

LAFCO

Santa Barbara Local Agency Formation Commission

105 East Anapamu Street ♦ Santa Barbara CA 93101

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November 5, 2015 (Agenda)

Local Agency Formation Commission

105 East Anapamu Street

Santa Barbara CA 93101

First Quarter Report – July 1, 2015 through September 30, 2015

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 2015-16 are at 18.97 % of the operating budget. With 25% of the year elapsed, revenues are at 56.54%. Because of an oversight in the County Auditor's Office, billing to Cities were only sent out on October 13, 2015. In addition, a number of special districts had not paid their share of the LAFCO budget at the end of the first quarter.

Please contact the LAFCO office if you have any questions.

Sincerely,



PAUL HOOD

Executive Officer

Expenditure Status

As of: 9/30/2015 (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	6/30/2016 Fiscal Year Adjusted Budget	9/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Expenditures				
Salaries and Employee Benefits				
6210 -- Commissioner/Director/Trustee	14,000.00	3,307.42	10,692.58	23.62 %
6500 -- FICA Contribution	1,200.00	195.30	1,004.70	16.28 %
6550 -- FICA/Medicare	300.00	45.68	254.32	15.23 %
6700 -- Unemployment Ins Contribution	600.00	116.55	483.45	19.43 %
Total Salaries and Employee Benefits	16,100.00	3,664.95	12,435.05	22.76 %
Services and Supplies				
7324 -- Audit and Accounting Fees	6,000.00	0.00	6,000.00	0.00 %
7430 -- Memberships	4,334.00	4,258.00	76.00	98.25 %
7450 -- Office Expense	1,500.00	305.79	1,194.21	20.39 %
7453 -- Copier Expense	1,000.00	30.17	969.83	3.02 %
7460 -- Professional & Special Service	36,000.00	0.00	36,000.00	0.00 %
7507 -- ADP Payroll Fees	2,000.00	237.50	1,762.50	11.88 %
7508 -- Legal Fees	35,000.00	0.00	35,000.00	0.00 %
7510 -- Contractual Services	210,508.00	51,068.23	159,439.77	24.26 %
7530 -- Publications & Legal Notices	1,000.00	494.50	505.50	49.45 %
7669 -- Cost Allocations	-6,697.00	-6,657.75	-39.25	99.41 %
7732 -- Training	26,000.00	9,686.16	16,313.84	37.25 %
Total Services and Supplies	316,645.00	59,422.60	257,222.40	18.77 %
Other Charges				
7801 -- Electricity	795.00	202.43	592.57	25.46 %
7802 -- Natural Gas	135.00	14.44	120.56	10.70 %
7803 -- Water	135.00	38.33	96.67	28.39 %
7804 -- Refuse	135.00	25.62	109.38	18.98 %
7806 -- Utilities Services	65.00	13.74	51.26	21.14 %
7895 -- Liability Insurance	196.00	0.00	196.00	0.00 %



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Fund 5320 -- SB LAFCO

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	9/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
7897 -- Telephone Services	355.00	86.79	268.21	24.45 %
Total Other Charges	1,816.00	381.35	1,434.65	21.00 %
Total Expenditures	334,561.00	63,468.90	271,092.10	18.97 %
Changes to Retained Earnings				
Changes to Retained Earnings				
9600 -- Retained Earnings-Inc/Dec	20,000.00	0.00	20,000.00	0.00 %
Total Changes to Retained Earnings	20,000.00	0.00	20,000.00	0.00 %
Total Changes to Retained Earnings	20,000.00	0.00	20,000.00	0.00 %
Total SB LAFCO	354,561.00	63,468.90	291,092.10	17.90 %
Total Report	354,561.00	63,468.90	291,092.10	17.90 %

Revenue Status

As of: 9/30/2015 (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	6/30/2016 Fiscal Year Adjusted Budget	9/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	650.00	173.55	-476.45	26.70 %
3381 -- Unrealized Gain/Loss Invstmnts	0.00	162.08	162.08	--
Total Use of Money and Property	650.00	335.63	-314.37	51.64 %
Intergovernmental Revenue-Other				
4840 -- Other Governmental Agencies	328,411.00	194,049.00	-134,362.00	59.09 %
Total Intergovernmental Revenue-Other	328,411.00	194,049.00	-134,362.00	59.09 %
Charges for Services				
5738 -- Planning Studies Services	25,000.00	6,068.80	-18,931.20	24.28 %
Total Charges for Services	25,000.00	6,068.80	-18,931.20	24.28 %
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	500.00	0.00	-500.00	0.00 %
Total Miscellaneous Revenue	500.00	0.00	-500.00	0.00 %
Total Revenues	354,561.00	200,453.43	-154,107.57	56.54 %
Total SB LAFCO	354,561.00	200,453.43	-154,107.57	56.54 %
Total Report	354,561.00	200,453.43	-154,107.57	56.54 %

