

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT****1C****September 2017 Detailed Budget Comparison 2017/2018 YTD**

For the Period: 7/1/2017 to 9/30/2017							10/16/2017
	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal		% Bud
<b>Fund: 10 - LSCSD General Fund</b>							
<b>Revenues</b>							
Dept: 00							
4055.000 Misc Operational Income	500.00	500.00	259.00	140.00	241.00		51.8
4070.000 Antenna Lease Revenue	22,655.00	22,655.00	4,125.58	0.00	18,529.42		18.2
5050.000 Transfer Fees	3,000.00	3,000.00	940.00	300.00	2,060.00		31.3
5080.000 Interest Earned-OPS	200.00	200.00	53.34	18.29	146.66		26.7
5081.000 Interest Earned-RSV	750.00	750.00	0.00	0.00	750.00		0.0
Dept: 22 Medical Clinic							
4053.000 Medical Clinic Revenue	60,264.00	60,264.00	15,066.00	0.00	45,198.00		25.0
<b>Revenues</b>	<b>87,369.00</b>	<b>87,369.00</b>	<b>20,443.92</b>	<b>458.29</b>	<b>66,925.08</b>		<b>23.4</b>
<b>Expenditures</b>							
Dept: 01 General Admin							
7002.000 Admin Overhead Alloc	-380,259.00	-381,759.00	-137,352.50	-36,068.54	-244,406.50		36.0
7026.000 Contract Services	106,200.00	106,200.00	21,231.50	6,971.50	84,968.50		20.0
7032.000 Filing Fees	250.00	250.00	0.00	0.00	250.00		0.0
7033.000 Licenses, Permits, Fees	3,000.00	3,000.00	679.23	502.83	2,320.77		22.6
7034.000 Dues & Subscriptions	5,100.00	5,100.00	19.00	19.00	5,081.00		0.4
7035.000 Advertising	500.00	2,000.00	217.83	98.83	1,782.17		10.9
7040.000 Insurance (Liability)	600.00	600.00	478.61	0.00	121.39		79.8
7041.000 Legal	35,000.00	35,000.00	2,567.00	0.00	32,433.00		7.3
7041.001 Special Legal - Moller	25,000.00	25,000.00	2,289.78	0.00	22,710.22		9.2
7050.100 Off Exp-Supplies	5,000.00	5,000.00	928.23	487.93	4,071.77		18.6
7050.200 Off Exp-Postage	6,000.00	6,000.00	1,629.32	0.00	4,370.68		27.2
7050.400 Off Exp-Maint	4,800.00	4,800.00	3,779.37	96.53	1,020.63		78.7
7062.000 Repair & Maintenance	3,500.00	3,500.00	89.91	0.00	3,410.09		2.6
7064.000 Materials/Supplies/Small Tools	500.00	500.00	96.38	2.46	403.62		19.3
7101.000 Property Taxes	140.00	140.00	0.00	0.00	140.00		0.0
7105.000 Utilities - CSD	1,000.00	1,000.00	401.40	115.19	598.60		40.1
7105.100 Util-Telephone	2,300.00	2,300.00	458.73	163.94	1,841.27		19.9
7105.200 Util-Electric	4,200.00	4,200.00	1,051.67	329.11	3,148.33		25.0
7105.400 Utilities-Propane	500.00	500.00	87.50	0.00	412.50		17.5
7204.000 Events	500.00	500.00	0.00	0.00	500.00		0.0
7501.000 Payroll Expense	206,874.51	206,874.51	53,431.34	14,786.90	153,443.17		25.8
7513.000 Payroll-TAXES	5,169.68	5,169.68	959.09	214.40	4,210.59		18.6
7514.000 Payroll-Benefits	53,469.36	53,469.36	18,015.00	4,326.00	35,454.36		33.7
7516.200 Pension Cost (CalPERS)	16,202.04	16,202.04	4,172.87	1,140.30	12,029.17		25.8
7516.500 CalPERS UAL Expense	30,800.95	30,800.95	27,213.92	0.00	3,587.03		88.4
7518.000 Workers Comp	2,265.49	2,265.49	17,869.00	0.00	-15,603.51		788.7
7530.100 PR Reimbursement Admin	-113,508.30	-113,508.30	-16,340.01	-8,028.99	-97,168.29		14.4
7550.000 Travel & Training	1,500.00	1,500.00	38.52	38.52	1,461.48		2.6
7551.000 Meals	500.00	500.00	80.22	23.86	419.78		16.0
Dept: 22 Medical Clinic							
7026.000 Contract Services	0.00	0.00	260.00	0.00	-260.00		0.0
7040.000 Insurance (Liability)	600.00	600.00	650.00	0.00	-50.00		108.3
7062.000 Repair & Maintenance	5,000.00	5,000.00	2,636.11	0.00	2,363.89		52.7
7080.000 Interest Expense	2,500.00	2,500.00	1,064.67	0.00	1,435.33		42.6
7084.000 Loan Principle Expense	41,500.00	41,500.00	9,935.33	0.00	31,564.67		23.9
Medical Building Reserves	8,164.27	8,164.27	2,041.08	0.00	6,123.19		25.0
7530.000 Payroll Reimbursement	2,500.00	2,500.00	188.30	137.76	2,311.70		7.5
<b>Expenditures</b>	<b>87,369.00</b>	<b>87,369.00</b>	<b>20,868.40</b>	<b>-14,642.47</b>	<b>66,500.60</b>		<b>23.9</b>

