

City of San Juan Bautista
Consolidated Statement of Revenue, Expenses and Changes in Fund Balance
July through December 2011

| | Sewer Enterprise Fund | | | TOTAL | | |
|--|------------------------------|---------------|-----------------------|---------------------|----------------|-----------------------|
| | Jul - Dec 11 | Budget | \$ Over Budget | Jul - Dec 11 | Budget | \$ Over Budget |
| Income | | | | | | |
| Property Taxes | | | | | | |
| 402.000 · Secured Taxes | - | | | 121,799 | 115,000 | 6,799 |
| 404.000 · Unsecured Taxes | - | | | - | 7,500 | (7,500) |
| 402.001 · Current Unsecured No Air | - | | | 10,236 | - | 10,236 |
| 403.000 · Supplemental Property Tax | - | | | - | 1,250 | (1,250) |
| 402.002 · Unitary Taxes | - | | | 3,688 | - | 3,688 |
| 402.003 · Current Secured Teether Buyout | - | | | - | - | - |
| 422.000 · COPS Funding | - | | | 50,000 | 50,000 | 0 |
| 426.000 · HOPTR | - | | | 413 | 1,250 | (837) |
| 436.000 · Gas Tax 2103 | - | | | 6,571 | 2,000 | 4,571 |
| 431.000 · Gas Tax 2105 | - | | | 2,967 | 2,500 | 467 |
| 432.000 · Gas Tax 2106 | - | | | 3,357 | 4,000 | (643) |
| 433.000 · Gas Tax 2107 | - | | | 4,566 | 4,750 | (184) |
| 434.000 · Gas Tax 2107.5 | - | | | - | 500 | (500) |
| Total Property Taxes | - | | | 203,597 | 188,750 | 14,847 |
| Other Tax Revenue | | | | | | |
| 406.000 · Sales Tax | - | | | 195,070 | 137,500 | 57,570 |
| 408.000 · Transient Lodging Taxes | - | | | 21,222 | 20,250 | 972 |
| 416.000 · Misc. County Taxes | - | | | - | 2,500 | (2,500) |
| 415.000 · Special Assessment | - | | | 15,856 | 16,064 | (207) |
| 419.000 · Other Doc. Transfer | - | | | 1,851 | 1,000 | 851 |
| 428.000 · Vehicle License Fees | - | | | 938 | 2,000 | (1,063) |
| 429.000 · Other Tax Revenue | - | | | 2,086 | 3,500 | (1,414) |
| Total Other Tax Revenue | - | | | 237,022 | 182,813 | 54,209 |
| Franchise Fees | | | | | | |
| 442.000 · Franchise Cable | - | | | 2,799 | 6,500 | (3,702) |
| 448.000 · Franchise Green Waste | - | | | 13,506 | 12,500 | 1,006 |
| Total Franchise Fees | - | | | 16,305 | 19,000 | (2,695) |
| Business & Misc. Lic. & Permits | | | | | | |
| 450.000 · Business Licenses | - | | | 9,499 | 6,500 | 2,999 |
| 453.000 · Burn Permits | - | | | - | 10 | (10) |
| 470.000 · Garage Sale Permits | - | | | 70 | 50 | 20 |
| 472.000 · Animal Licenses | - | | | 40 | 10 | 30 |
| 490.000 · Misc. Revenue | - | | | 155 | 50 | 105 |

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| | Jul - Dec 11 | Budget | \$ Over Budget | Jul - Dec 11 | Budget | \$ Over Budget |
| 494.001 · Special Events | - | | | 8,015 | 4,125 | 3,890 |
| Business & Misc. Lic. & Permits - Other | - | | | 150 | - | 150 |
| Total Business & Misc. Lic. & Permits | - | | | 17,929 | 10,745 | 7,184 |
| Planning, Building, Eng. Permit | | | | | | |
| 454.003 · Design Review | - | | | 8,000 | - | 8,000 |
| 451.000 · Building Permits | - | | | 5,264 | 3,500 | 1,764 |
| 454.000 · Conditional Use Permit (CUP) | - | | | - | 250 | (250) |
| 456.000 · PUD Use Permit | - | | | - | 25 | (25) |
