



**CITY OF DANA POINT  
SEPTEMBER 2021 QUARTERLY FINANCIAL REPORT  
MANAGEMENT DISCUSSION**

**FY22  
Q1**

**SUMMARY** – The City’s finances for the first quarter (Q1) of Fiscal Year 2021-2022 (“FY22”), which ended on September 30, 2021, are tracking better than budget.

General Fund revenues are up \$2.2 million compared to the same period last year, mainly due to an increase in Transient Occupancy Tax (\$2.3 million), an increase of 45%.

First quarter General Fund expenditures were \$106k higher than the same quarter last year. This was mainly due to an increase in Community Activities (\$155k) and Police Services (\$73k), which were offset by a decrease in Professional Services (\$156k).

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 FY22 budgeted ending fund balance and includes adjustments to the budget approved by the City Council. The beginning Fund Balance at July 1, 2021 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, 7/1/21 (unaudited)	\$ 22.7
Budgeted Revenues	42.0
Budgeted Expenditures	(37.8)
Budgeted Operating Transfers In	--
Budgeted Operating Transfers Out	(4.3)
<b>Budgeted Fund Balance, 6/30/22</b>	<b>\$ 22.6</b>

The budgeted FY22 ending Fund Balance at June 30, 2022 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 FY22 budgeted ending fund balance, detailed by reserve account:

Reserve Designation <i>(in millions)</i>	Amended Budget
Art in Public Places	\$ 0.3
Economic Stability	4.2
Extreme Event	3.4
Special Purpose*	4.8
Investment mark-to-mkt	0.3
Unassigned	9.6
<b>Total Reserves Projected @ 6/30/22</b>	<b>\$ 22.6</b>

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

**REVENUES:**

The FY22 General Fund revenue budget is \$42.0 million. Total General Fund revenue for Q1 was \$7.1 million, which is \$2.2 million more than the same period last fiscal year.

The City’s seven largest annual revenue sources account for over 85% 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.

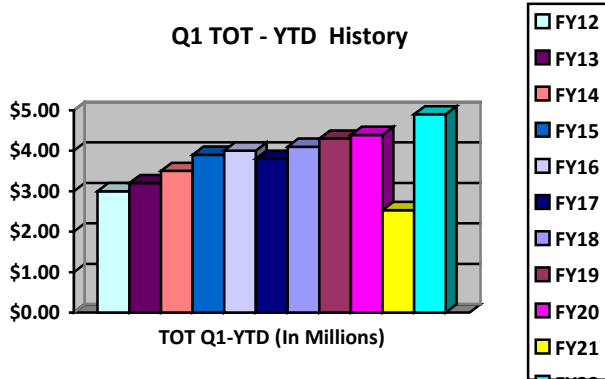
**Transient Occupancy Tax (TOT)** – At \$4.8 million collected for Q1, historically the highest grossing quarter each year, TOT receipts were \$2.3 million higher than the same period last year. This is attributed to hotel guests and groups returning to hotels for the summer months due to less restrictive Covid-19 guidelines, along with much higher room rates. Occupancy rates are on the rise as Covid-19



### CITY OF DANA POINT SEPTEMBER 2021 QUARTERLY FINANCIAL REPORT MANAGEMENT DISCUSSION

# FY22 Q1

numbers across the state continue to drop.



**Property Tax** – The City’s second largest revenue, with an FY22 amended budget of \$10.0 million, comes from Property Taxes, of which \$210,000 has been collected to date, an increase of \$48,000 than the same period last fiscal year. Property Tax is not received evenly throughout the year, with roughly 50% received in Q2, and 40% in Q4.

**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).

The FY22 Sales and Use Tax budget is \$5.8 million. Collections to date are \$482,000, compared to \$389,000 in the same quarter last fiscal year, an increase of \$93,000 or 24%.

Dana Point’s five largest Sales Tax producing industry groups make up roughly 86% of this revenue source, and in current order of magnitude are: Hotels & Restaurants, State & County Use Tax Pools, General Consumer Goods, Food & Drug, and Fuel & Service Stations.

**In-Lieu Property Taxes** – Currently the City’s fourth largest revenue, In-Lieu Property Taxes are budgeted at \$4.8 million for FY22. These exist because the State cut Vehicle License Fees,

traditionally a revenue source for cities. 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.

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.

**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.

The FY22 Charges for Services budget is \$1.5 million, placing them as the fifth largest revenue. The City collected \$751,000 in Q1, which is \$200,000 more than the same period last fiscal year.

**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 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 FY22 Licenses & Permits budget is \$1.3 million, of which \$490,000 has been collected to date; this is \$141,000, or 22%, lower than the same period last year. This decrease may be attributed to a decline in construction activity due to high lumber prices and the decrease of do-it-yourself homeowner projects. Note that these revenues are for specific projects that are not recurring and thus are not necessarily a good predictor for future revenue. The volatility associated with building activity warrants much



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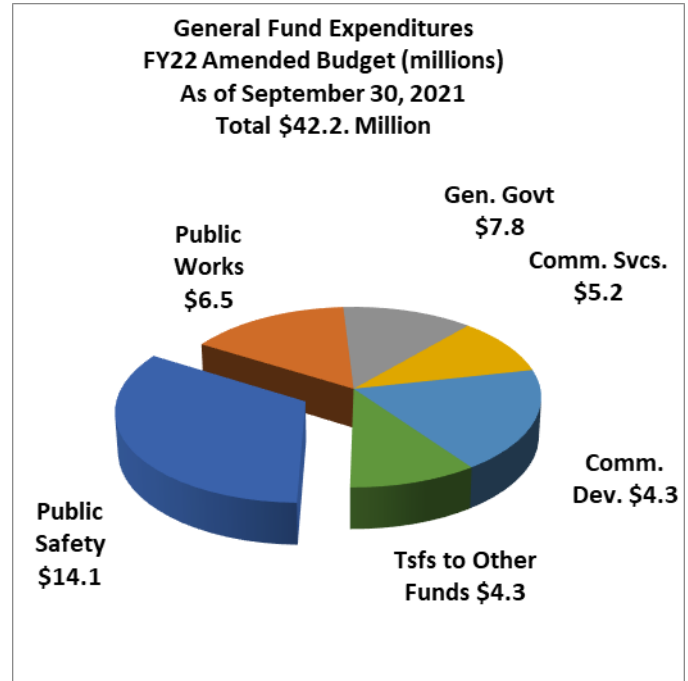
**FY22  
Q1**

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 \$1.3 million. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4.

**EXPENDITURES**

The City’s FY22 General Fund amended expenditure budget is \$42.2 million, inclusive of \$4.3 million in transfers to other funds, and is committed to the following functional areas:



Expenditures (in millions)	FY22 Amended Budget	% of Total
Public Safety	\$ 14.1	33%
Public Works	6.5	15
Community Services & Parks	5.2	12
Community Development	4.3	10
General Government*	7.8	19
Transfers to Other Funds**	4.3	10
<b>Total Budget</b>	<b>\$ 42.2</b>	<b>100%</b>

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

\*\*Transfers to the Other Funds includes a transfer to the Capital Improvement Fund (\$4.2M) and a transfer to the Facilities Improvement Fund (100k).

During Q1, General Fund expenditures were \$8.8 million (excluding transfers), which is only \$106k more than the previous fiscal year.

Expenditures with notable variances from the prior year include:

**Professional Services** – Costs to date totaled \$356,000, a decrease of \$156,000 over the same period last fiscal year. This decrease is primarily attributed to decreasing contract building inspections and plan review services in the building department.

**Community Activities** – Community Activities increased by \$155,000, from the same quarter in the prior fiscal year. This is a direct result of changes by the CDC (Center for Disease Control and Prevention) and CDPH (California Department of Public Health) of COVID-19 restrictions imposed on activities involving large gatherings. This allowed the City to once again provide the much anticipated firework show over the coastline of Doheny State Beach, among other activities.

**Police Services** – This is by far the largest cost



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incurred by the City, with the current amended budget at \$13.7 million. Costs to date totaled \$3.4 million, an expected increase of \$74,000, or 2.2% over last year.

Tree Maintenance – Costs to date totaled \$56,000, a decrease of \$87,000 compared to the same period last fiscal year. This decrease is due to the timing of invoices received and processed at the start of the fiscal year.

**Capital Improvement Fund** disbursements for July through September 2021 totaled \$312,000, down from \$655,000 in the previous fiscal year due to timing of payments for annual Residential and Arterial Roadway repair projects. A total of \$9.6 million is budgeted in FY22 for capital projects, the majority of which relates to Residential Resurfacing (\$4.6 million) and the Residential Roadway Slurry Program (\$3.3 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 \$32.8 million. The T-Note portfolio balance was \$12.0 million at September 30, 2021, and consists of, 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 9/30/21
2. General Fund Expenditures – Budget vs. Actual for Period Ending 9/30/21
3. 9/30/21 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 9/30/21
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 9/30/21
7. FYTD Revenues, September 2021 vs 2020
8. FYTD Expenditures, September 2021 vs 2020

<b>Investment Portfolio At September 30, 2021</b>	
<b>Account</b>	<b>Amount</b>
Cash	\$ 3,231,145
Petty Cash	5,200
LAIF	32,817,917
T-Notes	12,000,000
<b>Total</b>	<b>\$ 48,054,262</b>



