

# LAFCO

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## 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

February 6, 2014 (Agenda)

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

### Second Quarter Report – July 1, 2013 through December 31, 2013

Dear Members of the Commission

#### RECOMMENDATION

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

#### DISCUSSION

The Second Quarter Report is attached for the Commission's information and review. The report is particularly useful since the 2013-14 fiscal year is halfway through the expenditure and revenue cycle. With 50% of the year elapsed, expenditures are at 45.93% and revenues are at 98.4%.

Please contact the LAFCO office if you have any questions.

Sincerely,



PAUL HOOD  
Executive Officer

# Expenditure Status

As of: 12/31/2013 (50% 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	6/30/2014 Fiscal Year Adjusted Budget	12/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6210 -- Commissioner/Director/Trustee	16,500.00	3,948.15	12,551.85	23.93 %
6500 -- FICA Contribution	1,172.00	260.40	911.60	22.22 %
6550 -- FICA/Medicare	274.00	60.91	213.09	22.23 %
6700 -- Unemployment Ins Contribution	0.00	252.00	-252.00	--
<b>Total Salaries and Employee Benefits</b>	<b>17,946.00</b>	<b>4,521.46</b>	<b>13,424.54</b>	<b>25.19 %</b>
<b>Services and Supplies</b>				
7324 -- Audit and Accounting Fees	7,000.00	3,525.00	3,475.00	50.36 %
7430 -- Memberships	3,102.00	3,069.00	33.00	98.94 %
7450 -- Office Expense	1,500.00	212.82	1,287.18	14.19 %
7451 -- Postage	2,000.00	0.00	2,000.00	0.00 %
7453 -- Copier Expense	5,000.00	0.00	5,000.00	0.00 %
7460 -- Professional & Special Service	31,900.00	2,635.25	29,264.75	8.26 %
7507 -- ADP Payroll Fees	1,500.00	0.00	1,500.00	0.00 %
7508 -- Legal Fees	35,000.00	13,331.42	21,668.58	38.09 %
7510 -- Contractual Services	174,588.00	92,203.06	82,384.94	52.81 %
7530 -- Publications & Legal Notices	1,000.00	70.72	929.28	7.07 %
7669 -- Cost Allocations	21,851.00	10,925.50	10,925.50	50.00 %
7732 -- Training and Travel	21,000.00	17,174.02	3,825.98	81.78 %
<b>Total Services and Supplies</b>	<b>305,441.00</b>	<b>143,146.79</b>	<b>162,294.21</b>	<b>46.87 %</b>
<b>Other Charges</b>				
7801 -- Electricity	700.00	375.74	324.26	53.68 %
7802 -- Natural Gas	150.00	50.51	99.49	33.67 %
7803 -- Water	150.00	75.30	74.70	50.20 %
7804 -- Refuse	75.00	56.69	18.31	75.59 %
7806 -- Utilities Services	50.00	27.99	22.01	55.98 %

# Expenditure Status

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## Fund 5320 -- SB LAFCO

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	12/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
7895 -- Liability Insurance	3,000.00	2,187.84	812.16	72.93 %
7897 -- Telephone Services	350.00	160.50	189.50	45.86 %
Total Other Charges	4,475.00	2,934.57	1,540.43	65.58 %
Total Expenditures	327,862.00	150,602.82	177,259.18	45.93 %
<b>Changes to Retained Earnings</b>				
<b>Changes to Retained Earnings</b>				
9600 -- Retained Earnings-Inc/Dec	20,000.00	0.00	20,000.00	0.00 %
Total Changes to Retained Earnings	20,000.00	0.00	20,000.00	0.00 %
Total Changes to Retained Earnings	20,000.00	0.00	20,000.00	0.00 %
Total SB LAFCO	347,862.00	150,602.82	197,259.18	43.29 %
Total Report	347,862.00	150,602.82	197,259.18	43.29 %



# Revenue Status

As of: 12/31/2013 (50% 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	6/30/2014 Fiscal Year Adjusted Budget	12/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	1,000.00	276.41	-723.59	27.64 %
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-383.00	-383.00	--
Total Use of Money and Property	1,000.00	-106.59	-1,106.59	-10.66 %
<b>Intergovernmental Revenue-Other</b>				
4840 -- Other Governmental Agencies	314,520.00	314,887.63	367.63	100.12 %
Total Intergovernmental Revenue-Other	314,520.00	314,887.63	367.63	100.12 %
<b>Charges for Services</b>				
5738 -- Planning Studies Services	14,240.00	10,210.00	-4,030.00	71.70 %
Total Charges for Services	14,240.00	10,210.00	-4,030.00	71.70 %
<b>Miscellaneous Revenue</b>				
5909 -- Other Miscellaneous Revenue	500.00	0.00	-500.00	0.00 %
Total Miscellaneous Revenue	500.00	0.00	-500.00	0.00 %
Total Revenues	330,260.00	324,991.04	-5,268.96	98.40 %
Total SB LAFCO	330,260.00	324,991.04	-5,268.96	98.40 %
Total Report	330,260.00	324,991.04	-5,268.96	98.40 %