For the Period: 7/1/2017 to 9/30/2017

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
<b>Fund: 15 - LSCSD Sewer Dept</b>						
Revenues						
Dept: 00						
4001.100 Assmt/Revenue-Residential	473,198.40	473,198.40	118,446.30	0.00	354,752.10	25.0
4001.200 Assmt/Revenue-Standby	66,060.00	66,060.00	32,928.00	-12.00	33,132.00	49.8
4001.300 Assmt/Revenue-Commercial	4,939.00	4,939.00	2,488.86	870.84	2,450.14	50.4
4003.000 Late Payment Revenue	2,800.00	2,800.00	1,836.56	1,789.44	963.44	65.6
5004.000 Sewer Hook Up Fee	21,746.00	21,746.00	15,939.37	7,248.50	5,806.63	73.3
5005.000 Sewer Payment Contracts	252.00	252.00	63.00	0.00	189.00	25.0
5081.000 Interest Earned-RSV	2,800.00	2,800.00	0.00	0.00	2,800.00	0.0
Dept: 23 Green Waste Site						
4055.000 Misc Operational Income	3,000.00	3,000.00	819.00	310.00	2,181.00	27.3
<b>Revenues</b>	<b>574,795.40</b>	<b>574,795.40</b>	<b>172,521.09</b>	<b>10,206.78</b>	<b>402,274.31</b>	<b>30.0</b>
Expenditures						
Dept: 01 General Admin						
7001.000 Accounting Audit/Review	4,375.00	4,375.00	0.00	0.00	4,375.00	0.0
7002.000 Admin Overhead Alloc	159,708.78	160,338.78	57,688.07	15,148.79	102,650.71	36.0
7010.000 Capital Improvement	218,000.00	218,000.00	7,112.23	0.00	210,887.77	3.3
Less Reimbursement due from LAIF Savings	-218,000.00	-218,000.00	-7,112.23	0.00	-210,887.77	-3.3
7026.000 Contract Services	20,000.00	20,000.00	1,250.00	0.00	18,750.00	6.3
7033.000 Licenses, Permits, Fees	8,000.00	8,000.00	387.87	329.67	7,612.13	4.8
7034.000 Dues & Subscriptions	500.00	500.00	77.80	0.00	422.20	15.6
7040.000 Insurance (Liability)	19,800.00	19,800.00	13,261.21	0.00	6,538.79	67.0
7041.000 Legal	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7050.100 Off Exp-Supplies	400.00	400.00	24.59	24.59	375.41	6.1
7050.200 Off Exp-Postage	100.00	100.00	0.00	0.00	100.00	0.0
7061.000 Rental Equipment	500.00	500.00	0.00	0.00	500.00	0.0
7062.000 Repair & Maintenance	20,000.00	20,000.00	540.98	314.09	19,459.02	2.7
7063.000 Fuel	5,000.00	5,000.00	1,272.52	0.00	3,727.48	25.5
7064.000 Materials/Supplies/Small Tools	5,000.00	5,000.00	1,583.92	346.37	3,416.08	31.7
7065.000 Vehicle Repair/Maintenance	5,000.00	5,000.00	126.76	0.00	4,873.24	2.5
7080.000 Interest Expense	23,399.88	23,399.88	0.00	0.00	23,399.88	0.0
7085.000 Municipal Finance Principle	37,625.56	37,625.56	0.00	0.00	37,625.56	0.0
7100.000 Lease/Rent Expense	1,775.00	1,775.00	440.37	146.79	1,334.63	24.8
7105.100 Util-Telephone	490.00	490.00	104.09	29.66	385.91	21.2
7105.200 Util-Electric	52,000.00	52,000.00	17,166.53	6,245.10	34,833.47	33.0
7105.300 Util-Waste	510.00	510.00	127.50	42.50	382.50	25.0
7501.000 Payroll Expense	176,896.95	176,896.95	50,561.20	14,236.83	126,335.75	28.6
7513.000 Payroll-TAXES	4,301.01	4,301.01	733.13	206.43	3,567.88	17.0
7514.000 Payroll-Benefits	63,678.72	63,678.72	20,608.00	5,152.00	43,070.72	32.4
7516.200 Pension Cost (CalPERS)	13,804.73	13,804.73	6,504.00	3,890.94	7,300.73	47.1
7516.500 CalPERS UAL Expense	21,404.05	21,404.05	23,190.08	0.00	-1,786.03	108.3
7518.000 Workers Comp	23,298.94	23,298.94	15,339.00	0.00	7,959.94	65.8
7530.000 Payroll Reimbursement	-112,792.14	-112,792.14	-38,622.16	-12,503.59	-74,169.98	34.2
7550.000 Travel & Training	1,500.00	1,500.00	0.00	0.00	1,500.00	0.0
7551.000 Meals	400.00	400.00	44.26	44.26	355.74	11.1
7552.000 Employee Physical Exams-Shots	500.00	500.00	0.00	0.00	500.00	0.0
7556.000 Uniforms	1,200.00	1,200.00	397.58	0.00	802.42	33.1
Dept: 23 Green Waste Site						
7063.000 Fuel	200.00	200.00	0.00	0.00	200.00	0.0
7064.000 Materials/Supplies/Small Tools	200.00	200.00	0.00	0.00	200.00	0.0
7530.000 Payroll Reimbursement	5,000.00	5,000.00	319.92	44.28	4,680.08	6.4
<b>Expenditures</b>	<b>564,776.48</b>	<b>565,406.48</b>	<b>173,127.22</b>	<b>33,698.71</b>	<b>392,279.26</b>	<b>30.6</b>