City of Dana Point, CA

# General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2021-2022 Period Ending: 09/30/2021

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	9,950,000.00	9,950,000.00	193,668.29	210,127.47	210,127.47	9,739,872.53
6103 - Property Transfer Tax	500,000.00	500,000.00	0.00	74,193.23	74,193.23	425,806.77
6105 - Franchise Fees	1,325,000.00	1,325,000.00	0.00	0.00	0.00	1,325,000.00
6107 - Homeowners Property Tax Relie	45,000.00	45,000.00	0.00	0.00	0.00	45,000.00
6109 - Transient Occupancy Tax	11,000,000.00	11,000,000.00	1,399,620.04	4,811,275.80	4,811,275.80	6,188,724.20
6110 - Short Term Rental TOT	700,000.00	700,000.00	1,474.00	1,474.00	1,474.00	698,526.00
6111 - Sales & Use Tax	5,800,000.00	5,800,000.00	481,603.63	481,603.63	481,603.63	5,318,396.37
6113 - In-lieu Property Taxes	4,835,000.00	4,835,000.00	0.00	0.00	0.00	4,835,000.00
<b>RevenueType: 10 - Taxes &amp; Franchises Total:</b>	<b>34,155,000.00</b>	<b>34,155,000.00</b>	<b>2,076,365.96</b>	<b>5,578,674.13</b>	<b>5,578,674.13</b>	<b>28,576,325.87</b>
<b>RevenueType: 20 - Licenses &amp; Permits</b>						
6201 - Site Development Permit	41,000.00	41,000.00	22,698.00	32,218.00	32,218.00	8,782.00
6203 - Coastal Development Permit	50,000.00	50,000.00	21,036.00	29,631.00	29,631.00	20,369.00
6205 - Conditional Use Permit	15,000.00	15,000.00	7,803.00	10,404.00	10,404.00	4,596.00
6207 - Other Planning Permits	15,000.00	15,000.00	799.00	2,159.00	2,159.00	12,841.00
6209 - Building Permits	700,000.00	700,000.00	78,187.03	242,735.04	242,735.04	457,264.96
6211 - Plumbing Permits	60,000.00	60,000.00	8,377.00	30,094.00	30,094.00	29,906.00
6215 - Electrical Permits	70,000.00	70,000.00	9,434.10	33,610.10	33,610.10	36,389.90
6217 - Mechanical Permits	21,000.00	21,000.00	1,099.00	4,781.00	4,781.00	16,219.00
6218 - Short Term Rental Permits	20,000.00	20,000.00	300.00	1,950.00	1,950.00	18,050.00
6219 - Other Building Permits	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6221 - Transportation Permits	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6223 - Encroachment Permits	35,000.00	35,000.00	2,591.00	13,272.00	13,272.00	21,728.00
6225 - Grading Permit Plan Check	250,000.00	250,000.00	40,686.67	64,381.82	64,381.82	185,618.18
6226 - Licenses & Permits	8,000.00	8,000.00	0.00	0.00	0.00	8,000.00
6227 - Other Engineering Permits	25,000.00	25,000.00	5,950.00	24,475.00	24,475.00	525.00
<b>RevenueType: 20 - Licenses &amp; Permits Total:</b>	<b>1,312,000.00</b>	<b>1,312,000.00</b>	<b>198,960.80</b>	<b>489,710.96</b>	<b>489,710.96</b>	<b>822,289.04</b>
<b>RevenueType: 30 - Fines &amp; Forfeitures</b>						
6301 - Vehicle Code Fines	175,000.00	175,000.00	35,840.54	51,235.78	51,235.78	123,764.22
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	-1,955.37	47,512.03	47,512.03	72,487.97
<b>RevenueType: 30 - Fines &amp; Forfeitures Total:</b>	<b>295,000.00</b>	<b>295,000.00</b>	<b>33,885.17</b>	<b>98,747.81</b>	<b>98,747.81</b>	<b>196,252.19</b>
<b>RevenueType: 40 - Use Of Money &amp; Property</b>						
6401 - Rental Of Property	60,000.00	60,000.00	7,286.39	18,835.63	18,835.63	41,164.37
6403 - Investment Income	350,000.00	350,000.00	0.00	-32,264.05	-32,264.05	382,264.05
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	1,900.00	7,600.00	7,600.00	15,200.00
<b>RevenueType: 40 - Use Of Money &amp; Property Total:</b>	<b>432,800.00</b>	<b>432,800.00</b>	<b>9,186.39</b>	<b>-5,828.42</b>	<b>-5,828.42</b>	<b>438,628.42</b>
<b>RevenueType: 50 - Intergovernmental</b>						
6505 - Motor Vehicle In-lieu	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00
6514 - Waste Disposal Agreement Allocation	98,000.00	98,000.00	81,513.40	81,513.40	81,513.40	16,486.60
6515 - Nuclear Power Program	168,000.00	168,000.00	0.00	0.00	0.00	168,000.00
6521 - Intergovernmental Cost Reimb	3,079,828.00	4,031,166.00	58,857.05	72,645.05	72,645.05	3,958,520.95
<b>RevenueType: 50 - Intergovernmental Total:</b>	<b>3,360,828.00</b>	<b>4,312,166.00</b>	<b>140,370.45</b>	<b>154,158.45</b>	<b>154,158.45</b>	<b>4,158,007.55</b>
<b>RevenueType: 60 - Charges For Services</b>						
6607 - Planning Comm. Determin.	0.00	0.00	0.00	2,134.00	2,134.00	-2,134.00
6609 - Variance Minor Amendment	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
6611 - Tentative Tract Map	0.00	0.00	0.00	8,890.00	8,890.00	-8,890.00
6613 - Tentative Parcel Map	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00
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	12,178.75	35,025.38	35,025.38	49,974.62
6627 - Other Planning Fees	9,000.00	9,000.00	0.00	1,274.00	1,274.00	7,726.00
6631 - Building Plan Check Fee	600,000.00	600,000.00	80,135.70	222,196.11	222,196.11	377,803.89

## General Fund Revenues - Budget vs. Actual

For Fiscal: 2021-2022 Period Ending: 09/30/2021

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6633 - Permit Issuance Fee	50,000.00	50,000.00	3,900.00	13,725.00	13,725.00	36,275.00
6639 - Addressing Fee	3,000.00	3,000.00	580.00	1,080.00	1,080.00	1,920.00
6641 - Grading Inspection	150,000.00	150,000.00	39,297.15	116,633.65	116,633.65	33,366.35
6655 - Other Engineering Fees	80,000.00	80,000.00	7,822.32	34,931.66	34,931.66	45,068.34
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	162.00	394.00	394.00	1,606.00
6685 - Reimbursed Expenses	50,000.00	50,000.00	1,866.85	20,827.25	20,827.25	29,172.75
6687 - Legal Reimbursements - Development	10,000.00	10,000.00	6,276.00	7,644.50	7,644.50	2,355.50
6688 - Legal Reimbursements - Other	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00
6689 - Police Services Reimbursements	125,000.00	125,000.00	1,882.60	133,892.84	133,892.84	-8,892.84
6691 - Recreation Classes	150,000.00	150,000.00	5,448.52	35,682.02	35,682.02	114,317.98
6692 - Planning Reimbursements	20,000.00	53,157.00	27,509.88	95,377.51	95,377.51	-42,220.51
6693 - Activities & Trips	15,000.00	15,000.00	1,889.53	11,891.73	11,891.73	3,108.27
6694 - Staff Time Reimbursements	20,000.00	20,000.00	0.00	1,593.00	1,593.00	18,407.00
6699 - Other P/b/e	20,000.00	20,000.00	2,776.57	8,250.59	8,250.59	11,749.41
<b>RevenueType: 60 - Charges For Services Total:</b>	<b>1,427,000.00</b>	<b>1,460,157.00</b>	<b>191,725.87</b>	<b>751,443.24</b>	<b>751,443.24</b>	<b>708,713.76</b>
<b>RevenueType: 70 - Other</b>						
6701 - Planning Appeal Fee	1,000.00	1,000.00	0.00	250.00	250.00	750.00
6703 - Miscellaneous Revenues	20,000.00	20,000.00	0.00	44,128.99	44,128.99	-24,128.99
6704 - Gain/Loss on Asset Sale	0.00	0.00	479.00	479.00	479.00	-479.00
6707 - User Fee Income Solid Waste	60,000.00	60,000.00	0.00	0.00	0.00	60,000.00
<b>RevenueType: 70 - Other Total:</b>	<b>81,000.00</b>	<b>81,000.00</b>	<b>479.00</b>	<b>44,857.99</b>	<b>44,857.99</b>	<b>36,142.01</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>41,063,628.00</b>	<b>42,048,123.00</b>	<b>2,650,973.64</b>	<b>7,111,764.16</b>	<b>7,111,764.16</b>	<b>34,936,358.84</b>
<b>Total Surplus (Deficit):</b>	<b>41,063,628.00</b>	<b>42,048,123.00</b>	<b>2,650,973.64</b>	<b>7,111,764.16</b>	<b>7,111,764.16</b>	

## General Fund Revenues - Budget vs. Actual

For Fiscal: 2021-2022 Period Ending: 09/30/2021

**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	41,063,628.00	42,048,123.00	2,650,973.64	7,111,764.16	7,111,764.16	34,936,358.84
<b>Total Surplus (Deficit):</b>	<b>41,063,628.00</b>	<b>42,048,123.00</b>	<b>2,650,973.64</b>	<b>7,111,764.16</b>	<b>7,111,764.16</b>	





