

City of San Juan Bautista  
Profit & Loss Budget vs. Actual  
July 2010 through March 2011

	Water Fund			Sewer Fund			TOTAL		
	Jul '10 - Mar 11	Budget	\$ Over Budget	Jul '10 - Mar 11	Budget	\$ Over Budget	Jul '10 - Mar 11	Budget	\$ Over Budget
<b>Income</b>									
<b>Property Taxes</b>									
402.000 · Secured Taxes	-			-			138,938.65	180,906.03	(41,967.38)
404.000 · Unsecured Taxes	-			-			-	8,250.03	(8,250.03)
402.001 · Current Unsecured No Air	-			-			9,934.08	-	9,934.08
403.000 · Supplemental Property Tax	-			-			-	3,750.03	(3,750.03)
402.002 · Unitary Taxes	-			-			3,556.91	-	3,556.91
405.000 · Triple Flip/Sales & Use Tax	-			-			20,897.05	6,750.00	14,147.05
407.000 · VLF Swap	-			-			54,027.50	82,500.03	(28,472.53)
422.000 · COPS Funding	-			-			61,128.96	100,000.00	(38,871.04)
426.000 · HOPTR	-			-			-	1,874.97	(1,874.97)
430.000 · State Mandated Cost Rev.	-			-			1,467.00	-	1,467.00
436.000 · Gas Tax 2103	-			-			4,654.89	-	4,654.89
431.000 · Gas Tax 2105	-			-			3,242.98	5,175.00	(1,932.02)
432.000 · Gas Tax 2106	-			-			5,583.98	5,175.00	408.98
433.000 · Gas Tax 2107	-			-			6,433.59	6,224.99	208.60
434.000 · Gas Tax 2107.5	-			-			-	1,000.00	(1,000.00)
435.000 · COGS/(TDA)/STEA	-			-			4,745.67	42,000.00	(37,254.33)
444.000 · Prop. 42 Road Funds	-			-			-	8,100.00	(8,100.00)
<b>Total Property Taxes</b>	<b>-</b>			<b>-</b>			<b>314,611.26</b>	<b>451,706.08</b>	<b>(137,094.82)</b>
<b>Other Tax Revenue</b>									
406.000 · Sales Tax	-			-			203,452.09	198,750.01	4,702.08
408.000 · Transient Lodging Taxes	-			-			20,422.15	31,588.20	(11,166.05)
416.000 · Misc. County Taxes	-			-			-	3,450.01	(3,450.01)
415.000 · Special Assessment	-			-			-	14,121.99	(14,121.99)
419.000 · Other Doc. Transfer	-			-			2,310.27	1,499.99	810.28
428.000 · Vehicle License Fees	-			-			4,344.90	3,330.00	1,014.90
429.000 · Other Tax Revenue	-			-			5,294.95	4,500.00	794.95
<b>Total Other Tax Revenue</b>	<b>-</b>			<b>-</b>			<b>235,824.36</b>	<b>257,240.20</b>	<b>(21,415.84)</b>
<b>Grant Funds</b>									
437.000 · Library Grant	-			-			660.74	-	660.74
495.000 · Grant Revenue	-			-			-	120,000.00	(120,000.00)
<b>Total Grant Funds</b>	<b>-</b>			<b>-</b>			<b>660.74</b>	<b>120,000.00</b>	<b>(119,339.26)</b>
<b>Franchise Fees</b>									
440.000 · Franchis PG&E	-			-			(5,037.22)	8,625.01	(13,662.23)
442.000 · Franchise Cable	-			-			8,908.01	10,499.99	(1,591.98)

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448.000 · Franchise Green Waste	-			-			18,589.21	17,325.00	1,264.21
<b>Total Franchise Fees</b>	-			-			22,460.00	36,450.00	(13,990.00)
<b>Business &amp; Misc. Lic. &amp; Permits</b>									
450.000 · Business Licenses	-			-			12,062.33	12,749.99	(687.66)
453.000 · Burn Permits	-			-			30.00	-	30.00