For the Period: 7/1/2017 to 9/30/2017

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
<b>Fund: 20 - LSCSD Water Dept</b>						
Revenues						
Dept: 00						
4001.100 Assmt/Revenue-Residential	332,911.56	332,911.56	84,047.74	0.00	248,863.82	25.2
4001.200 Assmt/Revenue-Standby	103,920.00	103,920.00	51,746.66	-13.34	52,173.34	49.8
4001.300 Assmt/Revenue-Commercial	14,293.24	14,293.24	5,166.22	1,922.19	9,127.02	36.1
4003.000 Late Payment Revenue	9,000.00	9,000.00	2,693.83	2,647.02	6,306.17	29.9
4075.000 Water Capacity Expansion Fee	960.00	960.00	0.00	0.00	960.00	0.0
5006.000 Water Hook Up Fee	795.00	795.00	0.00	0.00	795.00	0.0
5081.000 Interest Earned-RSV	13,100.00	13,100.00	0.00	0.00	13,100.00	0.0
Dept: 22 Medical Clinic						
4054.000 Loan Principle Revenue	39,824.81	39,824.81	9,935.33	0.00	29,889.48	24.9
5081.000 Interest Earned-RSV	0.00	0.00	1,064.67	0.00	-1,064.67	0.0
<b>Revenues</b>	<b>514,804.61</b>	<b>514,804.61</b>	<b>154,654.45</b>	<b>4,555.87</b>	<b>360,150.16</b>	<b>30.0</b>