City of Dana Point, CA

# General Fund Expenditures - Budget vs. Actual Group Summary

For Fiscal: 2021-2022 Period Ending: 09/30/2021

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	7,067,559.00	7,067,559.00	440,788.75	1,635,201.19	1,635,201.19	5,432,357.81
1030 - Hourly	265,092.00	265,092.00	18,673.95	71,634.33	71,634.33	193,457.67
1050 - Overtime	85,000.00	85,000.00	3,756.27	24,706.54	24,706.54	60,293.46
1070 - Stipends	9,346.00	9,346.00	477.69	2,208.44	2,208.44	7,137.56
1100 - Benefits	1,067,316.00	1,067,316.00	72,894.87	210,195.37	210,195.37	857,120.63
1120 - Retirement Benefits	1,120,291.00	1,120,291.00	42,454.21	618,412.95	618,412.95	501,878.05
1140 - Medi-tax 1.45%	107,931.00	107,931.00	6,940.36	25,953.22	25,953.22	81,977.78
1200 - Outside Assistance	0.00	0.00	1,998.00	1,998.00	1,998.00	-1,998.00
<b>ExpenseType: 10 - Personnel Total:</b>	<b>9,722,535.00</b>	<b>9,722,535.00</b>	<b>587,984.10</b>	<b>2,590,310.04</b>	<b>2,590,310.04</b>	<b>7,132,224.96</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	142,100.00	142,100.00	11,685.21	27,271.37	107,718.08	34,381.92
2030 - Equipment Maintenance	465,900.00	465,900.00	29,995.47	86,310.39	356,810.53	109,089.47
2040 - Copier Usage	17,400.00	17,400.00	0.00	0.00	0.00	17,400.00
2050 - Vehicle Maintenance	79,000.00	79,000.00	3,248.43	11,869.65	57,224.32	21,775.68
2070 - Office Supplies	84,850.00	84,850.00	2,714.59	10,434.00	37,017.01	47,832.99
2090 - Memberships & Dues	75,425.00	75,425.00	1,200.00	15,388.04	15,388.04	60,036.96
2110 - Operating Supplies	558,050.00	558,050.00	96,992.63	73,162.91	228,464.17	329,585.83
2130 - Books & Subscriptions	32,375.00	32,375.00	2,330.79	4,019.38	4,019.38	28,355.62
2150 - Training	56,550.00	56,550.00	2,410.13	3,304.13	3,304.13	53,245.87
2170 - Postage	33,000.00	33,000.00	91.81	257.24	18,000.00	15,000.00
2190 - Facil & Equip Lease/Rent	102,000.00	102,000.00	13,089.84	15,097.10	100,000.00	2,000.00
2210 - Utilities	1,288,400.00	1,288,400.00	120,634.64	247,294.97	1,269,900.00	18,500.00
2230 - Professional Services	2,277,800.00	2,613,800.00	126,586.00	356,254.05	1,757,430.52	856,369.48
2240 - Reimbursable Costs	268,000.00	305,157.00	33,156.76	33,296.76	287,411.80	17,745.20
2250 - Advertising	41,550.00	41,550.00	1,398.81	5,014.79	32,125.00	9,425.00
2270 - Travel, Conf. & Meetings	103,900.00	103,900.00	1,619.88	5,826.34	5,826.34	98,073.66
2290 - Auto Allowance	74,250.00	74,250.00	4,311.59	16,168.19	16,168.19	58,081.81
2310 - City Attorney	1,095,000.00	1,095,000.00	100,000.00	317,643.99	317,643.99	777,356.01
2330 - Police Services	13,694,000.00	13,694,000.00	1,129,709.25	3,389,127.75	13,578,775.00	115,225.00
2340 - Parking Lot Leases	52,000.00	52,000.00	3,738.71	11,216.13	49,591.69	2,408.31
2350 - Street Maintenance	1,372,000.00	1,422,000.00	128,715.08	63,387.47	1,327,000.00	95,000.00
2410 - Community Activities	582,850.00	582,850.00	69,034.56	285,764.17	285,764.17	297,085.83
2430 - Recreation Programs	134,500.00	134,500.00	6,781.38	10,972.28	10,972.28	123,527.72
2450 - Landscape Maintenance	595,000.00	595,000.00	2,089.41	81,410.91	570,000.00	25,000.00
2470 - Tree Maintenance	610,000.00	610,000.00	11,869.00	56,082.40	610,000.00	0.00
2490 - Street Sweeping	262,000.00	262,000.00	19,500.00	39,000.00	226,500.00	35,500.00
2510 - Storm Drains	857,800.00	857,800.00	27,763.99	46,039.59	767,180.01	90,619.99
2530 - Safety Lighting	183,500.00	308,500.00	8,734.15	46,692.54	147,754.39	160,745.61
2550 - Park Maintenance	985,000.00	985,000.00	18,458.11	133,244.61	813,786.37	171,213.63
2590 - Data Technology	287,500.00	421,500.00	30,089.09	69,274.49	328,684.49	92,815.51
2600 - Marketing	115,000.00	115,000.00	22,176.91	27,577.39	27,577.39	87,422.61
2999 - Operations Contingency	250,000.00	215,000.00	0.00	0.00	0.00	215,000.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>26,776,700.00</b>	<b>27,423,857.00</b>	<b>2,030,126.22</b>	<b>5,488,403.03</b>	<b>23,358,037.29</b>	<b>4,065,819.71</b>
<b>ExpenseType: 30 - Capital Outlay</b>						
3010 - Furniture & Equipment	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>
<b>ExpenseType: 40 - Insurance</b>						
4010 - Liability Insur Premiums	497,000.00	497,000.00	-850.00	463,276.05	463,276.05	33,723.95
4030 - Property Insurance Premiums	130,000.00	130,000.00	0.00	121,552.00	121,552.00	8,448.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,213.00	1,213.00	-13.00



## General Fund Expenditures - Budget vs. Actual

For Fiscal: 2021-2022 Period Ending: 09/30/2021

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4110 - Workers' Compensation	130,000.00	130,000.00	0.00	145,792.00	145,792.00	-15,792.00
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>759,700.00</b>	<b>759,700.00</b>	<b>-850.00</b>	<b>731,833.05</b>	<b>731,833.05</b>	<b>27,866.95</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
9050 - Tsfs Out - To Cap Impv Fund	4,204,863.00	4,204,863.00	0.00	0.00	0.00	4,204,863.00
<b>ExpenseType: 90 - Operating Transfers Out Total:</b>	<b>4,304,863.00</b>	<b>4,304,863.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,304,863.00</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>41,568,798.00</b>	<b>42,215,955.00</b>	<b>2,617,260.32</b>	<b>8,810,546.12</b>	<b>26,680,180.38</b>	<b>15,535,774.62</b>
<b>Total Surplus (Deficit):</b>	<b>-41,568,798.00</b>	<b>-42,215,955.00</b>	<b>-2,617,260.32</b>	<b>-8,810,546.12</b>	<b>-26,680,180.38</b>	

## General Fund Expenditures - Budget vs. Actual

For Fiscal: 2021-2022 Period Ending: 09/30/2021

**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-41,568,798.00	-42,215,955.00	-2,617,260.32	-8,810,546.12	-26,680,180.38	-15,535,774.62
<b>Total Surplus (Deficit):</b>	<b>-41,568,798.00</b>	<b>-42,215,955.00</b>	<b>-2,617,260.32</b>	<b>-8,810,546.12</b>	<b>-26,680,180.38</b>	



City of Dana Point, CA

# Balance Sheet

## Account Summary

As Of 09/30/2021

Account	Name	Balance
<b>Fund: 01 - GENERAL</b>		
<b>Assets</b>		
<a href="#">01-1011</a>	Claim on Cash	19,680,571.90
<a href="#">01-1020</a>	Petty Cash	5,200.00
<a href="#">01-1050</a>	Taxes Receivable - Current	1,399,620.04
<a href="#">01-1200</a>	Accounts Receivable	160,734.00
<a href="#">01-1250</a>	Advance Deposits	800.00
<a href="#">01-1500</a>	Investments - Adjust To Fmv	283,238.00
<a href="#">01-1530</a>	Prem/disc - U.S. Gov't Secur	-104,836.46
	<b>Total Assets:</b>	<b>21,425,327.48</b>
		<b><u>21,425,327.48</u></b>
<b>Liability</b>		
<a href="#">01-2020</a>	Accounts Payable	223,962.72
<a href="#">01-2080</a>	Due To Other Agencies	-52.88
<a href="#">01-2151</a>	Tenant Security Deposits	1,900.00
<a href="#">01-2391</a>	Deferred Inflow of Resources	160,734.00
	<b>Total Liability:</b>	<b>386,543.84</b>
<b>Equity</b>		
<a href="#">01-2470</a>	Fund Balance Desig. for Art in Public Place	278,377.04
<a href="#">01-2500</a>	Investments - Adjust To Fmv	283,238.00
<a href="#">01-2550</a>	Fund Balance Desig. for Special Purpose	4,799,000.00
<a href="#">01-2560</a>	Economic Stability Reserve	4,179,868.00
<a href="#">01-2570</a>	Extreme Event Reserve	3,419,892.00
<a href="#">01-9920</a>	Fund Balance - Undesignated	9,777,190.56
	<b>Total Beginning Equity:</b>	<b>22,737,565.60</b>
Total Revenue		7,111,764.16
Total Expense		8,810,546.12
<b>Revenues Over/Under Expenses</b>		<b>-1,698,781.96</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>21,038,783.64</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>21,425,327.48</u></b>

**Balance Sheet****As Of 09/30/2021**

<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	1,660,006.22	
<a href="#">02-1500</a>	Investments - Adjust To Fmv	24,373.00	
	<b>Total Assets:</b>	<b>1,684,379.22</b>	<b><u>1,684,379.22</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	24,373.00	
<a href="#">02-9920</a>	Fund Balance	1,427,324.67	
	<b>Total Beginning Equity:</b>	<b>1,451,697.67</b>	
Total Revenue		232,681.55	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>232,681.55</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,684,379.22</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>1,684,379.22</u></b>

**Balance Sheet****As Of 09/30/2021**

<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	1,110,965.14	
<a href="#">04-1500</a>	Investments - Adjust To Fmv	14,151.00	
	<b>Total Assets:</b>	<b>1,125,116.14</b>	<b><u>1,125,116.14</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	188,480.00	
<a href="#">04-2500</a>	Investments - Adjust To Fmv	14,151.00	
<a href="#">04-9920</a>	Fund Balance	787,752.59	
	<b>Total Beginning Equity:</b>	<b>990,383.59</b>	
Total Revenue		134,732.55	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>134,732.55</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,125,116.14</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>1,125,116.14</u></b>

**Balance Sheet**

**As Of 09/30/2021**

Account	Name	Balance	
<b>Fund: 05 - AB2766 - CLEAN AIR ACT</b>			
<b>Assets</b>			
<a href="#">05-1011</a>	Claim on Cash	608,099.66	
<a href="#">05-1500</a>	Investments - Adjust To Fmv	10,196.00	
	<b>Total Assets:</b>	<u>618,295.66</u>	<u><u>618,295.66</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	10,196.00	
<a href="#">05-9920</a>	Fund Balance	608,099.66	
	<b>Total Beginning Equity:</b>	<u>618,295.66</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>618,295.66</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>618,295.66</u></u>

**Balance Sheet****As Of 09/30/2021**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 06 - COASTAL TRANSIT</b>			
<b>Assets</b>			
<a href="#">06-1011</a>	Claim on Cash	389,132.65	
<a href="#">06-1200</a>	Accounts Receivable	262,337.37	
<a href="#">06-1500</a>	Investments - Adjust To Fmv	3,511.00	
	<b>Total Assets:</b>	<u>654,981.02</u>	<u><b>654,981.02</b></u>
<b>Liability</b>			
<a href="#">06-2391</a>	Deferred Inflow of Resources	262,337.37	
	<b>Total Liability:</b>	<u>262,337.37</u>	
<b>Equity</b>			
<a href="#">06-2500</a>	Investments - Adjust To Fmv	3,511.00	
<a href="#">06-9920</a>	Fund Balance	392,108.83	
	<b>Total Beginning Equity:</b>	<u>395,619.83</u>	
Total Revenue		0.00	
Total Expense		2,976.18	
<b>Revenues Over/Under Expenses</b>		<u>-2,976.18</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>392,643.65</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u><b>654,981.02</b></u></u>



**Balance Sheet****As Of 09/30/2021**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 07 - TBID</b>			
<b>Assets</b>			
<a href="#">07-1011</a>	Claim on Cash	488,407.74	
<a href="#">07-1200</a>	Accounts Receivable	141,919.00	
<a href="#">07-1500</a>	Investments - Adjust To Fmv	8,335.00	
	<b>Total Assets:</b>	<b>638,661.74</b>	<b><u>638,661.74</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	8,335.00	
<a href="#">07-9920</a>	Fund Balance	2,223.65	
	<b>Total Beginning Equity:</b>	<b>496,742.74</b>	
Total Revenue		435,959.00	
Total Expense		294,040.00	
<b>Revenues Over/Under Expenses</b>		<b>141,919.00</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>638,661.74</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>638,661.74</u></b>

