

**LAFCO**  
**Profit & Loss Budget vs. Actual**  
 July 1, 2021 through April 15, 2022

|  | Jul 1, '21 - Apr 15, 22 | Budget            | \$ Over Budget    | % of Budget   |
|--|-------------------------|-------------------|-------------------|---------------|
| <b>Ordinary Income/Expense</b>         |                         |                   |                   |               |
| <b>Income</b>                          |                         |                   |                   |               |
| 4500 · Revenue from Reserve            | 0.00                    | 5,000.00          | -5,000.00         | 0.0%          |
| 4113 · Unrestricted Net Position       | 0.00                    | 0.00              | 0.00              | 0.0%          |
| 4005 · Filing Fees Defd Inflows        | 0.00                    | 0.00              | 0.00              | 0.0%          |
| 4111 · Fund Balance (nonspendable)     | 0.00                    | 0.00              | 0.00              | 0.0%          |
| 4600 · Special Studies Funding         | 0.00                    | 0.00              | 0.00              | 0.0%          |
| 4000 · Fees                            | 5,000.00                | 14,705.00         | -9,705.00         | 34.0%         |
| 4010 · Fees - Other                    | 0.00                    | 0.00              | 0.00              | 0.0%          |
| 4100 · Fund Balance from Previous Year | 0.00                    | 48,530.00         | -48,530.00        | 0.0%          |
| 4110 · Reserves Fund - Accrued         | 0.00                    | 0.00              | 0.00              | 0.0%          |
| 4120 · Revenue - Agency Payments       | 463,817.00              | 463,817.00        | 0.00              | 100.0%        |
| 4700 · Revenue Interest                | 17.40                   | 500.00            | -482.60           | 3.48%         |
| 4710 · Revenue Dividends (Reinvested)  | 0.00                    | 0.00              | 0.00              | 0.0%          |
| 4190 · Refunds                         | 0.00                    | 0.00              | 0.00              | 0.0%          |
| <b>Total Income</b>                    | <b>468,834.40</b>       | <b>532,552.00</b> | <b>-63,717.60</b> | <b>88.04%</b> |
| <b>Expense</b>                         |                         |                   |                   |               |
| 6065 · Interest Expense                | 0.00                    | 0.00              | 0.00              | 0.0%          |
| 6710 · Utilities                       | 1,459.05                | 2,040.00          | -580.95           | 71.52%        |
| 5345 · Pension Expense GASB 68         | 0.00                    | 0.00              | 0.00              | 0.0%          |
| 6900 · Transfer to Reserve             | 0.00                    | 0.00              | 0.00              | 0.0%          |
| 6055 · Depreciation Expense            | 0.00                    | 0.00              | 0.00              | 0.0%          |
| 66900 · Reconciliation Discrepancies   | 0.00                    | 0.00              | 0.00              | 0.0%          |
| 6620 · Subscriptions                   | 0.00                    | 0.00              | 0.00              | 0.0%          |
| 5100 · Salaries and benefits           |                         |                   |                   |               |
| 6800 · Accrued Leave                   | -18,466.34              | 28,557.00         | -47,023.34        | -64.67%       |
| 5311 · Employee Assistance             | 65.56                   | 385.00            | -319.44           | 17.03%        |
| 5430 · Payroll Tax - FUTA              | 0.00                    | 0.00              | 0.00              | 0.0%          |
| 5420 · Payroll Tax - SUI/ETT           | 679.60                  | 1,300.00          | -620.40           | 52.28%        |
| 5410 · Payroll Tax - O.A.S.D.I.        | 520.80                  | 0.00              | 520.80            | 100.0%        |
| 5400 · Payroll Tax - Medicare          | 1,798.88                | 3,207.00          | -1,408.12         | 56.09%        |
| 5440 · Employee Disability Ins         | 198.96                  | 1,172.00          | -973.04           | 16.98%        |
| 5470 · Employee Unemployment Ins       | 0.00                    | 0.00              | 0.00              | 0.0%          |
| 5350 · In-Lieu Health Insurance        | 519.24                  | 0.00              | 519.24            | 100.0%        |
| 5340 · Retirement - CALPERS            | 23,234.33               | 44,328.00         | -21,093.67        | 52.42%        |
| 5320 · Health Insurance Employer       | 22,773.36               | 32,371.00         | -9,597.64         | 70.35%        |
| 5325 · Health Insurance Employee       | 0.00                    | 0.00              | 0.00              | 0.0%          |
| 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%          |
| 5210 · Employee Wage - Temporary       | 0.00                    | 0.00              | 0.00              | 0.0%          |
| 5200 · Employees Wage - Regular        | 128,619.06              | 201,173.00        | -72,553.94        | 63.94%        |
| 5300 · Deferred Comp Match             | 0.00                    | 0.00              | 0.00              | 0.0%          |

