



**CITY OF DANA POINT  
SEPTEMBER 2020 QUARTERLY FINANCIAL REPORT  
MANAGEMENT DISCUSSION**

**FY21  
Q1**

**SUMMARY** – The City’s finances for the first quarter (Q1) of Fiscal Year 2020-2021 (“FY21”), which ended on September 30, 2020, are tracking on the amended, post Covid-19 adjustments, budget.

General Fund revenues are down \$1.2 million compared to the same period last year, mainly due to a decrease in Transient Occupancy Tax (\$1.9 million), which was offset by increases in Property Transfer Tax (\$307,000), Nuclear Power Program funding due to timing (\$218,000), and Building Permits (\$180,000).

First quarter General Fund expenditures were \$1.6 million lower than the same quarter last year. The majority of this variance is due to transfers to the Capital Projects Fund in FY20 for the Community Investment Account (\$1.4 million) and for the Doheny Village Improvements account (\$98,000).

Details of revenue and expenditure versus budget, and their changes from the prior year are explained later in this report.

**BUDGETED FUND BALANCE SUMMARY:**

The table below details the computation of the General Fund’s amended FY21 budgeted ending fund balance, and includes adjustments to the budget approved by the City Council since it was adopted in June 2019. The beginning Fund Balance at July 1, 2020 is unaudited; the City’s independent auditors are expected to complete their work shortly.

Budgeted Fund Balance <i>(in millions)</i>	Amended Budget
Fund Balance, 7/1/20 (unaudited)	\$ 17.3
Budgeted Revenues	34.5
Budgeted Expenditures	(35.5)
Budgeted Operating Transfers In	0.0
Budgeted Operating Transfers Out	(2.5)
<b>Budgeted Fund Balance, 6/30/21</b>	<b>\$ 13.8</b>

The budgeted FY21 ending Fund Balance at June 30, 2021 is further categorized into specific reserve

accounts per City Council Policy. Note that the Art in Public Places (AIPP) Reserve is restricted for public art per the City’s Municipal Code. The remaining balance of funds not specifically designated are listed as unassigned.

The following table details the projected FY21 budgeted ending fund balance, detailed by reserve account:

Reserve Designation <i>(in millions)</i>	Amended Budget
Art in Public Places	\$ 0.4
Economic Stability	2.3
Extreme Event	3.6
Special Purpose*	4.8
Unassigned	2.8
<b>Total Reserves Projected @ 6/30/21</b>	<b>\$ 13.8</b>

*\*Includes funds designated for an Unfunded Pension Liability (\$4mm); and to update the General Plan (\$799k).*

**REVENUES:**

The FY20 General Fund revenue budget is \$34.5 million. Total General Fund revenue for Q1 was \$4.9 million, which is \$1.2 million less than the same period last fiscal year.

The City’s seven largest annual revenue sources typically account for over 90% of the General Fund budget. Those revenues, in order of magnitude, are Transient Occupancy Tax, Property Tax, Sales Tax, In-Lieu Property Tax, Charges for Services, Licenses & Permits Fees, and Franchise Fees.

**Transient Occupancy Tax (TOT)** – At \$2.5 million collected for Q1, historically the highest grossing quarter each year, TOT receipts were \$1.9 million lower than the same period last year. This is attributed to cancellations by hotel guests and groups due to Governor Newsom-imposed COVID-19 restrictions. All but one Dana Point hotel has reopened following Newsome’s initial Stay-at-Home order, and those that have been open have fared better than updated projections included the amended budget. As of this writing, TOT

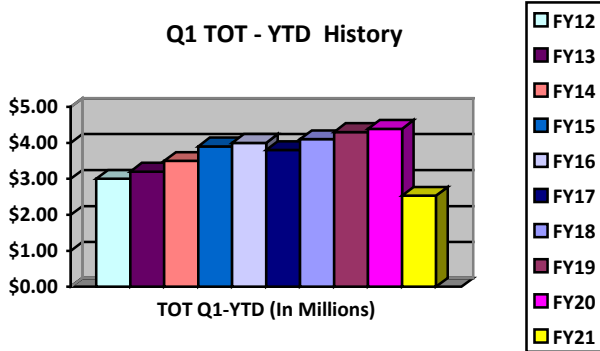


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projections for the balance of FY21 are extremely tenuous given the lack of operating guidelines from the Governor that are specific to hotel group gatherings.

interest-free, payment plan for sales taxes due. This had a negative impact on the City's sales tax receipts, and will result in lost taxes from businesses that had collected sales taxes, deferred remittance to the State, and that are now unable to recover from the impact of the Governor's Stay at Home Order.



Property Tax – The City's second largest revenue, with an FY21 amended budget of \$9.6 million, comes from Property Taxes, of which \$162,000 has been collected to date. This year's budget is \$366,000 more than FY20 actuals. The Property Tax is not received evenly throughout the year, with roughly 50% received in Q2, and 40% in Q4.

The FY20 impact of COVID-19 on sales tax revenue was roughly \$532,000; the FY21 impact is expected to be roughly \$1 million, and is reflected in the amended budget.

In-Lieu Property Taxes – Currently the City's fourth largest revenue, In-Lieu Property Taxes are budgeted at \$4.7 million for FY21. These exist because the State cut Vehicle License Fees, traditionally a revenue source for cities. In order to keep cities financially whole, the State provided some of the State's portion of property tax revenue to backfill the taking – but did so in the next fiscal year.

Property Transfer Tax revenue also for Q1 increased \$307,000 over the previous fiscal year, mainly due to a large number of residential parcel ownership transfers in the Monarch Bay area.

As expected, no In-Lieu taxes have been received year-to-date. In Lieu Property Taxes are received in two payments, with roughly 49% received in January and the balance in May each year.

Sales and Use Tax – This is the third largest revenue source for the City, which receives 1% of taxable sales occurring in the City, plus a small percent of tax collected for out of state and online sales that are attributed to Orange County and allocated to cities (the latter is Use Tax).

Charges for Services – This category includes Planning, Building & Engineering Fees, and Recreation Class Fees. Charges for services differ from license and permits fees in that the latter are designed to reimburse a city for costs related to regulatory activities, while Charges for Services support services to individuals. Such amounts are set by Council resolution, and may not exceed the cost of the service.

Dana Point's five largest Sales Tax producing industry groups make up roughly 87% of this revenue source, and in current order of magnitude are: Hotels & Restaurants, State & County Use Tax Pools, Food & Drug, General Consumer Goods and Fuel & Service Stations.

The FY20 Charges for Services budget is \$1.6 million, placing them as the fifth largest revenue. The City collected \$551,000 in Q1, which is \$39,000 more than the same period last fiscal year which finished at \$2.2 million.

In response to the economic impacts of COVID-19, the Governor allowed 90 day deferrals of many businesses tax filings, and also allowed small businesses to take advantage of a 12-month,

Licenses & Permits – Most structural changes and new construction on private property require building permits. The State Constitution and Government Code place with the City the responsibility and



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authority to engage in certain regulatory activities in the interest of the community. Related fees are set by Council resolution, and may not exceed the cost of the service.

The FY21 Licenses & Permits budget is \$1.6 million, of which \$631,000 has been collected to date. Note that these revenues are for specific projects that are not recurring and thus are not necessarily a good predictor for future revenue. These revenues are currently tracking ahead of the amended budget, and are \$162,000 ahead of last fiscal year that finished at \$1.8 million. The volatility associated with building activity warrants much restraint in making projections beyond what is currently budgeted.

Franchise Fees – Dana Point's franchise fees derive from Cox Communications, SDG&E, SoCal Gas, and CR&R, and are charged for the right to use public rights-of-way for public or private purposes. This revenue is consistent year to year, and totals roughly \$1.4 million. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4.

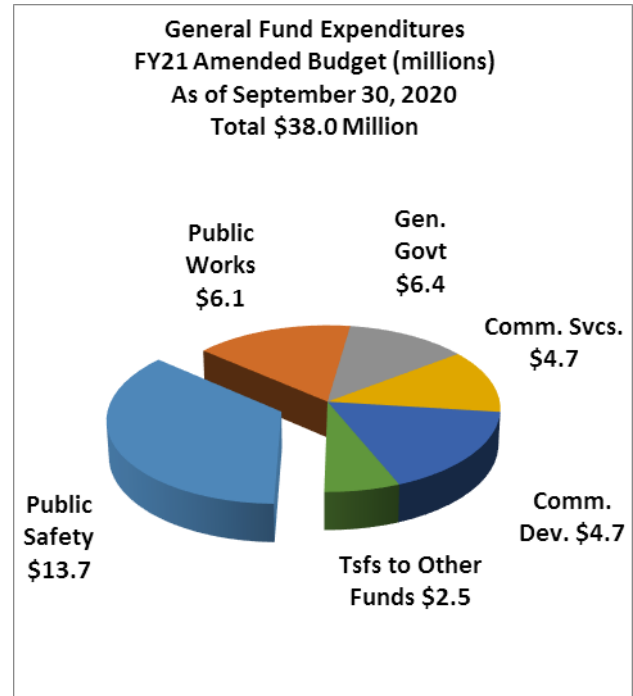
**EXPENDITURES**

The City's FY21 General Fund amended expenditure budget is \$38.0 million, inclusive of \$2.5 million in transfers to other funds, and is committed to the following functional areas:

Expenditures (in millions)	FY21 Amended Budget	% of Total
Public Safety	\$ 13.7	36%
Public Works	6.1	16
Community Services & Parks	4.7	12
Community Development	4.7	12
General Government*	6.4	17
Transfers to Other Funds**	2.5	7
<b>Total Budget</b>	<b>\$ 38.0</b>	<b>100%</b>

\*General Government includes items such as City Council, City Manager, Public Information, Administration, City Clerk, technology, and insurance, contributions to Animal Services and OC Library, among other items.

\*\*Transfers to the Other Funds includes a transfer to the Capital Improvement Fund (\$2.5M).



During Q1, General Fund expenditures were \$8.7 million (excluding transfers), which is \$1.6 million less than the previous fiscal year. The main reason for the decrease was a \$1.5 million transfer to the Capital Improvement Fund in the prior year.

Other Expenditures with notable variances from the prior year include:

Community Activities – Community Activities decreased by \$208,000 as a direct result of the cancellation of activities due to COVID-19 restrictions imposed on activities involving large gatherings.

Professional Services – Costs to date totaled \$512,000, an increase of \$99,000 over the same period last fiscal year. This increase is primarily attributed to contract building inspection and plan review services in the building department.

City Attorney – Costs to date totaled \$323,000, a decrease of \$120,000 compared to the same period last year. This decrease was mainly due to reduced activity associated with the prosecution of City Council directed code enforcement matters.



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Police Services – This is by far the largest cost incurred by the City, with the current amended budget at \$13.6 million. Costs to date totaled \$3.3 million, an expected increase of \$97,000, or 3.0% over last year.

**Capital Improvement Fund** disbursements for July through September 2020 totaled \$655,000, up from \$51,000 in the previous fiscal year due to timing of payments for annual Residential and Arterial Roadway repair projects. A total of \$8.2 million is budgeted in FY21 for capital projects, the majority of which relates to Residential Resurfacing (\$4.4 million) and the Residential Roadway Slurry Program (\$2.0 million). See a listing of projects, along with their budgets, actual expenditures, and encumbered (contracted) balances in Attachment E to this report.

**Cash & Investments**

The City’s Local Agency Investment Fund (LAIF) account ended the quarter with a balance of \$24.7 million. The T-Note portfolio balance was \$15.4 million at September 30, 2020, and consists of one \$3.4 million, two \$3.2 million, one \$3.0 million and one \$2.6 million laddered investments maturing at one-year intervals over the next 5 years on October 31<sup>st</sup>.

