

LAFCO

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 6, 2023 (Agenda)

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

Third Quarter Report – January 1, 2023 through March 31, 2023

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 2022-23 are at 61.78% of the operating budget. With 73% of the year elapsed, revenues are at 95.09%. Credit Card was used in the third quarter for Zoom subscription, Web & Email Hosting, CALAFCO Staff Workshop, postage for distribution of agenda materials.

Attachments

Attachment A 3rd Quarter Budget Reports

Attachment B 3rd Quarter Credit Card Use

Please contact the LAFCO office if you have any questions.

Sincerely,



Mike Prater
Executive Officer

Commissioners: Cynthia Allen ♦ Jay Freeman, Vice-Chair ♦ Craig Geyer ♦ Joan Hartmann, Chair ♦ James Kyriaco ♦ Bob Nelson
♦ Jenelle Osborne ♦ Alice Patino ♦ Jim Richardson ♦ Shane Stark ♦ Das Williams **Executive Officer:** Mike Prater

Budget Financial Status (Real-Time)

As of: 3/23/2023 (73% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 5320

Layout Options: Summarized By = LineItemAccount

Line Item Account	2020/2021 Fiscal Year Actual	2021/2022 Fiscal Year Actual	3/31/2023 Year-To-Date Actual	2022/2023 Fiscal Year Adopted Budget	2022/2023 Fiscal Year Adjusted Budget	2022/2023 Fiscal Year Estimated Actual	2023/2024 Fiscal Year Rcmd Budget	2023/2024 Fiscal Year Adopted Budget	2024/2025 Fiscal Year Proposed Budget
Source of Funds									
Use of Money and Property									
3380 -- Interest Income	1,509.70	1,418.15	2,552.89	4,000.00	4,000.00	0.00	0.00	0.00	0.00
3381 -- Unrealized Gain/Loss Invstmnts	-1,567.45	-59.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Use of Money and Property	-57.75	1,358.24	2,552.89	4,000.00	4,000.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue-Other									
4840 -- Other Governmental Agencies	284,982.00	438,000.00	550,340.00	580,072.00	580,072.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue-Other	284,982.00	438,000.00	550,340.00	580,072.00	580,072.00	0.00	0.00	0.00	0.00
Charges for Services									
5738 -- Planning Studies Services	10,288.52	34,530.33	25,000.00	25,000.00	25,000.00	0.00	0.00	0.00	0.00
Charges for Services	10,288.52	34,530.33	25,000.00	25,000.00	25,000.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue									
5909 -- Other Miscellaneous Revenue	45.00	5,889.90	8,086.92	7,135.00	7,135.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	45.00	5,889.90	8,086.92	7,135.00	7,135.00	0.00	0.00	0.00	0.00
Source of Funds	295,257.77	479,778.47	585,979.81	616,207.00	616,207.00	0.00	0.00	0.00	0.00
Use of Funds									
Salaries and Employee Benefits									
6100 -- Regular Salaries	103,740.17	170,724.09	180,530.29	279,087.00	279,087.00	0.00	0.00	0.00	0.00
6210 -- Commissioner/Director/Trustee	27,239.44	22,806.59	11,268.20	22,000.00	22,000.00	0.00	0.00	0.00	0.00
6400 -- Retirement Contribution	8,773.59	12,983.62	13,851.58	24,935.00	24,935.00	0.00	0.00	0.00	0.00
6500 -- FICA Contribution	7,635.33	11,058.39	9,972.92	7,422.00	7,422.00	0.00	0.00	0.00	0.00
6550 -- FICA/Medicare	1,786.07	2,829.95	2,827.59	4,275.00	4,275.00	0.00	0.00	0.00	0.00
6600 -- Health Insurance Contrib	7,241.54	16,939.80	21,418.26	22,500.00	22,500.00	0.00	0.00	0.00	0.00
6610 -- Life & Disability Insur	338.76	3,155.84	1,976.80	3,200.00	3,200.00	0.00	0.00	0.00	0.00
6700 -- Unemployment Ins Contribution	1,940.39	3,477.31	2,610.74	3,863.00	3,863.00	0.00	0.00	0.00	0.00
6900 -- Workers Compensation	965.00	1,196.00	823.65	1,000.00	1,000.00	0.00	0.00	0.00	0.00
Salaries and Employee Benefits	159,660.29	245,171.59	245,280.03	368,282.00	368,282.00	0.00	0.00	0.00	0.00

