

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

August 7, 2014 (Agenda)

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

2013-14 Year-End Report – July 1, 2013 through June 30, 2014

Dear Members of the Commission

RECOMMENDATION

It is recommended that the Commission receive and file the 2013-14 Year-End Report.

DISCUSSION

The 2013-14 Year-End Report is attached for the Commission's information and review. Year-end expenditures exceed the 2013-14 budget for a variety of reasons. Most notable is the fact that the Commission assumed Commission Clerk expenses from the Executive Officer during the last four months of the 2013-14 fiscal year. This resulted in an additional \$24,295 being charged to the Contractual Services account. In addition, during July 2013, the previous Executive Officer and the Current Executive Officer's stipends were both charged to the Contractual Services Account resulting in an additional \$5,000 unbudgeted expense. Expenditures to the Professional and Special Services account also exceeded the budget because of rebuilding the SBLAFCO website, the October Strategic Planning Session, and increased billing by CSBTV for televising Commission meetings. Additional expenses in the Travel and Training Line Item resulted attendance at CALAFCO Board meetings, Conferences, and other training sessions

Because of these factors, reserves were depleted by approximately \$39,000. The 2014-15 Adopted budget takes these additional expenses into account for the current fiscal year and designates \$40,000 in additional reserves.

Please contact the LAFCO office if you have any questions.

Sincerely,



PAUL HOOD
Executive Officer

Commissioners: Roger Aceves, Chair ♦ Doreen Farr, ♦ Craig Geyer ♦ Jeff Moorhouse ♦ Bob Orach ♦ Bob Short ♦ Janet Wolf ♦ John Fox ♦
Steve Lavagnino ♦ Jim Richardson ♦ Roger Welt ♦ Executive Officer: Paul Hood

Budget Financial Status (Real-Time)

As of: 6/30/2014 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 5320
Layout Options: Summarized By = LineItemAccount

Line Item Account	2011/2012 Fiscal Year Actual	2012/2013 Fiscal Year Actual	6/30/2014 Year-To-Date Actual	2013/2014 Fiscal Year Adopted Budget	2013/2014 Fiscal Year Adjusted Budget	2013/2014 Fiscal Year Estimated Actual	2014/2015 Fiscal Year Rcmd Budget	2014/2015 Fiscal Year Adopted Budget	2015/2016 Fiscal Year Proposed Budget
Source of Funds									
Use of Money and Property									
3380 -- Interest Income	1,201.52	469.55	538.85	1,000.00	1,000.00	0.00	0.00	0.00	0.00
3381 -- Unrealized Gain/Loss Invstmnts	25.85	-281.97	147.75	0.00	0.00	0.00	0.00	0.00	0.00
Use of Money and Property	1,227.37	187.58	686.60	1,000.00	1,000.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue-Other									
4840 -- Other Governmental Agencies	273,225.00	256,245.00	314,887.63	314,520.00	314,520.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue-Other	273,225.00	256,245.00	314,887.63	314,520.00	314,520.00	0.00	0.00	0.00	0.00
Charges for Services									
5738 -- Planning Studies Services	7,076.00	30,185.00	25,031.80	14,240.00	14,240.00	0.00	0.00	0.00	0.00
Charges for Services	7,076.00	30,185.00	25,031.80	14,240.00	14,240.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue									
5860 -- Other Sales	171.30	1,941.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5909 -- Other Miscellaneous Revenue	19,161.01	0.00	0.00	500.00	500.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	19,332.31	1,941.26	0.00	500.00	500.00	0.00	0.00	0.00	0.00
Decrease to Retained Earnings									
9600 -- Retained Earnings-Inc/Dec	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Decrease to Retained Earnings	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Source of Funds	300,860.68	308,558.84	340,606.03	330,260.00	330,260.00	0.00	0.00	0.00	0.00
Use of Funds									
Salaries and Employee Benefits									
6100 -- Regular Salaries	100.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6210 -- Commissioner/Director/Trustee	11,633.70	14,960.10	12,561.81	16,500.00	16,500.00	0.00	0.00	0.00	0.00
6500 -- FICA Contribution	716.10	920.70	799.80	1,172.00	1,172.00	0.00	0.00	0.00	0.00
6550 -- FICA/Medicare	167.50	215.35	187.07	274.00	274.00	0.00	0.00	0.00	0.00
6700 -- Unemployment Ins Contribution	716.10	1,066.11	634.80	0.00	0.00	0.00	0.00	0.00	0.00
Salaries and Employee Benefits	13,334.20	17,162.26	14,183.48	17,946.00	17,946.00	0.00	0.00	0.00	0.00

Budget Financial Status (Real-Time)