**Balance Sheet****As Of 09/30/2021**

<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	690,196.02	
<a href="#">08-1500</a>	Investments - Adjust To Fmv	8,895.00	
	<b>Total Assets:</b>	<b>699,091.02</b>	<b><u>699,091.02</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	8,895.00	
<a href="#">08-9920</a>	Fund Balance	633,598.33	
	<b>Total Beginning Equity:</b>	<b>642,493.33</b>	
Total Revenue		56,597.69	
Total Expense		0.00	
<b>Revenues Over/Under Expenses</b>		<b>56,597.69</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>699,091.02</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>699,091.02</u></b>

**Balance Sheet****As Of 09/30/2021**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 09 - HEADLANDS HABITAT (ESHA)</b>			
<b>Assets</b>			
<a href="#">09-1011</a>	Claim on Cash	296,062.39	
<a href="#">09-1391</a>	Beneficial Interest Receivable	454,328.00	
<a href="#">09-1500</a>	Investments - Adjust To Fmv	5,308.00	
	<b>Total Assets:</b>	<u>755,698.39</u>	<u><b>755,698.39</b></u>
<b>Liability</b>			
<a href="#">09-2391</a>	Deferred Inflow of Resources	454,328.00	
	<b>Total Liability:</b>	<u>454,328.00</u>	
<b>Equity</b>			
<a href="#">09-2500</a>	Investments - Adjust To Fmv	5,308.00	
<a href="#">09-9920</a>	Fund Balance	307,662.93	
	<b>Total Beginning Equity:</b>	<u>312,970.93</u>	
Total Revenue		0.00	
Total Expense		<u>11,600.54</u>	
<b>Revenues Over/Under Expenses</b>		<u>-11,600.54</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>301,370.39</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u><b>755,698.39</b></u></u>

**Balance Sheet****As Of 09/30/2021**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 11 - CAPITAL IMPROVEMENTS</b>			
<b>Assets</b>			
<a href="#">11-1011</a>	Claim on Cash	8,683,246.47	
	<b>Total Assets:</b>	<u>8,683,246.47</u>	<u>8,683,246.47</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	3,792,315.00	
<a href="#">11-9920</a>	Fund Balance - Undesignated	4,377,477.37	
	<b>Total Beginning Equity:</b>	<u>8,995,424.04</u>	
Total Revenue		0.00	
Total Expense		<u>312,177.57</u>	
<b>Revenues Over/Under Expenses</b>		<u>-312,177.57</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>8,683,246.47</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u><u>8,683,246.47</u></u>

**Balance Sheet****As Of 09/30/2021**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 12 - FACILITIES IMPROVEMENT FUND</b>			
<b>Assets</b>			
<a href="#">12-1011</a>	Claim on Cash	2,372,286.83	
	<b>Total Assets:</b>	<u>2,372,286.83</u>	<u>2,372,286.83</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	347,164.28	
<a href="#">12-9920</a>	Fund Balance	2,171,364.12	
	<b>Total Beginning Equity:</b>	<u>2,518,528.40</u>	
Total Revenue		0.00	
Total Expense		<u>146,241.57</u>	
<b>Revenues Over/Under Expenses</b>		<u>-146,241.57</u>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>2,372,286.83</u>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<u>2,372,286.83</u>

**Balance Sheet****As Of 09/30/2021**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 21 - PARK DEVELOPMENT</b>			
<b>Assets</b>			
<a href="#">21-1011</a>	Claim on Cash	67,545.88	
<a href="#">21-1500</a>	Investments - Adjust To Fmv	1,153.00	
	<b>Total Assets:</b>	<b>68,698.88</b>	<b><u>68,698.88</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">21-2500</a>	Investments - Adjust To Fmv	1,153.00	
<a href="#">21-9920</a>	Fund Balance	67,545.88	
	<b>Total Beginning Equity:</b>	<b>68,698.88</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>68,698.88</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>68,698.88</u></b>

**Balance Sheet****As Of 09/30/2021**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 25 - SUPP LAW ENFORCEMENT SERVICES</b>			
<b>Assets</b>			
<a href="#">25-1011</a>	Claim on Cash	110,415.06	
<a href="#">25-1500</a>	Investments - Adjust To Fmv	1,249.00	
	<b>Total Assets:</b>	<b>111,664.06</b>	<b><u>111,664.06</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	1,249.00	
<a href="#">25-9920</a>	Fund Balance	52,683.51	
	<b>Total Beginning Equity:</b>	<b>53,932.51</b>	
Total Revenue		71,323.80	
Total Expense		13,592.25	
<b>Revenues Over/Under Expenses</b>		<b>57,731.55</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>111,664.06</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>111,664.06</u></b>



**Balance Sheet****As Of 09/30/2021**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 27 - CFD 2006-1 MAINTENANCE</b>			
<b>Assets</b>			
<a href="#">27-1011</a>	Claim on Cash	595,346.64	
<a href="#">27-1500</a>	Investments - Adjust To Fmv	11,223.00	
	<b>Total Assets:</b>	<b>606,569.64</b>	<b><u>606,569.64</u></b>
<b>Liability</b>			
	<b>Total Liability:</b>	<b>0.00</b>	
<b>Equity</b>			
<a href="#">27-2480</a>	Funicular Replacement Reserve	31,000.00	
<a href="#">27-2500</a>	Investments - Adjust To Fmv	11,223.00	
<a href="#">27-9920</a>	Fund Balance	602,252.06	
	<b>Total Beginning Equity:</b>	<b>644,475.06</b>	
Total Revenue		11,091.71	
Total Expense		48,997.13	
<b>Revenues Over/Under Expenses</b>		<b>-37,905.42</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>606,569.64</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>606,569.64</u></b>

## Balance Sheet

As Of 09/30/2021

Account	Name	Balance	
<b>Fund: 31 - AGENCY TRUST</b>			
<b>Assets</b>			
<a href="#">31-1011</a>	Claim on Cash	11,148,753.51	
	<b>Total Assets:</b>	<b>11,148,753.51</b>	<b><u>11,148,753.51</u></b>
<b>Liability</b>			
<a href="#">31-2150</a>	CD 3rd Party Rev & Staff Time (refu	312,737.51	
<a href="#">31-2210</a>	Deposits - San Joaquin Hills TCA	19,652.36	
<a href="#">31-2220</a>	Deposits - Carits	13,278.08	
<a href="#">31-2240</a>	Deposits - Smip	2,919.36	
<a href="#">31-2270</a>	Deposits - Green Bldg Prog	946.00	
<a href="#">31-2300</a>	Trust Deposits	590,879.22	
<a href="#">31-2310</a>	P/b/e Planning Deposits	2,831.25	
<a href="#">31-2320</a>	Other Comm Dev Deposits	1,748,804.05	
<a href="#">31-2360</a>	CD Projects with Contracts (non-ref	-18,280.00	
<a href="#">31-2380</a>	Affordable Housing Program	549,271.55	
<a href="#">31-2390</a>	Building Permit Eng Deposits	229,090.13	
<a href="#">31-2410</a>	PW Refundable Cash Bonds	7,696,500.00	
<a href="#">31-2490</a>	Deposits - ADA (CASp Certification and Tr	124.00	
	<b>Total Liability:</b>	<b>11,148,753.51</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>11,148,753.51</b>	<b><u>11,148,753.51</u></b>

**Balance Sheet****As Of 09/30/2021**

<b>Account</b>	<b>Name</b>	<b>Balance</b>	
<b>Fund: 33 - CFD 2013 BONDHOLDER FUND</b>			
<b>Assets</b>			
<a href="#">33-1011</a>	Claim on Cash	148,025.46	
<a href="#">33-1583</a>	Reserve 2020-1 (92057004)	2,649,236.86	
<a href="#">33-1584</a>	Bond Payment 2020-1 (92057001)	113.23	
<a href="#">33-1585</a>	Special Tax 2020-1 (92057000)	923,985.41	
<a href="#">33-1610</a>	Escrow Fund 2020-1 (92057200)	4.61	
<a href="#">33-1660</a>	Admin. Expense Account (92057003)	0.26	
	<b>Total Assets:</b>	<b>3,721,365.83</b>	<b><u>3,721,365.83</u></b>
<b>Liability</b>			
<a href="#">33-2090</a>	Due to Bondholders	3,721,365.83	
	<b>Total Liability:</b>	<b>3,721,365.83</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>3,721,365.83</u></b>



City of Dana Point, CA

# CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2021-2022 Period Ending: 09/30/2021

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	47,688.00	0.00	0.00	1,053.95	46,634.05
1317 - Residential Resurfacing FY20	0.00	367,896.00	113,948.59	113,948.59	367,909.63	-13.63
1318 - Residential Resurfacing FY21	0.00	1,934,500.00	0.00	0.00	2,500.00	1,932,000.00
1320 - Arterial Roadway Slurry Program FY21	0.00	312,343.00	3,698.00	3,698.00	196,106.24	116,236.76
1322 - Residential Roadway Slurry Program FY21	0.00	781,200.00	12,547.45	12,547.45	375,422.34	405,777.66
1323 - Stonehill Bridge Deck Treatment	0.00	21,681.00	2,579.60	2,579.60	11,414.03	10,266.97
1324 - Citywide Storm Drain Repairs	0.00	59,707.00	0.00	0.00	55,130.26	4,576.74
1329 - FY22 Road Resurfacing	2,250,000.00	2,250,000.00	0.00	0.00	0.00	2,250,000.00
1330 - FY22 Residential Slurry	2,252,000.00	2,252,000.00	0.00	0.00	0.00	2,252,000.00
1331 - FY22 Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	0.00	15,000.00	185,000.00
1332 - FY22 Citywide Storm Drain Improvements Design	400,000.00	400,000.00	0.00	7,504.00	35,000.00	365,000.00
1333 - FY22 Water Quality/Diversion Repairs & Mntce.	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1334 - FY22 Roadway Rehab & Repair Design Work	100,000.00	100,000.00	0.00	0.00	34,000.00	66,000.00
1335 - FY22 Sidewalk/Concrete Repairs & ADA	100,000.00	100,000.00	0.00	0.00	25,000.00	75,000.00
1336 - FY22 Traffic Safety Repairs & Improvements	100,000.00	100,000.00	0.00	5,753.85	5,753.85	94,246.15
1340 - FY22 Doheny Village Connectivity Design/Improvements	400,000.00	644,000.00	0.00	166,146.08	166,146.08	477,853.92
<b>Fund: 11 - CAPITAL IMPROVEMENTS Total:</b>	<b>5,852,000.00</b>	<b>9,621,015.00</b>	<b>132,773.64</b>	<b>312,177.57</b>	<b>1,290,436.38</b>	<b>8,330,578.62</b>
<b>Total Surplus (Deficit):</b>	<b>-5,852,000.00</b>	<b>-9,621,015.00</b>	<b>-132,773.64</b>	<b>-312,177.57</b>	<b>-1,290,436.38</b>	