470.000 · Garage Sale Permits	-			-			10.00	165.01	(155.01)
472.000 · Animal Licenses	-			-			33.00	12.00	21.00
490.000 · Misc. Revenue	-			-			270.00	824.99	(554.99)
494.001 · Special Events	-			-			8,278.50	4,125.01	4,153.49
<b>Total Business &amp; Misc. Lic. &amp; Permits</b>	-			-			20,683.83	17,877.00	2,806.83
<b>Planning, Building, Eng. Permit</b>									
451.000 · Building Permits	-			-			11,605.54	3,000.01	8,605.53
454.000 · Conditional Use Permit (CUP)	-			-			-	1,875.01	(1,875.01)
457.000 · Encroachment Permits	-			-			225.00	3,749.99	(3,524.99)
458.000 · Sign Permits	-			-			300.00	374.99	(74.99)
<b>Total Planning, Building, Eng. Permit</b>	-			-			12,130.54	9,000.00	3,130.54
<b>Chg. for Planning/Eng. Services</b>									
490.001 · Misc. Revenue Planning	-			-			-	1,125.00	(1,125.00)
464.000 · Engineer Inspection Fee	-			-			-	750.01	(750.01)
462.000 · Engineer Plan Check Fees	-			-			-	675.00	(675.00)
463.000 · Building Inspection Fee	-			-			-	1,875.01	(1,875.01)
452.000 · Building Plan Check Fees	-			-			-	1,125.00	(1,125.00)
459.000 · Remib. - Proj/Dev. Costs	-			-			7,959.29	11,250.00	(3,290.71)
<b>Total Chg. for Planning/Eng. Services</b>	-			-			7,959.29	16,800.02	(8,840.73)
<b>Charges for Misc. Services</b>									
496.002 · Administration Income	-			-			-	75.01	(75.01)
496.001 · Public Document Charge	-			-			87.75	37.49	50.26
496.000 · Library Copy Charges	-			-			752.46	450.00	302.46
<b>Total Charges for Misc. Services</b>	-			-			840.21	562.50	277.71
<b>460 · Utility Fees</b>									
486.000 · Utility Fees Commercial	129,835.22	28,881.32	100,953.90	201,454.06	#####	35,394.30	331,289.28	194,941.08	136,348.20
485.000 · Utility Fees Residential	417,060.36	536,405.76	(119,345.40)	398,143.17	#####	4,851.45	815,203.53	929,697.48	(114,493.95)
485.001 · Septage Charges	-			-	5,400.00	(5,400.00)	-	5,400.00	(5,400.00)
493.000 · Water Meter Maint. Fees	9,031.96	9,000.00	31.96	-			9,031.96	9,000.00	31.96

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<b>Total 460 · Utility Fees</b>	555,927.54	574,287.08	(18,359.54)	599,597.23	#####	34,845.75	1,155,524.77	1,139,038.56	16,486.21
<b>475 · Fines &amp; Penalties</b>									
421.000 · Vehicle Code Parking	-			-			-	450.00	(450.00)
475.000 · Library Fines	-			-			391.38	374.99	16.39
476.000 · Code Enforcement Fines	-			-			117.68	-	117.68
<b>Total 475 · Fines &amp; Penalties</b>	-			-			509.06	824.99	(315.93)
<b>480 · Miscellaneous Revenue</b>									
480.002 · Permits	-			-			3,678.08	-	3,678.08
480.001 · Lease - American Tower	-			-			16,764.24	18,000.00	(1,235.76)
438.000 · Donations	-			-			438.40	187.51	250.89
480.000 · Rental Income	-			-			3,316.14	3,000.01	316.13
482.000 · Parks & Rec Revenue	-			-			5,530.38	1,125.00	4,405.38