Expenditures						
7001.000 Accounting Audit/Review	4,125.00	4,125.00	0.00	0.00	4,125.00	0.0
7002.000 Admin Overhead Alloc	159,708.78	160,338.78	57,688.05	15,148.79	102,650.73	36.0
7010.000 Capital Improvement	244,000.00	244,000.00	0.00	0.00	244,000.00	0.0
Less Reimbursement due from LAIF Savings	-244,000.00	-244,000.00	0.00	0.00	-244,000.00	0.0
7026.000 Contract Services	16,100.00	16,100.00	3,650.17	0.00	12,449.83	22.7
7033.000 Licenses, Permits, Fees	6,000.00	6,000.00	387.85	329.67	5,612.15	6.5
7034.000 Dues & Subscriptions	1,300.00	1,300.00	340.30	0.00	959.70	26.2
7040.000 Insurance (Liability)	21,650.00	21,650.00	16,241.94	0.00	5,408.06	75.0
7041.000 Legal	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
7050.100 Off Exp-Supplies	650.00	650.00	24.59	24.59	625.41	3.8
7050.200 Off Exp-Postage	800.00	800.00	0.00	0.00	800.00	0.0
7062.000 Repair & Maintenance	45,000.00	45,000.00	377.70	0.00	44,622.30	0.8
7063.000 Fuel	5,000.00	5,000.00	976.29	0.00	4,023.71	19.5
7064.000 Materials/Supplies/Small Tools	4,000.00	4,000.00	1,818.51	1,244.16	2,181.49	45.5
7065.000 Vehicle Repair/Maintenance	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
7100.000 Lease/Rent Expense	1,775.00	1,775.00	440.37	146.79	1,334.63	24.8
7105.100 Util-Telephone	2,900.00	2,900.00	696.99	227.29	2,203.01	24.0
7105.200 Util-Electric	97,000.00	97,000.00	35,895.81	11,755.37	61,104.19	37.0
7105.300 Util-Waste	510.00	510.00	127.50	42.50	382.50	25.0
7530.000 Payroll Reimbursement	112,792.14	112,792.14	38,266.70	12,198.67	74,525.44	33.9
7550.000 Travel & Training	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
7551.000 Meals	350.00	350.00	44.27	44.27	305.73	12.6
7556.000 Uniforms	1,200.00	1,200.00	397.60	0.00	802.40	33.1
<b>Expenditures</b>	<b>490,860.92</b>	<b>491,490.92</b>	<b>157,374.64</b>	<b>41,162.10</b>	<b>334,116.28</b>	<b>32.0</b>

For the Period: 7/1/2017 to 9/30/2017

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
<b>Fund: 25 - LSCSD Police Department</b>						
Revenues						
4001.100 Assmt/Revenue-Residential	136,070.00	136,070.00	34,237.50	0.00	101,832.50	25.2
4001.200 Assmt/Revenue-Standby	285,560.00	285,560.00	142,138.32	-36.68	143,421.68	49.8
4001.300 Assmt/Revenue-Commercial	3,410.00	3,410.00	1,705.00	0.00	1,705.00	50.0
4003.000 Late Payment Revenue	5,700.00	5,700.00	4,468.46	4,426.50	1,231.54	78.4
4056.000 Misc-Non Operating Income	3,200.00	3,200.00	50.00	50.00	3,150.00	1.6
5040.000 Gain on Sale of Equipment	0.00	0.00	3,534.25	3,534.25	-3,534.25	0.0
5054.000 Animal Control Fees - Other	300.00	300.00	100.00	100.00	200.00	33.3
5055.000 Animal License Fee	4,200.00	4,200.00	1,270.00	230.00	2,930.00	30.2
5056.000 Warrant	1,500.00	1,500.00	138.77	65.66	1,361.23	9.3
5062.000 Event Donations	500.00	500.00	0.00	0.00	500.00	0.0
5081.000 Interest Earned-RSV	625.00	625.00	0.00	0.00	625.00	0.0
<b>Revenues</b>	<b>441,065.00</b>	<b>441,065.00</b>	<b>187,642.30</b>	<b>8,369.73</b>	<b>253,422.70</b>	<b>42.5</b>

