

January 12, 2023 (Agenda)

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

Second Quarter Report – July 1, 2022, through December 31, 2022

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 2022-23 were at 38.15% of the operating budget. With 48% of the year elapsed, revenues were at 78.2%. Credit Card was used in the second quarter for Zoom subscription, office supplies, CEQA & 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: 12/22/2022 (48% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 5320

Layout Options: Summarized By = LineItemAccount

Line Item Account	2020/2021 Fiscal Year Actual	2021/2022 Fiscal Year Actual	12/31/2022 Year-To-Date Actual	2022/2023 Fiscal Year Adopted Budget	2022/2023 Fiscal Year Adjusted Budget	2022/2023 Fiscal Year Estimated Actual	2023/2024 Fiscal Year Rcmd Budget	2023/2024 Fiscal Year Adopted Budget	2024/2025 Fiscal Year Proposed Budget
Source of Funds									
Use of Money and Property									
3380 -- Interest Income	1,509.70	1,418.15	697.24	4,000.00	4,000.00	0.00	0.00	0.00	0.00
3381 -- Unrealized Gain/Loss Invstmnts	-1,567.45	-59.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Use of Money and Property	-57.75	1,358.24	697.24	4,000.00	4,000.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue-Other									
4840 -- Other Governmental Agencies	284,982.00	438,000.00	461,939.00	580,072.00	580,072.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue-Other	284,982.00	438,000.00	461,939.00	580,072.00	580,072.00	0.00	0.00	0.00	0.00
Charges for Services									
5738 -- Planning Studies Services	10,288.52	34,530.33	16,000.00	25,000.00	25,000.00	0.00	0.00	0.00	0.00
Charges for Services	10,288.52	34,530.33	16,000.00	25,000.00	25,000.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue									
5909 -- Other Miscellaneous Revenue	45.00	5,889.90	3,247.97	7,135.00	7,135.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	45.00	5,889.90	3,247.97	7,135.00	7,135.00	0.00	0.00	0.00	0.00
Source of Funds	295,257.77	479,778.47	481,884.21	616,207.00	616,207.00	0.00	0.00	0.00	0.00
Use of Funds									
Salaries and Employee Benefits									
6100 -- Regular Salaries	103,740.17	170,724.09	111,015.11	279,087.00	279,087.00	0.00	0.00	0.00	0.00
6210 -- Commissioner/Director/Trustee	27,239.44	22,806.59	7,461.20	22,000.00	22,000.00	0.00	0.00	0.00	0.00
6400 -- Retirement Contribution	8,773.59	12,983.62	8,159.84	24,935.00	24,935.00	0.00	0.00	0.00	0.00
6500 -- FICA Contribution	7,635.33	11,058.39	5,321.33	7,422.00	7,422.00	0.00	0.00	0.00	0.00
6550 -- FICA/Medicare	1,786.07	2,829.95	1,739.73	4,275.00	4,275.00	0.00	0.00	0.00	0.00
6600 -- Health Insurance Contrib	7,241.54	16,939.80	12,843.15	22,500.00	22,500.00	0.00	0.00	0.00	0.00
6610 -- Life & Disability Insur	338.76	3,155.84	1,235.50	3,200.00	3,200.00	0.00	0.00	0.00	0.00
6700 -- Unemployment Ins Contribution	1,940.39	3,477.31	1,309.71	3,863.00	3,863.00	0.00	0.00	0.00	0.00
6900 -- Workers Compensation	965.00	1,196.00	823.65	1,000.00	1,000.00	0.00	0.00	0.00	0.00
Salaries and Employee Benefits	159,660.29	245,171.59	149,909.22	368,282.00	368,282.00	0.00	0.00	0.00	0.00

ATTACHMENT A

Budget Financial Status (Real-Time)

