

City of San Fernando

Financial Statement

Unaudited – Cash Basis



07.31.11

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Commentary – YTD July 9

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GENERAL

The major revenues and expense accounts are being adjusted to reflect seasonal variances. As budget amounts were spread evenly throughout the year, monthly variances could be misleading for accounts that have not been seasonally adjusted. Accounts that have been adjusted include:

- Property Tax;
- Property Taxes in Lieu of VLF;
- Sales & Uses Taxes;
- Triple Flip; and
- Business License Tax

We would need to look at the monthly figures in conjunction with the YTD actuals to get a true picture. As we are on a modified cash basis and we accrued June revenues, the balance of the year is on a cash basis.

As we expect revenues to continue to be lighter than the previous year, we have kept expenses down during this period. Major Public Works projects have been deferred until later in the current fiscal year include:

- Nitrate System.

REVENUES

General Fund

Property Tax revenues of \$0 were as budgeted; July property tax receipts are accrued to the prior year (June). The State lags two months behind in paying municipalities. FY 2011-12 will not see property tax revenue until October.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$0	\$0	\$0	\$0

Property Taxes In-Lieu of VLF of \$0 were as budgeted.

Sales & Use Tax revenues of \$0 were as budget; July sales tax receipts are accrued to the prior year (June) because the receipt is for May activity. The State lags two months behind in paying municipalities. FY 2011-12 will not see sales tax revenue until September.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$0	\$0	\$0	\$0

Triple Flip of VLF of \$0 was as budgeted.

Business License Tax of \$12,121 was \$92,500 less than budgeted of \$80,379; this is the result of the budget not being seasonally adjusted for this activity; the bulk of renewals are done from December – April.

Franchise Fees of \$0 were \$329,000 less than budgeted of \$329,000; this is the result of the budget not being seasonally adjusted for this activity.

Admissions of \$0 were as budgeted; the July revenue is accrued to the prior year since it is for June activity.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$0	\$0	\$0	\$0

Parking Citations of \$11,704 were \$59,130 less than budget of \$70,833; this is the result of the monthly budget not being seasonally adjusted for this activity. Also, the July receipts are accrued back to FY 10-11 since this is for June activity.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$57,300	\$66,076	\$17,285	\$11,704

Interest and Rental Income of \$12,945 were \$6,222 less than budget of \$19,167; this is the result of interest income not being recorded for July (will be recorded in August) & the Mission Community Hospital pays twice a year, however, the budget reflects monthly payments from Mission Community Hospital.

Sales of Property & Other Revenues of \$73,783 were \$66,809 less than budget of \$140,592; this is due to payment of 1422 S.F. Rd (\$25k), Misc. revenue (\$13k), code enforcement (\$12k), mall maintenance levy (\$6k), impounded vehicles (\$5.5), & the court commitment program (\$5k).

Self Insurance Fund

Worker’s compensation premiums (revenue) of \$40,552 were \$50,361 less than budget of \$90,914; this shortfall is due to accruing the first payroll of July (pay period crossed FY) into FY 10-11. The revenue associated with this payroll was recognized in FY 10-11.

Water Fund

Water Service Charges of \$2,002 were \$8,915 less than budget of \$10,917; no major variance. However, the July revenue is for May & June services, therefore the revenue is accrued to FY 10-11.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$4,007	\$810	\$760	\$2,002

Sewer Fund

Sewer Service Charges of \$139 were \$4,861 less than budget of \$5,833; no major variance. However, the July revenue is for May & June services, therefore the revenue is accrued to FY 10-11.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$1,798	\$2,015	\$1,193	\$139

Refuse Disposal

Refuse Disposal revenues of \$402 were \$92,094 less than budget of \$92,496; the July revenue is for May & June services, therefore the revenue is accrued to FY 10-11. The budget is not seasonally adjusted for July activity.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$0	\$40	\$907	\$402

State Gas Tax

Gas Tax revenues of \$0 is as budgeted.