For the Period: 7/1/2017 to 9/30/2017

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
<b>Fund: 25 - LSCSD Police Department</b>						
Expenditures						
7001.000 Accounting Audit/Review	3,125.00	3,125.00	0.00	0.00	3,125.00	0.0
7002.000 Admin Overhead Alloc	30,420.72	30,540.72	10,988.19	2,885.48	19,552.53	36.0
7010.000 Capital Improvement	35,500.00	35,500.00	10,726.00	726.00	24,774.00	30.2
Less Reimbursement due from LAIF Savings	-35,500.00	-35,500.00	-10,726.00	-726.00	-24,774.00	-30.2
7026.000 Contract Services	3,000.00	3,000.00	286.50	91.50	2,713.50	9.6
7033.000 Licenses, Permits, Fees	1,600.00	1,600.00	231.74	28.69	1,368.26	14.5
7034.000 Dues & Subscriptions	2,600.00	2,600.00	2,509.00	2,178.00	91.00	96.5
7035.000 Advertising	500.00	500.00	0.00	0.00	500.00	0.0
7040.000 Insurance (Liability)	10,000.00	10,000.00	2,978.95	0.00	7,021.05	29.8
7041.000 Legal	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7050.100 Off Exp-Supplies	1,000.00	1,000.00	18.98	18.98	981.02	1.9
7050.200 Off Exp-Postage	400.00	400.00	9.35	0.00	390.65	2.3
7050.400 Off Exp-Maint	1,850.00	1,850.00	737.42	305.03	1,112.58	39.9
7062.000 Repair & Maintenance	1,300.00	1,300.00	0.00	0.00	1,300.00	0.0
7063.000 Fuel	7,500.00	7,500.00	2,044.63	75.47	5,455.37	27.3
7064.000 Materials/Supplies/Small Tools	2,000.00	2,000.00	1,685.70	1,616.66	314.30	84.3
7065.000 Vehicle Repair/Maintenance	4,000.00	4,000.00	1,514.35	326.19	2,485.65	37.9
7067.000 Vehicle Replacement	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
7105.000 Utilities - CSD	600.00	600.00	168.41	28.50	431.59	28.1
7105.100 Util-Telephone	5,000.00	5,000.00	1,171.98	340.10	3,828.02	23.4
7105.200 Util-Electric	2,860.00	2,860.00	558.29	166.87	2,301.71	19.5
7105.300 Util-Waste	480.00	480.00	120.00	40.00	360.00	25.0
7105.400 Utilities-Propane	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7204.000 Events	500.00	500.00	0.00	0.00	500.00	0.0
7501.000 Payroll Expense	210,974.00	210,974.00	94,174.06	17,895.04	116,799.94	44.6
7513.000 Payroll-TAXES	17,584.73	17,584.73	7,204.43	1,368.99	10,380.30	41.0
7514.000 Payroll-Benefits	73,344.24	73,344.24	19,050.00	3,903.00	54,294.24	26.0
7516.100 Pension Cost (EJ)	11,537.04	11,537.04	2,891.40	744.03	8,645.64	25.1
7518.000 Workers Comp	14,642.26	14,642.26	18,594.00	0.00	-3,951.74	127.0
7530.000 Payroll Reimbursement	1,200.00	1,200.00	-3,653.14	-3,529.28	4,853.14	-304.4
7550.000 Travel & Training	6,000.00	6,000.00	1,012.24	823.77	4,987.76	16.9
7551.000 Meals	1,000.00	1,000.00	114.34	114.34	885.66	11.4
7552.000 Employee Physical Exams-Shots	1,000.00	1,000.00	400.00	400.00	600.00	40.0
7556.000 Uniforms	3,000.00	3,000.00	105.69	0.00	2,894.31	3.5
<b>Expenditures</b>	<b>426,017.99</b>	<b>426,137.99</b>	<b>164,916.51</b>	<b>29,821.36</b>	<b>261,221.48</b>	<b>38.7</b>

For the Period: 7/1/2017 to 9/30/2017

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
<b>Fund: 26 - COPS Grant</b>						
Revenues						
5075.000 Grant Income	100,000.00	100,000.00	0.00	0.00	100,000.00	0.0
<b>Revenues</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.0</b>

Expenditures						
Dept: 01 General Admin						
7501.000 Payroll Expense	48,329.85	48,329.85	12,637.85	3,768.56	35,692.00	26.1
7513.000 Payroll-TAXES	4,131.23	4,131.23	966.82	288.30	3,164.41	23.4
7514.000 Payroll-Benefits	19,726.56	19,726.56	6,384.00	1,596.00	13,342.56	32.4
7516.100 Pension Cost (EJ)	2,354.98	2,354.98	600.58	158.67	1,754.40	25.5
7518.000 Workers Comp	4,538.17	4,538.17	4,156.00	0.00	382.17	91.6
7550.000 Travel & Training	4,000.00	4,000.00	0.00	0.00	4,000.00	0.0
7551.000 Meals	500.00	500.00	0.00	0.00	500.00	0.0
7552.000 Employee Physical Exams-Shots	300.00	300.00	0.00	0.00	300.00	0.0
7556.000 Uniforms	500.00	500.00	281.72	0.00	218.28	56.3
<b>Expenditures</b>	<b>84,380.79</b>	<b>84,380.79</b>	<b>25,026.97</b>	<b>5,811.53</b>	<b>59,353.82</b>	<b>29.7</b>