**ATTACHED FINANCIAL REPORTS:**

1. General Fund Revenues – Budget vs. Actual for Period Ending 9/30/20
2. General Fund Expenditures – Budget vs. Actual for Period Ending 9/30/20
3. 9/30/20 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 9/30/20
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 9/30/20
7. FYTD Revenues, September 2020 vs 2019
8. FYTD Expenditures, September 2020 vs 2019

<b>Investment Portfolio At September 30, 2020</b>	
<b>Account</b>	<b>Amount</b>
Cash	\$ 1,694,829
Petty Cash	5,200
LAIF	24,661,350
T-Notes	15,400,000
<b>Total</b>	<b>\$ 41,761,379</b>



City of Dana Point, CA

# General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2020-2021 Period Ending: 09/30/2020

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 01 - GENERAL</b>						
<b>RevenueType: 10 - Taxes &amp; Franchises</b>						
6101 - Sec & Unsec Property Taxes	9,410,000.00	9,565,000.00	145,584.73	162,199.12	162,199.12	9,402,800.88
6103 - Property Transfer Tax	475,000.00	675,000.00	393,635.96	393,635.96	393,635.96	281,364.04
6105 - Franchise Fees	1,350,000.00	1,350,000.00	0.00	0.00	0.00	1,350,000.00
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
6109 - Transient Occupancy Tax	12,800,000.00	6,900,000.00	820,820.39	2,533,410.25	2,533,410.25	4,366,589.75
6110 - Short Term Rental TOT	800,000.00	550,000.00	15,916.67	15,916.67	15,916.67	534,083.33
6111 - Sales & Use Tax	6,090,000.00	5,100,000.00	388,782.75	388,782.75	388,782.75	4,711,217.25
6113 - In-lieu Property Taxes	4,564,000.00	4,650,000.00	0.00	0.00	0.00	4,650,000.00
<b>RevenueType: 10 - Taxes &amp; Franchises Total:</b>	<b>35,539,000.00</b>	<b>28,840,000.00</b>	<b>1,764,740.50</b>	<b>3,493,944.75</b>	<b>3,493,944.75</b>	<b>25,346,055.25</b>
<b>RevenueType: 20 - Licenses &amp; Permits</b>						
6201 - Site Development Permit	41,000.00	55,000.00	2,584.00	11,056.00	11,056.00	43,944.00
6203 - Coastal Development Permit	30,000.00	50,000.00	12,584.00	30,494.00	30,494.00	19,506.00
6205 - Conditional Use Permit	8,200.00	20,000.00	1,865.00	5,595.00	5,595.00	14,405.00
6207 - Other Planning Permits	15,250.00	15,250.00	2,034.00	5,103.00	5,103.00	10,147.00
6209 - Building Permits	800,000.00	860,000.00	109,685.38	387,543.70	387,543.70	472,456.30
6211 - Plumbing Permits	27,250.00	70,000.00	17,746.00	47,480.00	47,480.00	22,520.00
6215 - Electrical Permits	51,500.00	80,000.00	7,858.10	34,863.90	34,863.90	45,136.10
6217 - Mechanical Permits	21,500.00	21,500.00	1,832.80	12,481.20	12,481.20	9,018.80
6218 - Short Term Rental Permits	20,000.00	20,000.00	150.00	2,250.00	2,250.00	17,750.00
6219 - Other Building Permits	500.00	500.00	0.00	150.00	150.00	350.00
6221 - Transportation Permits	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00
6223 - Encroachment Permits	35,000.00	40,000.00	1,592.00	9,849.00	9,849.00	30,151.00
6225 - Grading Permit Plan Check	247,500.00	350,000.00	19,051.26	62,340.71	62,340.71	287,659.29
6226 - Licenses & Permits	12,000.00	8,000.00	0.00	667.08	667.08	7,332.92
6227 - Other Engineering Permits	7,000.00	25,000.00	8,568.60	21,468.60	21,468.60	3,531.40
<b>RevenueType: 20 - Licenses &amp; Permits Total:</b>	<b>1,318,300.00</b>	<b>1,616,850.00</b>	<b>185,551.14</b>	<b>631,342.19</b>	<b>631,342.19</b>	<b>985,507.81</b>
<b>RevenueType: 30 - Fines &amp; Forfeitures</b>						
6301 - Vehicle Code Fines	225,000.00	225,000.00	19,221.12	21,880.12	21,880.12	203,119.88
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	13,522.50	29,731.47	29,731.47	90,268.53
<b>RevenueType: 30 - Fines &amp; Forfeitures Total:</b>	<b>345,000.00</b>	<b>345,000.00</b>	<b>32,743.62</b>	<b>51,611.59</b>	<b>51,611.59</b>	<b>293,388.41</b>
<b>RevenueType: 40 - Use Of Money &amp; Property</b>						
6401 - Rental Of Property	60,000.00	60,000.00	3,620.21	9,378.41	9,378.41	50,621.59
6403 - Investment Income	350,000.00	575,000.00	0.00	-42,379.20	-42,379.20	617,379.20
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	0.00	5,700.00	5,700.00	17,100.00
<b>RevenueType: 40 - Use Of Money &amp; Property Total:</b>	<b>432,800.00</b>	<b>657,800.00</b>	<b>3,620.21</b>	<b>-27,300.79</b>	<b>-27,300.79</b>	<b>685,100.79</b>
<b>RevenueType: 50 - Intergovernmental</b>						
6505 - Motor Vehicle In-lieu	15,000.00	25,000.00	0.00	0.00	0.00	25,000.00
6514 - Waste Disposal Agreement Allocation	54,000.00	90,000.00	0.00	0.00	0.00	90,000.00
6515 - Nuclear Power Program	195,000.00	217,900.00	217,924.00	217,924.00	217,924.00	-24.00
6521 - Intergovernmental Cost Reimb	65,000.00	811,000.00	0.00	0.00	0.00	811,000.00
6523 - State Grants	0.00	150,000.00	0.00	0.00	0.00	150,000.00
<b>RevenueType: 50 - Intergovernmental Total:</b>	<b>329,000.00</b>	<b>1,293,900.00</b>	<b>217,924.00</b>	<b>217,924.00</b>	<b>217,924.00</b>	<b>1,075,976.00</b>
<b>RevenueType: 60 - Charges For Services</b>						
6607 - Planning Comm. Determin.	1,000.00	500.00	0.00	0.00	0.00	500.00
6609 - Variance Minor Amendment	2,500.00	5,000.00	0.00	0.00	0.00	5,000.00
6611 - Tentative Tract Map	0.00	2,500.00	0.00	0.00	0.00	2,500.00
6613 - Tentative Parcel Map	0.00	5,000.00	0.00	4,614.00	4,614.00	386.00
6621 - Concept Approval	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6623 - Planning Plan Check Fee	85,000.00	85,000.00	11,439.00	41,424.71	41,424.71	43,575.29
6625 - Site Inspection Fee	1,500.00	1,000.00	0.00	0.00	0.00	1,000.00

General Fund Revenues - Budget vs. Actual

For Fiscal: 2020-2021 Period Ending: 09/30/2020

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6627 - Other Planning Fees	9,000.00	9,000.00	132.00	7,660.98	7,660.98	1,339.02
6631 - Building Plan Check Fee	500,000.00	650,000.00	45,902.90	199,018.49	199,018.49	450,981.51
6633 - Permit Issuance Fee	70,000.00	60,000.00	5,800.00	16,725.00	16,725.00	43,275.00
6635 - Other Building Fees	0.00	0.00	0.00	42.00	42.00	-42.00
6639 - Addressing Fee	2,000.00	4,000.00	1,378.00	2,674.00	2,674.00	1,326.00
6641 - Grading Inspection	75,000.00	300,000.00	32,322.62	112,821.11	112,821.11	187,178.89
6655 - Other Engineering Fees	75,000.00	110,000.00	21,318.36	44,030.46	44,030.46	65,969.54
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	138.00	322.00	322.00	1,678.00
6682 - Lantern District Impact Fees	250,000.00	0.00	0.00	0.00	0.00	0.00
6683 - Art In Public Places Fees	0.00	0.00	0.00	22,730.32	22,730.32	-22,730.32
6685 - Reimbursed Expenses	140,000.00	50,000.00	131.56	15,454.12	15,454.12	34,545.88
6687 - Legal Reimbursements - Development	10,000.00	20,000.00	0.00	1,207.50	1,207.50	18,792.50
6688 - Legal Reimbursements - Other	25,000.00	55,000.00	0.00	0.00	0.00	55,000.00
6689 - Police Services Reimbursements	137,812.00	24,999.00	0.00	0.00	0.00	24,999.00
6691 - Recreation Classes	170,000.00	90,000.00	10,079.75	4,956.39	4,956.39	85,043.61
6692 - Planning Reimbursements	30,000.00	87,548.00	37,893.75	59,763.45	59,763.45	27,784.55
6693 - Activities & Trips	15,000.00	15,000.00	0.00	-950.40	-950.40	15,950.40
6694 - Staff Time Reimbursements	50,000.00	20,000.00	0.00	11,029.25	11,029.25	8,970.75
6697 - Photocopies	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6699 - Other P/b/e	28,750.00	20,000.00	2,720.90	7,838.31	7,838.31	12,161.69
<b>RevenueType: 60 - Charges For Services Total:</b>	<b>1,681,562.00</b>	<b>1,618,547.00</b>	<b>169,256.84</b>	<b>551,361.69</b>	<b>551,361.69</b>	<b>1,067,185.31</b>
<b>RevenueType: 70 - Other</b>						
6701 - Planning Appeal Fee	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6703 - Miscellaneous Revenues	60,000.00	30,000.00	0.00	200.00	200.00	29,800.00
6704 - Gain/Loss on Asset Sale	2,000.00	0.00	0.00	0.00	0.00	0.00
6707 - User Fee Income Solid Waste	55,000.00	55,000.00	0.00	0.00	0.00	55,000.00
<b>RevenueType: 70 - Other Total:</b>	<b>118,000.00</b>	<b>86,000.00</b>	<b>0.00</b>	<b>200.00</b>	<b>200.00</b>	<b>85,800.00</b>
<b>RevenueType: 90 - Transfers</b>						
6903 - Tsfs In - Fr Gas Tax Fund	589,857.00	0.00	0.00	0.00	0.00	0.00
<b>RevenueType: 90 - Transfers Total:</b>	<b>589,857.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>40,353,519.00</b>	<b>34,458,097.00</b>	<b>2,373,836.31</b>	<b>4,919,083.43</b>	<b>4,919,083.43</b>	<b>29,539,013.57</b>
<b>Total Surplus (Deficit):</b>	<b>40,353,519.00</b>	<b>34,458,097.00</b>	<b>2,373,836.31</b>	<b>4,919,083.43</b>	<b>4,919,083.43</b>	

**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	40,353,519.00	34,458,097.00	2,373,836.31	4,919,083.43	4,919,083.43	29,539,013.57
<b>Total Surplus (Deficit):</b>	<b>40,353,519.00</b>	<b>34,458,097.00</b>	<b>2,373,836.31</b>	<b>4,919,083.43</b>	<b>4,919,083.43</b>	



