

Escalon Consolidated Fire Protection District  
**Profit & Loss Budget vs. Actual**  
 July 1, 2021 through April 11, 2022

|                                 | <u>Jul 1, '21 - Ap...</u> | <u>Budget</u>               | <u>\$ Over Budget</u>      | <u>% of Budget</u>  |
|---------------------------------|---------------------------|-----------------------------|----------------------------|---------------------|
| <b>Ordinary Income/Expense</b>  |                           |                             |                            |                     |
| <b>Income</b>                   |                           |                             |                            |                     |
| Special District COVID-19 Relie | 651,404.00                | 0.00                        | 651,404.00                 | 100.0%              |
| <b>Total Income</b>             | <u>651,404.00</u>         | <u>0.00</u>                 | <u>651,404.00</u>          | <u>100.0%</u>       |
| <b>Expense</b>                  |                           |                             |                            |                     |
| Auditor Direct Assessment       | 0.00                      | 0.00                        | 0.00                       | 0.0%                |
| Cafeteria Plan Medical          | 0.00                      | 7,200.00                    | -7,200.00                  | 0.0%                |
| Capital Expense                 | 70,465.99                 | 129,627.00                  | -59,161.01                 | 54.4%               |
| Communications                  | 28,301.82                 | 37,000.00                   | -8,698.18                  | 76.5%               |
| Contingencies                   | 0.00                      | 65,000.00                   | -65,000.00                 | 0.0%                |
| Employee Expenses               | 0.00                      | 893,300.00                  | -893,300.00                | 0.0%                |
| Fire Prevention                 | 2,806.89                  | 2,500.00                    | 306.89                     | 112.3%              |
| Firefighter Safety Gear         | 2,826.71                  | 13,500.00                   | -10,673.29                 | 20.9%               |
| Fuel                            | 12,584.69                 | 15,000.00                   | -2,415.31                  | 83.9%               |
| Health Insurance                | 97,920.39                 | 124,000.00                  | -26,079.61                 | 79.0%               |
| Household                       | 14,695.90                 | 24,000.00                   | -9,304.10                  | 61.2%               |
| Insurance Casualty              | 24,647.00                 | 25,000.00                   | -353.00                    | 98.6%               |
| Maintenance                     | 30,216.07                 | 25,000.00                   | 5,216.07                   | 120.9%              |
| Maintenance Structure & Grounds | 8,508.72                  | 8,000.00                    | 508.72                     | 106.4%              |
| Medi-Care                       | 0.00                      | 9,400.00                    | -9,400.00                  | 0.0%                |
| Memberships                     | 4,317.48                  | 2,200.00                    | 2,117.48                   | 196.2%              |
| Miscellaneous Expense           | 0.00                      | 2,000.00                    | -2,000.00                  | 0.0%                |
| New Equipment                   | 4,690.64                  | 7,500.00                    | -2,809.36                  | 62.5%               |
| Office Expenses                 | 5,161.24                  | 10,000.00                   | -4,838.76                  | 51.6%               |
| Overtime                        | 0.00                      | 58,000.00                   | -58,000.00                 | 0.0%                |
| Professional Services           | 46,000.07                 | 22,000.00                   | 24,000.07                  | 209.1%              |
| Publications and Legal Notices  | 0.00                      | 500.00                      | -500.00                    | 0.0%                |
| Retirement                      | 69,514.83                 | 60,800.00                   | 8,714.83                   | 114.3%              |
| Salaries                        | 585,101.08                | 584,000.00                  | 1,101.08                   | 100.2%              |
| Small Tools & Equipment         | 4,125.63                  | 7,000.00                    | -2,874.37                  | 58.9%               |
| Social Security (FICA)          | 0.00                      | 39,900.00                   | -39,900.00                 | 0.0%                |
| Special Accounting Reports      | 11,780.43                 | 2,000.00                    | 9,780.43                   | 589.0%              |
| Special Departmental Expenses   | 0.00                      | 6,000.00                    | -6,000.00                  | 0.0%                |
| Structure Improvements          | 1,236.39                  | 5,000.00                    | -3,763.61                  | 24.7%               |
| Tax Administration Charges      | 0.00                      | 17,500.00                   | -17,500.00                 | 0.0%                |
| Taxes & Assessments             | 0.00                      | 1,000.00                    | -1,000.00                  | 0.0%                |
| Training & Transportation       | 1,044.26                  | 12,000.00                   | -10,955.74                 | 8.7%                |
| Unemployment Comp EDD           | 0.00                      | 10,000.00                   | -10,000.00                 | 0.0%                |
| Utlites                         | 17,780.91                 | 15,000.00                   | 2,780.91                   | 118.5%              |
| Workers Compensation Insurance  | 73,216.00                 | 68,000.00                   | 5,216.00                   | 107.7%              |
| <b>Total Expense</b>            | <u>1,116,943.14</u>       | <u>2,308,927.00</u>         | <u>-1,191,983.86</u>       | <u>48.4%</u>        |
| <b>Net Ordinary Income</b>      | <u>-465,539.14</u>        | <u>-2,308,927.00</u>        | <u>1,843,387.86</u>        | <u>20.2%</u>        |
| <b>Net Income</b>               | <u><u>-465,539.14</u></u> | <u><u>-2,308,927.00</u></u> | <u><u>1,843,387.86</u></u> | <u><u>20.2%</u></u> |