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Services and Supplies									
7120 -- Equipment Maintenance	57.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	7,126.50	11,130.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00
7326 -- Auxiliary Expense	0.00	5,249.97	2,916.65	7,000.00	7,000.00	0.00	0.00	0.00	0.00
7430 -- Memberships	9,137.00	16,263.00	1,250.00	9,500.00	9,500.00	0.00	0.00	0.00	0.00
7450 -- Office Expense	150.00	2,136.14	2,073.32	1,500.00	1,500.00	0.00	0.00	0.00	0.00
7451 -- Postage	75.90	58.00	276.54	250.00	250.00	0.00	0.00	0.00	0.00
7453 -- Copier Expense	135.30	0.00	0.00	500.00	500.00	0.00	0.00	0.00	0.00
7460 -- Professional & Special Service	40,376.71	32,000.00	33,324.98	53,000.00	53,000.00	0.00	0.00	0.00	0.00
7507 -- ADP Payroll Fees	2,071.82	1,873.81	918.91	2,750.00	2,750.00	0.00	0.00	0.00	0.00
7508 -- Legal Fees	94,218.84	51,363.35	19,992.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00
7510 -- Contractual Services	56,327.40	45,348.78	2,328.87	30,000.00	30,000.00	0.00	0.00	0.00	0.00
7530 -- Publications & Legal Notices	1,410.68	2,156.50	1,030.21	2,000.00	2,000.00	0.00	0.00	0.00	0.00
7650 -- Special Departmental Expense	743.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7669 -- Cost Allocations	-34,661.00	14,699.00	10,024.75	38,100.00	38,100.00	0.00	0.00	0.00	0.00
7732 -- Training	2,120.19	2,752.19	9,258.88	29,000.00	29,000.00	0.00	0.00	0.00	0.00
7763 -- Water	2.13	13.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Services and Supplies	179,292.27	185,043.80	83,395.11	233,600.00	233,600.00	0.00	0.00	0.00	0.00
Other Charges									
7801 -- Electricity	432.06	459.47	352.21	500.00	500.00	0.00	0.00	0.00	0.00
7802 -- Natural Gas	133.76	148.44	73.45	175.00	175.00	0.00	0.00	0.00	0.00
7803 -- Water	103.60	133.06	71.00	150.00	150.00	0.00	0.00	0.00	0.00
7804 -- Refuse	147.71	158.08	81.52	200.00	200.00	0.00	0.00	0.00	0.00
7806 -- Utilities Services	42.75	36.94	0.00	100.00	100.00	0.00	0.00	0.00	0.00
7811 -- Cash Assistance Payments	0.00	1,807.66	1,015.00	2,750.00	2,750.00	0.00	0.00	0.00	0.00
7897 -- Telephone Services	372.00	398.88	198.54	450.00	450.00	0.00	0.00	0.00	0.00
Other Charges	1,231.88	3,142.53	1,791.72	4,325.00	4,325.00	0.00	0.00	0.00	0.00
Increase to Retained Earnings									
9600 -- Retained Earnings-Inc/Dec	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00
Increase to Retained Earnings	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00

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Use of Funds	340,184.44	433,357.92	235,096.05	616,207.00	616,207.00	0.00	0.00	0.00	0.00
Net Financial Impact	-44,926.67	46,420.55	246,788.16	0.00	0.00	0.00	0.00	0.00	0.00