City of Dana Point, CA

# General Fund Expenditures - Budget vs. Actual Group Summary

For Fiscal: 2020-2021 Period Ending: 09/30/2020

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 01 - GENERAL</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	6,522,334.00	6,361,372.00	448,086.75	1,563,223.56	1,563,223.56	4,798,148.44
1030 - Hourly	238,624.00	243,724.00	18,613.85	61,071.29	61,071.29	182,652.71
1050 - Overtime	85,000.00	92,000.00	5,269.56	17,137.59	17,137.59	74,862.41
1070 - Stipends	9,000.00	9,000.00	692.30	2,423.05	2,423.05	6,576.95
1100 - Benefits	1,017,516.00	1,017,516.00	65,447.58	218,524.11	218,524.11	798,991.89
1120 - Retirement Benefits	1,010,547.00	1,035,031.00	44,022.41	539,821.97	539,821.97	495,209.03
1140 - Medi-tax 1.45%	99,397.00	97,478.00	7,157.93	24,957.67	24,957.67	72,520.33
1199 - Organizational Review Savings	0.00	-525,000.00	0.00	0.00	0.00	-525,000.00
<b>ExpenseType: 10 - Personnel Total:</b>	<b>8,982,418.00</b>	<b>8,331,121.00</b>	<b>589,290.38</b>	<b>2,427,159.24</b>	<b>2,427,159.24</b>	<b>5,903,961.76</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	126,310.00	122,660.00	8,144.56	23,966.44	90,469.26	32,190.74
2030 - Equipment Maintenance	469,300.00	443,800.00	29,358.55	96,996.51	361,790.81	82,009.19
2040 - Copier Usage	17,400.00	15,400.00	0.00	0.00	0.00	15,400.00
2050 - Vehicle Maintenance	94,500.00	94,500.00	4,123.13	13,006.75	56,466.22	38,033.78
2070 - Office Supplies	100,350.00	92,950.00	2,052.73	6,019.37	31,698.90	61,251.10
2090 - Memberships & Dues	67,975.00	65,175.00	810.00	16,546.71	16,546.71	48,628.29
2110 - Operating Supplies	503,700.00	520,700.00	19,225.52	144,571.73	299,081.75	221,618.25
2130 - Books & Subscriptions	28,150.00	27,750.00	124.99	4,677.16	11,388.43	16,361.57
2150 - Training	65,550.00	45,650.00	2,402.00	3,146.28	3,146.28	42,503.72
2170 - Postage	19,000.00	19,000.00	123.97	150.91	18,000.00	1,000.00
2190 - Facil & Equip Lease/Rent	141,800.00	115,800.00	1,487.05	16,441.81	104,300.00	11,500.00
2210 - Utilities	1,290,800.00	1,286,300.00	113,493.70	256,536.12	1,200,799.94	85,500.06
2230 - Professional Services	2,437,900.00	2,880,019.00	310,521.19	512,472.06	2,832,377.63	47,641.37
2240 - Reimbursable Costs	185,000.00	504,078.00	36,787.70	46,552.70	221,237.71	282,840.29
2250 - Advertising	41,550.00	32,200.00	4,282.47	7,453.18	31,064.00	1,136.00
2270 - Travel, Conf. & Meetings	113,000.00	104,700.00	3,907.08	5,309.93	5,309.93	99,390.07
2290 - Auto Allowance	62,900.00	62,050.00	3,916.19	14,226.95	14,226.95	47,823.05
2310 - City Attorney	949,000.00	949,000.00	89,089.07	322,798.73	322,798.73	626,201.27
2320 - City Attorney Allocation	0.00	0.00	0.00	0.00	0.00	0.00
2330 - Police Services	14,045,021.00	13,318,709.00	1,104,068.25	3,315,216.75	13,251,831.00	66,878.00
2340 - Parking Lot Leases	45,000.00	50,000.00	3,958.53	11,875.59	45,520.42	4,479.58
2350 - Street Maintenance	1,451,000.00	1,258,000.00	16,309.08	83,526.04	1,283,245.21	-25,245.21
2410 - Community Activities	575,050.00	507,550.00	13,445.02	130,696.29	144,058.48	363,491.52
2430 - Recreation Programs	127,000.00	77,500.00	7,307.87	18,252.12	23,252.12	54,247.88
2450 - Landscape Maintenance	695,000.00	575,000.00	1,004.57	80,255.75	557,855.00	17,145.00
2470 - Tree Maintenance	670,000.00	590,000.00	142,908.00	142,908.00	670,000.00	-80,000.00
2490 - Street Sweeping	267,000.00	241,500.00	18,300.00	37,350.00	220,100.00	21,400.00
2510 - Storm Drains	854,500.00	839,500.00	1,653.30	19,476.94	787,500.00	52,000.00
2530 - Safety Lighting	225,200.00	173,200.00	13,898.01	14,341.52	146,155.04	27,044.96
2550 - Park Maintenance	1,085,000.00	905,000.00	13,291.36	151,045.14	925,252.70	-20,252.70
2590 - Data Technology	230,175.00	259,685.00	17,390.92	37,610.42	159,438.74	100,246.26
2600 - Marketing	113,850.00	82,850.00	460.45	8,635.43	8,635.43	74,214.57
2999 - Operations Contingency	250,000.00	150,000.00	0.00	0.00	0.00	150,000.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>27,347,981.00</b>	<b>26,410,226.00</b>	<b>1,983,845.26</b>	<b>5,542,063.33</b>	<b>23,843,547.39</b>	<b>2,566,678.61</b>
<b>ExpenseType: 40 - Insurance</b>						
4010 - Liability Insur Premiums	467,500.00	484,243.00	-81.00	462,273.00	462,273.00	21,970.00
4030 - Property Insurance Premiums	100,000.00	122,684.00	0.00	127,026.00	127,026.00	-4,342.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,155.00	1,155.00	45.00
4110 - Workers' Compensation	120,000.00	144,410.00	0.00	144,410.00	144,410.00	0.00



**General Fund Expenditures - Budget vs. Actual**

**For Fiscal: 2020-2021 Period Ending: 09/30/2020**

<b>ExpenseObject</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
<b>ExpenseType: 40 - Insurance Total:</b>	<b>690,200.00</b>	<b>754,037.00</b>	<b>-81.00</b>	<b>734,864.00</b>	<b>734,864.00</b>	<b>19,173.00</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	0.00	0.00	0.00	0.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	36,000.00	0.00	0.00	0.00	0.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	3,082,552.00	2,492,695.00	0.00	0.00	0.00	2,492,695.00
<b>ExpenseType: 90 - Operating Transfers Out Total:</b>	<b>3,218,552.00</b>	<b>2,492,695.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,492,695.00</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>40,239,151.00</b>	<b>37,988,079.00</b>	<b>2,573,054.64</b>	<b>8,704,086.57</b>	<b>27,005,570.63</b>	<b>10,982,508.37</b>
<b>Total Surplus (Deficit):</b>	<b>-40,239,151.00</b>	<b>-37,988,079.00</b>	<b>-2,573,054.64</b>	<b>-8,704,086.57</b>	<b>-27,005,570.63</b>	

**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-40,239,151.00	-37,988,079.00	-2,573,054.64	-8,704,086.57	-27,005,570.63	-10,982,508.37
<b>Total Surplus (Deficit):</b>	<b>-40,239,151.00</b>	<b>-37,988,079.00</b>	<b>-2,573,054.64</b>	<b>-8,704,086.57</b>	<b>-27,005,570.63</b>	



City of Dana Point, CA

# Balance Sheet

## Account Summary

As Of 09/30/2020

Account	Name	Balance
<b>Fund: 01 - GENERAL</b>		
<b>Assets</b>		
<a href="#">01-1011</a>	Claim on Cash	13,174,414.33
<a href="#">01-1020</a>	Petty Cash	5,200.00
<a href="#">01-1050</a>	Taxes Receivable - Current	820,820.39
<a href="#">01-1200</a>	Accounts Receivable	79,626.31
<a href="#">01-1250</a>	Advance Deposits	800.00
<a href="#">01-1450</a>	Prepaid Items	142,344.50
<a href="#">01-1500</a>	Investments - Adjust To Fmv	729,004.00
<a href="#">01-1530</a>	Prem/disc - U.s. Gov't Secur	-148,798.95
	<b>Total Assets:</b>	<b>14,803,410.58</b>
		<b><u>14,803,410.58</u></b>
<b>Liability</b>		
<a href="#">01-2020</a>	Accounts Payable	343,298.73
<a href="#">01-2021</a>	Accounts Payable Pending	95,480.00
<a href="#">01-2080</a>	Due To Other Agencies	111.56
<a href="#">01-2151</a>	Tenant Security Deposits	1,900.00
<a href="#">01-2391</a>	Deferred Inflow of Resources	79,626.31
	<b>Total Liability:</b>	<b>520,416.60</b>
<b>Equity</b>		
<a href="#">01-2470</a>	Fund Balance Desig. for Art in Public Place	387,138.20
<a href="#">01-2500</a>	Investments - Adjust To Fmv	729,004.00
<a href="#">01-2550</a>	Fund Balance Desig. for Special Purpose	4,799,000.00
<a href="#">01-2560</a>	Economic Stability Reserve	4,374,003.00
<a href="#">01-2570</a>	Extreme Event Reserve	3,578,730.00
<a href="#">01-9920</a>	Fund Balance - Undesignated	4,200,120.40
<a href="#">01-9990</a>	Suspense	1.52
	<b>Total Beginning Equity:</b>	<b>18,067,997.12</b>
Total Revenue		4,919,083.43
Total Expense		8,704,086.57
<b>Revenues Over/Under Expenses</b>		<b>-3,785,003.14</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>14,282,993.98</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>14,803,410.58</u></b>

**Balance Sheet**

**As Of 09/30/2020**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 02 - GASOLINE TAX</b>			
<b>Assets</b>			
<a href="#">02-1011</a>	Claim on Cash	1,181,002.42	
<a href="#">02-1500</a>	Investments - Adjust To Fmv	40,187.00	
	<b>Total Assets:</b>	<b>1,221,189.42</b>	<b><u>1,221,189.42</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">02-2500</a>	Investments - Adjust To Fmv	40,187.00	
<a href="#">02-9920</a>	Fund Balance	976,149.49	
	<b>Total Beginning Equity:</b>	<b>1,016,336.49</b>	
Total Revenue		204,852.93	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>204,852.93</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,221,189.42</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>1,221,189.42</u></b>

**Balance Sheet**

**As Of 09/30/2020**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 04 - MEASURE M FUND</b>			
<b>Assets</b>			
<a href="#">04-1011</a>	Claim on Cash	1,034,180.96	
<a href="#">04-1500</a>	Investments - Adjust To Fmv	25,396.00	
	<b>Total Assets:</b>	<b>1,059,576.96</b>	<b><u>1,059,576.96</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">04-2480</a>	Fund Balance Restricted for SMP	134,265.00	
<a href="#">04-2500</a>	Investments - Adjust To Fmv	25,396.00	
<a href="#">04-9920</a>	Fund Balance	792,182.38	
	<b>Total Beginning Equity:</b>	<b>951,843.38</b>	
Total Revenue		107,733.58	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>107,733.58</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,059,576.96</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>1,059,576.96</u></b>

**Balance Sheet**

**As Of 09/30/2020**

Account	Name	Balance	
<b>Fund: 05 - AB2766 - CLEAN AIR ACT</b>			
<b>Assets</b>			
<a href="#">05-1011</a>	Claim on Cash	562,478.93	
<a href="#">05-1500</a>	Investments - Adjust To Fmv	33,013.00	
	<b>Total Assets:</b>	<u>595,491.93</u>	<u><u>595,491.93</u></u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<a href="#">05-2500</a>	Investments - Adjust To Fmv	33,013.00	
<a href="#">05-9920</a>	Fund Balance	562,478.93	
	<b>Total Beginning Equity:</b>	<u>595,491.93</u>	
Total Revenue		0.00	
Total Expense		<u>0.00</u>	
<b>Revenues Over/Under Expenses</b>		<b>0.00</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>595,491.93</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>595,491.93</u></u>