ATTACHMENT A

Budget Financial Status (Real-Time)

As of: 3/23/2023 (73% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 5320

Layout Options: Summarized By = LineItemAccount

Line Item Account	2020/2021 Fiscal Year Actual	2021/2022 Fiscal Year Actual	3/31/2023 Year-To-Date Actual	2022/2023 Fiscal Year Adopted Budget	2022/2023 Fiscal Year Adjusted Budget	2022/2023 Fiscal Year Estimated Actual	2023/2024 Fiscal Year Rcmd Budget	2023/2024 Fiscal Year Adopted Budget	2024/2025 Fiscal Year Proposed Budget
Services and Supplies									
7120 -- Equipment Maintenance	57.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	7,126.50	11,130.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00
7326 -- Auxiliary Expense	0.00	5,249.97	4,666.64	7,000.00	7,000.00	0.00	0.00	0.00	0.00
7430 -- Memberships	9,137.00	16,263.00	1,250.00	9,500.00	9,500.00	0.00	0.00	0.00	0.00
7450 -- Office Expense	150.00	2,136.14	2,391.02	1,500.00	1,500.00	0.00	0.00	0.00	0.00
7451 -- Postage	75.90	58.00	471.40	250.00	250.00	0.00	0.00	0.00	0.00
7453 -- Copier Expense	135.30	0.00	0.00	500.00	500.00	0.00	0.00	0.00	0.00
7460 -- Professional & Special Service	40,376.71	32,000.00	40,552.53	53,000.00	53,000.00	0.00	0.00	0.00	0.00
7507 -- ADP Payroll Fees	2,071.82	1,873.81	1,386.14	2,750.00	2,750.00	0.00	0.00	0.00	0.00
7508 -- Legal Fees	94,218.84	51,363.35	34,799.93	50,000.00	50,000.00	0.00	0.00	0.00	0.00
7510 -- Contractual Services	56,327.40	45,348.78	2,328.87	30,000.00	30,000.00	0.00	0.00	0.00	0.00
7530 -- Publications & Legal Notices	1,410.68	2,156.50	1,030.21	2,000.00	2,000.00	0.00	0.00	0.00	0.00
7650 -- Special Departmental Expense	743.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7669 -- Cost Allocations	-34,661.00	14,699.00	29,074.25	38,100.00	38,100.00	0.00	0.00	0.00	0.00
7732 -- Training	2,120.19	2,752.19	14,646.58	29,000.00	29,000.00	0.00	0.00	0.00	0.00
7763 -- Water	2.13	13.06	2.36	0.00	0.00	0.00	0.00	0.00	0.00
Services and Supplies	179,292.27	185,043.80	132,599.93	233,600.00	233,600.00	0.00	0.00	0.00	0.00
Other Charges									
7801 -- Electricity	432.06	459.47	484.51	500.00	500.00	0.00	0.00	0.00	0.00
7802 -- Natural Gas	133.76	148.44	165.95	175.00	175.00	0.00	0.00	0.00	0.00
7803 -- Water	103.60	133.06	96.78	150.00	150.00	0.00	0.00	0.00	0.00
7804 -- Refuse	147.71	158.08	122.68	200.00	200.00	0.00	0.00	0.00	0.00
7806 -- Utilities Services	42.75	36.94	30.14	100.00	100.00	0.00	0.00	0.00	0.00
7811 -- Cash Assistance Payments	0.00	1,807.66	1,624.00	2,750.00	2,750.00	0.00	0.00	0.00	0.00
7897 -- Telephone Services	372.00	398.88	297.81	450.00	450.00	0.00	0.00	0.00	0.00
Other Charges	1,231.88	3,142.53	2,821.87	4,325.00	4,325.00	0.00	0.00	0.00	0.00
Increase to Retained Earnings									
9600 -- Retained Earnings-Inc/Dec	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00
Increase to Retained Earnings	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00

Budget Financial Status (Real-Time)