| 457.000 · Encroachment Permits | - | | | - | 250 | (250) |
| 458.000 · Sign Permits | - | | | 300 | 225 | 75 |
| 461.000 · Subdivision Fees | - | | | 5,000 | - | 5,000 |
| Total Planning, Building, Eng. Permit | - | | | 18,564 | 4,250 | 14,314 |
| Chg. for Planning/Eng. Services | | | | | | |
| 490.001 · Misc. Revenue Planning | - | | | - | 750 | (750) |
| 464.000 · Engineer Inspection Fee | - | | | - | 500 | (500) |
| 462.000 · Engineer Plan Check Fees | - | | | - | 150 | (150) |
| 463.000 · Building Inspection Fee | - | | | - | 750 | (750) |
| 452.000 · Building Plan Check Fees | - | | | - | 750 | (750) |
| 459.000 · Remib. - Proj/Dev. Costs | 247 | | | 10,761 | 5,000 | 5,761 |
| Total Chg. for Planning/Eng. Services | 247 | | | 10,761 | 7,900 | 2,861 |
| Charges for Misc. Services | | | | | | |
| 496.002 · Administration Income | - | | | 95 | 50 | 44 |
| 496.001 · Public Document Charge | - | | | 1 | 62 | (62) |
| 496.000 · Library Copy Charges | - | | | 293 | 300 | (7) |
| Total Charges for Misc. Services | - | | | 388 | 413 | (25) |
| Utility Fees | | | | | | |
| 483.000 · Utility Connection Fees | - | | | 55 | 875 | (820) |
| 486.000 · Utility Fees Commercial | 175,640 | 129,501 | 46,139 | 300,503 | 212,963 | 87,540 |
| 485.000 · Utility Fees Residential | 248,176 | 255,940 | (7,764) | 538,762 | 524,040 | 14,722 |
| 485.001 · Septage Charges | 12,061 | | | 12,061 | - | 12,061 |
| 493.000 · Water Meter Maint. Fees | - | | | 6,045 | 6,111 | (66) |
| Total Utility Fees | 435,876 | 385,441 | 50,435 | 857,425 | 743,989 | 113,436 |
| Fines & Penalties | | | | | | |
| 421.000 · Vehicle Code Parking | - | | | 434 | 100 | 334 |
| 475.000 · Library Fines | - | | | 254 | 250 | 4 |
| Total Fines & Penalties | - | | | 688 | 350 | 338 |

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| | <u>Sewer Enterprise Fund</u> | | | <u>TOTAL</u> | | |
|--|------------------------------|---------------|-----------------------|---------------------|----------------|-----------------------|
| | <u>Jul - Dec 11</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>Jul - Dec 11</u> | <u>Budget</u> | <u>\$ Over Budget</u> |
| Miscellaneous Revenue | | | | | | |
| 480.002 · Permits | - | | | 230 | - | 230 |
| 480.001 · Lease - American Tower | - | | | 12,062 | 12,000 | 62 |
| 438.000 · Donations | - | | | 1,318 | 1,600 | (282) |
| 480.000 · Rental Income | - | | | 2,755 | 4,000 | (1,245) |
| 482.000 · Parks & Rec Revenue | - | | | 1,656 | 1,750 | (94) |
| 480.003 · Reimbursed City expenses | - | | | 4,550 | 9,000 | (4,450) |
| 487.000 · Fire Department Revenues | - | | | 785 | 2,250 | (1,465) |
| Total Miscellaneous Revenue | <u>-</u> | | | <u>23,357</u> | <u>30,600</u> | <u>(7,243)</u> |
| Miscellaneous Revenues | | | | | | |
| 484.000 · Interest and Penalties | - | | | 29,338 | 20,012 | 9,325 |
| 497.000 · Other Financing Sources | - | | | 803 | 180 | 623 |
| Total Miscellaneous Revenues | <u>-</u> | | | <u>30,141</u> | <u>20,192</u> | <u>9,949</u> |
| Total Income | 436,123 | 385,441 | 50,682 | 1,416,176 | 1,209,002 | 207,174 |
