

LAFCO

Santa Barbara Local Agency Formation Commission
105 East Anapamu Street ♦ Santa Barbara CA 93101
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February 6, 2025 (Agenda)

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

Second Quarter Report – July 1, 2024, through December 31, 2024

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 2024-25 were at 37.22% of the operating budget. With 50% of the year elapsed, revenues were at 66.7%. 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

Budget Financial Status (Real-Time)

As of: 12/31/2024 (50% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 5320

Layout Options: Summarized By = LineItemAccount

Line Item Account	2022/2023 Fiscal Year Actual	2023/2024 Fiscal Year Actual	12/31/2024 Year-To-Date Actual	2024/2025 Fiscal Year Adopted Budget	2024/2025 Fiscal Year Adjusted Budget	2024/2025 Fiscal Year Estimated Actual	2025/2026 Fiscal Year Rcmd Budget	2025/2026 Fiscal Year Adopted Budget	2026/2027 Fiscal Year Proposed Budget
Source of Funds									
Use of Money and Property									
3380 -- Interest Income	6,463.14	9,424.84	2,447.79	3,000.00	3,000.00	0.00	0.00	0.00	0.00
Use of Money and Property	6,463.14	9,424.84	2,447.79	3,000.00	3,000.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue-Other									
4840 -- Other Governmental Agencies	567,833.00	550,792.00	373,220.00	560,000.00	560,000.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue-Other	567,833.00	550,792.00	373,220.00	560,000.00	560,000.00	0.00	0.00	0.00	0.00
Charges for Services									
5738 -- Planning Studies Services	25,500.00	11,250.00	17,250.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00
Charges for Services	25,500.00	11,250.00	17,250.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue									
5909 -- Other Miscellaneous Revenue	9,239.43	6,441.24	1,919.64	9,000.00	9,000.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	9,239.43	6,441.24	1,919.64	9,000.00	9,000.00	0.00	0.00	0.00	0.00
Source of Funds	609,035.57	577,908.08	394,837.43	592,000.00	592,000.00	0.00	0.00	0.00	0.00
Use of Funds									
Salaries and Employee Benefits									
6100 -- Regular Salaries	273,261.20	290,693.19	121,168.62	297,278.00	297,278.00	0.00	0.00	0.00	0.00
6210 -- Commissioner/Director/Trustee	17,305.70	17,122.40	5,861.20	22,000.00	22,000.00	0.00	0.00	0.00	0.00
6400 -- Retirement Contribution	22,574.66	24,388.46	9,524.90	25,581.00	25,581.00	0.00	0.00	0.00	0.00
6500 -- FICA Contribution	16,237.04	18,218.35	7,099.88	15,826.00	15,826.00	0.00	0.00	0.00	0.00
6550 -- FICA/Medicare	4,292.57	4,578.38	1,917.20	6,448.00	6,448.00	0.00	0.00	0.00	0.00
6600 -- Health Insurance Contrib	32,571.98	36,427.18	18,566.97	33,680.00	33,680.00	0.00	0.00	0.00	0.00
6610 -- Life & Disability Insur	2,965.20	2,965.20	1,235.50	3,000.00	3,000.00	0.00	0.00	0.00	0.00
6700 -- Unemployment Ins Contribution	3,592.65	31,598.53	1,421.45	4,016.00	4,016.00	0.00	0.00	0.00	0.00
6900 -- Workers Compensation	2,144.07	1,501.95	37.70	1,545.00	1,545.00	0.00	0.00	0.00	0.00
Salaries and Employee Benefits	374,945.07	427,493.64	166,833.42	409,374.00	409,374.00	0.00	0.00	0.00	0.00
Services and Supplies									
7324 -- Audit and Accounting Fees	5,981.00	7,415.40	9,800.00	12,900.00	12,900.00	0.00	0.00	0.00	0.00

ATTACHMENT A

Budget Financial Status (Real-Time)