As of: 3/23/2023 (73% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 5320

Layout Options: Summarized By = LineItemAccount

Line Item Account	2020/2021 Fiscal Year Actual	2021/2022 Fiscal Year Actual	3/31/2023 Year-To-Date Actual	2022/2023 Fiscal Year Adopted Budget	2022/2023 Fiscal Year Adjusted Budget	2022/2023 Fiscal Year Estimated Actual	2023/2024 Fiscal Year Rcmd Budget	2023/2024 Fiscal Year Adopted Budget	2024/2025 Fiscal Year Proposed Budget
Use of Funds	340,184.44	433,357.92	380,701.83	616,207.00	616,207.00	0.00	0.00	0.00	0.00
Net Financial Impact	-44,926.67	46,420.55	205,277.98	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Status (Real-Time)

As of: 3/23/2023 (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	6/30/2023 Fiscal Year Adjusted Budget	3/23/2023 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	279,087.00	180,530.29	98,556.71	64.69 %
6210 -- Commissioner/Director/Trustee	22,000.00	11,268.20	10,731.80	51.22 %
6400 -- Retirement Contribution	24,935.00	13,851.58	11,083.42	55.55 %
6500 -- FICA Contribution	7,422.00	9,972.92	-2,550.92	134.37 %
6550 -- FICA/Medicare	4,275.00	2,827.59	1,447.41	66.14 %
6600 -- Health Insurance Contrib	22,500.00	21,418.26	1,081.74	95.19 %
6610 -- Life & Disability Insur	3,200.00	1,976.80	1,223.20	61.78 %
6700 -- Unemployment Ins Contribution	3,863.00	2,610.74	1,252.26	67.58 %
6900 -- Workers Compensation	1,000.00	823.65	176.35	82.37 %
Total Salaries and Employee Benefits	368,282.00	245,280.03	123,001.97	66.60 %
Services and Supplies				
7324 -- Audit and Accounting Fees	10,000.00	0.00	10,000.00	0.00 %
7326 -- Auxiliary Expense	7,000.00	4,666.64	2,333.36	66.67 %
7430 -- Memberships	9,500.00	1,250.00	8,250.00	13.16 %
7450 -- Office Expense	1,500.00	2,391.02	-891.02	159.40 %
7451 -- Postage	250.00	471.40	-221.40	188.56 %
7453 -- Copier Expense	500.00	0.00	500.00	0.00 %
7460 -- Professional & Special Service	53,000.00	40,552.53	12,447.47	76.51 %
7507 -- ADP Payroll Fees	2,750.00	1,386.14	1,363.86	50.41 %
7508 -- Legal Fees	50,000.00	34,799.93	15,200.07	69.60 %
7510 -- Contractual Services	30,000.00	2,328.87	27,671.13	7.76 %
7530 -- Publications & Legal Notices	2,000.00	1,030.21	969.79	51.51 %
7669 -- Cost Allocations	38,100.00	29,074.25	9,025.75	76.31 %
7732 -- Training	29,000.00	14,646.58	14,353.42	50.51 %
7763 -- Water	0.00	2.36	-2.36	--

Expenditure Status (Real-Time)

As of: 3/23/2023 (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	6/30/2023 Fiscal Year Adjusted Budget	3/23/2023 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Total Services and Supplies	233,600.00	132,599.93	101,000.07	56.76 %
Other Charges				
7801 -- Electricity	500.00	484.51	15.49	96.90 %
7802 -- Natural Gas	175.00	165.95	9.05	94.83 %
7803 -- Water	150.00	96.78	53.22	64.52 %
7804 -- Refuse	200.00	122.68	77.32	61.34 %
7806 -- Utilities Services	100.00	30.14	69.86	30.14 %
7811 -- Cash Assistance Payments	2,750.00	1,624.00	1,126.00	59.05 %
7897 -- Telephone Services	450.00	297.81	152.19	66.18 %
Total Other Charges	4,325.00	2,821.87	1,503.13	65.25 %
Total Expenditures	606,207.00	380,701.83	225,505.17	62.80 %
Changes to Retained Earnings				
Changes to Retained Earnings				
9600 -- Retained Earnings-Inc/Dec	10,000.00	0.00	10,000.00	0.00 %
Total Changes to Retained Earnings	10,000.00	0.00	10,000.00	0.00 %
Total Changes to Retained Earnings	10,000.00	0.00	10,000.00	0.00 %
Total SB LAFCO	616,207.00	380,701.83	235,505.17	61.78 %
Total Report	616,207.00	380,701.83	235,505.17	61.78 %