Recreation

Recreation (Fund 17) reimbursements of \$27,164 were \$14,867 greater than budget of \$12,297; this variance is due to day camps (\$9.3k), senior aerobics (\$2.3K), and other (\$3.2k).

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$41,156	\$49,783	\$38,423	\$27,164

Retirement Fund

Property Tax revenue of \$0 were \$342 less than budget of \$342; no major variance.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$0	\$0	\$0	\$0

EXPENDITURES

General Fund

City Council expenses of \$9,658 were \$73 less than budget of \$9,731; no major variance.

City Administration expenses of \$15,795 were \$3,398 less than budget of \$19,194; this variance is from salary (\$1.7K), professional services (\$1.2k), supplies (\$300) and other (\$198).

Personnel Division expenses of \$20,185 were \$5,340 less than budget of \$25,525; this is the result of: contractual services (\$2.7k – P.D. Chief recruitment), professional services (\$1.2k – recruitment related costs), department supplies & equipment (\$540), and other (\$900).

City Attorney expenses of \$0 were as budgeted; attorney invoices paid in July are accrued to FY 10-11 because it is for worked performed in May & June.

Finance expenses of \$41,819 were \$4,591 less than budget of \$46,410; this is the result of savings in professional services related to various audits. These costs will be realized in full within the coming months.

Retirement PERS expenses of \$160,774 were \$6,853 less than budget of \$167,597; no major variance.

Non Departmental expenses of \$4,799 were \$32,251 less than budget of \$37,050; this is due to Aegis billing (\$12,608), a transfer to the Grant Fund (Fund 10) that does not occur until June 2012 (\$8,333), unemployment insurance (\$5,000), telephone (\$3,750), and other (\$2,560).

Fire Services (Los Angeles Fire Department) expenses of \$0 were \$247,261 less than budget of \$247,261; L.A. City Fire did not bill for the month of July. This will be paid in a future month.

Police expenses of \$489,841 were \$3,365 greater than budget of \$486,475; no major variance.

Public Works expenses of \$87,293 were \$70,611 less than budget of \$157,904; this is the result of savings in Vehicle Maintenance Division (\$30,501 – fuel & maintenance costs), facilities management division (\$19,501 – utilities, supplies, & contractual services), streets & trees division (\$6,363 – contractual services), mall maintenance division (\$3,875 – salary & capital), and other (\$10,371).

Recreation & Community Services expenses of \$64,157 were \$36,763 less than budget of \$100,920; this is the result of savings in utilities & phone (\$18.2k), contractual services (\$17.4k), & other (\$1.1k).

Self Insurance Fund

The self insurance fund expenses of \$354,471 were \$263,638 greater than budget of \$90,833 this is the result of the City’s annual insurance premiums that are due, but not seasonally adjusted for in the budget.

Water Department

Public Works expenses of \$164,950 were \$144,891 less than budget of \$309,840; this variance is the result of savings related to depreciation expense (\$48k) that is done at the end of the fiscal year and the budget is not seasonally adjusted, cost allocation (\$33k), nitrate system (\$31k), utilities (\$15k), contractual services (\$13k), and the water meter replacement program (\$5k).

Sewer Fund

Public Works expenses of \$60,830 were \$135,002 less than budget of \$195,832; this was the result of:

Contractual Services–LA City Chrg	\$	58,419
Capital Projects – LA City Charges	\$	41,844
Cost Allocation	\$	23,895
Depreciation Expense	\$	11,771
Other	\$	(927)
Variance	\$	135,002

Refuse Disposal Fund

Public Works expense of \$6,817 was \$87,024 less than budget of \$93,841; this was the result of contractual services invoice for Crown (\$70k), the monthly cost allocation expense (\$11k), salary savings (\$5k), and other (\$1k).

Gas Tax

Non Departmental expense of \$0 was \$57,528 less than budget of \$57,528; this is a result of the monthly recurring entries of transfer and cost allocation have not been recorded for July. This entry will occur in August.

Public Works expenses of \$0 were \$6,841 less than budget of \$6,841; this was the result of the no capital expenditures for the month of July.