**LAFCO**  
**Profit & Loss Budget vs. Actual**  
 July 1, 2021 through April 15, 2022

|   | Jul 1, '21 - Apr 15, 22 | Budget            | \$ Over Budget     | % of Budget   |
|---|-------------------------|-------------------|--------------------|---------------|
| 5100 · Salaries and benefits - Other      | 0.00                    | 0.00              | 0.00               | 0.0%          |
| <b>Total 5100 · Salaries and benefits</b> | <b>159,943.45</b>       | <b>319,017.00</b> | <b>-159,073.55</b> | <b>50.14%</b> |
| 5000 · Fees- Expense                      | 75.00                   | 0.00              | 75.00              | 100.0%        |
| 5450 · Workers Comp Insurance             | 577.31                  | 1,480.00          | -902.69            | 39.01%        |
| 5460 · Gen. Liability Insurance           | 11,889.80               | 26,530.00         | -14,640.20         | 44.82%        |
| 6000 · Information Services               | 10,447.60               | 23,760.00         | -13,312.40         | 43.97%        |
| 6010 · Environmental Doc Filing Fee       | 0.00                    | 625.00            | -625.00            | 0.0%          |
| 6020 · Accounting Services                | 9,340.43                | 6,188.00          | 3,152.43           | 150.94%       |
| 6030 · Annual Audit                       | 6,300.00                | 8,450.00          | -2,150.00          | 74.56%        |
| 6040 · Cell & Telephone Services          | 3,088.87                | 3,840.00          | -751.13            | 80.44%        |
| 6050 · Copies                             | 372.83                  | 480.00            | -107.17            | 77.67%        |
| 6060 · GIS Maps                           | 0.00                    | 180.00            | -180.00            | 0.0%          |
| 6070 · Lease Payment - Building           | 18,157.25               | 24,141.00         | -5,983.75          | 75.21%        |
| 6080 · Legal Notices                      | 168.00                  | 726.00            | -558.00            | 23.14%        |
| 6090 · Legal Services                     | 26,737.90               | 19,000.00         | 7,737.90           | 140.73%       |
| 6100 · Memberships                        | 1,756.00                | 1,850.00          | -94.00             | 94.92%        |
| 6105 · Memberships - CALAFCO              | 3,677.00                | 3,677.00          | 0.00               | 100.0%        |
| 6200 · Office Equipment                   | 0.00                    | 0.00              | 0.00               | 0.0%          |
| 6210 · Office Expense                     | 1,452.32                | 1,485.00          | -32.68             | 97.8%         |
| 6230 · Office Repairs                     | 0.00                    | 0.00              | 0.00               | 0.0%          |
| 6300 · Operating Contingency              | 700.00                  | 13,687.00         | -12,987.00         | 5.11%         |
| 6350 · Payroll Service                    | 0.00                    | 0.00              | 0.00               | 0.0%          |
| 6400 · Postage                            | 21.34                   | 800.00            | -778.66            | 2.67%         |
| 6450 · Private Auto Mileage               | 0.00                    | 0.00              | 0.00               | 0.0%          |
| 6500 · Professional Services              |                         |                   |                    |               |
| 6503 · Professional Services - Other      | 0.00                    | 19,975.00         | -19,975.00         | 0.0%          |
| 6502 · CEQA Studies                       | 0.00                    | 0.00              | 0.00               | 0.0%          |
| 6501 · MSR Outsourcing                    | 29,456.75               | 43,000.00         | -13,543.25         | 68.5%         |
| 6500 · Professional Services - Other      | 0.00                    | 0.00              | 0.00               | 0.0%          |
| <b>Total 6500 · Professional Services</b> | <b>29,456.75</b>        | <b>62,975.00</b>  | <b>-33,518.25</b>  | <b>46.78%</b> |
| 6600 · Publications                       | 350.58                  | 387.00            | -36.42             | 90.59%        |
| 6610 · Records Storage                    | 0.00                    | 0.00              | 0.00               | 0.0%          |
| 6700 · Rental Vehicles                    | 0.00                    | 0.00              | 0.00               | 0.0%          |
| 6705 · Rents/Leases-Equipment             | 1,484.39                | 2,136.00          | -651.61            | 69.49%        |
| 6750 · Staff Development                  | -720.00                 | 4,838.00          | -5,558.00          | -14.88%       |
| 6760 · Stipends                           | 0.00                    | 0.00              | 0.00               | 0.0%          |
| 6770 · Transportation                     | 1,404.92                | 4,260.00          | -2,855.08          | 32.98%        |
| 7000 · Bank Charges                       | 50.00                   | 0.00              | 50.00              | 100.0%        |
| 6810 · Future Retirement                  | 0.00                    | 0.00              | 0.00               | 0.0%          |
| 6560 · Payroll Processing Expenses        | 0.00                    | 0.00              | 0.00               | 0.0%          |
| <b>Total Expense</b>                      | <b>288,190.79</b>       | <b>532,552.00</b> | <b>-244,361.21</b> | <b>54.12%</b> |