As of: 6/30/2014 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 5320
Layout Options: Summarized By = LineItemAccount

Line Item Account	2011/2012 Fiscal Year Actual	2012/2013 Fiscal Year Actual	6/30/2014 Year-To-Date Actual	2013/2014 Fiscal Year Adopted Budget	2013/2014 Fiscal Year Adjusted Budget	2013/2014 Fiscal Year Estimated Actual	2014/2015 Fiscal Year Rcmd Budget	2014/2015 Fiscal Year Adopted Budget	2015/2016 Fiscal Year Proposed Budget
Services and Supplies									
7324 -- Audit and Accounting Fees	0.00	10,200.00	5,400.00	7,000.00	7,000.00	0.00	0.00	0.00	0.00
7430 -- Memberships	3,000.00	0.00	3,069.00	3,102.00	3,102.00	0.00	0.00	0.00	0.00
7450 -- Office Expense	642.92	459.32	842.74	1,500.00	1,500.00	0.00	0.00	0.00	0.00
7451 -- Postage	1,355.55	1,851.87	709.48	2,000.00	2,000.00	0.00	0.00	0.00	0.00
7453 -- Copier Expense	4,333.06	5,602.78	119.49	5,000.00	5,000.00	0.00	0.00	0.00	0.00
7460 -- Professional & Special Service	17,666.45	37,162.27	45,565.25	31,900.00	31,900.00	0.00	0.00	0.00	0.00
7507 -- ADP Payroll Fees	1,259.92	1,805.83	1,251.98	1,500.00	1,500.00	0.00	0.00	0.00	0.00
7508 -- Legal Fees	18,464.45	40,001.90	40,146.75	35,000.00	35,000.00	0.00	0.00	0.00	0.00
7510 -- Contractual Services	168,992.88	186,471.40	203,883.69	174,588.00	174,588.00	0.00	0.00	0.00	0.00
7530 -- Publications & Legal Notices	510.52	275.52	211.64	1,000.00	1,000.00	0.00	0.00	0.00	0.00
7540 -- Rents/Leases-Equipment	0.00	110.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7669 -- Cost Allocations	7,891.00	8,784.00	22,014.46	21,851.00	21,851.00	0.00	0.00	0.00	0.00
7730 -- Transportation and Travel	21,250.30	174.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7732 -- Training and Travel	0.00	14,210.25	26,035.78	21,000.00	21,000.00	0.00	0.00	0.00	0.00
Services and Supplies	245,367.05	307,109.69	349,250.26	305,441.00	305,441.00	0.00	0.00	0.00	0.00
Other Charges									
7801 -- Electricity	440.88	535.35	554.68	700.00	700.00	0.00	0.00	0.00	0.00
7802 -- Natural Gas	96.95	95.33	101.35	150.00	150.00	0.00	0.00	0.00	0.00
7803 -- Water	90.29	105.91	119.03	150.00	150.00	0.00	0.00	0.00	0.00
7804 -- Refuse	76.78	81.70	98.69	75.00	75.00	0.00	0.00	0.00	0.00
7806 -- Utilities Services	26.65	27.17	55.42	50.00	50.00	0.00	0.00	0.00	0.00
7895 -- Liability Insurance	2,008.21	2,008.21	2,187.84	3,000.00	3,000.00	0.00	0.00	0.00	0.00
7897 -- Telephone Services	300.00	318.00	321.00	350.00	350.00	0.00	0.00	0.00	0.00
Other Charges	3,039.76	3,171.67	3,438.01	4,475.00	4,475.00	0.00	0.00	0.00	0.00
Increase to Retained Earnings									
9600 -- Retained Earnings-Inc/Dec	0.00	0.00	20,000.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00
Increase to Retained Earnings	0.00	0.00	20,000.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00
Use of Funds	261,741.01	327,443.62	386,871.75	347,862.00	347,862.00	0.00	0.00	0.00	0.00

Budget Financial Status (Real-Time)

As of: 6/30/2014 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 5320

Layout Options: Summarized By = LineItem/Account

Line Item Account	2011/2012 Fiscal Year Actual	2012/2013 Fiscal Year Actual	6/30/2014 Year-To-Date Actual	2013/2014 Fiscal Year Adopted Budget	2013/2014 Fiscal Year Adjusted Budget	2013/2014 Fiscal Year Estimated Actual	2014/2015 Fiscal Year Rcmd Budget	2014/2015 Fiscal Year Adopted Budget	2015/2016 Fiscal Year Proposed Budget
Net Financial Impact	39,119.67	-18,884.78	-46,285.72	-17,602.00	-17,602.00	0.00	0.00	0.00	0.00



County of Santa Barbara, FIN

Last Updated: 7/24/2014 1:45 PM

Page 3 of 3