## CIP Projects - Budget vs. Actual

For Fiscal: 2021-2022 Period Ending: 09/30/2021

**Fund Summary**

<b>Fund</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>
11 - CAPITAL IMPROVEMENT	-5,852,000.00	-9,621,015.00	-132,773.64	-312,177.57	-1,290,436.38	-8,330,578.62
<b>Total Surplus (Deficit):</b>	<b>-5,852,000.00</b>	<b>-9,621,015.00</b>	<b>-132,773.64</b>	<b>-312,177.57</b>	<b>-1,290,436.38</b>	

**FY22 Summary of Capital Improvement Project Statuses**  
As of September 30, 2021

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. City will commence design for our portion of the work in FY 21/22; RFP process being initiated	47,688.00	14,239.75	1,053.95	46,634.05
1317	Residential Resurfacing FY20 (#1317) Summary: Construction contract was on October 6, 2020 and construction began on Winter 2020. Streets included for rehabilitation with the Project include portions of Calle Real, Calle Maria, Calle Los Robles, El Contento Drive and Zarzito Drive, along with some miscellaneous work items to address drainage and ADA issues. In addition, the Project includes the Stonehill & Ritz Carlton Drive Bridge Deck Treatment (CIP#1323), and asphalt repairs in the Del Obispo Community Center (Fund 12 Project #2004). Notice of Completion taken to City Council on June 1, 2021. Project close out and final retention payment completed in September 2021 with project savings returned to the CIP fund.	367,896.00	2,270,807.99	367,909.63	(13.63)
1318	Residential Resurfacing FY21 (#1318) Summary: Project bid opening is on November 10, 2021 and shall be awarded in December 2021. Project entails street rehabilitation of portions of Violet Lantern, Via Fortuna, Quail Run, Mermaid Circle, Shipside Drive, and various alleys citywide. In addition, minor sidewalk improvements on Crystal Lantern and minor drainage improvements on Amber Lantern are included in the Project.	1,934,500.00	30,500.00	2,500.00	1,932,000.00
1320	Arterial Roadway Slurry Program FY21 (#1320) Summary: Construction in process (in conjunction with CIP#1322). Project completion anticipated in Fall 2021. NOC to City Council after work is complete.	312,343.00	187,657.14	196,106.24	116,236.76
1322	Residential Roadway Slurry Program FY21 (#1322) Summary: Construction in process (in conjunction with CIP#1320). Project completion anticipated in Fall 2021. NOC to City Council after work is complete.	781,200.00	543,800.09	375,422.34	405,777.66
1323	Stonehill Bridge Deck Treatment (#1323) Summary: The project is ongoing and in progress, in conjunction with CIP#1317 and asphalt repairs in the Del Obispo Community Center (Fund 12 Project #2004). Notice of Completion taken to City Council on June 1, 2021. Project close out and final retention payment completed in September 2021 with project savings returned to the CIP fund.	21,681.00	68,894.69	11,414.03	10,266.97
1324	Citywide Storm Drain Repairs (#1324) Summary:  Project is current and ongoing.	59,707.00	140,292.49	55,130.26	4,576.74
1329	FY22 Road Resurfacing (#1329) Summary: Project is current and ongoing.	2,250,000.00	-	-	2,250,000.00

**FY22 Summary of Capital Improvement Project Statuses**  
As of September 30, 2021

Project No.	Project Name	FY21 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1330	FY22 Residential Slurry (#1330) Summary: Project is current and ongoing.	2,252,000.00	-		2,252,000.00
1331	FY22 Citywide Storm Drain Repairs (#1331) Summary: Project is current and ongoing.	200,000.00	-	15,000.00	185,000.00
1332	FY22 Citywide Storm Drain Improvements Design (#1332) Summary: Project is current and ongoing.	400,000.00	-	35,000.00	365,000.00
1333	FY22 Water Quality/Diversion Repairs & Mntce. (#1333) Summary: Project is current and ongoing.	50,000.00	-	-	50,000.00
1334	FY22 Roadway Rehab & Repair Design Work (#1334) Summary: Project is current and ongoing.	100,000.00	-	34,000.00	66,000.00
1335	FY22 Sidewalk/Concrete Repairs & ADA (#1335) Summary: Project is current and ongoing.	100,000.00	-	25,000.00	75,000.00
1336	FY22 Traffic Safety Repairs & Improvements (#1336) Summary: Project is current and ongoing.	100,000.00	-	5,753.85	94,246.15
1340	FY22 Doheny Village Connectivity Design/Improvements (#1340) Summary: On May 18, 2021, City Council approved the acquisition of the Holder Property as part of the Doheny Village Connectivity/Improvement Project in the amount of \$165,000. The City owns the lot now and has initiated clean up activities. All of the aged fencing has been removed and replaced and landscaping/trees have been installed. The perimeter gate has been installed.	644,000.00	1,000.00	166,146.08	477,853.92

<b>9,621,015.00</b>	<b>3,257,192.15</b>	<b>1,290,436.38</b>	<b>8,330,578.62</b>
FY20 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining





City of Dana Point, CA

# GF Expenditures by Function Group Summary

For Fiscal: 2021-2022 Period Ending: 09/30/2021

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	2,019,553.00	2,019,553.00	112,846.33	487,104.07	487,104.07	1,532,448.93
1030 - Hourly	49,329.00	49,329.00	3,141.87	6,973.57	6,973.57	42,355.43
1050 - Overtime	13,500.00	13,500.00	1,261.30	3,760.61	3,760.61	9,739.39
1100 - Benefits	299,016.00	299,016.00	16,529.72	45,991.15	45,991.15	253,024.85
1120 - Retirement Benefits	677,474.00	677,474.00	8,471.67	497,864.68	497,864.68	179,609.32
1140 - Medi-tax 1.45%	30,433.00	30,433.00	1,791.97	7,580.78	7,580.78	22,852.22
1200 - Outside Assistance	0.00	0.00	1,998.00	1,998.00	1,998.00	-1,998.00
<b>ExpenseType: 10 - Personnel Total:</b>	<b>3,089,305.00</b>	<b>3,089,305.00</b>	<b>146,040.86</b>	<b>1,051,272.86</b>	<b>1,051,272.86</b>	<b>2,038,032.14</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	99,400.00	99,400.00	8,396.12	18,468.96	91,997.52	7,402.48
2030 - Equipment Maintenance	419,700.00	419,700.00	29,995.47	81,016.64	348,455.53	71,244.47
2040 - Copier Usage	6,500.00	6,500.00	0.00	0.00	0.00	6,500.00
2050 - Vehicle Maintenance	79,000.00	79,000.00	3,248.43	11,869.65	57,224.32	21,775.68
2070 - Office Supplies	29,750.00	29,750.00	844.61	4,573.63	25,792.97	3,957.03
2090 - Memberships & Dues	58,425.00	58,425.00	790.00	13,694.54	13,694.54	44,730.46
2110 - Operating Supplies	182,000.00	182,000.00	7,387.01	-36,772.81	19,421.48	162,578.52
2130 - Books & Subscriptions	15,275.00	15,275.00	2,167.80	3,047.40	3,047.40	12,227.60
2150 - Training	31,950.00	31,950.00	956.13	1,850.13	1,850.13	30,099.87
2170 - Postage	18,000.00	18,000.00	91.81	257.24	18,000.00	0.00
2190 - Facil & Equip Lease/Rent	100,000.00	100,000.00	13,089.84	15,097.10	100,000.00	0.00
2210 - Utilities	161,400.00	161,400.00	13,155.90	28,385.77	143,500.00	17,900.00
2230 - Professional Services	864,300.00	824,800.00	53,530.65	193,036.95	681,668.04	143,131.96
2250 - Advertising	28,350.00	28,350.00	1,398.81	5,014.79	20,125.00	8,225.00
2270 - Travel, Conf. & Meetings	56,000.00	56,000.00	582.48	3,993.48	3,993.48	52,006.52
2290 - Auto Allowance	30,050.00	30,050.00	1,482.85	5,656.90	5,656.90	24,393.10
2310 - City Attorney	1,095,000.00	1,095,000.00	100,000.00	317,643.99	317,643.99	777,356.01
2590 - Data Technology	287,500.00	421,500.00	30,089.09	69,274.49	328,684.49	92,815.51
2600 - Marketing	72,500.00	72,500.00	545.00	1,085.97	1,085.97	71,414.03
2999 - Operations Contingency	250,000.00	215,000.00	0.00	0.00	0.00	215,000.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>3,885,100.00</b>	<b>3,944,600.00</b>	<b>267,752.00</b>	<b>737,194.82</b>	<b>2,181,841.76</b>	<b>1,762,758.24</b>
<b>ExpenseType: 40 - Insurance</b>						
4010 - Liability Insur Premiums	497,000.00	497,000.00	-850.00	463,276.05	463,276.05	33,723.95
4030 - Property Insurance Premiums	130,000.00	130,000.00	0.00	121,552.00	121,552.00	8,448.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,213.00	1,213.00	-13.00
4110 - Workers' Compensation	130,000.00	130,000.00	0.00	145,792.00	145,792.00	-15,792.00
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>759,700.00</b>	<b>759,700.00</b>	<b>-850.00</b>	<b>731,833.05</b>	<b>731,833.05</b>	<b>27,866.95</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
9050 - Tsfs Out - To Cap Impv Fund	4,204,863.00	4,204,863.00	0.00	0.00	0.00	4,204,863.00
<b>ExpenseType: 90 - Operating Transfers Out Total:</b>	<b>4,304,863.00</b>	<b>4,304,863.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,304,863.00</b>
<b>Function: 10 - General Government Total:</b>	<b>12,038,968.00</b>	<b>12,098,468.00</b>	<b>412,942.86</b>	<b>2,520,300.73</b>	<b>3,964,947.67</b>	<b>8,133,520.33</b>
<b>Function: 20 - Public Safety</b>						
<b>ExpenseType: 10 - Personnel</b>						
1030 - Hourly	35,367.00	35,367.00	1,587.00	6,003.00	6,003.00	29,364.00
1120 - Retirement Benefits	2,652.00	2,652.00	119.03	450.24	450.24	2,201.76
1140 - Medi-tax 1.45%	513.00	513.00	23.42	88.46	88.46	424.54
<b>ExpenseType: 10 - Personnel Total:</b>	<b>38,532.00</b>	<b>38,532.00</b>	<b>1,729.45</b>	<b>6,541.70</b>	<b>6,541.70</b>	<b>31,990.30</b>

