

# 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 4, 2024 (Agenda)

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

## **Third Quarter Report – January 1, 2024 through March 31, 2024**

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 2023-24 are at 71.69% of the operating budget. With 73% of the year elapsed, revenues are at 99.83%. Credit Card was used in the third quarter for Zoom subscription, Web & Email Hosting, CALAFCO Staff Workshop, EDD Tax payments, publication, and postage for distribution of agenda materials.

### 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: 3/19/2024 (72% 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	3/31/2024 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>									
Use of Money and Property									
3380 -- Interest Income	1,418.15	6,463.14	3,545.44	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	3,545.44	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	550,792.00	538,514.00	538,514.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue-Other	438,000.00	567,833.00	550,792.00	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	5,472.33	11,000.00	11,000.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	5,889.90	9,239.43	5,472.33	11,000.00	11,000.00	0.00	0.00	0.00	0.00
Source of Funds	479,778.47	609,035.57	568,559.77	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	193,401.44	297,932.00	297,932.00	0.00	0.00	0.00	0.00
6210 -- Commissioner/Director/Trustee	22,806.59	17,305.70	11,891.80	22,000.00	22,000.00	0.00	0.00	0.00	0.00
6400 -- Retirement Contribution	12,983.62	22,574.66	15,341.58	23,866.00	23,866.00	0.00	0.00	0.00	0.00
6500 -- FICA Contribution	11,058.39	16,237.04	11,698.23	15,861.00	15,861.00	0.00	0.00	0.00	0.00
6550 -- FICA/Medicare	2,829.95	4,292.57	3,053.51	6,462.00	6,462.00	0.00	0.00	0.00	0.00
6600 -- Health Insurance Contrib	16,939.80	32,571.98	26,844.33	26,215.00	26,215.00	0.00	0.00	0.00	0.00
6610 -- Life & Disability Insur	3,155.84	2,965.20	1,976.80	3,000.00	3,000.00	0.00	0.00	0.00	0.00
6700 -- Unemployment Ins Contribution	3,477.31	3,592.65	30,351.42	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	294,559.11	403,666.00	403,666.00	0.00	0.00	0.00	0.00

ATTACHMENT A

# Budget Financial Status (Real-Time)

As of: 3/19/2024 (72% 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	3/31/2024 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>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	4,666.64	7,000.00	7,000.00	0.00	0.00	0.00	0.00
7430 -- Memberships	16,263.00	1,250.00	9,564.00	9,540.00	9,540.00	0.00	0.00	0.00	0.00
7450 -- Office Expense	2,136.14	2,697.88	333.99	1,500.00	1,500.00	0.00	0.00	0.00	0.00
7451 -- Postage	58.00	616.30	225.39	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	32,216.07	50,000.00	50,000.00	0.00	0.00	0.00	0.00
7507 -- ADP Payroll Fees	1,873.81	2,025.29	1,615.73	2,750.00	2,750.00	0.00	0.00	0.00	0.00
7508 -- Legal Fees	51,363.35	47,024.93	43,671.43	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	1,564.26	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	16,766.72	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
<b>Services and Supplies</b>	<b>185,043.80</b>	<b>181,032.03</b>	<b>110,879.23</b>	<b>163,545.00</b>	<b>163,545.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Charges</b>									
7801 -- Electricity	459.47	649.02	515.35	500.00	500.00	0.00	0.00	0.00	0.00
7802 -- Natural Gas	148.44	225.97	118.58	175.00	175.00	0.00	0.00	0.00	0.00
7803 -- Water	133.06	118.21	74.05	150.00	150.00	0.00	0.00	0.00	0.00
7804 -- Refuse	158.08	163.84	119.80	200.00	200.00	0.00	0.00	0.00	0.00
7806 -- Utilities Services	36.94	40.94	34.34	100.00	100.00	0.00	0.00	0.00	0.00
7811 -- Cash Assistance Payments	1,807.66	2,436.00	1,624.00	2,450.00	2,450.00	0.00	0.00	0.00	0.00
7897 -- Telephone Services	398.88	397.08	342.00	450.00	450.00	0.00	0.00	0.00	0.00
<b>Other Charges</b>	<b>3,142.53</b>	<b>4,031.06</b>	<b>2,828.12</b>	<b>4,025.00</b>	<b>4,025.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<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
<b>Increase to Retained Earnings</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,722.00</b>	<b>-1,722.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Use of Funds</b>	<b>433,357.92</b>	<b>560,008.16</b>	<b>408,266.46</b>	<b>569,514.00</b>	<b>569,514.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Budget Financial Status (Real-Time)

