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09/15/23

Accrual Basis

LAFCO
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Fees	654.69	15,000.00	-14,345.31	4.4%
4120 · Revenue - Agency Payments	0.00	545,000.00	-545,000.00	0.0%
4700 · Revenue Interest	1.73			
Total Income	656.42	560,000.00	-559,343.58	0.1%
Expense				
5100 · Salaries and benefits				
5200 · Employees Wage - Regular	47,076.60	300,000.00	-252,923.40	15.7%
5311 · Employee Assistance	21.36	500.00	-478.64	4.3%
5320 · Health Insurance Employer	4,866.05	30,000.00	-25,133.95	16.2%
5340 · Retirement - CALPERS	3,533.90	30,000.00	-26,466.10	11.8%
5350 · In-Lieu Health Insurance	865.40	4,500.00	-3,634.60	19.2%
5400 · Payroll Tax - Medicare	664.98	3,500.00	-2,835.02	19.0%
5420 · Payroll Tax - SUI/ETT	0.00	1,500.00	-1,500.00	0.0%
5440 · Employee Disability Ins	136.50	1,500.00	-1,363.50	9.1%
5470 · Employee Unemployment Ins	-866.94			
6800 · Accrued Leave	0.00	28,500.00	-28,500.00	0.0%
5100 · Salaries and benefits - Other	2,168.05			
Total 5100 · Salaries and benefits	58,465.90	400,000.00	-341,534.10	14.6%
5450 · Workers Comp Insurance	322.62	2,000.00	-1,677.38	16.1%
5460 · Gen. Liability Insurance	3,442.07	30,000.00	-26,557.93	11.5%
6000 · Information Services	922.53	20,000.00	-19,077.47	4.6%
6010 · Environmental Doc Filing Fee	50.00	1,000.00	-950.00	5.0%
6020 · Accounting Services	970.66	15,000.00	-14,029.34	6.5%
6030 · Annual Audit	2,350.00	10,000.00	-7,650.00	23.5%
6040 · Cell & Telephone Services	411.67	2,000.00	-1,588.33	20.6%
6050 · Copies	105.98	500.00	-394.02	21.2%
6060 · GIS Maps	0.00	500.00	-500.00	0.0%
6070 · Lease Payment - Building	4,210.48	27,000.00	-22,789.52	15.6%
6080 · Legal Notices	0.00	1,000.00	-1,000.00	0.0%
6090 · Legal Services	1,962.85	24,000.00	-22,037.15	8.2%
6095 · Meals	50.55			
6100 · Memberships	0.00	2,000.00	-2,000.00	0.0%
6105 · Memberships - CALAFCO	990.84	4,000.00	-3,009.16	24.8%
6210 · Office Expense	0.00	2,000.00	-2,000.00	0.0%
6300 · Operating Contingency	350.00	20,000.00	-19,650.00	1.8%
6400 · Postage	4.89	1,000.00	-995.11	0.5%
6500 · Professional Services				
6501 · MSR Outsourcing	15,430.00	0.00	15,430.00	100.0%
6500 · Professional Services - Other	0.00	30,000.00	-30,000.00	0.0%
Total 6500 · Professional Services	15,430.00	30,000.00	-14,570.00	51.4%
6600 · Publications	0.00	500.00	-500.00	0.0%
6705 · Rents/Leases-Equipment	439.72	3,000.00	-2,560.28	14.7%
6710 · Utilities	413.71	3,000.00	-2,586.29	13.8%
6750 · Staff Development	3,075.00	15,000.00	-11,925.00	20.5%
6770 · Transportation	339.20	6,500.00	-6,160.80	5.2%
7000 · Bank Charges	30.00			
Total Expense	94,338.67	620,000.00	-525,661.33	15.2%
Net Ordinary Income	-93,682.25	-60,000.00	-33,682.25	156.1%
Other Income/Expense				
Other Income				
4100 · Fund Balance from Previous Year	0.00	60,000.00	-60,000.00	0.0%
Total Other Income	0.00	60,000.00	-60,000.00	0.0%
Net Other Income	0.00	60,000.00	-60,000.00	0.0%
Net Income	-93,682.25	0.00	-93,682.25	100.0%