GF Expenditures by Function

For Fiscal: 2021-2022 Period Ending: 09/30/2021

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	14,300.00	14,300.00	765.11	1,959.64	8,877.79	5,422.21
2030 - Equipment Maintenance	43,000.00	43,000.00	0.00	5,293.75	8,355.00	34,645.00
2040 - Copier Usage	500.00	500.00	0.00	0.00	0.00	500.00
2070 - Office Supplies	7,000.00	7,000.00	623.00	1,676.92	1,676.92	5,323.08
2090 - Memberships & Dues	200.00	200.00	0.00	0.00	0.00	200.00
2110 - Operating Supplies	75,000.00	75,000.00	3,335.76	5,691.25	5,691.25	69,308.75
2150 - Training	5,500.00	5,500.00	0.00	0.00	0.00	5,500.00
2230 - Professional Services	157,500.00	192,500.00	7,777.25	26,876.61	185,256.96	7,243.04
2270 - Travel, Conf. & Meetings	17,500.00	17,500.00	0.00	122.96	122.96	17,377.04
2290 - Auto Allowance	7,000.00	7,000.00	461.54	1,626.93	1,626.93	5,373.07
2330 - Police Services	13,694,000.00	13,694,000.00	1,129,709.25	3,389,127.75	13,578,775.00	115,225.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>14,021,500.00</b>	<b>14,056,500.00</b>	<b>1,142,671.91</b>	<b>3,432,375.81</b>	<b>13,790,382.81</b>	<b>266,117.19</b>
<b>ExpenseType: 30 - Capital Outlay</b>						
3010 - Furniture & Equipment	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>
<b>Function: 20 - Public Safety Total:</b>	<b>14,065,032.00</b>	<b>14,100,032.00</b>	<b>1,144,401.36</b>	<b>3,438,917.51</b>	<b>13,796,924.51</b>	<b>303,107.49</b>
<b>Function: 40 - Community Development</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	2,603,774.00	2,603,774.00	164,337.52	579,747.91	579,747.91	2,024,026.09
1030 - Hourly	16,443.00	16,443.00	1,590.00	2,970.00	2,970.00	13,473.00
1050 - Overtime	32,500.00	32,500.00	1,869.74	3,785.28	3,785.28	28,714.72
1070 - Stipends	9,346.00	9,346.00	477.69	2,208.44	2,208.44	7,137.56
1100 - Benefits	393,000.00	393,000.00	30,594.15	86,090.80	86,090.80	306,909.20
1120 - Retirement Benefits	223,195.00	223,195.00	16,672.29	58,484.51	58,484.51	164,710.49
1140 - Medi-tax 1.45%	38,600.00	38,600.00	2,444.82	8,559.26	8,559.26	30,040.74
<b>ExpenseType: 10 - Personnel Total:</b>	<b>3,316,858.00</b>	<b>3,316,858.00</b>	<b>217,986.21</b>	<b>741,846.20</b>	<b>741,846.20</b>	<b>2,575,011.80</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	12,500.00	12,500.00	1,310.14	3,228.65	3,228.65	9,271.35
2030 - Equipment Maintenance	3,200.00	3,200.00	0.00	0.00	0.00	3,200.00
2040 - Copier Usage	5,500.00	5,500.00	0.00	0.00	0.00	5,500.00
2070 - Office Supplies	26,500.00	26,500.00	873.07	1,853.45	1,853.45	24,646.55
2090 - Memberships & Dues	9,500.00	9,500.00	320.00	1,263.50	1,263.50	8,236.50
2110 - Operating Supplies	157,050.00	157,050.00	56,102.41	63,282.26	91,692.16	65,357.84
2130 - Books & Subscriptions	16,600.00	16,600.00	162.99	971.98	971.98	15,628.02
2150 - Training	11,100.00	11,100.00	1,454.00	1,454.00	1,454.00	9,646.00
2230 - Professional Services	335,000.00	590,500.00	30,136.43	43,121.38	260,774.20	329,725.80
2240 - Reimbursable Costs	0.00	37,157.00	33,156.76	33,296.76	37,411.80	-254.80
2250 - Advertising	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00
2270 - Travel, Conf. & Meetings	17,700.00	17,700.00	1,037.40	1,709.90	1,709.90	15,990.10
2290 - Auto Allowance	22,700.00	22,700.00	1,577.72	5,768.25	5,768.25	16,931.75
2340 - Parking Lot Leases	52,000.00	52,000.00	3,738.71	11,216.13	49,591.69	2,408.31
2600 - Marketing	42,500.00	42,500.00	21,631.91	26,491.42	26,491.42	16,008.58
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>713,050.00</b>	<b>1,005,707.00</b>	<b>151,501.54</b>	<b>193,657.68</b>	<b>482,211.00</b>	<b>523,496.00</b>
<b>Function: 40 - Community Development Total:</b>	<b>4,029,908.00</b>	<b>4,322,565.00</b>	<b>369,487.75</b>	<b>935,503.88</b>	<b>1,224,057.20</b>	<b>3,098,507.80</b>
<b>Function: 50 - Community Services</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	762,509.00	762,509.00	47,565.50	165,406.65	165,406.65	597,102.35
1030 - Hourly	131,486.00	131,486.00	9,162.78	46,169.21	46,169.21	85,316.79
1050 - Overtime	32,500.00	32,500.00	74.50	12,954.25	12,954.25	19,545.75
1100 - Benefits	147,000.00	147,000.00	9,991.45	29,715.18	29,715.18	117,284.82
1120 - Retirement Benefits	73,614.00	73,614.00	5,509.66	20,148.65	20,148.65	53,465.35
1140 - Medi-tax 1.45%	13,435.00	13,435.00	873.95	3,429.51	3,429.51	10,005.49
<b>ExpenseType: 10 - Personnel Total:</b>	<b>1,160,544.00</b>	<b>1,160,544.00</b>	<b>73,177.84</b>	<b>277,823.45</b>	<b>277,823.45</b>	<b>882,720.55</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	5,000.00	5,000.00	304.74	955.65	955.65	4,044.35
2040 - Copier Usage	2,200.00	2,200.00	0.00	0.00	0.00	2,200.00

**GF Expenditures by Function**

**For Fiscal: 2021-2022 Period Ending: 09/30/2021**

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
2070 - Office Supplies	6,500.00	6,500.00	75.47	287.23	5,650.90	849.10
2090 - Memberships & Dues	3,000.00	3,000.00	90.00	240.00	240.00	2,760.00
2110 - Operating Supplies	96,000.00	96,000.00	13,937.34	22,511.23	79,607.52	16,392.48
2150 - Training	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00
2170 - Postage	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00
2190 - Facil & Equip Lease/Rent	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
2210 - Utilities	742,000.00	742,000.00	78,589.42	160,742.12	742,000.00	0.00
2230 - Professional Services	271,500.00	271,500.00	10,535.40	44,026.20	58,471.20	213,028.80
2250 - Advertising	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00
2270 - Travel, Conf. & Meetings	8,700.00	8,700.00	0.00	0.00	0.00	8,700.00
2290 - Auto Allowance	7,300.00	7,300.00	238.10	1,255.90	1,255.90	6,044.10
2410 - Community Activities	582,850.00	582,850.00	69,034.56	285,764.17	285,764.17	297,085.83
2430 - Recreation Programs	134,500.00	134,500.00	6,781.38	10,972.28	10,972.28	123,527.72
2450 - Landscape Maintenance	595,000.00	595,000.00	2,089.41	81,410.91	570,000.00	25,000.00
2470 - Tree Maintenance	610,000.00	610,000.00	11,869.00	56,082.40	610,000.00	0.00
2550 - Park Maintenance	985,000.00	985,000.00	18,458.11	133,244.61	813,786.37	171,213.63
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>4,083,050.00</b>	<b>4,083,050.00</b>	<b>212,002.93</b>	<b>797,492.70</b>	<b>3,190,703.99</b>	<b>892,346.01</b>
<b>Function: 50 - Community Services Total:</b>	<b>5,243,594.00</b>	<b>5,243,594.00</b>	<b>285,180.77</b>	<b>1,075,316.15</b>	<b>3,468,527.44</b>	<b>1,775,066.56</b>
<b>Function: 60 - Public Works</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	1,681,723.00	1,681,723.00	116,039.40	402,942.56	402,942.56	1,278,780.44
1030 - Hourly	32,467.00	32,467.00	3,192.30	9,518.55	9,518.55	22,948.45
1050 - Overtime	6,500.00	6,500.00	550.73	4,206.40	4,206.40	2,293.60
1100 - Benefits	228,300.00	228,300.00	15,779.55	48,398.24	48,398.24	179,901.76
1120 - Retirement Benefits	143,356.00	143,356.00	11,681.56	41,464.87	41,464.87	101,891.13
1140 - Medi-tax 1.45%	24,950.00	24,950.00	1,806.20	6,295.21	6,295.21	18,654.79
<b>ExpenseType: 10 - Personnel Total:</b>	<b>2,117,296.00</b>	<b>2,117,296.00</b>	<b>149,049.74</b>	<b>512,825.83</b>	<b>512,825.83</b>	<b>1,604,470.17</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	10,900.00	10,900.00	909.10	2,658.47	2,658.47	8,241.53
2040 - Copier Usage	2,700.00	2,700.00	0.00	0.00	0.00	2,700.00
2070 - Office Supplies	15,100.00	15,100.00	298.44	2,042.77	2,042.77	13,057.23
2090 - Memberships & Dues	4,300.00	4,300.00	0.00	190.00	190.00	4,110.00
2110 - Operating Supplies	48,000.00	48,000.00	16,230.11	18,450.98	32,051.76	15,948.24
2130 - Books & Subscriptions	500.00	500.00	0.00	0.00	0.00	500.00
2150 - Training	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00
2210 - Utilities	385,000.00	385,000.00	28,889.32	58,167.08	384,400.00	600.00
2230 - Professional Services	649,500.00	734,500.00	24,606.27	49,192.91	571,260.12	163,239.88
2240 - Reimbursable Costs	268,000.00	268,000.00	0.00	0.00	250,000.00	18,000.00
2270 - Travel, Conf. & Meetings	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00
2290 - Auto Allowance	7,200.00	7,200.00	551.38	1,860.21	1,860.21	5,339.79
2350 - Street Maintenance	1,372,000.00	1,422,000.00	128,715.08	63,387.47	1,327,000.00	95,000.00
2490 - Street Sweeping	262,000.00	262,000.00	19,500.00	39,000.00	226,500.00	35,500.00
2510 - Storm Drains	857,800.00	857,800.00	27,763.99	46,039.59	767,180.01	90,619.99
2530 - Safety Lighting	183,500.00	308,500.00	8,734.15	46,692.54	147,754.39	160,745.61
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>4,074,000.00</b>	<b>4,334,000.00</b>	<b>256,197.84</b>	<b>327,682.02</b>	<b>3,712,897.73</b>	<b>621,102.27</b>
<b>Function: 60 - Public Works Total:</b>	<b>6,191,296.00</b>	<b>6,451,296.00</b>	<b>405,247.58</b>	<b>840,507.85</b>	<b>4,225,723.56</b>	<b>2,225,572.44</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>41,568,798.00</b>	<b>42,215,955.00</b>	<b>2,617,260.32</b>	<b>8,810,546.12</b>	<b>26,680,180.38</b>	<b>15,535,774.62</b>
<b>Total Surplus (Deficit):</b>	<b>-41,568,798.00</b>	<b>-42,215,955.00</b>	<b>-2,617,260.32</b>	<b>-8,810,546.12</b>	<b>-26,680,180.38</b>	