| Expense | | | | | | |
| Employee Salary, Wages, Benefit | | | | | | |
| 502.000 · Salaries and Wages - FT | - | | | 107,174 | 118,475 | (11,302) |
| 504.000 · Salaries and Wages - OT | - | | | 412 | 4,970 | (4,558) |
| 508.000 · FICA | - | | | 8,681 | 9,444 | (763) |
| 510.000 · Worker's Comp | - | | | 14,652 | 25,328 | (10,675) |
| 512.000 · Unemployment | - | | | - | 1,235 | (1,235) |
| 514.000 · Health Insurance | - | | | 14,361 | 19,350 | (4,989) |
| 518.000 · 457k Retirement Contribution | - | | | 454 | 792 | (338) |
| Total Employee Salary, Wages, Benefit | <u>-</u> | | | <u>145,733</u> | <u>179,592</u> | <u>(33,859)</u> |
| Other Personnel Expenses | | | | | | |
| 522.000 · Uniforms & Alterations | - | | | 600 | 910 | (310) |
| 524.000 · Phys., Drug 7 Psych Testing | - | | | 1,774 | 275 | 1,499 |
| 525.000 · Volunteer Firefighter Stipend | - | | | 12,415 | 8,920 | 3,495 |
| 526.000 · Education and Training | - | | | 490 | 2,500 | (2,010) |
| 528.000 · Travel/Per Diem/Car Allowance | - | | | 1,161 | 625 | 536 |
| Total Other Personnel Expenses | <u>-</u> | | | <u>16,441</u> | <u>13,230</u> | <u>3,211</u> |

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|---|------------------------------|---------------|-----------------------|---------------------|----------------|-----------------------|
| | <u>Jul - Dec 11</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>Jul - Dec 11</u> | <u>Budget</u> | <u>\$ Over Budget</u> |
| General and admin. expense | | | | | | |
| 550.000 · Office Supplies | - | | | 3,254 | 2,375 | 879 |
| 558.000 · Printing and Copies | - | | | 207 | 1,430 | (1,223) |
| 560.000 · Advertising | - | | | 355 | 350 | 5 |
| 562.000 · Food and Beverages | - | | | 817 | 1,215 | (398) |
| 516.000 · Insurance - Liab/Bond/Auto/Prop | - | | | 6,674 | 8,500 | (1,827) |
| 630.000 · Computer Software Service | - | | | 1,903 | 2,325 | (422) |
| 628.000 · Computer Hardware Service | - | | | 190 | 1,825 | (1,635) |
| 530.000 · Dues and Subscriptions | 3,970 | | | 20,909 | 8,375 | 12,534 |
| 657.000 · Administrative Fee | - | | | - | 704 | (704) |
| 634.000 · Copier Services & Lease | - | | | 4,278 | 4,250 | 28 |
| 657.001 · Filing Fees | - | | | 405 | - | 405 |
| 638.000 · Bank Charges/PR Processing | 1,013 | | | 5,281 | 2,500 | 2,781 |
| 636.000 · Postage and Freight | - | | | 1,871 | 2,488 | (616) |
| Total General and admin. expense | <u>4,983</u> | | | <u>46,144</u> | <u>36,337</u> | <u>9,807</u> |
| Contractual and Other Services | | | | | | |
| 600.000 · Operational Contracts | 55,101 | 65,000 | (9,899) | 74,092 | 112,500 | (38,408) |
| 602.000 · Legal | - | 1,250 | (1,250) | 17,644 | 27,750 | (10,106) |
| 603.000 · Water Sources - Gen | - | 3,500 | (3,500) | - | 3,500 | (3,500) |
| 604.000 · Engineering | - | 5,000 | (5,000) | 891 | 35,000 | (34,109) |
| 604.001 · Reclamation Expense | - | 7,500 | (7,500) | - | 7,500 | (7,500) |
| 606.000 · Planning | - | | | 2,148 | 7,200 | (5,053) |
| 608.000 · Accounting | - | | | 17,688 | 17,500 | 187 |