As of: 3/19/2024 (72% 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	3/31/2024 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
Net Financial Impact	46,420.55	49,027.41	160,293.31	0.00	0.00	0.00	0.00	0.00	0.00

# Expenditure Status (Real-Time)

As of: 3/19/2024 (72% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 5320

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

## Fund 5320 -- SB LAFCO

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	3/19/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	297,932.00	193,401.44	104,530.56	64.91 %
6210 -- Commissioner/Director/Trustee	22,000.00	11,891.80	10,108.20	54.05 %
6400 -- Retirement Contribution	23,866.00	15,341.58	8,524.42	64.28 %
6500 -- FICA Contribution	15,861.00	11,698.23	4,162.77	73.75 %
6550 -- FICA/Medicare	6,462.00	3,053.51	3,408.49	47.25 %
6600 -- Health Insurance Contrib	26,215.00	26,844.33	-629.33	102.40 %
6610 -- Life & Disability Insur	3,000.00	1,976.80	1,023.20	65.89 %
6700 -- Unemployment Ins Contribution	6,930.00	30,351.42	-23,421.42	437.97 %
6900 -- Workers Compensation	1,400.00	0.00	1,400.00	0.00 %
<b>Total Salaries and Employee Benefits</b>	<b>403,666.00</b>	<b>294,559.11</b>	<b>109,106.89</b>	<b>72.97 %</b>
<b>Services and Supplies</b>				
7324 -- Audit and Accounting Fees	12,000.00	0.00	12,000.00	0.00 %
7326 -- Auxiliary Expense	7,000.00	4,666.64	2,333.36	66.67 %
7430 -- Memberships	9,540.00	9,564.00	-24.00	100.25 %
7450 -- Office Expense	1,500.00	333.99	1,166.01	22.27 %
7451 -- Postage	1,000.00	225.39	774.61	22.54 %
7453 -- Copier Expense	2,000.00	0.00	2,000.00	0.00 %
7460 -- Professional & Special Service	50,000.00	32,216.07	17,783.93	64.43 %
7507 -- ADP Payroll Fees	2,750.00	1,615.73	1,134.27	58.75 %
7508 -- Legal Fees	50,000.00	43,671.43	6,328.57	87.34 %
7530 -- Publications & Legal Notices	2,000.00	1,564.26	435.74	78.21 %
7669 -- Cost Allocations	-245.00	255.00	-500.00	-104.08 %
7732 -- Training	26,000.00	16,766.72	9,233.28	64.49 %
<b>Total Services and Supplies</b>	<b>163,545.00</b>	<b>110,879.23</b>	<b>52,665.77</b>	<b>67.80 %</b>

# Expenditure Status (Real-Time)

As of: 3/19/2024 (72% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 5320

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

## Fund 5320 -- SB LAFCO

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	3/19/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
<b>Other Charges</b>				
7801 -- Electricity	500.00	515.35	-15.35	103.07 %
7802 -- Natural Gas	175.00	118.58	56.42	67.76 %
7803 -- Water	150.00	74.05	75.95	49.37 %
7804 -- Refuse	200.00	119.80	80.20	59.90 %
7806 -- Utilities Services	100.00	34.34	65.66	34.34 %
7811 -- Cash Assistance Payments	2,450.00	1,624.00	826.00	66.29 %
7897 -- Telephone Services	450.00	342.00	108.00	76.00 %
<b>Total Other Charges</b>	<b>4,025.00</b>	<b>2,828.12</b>	<b>1,196.88</b>	<b>70.26 %</b>
<b>Total Expenditures</b>	<b>571,236.00</b>	<b>408,266.46</b>	<b>162,969.54</b>	<b>71.47 %</b>
<b>Changes to Retained Earnings</b>				
Changes to Retained Earnings				
9600 -- Retained Earnings-Inc/Dec				
<b>Total Changes to Retained Earnings</b>	<b>-1,722.00</b>	<b>0.00</b>	<b>-1,722.00</b>	<b>0.00 %</b>
<b>Total Changes to Retained Earnings</b>	<b>-1,722.00</b>	<b>0.00</b>	<b>-1,722.00</b>	<b>0.00 %</b>
<b>Total SB LAFCO</b>	<b>569,514.00</b>	<b>408,266.46</b>	<b>161,247.54</b>	<b>71.69 %</b>
<b>Total Report</b>	<b>569,514.00</b>	<b>408,266.46</b>	<b>161,247.54</b>	<b>71.69 %</b>