## GF Expenditures by Function

For Fiscal: 2021-2022 Period Ending: 09/30/2021

**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-41,568,798.00	-42,215,955.00	-2,617,260.32	-8,810,546.12	-26,680,180.38	-15,535,774.62
<b>Total Surplus (Deficit):</b>	<b>-41,568,798.00</b>	<b>-42,215,955.00</b>	<b>-2,617,260.32</b>	<b>-8,810,546.12</b>	<b>-26,680,180.38</b>	



City of Dana Point, CA

# FYTD Revenues - September 2021 vs 2020

## Group Summary

For the Period Ending 09/30/2021

RevenueObject	2020-2021 Sept. Activity	2021-2022 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2020-2021 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 01 - GENERAL</b>								
<b>RevenueType: 10 - Taxes &amp; Franchises</b>								
6101 - Sec & Unsec Property Taxes	145,584.73	193,668.29	48,083.56	33.03%	162,199.12	210,127.47	47,928.35	29.55%
6103 - Property Transfer Tax	393,635.96	0.00	-393,635.96	-100.00%	393,635.96	74,193.23	-319,442.73	-81.15%
6109 - Transient Occupancy Tax	820,820.39	1,399,620.04	578,799.65	70.51%	2,533,410.25	4,811,275.80	2,277,865.55	89.91%
6110 - Short Term Rental TOT	15,916.67	1,474.00	-14,442.67	-90.74%	15,916.67	1,474.00	-14,442.67	-90.74%
6111 - Sales & Use Tax	388,782.75	481,603.63	92,820.88	23.87%	388,782.75	481,603.63	92,820.88	23.87%
<b>RevenueType 10 - Taxes &amp; Franchises Total:</b>	<b>1,764,740.50</b>	<b>2,076,365.96</b>	<b>311,625.46</b>	<b>17.66%</b>	<b>3,493,944.75</b>	<b>5,578,674.13</b>	<b>2,084,729.38</b>	<b>59.67%</b>
<b>RevenueType: 20 - Licenses &amp; Permits</b>								
6201 - Site Development Permit	2,584.00	22,698.00	20,114.00	778.41%	11,056.00	32,218.00	21,162.00	191.41%
6203 - Coastal Development Permit	12,584.00	21,036.00	8,452.00	67.16%	30,494.00	29,631.00	-863.00	-2.83%
6205 - Conditional Use Permit	1,865.00	7,803.00	5,938.00	318.39%	5,595.00	10,404.00	4,809.00	85.95%
6207 - Other Planning Permits	2,034.00	799.00	-1,235.00	-60.72%	5,103.00	2,159.00	-2,944.00	-57.69%
6209 - Building Permits	109,685.38	78,187.03	-31,498.35	-28.72%	387,543.70	242,735.04	-144,808.66	-37.37%
6211 - Plumbing Permits	17,746.00	8,377.00	-9,369.00	-52.79%	47,480.00	30,094.00	-17,386.00	-36.62%
6215 - Electrical Permits	7,858.10	9,434.10	1,576.00	20.06%	34,863.90	33,610.10	-1,253.80	-3.60%
6217 - Mechanical Permits	1,832.80	1,099.00	-733.80	-40.04%	12,481.20	4,781.00	-7,700.20	-61.69%
6218 - Short Term Rental Permits	150.00	300.00	150.00	100.00%	2,250.00	1,950.00	-300.00	-13.33%
6219 - Other Building Permits	0.00	0.00	0.00	0.00%	150.00	0.00	-150.00	-100.00%
6223 - Encroachment Permits	1,592.00	2,591.00	999.00	62.75%	9,849.00	13,272.00	3,423.00	34.75%
6225 - Grading Permit Plan Check	19,051.26	40,686.67	21,635.41	113.56%	62,340.71	64,381.82	2,041.11	3.27%
6226 - Licenses & Permits	0.00	0.00	0.00	0.00%	667.08	0.00	-667.08	-100.00%
6227 - Other Engineering Permits	8,443.60	5,950.00	-2,493.60	-29.53%	21,343.60	24,475.00	3,131.40	14.67%
<b>RevenueType 20 - Licenses &amp; Permits Total:</b>	<b>185,426.14</b>	<b>198,960.80</b>	<b>13,534.66</b>	<b>7.30%</b>	<b>631,217.19</b>	<b>489,710.96</b>	<b>-141,506.23</b>	<b>-22.42%</b>
<b>RevenueType: 30 - Fines &amp; Forfeitures</b>								
6301 - Vehicle Code Fines	19,221.12	35,840.54	16,619.42	86.46%	21,880.12	51,235.78	29,355.66	134.17%
6303 - Penalties, Int. & Restitution	13,522.50	-1,955.37	-15,477.87	-114.46%	29,731.47	47,512.03	17,780.56	59.80%
<b>RevenueType 30 - Fines &amp; Forfeitures Total:</b>	<b>32,743.62</b>	<b>33,885.17</b>	<b>1,141.55</b>	<b>3.49%</b>	<b>51,611.59</b>	<b>98,747.81</b>	<b>47,136.22</b>	<b>91.33%</b>
<b>RevenueType: 40 - Use Of Money &amp; Property</b>								
6401 - Rental Of Property	3,620.21	7,286.39	3,666.18	101.27%	9,378.41	18,835.63	9,457.22	100.84%
6403 - Investment Income	0.00	0.00	0.00	0.00%	-42,379.20	-32,264.05	10,115.15	23.87%
6405 - City Plaza Rental Revenue	0.00	1,900.00	1,900.00	0.00%	5,700.00	7,600.00	1,900.00	33.33%
<b>RevenueType 40 - Use Of Money &amp; Property Total:</b>	<b>3,620.21</b>	<b>9,186.39</b>	<b>5,566.18</b>	<b>153.75%</b>	<b>-27,300.79</b>	<b>-5,828.42</b>	<b>21,472.37</b>	<b>78.65%</b>
<b>RevenueType: 50 - Intergovernmental</b>								
6514 - Waste Disposal Agreement Allocation	0.00	81,513.40	81,513.40	0.00%	0.00	81,513.40	81,513.40	0.00%

## FYTD Revenues - September 2021 vs 2020

For the Period Ending 09/30/2021

RevenueObject	2020-2021		2021-2022		Sept. Variance		YTD Variance	
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
6515 - Nuclear Power Program	217,924.00	0.00	-217,924.00	-100.00%	217,924.00	0.00	-217,924.00	-100.00%
6521 - Intergovernmental Cost Reimb	0.00	58,857.05	58,857.05	0.00%	0.00	72,645.05	72,645.05	0.00%
<b>RevenueType 50 - Intergovernmental Total:</b>	<b>217,924.00</b>	<b>140,370.45</b>	<b>-77,553.55</b>	<b>-35.59%</b>	<b>217,924.00</b>	<b>154,158.45</b>	<b>-63,765.55</b>	<b>-29.26%</b>
<b>RevenueType: 60 - Charges For Services</b>								
6607 - Planning Comm. Determin.	0.00	0.00	0.00	0.00%	0.00	2,134.00	2,134.00	0.00%
6611 - Tentative Tract Map	0.00	0.00	0.00	0.00%	0.00	8,890.00	8,890.00	0.00%
6613 - Tentative Parcel Map	0.00	0.00	0.00	0.00%	4,614.00	0.00	-4,614.00	-100.00%
6623 - Planning Plan Check Fee	11,439.00	12,178.75	739.75	6.47%	41,424.71	35,025.38	-6,399.33	-15.45%
6627 - Other Planning Fees	132.00	0.00	-132.00	-100.00%	7,660.98	1,274.00	-6,386.98	-83.37%
6631 - Building Plan Check Fee	45,902.90	80,135.70	34,232.80	74.58%	199,018.49	222,196.11	23,177.62	11.65%
6633 - Permit Issuance Fee	5,800.00	3,900.00	-1,900.00	-32.76%	16,725.00	13,725.00	-3,000.00	-17.94%
6635 - Other Building Fees	0.00	0.00	0.00	0.00%	42.00	0.00	-42.00	-100.00%
6639 - Addressing Fee	1,378.00	580.00	-798.00	-57.91%	2,674.00	1,080.00	-1,594.00	-59.61%
6641 - Grading Inspection	32,322.62	39,297.15	6,974.53	21.58%	112,821.11	116,633.65	3,812.54	3.38%
6655 - Other Engineering Fees	21,318.36	7,822.32	-13,496.04	-63.31%	44,030.46	34,931.66	-9,098.80	-20.66%
6659 - Solid Waste Exemption Fee	138.00	162.00	24.00	17.39%	322.00	394.00	72.00	22.36%
6683 - Art In Public Places Fees	0.00	0.00	0.00	0.00%	22,730.32	0.00	-22,730.32	-100.00%
6685 - Reimbursed Expenses	131.56	1,866.85	1,735.29	1,319.01%	15,454.12	20,827.25	5,373.13	34.77%
6687 - Legal Reimbursements - Development	0.00	6,276.00	6,276.00	0.00%	1,207.50	7,644.50	6,437.00	533.08%
6689 - Police Services Reimbursements	0.00	1,882.60	1,882.60	0.00%	0.00	133,892.84	133,892.84	0.00%
6691 - Recreation Classes	10,079.75	5,448.52	-4,631.23	-45.95%	4,956.39	35,682.02	30,725.63	619.92%
6692 - Planning Reimbursements	37,893.75	27,509.88	-10,383.87	-27.40%	59,763.45	95,377.51	35,614.06	59.59%
6693 - Activities & Trips	0.00	1,889.53	1,889.53	0.00%	-950.40	11,891.73	12,842.13	1,351.23%
6694 - Staff Time Reimbursements	0.00	0.00	0.00	0.00%	11,029.25	1,593.00	-9,436.25	-85.56%
6699 - Other P/b/e	2,720.90	2,776.57	55.67	2.05%	7,838.31	8,250.59	412.28	5.26%
<b>RevenueType 60 - Charges For Services Total:</b>	<b>169,256.84</b>	<b>191,725.87</b>	<b>22,469.03</b>	<b>13.28%</b>	<b>551,361.69</b>	<b>751,443.24</b>	<b>200,081.55</b>	<b>36.29%</b>
<b>RevenueType: 70 - Other</b>								
6701 - Planning Appeal Fee	0.00	0.00	0.00	0.00%	0.00	250.00	250.00	0.00%
6703 - Miscellaneous Revenues	0.00	0.00	0.00	0.00%	200.00	44,128.99	43,928.99	21,964.50%
6704 - Gain/Loss on Asset Sale	0.00	479.00	479.00	0.00%	0.00	479.00	479.00	0.00%
<b>RevenueType 70 - Other Total:</b>	<b>0.00</b>	<b>479.00</b>	<b>479.00</b>	<b>0.00%</b>	<b>200.00</b>	<b>44,857.99</b>	<b>44,657.99</b>	<b>22,329.00%</b>
<b>Fund 01 Total:</b>	<b>2,373,711.31</b>	<b>2,650,973.64</b>	<b>277,262.33</b>	<b>11.68%</b>	<b>4,918,958.43</b>	<b>7,111,764.16</b>	<b>2,192,805.73</b>	<b>44.58%</b>
<b>Total Surplus (Deficit):</b>	<b>2,373,711.31</b>	<b>2,650,973.64</b>	<b>277,262.33</b>	<b>11.68%</b>	<b>4,918,958.43</b>	<b>7,111,764.16</b>	<b>2,192,805.73</b>	<b>44.58%</b>