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7326 -- Auxiliary Expense	6,999.96	6,999.96	2,916.65	7,000.00	7,000.00	0.00	0.00	0.00	0.00
7430 -- Memberships	1,250.00	9,564.00	10,287.00	9,750.00	9,750.00	0.00	0.00	0.00	0.00
7450 -- Office Expense	2,697.88	333.99	295.00	1,500.00	1,500.00	0.00	0.00	0.00	0.00
7451 -- Postage	616.30	269.73	97.28	1,000.00	1,000.00	0.00	0.00	0.00	0.00
7453 -- Copier Expense	614.26	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00
7455 -- Printing Expense	0.00	668.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7460 -- Professional & Special Service	51,110.70	33,222.08	0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00
7507 -- ADP Payroll Fees	2,025.29	2,116.16	995.28	2,400.00	2,400.00	0.00	0.00	0.00	0.00
7508 -- Legal Fees	47,024.93	54,673.54	3,502.00	65,000.00	65,000.00	0.00	0.00	0.00	0.00
7510 -- Contractual Services	4,059.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7530 -- Publications & Legal Notices	2,215.81	2,232.99	1,560.18	3,000.00	3,000.00	0.00	0.00	0.00	0.00
7669 -- Cost Allocations	38,599.00	255.00	10,225.50	19,051.00	19,051.00	0.00	0.00	0.00	0.00
7732 -- Training	17,834.93	22,512.28	11,918.04	26,000.00	26,000.00	0.00	0.00	0.00	0.00
7763 -- Water	2.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Services and Supplies	181,032.03	140,263.80	51,596.93	198,601.00	198,601.00	0.00	0.00	0.00	0.00
Other Charges									
7801 -- Electricity	649.02	643.58	404.96	500.00	500.00	0.00	0.00	0.00	0.00
7802 -- Natural Gas	225.97	175.37	87.91	175.00	175.00	0.00	0.00	0.00	0.00
7803 -- Water	118.21	104.54	71.13	150.00	150.00	0.00	0.00	0.00	0.00
7804 -- Refuse	163.84	170.36	64.01	200.00	200.00	0.00	0.00	0.00	0.00
7806 -- Utilities Services	40.94	62.76	8.18	100.00	100.00	0.00	0.00	0.00	0.00
7811 -- Cash Assistance Payments	2,436.00	2,436.00	1,015.00	2,450.00	2,450.00	0.00	0.00	0.00	0.00
7897 -- Telephone Services	397.08	456.00	258.00	450.00	450.00	0.00	0.00	0.00	0.00
Other Charges	4,031.06	4,048.61	1,909.19	4,025.00	4,025.00	0.00	0.00	0.00	0.00
Increase to Retained Earnings									
9600 -- Retained Earnings-Inc/Dec	0.00	0.00	0.00	-20,000.00	-20,000.00	0.00	0.00	0.00	0.00
Increase to Retained Earnings	0.00	0.00	0.00	-20,000.00	-20,000.00	0.00	0.00	0.00	0.00
Use of Funds	560,008.16	571,806.05	220,339.54	592,000.00	592,000.00	0.00	0.00	0.00	0.00
Net Financial Impact	49,027.41	6,102.03	174,497.89	0.00	0.00	0.00	0.00	0.00	0.00