480.003 · Reimbursed City expenses	-			-			6,160.40	-	6,160.40
487.000 · Fire Department Revenues	-			-			4,755.00	2,500.00	2,255.00
<b>Total 480 · Miscellaneous Revenue</b>	-			-			40,642.64	24,812.52	15,830.12
<b>490 · Miscellaneous Revenues</b>									
484.000 · Interest and Penalties	35,820.75	22,500.00	13,320.75	-	562.50	(562.50)	38,628.44	25,312.50	13,315.94
497.000 · Other Financing Sources	-			-			5,101.68	6,311.25	(1,209.57)
<b>Total 490 · Miscellaneous Revenues</b>	35,820.75	22,500.00	13,320.75	-	562.50	(562.50)	43,730.12	31,623.75	12,106.37
<b>Total Income</b>	591,748.29	596,787.08	(5,038.79)	599,597.23	#####	34,283.25	1,855,576.82	2,105,935.62	(250,358.80)
<b>Expense</b>									
<b>Employee Salary, Wages, Benefit</b>									
502.000 · Salaries and Wages - FT	-			-			78,479.80	158,218.51	(79,738.71)
508.000 · FICA	-			-			4,896.97	12,132.39	(7,235.42)
510.000 · Worker's Comp	-			-			14,743.84	16,574.49	(1,830.65)
512.000 · Unemployment	-			-			477.90	1,315.89	(837.99)
514.000 · Health Insurance	-			-			9,530.50	20,296.49	(10,765.99)
518.000 · 457k Retirement Contribution	-			-			510.11	1,405.01	(894.90)
<b>Total Employee Salary, Wages, Benefit</b>	-			-			108,639.12	209,942.78	(101,303.66)
<b>Other Personnel Expenses</b>									
516.000 · Insurance - Liab/Bond/Auto/Prop	2,973.96	4,460.94	(1,486.98)	3,064.08	4,649.99	(1,585.91)	9,937.45	18,165.66	(8,228.21)
522.000 · Uniforms & Alterations	-	337.50	(337.50)	-	75.01	(75.01)	1,147.06	794.97	352.09
524.000 · Phys., Drug 7 Psych Testing	-			-			172.00	224.99	(52.99)

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525.000 · Volunteer Firefighter Stipend	-			-			13,480.00	7,500.01	5,979.99
526.000 · Education and Training	-			-			2,635.00	5,100.02	(2,465.02)
528.000 · Travel/Per Diem/Car Allowance	-			-			296.94	1,874.98	(1,578.04)
530.000 · Dues and Subscriptions	574.00	975.74	(401.74)	2,753.00	431.24	2,321.76	16,544.44	6,920.33	9,624.11
<b>Total Other Personnel Expenses</b>	<b>3,547.96</b>	<b>5,774.18</b>	<b>(2,226.22)</b>	<b>5,817.08</b>	<b>5,156.24</b>	<b>660.84</b>	<b>44,212.89</b>	<b>40,580.96</b>	<b>3,631.93</b>
<b>Consumable Supplies</b>									
550.000 · Office Supplies	-			-			4,470.62	5,992.48	(1,521.86)
552.000 · Chemical and Gasses	4,263.45	6,750.00	(2,486.55)	911.31	149.99	761.32	5,563.64	7,275.01	(1,711.37)
554.000 · Gasoline & Diesel Fuel	-	112.50	(112.50)	-	562.50	(562.50)	2,095.07	3,150.00	(1,054.93)
558.000 · Printing and Copies	-			-	37.49	(37.49)	-	1,912.50	(1,912.50)
560.000 · Advertising	-			-			1,653.85	1,499.99	153.86
562.000 · Food and Beverages	-			-			1,677.70	2,100.00	(422.30)
<b>Total Consumable Supplies</b>	<b>4,263.45</b>	<b>6,862.50</b>	<b>(2,599.05)</b>	<b>911.31</b>	<b>749.98</b>	<b>161.33</b>	<b>15,460.88</b>	<b>21,929.98</b>	<b>(6,469.10)</b>