Tran Date	Post Date	Merchant Name	Amount	Reference Number	Tran Type	MCC Code	MCC Description	Diverted From Cardholder Name
12/11/2022	12/12/2022	ZOOM.US 888-799-9666	\$39.50	Ref-24011342345000024264548	Purchase	4814	Telecomm Service Inc. Local & Long Dis	NATASHA CARBAJAL
12/9/2022	12/12/2022	PAYMENT - THANK YOU	(\$384.42)	Ref-70005602346555346990010	Payment	6010	Financial Institutions - Banks Savings	
12/7/2022	12/9/2022	SANTA BARBARA TROPHY	\$36.70	Ref-24247602342500663965863	Purchase	5999	Miscellaneous & Specialty Retail Store	NATASHA CARBAJAL
12/1/2022	12/2/2022	USPS PO 0569420003	\$67.20	Ref-24137462336001644207541	Purchase	9402	Postage Stamps	NATASHA CARBAJAL
11/26/2022	11/27/2022	ZOOM.US 888-799-9666	\$14.99	Ref-240113423330000051305088	Purchase	4814	Telecomm Service Inc. Local & Long Dis	NATASHA CARBAJAL
11/18/2022	11/21/2022	PAYMENT - THANK YOU	(\$3,194.15)	Ref-7000560232555535880252	Payment	6010	Financial Institutions - Banks Savings	
11/16/2022	11/17/2022	UCLA EXTENSION CASHIER	\$395.00	Ref-24391212321286399900518	Purchase	8220	College Universities Professional Sc	NATASHA CARBAJAL
11/9/2022	11/10/2022	USPS PO 0569420003	\$66.85	Ref-24137462314001511409028	Purchase	9402	Postage Stamps	NATASHA CARBAJAL
11/9/2022	11/10/2022	CA	\$129.19	Ref-24492152313852162625594	Purchase	2741	Miscellaneous Publishing And Printing	NATASHA CARBAJAL
11/8/2022	11/9/2022	UCLA EXTENSION CASHIER	(\$365.00)	Ref-74391212313286399901917	Credit Voucher	8220	College Universities Professional Sc	NATASHA CARBAJAL
11/2/2022	11/3/2022	VISTAPRINT	\$143.39	Ref-24492152306715076005915	Purchase	2741	Miscellaneous Publishing And Printing	NATASHA CARBAJAL
10/26/2022	10/27/2022	ZOOM.US 888-799-9666	\$14.99	Ref-24011342299000041692438	Purchase	4814	Telecomm Service Inc. Local & Long Dis	NATASHA CARBAJAL
10/21/2022	10/23/2022	HYATT REGENCY JOHN WAYN	\$30.00	Ref-24943002295722890943706	Purchase	3640	Hyatt Hotels	NATASHA CARBAJAL
10/21/2022	10/23/2022	HYATT REGENCY JOHN WAYN	\$439.22	Ref-24943002295722892876466	Purchase	3640	Hyatt Hotels	MIKE PRATER
10/21/2022	10/23/2022	HYATT REGENCY JOHN WAYN	\$658.83	Ref-24943002295722899713845	Purchase	3640	Hyatt Hotels	MIKE PRATER
10/21/2022	10/23/2022	HYATT REGENCY JOHN WAYN	\$658.83	Ref-24943002295722890106643	Purchase	3640	Hyatt Hotels	MIKE PRATER
10/21/2022	10/23/2022	HYATT REGENCY JOHN WAYN	\$439.22	Ref-24943002295722893018183	Purchase	3640	Hyatt Hotels	MIKE PRATER
10/21/2022	10/23/2022	HYATT REGENCY JOHN WAYN	\$439.22	Ref-24943002295722893170604	Purchase	3640	Hyatt Hotels	MIKE PRATER
10/19/2022	10/21/2022	BENIHANA NEWPORT BEACH	\$53.15	Ref-24231682293400286000488	Purchase	5812	Eating Places Restaurants	NATASHA CARBAJAL
10/11/2022	10/12/2022	USPS PO 0569420003	\$1.92	Ref-24137462285001504076748	Purchase	9402	Postage Stamps	NATASHA CARBAJAL
10/11/2022	10/12/2022	UCLA EXTENSION CASHIER	\$395.00	Ref-24391212285286399900652	Purchase	8220	College Universities Professional Sc	NATASHA CARBAJAL
10/11/2022	10/12/2022	PAYMENT - THANK YOU	(\$285.41)	Ref-7000560228555285480018	Payment	6010	Financial Institutions - Banks Savings	
10/4/2022	10/5/2022	USPS PO 0569470009	\$1.92	Ref-24137462278001469326038	Purchase	9402	Postage Stamps	NATASHA CARBAJAL