| 612.008 · Code Enforcement Expenses | - | | | - | 1,500 | (1,500) |
| 609.000 · Building Inspection | - | | | 3,913 | 3,500 | 413 |
| 610.000 · Audit | - | | | - | 15,600 | (15,600) |
| 612.001 · Other Prof. Service - CMAP | - | | | - | 400 | (400) |
| 612.002 · Security | 1,104 | 800 | 304 | 2,652 | 2,285 | 367 |
| 612.005 · Contract Officials | - | | | 300 | 600 | (300) |
| 612.006 · Web maintenance | - | | | 2,196 | 1,600 | 596 |
| 614.000 · Law Enforcement | - | | | 70,755 | 65,000 | 5,755 |
| 617.000 · Admin Fees/SBCO Prop. Tax Colle | - | | | - | 6,500 | (6,500) |
| 618.000 · County Communications | - | | | - | 22,425 | (22,425) |
| 624.000 · Janitorial | - | | | 683 | 500 | 183 |
| 632.000 · Building Equipment Rental | - | | | 377 | 540 | (163) |
| 643.000 · Water | - | | | - | 1,600 | (1,600) |
| 643.003 · SBCO Mgmt Fees | 4,773 | 2,000 | 2,773 | 4,773 | 3,875 | 898 |
| Total Contractual and Other Services | <u>60,978</u> | <u>85,050</u> | <u>(24,072)</u> | <u>198,110</u> | <u>336,875</u> | <u>(138,765)</u> |

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| | Sewer Enterprise Fund | | | TOTAL | | |
|---|------------------------------|---------------|-----------------------|---------------------|---------------|-----------------------|
| | Jul - Dec 11 | Budget | \$ Over Budget | Jul - Dec 11 | Budget | \$ Over Budget |
| Utilities and Misc. Expenses | | | | | | |
| 639.000 · Merchant processing fees | - | | | 1,740 | 1,850 | (110) |
| 640.000 · Telecomm | 2,180 | 950 | 1,230 | 6,156 | 8,500 | (2,344) |
| 642.000 · Electricity | 14,462 | 31,000 | (16,538) | 54,673 | 48,925 | 5,748 |
| 644.000 · Street Signal | - | | | 214 | - | 214 |
| 646.000 · Street Lighting | - | | | 10,000 | 10,500 | (500) |
| 656.000 · Licenses and Permits | - | 650 | (650) | - | 3,650 | (3,650) |
| 658.000 · Property Taxes | - | | | 393 | - | 393 |
| Total Utilities and Misc. Expenses | 16,642 | 32,600 | (15,958) | 73,176 | 73,425 | (249) |
| Equipment and Parts | | | | | | |
| 701.000 · Small Tools | - | | | 2,415 | 13,750 | (11,335) |
| 700.000 · Apparatus and instruments | - | | | - | 1,750 | (1,750) |
| 702.000 · Safety Gear & First Aid | - | | | 17,850 | 250 | 17,600 |
| 554.000 · Gasoline & Diesel Fuel | - | | | 3,767 | 1,500 | 2,267 |
| 552.000 · Chemical and Gasses | - | | | 769 | 5,275 | (4,506) |
| 703.000 · Books and Periodicals | - | | | - | 100 | (100) |
| 710.000 · Computer and Related | - | | | 2,823 | 1,250 | 1,573 |
| 716.000 · Parts - City Rep. Vehicles | - | | | - | 250 | (250) |
| 718.000 · Parts - City Rep. Equipment | 8 | 500 | (492) | 1,208 | 1,850 | (642) |
| 720.000 · Parts - City Rep. Water | - | | | 1,271 | 2,500 | (1,229) |
| 721.000 · Fire Equipment and Supplies | - | | | 4,181 | 4,200 | (19) |
| 722.000 · Parts - City Rep. Sewer | - | 1,500 | (1,500) | - | 1,500 | (1,500) |
| 724.000 · Parts - City Rep. Streets | - | | | 78 | 1,250 | (1,172) |
| 726.000 · Parts - City Rep. Parks | - | | | 783 | 500 | 283 |
| Total Equipment and Parts | 8 | 2,000 | (1,992) | 35,144 | 35,925 | (781) |