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Tran Date	Post Date	Merchant Name	Amount	Reference Number	Tran Type	MCC Code	MCC Description	Diverted From Cardholder Name
12/19/2024	12/20/2024	COLUMN PUBLIC NOTICE	\$276.43	Ref-24011344355500002974193	Purchase	7399	Business Services Not Elsewhere Classi	MIKE PRATER
12/5/2024	12/16/2024	USPS PO 0569470009	\$30.55	Ref-24137464341001698602448	Purchase	9402	Postage Stamps	NATASHA CARBAJAL
11/21/2024	11/22/2024	COLUMN PUBLIC NOTICE	\$278.35	Ref-24011344327500003492398	Purchase	7399	Business Services Not Elsewhere Classi	MIKE PRATER
11/14/2024	11/15/2024	COLUMN PUBLIC NOTICE	\$395.78	Ref-24011344320500003640589	Purchase	7399	Business Services Not Elsewhere Classi	MIKE PRATER
11/13/2024	11/14/2024	IN *PACIFIC COAST BUSINESS	\$300.00	Ref-24692164318101542979083	Purchase	2741	Miscellaneous Publishing And Printing	NATASHA CARBAJAL
11/13/2024	11/14/2024	IN *PACIFIC COAST BUSINESS	\$300.00	Ref-24692164318101542979075	Purchase	2741	Miscellaneous Publishing And Printing	NATASHA CARBAJAL
11/12/2024	11/13/2024	COLUMN PUBLIC NOTICE	\$286.05	Ref-24011344318500005251272	Purchase	7399	Business Services Not Elsewhere Classi	MIKE PRATER
11/3/2024	11/4/2024	Microsoft**Microsoft. 365 P	\$69.99	Ref-24204294308000316790064	Purchase	5818	Digital Goods-Multi-Category	NATASHA CARBAJAL
10/30/2024	10/31/2024	USPS PO 0569470009	\$33.60	Ref-24137464305001673809061	Purchase	9402	Postage Stamps	NATASHA CARBAJAL
10/20/2024	10/22/2024	TENAYA LODGING	\$68.73	Ref-246921642951012344405592	Purchase	7011	Hotels Motels Resorts - Lodging	MIKE PRATER
10/18/2024	10/20/2024	TENAYA LODGING	(\$20.75)	Ref-746921642933102512499684	Credit Voucher	7011	Hotels Motels Resorts - Lodging	NATASHA CARBAJAL
10/18/2024	10/20/2024	TENAYA LODGING	(\$20.75)	Ref-746921642933102512499676	Credit Voucher	7011	Hotels Motels resorts - Lodging	NATASHA CARBAJAL
10/10/2024	10/11/2024	SANTA BARBARA TROPHY	\$25.01	Ref-24755424285152855065797	Purchase	5999	Miscellaneous & Specialty Retail Store	NATASHA CARBAJAL
10/4/2024	10/6/2024	USPS PO 0569470009	\$6.93	Ref-241374642790001726352111	Purchase	9402	Postage Stamps	NATASHA CARBAJAL
8/29/2024	8/30/2024	USPS PO 0569470009	\$33.02	Ref-24137464243001641115281	Purchase	9402	Postage Stamps	NATASHA CARBAJAL
8/13/2024	8/15/2024	TENAYA LODGING	(\$506.86)	Ref-74692164227108275203347	Credit Voucher	7011	Hotels Motels Resorts - Lodging	NATASHA CARBAJAL
8/13/2024	8/14/2024	FSP*CALAFCO	\$2,750.00	Ref-24445004226300593407833	Purchase	8699	Membership Organizations Not Elsewher	NATASHA CARBAJAL
8/9/2024	8/11/2024	TENAYA LODGING	\$506.86	Ref-246921642233104919032001	Purchase	7011	Hotels Motels resorts - Lodging	NATASHA CARBAJAL
8/9/2024	8/11/2024	TENAYA LODGING	\$527.61	Ref-246921642233104919031987	Purchase	7011	Hotels Motels Resorts - Lodging	NATASHA CARBAJAL
8/9/2024	8/11/2024	TENAYA LODGING	\$527.61	Ref-246921642233104919031979	Purchase	7011	Hotels Motels Resorts - Lodging	NATASHA CARBAJAL
8/9/2024	8/11/2024	TENAYA LODGING	\$527.61	Ref-246921642233104919031961	Purchase	7011	Hotels Motels Resorts - Lodging	NATASHA CARBAJAL
8/9/2024	8/11/2024	TENAYA LODGING	\$527.61	Ref-246921642233104919031953	Purchase	7011	Hotels Motels Resorts - Lodging	NATASHA CARBAJAL
8/9/2024	8/11/2024	TENAYA LODGING	\$527.61	Ref-246921642233104919031946	Purchase	7011	Hotels Motels resorts - Lodging	NATASHA CARBAJAL
8/9/2024	8/11/2024	TENAYA LODGING	\$527.61	Ref-246921642233104919031938	Purchase	7011	Hotels Motels Resorts - Lodging	NATASHA CARBAJAL