

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	3,568.05	15,000.00	-11,431.95	23.8%
4120 · Revenue - Agency Payments	545,000.00	545,000.00	0.00	100.0%
4700 · Revenue Interest	9.20			
Total Income	<u>548,577.25</u>	<u>560,000.00</u>	<u>-11,422.75</u>	<u>98.0%</u>
Expense				
5100 · Salaries and benefits				
5200 · Employees Wage - Regular	206,105.21	300,000.00	-93,894.79	68.7%
5311 · Employee Assistance	77.04	500.00	-422.96	15.4%
5320 · Health Insurance Employer	19,464.20	30,000.00	-10,535.80	64.9%
5340 · Retirement - CALPERS	23,731.58	30,000.00	-6,268.42	79.1%
5350 · In-Lieu Health Insurance	3,807.76	4,500.00	-692.24	84.6%
5400 · Payroll Tax - Medicare	2,973.19	3,500.00	-526.81	84.9%
5420 · Payroll Tax - SUI/ETT	238.00	1,500.00	-1,262.00	15.9%
5440 · Employee Disability Ins	491.90	1,500.00	-1,008.10	32.8%
5470 · Employee Unemployment Ins	-866.94			
6800 · Accrued Leave	0.00	28,500.00	-28,500.00	0.0%
Total 5100 · Salaries and benefits	<u>256,021.94</u>	<u>400,000.00</u>	<u>-143,978.06</u>	<u>64.0%</u>
5450 · Workers Comp Insurance	791.00	2,000.00	-1,209.00	39.6%
5460 · Gen. Liability Insurance	11,822.71	30,000.00	-18,177.29	39.4%
6000 · Information Services	14,208.58	20,000.00	-5,791.42	71.0%
6010 · Environmental Doc Filing Fee	50.00	1,000.00	-950.00	5.0%
6020 · Accounting Services	3,909.52	15,000.00	-11,090.48	26.1%
6030 · Annual Audit	10,425.00	10,000.00	425.00	104.3%
6040 · Cell & Telephone Services	2,403.73	2,000.00	403.73	120.2%
6050 · Copies	467.45	500.00	-32.55	93.5%
6060 · GIS Maps	0.00	500.00	-500.00	0.0%
6070 · Lease Payment - Building	26,063.07	27,000.00	-936.93	96.5%
6080 · Legal Notices	182.00	1,000.00	-818.00	18.2%
6090 · Legal Services	20,466.37	24,000.00	-3,533.63	85.3%
6095 · Meals	50.55			
6100 · Memberships	1,900.00	2,000.00	-100.00	95.0%
6105 · Memberships - CALAFCO	4,176.00	4,000.00	176.00	104.4%
6210 · Office Expense	1,458.40	2,000.00	-541.60	72.9%
6300 · Operating Contingency	5,215.00	20,000.00	-14,785.00	26.1%
6400 · Postage	166.65	1,000.00	-833.35	16.7%
6500 · Professional Services				
6501 · MSR Outsourcing	28,368.00	0.00	28,368.00	100.0%
6500 · Professional Services - Other	1,360.00	30,000.00	-28,640.00	4.5%
Total 6500 · Professional Services	<u>29,728.00</u>	<u>30,000.00</u>	<u>-272.00</u>	<u>99.1%</u>
6600 · Publications	314.66	500.00	-185.34	62.9%
6705 · Rents/Leases-Equipment	2,678.99	3,000.00	-321.01	89.3%
6710 · Utilities	2,317.60	3,000.00	-682.40	77.3%
6750 · Staff Development	7,212.63	15,000.00	-7,787.37	48.1%
6770 · Transportation	2,730.55	6,500.00	-3,769.45	42.0%
7000 · Bank Charges	165.00			
Total Expense	<u>404,925.40</u>	<u>620,000.00</u>	<u>-215,074.60</u>	<u>65.3%</u>
Net Ordinary Income	<u>143,651.85</u>	<u>-60,000.00</u>	<u>203,651.85</u>	<u>-239.4%</u>
Other Income/Expense				
Other Income				
4100 · Fund Balance from Previous Year	0.00	60,000.00	-60,000.00	0.0%
Total Other Income	<u>0.00</u>	<u>60,000.00</u>	<u>-60,000.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>60,000.00</u>	<u>-60,000.00</u>	<u>0.0%</u>
Net Income	<u><u>143,651.85</u></u>	<u><u>0.00</u></u>	<u><u>143,651.85</u></u>	<u><u>100.0%</u></u>

