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02/13/23

Accrual Basis

LAFCO
Profit & Loss Budget vs. Actual
July 2022 through June 2023

| | Jul '22 - Jun 23 | Budget | \$ Over Budget | % of Budget |
|---|------------------|------------|----------------|-------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4000 · Fees | 657.38 | 15,000.00 | -14,342.62 | 4.4% |
| 4120 · Revenue - Agency Payments | 506,123.00 | 506,123.00 | 0.00 | 100.0% |
| 4700 · Revenue Interest | 7.52 | 500.00 | -492.48 | 1.5% |
| Total Income | 506,787.90 | 521,623.00 | -14,835.10 | 97.2% |
| Expense | | | | |
| 6210 · Office Expense | 860.67 | 1,485.00 | -624.33 | 58.0% |
| 6070 · Lease Payment - Building | 12,386.20 | 24,527.00 | -12,140.80 | 50.5% |
| 6710 · Utilities | 1,360.92 | 2,040.00 | -679.08 | 66.7% |
| 5100 · Salaries and benefits | | | | |
| 6800 · Accrued Leave | 9,050.15 | 28,557.00 | -19,506.85 | 31.7% |
| 5311 · Employee Assistance | 40.16 | 385.00 | -344.84 | 10.4% |
| 5420 · Payroll Tax - SUI/ETT | 224.00 | 1,300.00 | -1,076.00 | 17.2% |
| 5400 · Payroll Tax - Medicare | 1,883.46 | 3,207.00 | -1,323.54 | 58.7% |
| 5440 · Employee Disability Ins | 19.92 | 1,172.00 | -1,152.08 | 1.7% |
| 5350 · In-Lieu Health Insurance | 2,769.28 | | | |
| 5340 · Retirement - CALPERS | 16,412.70 | 44,328.00 | -27,915.30 | 37.0% |
| 5320 · Health Insurance Employer | 14,385.60 | 32,371.00 | -17,985.40 | 44.4% |
| 5310 · Flex Benefits | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| 5230 · Employee Wage - Overtime | 0.00 | 524.00 | -524.00 | 0.0% |
| 5200 · Employees Wage - Regular | 130,720.88 | 286,144.00 | -155,423.12 | 45.7% |
| 5100 · Salaries and benefits - Other | 5,043.09 | | | |
| Total 5100 · Salaries and benefits | 180,549.24 | 403,988.00 | -223,438.76 | 44.7% |
| 5000 · Fees- Expense | 90.00 | | | |
| 5450 · Workers Comp Insurance | 395.88 | 1,725.00 | -1,329.12 | 22.9% |
| 5460 · Gen. Liability Insurance | 7,333.06 | 26,530.00 | -19,196.94 | 27.6% |
| 6000 · Information Services | 8,284.76 | 23,760.00 | -15,475.24 | 34.9% |
| 6010 · Environmental Doc Filing Fee | 50.00 | 625.00 | -575.00 | 8.0% |
| 6020 · Accounting Services | 8,236.19 | 7,188.00 | 1,048.19 | 114.6% |
| 6030 · Annual Audit | 350.00 | 8,450.00 | -8,100.00 | 4.1% |
| 6040 · Cell & Telephone Services | 1,900.53 | 3,840.00 | -1,939.47 | 49.5% |
| 6050 · Copies | 199.54 | 480.00 | -280.46 | 41.6% |
| 6060 · GIS Maps | 0.00 | 180.00 | -180.00 | 0.0% |
| 6080 · Legal Notices | 77.00 | 726.00 | -649.00 | 10.6% |
| 6090 · Legal Services | 16,154.50 | 22,000.00 | -5,845.50 | 73.4% |
| 6100 · Memberships | 1,814.00 | 1,850.00 | -36.00 | 98.1% |
| 6105 · Memberships - CALAFCO | 2,249.94 | 3,677.00 | -1,427.06 | 61.2% |
| 6300 · Operating Contingency | 350.00 | 14,567.00 | -14,217.00 | 2.4% |
| 6400 · Postage | 149.50 | 800.00 | -650.50 | 18.7% |

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| 6500 · Professional Services | | | | |
| 6503 · Professional Services - Other | 5,118.75 | | | |
| 6501 · MSR Outsourcing | 2,800.00 | 50,000.00 | -47,200.00 | 5.6% |
| Total 6500 · Professional Services | 7,918.75 | 50,000.00 | -42,081.25 | 15.8% |
| 6600 · Publications | 0.00 | 387.00 | -387.00 | 0.0% |
| 6705 · Rents/Leases-Equipment | 1,177.04 | 2,136.00 | -958.96 | 55.1% |
| 6750 · Staff Development | 5,315.82 | 9,000.00 | -3,684.18 | 59.1% |
| 6770 · Transportation | 2,480.25 | 4,260.00 | -1,779.75 | 58.2% |
| 7000 · Bank Charges | 20.00 | | | |
| 6560 · Payroll Processing Expenses | 4,620.10 | | | |
| Total Expense | 264,323.89 | 614,221.00 | -349,897.11 | 43.0% |
| Net Ordinary Income | 242,464.01 | -92,598.00 | 335,062.01 | -261.8% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 4100 · Fund Balance from Previous Year | 0.00 | 92,598.00 | -92,598.00 | 0.0% |
| Total Other Income | 0.00 | 92,598.00 | -92,598.00 | 0.0% |
| Net Other Income | 0.00 | 92,598.00 | -92,598.00 | 0.0% |
| Net Income | 242,464.01 | 0.00 | 242,464.01 | 100.0% |