

LCRCD FY26-27 BUDGET SUMMARY - FINAL						
General Ledger, Chart of Accounts for Budgeting	General Operations	FEDERAL	STATE	COUNTY	PRIVATE	TOTAL
Income						
411.10.10 Local Secured Tax Allocation	0			30,000		30,000
441.42.01 Interest Income	2,000					2,000
453.54.90 State Aid	0		3,640,319			3,640,319
455.56.01 Federal Aid-Other	0	2,452,237				2,452,237
456.56.30 County and Other Governmental Agencies	0			1,276,147		1,276,147
492.79.82 Other Agencies-Private	0				193,830	193,830
492.79.99 Other Donations	0				2,500	2,500
Gross Revenue	2,000	2,452,237	3,640,319	1,306,147	196,330	7,597,034
Expenses						
01.11 Salaries & Wages, Permanent	932,531					932,531
01.13 OT or Bonus Pay	39,349					39,349
02.21 FICA (Medicare & SS)	74,093					74,093
02.23 Retirement Contributions - Employer Contribution	30,442					30,442
03.30 Insurance-Health/Life Reimbursement	111,797					111,797
03.31 Unemployment Insurance (SUTA)	5,642					5,642
04.00 Worker's Compensation	26,013					26,013
SubTotal of LCRCD Personnel Costs	1,219,867					1,219,867
11.00 Clothing & Personal Supplies	2,400					2,400
12.00 Communications & Outreach	13,600	1,000	4,000			18,600
15.12 Insurance, Public General Liability	20,694					20,694
15.15 Insurance - Vehicles	2,553					2,553
17.00 Maintenance & Equipment	5,000	15,000				20,000
20.00 Memberships	12,000					12,000
22.70 Supplies, Office Expenses	7,200	500	300			8,000
22.71 Postage	250		250			500
23.00 Books and Periodicals	300					300
23.10 Bank Service charges & fees	600					600
23.15 LOC Interest & Fees	0					0
23.30 Expenses for Board or Reimbursements	2,000					2,000
23.50 Permits	0	1,000	500	500		2,000
23.80 Professional & Specialized Services - Projects	-	1,966,901	2,840,613	996,727	90,480	5,894,721
23.85 Prof. Services - Stipends	25,000	2,500				27,500
23.90 Prof. Services - Gen Ops Support	50,000					50,000
23.95 Gen Ops - Scholarships	5,000					5,000
25.00 Rents & Leases - Equipment	10,000					10,000
26.00 Rents & Leases-Bldg & Imp	2,400					2,400
27.00 Small Tools & Instruments	2,000					2,000
28.20 Conferences, Training, Education	4,800	9,000	6,200	5,000		25,000
28.30 Supplies - Projects	-	27,668	16,073	32,500	0	76,241
28.50 Hardware & Computers	8,000	2,000	6,000			16,000
28.59 Software & Apps	9,600		2,400			12,000
29.50 Transportation & Travel	5,000	4,839	12,350	5,802	454	28,444
30.10 Depreciation for Work Truck, Annual	17,673					17,673
35.10 Vehicle Loan Interest	452					452
60.10 Bad Debt	5,000					5,000
SubTotal for GO Expenses (not including payroll)	211,521					7,481,945
TOTAL EXPENSES	1,431,388	2,030,408	2,888,686	1,040,529	90,934	7,481,945
Net Income (Revenue - Expenses)	(1,429,388)	421,829	751,633	265,618	105,397	115,089
BALANCE SHEET ROLLOVER CASH (as of 7/1/2026):	\$573,880.36	0.00	0.00	0.00	0.00	