Recreation

Recreation & Community Services expenses of \$50,883 were \$39,331 greater than budget of \$11,552; this is the result of:

Salaries	\$(18,575)
Contractual Services	\$(18,004)
Gridley/Morningside	\$ (1,717)
Supplies	\$ (1,062)
Other	<u>\$ 27</u>
Variance	\$(39,331)

Retirement

Retirement PERS expenses of \$237,705 were \$44,936 less than budget of \$282,461; this is the result of the monthly recurring expenditures of transfers out & cost allocation not being recorded in July. These transactions will be recorded in August.

GENERAL

Year to date (YTD) revenues are down compared to prior year’s budget due to the state of the national & local economy; major variances include:

- Property Tax;
- Code Enforcement; and
- Parking Citations.

Property taxes are down due to a decline in assessed values and an increase in prop. 8 appeals. Prop. 8 appeals allow property owners to have their properties reassessed at a lower value. Parking Citations are down due to a higher rate of unpaid citations that are going to collections and fewer citations being issued. We will continue to monitor this account in the coming months. Also, Code Enforcement has forwarded uncollected accounts to the Franchise Tax Board for collections as residences file their annual California tax returns. Finance & PD met with DataTicket in August 2011 to discuss parking citation revenue. DataTicket will now be utilizing a 3rd party professional collection agency to attempt active collections on over \$1 million in outstanding parking citations.

Budgeted expenditures have been reduced compared to FT 2010-11 expenditures. This is a result of carrying open positions, deferring operating & maintenance expenses where possible, and continued labor negotiations with the various bargaining units.

Major Public Works projects that are expected to either start or continue into in July include:

- Nitrate Program
- Lopez Adobe Rehabilitation.

Major expenses include the pending invoice for Los Angeles County Lifeguard bill from FY 10-11. This invoice is in dispute and should be settled in the upcoming months.

REVENUE

General Fund

Property Tax revenues of \$0 were as budgeted; July property tax receipts are accrued to the prior year (June). The State lags two months behind in paying municipalities. FY 2011-12 will not see property tax revenue until October.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$0	\$0	\$0	\$0

Property Taxes In-Lieu of VLF of \$0 were as budgeted.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$0	\$0	\$0	\$0

Sales and Use Tax revenues of \$0 were as budgeted.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$0	\$0	\$0	\$20

Triple Flip of VLF of \$0 were as budgeted.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$0	\$0	\$0	\$0

Business License Tax of \$12,121 was \$92,500 less than budgeted of \$80,379; this is the result of the budget not being seasonally adjusted for this activity; the bulk of renewals are done from December – April.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$9,318	\$8,903	\$8,948	\$12,121

Franchise Fees of \$0 were \$329,000 less than budgeted of \$329,000; this is the result of the budget not being seasonally adjusted for this activity.

Admissions of \$0 were as budgeted; the July revenue is accrued to the prior year since it is for June activity.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$0	\$0	\$0	\$0

Parking Citations of \$11,704 were \$59,130 less than budget of \$70,833; this is the result of the monthly budget not being seasonally adjusted for this activity. Also, the July receipts are accrued back to FY 10-11 since this is for June activity.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$57,300	\$66,076	\$17,285	\$11,704

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\$4,007	\$810	\$760	\$2,002

Sewer Fund

Sewer Service Charges of \$139 were \$4,861 less than budget of \$5,833; no major variance. However, the July revenue is for May & June services, therefore the revenue is accrued to FY 10-11.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$1,798	\$2,015	\$1,193	\$139

Refuse Disposal

Refuse Disposal revenues of \$402 were \$92,094 less than budget of \$92,496; the July revenue is for May & June services, therefore the revenue is accrued to FY 10-11. The budget is not seasonally adjusted for July activity.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$0	\$40	\$907	\$402

State Gas Tax

Gas Tax revenues of \$0 is as budgeted.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$0	\$0	\$0	\$0

Recreation

Recreation (Fund 17) reimbursements of \$27,164 were \$14,867 greater than budget of \$12,297; this variance is due to day camps (\$9.3k), senior aerobics (\$2.3K), and other (\$3.2k).

