

**Report : Financial Status (Real-Time)**

Attachment D

Selection Criteria: Fund = 5487

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Last Updated: 1/9/2025 12:20:02 AM

As of: 12/31/2024 (50% Elapsed)Accounting Period: CLOSED

**Fund 5487 -- SBCERS Operations**

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	12/31/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3381 -- Unrealized Gain/Loss Invstmnts	10,000,000.00	0.00	-10,000,000.00	0.00 %
Use of Money and Property	10,000,000.00	0.00	-10,000,000.00	0.00 %
<b>Miscellaneous Revenue</b>				
5909 -- Other Miscellaneous Revenue	150,000.00	107,925.39	-42,074.61	71.95 %
Miscellaneous Revenue	150,000.00	107,925.39	-42,074.61	71.95 %
Revenues	10,150,000.00	107,925.39	-10,042,074.61	1.06 %
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	3,374,108.00	1,516,280.17	1,857,827.83	44.94 %
6200 -- Extra Help and/or Labor	136,886.00	73,918.91	62,967.09	54.00 %
6210 -- Commissioner/Director/Trustee	1,400.00	600.00	800.00	42.86 %
6300 -- Overtime	6,500.00	6,135.18	364.82	94.39 %
6400 -- Retirement Contribution	1,144,961.00	510,277.96	634,683.04	44.57 %
6402 -- EE Pickup Retirement Contrib	-40,817.00	-19,765.95	-21,051.05	48.43 %
6450 -- Supp Retirement Contribution	2,697.00	1,162.73	1,534.27	43.11 %
6475 -- Retiree Medical OPEB	132,805.00	69,515.23	63,289.77	52.34 %
6500 -- FICA Contribution	205,155.00	81,849.09	123,305.91	39.90 %
6550 -- FICA/Medicare	50,636.00	22,473.50	28,162.50	44.38 %
6575 -- Social Security Alternative	2,053.00	1,105.60	947.40	53.85 %
6600 -- Health Insurance Contrib	361,524.00	128,692.22	232,831.78	35.60 %
6605 -- Employee Health Clinics	7,436.00	2,899.39	4,536.61	38.99 %
6610 -- Life & Disability Insur	7,839.00	4,261.43	3,577.57	54.36 %
6650 -- Flex & Commuter Benefit Costs	70.00	30.00	40.00	42.86 %
6900 -- Workers Compensation	29,190.00	22,200.00	6,990.00	76.05 %
6951 -- Leave Overhead Applied	0.00	0.00	0.00	--
6990 -- Accrued Salaries and Benefits	313,060.00	41,187.11	271,872.89	13.16 %
Salaries and Employee Benefits	5,735,503.00	2,462,822.57	3,272,680.43	42.94 %
<b>Services and Supplies</b>				
7005 -- Advertising/Marketing Expense	71,542.00	18,106.55	53,435.45	25.31 %
7050 -- Communications	78,089.00	31,128.57	46,960.43	39.86 %
7060 -- Food	9,539.00	5,074.92	4,464.08	53.20 %
7110 -- Directors Fees	12,500.00	3,200.00	9,300.00	25.60 %
7124 -- IT Software Maintenance	660,845.00	294,122.96	366,722.04	44.51 %
7322 -- Consulting & Mgmt Fees	1,952,557.00	928,085.53	1,024,471.47	47.53 %
7325 -- Other Professional Services	400,000.00	359,127.33	40,872.67	89.78 %
7362 -- Building Maintenance	53,779.00	7,217.27	46,561.73	13.42 %
7450 -- Office Expense	75,509.00	25,319.77	50,189.23	33.53 %
7451 -- Postage	62,882.00	20,739.59	42,142.41	32.98 %
7457 -- IT Software Purchase < \$100K	16,657.00	28,605.96	-11,948.96	171.74 %
7473 -- Reporting & Transcribing	182,464.00	101,744.76	80,719.24	55.76 %
7508 -- Legal Fees	482,620.00	181,082.66	301,537.34	37.52 %
7580 -- Rents/Leases-Structure	299,097.00	151,994.92	147,102.08	50.82 %
7669 -- Cost Allocations	33,542.00	16,695.00	16,847.00	49.77 %
7730 -- Transportation and Travel	90,252.00	33,725.43	56,526.57	37.37 %
7732 -- Training	70,034.00	36,996.21	33,037.79	52.83 %
Services and Supplies	4,551,908.00	2,242,967.43	2,308,940.57	49.28 %

**Other Charges**

7889 -- Building Security Systems	3,602.00	0.00	3,602.00	0.00 %
7892 -- Information Technology Service	8,920.00	0.00	8,920.00	0.00 %
7893 -- Motor Pool Charges	21,176.00	2,991.89	18,184.11	14.13 %
Other Charges	33,698.00	2,991.89	30,706.11	8.88 %
Expenditures	10,321,109.00	4,708,781.89	5,612,327.11	45.62 %
SBCERS Operations	-171,109.00	-4,600,856.50	-4,429,747.50	2,688.85 %
Net Financial Impact	-171,109.00	-4,600,856.50	-4,429,747.50	2,688.85 %