

**ROVERS**  
**Profit & Loss Budget vs. Actual**  
July 2017 through June 2018

	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
<b>BUDGET</b>				
<b>GENERAL EXPENSES</b>				
0507 · Board Expense	15,690.21	14,000.00	1,690.21	112.07%
0510 · Computer & Network Services	5,204.45	10,000.00	(4,795.55)	52.05%
0511 · Office Exp/Supplies/Furnishings	5,126.37	10,600.00	(5,473.63)	48.36%
Director Salary	60,536.44			
Director Assistant/Other Salaries	21,480.00			
Retirement Contributions-ER	12,108.90			
Social Security/Medicare	1,192.81			
0514 · Salaries	95,318.15	105,841.55	(10,523.40)	90.06%
0515 · Telephone & Internet	3,779.38	3,000.00	779.38	125.98%
0516 · Worker's Compensation	400.00	400.00	0.00	100.0%
0517 · Unemployment Insurance	0.00	300.00	(300.00)	0.0%
0518 · Custom Software	24,000.00	26,000.00	(2,000.00)	92.31%
0520 · Errors & Omissions	0.00	15,000.00	(15,000.00)	0.0%
0524 · Continuing Ed	9,520.47	14,000.00	(4,479.53)	68.0%
0525 · Office Rent	3,600.00	3,600.00	0.00	100.0%
0526 · Office Buildout	0.00	4,000.00	(4,000.00)	0.0%
0528 · General Liability/Renter's Ins	786.38	500.00	286.38	157.28%
0529 · Postage and Delivery Budget	1,813.61	2,300.00	(486.39)	78.85%
0531 · Payroll Taxes	(1,919.74)	0.00	(1,919.74)	100.0%
0537 · Death Audit Expense	0.00	350.00	(350.00)	0.0%
0538 · Bank Charges	1,873.49	750.00	1,123.49	249.8%
0539 · Late fees/Interest charged	113.86	0.00	113.86	100.0%
0540 · Offsite Storage	0.00	400.00	(400.00)	0.0%
0541 · Moving Services	1,958.50	3,000.00	(1,041.50)	65.28%
0545 · Board Member-Per Diem	3,225.00	3,600.00	(375.00)	89.58%
0546 · Staff Travel/Mileage	2,110.36	1,500.00	610.36	140.69%
0547 · Security Monitoring	300.00	960.00	(660.00)	31.25%
0548 · Subscriptions/Advertising	1,681.51	1,000.00	681.51	168.15%
0549 · Office Equipment - Purchases	0.00	3,500.00	(3,500.00)	0.0%
0550 · Office Equipment - Leases	2,759.28	4,000.00	(1,240.72)	68.98%
0551 · LAPERS & Assn. Dues	300.00	425.00	(125.00)	70.59%
0554 · Miscellaneous	0.00	500.00	(500.00)	0.0%
0555 · Disability Determination	797.05	797.05	0.00	100.0%
<b>Total GENERAL EXPENSES</b>	<b>178,438.33</b>	<b>230,323.60</b>	<b>(51,885.27)</b>	<b>77.47%</b>
<b>INVESTMENT SERVICES</b>				
0504 · Custodial Fees	47,287.85	41,216.40	6,071.45	114.73%
0505 · Consultation Fees	88,750.00	93,625.00	(4,875.00)	94.79%
0506 · Foreign Tax	1,053.16	1,400.00	(346.84)	75.23%
0527 · Money Managers	291,058.50	228,980.00	62,078.50	127.11%
<b>Total INVESTMENT SERVICES</b>	<b>428,149.51</b>	<b>365,221.40</b>	<b>62,928.11</b>	<b>117.23%</b>
<b>PROFESSIONAL SERVICES</b>				
0500 · Administrative Services	55,966.50	50,100.00	5,866.50	111.71%
0501 · Actuarial Fees	47,600.00	43,800.00	3,800.00	108.68%
0502 · Accounting & Audit Fees				
0502a · Financial Audit	27,450.00	27,500.00	(50.00)	99.82%
0502b · Quarterly Reviews	17,700.00	11,200.00	6,500.00	158.04%
0502c · GASB 67 Payroll Audits	13,677.62	16,650.00	(2,972.38)	82.15%
0502d · GASB 68 Audit	5,500.00	5,500.00	0.00	100.0%
0502e · IRS Tax Prep	2,807.46	2,950.00	(142.54)	95.17%
0502f · AUP Audit	4,500.00	6,600.00	(2,100.00)	68.18%
0502 · Accounting & Audit Fees - Other	1,487.50	0.00	1,487.50	100.0%
<b>Total 0502 · Accounting &amp; Audit Fees</b>	<b>73,122.58</b>	<b>70,400.00</b>	<b>2,722.58</b>	<b>103.87%</b>
0503 · Legal Expenses				
0503a · Legal Fees (General)	34,212.43	27,050.00	7,162.43	126.48%
0503b · Legal Fees (Tax)	0.00	1,000.00	(1,000.00)	0.0%
0503c · Legal Fees (Special)	759.00	1,000.00	(241.00)	75.9%
<b>Total 0503 · Legal Expenses</b>	<b>34,971.43</b>	<b>29,050.00</b>	<b>5,921.43</b>	<b>120.38%</b>
<b>Total PROFESSIONAL SERVICES</b>	<b>211,660.51</b>	<b>193,350.00</b>	<b>18,310.51</b>	<b>109.47%</b>
<b>Total BUDGET</b>	<b>818,248.35</b>	<b>788,895.00</b>	<b>29,353.35</b>	<b>103.72%</b>