FYTD Revenues - September 2021 vs 2020

For the Period Ending 09/30/2021

**Fund Summary**

Fund	2020-2021	2021-2022	Sept. Variance		2020-2021	2021-2022	YTD Variance	
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	2,373,711.31	2,650,973.64	277,262.33	11.68%	4,918,958.43	7,111,764.16	2,192,805.73	44.58%
<b>Total Surplus (Deficit):</b>	<b>2,373,711.31</b>	<b>2,650,973.64</b>	<b>277,262.33</b>	<b>11.68%</b>	<b>4,918,958.43</b>	<b>7,111,764.16</b>	<b>2,192,805.73</b>	<b>44.58%</b>





City of Dana Point, CA

# FYTD Expenditures - September 2021 vs 2020

## Group Summary

For the Period Ending 09/30/2021

ExpenseObject	2020-2021 Sept. Activity	2021-2022 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2020-2021 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 01 - GENERAL</b>								
<b>ExpenseType: 10 - Personnel</b>								
1010 - Salaries	448,086.75	440,788.75	7,298.00	1.63%	1,563,223.56	1,635,201.19	-71,977.63	-4.60%
1030 - Hourly	18,613.85	18,673.95	-60.10	-0.32%	61,071.29	71,634.33	-10,563.04	-17.30%
1050 - Overtime	5,269.56	3,756.27	1,513.29	28.72%	17,137.59	24,706.54	-7,568.95	-44.17%
1070 - Stipends	692.30	477.69	214.61	31.00%	2,423.05	2,208.44	214.61	8.86%
1100 - Benefits	65,447.58	72,894.87	-7,447.29	-11.38%	218,524.11	210,195.37	8,328.74	3.81%
1120 - Retirement Benefits	44,022.41	42,454.21	1,568.20	3.56%	539,821.97	618,412.95	-78,590.98	-14.56%
1140 - Medi-tax 1.45%	7,157.93	6,940.36	217.57	3.04%	24,957.67	25,953.22	-995.55	-3.99%
1200 - Outside Assistance	0.00	1,998.00	-1,998.00	0.00%	0.00	1,998.00	-1,998.00	0.00%
<b>ExpenseType 10 - Personnel Total:</b>	<b>589,290.38</b>	<b>587,984.10</b>	<b>1,306.28</b>	<b>0.22%</b>	<b>2,427,159.24</b>	<b>2,590,310.04</b>	<b>-163,150.80</b>	<b>-6.72%</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>								
2010 - Communications	8,144.56	11,685.21	-3,540.65	-43.47%	23,966.44	27,271.37	-3,304.93	-13.79%
2030 - Equipment Maintenance	29,358.55	29,995.47	-636.92	-2.17%	96,996.51	86,310.39	10,686.12	11.02%
2050 - Vehicle Maintenance	4,123.13	3,248.43	874.70	21.21%	13,006.75	11,869.65	1,137.10	8.74%
2070 - Office Supplies	2,052.73	2,714.59	-661.86	-32.24%	6,019.37	10,434.00	-4,414.63	-73.34%
2090 - Memberships & Dues	810.00	1,200.00	-390.00	-48.15%	16,546.71	15,388.04	1,158.67	7.00%
2110 - Operating Supplies	19,225.52	96,992.63	-77,767.11	-404.50%	144,571.73	73,162.91	71,408.82	49.39%
2130 - Books & Subscriptions	124.99	2,330.79	-2,205.80	-1,764.78%	4,677.16	4,019.38	657.78	14.06%
2150 - Training	2,402.00	2,410.13	-8.13	-0.34%	3,146.28	3,304.13	-157.85	-5.02%
2170 - Postage	123.97	91.81	32.16	25.94%	150.91	257.24	-106.33	-70.46%
2190 - Facil & Equip Lease/Rent	1,487.05	13,089.84	-11,602.79	-780.26%	16,441.81	15,097.10	1,344.71	8.18%
2210 - Utilities	113,493.70	120,634.64	-7,140.94	-6.29%	256,536.12	247,294.97	9,241.15	3.60%
2230 - Professional Services	310,521.19	126,586.00	183,935.19	59.23%	512,472.06	356,254.05	156,218.01	30.48%
2240 - Reimbursable Costs	36,787.70	33,156.76	3,630.94	9.87%	46,552.70	33,296.76	13,255.94	28.48%
2250 - Advertising	4,282.47	1,398.81	2,883.66	67.34%	7,453.18	5,014.79	2,438.39	32.72%
2270 - Travel, Conf. & Meetings	3,907.08	1,619.88	2,287.20	58.54%	5,309.93	5,826.34	-516.41	-9.73%
2290 - Auto Allowance	3,916.19	4,311.59	-395.40	-10.10%	14,226.95	16,168.19	-1,941.24	-13.64%
2310 - City Attorney	89,062.07	100,000.00	-10,937.93	-12.28%	322,771.73	317,643.99	5,127.74	1.59%
2320 - City Attorney Allocation	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
2330 - Police Services	1,104,068.25	1,129,709.25	-25,641.00	-2.32%	3,315,216.75	3,389,127.75	-73,911.00	-2.23%
2340 - Parking Lot Leases	3,958.53	3,738.71	219.82	5.55%	11,875.59	11,216.13	659.46	5.55%
2350 - Street Maintenance	16,309.08	128,715.08	-112,406.00	-689.22%	83,526.04	63,387.47	20,138.57	24.11%
2410 - Community Activities	13,445.02	69,034.56	-55,589.54	-413.46%	130,696.29	285,764.17	-155,067.88	-118.65%
2430 - Recreation Programs	7,307.87	6,781.38	526.49	7.20%	18,252.12	10,972.28	7,279.84	39.88%
2450 - Landscape Maintenance	1,004.57	2,089.41	-1,084.84	-107.99%	80,255.75	81,410.91	-1,155.16	-1.44%

FYTD Expenditures - September 2021 vs 2020

For the Period Ending 09/30/2021

ExpenseObject	2020-2021	2021-2022	Sept. Variance		2020-2021	2021-2022	YTD Variance	
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2470 - Tree Maintenance	142,908.00	11,869.00	131,039.00	91.69%	142,908.00	56,082.40	86,825.60	60.76%
2490 - Street Sweeping	18,300.00	19,500.00	-1,200.00	-6.56%	37,350.00	39,000.00	-1,650.00	-4.42%
2510 - Storm Drains	1,653.30	27,763.99	-26,110.69	-1,579.31%	19,476.94	46,039.59	-26,562.65	-136.38%
2530 - Safety Lighting	13,898.01	8,734.15	5,163.86	37.16%	14,341.52	46,692.54	-32,351.02	-225.58%
2550 - Park Maintenance	13,291.36	18,458.11	-5,166.75	-38.87%	151,045.14	133,244.61	17,800.53	11.78%
2590 - Data Technology	17,390.92	30,089.09	-12,698.17	-73.02%	37,610.42	69,274.49	-31,664.07	-84.19%
2600 - Marketing	460.45	22,176.91	-21,716.46	-4,716.36%	8,635.43	27,577.39	-18,941.96	-219.35%
<b>ExpenseType 20 - Materials &amp; Services Total:</b>	<b>1,983,818.26</b>	<b>2,030,126.22</b>	<b>-46,307.96</b>	<b>-2.33%</b>	<b>5,542,036.33</b>	<b>5,488,403.03</b>	<b>53,633.30</b>	<b>0.97%</b>
<b>ExpenseType: 40 - Insurance</b>								
4010 - Liability Insur Premiums	-81.00	-850.00	769.00	949.38%	462,273.00	463,276.05	-1,003.05	-0.22%
4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00%	127,026.00	121,552.00	5,474.00	4.31%
4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00%	1,155.00	1,213.00	-58.00	-5.02%
4110 - Workers' Compensation	0.00	0.00	0.00	0.00%	144,410.00	145,792.00	-1,382.00	-0.96%
<b>ExpenseType 40 - Insurance Total:</b>	<b>-81.00</b>	<b>-850.00</b>	<b>769.00</b>	<b>949.38%</b>	<b>734,864.00</b>	<b>731,833.05</b>	<b>3,030.95</b>	<b>0.41%</b>
<b>Fund 01 Total:</b>	<b>2,573,027.64</b>	<b>2,617,260.32</b>	<b>-44,232.68</b>	<b>-1.72%</b>	<b>8,704,059.57</b>	<b>8,810,546.12</b>	<b>-106,486.55</b>	<b>-1.22%</b>
<b>Total Surplus (Deficit):</b>	<b>-2,573,027.64</b>	<b>-2,617,260.32</b>	<b>-44,232.68</b>	<b>-1.72%</b>	<b>-8,704,059.57</b>	<b>-8,810,546.12</b>	<b>-106,486.55</b>	<b>-1.22%</b>

FYTD Expenditures - September 2021 vs 2020

For the Period Ending 09/30/2021

**Fund Summary**

Fund	2020-2021	2021-2022	Sept. Variance		2020-2021	2021-2022	YTD Variance	
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	-2,573,027.64	-2,617,260.32	-44,232.68	-1.72%	-8,704,059.57	-8,810,546.12	-106,486.55	-1.22%
<b>Total Surplus (Deficit):</b>	<b>-2,573,027.64</b>	<b>-2,617,260.32</b>	<b>-44,232.68</b>	<b>-1.72%</b>	<b>-8,704,059.57</b>	<b>-8,810,546.12</b>	<b>-106,486.55</b>	<b>-1.22%</b>