



First Quarter Financial Report  
September 30, 2016  
Fiscal Year 2016-2017

CITY OF WEST COVINA SUMMARY OF CHANGES IN THE GENERAL FUND BALANCE QUARTER ENDING SEPTEMBER 30, 2016		
Beginning Fund Balance at 7/1/16		\$ 21,879,942
Revenues	\$ 6,376,797	
Expenditures	<u>(14,814,838)</u>	
Revenues over (under) expenditures		<u>(8,438,041)</u>
Fund Balance at 9/30/16		<u>\$ 13,441,901</u>
<b>Less:</b>		
Nonspendable for Prepaids and Advances		(7,129,779)
Unassigned Fund Balance at 9/30/16		<u>\$ 6,312,122</u>
Unassigned Fund Balance as a % of Operating Expenditures		10.37%
CITY OF WEST COVINA SUMMARY OF CHANGES IN THE GENERAL FUND BALANCE YEAR ENDING JUNE 30, 2017		
Beginning Fund Balance at 7/1/16		\$ 21,879,942
Budgeted Revenues	\$ 60,556,482	
Budgeted Expenditures	<u>(60,850,652)</u>	
Revenues over (under) expenditures		<u>(294,170)</u>
Estimated Fund Balance at 6/30/17		<u>\$ 21,585,772</u>
<b>Less:</b>		
Nonspendable for Prepaids and Advances		(7,129,779)
Estimated Unassigned Fund Balance at 6/30/17		<u>\$ 14,455,993</u>
Unassigned Fund Balance as a % of Operating Expenditures		24%
<b>Note:</b> Fund Balance Reserve Policy set the minimum unassigned fund balance to at least 20% of General Fund operating expenditures.		

CITY OF WEST COVINA  
GENERAL FUND REVENUES  
QUARTER ENDING SEPTEMBER 30, 2016

Revenue Type	Adjusted Budget	FY 2016-17 Year-to-Date Actual through 9/30/2016 (25% of FY)	Q1 Actual as a % of Budget	Prior Year Adjusted Budget	FY 2015-16 Prior YTD Actual through 9/30/2015 (25% of FY)	Q1 Actual as a % of Annual Revenue	Q1 Variance FY 2016-17 to FY 2015-16 Increase / (Decrease)
Property Tax	\$ 22,660,034	\$ -	0%	\$ 21,297,675	\$ -	0%	\$ -
Sales Tax	17,799,000	1,827,157	10%	16,925,000	570,266	3%	1,256,891
Franchise Tax	4,350,000	-	0%	3,500,000	-	0%	-
Transient Occupancy Tax	1,800,000	331,095	18%	1,450,000	313,918	22%	17,177
Business License Tax	2,075,000	187,643	9%	2,075,000	155,560	7%	32,083
Documentary Transfer Tax	300,000	33,591	11%	300,000	49,836	17%	(16,245)
Contractors License Tax	150,000	78,552	52%	135,000	76,912	57%	1,640
Licenses and Permits	1,067,400	227,894	21%	1,185,000	260,236	22%	(32,342)
Fines & Forfeitures	740,800	73,082	10%	773,000	141,810	18%	(68,728)
Use of Money and Property	525,000	196,123	37%	610,000	153,210	25%	42,913
Revenue from other Agencies	2,188,866	1,764,126	81%	1,747,000	342,971	20%	1,421,155 <b>A</b>
Charges for Services	4,943,573	1,310,942	27%	4,352,700	1,223,993	28%	86,949
Interfund Charges	1,011,572	252,893	25%	1,137,810	284,452	25%	(31,559)
Other Revenues	170,237	37,217	22%	224,000	39,322	18%	(2,105)
Transfers In	775,000	56,482	7%	1,521,775	1,101,525	72%	(1,045,043) <b>B</b>
<b>Total Revenues</b>	<b>\$ 60,556,482</b>	<b>\$ 6,376,797</b>	<b>11%</b>	<b>\$ 57,233,960</b>	<b>\$ 4,714,011</b>	<b>8%</b>	<b>\$ 1,662,786</b>

**Note:** The Fire Training Fund is not reflected in this Financial Report.

**A** - Revenue from other Agencies is higher than the prior year because the Proposition A Exchange was completed in September which is a month earlier than in FY 15/16.

**B** - Transfers in was greater than the current year because of a clean up entry related to the Redevelopment Property Tax Trust Fund (RPTTF) money being booked into the Sewer Fund incorrectly. A budget amendment was approved at the April 5, 2016, City Council meeting.