**Balance Sheet**

**As Of 09/30/2020**

Account	Name	Balance
<b>Fund: 06 - COASTAL TRANSIT</b>		
<b>Assets</b>		
<a href="#">06-1011</a>	Claim on Cash	382,188.18
<a href="#">06-1200</a>	Accounts Receivable	368,895.14
<a href="#">06-1500</a>	Investments - Adjust To Fmv	26,725.00
	<b>Total Assets:</b>	<u><b>777,808.32</b></u>
		<u><u><b>777,808.32</b></u></u>
<b>Liability</b>		
<a href="#">06-2391</a>	Deferred Inflow of Resources	368,895.14
	<b>Total Liability:</b>	<u><b>368,895.14</b></u>
<b>Equity</b>		
<a href="#">06-2500</a>	Investments - Adjust To Fmv	26,725.00
<a href="#">06-9920</a>	Fund Balance	382,188.18
	<b>Total Beginning Equity:</b>	<u><b>408,913.18</b></u>
Total Revenue		0.00
Total Expense		<u>0.00</u>
<b>Revenues Over/Under Expenses</b>		<b>0.00</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>408,913.18</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u><b>777,808.32</b></u></u>

**Balance Sheet**

As Of 09/30/2020

Account	Name	Balance	
<b>Fund: 07 - TBID</b>			
<b>Assets</b>			
<a href="#">07-1011</a>	Claim on Cash	681,050.09	
<a href="#">07-1200</a>	Accounts Receivable	96,866.00	
<a href="#">07-1500</a>	Investments - Adjust To Fmv	42,432.00	
	<b>Total Assets:</b>	<b>820,348.09</b>	<b><u>820,348.09</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">07-2480</a>	TBID '89 Act Fund Bal Reserve	486,184.09	
<a href="#">07-2500</a>	Investments - Adjust To Fmv	42,432.00	
	<b>Total Beginning Equity:</b>	<b>528,616.09</b>	
Total Revenue		291,732.00	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>291,732.00</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>820,348.09</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>820,348.09</u></b>



**Balance Sheet**

**As Of 09/30/2020**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 08 - ROAD MAINTENANCE AND REHAB</b>			
<b>Assets</b>			
<a href="#">08-1011</a>	Claim on Cash	686,144.18	
<a href="#">08-1500</a>	Investments - Adjust To Fmv	55,081.00	
	<b>Total Assets:</b>	<b>741,225.18</b>	<b><u>741,225.18</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">08-2500</a>	Investments - Adjust To Fmv	55,081.00	
<a href="#">08-9920</a>	Fund Balance	635,829.74	
	<b>Total Beginning Equity:</b>	<b>690,910.74</b>	
Total Revenue		50,314.44	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>50,314.44</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>741,225.18</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>741,225.18</u></b>

**Balance Sheet**

**As Of 09/30/2020**

Account	Name	Balance
<b>Fund: 09 - HEADLANDS HABITAT (ESHA)</b>		
<b>Assets</b>		
<a href="#">09-1011</a>	Claim on Cash	293,967.62
<a href="#">09-1391</a>	Beneficial Interest Receivable	444,592.00
<a href="#">09-1500</a>	Investments - Adjust To Fmv	18,230.00
	<b>Total Assets:</b>	<u><b>756,789.62</b></u>
<b>Liability</b>		
<a href="#">09-2391</a>	Deferred Inflow of Resources	444,592.00
	<b>Total Liability:</b>	<u><b>444,592.00</b></u>
<b>Equity</b>		
<a href="#">09-2500</a>	Investments - Adjust To Fmv	18,230.00
<a href="#">09-9920</a>	Fund Balance	298,617.62
	<b>Total Beginning Equity:</b>	<u><b>316,847.62</b></u>
Total Revenue		0.00
Total Expense		<u>4,650.00</u>
<b>Revenues Over/Under Expenses</b>		<u><b>-4,650.00</b></u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>312,197.62</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u><b>756,789.62</b></u></u>

**Balance Sheet**

**As Of 09/30/2020**

Account	Name	Balance	
<b>Fund: 11 - CAPITAL IMPROVEMENTS</b>			
<b>Assets</b>			
<a href="#">11-1011</a>	Claim on Cash	8,516,210.93	
	<b>Total Assets:</b>	<u>8,516,210.93</u>	<u><b>8,516,210.93</b></u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<a href="#">11-2440</a>	Fund Bal Reserved for Doheny Village Imp	825,631.67	
<a href="#">11-2580</a>	Community Investment Reserve	4,037,315.00	
<a href="#">11-9920</a>	Fund Balance - Undesignated	4,308,251.13	
	<b>Total Beginning Equity:</b>	<u>9,171,197.80</u>	
Total Revenue		0.00	
Total Expense		<u>654,986.87</u>	
<b>Revenues Over/Under Expenses</b>		<u>-654,986.87</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>8,516,210.93</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><b>8,516,210.93</b></u>

**Balance Sheet**

**As Of 09/30/2020**

Account	Name	Balance	
<b>Fund: 12 - FACILITIES IMPROVEMENT FUND</b>			
<b>Assets</b>			
<a href="#">12-1011</a>	Claim on Cash	3,166,392.11	
	<b>Total Assets:</b>	<u>3,166,392.11</u>	<u><b>3,166,392.11</b></u>
<b>Liability</b>			
	<b>Total Liability:</b>	<u>0.00</u>	
<b>Equity</b>			
<a href="#">12-2480</a>	Fund Balance Restricted for PEG Fees	210,612.66	
<a href="#">12-9920</a>	Fund Balance	2,957,999.45	
	<b>Total Beginning Equity:</b>	<u>3,168,612.11</u>	
Total Revenue		0.00	
Total Expense		<u>2,220.00</u>	
<b>Revenues Over/Under Expenses</b>		<b>-2,220.00</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>3,166,392.11</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><b>3,166,392.11</b></u>

**Balance Sheet**

**As Of 09/30/2020**

Account	Name	Balance
<b>Fund: 21 - PARK DEVELOPMENT</b>		
<b>Assets</b>		
<a href="#">21-1011</a>	Claim on Cash	70,402.19
<a href="#">21-1500</a>	Investments - Adjust To Fmv	4,339.00
	<b>Total Assets:</b>	<u>74,741.19</u> <u><b>74,741.19</b></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<u>0.00</u>
<b>Equity</b>		
<a href="#">21-2500</a>	Investments - Adjust To Fmv	4,339.00
<a href="#">21-9920</a>	Fund Balance	70,402.19
	<b>Total Beginning Equity:</b>	<u>74,741.19</u>
Total Revenue		0.00
Total Expense		0.00
<b>Revenues Over/Under Expenses</b>		<u>0.00</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>74,741.19</u>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>74,741.19</u></u>

Balance Sheet

As Of 09/30/2020

Account	Name	Balance	
<b>Fund: 25 - SUPP LAW ENFORCEMENT SERVICES</b>			
<b>Assets</b>			
<a href="#">25-1011</a>	Claim on Cash	133,018.69	
<a href="#">25-1500</a>	Investments - Adjust To Fmv	4,026.00	
	<b>Total Assets:</b>	<b>137,044.69</b>	<b><u>137,044.69</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">25-2500</a>	Investments - Adjust To Fmv	4,026.00	
<a href="#">25-9920</a>	Fund Balance	61,677.80	
	<b>Total Beginning Equity:</b>	<b>65,703.80</b>	
Total Revenue		72,748.59	
Total Expense		1,407.70	
<b>Revenues Over/Under Expenses</b>		<b>71,340.89</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>137,044.69</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>137,044.69</u></b>

**Balance Sheet**

**As Of 09/30/2020**

Account	Name	Balance
<b>Fund: 27 - CFD 2006-1 MAINTENANCE</b>		
<b>Assets</b>		
<a href="#">27-1011</a>	Claim on Cash	461,437.56
<a href="#">27-1200</a>	Accounts Receivable	17,105.12
<a href="#">27-1500</a>	Investments - Adjust To Fmv	31,828.00
	<b>Total Assets:</b>	<u>510,370.68</u>
		<u><b>510,370.68</b></u>
<b>Liability</b>		
<a href="#">27-2391</a>	Deferred Inflow of Resources	17,105.12
	<b>Total Liability:</b>	<u>17,105.12</u>
<b>Equity</b>		
<a href="#">27-2500</a>	Investments - Adjust To Fmv	31,828.00
<a href="#">27-9920</a>	Fund Balance	482,830.12
	<b>Total Beginning Equity:</b>	<u>514,658.12</u>
Total Revenue		4,765.03
Total Expense		<u>26,157.59</u>
<b>Revenues Over/Under Expenses</b>		<b>-21,392.56</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>493,265.56</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><b>510,370.68</b></u>

**Balance Sheet**

**As Of 09/30/2020**

Account	Name	Balance
<b>Fund: 31 - AGENCY TRUST</b>		
<b>Assets</b>		
<a href="#">31-1011</a>	Claim on Cash	11,221,018.57
	<b>Total Assets:</b>	<u>11,221,018.57</u>
		<u><u>11,221,018.57</u></u>
<b>Liability</b>		
<a href="#">31-2021</a>	Accounts Payable Pending	2,362.00
<a href="#">31-2150</a>	CD 3rd Party Rev & Staff Time (refu	209,763.63
<a href="#">31-2210</a>	Deposits - San Joaquin Hills TCA	15,477.49
<a href="#">31-2220</a>	Deposits - Carits	22,799.66
<a href="#">31-2240</a>	Deposits - Smip	4,178.68
<a href="#">31-2270</a>	Deposits - Green Bldg Prog	1,164.87
<a href="#">31-2300</a>	Trust Deposits	536,649.91
<a href="#">31-2320</a>	Other Comm Dev Deposits	1,620,537.25
<a href="#">31-2330</a>	Other Gen Gov't Deposits	507,483.95
<a href="#">31-2380</a>	Affordable Housing Program	546,771.55
<a href="#">31-2390</a>	Building Permit Eng Deposits	122,895.06
<a href="#">31-2410</a>	PW Refundable Cash Bonds	7,630,192.92
<a href="#">31-2490</a>	Deposits - ADA (CASp Certification and Tr:	741.60
	<b>Total Liability:</b>	<u>11,221,018.57</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>11,221,018.57</u></u>



**Balance Sheet**

**As Of 09/30/2020**

Account	Name	Balance	
<b>Fund: 33 - CFD 2013 BONDHOLDER FUND</b>			
<b>Assets</b>			
<a href="#">33-1011</a>	Claim on Cash	192,272.29	
<a href="#">33-1200</a>	Accounts Receivable	180,076.20	
<a href="#">33-1650</a>	Reserve 2014-1 (48480903)	2,683,884.60	
<a href="#">33-1670</a>	Bond Payment 2014-1 (48480901)	99,636.19	
<a href="#">33-1690</a>	Special Tax 2014-1 (48480900)	3,120,438.06	
	<b>Total Assets:</b>	<b>6,276,307.34</b>	<b><u>6,276,307.34</u></b>
<b>Liability</b>			
<a href="#">33-2090</a>	Due to Bondholders	6,096,231.14	
<a href="#">33-2391</a>	Deferred Inflow of Resources	180,076.20	
	<b>Total Liability:</b>	<b>6,276,307.34</b>	
Total Revenue		0.00	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>0.00</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>6,276,307.34</u></b>