Revenue Status (Real-Time)

As of: 3/23/2023 (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	6/30/2023 Fiscal Year Adjusted Budget	3/23/2023 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	4,000.00	2,552.89	-1,447.11	63.82 %
Total Use of Money and Property	4,000.00	2,552.89	-1,447.11	63.82 %
Intergovernmental Revenue-Other				
4840 -- Other Governmental Agencies	580,072.00	550,340.00	-29,732.00	94.87 %
Total Intergovernmental Revenue-Other	580,072.00	550,340.00	-29,732.00	94.87 %
Charges for Services				
5738 -- Planning Studies Services	25,000.00	25,000.00	0.00	100.00 %
Total Charges for Services	25,000.00	25,000.00	0.00	100.00 %
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	7,135.00	8,086.92	951.92	113.34 %
Total Miscellaneous Revenue	7,135.00	8,086.92	951.92	113.34 %
Total Revenues	616,207.00	585,979.81	-30,227.19	95.09 %
Total SB LAFCO	616,207.00	585,979.81	-30,227.19	95.09 %
Total Report	616,207.00	585,979.81	-30,227.19	95.09 %

Tran Date	Post Date	Merchant Name	Amount	Reference Number	Tran Type	MCC Code	MCC Description	Diverted From Cardholder Name
1/27/2023	1/29/2023	ZOOM.US 888-799-9666	\$14.99	Ref-24011343027000021832449	Purchase	4814	Telecomm Service Inc. Local & Long Dis	NATASHA CARBAJAL
1/27/2023	1/27/2023	2022 CCC REBATE	(\$80.58)	Ref-7000560302777027290114	Misc Credits	6010	Financial Institutions - Banks Savings	
1/25/2023	1/26/2023	USPS PO 0569470009	\$37.92	Ref-24137463026001350641118	Purchase	9402	Postage Stamps	NATASHA CARBAJAL
1/23/2023	1/24/2023	ZOOM.US 888-799-9666	\$79.00	Ref-24011343023000044576381	Purchase	4814	Telecomm Service Inc. Local & Long Dis	NATASHA CARBAJAL
1/19/2023	1/20/2023	HOVER	\$56.17	Ref-24492153019869492750780	Purchase	7372	Computer Prgmng Integrtd Sys Dsgn Dp	MIKE PRATER
1/9/2023	1/9/2023	PAYMENT - THANK YOU	(\$158.39)	Ref-70005603009555009630024	Payment	6010	Financial Institutions - Banks Savings	
1/4/2023	1/5/2023	USPS PO 0569420003	\$37.44	Ref-24137463005001428548928	Purchase	9402	Postage Stamps	NATASHA CARBAJAL
2/23/2023	2/24/2023	USPS PO 0569470009	\$52.30	Ref-24137463055001470753789	Purchase	9402	Postage Stamps	NATASHA CARBAJAL
2/23/2023	2/24/2023	ZOOM.US 888-799-9666	\$103.48	Ref-24011343054000049987114	Purchase	4814	Telecomm Service Inc. Local & Long Dis	NATASHA CARBAJAL
2/21/2023	2/22/2023	PAYMENT - THANK YOU	(\$144.94)	Ref-70005603053555053510093	Payment	6010	Financial Institutions - Banks Savings	
2/14/2023	2/15/2023	EB CALAFCO STAFF WORK	\$771.98	Ref-24492153045870490381121	Purchase	7399	Business Services Not Elsewhere Classi	MIKE PRATER
3/6/2023	3/6/2023	PAYMENT - THANK YOU	(\$927.76)	Ref-70005603065555065170023	Payment	6010	Financial Institutions - Banks Savings	
3/3/2023	3/5/2023	USPS PO 0569470009	\$1.98	Ref-24137463063001611839679	Purchase	9402	Postage Stamps	NATASHA CARBAJAL