CITY OF WEST COVINA  
GENERAL FUND EXPENDITURES BY DEPARTMENT  
QUARTER ENDING SEPTEMBER 30, 2016

Department	Adjusted Budget	FY 2016-17 Year-to-Date Actual through 9/30/2016 (25% of FY)	Q1 Actual as a % of Budget	Prior Year Adjusted Budget	FY 2015-16 Prior YTD Actual through 9/30/2015 (25% of FY)	Q1 Actual as a % of Annual Expenditures	Q1 Variance FY 2016-17 to FY 2015-16 Increase / (Decrease)
Administration	\$ 1,486,886	\$ 310,890	21%	\$ 1,034,097	\$ 180,091	17%	\$ 130,799
City Clerk	907,554	113,808	13%	915,727	104,339	11%	9,469
Finance	2,839,361	603,767	21%	2,602,789	455,193	17%	148,574
Human Resources	955,288	158,721	17%	717,528	118,304	16%	40,417
Planning	778,275	147,648	19%	551,569	115,283	21%	32,365
Police	29,514,972	6,872,405	23%	26,651,510	6,430,482	24%	441,923
Fire	15,723,539	3,800,747	24%	15,749,299	3,939,126	25%	(138,379)
Public Works	4,647,570	1,216,375	26%	4,900,177	882,977	18%	333,398
Community Services	2,109,476	514,422	24%	2,241,662	476,785	21%	37,637
Transfers Out	1,887,731	1,076,055	57%	2,157,255	294,444	14%	781,611
<b>Total</b>	<b>\$ 60,850,652</b>	<b>\$ 14,814,838</b>	<b>24%</b>	<b>\$ 57,521,613</b>	<b>\$ 12,997,024</b>	<b>23%</b>	<b>\$ 1,817,814</b>

**Note:** The Fire Training Fund is not reflected in this Financial Report.

CITY OF WEST COVINA  
GENERAL FUND EXPENDITURES BY CATEGORY  
QUARTER ENDING SEPTEMBER 30, 2016

Expenditure Type	FY 2016-17			FY 2015-16			Q1 Variance FY 2016-17 to FY 2015-16 Increase / (Decrease)
	Adjusted Budget	Year-to-Date Actual through 9/30/2016 (25% of FY)	Q1 Actual as a % of Budget	Prior Year Adjusted Budget	Prior YTD Actual through 9/30/2015 (25% of FY)	Q1 Actual as a % of Annual Expenditures	
Personnel Services	\$ 47,910,040	\$ 11,780,909	25%	\$ 44,650,242	\$ 10,956,499	25%	\$ 824,410
Materials and Supplies	10,996,976	1,908,200	17%	10,677,616	1,746,081	16%	162,119
Capital Outlay/Improvements	55,905	49,674	89%	134,500	-	0%	49,674
Transfers Out	1,887,731	1,076,055	57%	2,157,255	294,444	14%	781,611
<b>Total</b>	<b>\$ 60,850,652</b>	<b>\$ 14,814,838</b>	<b>24%</b>	<b>\$ 57,619,613</b>	<b>\$ 12,997,024</b>	<b>23%</b>	<b>\$ 1,817,814</b>