City of Dana Point, CA

# CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2020-2021 Period Ending: 09/30/2020

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 11 - CAPITAL IMPROVEMENTS</b>						
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	61,928.00	1,375.00	1,375.00	15,703.95	46,224.05
1309 - FY19 Annual Residential Resurfacing	0.00	278,895.00	0.00	0.00	262,642.16	16,252.84
1316 - City Parking Lot Repairs/Slurry	0.00	0.00	0.00	0.00	50,000.00	-50,000.00
1317 - Residential Resurfacing FY20	0.00	2,440,900.00	1,444.97	1,985.25	1,985.25	2,438,914.75
1318 - Residential Resurfacing FY21	1,965,000.00	1,965,000.00	0.00	0.00	0.00	1,965,000.00
1319 - Arterial Roadway Slurry Program FY20	0.00	372,140.00	265,651.79	265,651.79	616,232.53	-244,092.53
1320 - Arterial Roadway Slurry Program FY21	500,000.00	500,000.00	0.00	0.00	0.00	500,000.00
1321 - Residential Roadway Slurry Program FY20	0.00	644,073.00	379,514.83	379,514.83	1,011,112.88	-367,039.88
1322 - Residential Roadway Slurry Program FY21	1,325,000.00	1,325,000.00	0.00	0.00	0.00	1,325,000.00
1323 - Stonehill Bridge Deck Treatment	0.00	90,576.00	0.00	0.00	11,632.20	78,943.80
1324 - Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	0.00	20,102.75	179,897.25
1325 - Water Quality/Diversion Repairs & Mntce.	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1326 - Sidewalk/Concrete Repairs & ADA	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1327 - Traffic Safety Repairs & Improvements	100,000.00	100,000.00	6,090.00	6,460.00	6,460.00	93,540.00
1328 - City Parking Lot Repairs/Slurry	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
<b>Fund: 11 - CAPITAL IMPROVEMENTS Total:</b>	<b>4,290,000.00</b>	<b>8,178,512.00</b>	<b>654,076.59</b>	<b>654,986.87</b>	<b>1,995,871.72</b>	<b>6,182,640.28</b>
<b>Total Surplus (Deficit):</b>	<b>-4,290,000.00</b>	<b>-8,178,512.00</b>	<b>-654,076.59</b>	<b>-654,986.87</b>	<b>-1,995,871.72</b>	

**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
11 - CAPITAL IMPROVEMENT	-4,290,000.00	-8,178,512.00	-654,076.59	-654,986.87	-1,995,871.72	-6,182,640.28
<b>Total Surplus (Deficit):</b>	<b>-4,290,000.00</b>	<b>-8,178,512.00</b>	<b>-654,076.59</b>	<b>-654,986.87</b>	<b>-1,995,871.72</b>	

**FY21 Summary of Capital Improvement Project Statuses**  
As of September 30, 2020

Project No.	Project Name	FY21 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1291	Capo Beach Connectivity Study Enhancements Proj (#1291) Summary:  Preliminary design work ongoing; The City is actively coordinating with Caltrans on this work effort.	61,928.00	10,617.50	15,703.95	46,224.05
1309	FY19 Annual Residential Resurfacing (#1309) Summary:  The Notice of Completion for this project was approved by City Council on May 19, 2020. Project close out items being completed with final retention payment anticipated in Fall 2020.	278,895.00	2,496,525.00	262,642.16	16,252.84
1316	City Parking Lot Repairs/Slurry (#1316) Summary:  The Project has been completed and was closed out at 19/20 FYE.	-	50,000.00	50,000.00	(50,000.00)
1317	Residential Resurfacing FY20 (#1317) Summary:  Construction contract awarded at the October 6, 2020 City Council meeting with the project commencing in Winter 2020. Streets included for rehabilitation with the Project include portions of Calle Real, Calle Maria, Calle Los Robles, El Contento Drive and Zazito Drive, along with some miscellaneous work items to address drainage and ADA issues. In addition, the Project will include the Stonehill & Ritz Carlton Drive Bridge Deck Treatment (CIP#1323), and asphalt repairs in the Del Obispo Community Center (Fund 12 Project #2004).	2,440,900.00	9,100.00	1,985.25	2,438,914.75
1318	Residential Resurfacing FY21 (#1318) Summary:  Preliminary design work ongoing.	1,965,000.00	-	-	1,965,000.00
1319	Arterial Roadway Slurry Program FY20 (#1319) Summary:  Project ongoing and in progress (in conjunction with CIP#1321). Notice of Completion taken to City Council on 9/1/2020 with final payment to be completed by Winter 2020	372,140.00	605,440.78	616,232.53	(244,092.53)
1320	Arterial Roadway Slurry Program FY21 (#1320) Summary:  Preliminary design work ongoing.	500,000.00	-	-	500,000.00
1321	Residential Roadway Slurry Program FY20 (#1321) Summary:  Project ongoing and in progress (in conjunction with CIP#1319). Notice of Completion taken to City Council on 9/1/2020 with final payment to be completed by Winter 2020.	644,073.00	1,517,524.88	1,011,112.88	(367,039.88)
1322	Residential Roadway Slurry Program FY21 (#1322)	1,325,000.00	-	-	1,325,000.00

**FY21 Summary of Capital Improvement Project Statuses**  
As of September 30, 2020

<b>Project No.</b>	<b>Project Name</b>	<b>FY21 Current Budget</b>	<b>PY Total Expenditures</b>	<b>FYTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
	Summary:  Preliminary design work ongoing.				
1323	Stonehill Bridge Deck Treatment (#1323) Summary:  The project is in design in conjunction with CIP#1317.	90,576.00	21,055.80	11,632.20	78,943.80
1324	Citywide Storm Drain Repairs (#1324) Summary:  Project is ongoing.	200,000.00	-	20,102.75	179,897.25
1325	Water Quality/Diversion Repairs & Mntce. (#1325) Summary:  Project is ongoing.	50,000.00	-	-	50,000.00
1326	Sidewalk/Concrete Repairs & ADA (#1326) Summary:  Project is ongoing.	100,000.00	-	-	100,000.00
1327	Traffic Safety Repairs & Improvements (#1327) Summary:	100,000.00	-	6,460.00	93,540.00
1328	City Parking Lot Repairs/Slurry (#1328) Summary:	50,000.00	-	-	50,000.00
		<b>8,178,512.00</b>	<b>4,710,263.96</b>	<b>1,995,871.72</b>	<b>6,182,640.28</b>
		<b>FY20 Current Budget</b>	<b>PY Total Expenditures</b>	<b>FYTD Activity + Encumbrances</b>	<b>Budget Remaining</b>



City of Dana Point, CA

# GF Expenditures by Function Group Summary

For Fiscal: 2020-2021 Period Ending: 09/30/2020

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 01 - GENERAL</b>						
<b>Function: 10 - General Government</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	1,956,154.00	1,884,054.00	116,063.54	407,316.51	407,316.51	1,476,737.49
1030 - Hourly	49,328.00	48,269.00	2,204.80	6,821.10	6,821.10	41,447.90
1050 - Overtime	13,500.00	15,500.00	309.17	460.72	460.72	15,039.28
1100 - Benefits	292,116.00	292,116.00	17,250.39	56,968.83	56,968.83	235,147.17
1120 - Retirement Benefits	583,486.00	600,846.00	10,414.42	420,742.83	420,742.83	180,103.17
1140 - Medi-tax 1.45%	29,275.00	28,482.00	1,860.81	6,512.82	6,512.82	21,969.18
1199 - Organizational Review Savings	0.00	-315,000.00	0.00	0.00	0.00	-315,000.00
<b>ExpenseType: 10 - Personnel Total:</b>	<b>2,923,859.00</b>	<b>2,554,267.00</b>	<b>148,103.13</b>	<b>898,822.81</b>	<b>898,822.81</b>	<b>1,655,444.19</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	83,100.00	81,900.00	5,470.68	15,842.94	76,335.53	5,564.47
2030 - Equipment Maintenance	430,500.00	405,000.00	29,358.55	91,759.26	353,520.81	51,479.19
2040 - Copier Usage	6,200.00	4,200.00	0.00	0.00	0.00	4,200.00
2050 - Vehicle Maintenance	94,500.00	94,500.00	4,123.13	13,006.75	56,466.22	38,033.78
2070 - Office Supplies	30,550.00	31,050.00	716.13	2,522.39	24,908.66	6,141.34
2090 - Memberships & Dues	50,025.00	50,725.00	620.00	15,961.71	15,961.71	34,763.29
2110 - Operating Supplies	130,250.00	127,500.00	3,927.93	19,445.57	78,047.40	49,452.60
2130 - Books & Subscriptions	10,250.00	9,850.00	10.00	1,100.73	7,812.00	2,038.00
2150 - Training	31,500.00	23,000.00	1,065.00	1,809.28	1,809.28	21,190.72
2170 - Postage	18,000.00	18,000.00	123.97	150.91	18,000.00	0.00
2190 - Facil & Equip Lease/Rent	139,300.00	114,300.00	1,487.05	16,441.81	104,300.00	10,000.00
2210 - Utilities	161,400.00	160,900.00	11,547.69	23,843.08	146,700.00	14,200.00
2230 - Professional Services	882,850.00	847,600.00	64,841.27	188,939.19	676,898.73	170,701.27
2250 - Advertising	28,350.00	26,000.00	2,921.47	6,092.18	21,064.00	4,936.00
2270 - Travel, Conf. & Meetings	57,000.00	55,000.00	3,509.65	4,227.76	4,227.76	50,772.24
2290 - Auto Allowance	30,050.00	23,100.00	1,417.72	5,361.08	5,361.08	17,738.92
2310 - City Attorney	949,000.00	949,000.00	89,089.07	322,798.73	322,798.73	626,201.27
2320 - City Attorney Allocation	-425,000.00	-425,000.00	-24,907.94	-51,297.44	-51,297.44	-373,702.56
2590 - Data Technology	230,175.00	259,685.00	17,390.92	37,610.42	159,438.74	100,246.26
2600 - Marketing	72,500.00	45,500.00	441.26	4,602.26	4,602.26	40,897.74
2999 - Operations Contingency	250,000.00	150,000.00	0.00	0.00	0.00	150,000.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>3,260,500.00</b>	<b>3,051,810.00</b>	<b>213,153.55</b>	<b>720,218.61</b>	<b>2,026,955.47</b>	<b>1,024,854.53</b>
<b>ExpenseType: 40 - Insurance</b>						
4010 - Liability Insur Premiums	467,500.00	484,243.00	-81.00	462,273.00	462,273.00	21,970.00
4030 - Property Insurance Premiums	100,000.00	122,684.00	0.00	127,026.00	127,026.00	-4,342.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,155.00	1,155.00	45.00
4110 - Workers' Compensation	120,000.00	144,410.00	0.00	144,410.00	144,410.00	0.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
<b>ExpenseType: 40 - Insurance Total:</b>	<b>690,200.00</b>	<b>754,037.00</b>	<b>-81.00</b>	<b>734,864.00</b>	<b>734,864.00</b>	<b>19,173.00</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	0.00	0.00	0.00	0.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	36,000.00	0.00	0.00	0.00	0.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	3,082,552.00	2,492,695.00	0.00	0.00	0.00	2,492,695.00
<b>ExpenseType: 90 - Operating Transfers Out Total:</b>	<b>3,218,552.00</b>	<b>2,492,695.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,492,695.00</b>
<b>Function: 10 - General Government Total:</b>	<b>10,093,111.00</b>	<b>8,852,809.00</b>	<b>361,175.68</b>	<b>2,353,905.42</b>	<b>3,660,642.28</b>	<b>5,192,166.72</b>
<b>Function: 20 - Public Safety</b>						
<b>ExpenseType: 10 - Personnel</b>						
1030 - Hourly	35,367.00	34,608.00	2,087.25	6,296.25	6,296.25	28,311.75
1120 - Retirement Benefits	2,652.00	2,595.00	156.55	472.23	472.23	2,122.77

