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11/28/23

Accrual Basis

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

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Fees	654.69	15,000.00	-14,345.31	4.4%
4120 · Revenue - Agency Payments	545,000.00	545,000.00	0.00	100.0%
4700 · Revenue Interest	2.90			
<b>Total Income</b>	<b>545,657.59</b>	<b>560,000.00</b>	<b>-14,342.41</b>	<b>97.4%</b>
<b>Expense</b>				
5100 · Salaries and benefits				
5200 · Employees Wage - Regular	83,587.12	300,000.00	-216,412.88	27.9%
5311 · Employee Assistance	42.72	500.00	-457.28	8.5%
5320 · Health Insurance Employer	8,758.89	30,000.00	-21,241.11	29.2%
5340 · Retirement - CALPERS	6,380.65	30,000.00	-23,619.35	21.3%
5350 · In-Lieu Health Insurance	1,557.72	4,500.00	-2,942.28	34.6%
5400 · Payroll Tax - Medicare	1,202.85	3,500.00	-2,297.15	34.4%
5420 · Payroll Tax - SUI/ETT	0.00	1,500.00	-1,500.00	0.0%
5440 · Employee Disability Ins	273.00	1,500.00	-1,227.00	18.2%
5470 · Employee Unemployment Ins	-866.94			
6800 · Accrued Leave	0.00	28,500.00	-28,500.00	0.0%
5100 · Salaries and benefits - Other	3,942.61			
<b>Total 5100 · Salaries and benefits</b>	<b>104,878.62</b>	<b>400,000.00</b>	<b>-295,121.38</b>	<b>26.2%</b>
5450 · Workers Comp Insurance	294.38	2,000.00	-1,705.62	14.7%
5460 · Gen. Liability Insurance	5,537.23	30,000.00	-24,462.77	18.5%
6000 · Information Services	4,355.46	20,000.00	-15,644.54	21.8%
6010 · Environmental Doc Filing Fee	50.00	1,000.00	-950.00	5.0%
6020 · Accounting Services	1,705.67	15,000.00	-13,294.33	11.4%
6030 · Annual Audit	2,350.00	10,000.00	-7,650.00	23.5%
6040 · Cell & Telephone Services	820.17	2,000.00	-1,179.83	41.0%
6050 · Copies	166.69	500.00	-333.31	33.3%
6060 · GIS Maps	0.00	500.00	-500.00	0.0%
6070 · Lease Payment - Building	10,704.02	27,000.00	-16,295.98	39.6%
6080 · Legal Notices	0.00	1,000.00	-1,000.00	0.0%
6090 · Legal Services	3,679.75	24,000.00	-20,320.25	15.3%
6095 · Meals	50.55			
6100 · Memberships	1,900.00	2,000.00	-100.00	95.0%
6105 · Memberships - CALAFCO	1,633.68	4,000.00	-2,366.32	40.8%
6210 · Office Expense	44.76	2,000.00	-1,955.24	2.2%
6300 · Operating Contingency	350.00	20,000.00	-19,650.00	1.8%
6400 · Postage	56.64	1,000.00	-943.36	5.7%
6500 · Professional Services				
6501 · MSR Outsourcing	18,410.00	0.00	18,410.00	100.0%
6500 · Professional Services - Other	0.00	30,000.00	-30,000.00	0.0%
<b>Total 6500 · Professional Services</b>	<b>18,410.00</b>	<b>30,000.00</b>	<b>-11,590.00</b>	<b>61.4%</b>
6600 · Publications	0.00	500.00	-500.00	0.0%
6705 · Rents/Leases-Equipment	923.77	3,000.00	-2,076.23	30.8%
6710 · Utilities	711.46	3,000.00	-2,288.54	23.7%
6750 · Staff Development	5,479.02	15,000.00	-9,520.98	36.5%
6770 · Transportation	1,814.09	6,500.00	-4,685.91	27.9%
7000 · Bank Charges	107.50			
<b>Total Expense</b>	<b>166,023.46</b>	<b>620,000.00</b>	<b>-453,976.54</b>	<b>26.8%</b>
<b>Net Ordinary Income</b>	<b>379,634.13</b>	<b>-60,000.00</b>	<b>439,634.13</b>	<b>-632.7%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
4100 · Fund Balance from Previous Year	0.00	60,000.00	-60,000.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>60,000.00</b>	<b>-60,000.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>60,000.00</b>	<b>-60,000.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>379,634.13</b>	<b>0.00</b>	<b>379,634.13</b>	<b>100.0%</b>