**Note:** The Fire Training Fund is not reflected in this Financial Report.

CITY OF WEST COVINA  
 CHANGES IN FUND BALANCE - ACTUAL  
 QUARTER ENDING SEPTEMBER 30, 2016

Fund #	Fund Title	FY 2016-17				Fund Balance 9/30/16	
		Fund Balance 7/1/16	Actual through 9/30/2016 (25% of FY)		Change in Fund Balance		
			Revenue	Expenditures			
110	GENERAL FUND*	\$ 21,879,942	\$ 6,376,797	\$ 14,814,838	\$ (8,438,041)	\$ 13,441,901	
111	FEE & CHARGE	-	(88,878)	-	(88,878)	(88,878)	E
219	FIRE TRAINING	136,798	-	96,148	(96,148)	40,650	
<b>TOTAL GENERAL FUND</b>		<b>\$ 22,016,740</b>	<b>\$ 6,287,919</b>	<b>\$ 14,910,986</b>	<b>\$ (8,623,067)</b>	<b>\$ 13,393,673</b>	
116	STATE ASSET FORFEITURES	\$ 17,604	\$ -	\$ -	\$ -	\$ 17,604	
117	DRUG ENFORCEMENT REBATE	5,256,266	8,197	335,626	(327,429)	4,928,837	
119	AIR QUALITY IMPROVEMENT TRUST	604,974	-	17,503	(17,503)	587,471	
120	INTEGRATED WASTE MANAGEMENT	106,901	-	8,235	(8,235)	98,666	
121	PROPOSITION "A"	485,130	487,427	2,314,401	(1,826,974)	(1,341,844)	
122	PROPOSITION "C"	1,039,014	404,343	271,601	132,742	1,171,756	
124	GASOLINE TAX	353,874	427,890	359,783	68,107	421,981	
127	POLICE DONATIONS	29,645	20	200	(180)	29,465	
128	TRANSPORTATION DEVELOPMENT ACT	-	-	-	-	-	
129	AB 939	366,015	-	32,352	(32,352)	333,663	
130	BUREAU OF JUSTICE ASSISTANCE GRANT	(4,174)	-	2,080	(2,080)	(6,254)	C
131	COMMUNITY DEVELOPMENT BLOCK GRANT	217,974	7,554	109,552	(101,998)	115,976	A
133	SAFER GRANT	(205,597)	204,907	383,136	(178,229)	(383,826)	C
138	ABC GRANT	-	-	-	-	-	
140	STP LOCAL	(630,345)	543,302	9,642	533,660	(96,685)	C
143	LA COUNTY PARK BOND	(296,758)	-	26,897	(184,750)	(481,508)	C
145	WASTE MGT ENFORCEMENT - GRANT	20	3,711	-	3,711	3,731	
146	SENIOR MEALS PROGRAM	116,792	28,675	46,451	(17,776)	99,016	
149	USED OIL BLOCK GRANT	-	37,060	8,739	28,321	28,321	
150	INMATE WELFARE	17,568	336	2,886	(2,550)	15,018	
153	PUBLIC SAFETY AUGMENTATION	280,688	56,482	56,482	-	280,688	
155	COPS/SLESA	295,646	-	45,142	(45,142)	250,504	
158	C.R.V. / RECYCLING GRANT	-	99,590	-	99,590	99,590	
159	SUMMER MEALS PROGRAM	-	8,148	6,114	2,034	2,034	
181	MAINTENANCE DISTRICT #1	1,758,768	-	55,143	(55,143)	1,703,625	
182	MAINTENANCE DISTRICT #2	584,796	(434)	22,617	(23,051)	561,745	
183	COASTAL SAGE CFD	251,283	-	12,503	(12,503)	238,780	
184	MAINTENANCE DISTRICT #4	2,358,945	9,000	239,508	(230,508)	2,128,437	
186	MAINTENANCE DISTRICT #6	365,755	-	26,748	(26,748)	339,007	
187	MAINTENANCE DISTRICT #7	370,522	-	26,241	(26,241)	344,281	
188	CITYWIDE MAINTENANCE DISTRICT	856,580	1,366	202,956	(201,590)	654,990	
189	SEWER MAINTENANCE	2,752,038	-	258,894	(258,894)	2,493,144	
190	AUTO PLAZA IMPROVEMENT DISTRICT	88,605	-	6,614	(6,614)	81,991	
205	CHARTER PEG	278,098	-	167	(167)	277,931	
207	OTS GRANTS	-	-	-	-	-	
210	LA COUNTY GRANT - 1ST DISTRICT	(35,666)	-	-	-	(35,666)	C
212	ART IN PUBLIC PLACES	81,199	-	-	-	81,199	
220	WC COMMUNITY SERVICES FOUNDATION	128,203	17,745	17,898	(153)	128,050	
221	POLICE PRIVATE GRANTS	6	-	-	-	6	
224	MEASURE R	855,048	304,045	92,432	211,613	1,066,661	
230	ENERGY EFFICIENCY GRANT	-	-	-	-	-	
231	ADVANCED TRAFFIC MGMT SYSTEM	-	33,442	-	33,442	33,442	
820	WEST COVINA HOUSING AUTHORITY	2,647,404	4,121	59,442	(55,321)	2,592,083	A
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 21,392,821</b>	<b>\$ 2,686,927</b>	<b>\$ 5,057,985</b>	<b>\$ (2,528,911)</b>	<b>\$ 18,863,910</b>	