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$41,156	\$49,783	\$38,423	\$27,164

Retirement Fund

Property Tax revenue of \$0 were \$342 less than budget of \$342; no major variance.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$0	\$0	\$0	\$0

EXPENDITURES

General Fund

City Council expenses of \$9,658 were \$73 less than budget of \$9,731; no major variance.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$4,427	\$6,495	\$8,816	\$9,658

City Administration expenses of \$15,795 were \$3,398 less than budget of \$19,194; this variance is from salary (\$1.7K), professional services (\$1.2k), supplies (\$300) and other (\$198).

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$19,226	\$13,324	\$5,707	\$15,795

Personnel Division expenses of \$20,185 were \$5,340 less than budget of \$25,525; this is the result of: contractual services (\$2.7k – P.D. Chief recruitment), professional services (\$1.2k – recruitment related costs), department supplies & equipment (\$540), and other (\$900).

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$14,858	\$21,834	\$20,241	\$20,185

City Attorney expenses of \$0 were as budgeted; attorney invoices paid in July are accrued to FY 10-11 because it is for worked performed in May & June.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$0	\$0	\$0	\$0

Finance expenses of \$41,819 were \$4,591 less than budget of \$46,410; this is the result of savings in professional services related to various audits. These costs will be realized in full within the coming months.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$40,099	\$42,100	\$47,602	\$41,819

Retirement PERS expenses of \$160,774 were \$6,853 less than budget of \$167,597; no major variance.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$105,136	\$174,096	\$156,942	\$160,774

Non Departmental expenses of \$4,799 were \$32,251 less than budget of \$37,050; this is due to Aegis billing (\$12,608), a transfer to the Grant Fund (Fund 10) that does not occur until June 2012 (\$8,333), unemployment insurance (\$5,000), telephone (\$3,750), and other (\$2,560).

Fire Services (Los Angeles Fire Department) expenses of \$0 were \$247,261 less than budget of \$247,261; L.A. City Fire did not bill for the month of July. This will be paid in a future month.

Police expenses of \$489,841 were \$3,365 greater than budget of \$486,475; no major variance.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$339,133	\$637,910	\$535,558	\$489,841

Public Works expenses of \$87,293 were \$70,611 less than budget of \$157,904; this is the result of savings in Vehicle Maintenance Division (\$30,501 – fuel & maintenance costs), facilities management division (\$19,501 – utilities, supplies, & contractual services), streets & trees division (\$6,363 – contractual services), mall maintenance division (\$3,875 – salary & capital), and other (\$10,371).

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$125,299	\$145,873	\$113,053	\$87,293

Recreation & Community Services expenses of \$64,157 were \$36,763 less than budget of \$100,920; this is the result of savings in utilities & phone (\$18.2k), contractual services (\$17.4k), & other (\$1.1k).

Self Insurance Fund

The self insurance fund expenses of \$354,471 were \$263,638 greater than budget of \$90,833 this is the result of the City’s annual insurance premiums that are due, but not seasonally adjusted for in the budget.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$546,417	\$589,948	\$531,577	\$354,471

Water Department

Public Works expenses of \$164,950 were \$144,891 less than budget of \$309,840; this variance is the result of savings related to depreciation expense (\$48k) that is done at the end of the fiscal year and the budget is not seasonally adjusted, cost allocation (\$33k), nitrate system (\$31k), utilities (\$15k), contractual services (\$13k), and the water meter replacement program (\$5k).

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$124,395	\$178,747	\$180,954	\$164,950

Sewer Fund

Public Works expenses of \$60,830 were \$135,002 less than budget of \$195,832; this was the result of:

Contractual Services–LA City Chrg	\$	58,419
Capital Projects – LA City Charges	\$	41,844
Cost Allocation	\$	23,895
Depreciation Expense	\$	11,771
Other	\$	(927)
Variance	\$	135,002

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$66,195	\$94,344	\$93,500	\$60,830

Refuse Disposal Fund

Public Works expense of \$6,817 was \$87,024 less than budget of \$93,841; this was the result of contractual services invoice for Crown (\$70k), the monthly cost allocation expense (\$11k), salary savings (\$5k), and other (\$1k).