GF Expenditures by Function

For Fiscal: 2020-2021 Period Ending: 09/30/2020

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1140 - Medi-tax 1.45%	513.00	502.00	30.27	91.30	91.30	410.70
<b>ExpenseType: 10 - Personnel Total:</b>	<b>38,532.00</b>	<b>37,705.00</b>	<b>2,274.07</b>	<b>6,859.78</b>	<b>6,859.78</b>	<b>30,845.22</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	18,350.00	14,350.00	614.67	1,312.82	7,323.05	7,026.95
2030 - Equipment Maintenance	35,000.00	35,000.00	0.00	5,237.25	8,270.00	26,730.00
2040 - Copier Usage	500.00	500.00	0.00	0.00	0.00	500.00
2070 - Office Supplies	19,000.00	19,000.00	228.16	699.00	699.00	18,301.00
2090 - Memberships & Dues	200.00	200.00	0.00	0.00	0.00	200.00
2110 - Operating Supplies	88,000.00	88,000.00	7,396.32	26,763.47	26,763.47	61,236.53
2150 - Training	6,800.00	6,800.00	0.00	0.00	0.00	6,800.00
2230 - Professional Services	163,250.00	128,250.00	5,916.00	26,094.00	79,702.00	48,548.00
2270 - Travel, Conf. & Meetings	17,500.00	17,500.00	0.00	90.78	90.78	17,409.22
2290 - Auto Allowance	0.00	7,000.00	461.54	1,615.39	1,615.39	5,384.61
2330 - Police Services	14,045,021.00	13,318,709.00	1,104,068.25	3,315,216.75	13,251,831.00	66,878.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>14,393,621.00</b>	<b>13,635,309.00</b>	<b>1,118,684.94</b>	<b>3,377,029.46</b>	<b>13,376,294.69</b>	<b>259,014.31</b>
<b>Function: 20 - Public Safety Total:</b>	<b>14,432,153.00</b>	<b>13,673,014.00</b>	<b>1,120,959.01</b>	<b>3,383,889.24</b>	<b>13,383,154.47</b>	<b>289,859.53</b>
<b>Function: 40 - Community Development</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	2,310,371.00	2,285,457.00	169,931.19	584,445.20	584,445.20	1,701,011.80
1030 - Hourly	16,443.00	16,090.00	1,568.00	4,564.00	4,564.00	11,526.00
1050 - Overtime	32,500.00	32,500.00	2,125.84	5,968.92	5,968.92	26,531.08
1070 - Stipends	9,000.00	9,000.00	692.30	2,423.05	2,423.05	6,576.95
1100 - Benefits	362,700.00	362,700.00	24,074.21	81,855.25	81,855.25	280,844.75
1120 - Retirement Benefits	209,215.00	215,128.00	15,793.18	56,814.37	56,814.37	158,313.63
1140 - Medi-tax 1.45%	34,341.00	33,975.00	2,554.71	8,807.39	8,807.39	25,167.61
1199 - Organizational Review Savings	0.00	-100,000.00	0.00	0.00	0.00	-100,000.00
<b>ExpenseType: 10 - Personnel Total:</b>	<b>2,974,570.00</b>	<b>2,854,850.00</b>	<b>216,739.43</b>	<b>744,878.18</b>	<b>744,878.18</b>	<b>2,109,971.82</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	11,180.00	11,630.00	939.27	3,037.68	3,037.68	8,592.32
2030 - Equipment Maintenance	3,650.00	3,650.00	0.00	0.00	0.00	3,650.00
2040 - Copier Usage	6,500.00	6,500.00	0.00	0.00	0.00	6,500.00
2070 - Office Supplies	28,200.00	24,200.00	1,007.62	2,138.59	2,138.59	22,061.41
2090 - Memberships & Dues	8,900.00	6,900.00	100.00	245.00	245.00	6,655.00
2110 - Operating Supplies	125,000.00	165,750.00	3,679.85	78,778.04	110,278.04	55,471.96
2130 - Books & Subscriptions	16,300.00	16,300.00	114.99	3,576.43	3,576.43	12,723.57
2150 - Training	13,650.00	8,650.00	435.00	435.00	435.00	8,215.00
2230 - Professional Services	368,000.00	1,033,219.00	196,744.31	220,592.44	1,330,737.39	-297,518.39
2240 - Reimbursable Costs	0.00	61,578.00	36,787.70	46,552.70	71,237.71	-9,659.71
2250 - Advertising	3,200.00	1,200.00	0.00	0.00	0.00	1,200.00
2270 - Travel, Conf. & Meetings	22,300.00	16,000.00	155.65	239.61	239.61	15,760.39
2290 - Auto Allowance	19,000.00	18,100.00	1,304.79	4,559.97	4,559.97	13,540.03
2320 - City Attorney Allocation	363,000.00	363,000.00	24,424.94	46,377.64	46,377.64	316,622.36
2340 - Parking Lot Leases	45,000.00	50,000.00	3,958.53	11,875.59	45,520.42	4,479.58
2600 - Marketing	41,350.00	37,350.00	19.19	4,033.17	4,033.17	33,316.83
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>1,075,230.00</b>	<b>1,824,027.00</b>	<b>269,671.84</b>	<b>422,441.86</b>	<b>1,622,416.65</b>	<b>201,610.35</b>
<b>Function: 40 - Community Development Total:</b>	<b>4,049,800.00</b>	<b>4,678,877.00</b>	<b>486,411.27</b>	<b>1,167,320.04</b>	<b>2,367,294.83</b>	<b>2,311,582.17</b>
<b>Function: 50 - Community Services</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	711,422.00	686,005.00	49,456.78	177,238.51	177,238.51	508,766.49
1030 - Hourly	121,043.00	128,667.00	11,484.84	38,948.58	38,948.58	89,718.42
1050 - Overtime	32,500.00	37,500.00	2,260.61	5,491.73	5,491.73	32,008.27
1100 - Benefits	142,200.00	142,200.00	9,283.14	31,090.12	31,090.12	111,109.88
1120 - Retirement Benefits	74,255.00	74,144.00	5,755.88	20,580.01	20,580.01	53,563.99
1140 - Medi-tax 1.45%	12,542.00	12,356.00	966.64	3,397.76	3,397.76	8,958.24
1199 - Organizational Review Savings	0.00	-110,000.00	0.00	0.00	0.00	-110,000.00
<b>ExpenseType: 10 - Personnel Total:</b>	<b>1,093,962.00</b>	<b>970,872.00</b>	<b>79,207.89</b>	<b>276,746.71</b>	<b>276,746.71</b>	<b>694,125.29</b>

GF Expenditures by Function

For Fiscal: 2020-2021 Period Ending: 09/30/2020

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	3,850.00	4,950.00	326.90	1,145.45	1,145.45	3,804.55
2030 - Equipment Maintenance	150.00	150.00	0.00	0.00	0.00	150.00
2040 - Copier Usage	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
2070 - Office Supplies	6,500.00	5,500.00	0.00	206.74	3,500.00	2,000.00
2090 - Memberships & Dues	2,950.00	2,950.00	90.00	90.00	90.00	2,860.00
2110 - Operating Supplies	95,000.00	83,000.00	2,659.82	17,738.63	65,836.91	17,163.09
2150 - Training	4,500.00	3,500.00	852.00	852.00	852.00	2,648.00
2170 - Postage	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
2190 - Facil & Equip Lease/Rent	2,500.00	1,500.00	0.00	0.00	0.00	1,500.00
2210 - Utilities	734,000.00	730,000.00	75,815.55	154,233.83	660,200.00	69,800.00
2230 - Professional Services	259,500.00	209,500.00	14,676.55	32,918.45	57,720.45	151,779.55
2250 - Advertising	10,000.00	5,000.00	1,361.00	1,361.00	10,000.00	-5,000.00
2270 - Travel, Conf. & Meetings	8,700.00	8,700.00	241.78	751.78	751.78	7,948.22
2290 - Auto Allowance	6,800.00	6,800.00	307.11	994.36	994.36	5,805.64
2410 - Community Activities	575,050.00	507,550.00	13,445.02	130,696.29	144,058.48	363,491.52
2430 - Recreation Programs	127,000.00	77,500.00	7,307.87	18,252.12	23,252.12	54,247.88
2450 - Landscape Maintenance	695,000.00	575,000.00	1,004.57	80,255.75	557,855.00	17,145.00
2470 - Tree Maintenance	670,000.00	590,000.00	142,908.00	142,908.00	670,000.00	-80,000.00
2550 - Park Maintenance	1,085,000.00	905,000.00	13,291.36	151,045.14	925,252.70	-20,252.70
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>4,289,000.00</b>	<b>3,719,100.00</b>	<b>274,287.53</b>	<b>733,449.54</b>	<b>3,121,509.25</b>	<b>597,590.75</b>
<b>Function: 50 - Community Services Total:</b>	<b>5,382,962.00</b>	<b>4,689,972.00</b>	<b>353,495.42</b>	<b>1,010,196.25</b>	<b>3,398,255.96</b>	<b>1,291,716.04</b>
<b>Function: 60 - Public Works</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	1,544,387.00	1,505,856.00	112,635.24	394,223.34	394,223.34	1,111,632.66
1030 - Hourly	16,443.00	16,090.00	1,268.96	4,441.36	4,441.36	11,648.64
1050 - Overtime	6,500.00	6,500.00	573.94	5,216.22	5,216.22	1,283.78
1100 - Benefits	220,500.00	220,500.00	14,839.84	48,609.91	48,609.91	171,890.09
1120 - Retirement Benefits	140,939.00	142,318.00	11,902.38	41,212.53	41,212.53	101,105.47
1140 - Medi-tax 1.45%	22,726.00	22,163.00	1,745.50	6,148.40	6,148.40	16,014.60
<b>ExpenseType: 10 - Personnel Total:</b>	<b>1,951,495.00</b>	<b>1,913,427.00</b>	<b>142,965.86</b>	<b>499,851.76</b>	<b>499,851.76</b>	<b>1,413,575.24</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	9,830.00	9,830.00	793.04	2,627.55	2,627.55	7,202.45
2040 - Copier Usage	2,700.00	2,700.00	0.00	0.00	0.00	2,700.00
2070 - Office Supplies	16,100.00	13,200.00	100.82	452.65	452.65	12,747.35
2090 - Memberships & Dues	5,900.00	4,400.00	0.00	250.00	250.00	4,150.00
2110 - Operating Supplies	65,450.00	56,450.00	1,561.60	1,846.02	18,155.93	38,294.07
2130 - Books & Subscriptions	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00
2150 - Training	9,100.00	3,700.00	50.00	50.00	50.00	3,650.00
2210 - Utilities	395,400.00	395,400.00	26,130.46	78,459.21	393,899.94	1,500.06
2230 - Professional Services	764,300.00	661,450.00	28,343.06	43,927.98	687,319.06	-25,869.06
2240 - Reimbursable Costs	185,000.00	442,500.00	0.00	0.00	150,000.00	292,500.00
2270 - Travel, Conf. & Meetings	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00
2290 - Auto Allowance	7,050.00	7,050.00	425.03	1,696.15	1,696.15	5,353.85
2320 - City Attorney Allocation	62,000.00	62,000.00	483.00	4,919.80	4,919.80	57,080.20
2350 - Street Maintenance	1,451,000.00	1,258,000.00	16,309.08	83,526.04	1,283,245.21	-25,245.21
2490 - Street Sweeping	267,000.00	241,500.00	18,300.00	37,350.00	220,100.00	21,400.00
2510 - Storm Drains	854,500.00	839,500.00	1,653.30	19,476.94	787,500.00	52,000.00
2530 - Safety Lighting	225,200.00	173,200.00	13,898.01	14,341.52	146,155.04	27,044.96
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>4,329,630.00</b>	<b>4,179,980.00</b>	<b>108,047.40</b>	<b>288,923.86</b>	<b>3,696,371.33</b>	<b>483,608.67</b>
<b>Function: 60 - Public Works Total:</b>	<b>6,281,125.00</b>	<b>6,093,407.00</b>	<b>251,013.26</b>	<b>788,775.62</b>	<b>4,196,223.09</b>	<b>1,897,183.91</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>40,239,151.00</b>	<b>37,988,079.00</b>	<b>2,573,054.64</b>	<b>8,704,086.57</b>	<b>27,005,570.63</b>	<b>10,982,508.37</b>
<b>Total Surplus (Deficit):</b>	<b>-40,239,151.00</b>	<b>-37,988,079.00</b>	<b>-2,573,054.64</b>	<b>-8,704,086.57</b>	<b>-27,005,570.63</b>	



