

LAFCO

Santa Barbara Local Agency Formation Commission

105 East Anapamu Street ♦ Santa Barbara CA 93101

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December 6, 2018 (Agenda)

Local Agency Formation Commission

105 East Anapamu Street

Santa Barbara CA 93101

First Quarter Report – July 1, 2018 through September 30, 2018

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 2018-19 were at 15.34% of the operating budget. With 25% of the year elapsed, revenues are at 83.14%. Several funding agencies had not paid their share of the LAFCO budget at the end of the first quarter. Follow up letters were sent to those agencies that were in arrears.

Please contact the LAFCO office if you have any questions.

Sincerely,



PAUL HOOD

Executive Officer

Expenditure Status

As of: 9/30/2018 (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	6/30/2019 Fiscal Year Adjusted Budget	9/30/2018 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Expenditures				
Salaries and Employee Benefits				
6210 -- Commissioner/Director/Trustee	15,000.00	2,864.10	12,135.90	19.09 %
6500 -- FICA Contribution	1,250.00	176.70	1,073.30	14.14 %
6550 -- FICA/Medicare	350.00	41.41	308.59	11.83 %
6700 -- Unemployment Ins Contribution	625.00	71.25	553.75	11.40 %
Total Salaries and Employee Benefits	17,225.00	3,153.46	14,071.54	18.31 %
Services and Supplies				
7324 -- Audit and Accounting Fees	6,000.00	0.00	6,000.00	0.00 %
7430 -- Memberships	6,000.00	3,742.00	2,258.00	62.37 %
7450 -- Office Expense	1,500.00	117.79	1,382.21	7.85 %
7460 -- Professional & Special Service	45,000.00	0.00	45,000.00	0.00 %
7507 -- ADP Payroll Fees	1,750.00	254.71	1,495.29	14.55 %
7508 -- Legal Fees	35,000.00	0.00	35,000.00	0.00 %
7510 -- Contractual Services	235,000.00	39,460.16	195,539.84	16.79 %
7530 -- Publications & Legal Notices	2,500.00	0.00	2,500.00	0.00 %
7669 -- Cost Allocations	47,847.00	12,142.65	35,704.35	25.38 %
7732 -- Training	26,000.00	6,020.21	19,979.79	23.15 %
Total Services and Supplies	406,597.00	61,737.52	344,859.48	15.18 %
Other Charges				
7801 -- Electricity	700.00	154.93	545.07	22.13 %
7802 -- Natural Gas	100.00	31.78	68.22	31.78 %
7803 -- Water	200.00	35.95	164.05	17.98 %
7804 -- Refuse	0.00	28.30	-28.30	--
7806 -- Utilities Services	100.00	16.13	83.87	16.13 %
7895 -- Liability Insurance	181.00	0.00	181.00	0.00 %
7897 -- Telephone Services	360.00	90.00	270.00	25.00 %

Expenditure Status

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Fund 5320 -- SB LAFCO

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	9/30/2018 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Total Other Charges	1,641.00	357.09	1,283.91	21.76 %
Total Expenditures	425,463.00	65,248.07	360,214.93	15.34 %
Changes to Retained Earnings				
Changes to Retained Earnings				
9600 -- Retained Earnings-Inc/Dec	80,000.00	0.00	80,000.00	0.00 %
Total Changes to Retained Earnings	80,000.00	0.00	80,000.00	0.00 %
Total Changes to Retained Earnings	80,000.00	0.00	80,000.00	0.00 %
Total SB LAFCO	505,463.00	65,248.07	440,214.93	12.91 %
Total Report	505,463.00	65,248.07	440,214.93	12.91 %



Revenue Status

As of: 9/30/2018 (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	6/30/2019 Fiscal Year Adjusted Budget	9/30/2018 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	1,750.00	1,577.86	-172.14	90.16 %
3381 -- Unrealized Gain/Loss Investments	310.00	-3,200.82	-3,510.82	-1,032.52 %
Total Use of Money and Property	2,060.00	-1,622.96	-3,682.96	-78.78 %
Intergovernmental Revenue-Other				
4840 -- Other Governmental Agencies	475,403.00	384,572.00	-90,831.00	80.89 %
Total Intergovernmental Revenue-Other	475,403.00	384,572.00	-90,831.00	80.89 %
Charges for Services				
5738 -- Planning Studies Services	25,000.00	37,286.29	12,286.29	149.15 %
Total Charges for Services	25,000.00	37,286.29	12,286.29	149.15 %
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	3,000.00	0.00	-3,000.00	0.00 %
Total Miscellaneous Revenue	3,000.00	0.00	-3,000.00	0.00 %
Total Revenues	505,463.00	420,235.33	-85,227.67	83.14 %
Total SB LAFCO	505,463.00	420,235.33	-85,227.67	83.14 %
Total Report	505,463.00	420,235.33	-85,227.67	83.14 %