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$22,039	\$23,136	\$21,371	\$6,817

Gas Tax

Non Departmental expense of \$0 was \$57,528 less than budget of \$57,528; this is a result of the monthly recurring entries of transfer and cost allocation have not been recorded for July. This entry will occur in August.

Public Works expenses of \$0 were \$6,841 less than budget of \$6,841; this was the result of the no capital expenditures for the month of July.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$33,441	\$30,481	\$56,839	\$0

Recreation

Recreation & Community Services expenses of \$50,883 were \$39,331 greater than budget of \$11,552; this is the result of:

Salaries	\$(18,575)
Contractual Services	\$(18,004)
Gridley/Morningside	\$ (1,717)
Supplies	\$ (1,062)
Other	\$ <u>27</u>
Variance	\$(39,331)

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$46,939	\$88,967	\$59,188	\$50,883

Retirement

Retirement PERS expenses of \$237,705 were \$44,936 less than budget of \$282,461; this is the result of the monthly recurring expenditures of transfers out & cost allocation not being recorded in July. These transactions will be recorded in August.

FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$207,228	\$273,418	\$266,409	\$237,705

Printed 08/12/2011

City of San Fernando
Income & Expense Report - Summary
For Month and YTD July 31, 2011

	Month to Date				Year to Date			
	Actual	Budget	Variance	%	Actual	Budget	Variance	%
01 GENERAL FUND								
Expenses								
City Council	9,658	9,731	73	1%	9,658	9,731	73	1%
City Treasurer	11,445	11,828	382	3%	11,445	11,828	382	3%
City Administration	15,795	19,194	3,398	18%	15,795	19,194	3,398	18%
Personnel Division	20,185	25,525	5,340	21%	20,185	25,525	5,340	21%
City Clerk	9,862	10,429	567	5%	9,862	10,429	567	5%
	<u>66,945</u>	<u>76,706</u>	<u>9,760</u>	<u>13%</u>	<u>66,945</u>	<u>76,706</u>	<u>9,760</u>	<u>13%</u>
City Officials and Administrative Offices								
Finance	41,819	46,410	4,591	10%	41,819	46,410	4,591	10%
Community Development	25,767	30,708	4,941	16%	25,767	30,708	4,941	16%
Retirement - Pers	160,744	167,597	6,853	4%	160,744	167,597	6,853	4%
Non-Departmental	4,799	37,050	32,251	87%	4,799	37,050	32,251	87%
Fire Services (LAFD)	0	247,261	247,261	100%	0	247,261	247,261	100%
Police	489,841	486,475	(3,365)	(1%)	489,841	486,475	(3,365)	(1%)
Public Works	87,293	157,904	70,611	45%	87,293	157,904	70,611	45%
Recreation & Comm Services	64,157	100,920	36,763	36%	64,157	100,920	36,763	36%
Departmental	<u>874,419</u>	<u>1,274,324</u>	<u>399,905</u>	<u>31%</u>	<u>874,419</u>	<u>1,274,324</u>	<u>399,905</u>	<u>31%</u>
Total Expenses	941,364	1,351,030	409,665	30%	941,364	1,351,030	409,665	30%
Total GENERAL FUND	(618,653)	(216,574)	(402,080)	35%	(618,653)	(216,574)	(402,080)	35%

City of San Fernando
Income & Expense Report - Summary
For Month and YTD July 31, 2011