**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-40,239,151.00	-37,988,079.00	-2,573,054.64	-8,704,086.57	-27,005,570.63	-10,982,508.37
<b>Total Surplus (Deficit):</b>	<b>-40,239,151.00</b>	<b>-37,988,079.00</b>	<b>-2,573,054.64</b>	<b>-8,704,086.57</b>	<b>-27,005,570.63</b>	



City of Dana Point, CA

# FYTD Revenues - September 2020 vs 2019

## Group Summary

For the Period Ending 09/30/2020

RevenueObject	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 01 - GENERAL</b>								
<b>RevenueType: 10 - Taxes &amp; Franchises</b>								
6101 - Sec & Unsec Property Taxes	167,723.12	145,584.73	-22,138.39	-13.20%	178,996.59	162,199.12	-16,797.47	-9.38%
6103 - Property Transfer Tax	39,229.78	393,635.96	354,406.18	903.41%	86,865.21	393,635.96	306,770.75	353.16%
6109 - Transient Occupancy Tax	1,219,830.03	820,820.39	-399,009.64	-32.71%	4,387,165.76	2,533,410.25	-1,853,755.51	-42.25%
6110 - Short Term Rental TOT	2,932.39	15,916.67	12,984.28	442.79%	2,932.39	15,916.67	12,984.28	442.79%
6111 - Sales & Use Tax	404,616.15	388,782.75	-15,833.40	-3.91%	404,616.15	388,782.75	-15,833.40	-3.91%
<b>RevenueType 10 - Taxes &amp; Franchises Total:</b>	<b>1,834,331.47</b>	<b>1,764,740.50</b>	<b>-69,590.97</b>	<b>-3.79%</b>	<b>5,060,576.10</b>	<b>3,493,944.75</b>	<b>-1,566,631.35</b>	<b>-30.96%</b>
<b>RevenueType: 20 - Licenses &amp; Permits</b>								
6201 - Site Development Permit	8,179.00	2,584.00	-5,595.00	-68.41%	13,376.00	11,056.00	-2,320.00	-17.34%
6203 - Coastal Development Permit	14,573.00	12,584.00	-1,989.00	-13.65%	20,683.00	30,494.00	9,811.00	47.44%
6205 - Conditional Use Permit	6,063.00	1,865.00	-4,198.00	-69.24%	8,319.00	5,595.00	-2,724.00	-32.74%
6207 - Other Planning Permits	483.00	2,034.00	1,551.00	321.12%	3,729.00	5,103.00	1,374.00	36.85%
6209 - Building Permits	68,073.31	109,685.38	41,612.07	61.13%	207,388.13	387,543.70	180,155.57	86.87%
6211 - Plumbing Permits	4,499.75	17,746.00	13,246.25	294.38%	11,990.00	47,480.00	35,490.00	296.00%
6215 - Electrical Permits	9,665.10	7,858.10	-1,807.00	-18.70%	23,738.40	34,863.90	11,125.50	46.87%
6217 - Mechanical Permits	853.00	1,832.80	979.80	114.87%	6,012.00	12,481.20	6,469.20	107.60%
6218 - Short Term Rental Permits	450.00	150.00	-300.00	-66.67%	2,957.99	2,250.00	-707.99	-23.93%
6219 - Other Building Permits	0.00	0.00	0.00	0.00%	0.00	150.00	150.00	0.00%
6221 - Transportation Permits	369.00	0.00	-369.00	-100.00%	369.00	0.00	-369.00	-100.00%
6223 - Encroachment Permits	1,560.00	1,592.00	32.00	2.05%	7,473.00	9,849.00	2,376.00	31.79%
6225 - Grading Permit Plan Check	47,252.20	19,051.26	-28,200.94	-59.68%	147,909.86	62,340.71	-85,569.15	-57.85%
6226 - Licenses & Permits	2,119.83	0.00	-2,119.83	-100.00%	3,748.14	667.08	-3,081.06	-82.20%
6227 - Other Engineering Permits	3,825.00	8,568.60	4,743.60	124.02%	11,400.00	21,468.60	10,068.60	88.32%
<b>RevenueType 20 - Licenses &amp; Permits Total:</b>	<b>167,965.19</b>	<b>185,551.14</b>	<b>17,585.95</b>	<b>10.47%</b>	<b>469,093.52</b>	<b>631,342.19</b>	<b>162,248.67</b>	<b>34.59%</b>
<b>RevenueType: 30 - Fines &amp; Forfeitures</b>								
6301 - Vehicle Code Fines	13,446.88	19,221.12	5,774.24	42.94%	25,457.84	21,880.12	-3,577.72	-14.05%
6303 - Penalties, Int. & Restitution	1,130.00	13,522.50	12,392.50	1,096.68%	24,181.50	29,731.47	5,549.97	22.95%
<b>RevenueType 30 - Fines &amp; Forfeitures Total:</b>	<b>14,576.88</b>	<b>32,743.62</b>	<b>18,166.74</b>	<b>124.63%</b>	<b>49,639.34</b>	<b>51,611.59</b>	<b>1,972.25</b>	<b>3.97%</b>
<b>RevenueType: 40 - Use Of Money &amp; Property</b>								
6401 - Rental Of Property	4,224.67	3,620.21	-604.46	-14.31%	19,470.17	9,378.41	-10,091.76	-51.83%
6403 - Investment Income	0.00	0.00	0.00	0.00%	-42,932.97	-42,379.20	553.77	1.29%
6405 - City Plaza Rental Revenue	1,900.00	0.00	-1,900.00	-100.00%	5,700.00	5,700.00	0.00	0.00%
<b>RevenueType 40 - Use Of Money &amp; Property Total:</b>	<b>6,124.67</b>	<b>3,620.21</b>	<b>-2,504.46</b>	<b>-40.89%</b>	<b>-17,762.80</b>	<b>-27,300.79</b>	<b>-9,537.99</b>	<b>-53.70%</b>

FYTD Revenues - September 2020 vs 2019

For the Period Ending 09/30/2020

RevenueObject	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>RevenueType: 50 - Intergovernmental</b>								
6513 - Local Coastal Program Grant	6,500.00	0.00	-6,500.00	-100.00%	6,500.00	0.00	-6,500.00	-100.00%
6515 - Nuclear Power Program	0.00	217,924.00	217,924.00	0.00%	0.00	217,924.00	217,924.00	0.00%
6521 - Intergovernmental Cost Reimb	0.00	0.00	0.00	0.00%	14,653.00	0.00	-14,653.00	-100.00%
<b>RevenueType 50 - Intergovernmental Total:</b>	<b>6,500.00</b>	<b>217,924.00</b>	<b>211,424.00</b>	<b>3,252.68%</b>	<b>21,153.00</b>	<b>217,924.00</b>	<b>196,771.00</b>	<b>930.23%</b>
<b>RevenueType: 60 - Charges For Services</b>								
6609 - Variance Minor Amendment	962.00	0.00	-962.00	-100.00%	1,924.00	0.00	-1,924.00	-100.00%
6611 - Tentative Tract Map	6,374.00	0.00	-6,374.00	-100.00%	6,374.00	0.00	-6,374.00	-100.00%
6613 - Tentative Parcel Map	0.00	0.00	0.00	0.00%	0.00	4,614.00	4,614.00	0.00%
6623 - Planning Plan Check Fee	11,791.15	11,439.00	-352.15	-2.99%	38,847.11	41,424.71	2,577.60	6.64%
6627 - Other Planning Fees	466.10	132.00	-334.10	-71.68%	1,105.22	7,660.98	6,555.76	593.16%
6631 - Building Plan Check Fee	53,271.22	45,902.90	-7,368.32	-13.83%	204,370.16	199,018.49	-5,351.67	-2.62%
6633 - Permit Issuance Fee	5,090.00	5,800.00	710.00	13.95%	15,200.00	16,725.00	1,525.00	10.03%
6635 - Other Building Fees	22.00	0.00	-22.00	-100.00%	44.00	42.00	-2.00	-4.55%
6639 - Addressing Fee	1,580.00	1,378.00	-202.00	-12.78%	3,101.00	2,674.00	-427.00	-13.77%
6641 - Grading Inspection	21,212.44	32,322.62	11,110.18	52.38%	72,211.52	112,821.11	40,609.59	56.24%
6655 - Other Engineering Fees	2,783.38	21,318.36	18,534.98	665.92%	13,515.92	44,030.46	30,514.54	225.77%
6659 - Solid Waste Exemption Fee	112.00	138.00	26.00	23.21%	224.00	322.00	98.00	43.75%
6683 - Art In Public Places Fees	0.00	0.00	0.00	0.00%	0.00	22,730.32	22,730.32	0.00%
6685 - Reimbursed Expenses	4,325.24	131.56	-4,193.68	-96.96%	6,940.66	15,454.12	8,513.46	122.66%
6687 - Legal Reimbursements - Development	0.00	0.00	0.00	0.00%	0.00	1,207.50	1,207.50	0.00%
6689 - Police Services Reimbursements	72,854.00	0.00	-72,854.00	-100.00%	72,854.00	0.00	-72,854.00	-100.00%
6691 - Recreation Classes	26,881.39	10,079.75	-16,801.64	-62.50%	62,921.09	4,956.39	-57,964.70	-92.12%
6692 - Planning Reimbursements	0.00	37,893.75	37,893.75	0.00%	1,863.09	59,763.45	57,900.36	3,107.76%
6693 - Activities & Trips	245.00	0.00	-245.00	-100.00%	105.00	-950.40	-1,055.40	-1,005.14%
6694 - Staff Time Reimbursements	1,064.00	0.00	-1,064.00	-100.00%	4,128.66	11,029.25	6,900.59	167.14%
6697 - Photocopies	20.10	0.00	-20.10	-100.00%	383.22	0.00	-383.22	-100.00%
6699 - Other P/b/e	2,572.00	2,720.90	148.90	5.79%	6,490.00	7,838.31	1,348.31	20.78%
<b>RevenueType 60 - Charges For Services Total:</b>	<b>211,626.02</b>	<b>169,256.84</b>	<b>-42,369.18</b>	<b>-20.02%</b>	<b>512,602.65</b>	<b>551,361.69</b>	<b>38,759.04</b>	<b>7.56%</b>
<b>RevenueType: 70 - Other</b>								
6701 - Planning Appeal Fee	500.00	0.00	-500.00	-100.00%	500.00	0.00	-500.00	-100.00%
6703 - Miscellaneous Revenues	0.00	0.00	0.00	0.00%	44.52	200.00	155.48	349.24%
<b>RevenueType 70 - Other Total:</b>	<b>500.00</b>	<b>0.00</b>	<b>-500.00</b>	<b>-100.00%</b>	<b>544.52</b>	<b>200.00</b>	<b>-344.52</b>	<b>-63.27%</b>
<b>Fund 01 Total:</b>	<b>2,241,624.23</b>	<b>2,373,836.31</b>	<b>132,212.08</b>	<b>5.90%</b>	<b>6,095,846.33</b>	<b>4,919,083.43</b>	<b>-1,176,762.90</b>	<b>-19.30%</b>
<b>Total Surplus (Deficit):</b>	<b>2,241,624.23</b>	<b>2,373,836.31</b>	<b>132,212.08</b>	<b>5.90%</b>	<b>6,095,846.33</b>	<b>4,919,083.43</b>	<b>-1,176,762.90</b>	<b>-19.30%</b>

