

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

Accrual Basis

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Fees	5,654.69	15,000.00	-9,345.31	37.7%
4120 · Revenue - Agency Payments	545,000.00	545,000.00	0.00	100.0%
4700 · Revenue Interest	3.60			
Total Income	550,658.29	560,000.00	-9,341.71	98.3%
Expense				
5100 · Salaries and benefits				
5200 · Employees Wage - Regular	121,336.73	300,000.00	-178,663.27	40.4%
5311 · Employee Assistance	56.32	500.00	-443.68	11.3%
5320 · Health Insurance Employer	12,651.73	30,000.00	-17,348.27	42.2%
5340 · Retirement - CALPERS	14,992.34	30,000.00	-15,007.66	50.0%
5350 · In-Lieu Health Insurance	2,250.04	4,500.00	-2,249.96	50.0%
5400 · Payroll Tax - Medicare	1,746.15	3,500.00	-1,753.85	49.9%
5420 · Payroll Tax - SUI/ETT	0.00	1,500.00	-1,500.00	0.0%
5440 · Employee Disability Ins	364.00	1,500.00	-1,136.00	24.3%
5470 · Employee Unemployment Ins	-866.94			
6800 · Accrued Leave	0.00	28,500.00	-28,500.00	0.0%
Total 5100 · Salaries and benefits	152,530.37	400,000.00	-247,469.63	38.1%
5450 · Workers Comp Insurance	459.92	2,000.00	-1,540.08	23.0%
5460 · Gen. Liability Insurance	7,632.39	30,000.00	-22,367.61	25.4%
6000 · Information Services	8,209.39	20,000.00	-11,790.61	41.0%
6010 · Environmental Doc Filing Fee	50.00	1,000.00	-950.00	5.0%
6020 · Accounting Services	2,777.57	15,000.00	-12,222.43	18.5%
6030 · Annual Audit	10,425.00	10,000.00	425.00	104.3%
6040 · Cell & Telephone Services	1,440.27	2,000.00	-559.73	72.0%
6050 · Copies	293.03	500.00	-206.97	58.6%
6060 · GIS Maps	0.00	500.00	-500.00	0.0%
6070 · Lease Payment - Building	15,092.32	27,000.00	-11,907.68	55.9%
6080 · Legal Notices	0.00	1,000.00	-1,000.00	0.0%
6090 · Legal Services	11,172.37	24,000.00	-12,827.63	46.6%
6095 · Meals	50.55			
6100 · Memberships	1,900.00	2,000.00	-100.00	95.0%
6105 · Memberships - CALAFCO	2,784.00	4,000.00	-1,216.00	69.6%
6210 · Office Expense	249.50	2,000.00	-1,750.50	12.5%
6300 · Operating Contingency	5,215.00	20,000.00	-14,785.00	26.1%
6400 · Postage	108.39	1,000.00	-891.61	10.8%
6500 · Professional Services				
6501 · MSR Outsourcing	16,845.00	0.00	16,845.00	100.0%
6500 · Professional Services - Other	0.00	30,000.00	-30,000.00	0.0%
Total 6500 · Professional Services	16,845.00	30,000.00	-13,155.00	56.2%
6600 · Publications	213.16	500.00	-286.84	42.6%
6705 · Rents/Leases-Equipment	1,710.89	3,000.00	-1,289.11	57.0%
6710 · Utilities	1,201.68	3,000.00	-1,798.32	40.1%
6750 · Staff Development	6,589.02	15,000.00	-8,410.98	43.9%
6770 · Transportation	2,114.09	6,500.00	-4,385.91	32.5%
7000 · Bank Charges	90.00			
Total Expense	249,153.91	620,000.00	-370,846.09	40.2%
Net Ordinary Income	301,504.38	-60,000.00	361,504.38	-502.5%
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	301,504.38	0.00	301,504.38	100.0%