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Accrual Basis

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Fees	0.00	15,000.00	-15,000.00	0.0%
4120 · Revenue - Agency Payments	0.00	575,000.00	-575,000.00	0.0%
Total Income	0.00	590,000.00	-590,000.00	0.0%
Expense				
5100 · Salaries and benefits				
5200 · Employees Wage - Regular	0.00	300,000.00	-300,000.00	0.0%
5311 · Employee Assistance	7.12	500.00	-492.88	1.4%
5320 · Health Insurance Employer	0.00	30,000.00	-30,000.00	0.0%
5340 · Retirement - CALPERS	0.00	30,000.00	-30,000.00	0.0%
5350 · In-Lieu Health Insurance	0.00	4,500.00	-4,500.00	0.0%
5400 · Payroll Tax - Medicare	0.00	3,500.00	-3,500.00	0.0%
5420 · Payroll Tax - SUI/ETT	0.00	1,500.00	-1,500.00	0.0%
5440 · Employee Disability Ins	45.50	1,500.00	-1,454.50	3.0%
6800 · Accrued Leave	0.00	28,500.00	-28,500.00	0.0%
Total 5100 · Salaries and benefits	52.62	400,000.00	-399,947.38	0.0%
5450 · Workers Comp Insurance	82.77	2,000.00	-1,917.23	4.1%
5460 · Gen. Liability Insurance	1,047.58	30,000.00	-28,952.42	3.5%
6000 · Information Services	0.00	20,000.00	-20,000.00	0.0%
6010 · Environmental Doc Filing Fee	0.00	1,000.00	-1,000.00	0.0%
6020 · Accounting Services	0.00	15,000.00	-15,000.00	0.0%
6030 · Annual Audit	0.00	10,000.00	-10,000.00	0.0%
6040 · Cell & Telephone Services	0.00	2,000.00	-2,000.00	0.0%
6050 · Copies	0.00	500.00	-500.00	0.0%
6060 · GIS Maps	0.00	500.00	-500.00	0.0%
6070 · Lease Payment - Building	2,194.13	27,000.00	-24,805.87	8.1%
6080 · Legal Notices	0.00	1,000.00	-1,000.00	0.0%
6090 · Legal Services	0.00	24,000.00	-24,000.00	0.0%
6100 · Memberships	0.00	2,000.00	-2,000.00	0.0%
6105 · Memberships - CALAFCO	4,275.00	4,000.00	275.00	106.9%
6210 · Office Expense	0.00	2,000.00	-2,000.00	0.0%
6300 · Operating Contingency	0.00	20,000.00	-20,000.00	0.0%
6400 · Postage	0.00	1,000.00	-1,000.00	0.0%
6500 · Professional Services				
6501 · MSR Outsourcing	0.00	30,000.00	-30,000.00	0.0%
Total 6500 · Professional Services	0.00	30,000.00	-30,000.00	0.0%
6600 · Publications	0.00	500.00	-500.00	0.0%
6705 · Rents/Leases-Equipment	191.87	3,000.00	-2,808.13	6.4%
6710 · Utilities	0.00	3,000.00	-3,000.00	0.0%
6750 · Staff Development	0.00	15,000.00	-15,000.00	0.0%
6770 · Transportation	100.00	6,500.00	-6,400.00	1.5%
Total Expense	7,943.97	620,000.00	-612,056.03	1.3%
Net Ordinary Income	-7,943.97	-30,000.00	22,056.03	26.5%
Other Income/Expense				
Other Income				
4100 · Fund Balance from Previous Year	0.00	30,000.00	-30,000.00	0.0%
Total Other Income	0.00	30,000.00	-30,000.00	0.0%
Net Other Income	0.00	30,000.00	-30,000.00	0.0%
Net Income	-7,943.97	0.00	-7,943.97	100.0%