**Fund Summary**

Fund	2019-2020	2020-2021	Sept. Variance		2019-2020	2020-2021	YTD Variance	
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	2,241,624.23	2,373,836.31	132,212.08	5.90%	6,095,846.33	4,919,083.43	-1,176,762.90	-19.30%
<b>Total Surplus (Deficit):</b>	<b>2,241,624.23</b>	<b>2,373,836.31</b>	<b>132,212.08</b>	<b>5.90%</b>	<b>6,095,846.33</b>	<b>4,919,083.43</b>	<b>-1,176,762.90</b>	<b>-19.30%</b>



City of Dana Point, CA

# FYTD Expenditures - September 2020 vs 2019

## Group Summary

For the Period Ending 09/30/2020

ExpenseObject	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 01 - GENERAL</b>								
<b>ExpenseType: 10 - Personnel</b>								
1010 - Salaries	438,674.30	448,086.75	-9,412.45	-2.15%	1,548,729.84	1,563,223.56	-14,493.72	-0.94%
1030 - Hourly	13,474.79	18,613.85	-5,139.06	-38.14%	59,086.23	61,071.29	-1,985.06	-3.36%
1050 - Overtime	2,300.99	5,269.56	-2,968.57	-129.01%	28,301.17	17,137.59	11,163.58	39.45%
1070 - Stipends	692.30	692.30	0.00	0.00%	2,423.05	2,423.05	0.00	0.00%
1100 - Benefits	58,663.45	65,447.58	-6,784.13	-11.56%	212,956.31	218,524.11	-5,567.80	-2.61%
1120 - Retirement Benefits	41,210.58	44,022.41	-2,811.83	-6.82%	465,109.97	539,821.97	-74,712.00	-16.06%
1140 - Medi-tax 1.45%	6,966.15	7,157.93	-191.78	-2.75%	25,042.66	24,957.67	84.99	0.34%
1200 - Outside Assistance	1,771.86	0.00	1,771.86	100.00%	21,231.86	0.00	21,231.86	100.00%
<b>ExpenseType 10 - Personnel Total:</b>	<b>563,754.42</b>	<b>589,290.38</b>	<b>-25,535.96</b>	<b>-4.53%</b>	<b>2,362,881.09</b>	<b>2,427,159.24</b>	<b>-64,278.15</b>	<b>-2.72%</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>								
2010 - Communications	11,152.19	8,144.56	3,007.63	26.97%	31,683.07	23,966.44	7,716.63	24.36%
2030 - Equipment Maintenance	50,462.40	29,358.55	21,103.85	41.82%	122,529.23	96,996.51	25,532.72	20.84%
2040 - Copier Usage	0.00	0.00	0.00	0.00%	3,272.35	0.00	3,272.35	100.00%
2050 - Vehicle Maintenance	5,864.04	4,123.13	1,740.91	29.69%	16,382.00	13,006.75	3,375.25	20.60%
2070 - Office Supplies	2,220.21	2,052.73	167.48	7.54%	13,125.95	6,019.37	7,106.58	54.14%
2090 - Memberships & Dues	1,525.00	810.00	715.00	46.89%	23,763.34	16,546.71	7,216.63	30.37%
2110 - Operating Supplies	46,687.64	19,225.52	27,462.12	58.82%	79,417.93	144,571.73	-65,153.80	-82.04%
2130 - Books & Subscriptions	3,385.79	124.99	3,260.80	96.31%	7,210.82	4,677.16	2,533.66	35.14%
2150 - Training	3,986.00	2,402.00	1,584.00	39.74%	3,713.59	3,146.28	567.31	15.28%
2170 - Postage	2,190.32	123.97	2,066.35	94.34%	2,327.93	150.91	2,177.02	93.52%
2190 - Facil & Equip Lease/Rent	9,138.08	1,487.05	7,651.03	83.73%	25,473.01	16,441.81	9,031.20	35.45%
2210 - Utilities	114,267.65	113,493.70	773.95	0.68%	240,038.85	256,536.12	-16,497.27	-6.87%
2230 - Professional Services	212,602.53	310,521.19	-97,918.66	-46.06%	413,320.82	512,472.06	-99,151.24	-23.99%
2240 - Reimbursable Costs	21,482.69	36,787.70	-15,305.01	-71.24%	20,336.66	46,552.70	-26,216.04	-128.91%
2250 - Advertising	1,168.75	4,282.47	-3,113.72	-266.41%	3,951.66	7,453.18	-3,501.52	-88.61%
2270 - Travel, Conf. & Meetings	4,581.40	3,907.08	674.32	14.72%	8,387.83	5,309.93	3,077.90	36.69%
2290 - Auto Allowance	5,127.70	3,916.19	1,211.51	23.63%	16,677.21	14,226.95	2,450.26	14.69%
2310 - City Attorney	-15,161.47	89,089.07	-104,250.54	-687.60%	442,902.34	322,798.73	120,103.61	27.12%
2320 - City Attorney Allocation	160,394.86	0.00	160,394.86	100.00%	0.00	0.00	0.00	0.00%
2330 - Police Services	1,072,881.08	1,104,068.25	-31,187.17	-2.91%	3,218,643.24	3,315,216.75	-96,573.51	-3.00%
2340 - Parking Lot Leases	3,328.53	3,958.53	-630.00	-18.93%	9,985.59	11,875.59	-1,890.00	-18.93%
2350 - Street Maintenance	17,524.71	16,309.08	1,215.63	6.94%	143,210.64	83,526.04	59,684.60	41.68%
2410 - Community Activities	30,826.86	13,445.02	17,381.84	56.39%	338,684.46	130,696.29	207,988.17	61.41%
2430 - Recreation Programs	10,632.08	7,307.87	3,324.21	31.27%	17,005.35	18,252.12	-1,246.77	-7.33%

FYTD Expenditures - September 2020 vs 2019

For the Period Ending 09/30/2020

ExpenseObject	2019-2020	2020-2021	Sept. Variance		2019-2020	2020-2021	YTD Variance	
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2450 - Landscape Maintenance	55,480.07	1,004.57	54,475.50	98.19%	147,447.34	80,255.75	67,191.59	45.57%
2470 - Tree Maintenance	55,984.76	142,908.00	-86,923.24	-155.26%	147,387.76	142,908.00	4,479.76	3.04%
2490 - Street Sweeping	18,300.00	18,300.00	0.00	0.00%	37,532.70	37,350.00	182.70	0.49%
2510 - Storm Drains	18,358.90	1,653.30	16,705.60	90.99%	35,798.59	19,476.94	16,321.65	45.59%
2530 - Safety Lighting	11,529.25	13,898.01	-2,368.76	-20.55%	11,529.25	14,341.52	-2,812.27	-24.39%
2550 - Park Maintenance	75,721.09	13,291.36	62,429.73	82.45%	184,525.36	151,045.14	33,480.22	18.14%
2590 - Data Technology	7,240.00	17,390.92	-10,150.92	-140.21%	7,803.19	37,610.42	-29,807.23	-381.99%
2600 - Marketing	2,800.00	460.45	2,339.55	83.56%	12,997.11	8,635.43	4,361.68	33.56%
<b>ExpenseType 20 - Materials &amp; Services Total:</b>	<b>2,021,683.11</b>	<b>1,983,845.26</b>	<b>37,837.85</b>	<b>1.87%</b>	<b>5,787,065.17</b>	<b>5,542,063.33</b>	<b>245,001.84</b>	<b>4.23%</b>
<b>ExpenseType: 40 - Insurance</b>								
4010 - Liability Insur Premiums	-486.00	-81.00	-405.00	-83.33%	367,910.00	462,273.00	-94,363.00	-25.65%
4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00%	96,860.00	127,026.00	-30,166.00	-31.14%
4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00%	1,100.00	1,155.00	-55.00	-5.00%
4110 - Workers' Compensation	0.00	0.00	0.00	0.00%	125,298.00	144,410.00	-19,112.00	-15.25%
4130 - Consulting/witness Fees	12,232.50	0.00	12,232.50	100.00%	12,232.50	0.00	12,232.50	100.00%
<b>ExpenseType 40 - Insurance Total:</b>	<b>11,746.50</b>	<b>-81.00</b>	<b>11,827.50</b>	<b>100.69%</b>	<b>603,400.50</b>	<b>734,864.00</b>	<b>-131,463.50</b>	<b>-21.79%</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>								
9050 - Tsfs Out - To Cap Impv Fund	1,536,959.00	0.00	1,536,959.00	100.00%	1,536,959.00	0.00	1,536,959.00	100.00%
<b>ExpenseType 90 - Operating Transfers Out Total:</b>	<b>1,536,959.00</b>	<b>0.00</b>	<b>1,536,959.00</b>	<b>100.00%</b>	<b>1,536,959.00</b>	<b>0.00</b>	<b>1,536,959.00</b>	<b>100.00%</b>
<b>Fund 01 Total:</b>	<b>4,134,143.03</b>	<b>2,573,054.64</b>	<b>1,561,088.39</b>	<b>37.76%</b>	<b>10,290,305.76</b>	<b>8,704,086.57</b>	<b>1,586,219.19</b>	<b>15.41%</b>
<b>Total Surplus (Deficit):</b>	<b>-4,134,143.03</b>	<b>-2,573,054.64</b>	<b>1,561,088.39</b>	<b>37.76%</b>	<b>-10,290,305.76</b>	<b>-8,704,086.57</b>	<b>1,586,219.19</b>	<b>15.41%</b>

**Fund Summary**

Fund	2019-2020	2020-2021	Sept. Variance		2019-2020	2020-2021	YTD Variance	
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	-4,134,143.03	-2,573,054.64	1,561,088.39	37.76%	-10,290,305.76	-8,704,086.57	1,586,219.19	15.41%
<b>Total Surplus (Deficit):</b>	<b>-4,134,143.03</b>	<b>-2,573,054.64</b>	<b>1,561,088.39</b>	<b>37.76%</b>	<b>-10,290,305.76</b>	<b>-8,704,086.57</b>	<b>1,586,219.19</b>	<b>15.41%</b>