<b>Contractual and Other Services</b>									
600.000 · Operational Contracts	17,992.37	63,750.01	(45,757.64)	30,387.60	90,000.00	(59,612.40)	49,405.57	168,750.00	(119,344.43)
602.000 · Legal	795.00			-			29,207.30	34,612.51	(5,405.21)
603.000 · Water Sources - Gen	238.99			-	2,250.00	(2,250.00)	238.99	2,250.00	(2,011.01)
604.000 · Engineering	51,676.50			74,819.73	7,500.01	67,319.72	180,215.23	51,067.48	129,147.75
604.001 · Reclamation Expense	-			16,248.60			16,248.60	-	16,248.60
605.000 · Contract Services - City Manage	-			-			85,000.00	90,000.00	(5,000.00)
606.000 · Planning	-			-			33,638.87	-	33,638.87
608.000 · Accounting	-			-			39,256.25	9,750.01	29,506.24
612.008 · Code Enforcement Expenses	-			-			2,558.97	-	2,558.97
609.000 · Building Inspection	-			-			5,152.00	18,750.01	(13,598.01)
610.000 · Audit	-			-			24,000.00	24,200.00	(200.00)
611.000 · Storage	2,200.00			1,800.00			4,000.00	-	4,000.00
612.001 · Other Prof. Service - CMAP	-	543.74	(543.74)	-			425.00	1,143.73	(718.73)
612.002 · Security	-			1,017.00	900.00	117.00	2,639.87	1,882.52	757.35
612.005 · Contract Officials	-			-			900.00	900.00	-
612.006 · Web maintenance	-			-			2,397.50	2,812.50	(415.00)
614.000 · Law Enforcement	-			-			97,227.28	112,500.00	(15,272.72)
618.000 · County Communications	-			-			49,101.00	34,500.01	14,600.99
624.000 · Janitorial	-			-			705.94	300.01	405.93
626.000 · Landscape Services	-			-			-	3,749.99	(3,749.99)
628.000 · Computer Hardware Service	-	30.01	(30.01)	-			4,532.63	930.01	3,602.62
630.000 · Computer Software Service	-	187.51	(187.51)	-			4,342.34	1,841.26	2,501.08
632.000 · Building Equipment Rental	-			-			175.80	374.99	(199.19)

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643.000 · Water	-			6,958.56			6,958.56	-	6,958.56
643.003 · SBCO Mgmt Fees	-			5,321.53			5,321.53	-	5,321.53
654.000 · Chemical Testing	-	1,875.01	(1,875.01)	-			-	1,950.02	(1,950.02)
655.001 · Penalties - SWRCB	-			-	9,000.00	(9,000.00)	-	9,000.00	(9,000.00)
<b>Total Contractual and Other Services</b>	<b>72,902.86</b>	<b>66,386.28</b>	<b>6,516.58</b>	<b>136,553.02</b>	<b>#####</b>	<b>26,903.01</b>	<b>643,649.23</b>	<b>571,265.05</b>	<b>72,384.18</b>
<b>Utilities and Misc. Expenses</b>									
634.000 · Copier Services & Lease	-			-			6,297.95	4,275.00	2,022.95
636.000 · Postage and Freight	-			-			3,644.76	8,250.02	(4,605.26)
638.000 · Bank Charges/PR Processing	738.74			-			2,584.28	3,825.00	(1,240.72)
639.000 · Merchant processsing fees	-			-			748.54	1,020.08	(271.54)
640.000 · Telecomm	258.52	562.50	(303.98)	1,323.80	1,949.99	(626.19)	10,242.71	17,662.47	(7,419.76)
642.000 · Electricity	14,733.09	33,750.00	(19,016.91)	40,715.35	32,450.69	8,264.66	94,724.03	72,466.94	22,257.09
