

LAFCO

Santa Barbara Local Agency Formation Commission
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February 5, 2026 (Agenda)

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

Second Quarter Report – July 1, 2025, through December 31, 2025

Dear Members of the Commission

RECOMMENDATION

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

DISCUSSION

Expenditures for the Second Quarter of 2025-26 were at 34.56% of the operating budget. With 50% of the year elapsed, revenues were at 96.7%. Credit Card was used in the second quarter for software subscription, office supplies, advertisement publication, CALAFCO training/travel, printing and distribution of agenda materials.

Attachments

Attachment A 2nd Quarter Budget

Attachment B 2nd Quarter Credit Card Use

Please contact the LAFCO office if you have any questions.

Sincerely,



Mike Prater
Executive Officer

Commissioners: Roger Aceves ♦ Craig Geyer ♦ Joan Hartmann ♦ Dorinne Johnson ♦ James Kyriaco ♦ Roy Lee ♦ Jorge Magana
♦ James Mosby ♦ Bob Nelson, Vice-Chair ♦ Alice Patino, Chair ♦ Shane Stark, Chair **Executive Officer:** Mike Prater



**COSB - Budget vs Actual - with Adopted
Budget (Financial Status)**

Period: FY 2025-26 - Dec
Fund: FD-5320 SB LAFCO
Book: Modified Accrual
Additional Options: Report by Accounting Date using Plan Structure

Ledger Account	As of: 12/31/2025 (50% Elapsed) Accounting Period: Open						12/31/2025		06/30/2026	
	Fiscal Year Adopted Budget	Fiscal Year Budget Adjustments	Fiscal Year Adjusted Budget	Year-To-Date Pre-Encumbrances	Year-To-Date Encumbrances	Year-To-Date Actual	Year-To-Date Encumbered Actual	Fiscal Year Variance	Fiscal Year Percentage of Budget	
Revenues										
6150: Use of Money and Property	6,000.00	0.00	6,000.00			5,407.92	5,407.92	(592.08)	90.13%	
6250: Intergovernmental Revenue-Other	603,704.00	0.00	603,704.00			602,048.00	602,048.00	(1,656.00)	99.73%	
6300: Charges for Services	20,000.00	0.00	20,000.00			0.00	0.00	(20,000.00)	0.00%	
6350: Miscellaneous Revenue	6,100.00	0.00	6,100.00			7,429.27	7,429.27	1,329.27	121.79%	
Total Revenues	635,804.00	0.00	635,804.00			614,885.19	614,885.19	(20,918.81)	96.71%	
Expenditures										
7010: Salaries and Employee Benefits	432,567.00	0.00	432,567.00			176,318.26	176,318.26	256,248.74	40.76%	
7020: Services and Supplies	209,062.00	0.00	209,062.00			44,902.69	44,902.69	164,159.31	21.48%	
7045: Other Charges	4,175.00	0.00	4,175.00			1,989.04	1,989.04	2,185.96	47.64%	
Total Expenditures	645,804.00	0.00	645,804.00			223,209.99	223,209.99	422,594.01	34.56%	
Changes to Fund Balances										
5031: Decrease to Fund Balance Component - Unassigned	10,000.00	0.00	10,000.00			0.00	0.00	(10,000.00)	0.00%	
Total Changes to Fund Balance	10,000.00	0.00	10,000.00			0.00	0.00	(10,000.00)	0.00%	
Net Financial Impact	0.00	0.00	0.00			391,675.20	391,675.20	391,675.20	0.00%	

Tran Date	Post Date	Merchant Name	Amount	Reference Number	Tran Type	MCC Code	MCC Description	Diverted From Cardholder Name
11/3/2025	11/4/2025	Microsoft*Microsoft. 365 P	\$99.99	Ref-24204295307000806312070	Purchase	5818	Digital Goods-Multi-Category	NATASHA CARBAJAL
10/24/2025	10/26/2025	WYNDHAM	\$941.52	Ref-24755425298272989523370	Purchase	3722	Wyndham Hotel & Resorts	NATASHA CARBAJAL
10/24/2025	10/26/2025	WYNDHAM	\$941.52	Ref-24755425298272989522570	Purchase	3722	Wyndham Hotel & Resorts	MIKE PRATER
10/22/2025	10/24/2025	CLAIM JUMPER 0550	\$22.48	Ref-24013395296004796745309	Purchase	5812	Eating Places Restaurants	MIKE PRATER
10/22/2025	10/24/2025	CLAIM JUMPER 0550	\$72.27	Ref-24013395296004796744690	Purchase	5812	Eating Places Restaurants	MIKE PRATER
10/23/2025	10/24/2025	CLAIM JUMPER 0550	\$313.31	Ref-24013395296004796744443	Purchase	5812	Eating Places Restaurants	MIKE PRATER
10/22/2025	10/24/2025	WYNDHAM	\$288.84	Ref-24755425296172962562555	Purchase	3722	Wyndham Hotel & Resorts	NATASHA CARBAJAL
10/20/2025	10/22/2025	WYNDHAM	\$866.52	Ref-24755425294172941493072	Purchase	3722	Wyndham Hotel & Resorts	NATASHA CARBAJAL
10/13/2025	10/14/2025	COLUMN PUBLIC NOTICE	\$332.80	Ref-24011345287100016751529	Purchase	7399	Business Services Not Elsewhere Classi	NATASHA CARBAJAL
10/13/2025	10/14/2025	COLUMN PUBLIC NOTICE	\$368.00	Ref-24011345287100016424267	Purchase	7399	Business Services Not Elsewhere Classi	NATASHA CARBAJAL
10/8/2025	10/10/2025	AMTRAK.COM 28.107106484	\$184.00	Ref-24941445282065226102912	Purchase	4112	Passenger Railways	MIKE PRATER
10/9/2025	10/9/2025	AGA SERVICE COMPANY	\$16.00	Ref-24116415282744615788406	Purchase	6300	Insurance Sales And Underwriting	MIKE PRATER
10/8/2025	10/9/2025	IN *PACIFIC COAST BUSINES	\$600.00	Ref-24692165281106733097603	Purchase	2741	Miscellaneous Publishing And Printing	NATASHA CARBAJAL