Printed 09/12/2011

	Month to Date			Year to Date		
	Actual	Budget	Variance	Actual	Budget	Variance
06 SELF-INSURANCE FUND						
Revenue						
Interest & Rental Income	0	0	0	0	0	0%
Sales of Property & Other Revenues	40,552	90,914	(50,361)	40,552	90,914	(55%)
Fees, Permits and Other Revenues	40,552	90,914	(50,361)	40,552	90,914	(55%)
Total Revenue Sources	40,552	90,914	(50,361)	40,552	90,914	(55%)
06 SELF-INSURANCE FUND						
Expenses						
City Attorney	0	4,084	4,084	0	4,084	100%
City Officials and Administrative Offices	0	4,084	4,084	0	4,084	100%
Non-Departmental	354,471	86,749	(267,722)	354,471	86,749	(309%)
Police	0	0	0	0	0	0%
Departmental	354,471	86,749	(267,722)	354,471	86,749	(309%)
Total Expenses	354,471	90,833	(263,638)	354,471	90,833	(290%)
Total SELF-INSURANCE FUND	(313,919)	80	(313,999)	(313,919)	80	(391,683%)

City of San Fernando
Income & Expense Report - Summary
For Month and YTD July 31, 2011

Printed 09/12/2011

	Month to Date			Year to Date				
	Actual	Budget	Variance	%	Actual	Budget	Variance	%
70 WATER FUND								
Revenue								
Interest & Rental Income	0	500	(500)	(100%)	0	500	(500)	(100%)
RDA & Misc. Reimbursements	0	417	(417)	(100%)	0	417	(417)	(100%)
Charges for Current Services	0	0	0	0%	0	0	0	0%
Sales of Property & Other Revenues	2,002	10,000	(7,998)	(80%)	2,002	10,000	(7,998)	(80%)
Transfers from Other Funds	0	0	0	0%	0	0	0	0%
	<u>2,002</u>	<u>10,917</u>	<u>(8,915)</u>	<u>(82%)</u>	<u>2,002</u>	<u>10,917</u>	<u>(8,915)</u>	<u>(82%)</u>
Fees, Permits and Other Revenues								
Total Revenue Sources	2,002	10,917	(8,915)	(82%)	2,002	10,917	(8,915)	(82%)
70 WATER FUND								
Expenses								
Public Works	164,950	309,840	144,891	47%	164,950	309,840	144,891	47%
Departmental	<u>164,950</u>	<u>309,840</u>	<u>144,891</u>	<u>47%</u>	<u>164,950</u>	<u>309,840</u>	<u>144,891</u>	<u>47%</u>
Total Expenses	164,950	309,840	144,891	47%	164,950	309,840	144,891	47%
Total WATER FUND	(162,948)	(298,923)	135,976	55%	(162,948)	(298,923)	135,976	55%

City of San Fernando
Income & Expense Report - Summary
For Month and YTD July 31, 2011

Printed 09/12/2011

	Month to Date			Year to Date				
	Actual	Budget	Variance	%	Actual	Budget	Variance	%
72 SEWER FUND								
Revenue								
Interest & Rental Income	0	833	(833)	(100%)	0	833	(833)	(100%)
Sales of Property & Other Revenues	139	5,000	(4,861)	(97%)	139	5,000	(4,861)	(97%)
Transfers from Other Funds	0	0	0	0%	0	0	0	0%
	<u>139</u>	<u>5,833</u>	<u>(5,694)</u>	<u>(99%)</u>	<u>139</u>	<u>5,833</u>	<u>(5,694)</u>	<u>(99%)</u>
Fees, Permits and Other Revenues								
Total Revenue Sources	139	5,833	(5,694)	(99%)	139	5,833	(5,694)	(99%)
72 SEWER FUND								
Expenses								
Public Works	60,830	195,832	135,002	69%	60,830	195,832	135,002	69%
Departmental	<u>60,830</u>	<u>195,832</u>	<u>135,002</u>	<u>69%</u>	<u>60,830</u>	<u>195,832</u>	<u>135,002</u>	<u>69%</u>
Total Expenses	60,830	195,832	135,002	69%	60,830	195,832	135,002	69%
Total SEWER FUND	(60,691)	(189,999)	129,308	32%	(60,691)	(189,999)	129,308	32%

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For Month and YTD July 31, 2011