For the Period: 7/1/2017 to 9/30/2017

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
<b>Fund: 30 - LSCSD Fire Department</b>						
Revenues						
Dept: 00						
4001.100 Assmt/Revenue-Residential	49,480.00	49,480.00	12,442.50	0.00	37,037.50	25.1
4001.200 Assmt/Revenue-Standby	64,900.00	64,900.00	32,304.16	-8.34	32,595.84	49.8
4001.300 Assmt/Revenue-Commercial	1,060.00	1,060.00	530.00	0.00	530.00	50.0
4003.000 Late Payment Revenue	2,500.00	2,500.00	1,088.16	1,040.17	1,411.84	43.5
4076.000 Fire Suppression Expansion Fee	316.00	316.00	0.00	0.00	316.00	0.0
5040.000 Gain on Sale of Equipment	25,000.00	25,000.00	4,987.71	4,987.71	20,012.29	20.0
5056.000 Warrant	5,000.00	5,000.00	285.55	0.00	4,714.45	5.7
5062.000 Event Donations	1,000.00	1,000.00	5,000.00	0.00	-4,000.00	500.0
5075.000 Grant Income	7,500.00	7,500.00	0.00	0.00	7,500.00	0.0
5081.000 Interest Earned-RSV	400.00	400.00	0.00	0.00	400.00	0.0
Dept: 45 Mutual Aid Strike Team						
4080.000 Strike Team Revenues	70,382.00	70,382.00	0.00	0.00	70,382.00	0.0
<b>Revenues</b>	<b>227,538.00</b>	<b>227,538.00</b>	<b>56,638.08</b>	<b>6,019.54</b>	<b>170,899.92</b>	<b>24.9</b>
Expenditures						
Dept: 01 General Admin						
7001.000 Accounting Audit/Review	875.00	875.00	0.00	0.00	875.00	0.0
7002.000 Admin Overhead Alloc	30,420.72	30,540.72	10,988.19	2,885.48	19,552.53	36.0
7010.000 Capital Improvement	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
Less Reimbursement due from LAIF Savings	-3,000.00	-3,000.00	0.00	0.00	-3,000.00	0.0
7026.000 Contract Services	2,000.00	2,000.00	268.50	73.50	1,731.50	13.4
7033.000 Licenses, Permits, Fees	350.00	350.00	12.00	4.00	338.00	3.4
7034.000 Dues & Subscriptions	925.00	925.00	0.00	0.00	925.00	0.0
7040.000 Insurance (Liability)	8,250.00	8,250.00	5,687.24	0.00	2,562.76	68.9
7041.000 Legal	1,000.00	1,000.00	100.00	0.00	900.00	10.0
7050.100 Off Exp-Supplies	650.00	650.00	17.15	0.00	632.85	2.6
7050.200 Off Exp-Postage	100.00	100.00	6.56	0.00	93.44	6.6
7051.000 Public Safety Supplies	500.00	500.00	0.00	0.00	500.00	0.0
7051.100 Mandatory Safety Equipment	4,000.00	4,000.00	6,805.02	0.00	-2,805.02	170.1
7062.000 Repair & Maintenance	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
7063.000 Fuel	5,000.00	5,000.00	992.54	75.37	4,007.46	19.9
7064.000 Materials/Supplies/Small Tools	2,500.00	2,500.00	454.60	184.34	2,045.40	18.2
7065.000 Vehicle Repair/Maintenance	10,000.00	10,000.00	2,125.48	1,871.51	7,874.52	21.3
7075.000 VFA Grant Equipment	15,000.00	15,000.00	3,829.32	3,829.32	11,170.68	25.5
7105.000 Utilities - CSD	850.00	850.00	217.91	45.01	632.09	25.6
7105.100 Util-Telephone	2,600.00	2,600.00	426.84	145.95	2,173.16	16.4
7105.200 Util-Electric	3,300.00	3,300.00	917.30	282.55	2,382.70	27.8
7105.300 Util-Waste	480.00	480.00	120.00	40.00	360.00	25.0
7105.400 Utilities-Propane	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7204.000 Events	500.00	500.00	0.00	0.00	500.00	0.0
7501.000 Payroll Expense	33,660.00	33,660.00	8,909.50	2,247.25	24,750.50	26.5
7513.000 Payroll-TAXES	2,865.77	2,865.77	649.45	139.79	2,216.32	22.7
7514.000 Payroll-Benefits	19,726.56	19,726.56	6,384.00	1,596.00	13,342.56	32.4
7516.100 Pension Cost (EJ)	2,059.20	2,059.20	0.00	0.00	2,059.20	0.0
7518.000 Workers Comp	12,785.80	12,785.80	9,365.68	-2,349.61	3,420.12	73.3
7530.000 Payroll Reimbursement	500.00	500.00	0.00	0.00	500.00	0.0
7549.000 Vounteer FF Stipend	14,000.00	14,000.00	0.00	0.00	14,000.00	0.0
7550.000 Travel & Training	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
7551.000 Meals	1,500.00	1,500.00	120.36	120.36	1,379.64	8.0
7552.000 Employee Physical Exams-Shots	600.00	600.00	0.00	0.00	600.00	0.0
7556.000 Uniforms	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
Dept: 45 Mutual Aid Strike Team						
7501.000 Payroll Expense	33,669.50	33,669.50	36,422.25	27,321.00	-2,752.75	108.2
7513.000 Payroll-TAXES	3,673.22	3,673.22	4,180.53	3,128.53	-507.31	113.8
7518.000 Workers Comp	4,055.65	4,055.65	3,132.32	2,349.61	923.33	77.2
<b>Expenditures</b>	<b>224,396.42</b>	<b>224,516.42</b>	<b>102,132.74</b>	<b>43,989.96</b>	<b>122,383.68</b>	<b>45.5</b>

