

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

BUDGET	Jul '17 - Mar 18	Budget	\$ Over Budget	% of Budget
<b>GENERAL EXPENSES</b>				
0507 · Board Expense	10,732.48	14,000.00	(3,267.52)	76.66%
0510 · Computer & Network Services	709.72	5,000.00	(4,290.28)	14.19%
0511 · Office Supplies	1,757.63	4,000.00	(2,242.37)	43.94%
0514 · Salaries	69,142.62	96,191.55	(27,048.93)	71.88%
0515 · Telephone & Internet	1,799.26	2,500.00	(700.74)	71.97%
0518 · Custom Software	24,000.00	24,000.00	0.00	100.0%
0520 · Fidelity Bond Premium	0.00	15,000.00	(15,000.00)	0.0%
0524 · Continuing Ed	9,520.47	14,000.00	(4,479.53)	68.0%
0529 · Postage and Delivery Budget	1,566.30	2,000.00	(433.70)	78.32%
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	2,049.48	750.00	1,299.48	273.26%
0539 · Late fees/Interest charged	113.86	0.00	113.86	100.0%
0545 · Board Member-Per Diem	2,400.00	3,600.00	(1,200.00)	66.67%
0547 · Security Monitoring	270.00	460.00	(190.00)	58.7%
0548 · Subscriptions/Advertising	1,681.51	1,000.00	681.51	168.15%
0549 · Office Equipment - Purchases	0.00	2,000.00	(2,000.00)	0.0%
0550 · Office Equipment - Leases	2,069.46	4,000.00	(1,930.54)	51.74%
0551 · LAPERS & Assn. Dues	300.00	425.00	(125.00)	70.59%
0555 · Disability Determination	797.05	797.05	0.00	100.0%
<b>Total GENERAL EXPENSES</b>	<b>126,990.10</b>	<b>190,073.60</b>	<b>(63,083.50)</b>	<b>66.81%</b>
<b>INVESTMENT SERVICES</b>				
0504 · Custodial Fees	32,082.05	41,216.40	(9,134.35)	77.84%
0505 · Consultation Fees	66,250.00	93,625.00	(27,375.00)	70.76%
0506 · Foreign Tax	357.24	1,400.00	(1,042.76)	25.52%
0527 · Money Managers	160,851.59	228,980.00	(68,128.41)	70.25%
<b>Total INVESTMENT SERVICES</b>	<b>259,540.88</b>	<b>365,221.40</b>	<b>(105,680.52)</b>	<b>71.06%</b>
<b>PROFESSIONAL SERVICES</b>				
0500 · Administrative Services	33,301.75	42,600.00	(9,298.25)	78.17%
0501 · Actuarial Fees	33,000.00	43,800.00	(10,800.00)	75.34%
<b>0502 · Accounting &amp; Audit Fees</b>				
0502a · Financial Audit	27,450.00	27,500.00	(50.00)	99.82%
0502b · Quarterly Reviews	14,750.00	11,200.00	3,550.00	131.7%
0502c · GASB 67 Payroll Audits	10,677.62	16,650.00	(5,972.38)	64.13%
0502d · GASB 68 Audit	5,500.00	5,500.00	0.00	100.0%
0502e · IRS Tax Prep	2,607.46	2,950.00	(342.54)	88.39%
0502f · AUP Audit	4,500.00	6,600.00	(2,100.00)	68.18%
0502 · Accounting & Audit Fees - Other	637.50	0.00	637.50	100.0%
<b>Total 0502 · Accounting &amp; Audit Fees</b>	<b>66,122.58</b>	<b>70,400.00</b>	<b>(4,277.42)</b>	<b>93.92%</b>
<b>0503 · Legal Expenses</b>				
0503a · Legal Fees (General)	22,738.93	19,550.00	3,188.93	116.31%
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>23,497.93</b>	<b>21,550.00</b>	<b>1,947.93</b>	<b>109.04%</b>
<b>Total PROFESSIONAL SERVICES</b>	<b>155,922.26</b>	<b>178,350.00</b>	<b>(22,427.74)</b>	<b>87.43%</b>
<b>Total BUDGET</b>	<b>542,453.24</b>	<b>733,645.00</b>	<b>(191,191.76)</b>	<b>73.94%</b>