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	Month to Date			Year to Date		
	Actual	Budget	Variance	Actual	Budget	Variance
73 REFUSE DISPOSAL FUND						
Revenue						
Interest & Rental Income	0	0	0	0	0	0%
Sales of Property & Other Revenues	402	92,496	(92,094)	402	92,496	(100%)
Transfers from Other Funds	0	0	0	0	0	0%
	<u>402</u>	<u>92,496</u>	<u>(92,094)</u>	<u>402</u>	<u>92,496</u>	<u>(100%)</u>
Fees, Permits and Other Revenues						
Total Revenue Sources	402	92,496	(92,094)	402	92,496	(100%)
73 REFUSE DISPOSAL FUND						
Expenses						
Public Works	6,817	93,841	87,024	6,817	93,841	93%
Departmental	<u>6,817</u>	<u>93,841</u>	<u>87,024</u>	<u>6,817</u>	<u>93,841</u>	<u>93%</u>
Total Expenses	6,817	93,841	87,024	6,817	93,841	93%
Total REFUSE DISPOSAL FUND	(6,415)	(1,345)	(5,070)	(6,415)	(1,345)	377%

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	Actual	Budget	Variance	%	Actual	Budget	Variance	%
11 STATE GAS TAX FUND								
Revenue								
Interest & Rental Income	0	0	0	0%	0	0	0	0%
Sales of Property & Other Revenues	0	0	0	0%	0	0	0	0%
Fees, Permits and Other Revenues	0	0	0	0%	0	0	0	0%
Total Revenue Sources	0	0	0	0%	0	0	0	0%
11 STATE GAS TAX FUND								
Expenses								
Non-Departmental	0	57,528	57,528	100%	0	57,528	57,528	100%
Public Works	0	6,841	6,841	100%	0	6,841	6,841	100%
Departmental	0	64,369	64,369	100%	0	64,369	64,369	100%
Total Expenses	0	64,369	64,369	100%	0	64,369	64,369	100%
Total STATE GAS TAX FUND	0	(64,369)	(64,369)	0%	0	(64,369)	(64,369)	0%

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	Month to Date			Year to Date		
	Actual	Budget	Variance	Actual	Budget	Variance
17 RECREATION						
Revenue						
RDA & Misc. Reimbursements	27,164	12,297	14,867	27,164	12,297	14,867
Sales of Property & Other Revenues	0	0	0	0	0	0
Fees, Permits and Other Revenues	27,164	12,297	14,867	27,164	12,297	14,867
Total Revenue Sources	27,164	12,297	14,867	27,164	12,297	14,867
17 RECREATION						
Expenses						
Non-Departmental Recreation & Comm Services	0	0	0	0	0	0
Departmental	50,883	11,552	(39,331)	50,883	11,552	(39,331)
Total Expenses	50,883	11,552	(39,331)	50,883	11,552	(39,331)
Total RECREATION	(23,718)	746	(24,464)	(23,718)	746	(3,280%)

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	Month to Date			Year to Date				
	Actual	Budget	Variance	%	Actual	Budget	Variance	%
18 RETIREMENT FUND								
Revenue								
Property Taxes	0	0	0	0%	0	0	0	0%
Sub-total Property Taxes	0	0	0	0%	0	0	0	0%
Interest & Rental Income	0	342	(342)	(100%)	0	342	(342)	(100%)
Sales of Property & Other Revenues	0	0	0	0%	0	0	0	0%
Fees, Permits and Other Revenues	0	342	(342)	(100%)	0	342	(342)	(100%)
Total Revenue Sources	0	342	(342)	(100%)	0	342	(342)	(100%)
18 RETIREMENT FUND								
Expenses								
Non-Departmental	237,705	282,641	44,936	16%	237,705	282,641	44,936	16%
Departmental	237,705	282,641	44,936	16%	237,705	282,641	44,936	16%
Total Expenses	(237,705)	(282,299)	44,594	16%	(237,705)	(282,299)	44,594	16%
Total RETIREMENT FUND								