643.001 · Water	-	13,500.00	(13,500.00)	-	1,650.01	(1,650.01)	-	18,509.26	(18,509.26)
644.000 · Street Signal	-			-			-	5,025.01	(5,025.01)
646.000 · Street Lighting	-			-			-	14,174.97	(14,174.97)
656.000 · Licenses and Permits	4,250.80	4,500.00	(249.20)	1,256.00	1,312.51	(56.51)	5,506.80	5,812.51	(305.71)
658.000 · Property Taxes	-	150.75	(150.75)	-			170.10	150.75	19.35
659.000 · Election Expense	-			-			-	4,500.00	(4,500.00)
531.000 · Bad debt	-			-			64.00	-	64.00
<b>Total Utilities and Misc. Expenses</b>	<b>19,981.15</b>	<b>52,463.25</b>	<b>(32,482.10)</b>	<b>43,295.15</b>	<b>37,363.20</b>	<b>5,931.95</b>	<b>123,983.17</b>	<b>155,672.01</b>	<b>(31,688.84)</b>
<b>Equipment and Parts</b>									
700.000 · Service Gear	-			-			40.88	7,501.00	(7,460.12)
702.000 · Safety Gear & First Aid	-			-			413.73	7,501.00	(7,087.27)
703.000 · Books and Periodicals	-			-			100.74	151.00	(50.26)
710.000 · Computer and Related	-			-			1,769.27	3,750.03	(1,980.76)
716.000 · Parts - City Rep. Vehicles	-			-			489.11	375.00	114.11
718.000 · Parts - City Rep. Equipment	581.83	3,749.99	(3,168.16)	-	599.99	(599.99)	581.83	4,949.97	(4,368.14)
720.000 · Parts - City Rep. Water	4,677.73	2,250.00	2,427.73	-			4,868.62	2,250.00	2,618.62
721.000 · Fire Equipment and Supplies	-			-			2,283.96	-	2,283.96
722.000 · Parts - City Rep. Sewer	-			4,087.48	1,499.99	2,587.49	4,087.48	1,499.99	2,587.49
724.000 · Parts - City Rep. Streets	-			-			351.78	-	351.78
726.000 · Parts - City Rep. Parks	-			-			713.43	1,499.99	(786.56)
<b>Total Equipment and Parts</b>	<b>5,259.56</b>	<b>5,999.99</b>	<b>(740.43)</b>	<b>4,087.48</b>	<b>2,099.98</b>	<b>1,987.50</b>	<b>15,700.83</b>	<b>29,477.98</b>	<b>(13,777.15)</b>
<b>Maint. &amp; Repair Services</b>									
751.003 · Maint. and Repair - Plant	-			-	14,999.99	(14,999.99)	355.14	14,999.99	(14,644.85)
755.002 · Street Sign Maint. & Repair	462.28			-			462.28	1,875.01	(1,412.73)

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755.001 · Tree Trimming - Right of Way	-			-			-	7,500.01	(7,500.01)
751.001 · Maint. & Repair Wells	400.00	2,250.00	(1,850.00)	-			400.00	2,250.00	(1,850.00)
751.000 · Claims	-			-			5,411.42	200.00	5,211.42
752.000 · Vehicle Maint. - Outside	-			-			1,963.40	374.99	1,588.41
754.000 · Equipment Maint. - Outside	-	374.99	(374.99)	-	450.00	(450.00)	279.32	1,912.50	(1,633.18)
757.000 · Bldg Maint. - Inside	-			-			1,275.00	1,612.49	(337.49)
758.000 · Building Maint. Outside	1,073.77			565.56	450.00	115.56	17,196.91	5,699.98	11,496.93
760.000 · Grounds Maint. - Outside	215.47	1,125.00	(909.53)	-	187.51	(187.51)	26,048.01	23,449.17	2,598.84
762.000 · Streets Maint. & Paving	-			-			56,574.95	75,000.01	(18,425.06)
764.000 · Water Maintenance - Outside	42,494.21	37,499.99	4,994.22	80.11	4,500.00	(4,419.89)	43,956.85	42,217.48	1,739.37
