

# LAFCO

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## **Santa Barbara Local Agency Formation Commission**

105 East Anapamu Street ♦ Santa Barbara CA 93101

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December 8, 2016 (Agenda)

Local Agency Formation Commission

105 East Anapamu Street

Santa Barbara CA 93101

### **First Quarter Report – July 1, 2016 through September 30, 2016**

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 2016-17 are at 23.81% of the operating budget. With 25% of the year elapsed, revenues are at 63.09%. A number of special districts and one city had not paid their share of the LAFCO budget at the end of the first quarter. Follow up letters have been sent to those agencies that are in arrears.

Please contact the LAFCO office if you have any questions.

Sincerely,



PAUL HOOD  
Executive Officer

# Expenditure Status

As of: 9/30/2016 (25% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 5320; Department = 815

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

## Fund 5320 -- SB LAFCO

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	9/30/2016 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6210 -- Commissioner/Director/Trustee	15,000.00	4,225.20	10,774.80	28.17 %
6500 -- FICA Contribution	1,250.00	260.40	989.60	20.83 %
6550 -- FICA/Medicare	350.00	60.91	289.09	17.40 %
6700 -- Unemployment Ins Contribution	625.00	126.00	499.00	20.16 %
Total Salaries and Employee Benefits	17,225.00	4,672.51	12,552.49	27.13 %
<b>Services and Supplies</b>				
7324 -- Audit and Accounting Fees	6,000.00	0.00	6,000.00	0.00 %
7430 -- Memberships	5,000.00	3,399.00	1,601.00	67.98 %
7450 -- Office Expense	1,200.00	917.07	282.93	76.42 %
7453 -- Copier Expense	1,000.00	0.00	1,000.00	0.00 %
7460 -- Professional & Special Service	36,000.00	11,515.96	24,484.04	31.99 %
7507 -- ADP Payroll Fees	1,750.00	360.05	1,389.95	20.57 %
7508 -- Legal Fees	35,000.00	0.00	35,000.00	0.00 %
7510 -- Contractual Services	220,000.00	71,867.82	148,132.18	32.67 %
7530 -- Publications & Legal Notices	2,500.00	1,698.77	801.23	67.95 %
7669 -- Cost Allocations	-24,459.00	-24,416.50	-42.50	99.83 %
7732 -- Training	26,000.00	7,910.41	18,089.59	30.42 %
Total Services and Supplies	309,991.00	73,252.58	236,738.42	23.63 %
<b>Other Charges</b>				
7801 -- Electricity	612.00	153.05	458.95	25.01 %
7802 -- Natural Gas	115.00	22.71	92.29	19.75 %
7803 -- Water	100.00	24.22	75.78	24.22 %
7804 -- Refuse	0.00	26.05	-26.05	--
7806 -- Utilities Services	0.00	12.91	-12.91	--
7895 -- Liability Insurance	200.00	0.00	200.00	0.00 %



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Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	9/30/2016 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
7897 -- Telephone Services	348.00	87.00	261.00	25.00 %
Total Other Charges	1,375.00	325.94	1,049.06	23.70 %
Total Expenditures	328,591.00	78,251.03	250,339.97	23.81 %
<b>Changes to Retained Earnings</b>				
<b>Changes to Retained Earnings</b>				
9600 -- Retained Earnings-Inc/Dec	50,000.00	0.00	50,000.00	0.00 %
Total Changes to Retained Earnings	50,000.00	0.00	50,000.00	0.00 %
Total Changes to Retained Earnings	50,000.00	0.00	50,000.00	0.00 %
Total SB LAFCO	378,591.00	78,251.03	300,339.97	20.67 %
Total Report	378,591.00	78,251.03	300,339.97	20.67 %

# Revenue Status

As of: 9/30/2016 (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	6/30/2017 Fiscal Year Adjusted Budget	9/30/2016 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	650.00	340.12	-309.88	52.33 %
3381 -- Unrealized Gain/Loss Invstmnts	0.00	304.38	304.38	--
Total Use of Money and Property	650.00	644.50	-5.50	99.15 %
<b>Intergovernmental Revenue-Other</b>				
4840 -- Other Governmental Agencies	337,441.00	244,398.00	-93,043.00	72.43 %
Total Intergovernmental Revenue-Other	337,441.00	244,398.00	-93,043.00	72.43 %
<b>Charges for Services</b>				
5738 -- Planning Studies Services	40,000.00	-6,345.58	-46,345.58	-15.86 %
Total Charges for Services	40,000.00	-6,345.58	-46,345.58	-15.86 %
<b>Miscellaneous Revenue</b>				
5909 -- Other Miscellaneous Revenue	500.00	159.24	-340.76	31.85 %
Total Miscellaneous Revenue	500.00	159.24	-340.76	31.85 %
Total Revenues	378,591.00	238,856.16	-139,734.84	63.09 %
Total SB LAFCO	378,591.00	238,856.16	-139,734.84	63.09 %
Total Report	378,591.00	238,856.16	-139,734.84	63.09 %