<b>Grand Total Net Effect:</b>	<b>67,770.41</b>	<b>66,270.41</b>	<b>-51,546.64</b>	<b>-110,230.98</b>	<b>117,817.05</b>
--------------------------------	------------------	------------------	-------------------	--------------------	-------------------

**Lake Shastina Community Services District**

Updated for period ending 9/30/17

**Variance Report - Explanations for line items over budget \*****Fiscal Year 2017/2018****Original Budget Approved 6/21/2017**

\* Expenses within 105% of budget not included in this report

**Fund 10 - LSCSD General Fund****Account Class Code: 5010 Payroll Expense****Workers Comp**

YTD Budget \$2,265.49

YTD Spending \$17,869.00

Explanation: New rates with GSRMA are the same for all job classifications. This resulted in some departments at higher WC costs and others at lower WC costs. Amendments proposed to adjust to actual costs.

**Account Class Code: 5030 Insurance, Liability****Dept. 22 Medical Clinic****Insurance**

YTD Budget \$600.00

YTD Spending \$650.00

Explanation: New rates with GSRMA are slightly higher for this building. Amendments proposed to adjust to actual costs.

**Fund 15 - LSCSD Sewer Fund****Account Class Code: 5010 Payroll Expense****CalPERS UAL Expense**

YTD Budget \$21,404.05

YTD Spending \$23,190.08

Explanation: Public Works payroll costs equals 46% of total CalPERS payroll budget. Previous year was at 41% of payroll budget. Amendments proposed to adjust to updated percentage of total CalPERS payroll. Admin proposed amendments to be 54% (prior year was at 59%).

**Fund 25 - LSCSD Police Department****Account Class Code: 5010 Payroll****Workers Comp**

YTD Budget \$14,642.26

YTD Spending \$18,594.00

Explanation: New rates with GSRMA are the same for all job classifications. This resulted in some departments at higher WC costs and others at lower WC costs. Amendments proposed to adjust to actual costs.

**Fund 30 - LSCSD Fire Department****Account Class Code: 5000 General Operating Expense****Mandatory Safety Equipment**

YTD Budget \$4,000.00

YTD Spending \$6,805.02

Explanation: Purchase of new structure turnouts for new Firefighters to be reimbursed through CSFA Grant. This reimbursement will be posted to Grant Revenues.

**Account Class Code: 5010 Payroll****Dept. 45 Mutual Aid Strike Team****Payroll Expenses**

YTD Budget \$33,669.50

YTD Spending \$36,422.25

Explanation: Firefighters on mutual aid fires will be reimbursed by the State and will reflect as increase in Revenues. Amendments proposed to adjust closer to actual costs and revenues.

**Payroll Taxes**

YTD Budget \$3,673.22

YTD Spending \$4,180.53

Explanation: Increase in Payroll Expense from mutual aid fires also resulted in increase in payroll taxes.