| Maint. & Repair Services | | | | | | |
| 755.002 · Street Sign Maint. & Repair | - | | | 1,828 | - | 1,828 |
| 751.000 · Claims | - | 250 | (250) | - | 250 | (250) |
| 752.000 · Vehicle Maint. - Outside | - | | | 1,052 | 250 | 802 |
| 754.000 · Equipment Maint. - Outside | - | | | 219 | 750 | (531) |
| 757.000 · Bldg Maint. - Inside | - | | | - | 250 | (250) |
| 758.000 · Building Maint. Outside | - | | | 465 | - | 465 |
| 760.000 · Grounds Maint. - Outside | - | | | 7,581 | 6,331 | 1,250 |
| 762.000 · Streets Maint. & Paving | - | | | 451 | 1,250 | (799) |
| 764.000 · Water Maintenance - Outside | - | | | 1,107 | - | 1,107 |
| 766.000 · Sewer Maint. - Plant | 1,349 | | | 1,349 | - | 1,349 |
| Total Maint. & Repair Services | 1,349 | 250 | 1,099 | 14,053 | 9,081 | 4,972 |

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|---|------------------------------|------------------|-----------------------|---------------------|------------------|-----------------------|
| | <u>Jul - Dec 11</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>Jul - Dec 11</u> | <u>Budget</u> | <u>\$ Over Budget</u> |
| Capital Expenditures | | | | | | |
| 803.000 · Storage - Softner Syst. | - | 14,513 | (14,513) | - | 32,251 | (32,251) |
| 808.000 · Equipment | - | | | 5,421 | 9,000 | (3,579) |
| 801.000 · Capital Purchases/Improvements | 4,687 | | | 6,916 | - | 6,916 |
| 812.000 · Depreciation | 165,896 | 166,000 | (104) | 306,155 | 306,259 | (104) |
| Total Capital Expenditures | <u>170,583</u> | <u>180,513</u> | <u>(9,930)</u> | <u>318,492</u> | <u>347,510</u> | <u>(29,017)</u> |
| Fund Transfer | | | | | | |
| Trans. Util. Billing & Collect | | | | | | |
| Sewer Fund | 19,537 | 22,521 | (2,984) | - | (3) | 3 |
| Water Fund | - | | | - | (3) | 3 |
| Total Trans. Util. Billing & Collect | <u>19,537</u> | <u>22,521</u> | <u>(2,984)</u> | <u>-</u> | <u>(5)</u> | <u>5</u> |
| Transfer G&A Expenses | | | | | | |
| Gas Tax & Transport. | - | | | - | 1,164 | (1,164) |
| Valle Vista Landscape Dist | - | | | - | - | - |
| Sewer Fund | 25,167 | 15,100 | 10,067 | - | 0 | (0) |
| Water Fund | - | | | - | 0 | (0) |
| Total Transfer G&A Expenses | <u>25,167</u> | <u>15,100</u> | <u>10,067</u> | <u>-</u> | <u>1,165</u> | <u>(1,165)</u> |
| Total Fund Transfer | 44,704 | 37,622 | 7,082 | - | 1,160 | (1,160) |
| Debt Defrayment | | | | | | |
| 858.000 · Interest | | | | | | |
| 855.000 · Amortization expense | 1,868 | | | 4,152 | - | 4,152 |
| 858.000 · Interest - Other | 176,498 | 172,868 | 3,630 | 360,205 | 345,735 | 14,470 |
| Total 858.000 · Interest | <u>178,366</u> | <u>172,868</u> | <u>5,499</u> | <u>364,357</u> | <u>345,735</u> | <u>18,622</u> |
| Total Debt Defrayment | <u>178,366</u> | <u>172,868</u> | <u>5,499</u> | <u>364,357</u> | <u>345,735</u> | <u>18,622</u> |
| Total Expense | <u>477,613</u> | <u>510,902</u> | <u>(33,289)</u> | <u>1,211,649</u> | <u>1,378,869</u> | <u>(167,220)</u> |
| Net Income | <u>(41,490)</u> | <u>(125,461)</u> | <u>83,971</u> | <u>204,528</u> | <u>(169,866)</u> | <u>374,394</u> |