# Revenue Status (Real-Time)

As of: 3/19/2024 (72% 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	6/30/2024 Fiscal Year Adjusted Budget	3/19/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	2,000.00	3,545.44	1,545.44	177.27 %
Total Use of Money and Property	2,000.00	3,545.44	1,545.44	177.27 %
<b>Intergovernmental Revenue-Other</b>				
4840 -- Other Governmental Agencies	538,514.00	550,792.00	12,278.00	102.28 %
Total Intergovernmental Revenue-Other	538,514.00	550,792.00	12,278.00	102.28 %
<b>Charges for Services</b>				
5738 -- Planning Studies Services	18,000.00	8,750.00	-9,250.00	48.61 %
Total Charges for Services	18,000.00	8,750.00	-9,250.00	48.61 %
<b>Miscellaneous Revenue</b>				
5909 -- Other Miscellaneous Revenue	11,000.00	5,472.33	-5,527.67	49.75 %
Total Miscellaneous Revenue	11,000.00	5,472.33	-5,527.67	49.75 %
Total Revenues	569,514.00	568,559.77	-954.23	99.83 %
Total SB LAFCO	569,514.00	568,559.77	-954.23	99.83 %
Total Report	569,514.00	568,559.77	-954.23	99.83 %

Tran Date	Post Date	Merchant Name	Amount	Reference Number	Tran Type	MCC Code	MCC Description	Diverted From Cardholder Name
1/31/2024	1/31/2024	MINIMUM FINANCE CHARGE	\$0.20	Ref-74807254031219031064027	Finance Charge	0	Payment Adjustment Fee or Finance Charge	
1/31/2024	1/31/2024	FINANCE CHARGE PURCHASE	\$0.80	Ref-74807254031218031964004	Finance Charge	0	Payment Adjustment Fee or Finance Charge	
1/25/2024	1/26/2024	USPS PO 0569470009	\$20.20	Ref-24137464026001433164870	Purchase	9402	Postage Stamps	NATASHA CARBAJAL
1/26/2024	1/26/2024	REBATE CREDIT	(\$139.34)	Ref-70005604026777026151001	Misc Credits	6010	Financial Institutions - Banks Savings	
1/8/2024	1/9/2024	USPS PO 0569470009	\$52.90	Ref-241374640090001401433480	Purchase	9402	Postage Stamps	NATASHA CARBAJAL
2/27/2024	2/28/2024	USPS PO 0569470009	\$42.70	Ref-241374640590001485720926	Purchase	9402	Postage Stamps	NATASHA CARBAJAL
2/23/2024	2/25/2024	ZOOM.US 888-799-9666	\$159.90	Ref-24011344054000057775011	Purchase	4814	Telecomm Service Inc. Local & Long Dis	NATASHA CARBAJAL
2/8/2024	2/9/2024	IN *PACIFIC COAST BUSINES	\$400.00	Ref-24692164039100112676564	Purchase	2741	Miscellaneous Publishing And Printing	NATASHA CARBAJAL
2/5/2024	2/7/2024	CA EDD PAYROLL TAX	\$1,000.30	Ref-24755424037640372484534	Purchase	9311	Tax Payments	MIKE PRATER
2/5/2024	2/7/2024	OPC CA EDD PAYROLL TAX	\$23.01	Ref-24755424037640372484161	Purchase	9311	Tax Payments	MIKE PRATER
2/2/2024	2/2/2024	HOVER	\$56.17	Ref-24492154033743833428549	Purchase	7372	Computer Prgmng Integrtd Sys Dsgn Dp	MIKE PRATER
3/13/2024	3/14/2024	USPS PO 0569470009	\$2.11	Ref-24137464074001630404476	Purchase	9402	Postage Stamps	NATASHA CARBAJAL
3/12/2024	3/13/2024	USPS PO 0569470009	\$2.11	Ref-24137464073001508610296	Purchase	9402	Postage Stamps	NATASHA CARBAJAL
3/11/2024	3/12/2024	FSP*CALAFCO	\$625.00	Ref-24445004071300603783435	Purchase	8699	Membership Organizations Not Elsewher	NATASHA CARBAJAL
3/5/2024	3/6/2024	FSP*CALAFCO	\$1,050.00	Ref-24445004065300651542020	Purchase	8699	Membership Organizations Not Elsewher	NATASHA CARBAJAL