Line Item Account	6/30/2022 Fiscal Year Adjusted Budget	3/25/2022 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
Other Charges				
7801 -- Electricity	500.00	334.50	165.50	66.90 %
7802 -- Natural Gas	100.00	99.00	1.00	99.00 %
7803 -- Water	100.00	110.52	-10.52	110.52 %
7804 -- Refuse	100.00	118.12	-18.12	118.12 %
7806 -- Utilities Services	100.00	32.10	67.90	32.10 %
7811 -- Cash Assistance Payments	2,400.00	995.66	1,404.34	41.49 %
7897 -- Telephone Services	400.00	265.92	134.08	66.48 %
<b>Total Other Charges</b>	<b>3,700.00</b>	<b>1,955.82</b>	<b>1,744.18</b>	<b>52.86 %</b>
<b>Total Expenditures</b>	<b>437,490.00</b>	<b>290,511.86</b>	<b>146,978.14</b>	<b>66.40 %</b>
Changes to Retained Earnings				
Changes to Retained Earnings				
9600 -- Retained Earnings-Inc/Dec				
<b>Total Changes to Retained Earnings</b>	<b>18,000.00</b>	<b>0.00</b>	<b>18,000.00</b>	<b>0.00 %</b>
<b>Total Changes to Retained Earnings</b>	<b>18,000.00</b>	<b>0.00</b>	<b>18,000.00</b>	<b>0.00 %</b>
<b>Total SB LAFCO</b>	<b>455,490.00</b>	<b>290,511.86</b>	<b>164,978.14</b>	<b>63.78 %</b>
<b>Total Report</b>	<b>455,490.00</b>	<b>290,511.86</b>	<b>164,978.14</b>	<b>63.78 %</b>



Home / Account Detail ⓘ

English ▾

Home

[← Back To Statement Details](#)



Company Management

Admin Management

Data Analytics

Statement and Payment Information ⓘ

Statement dated 02/28/2022 ▾

Cycle To Date Activity			
Current Purchases:	\$0.00	Current Payments:	\$0.00
Current Cash Advances:	\$0.00		
Current Credits:	\$0.00		

Statement Balances			
Previous Balance:	\$0.00	Special:	\$0.00
Purchases:	\$715.67	Credits:	\$715.67
Cash:	\$0.00	Payments	\$0.00
Other Charges:	\$0.00		
Finance Charges:	\$0.00		
New Balance:	\$0.00		

Payment Information			
Minimum Payment Due:	\$0.00	Payment Due Date:	03/25/2022

Transaction Details ⓘ

Description

Reference

Categories

Post Date ▾

Trans Date ▾

Amount ▾

Search

Manage Filters

Showing 25 ▾ Transactions

Originating Account ▾	Posting Date ▾	Trans Date ▾	Description ▾	Merchant Categories ▾	Reference ▾	Amount ▾
BL ACCT 00003040-20000001(480725****6115)	02/24/2022	02/24/2022	EB CALAFSCO STAFF WORK	Legal And Professional	74492152055717410414397	(\$661.00)
BL ACCT 00003040-20000001(480725****6115)	02/09/2022	02/08/2022	EB CALAFSCO STAFF WORK	Legal And Professional	74492152039719631507083	(\$54.67)
BL ACCT 00003040-20000001(480725****6115)	02/06/2022	02/05/2022	EB CALAFSCO STAFF WORK	Legal And Professional	24492152036743287507104	\$715.67
Credit (All Pages)						(\$715.67)
Debit (All Pages)						\$715.67