766.000 · Sewer Maint. - Plant	789.09			16,412.48	4,500.00	11,912.48	17,201.57	4,500.00	12,701.57
<b>Total Maint. &amp; Repair Services</b>	<b>45,434.82</b>	<b>41,249.98</b>	<b>4,184.84</b>	<b>17,058.15</b>	<b>25,087.50</b>	<b>(8,029.35)</b>	<b>171,124.85</b>	<b>181,591.63</b>	<b>(10,466.78)</b>
<b>800 · Capital Expenditures</b>									
808.000 · Equipment	-	7,500.01	(7,500.01)	-			27,313.97	7,500.01	19,813.96
801.000 · Capital Purchases/Improvement:	-			-			102,108.82	32,314.00	69,794.82
812.000 · Depreciation	210,388.50	210,388.50	-	248,812.47	#####	(0.04)	459,200.97	459,201.01	(0.04)
<b>Total 800 · Capital Expenditures</b>	<b>210,388.50</b>	<b>217,888.51</b>	<b>(7,500.01)</b>	<b>248,812.47</b>	<b>#####</b>	<b>(0.04)</b>	<b>588,623.76</b>	<b>499,015.02</b>	<b>89,608.74</b>
<b>825.000 · Fund Transfer</b>									
Trans. Util. Billing & Collect									
Sewer Fund	-			22,596.05			-	(26,480.16)	26,480.16
Water Fund	22,605.18			-			-	(26,480.16)	26,480.16
<b>Total Trans. Util. Billing &amp; Collect</b>	<b>22,605.18</b>			<b>22,596.05</b>			<b>-</b>	<b>(52,960.32)</b>	<b>52,960.32</b>
Transfer G&A Expenses									
Gas Tax & Transport.	-			-			-	-	-
Valle Vista Landscape Dist	-			-			-	-	-
Sewer Fund	-			90,591.58	#####	(49,554.17)	-	-	-
Water Fund	93,106.38	146,238.75	(53,132.37)	-			-	-	-
<b>Total Transfer G&amp;A Expenses</b>	<b>93,106.38</b>	<b>146,238.75</b>	<b>(53,132.37)</b>	<b>90,591.58</b>	<b>#####</b>	<b>(49,554.17)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 825.000 · Fund Transfer</b>	<b>115,711.56</b>	<b>146,238.75</b>	<b>(30,527.19)</b>	<b>113,187.63</b>	<b>#####</b>	<b>(26,958.12)</b>	<b>-</b>	<b>(52,960.32)</b>	<b>52,960.32</b>
<b>850 · Debt Defrayment</b>									
854.000 · Debt Service Principal Payment	-	57,500.00	(57,500.00)	-	57,500.00	(57,500.00)	-	115,000.00	(115,000.00)
858.000 · Interest	282,072.87	246,229.47	35,843.40	230,786.85	#####	(15,443.43)	512,859.72	492,459.75	20,399.97
<b>Total 850 · Debt Defrayment</b>	<b>282,072.87</b>	<b>303,729.47</b>	<b>(21,656.60)</b>	<b>230,786.85</b>	<b>#####</b>	<b>(72,943.43)</b>	<b>512,859.72</b>	<b>607,459.75</b>	<b>(94,600.03)</b>

**City of San Juan Bautista**  
**Profit & Loss Budget vs. Actual**  
 July 2010 through March 2011

	Water Fund			Sewer Fund			TOTAL		
	Jul '10 - Mar 11	Budget	\$ Over Budget	Jul '10 - Mar 11	Budget	\$ Over Budget	Jul '10 - Mar 11	Budget	\$ Over Budget
<b>Total Expense</b>	759,562.73	846,592.91	(87,030.18)	800,509.14	#####	(72,286.31)	2,224,254.45	2,263,974.84	(39,720.39)
<b>Net Income</b>	<u>(167,814.44)</u>	<u>(249,805.83)</u>	<u>81,991.39</u>	<u>(200,911.91)</u>	<u>#####</u>	<u>106,569.56</u>	<u>(368,677.63)</u>	<u>(158,039.22)</u>	<u>(210,638.41)</u>