CITY OF WEST COVINA  
 CHANGES IN FUND BALANCE - ACTUAL  
 QUARTER ENDING SEPTEMBER 30, 2016

Fund #	Fund Title	FY 2016-17				
		Fund Balance	Actual through 9/30/2016		Change in	Fund Balance
			(25% of FY)	Revenue		
		7/1/16				9/30/16
160	CAPITAL PROJECTS	\$ 364,107	\$ 465,484	\$ 187,716	\$ 277,768	\$ 641,875
161	CONSTRUCTION TAX	377,037	21,320	4,793	16,527	393,564
162	INFORMATION TECHNOLOGY	203,891	1,200,000	98,907	1,101,093	1,304,984
164	POLICE FACILITIES FEES (DIF)	18,788	5,857	-	5,857	24,645
165	FIRE FACILITIES FEES (DIF)	22,904	3,272	-	3,272	26,176
166	PARK FACILITIES FEES (DIF)	4,032	-	-	-	4,032
167	ADMIN FACILITIES FEES (DIF)	3,304	472	-	472	3,776
168	PUBLIC WORKS FACILITIES FEES (DIF)	1,652	236	-	236	1,888
169	PARK ACQUISITION	-	-	5,000	(5,000)	(5,000)
170	PARK DEDICATION FEES "A"	-	-	-	-	-
171	PARK DEDICATION FEES "B"	-	-	-	-	-
172	PARK DEDICATION FEES "C"	143,096	-	-	-	143,096
173	PARK DEDICATION FEES "D"	2,395,870	-	401,825	(401,825)	1,994,045
174	PARK DEDICATION FEES "E"	886,451	-	111,988	(111,988)	774,463
175	PARK DEDICATION FEES "F"	639,621	62,413	81,149	(18,736)	620,885
176	PARK DEDICATION FEES "G"	-	-	-	-	-
177	PARK DEDICATION FEES "H"	-	-	-	-	-
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>\$ 5,060,753</b>	<b>\$ 1,759,054</b>	<b>\$ 891,378</b>	<b>\$ 867,676</b>	<b>\$ 5,928,429</b>
300	DEBT SERVICE - CITY	\$ 13,008,682	\$ 831,322	\$ 5,955,134	\$ (5,123,812)	\$ 7,884,870
<b>TOTAL DEBT SERVICES FUND</b>		<b>\$ 13,008,682</b>	<b>\$ 831,322</b>	<b>\$ 5,955,134</b>	<b>\$ (5,123,812)</b>	<b>\$ 7,884,870</b>
360	SELF INSURANCE - UNINSURED LOSS	\$ -	\$ -	\$ -	\$ -	\$ -
361	SELF INSURANCE - GENERAL/AUTO LIAB	-	427,489	471,959	(44,470)	(44,470)
363	WORKER'S COMPENSATION	-	319,122	278,757	40,365	40,365
365	FLEET MANAGEMENT	(7)	99,846	316,136	(216,290)	(216,297) B
367	VEHICLE REPLACEMENT	96,003	73,797	-	73,797	169,800
368	RETIREMENT HEALTH SAVINGS PLAN	606,464	-	16,600	(16,600)	589,864
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>\$ 702,460</b>	<b>\$ 920,254</b>	<b>\$ 1,083,452</b>	<b>\$ (163,198)</b>	<b>\$ 539,262</b>
375	POLICE COMPUTER SERVICE GROUP	\$ (136,168)	\$ 1,344,155	\$ 328,511	\$ 1,015,644	\$ 879,476
<b>TOTAL ENTERPRISE FUND</b>		<b>\$ (136,168)</b>	<b>\$ 1,344,155</b>	<b>\$ 328,511</b>	<b>\$ 1,015,644</b>	<b>\$ 879,476</b>
810	REDEVELOPMENT OBLIGATION RETIREMENT	\$ 8,809,061	\$ 43,557	\$ 2,927,137	\$ (2,883,580)	\$ 5,925,481 D
815	SUCCESSOR AGENCY ADMINISTRATION	-	250,000	49,075	200,925	200,925
853	CFD DEBT SERVICE	5,450,174	790,350	3,198,256	(2,407,906)	3,042,268
<b>TOTAL PRIVATE PURPOSE TRUST FUNDS*</b>		<b>\$ 14,259,235</b>	<b>\$ 1,083,907</b>	<b>\$ 6,174,468</b>	<b>\$ (5,090,561)</b>	<b>\$ 9,168,674</b>
<b>GRAND TOTAL</b>		<b>\$ 76,304,523</b>	<b>\$ 14,913,538</b>	<b>\$ 34,401,914</b>	<b>\$ (19,646,229)</b>	<b>\$ 56,658,294</b>

\*Long-term debt and fixed assets have been removed to more accurately reflect operating costs.

A - Advances, prepaids and notes and loans receivable have been removed from fund balance to show a more accurate available fund balance.

B - The July - Sept vehicle maintenance charges are still being worked on before they get recorded in the general ledger.

C - Grant funds often run into a negative since the expenditure must be incurred before reimbursement can be requested.

D - Staff is working with a consultant to reconcile the Successor Agency.

E - The negative revenue is from end accrual entries that will be reclassified to the General Fund after the year end audit is complete.

CITY OF WEST COVINA  
 CHANGES IN FUND BALANCE - BUDGETED  
 QUARTER ENDING SEPTEMBER 30, 2016

Fund #	Fund Title	Fund Balance 7/1/16	FY 2016-17 Adjusted Budget		Change in Fund Balance	Fund Balance 9/30/16
			Revenue	Expenditures		
110	GENERAL FUND*	\$ 21,879,942	\$ 60,556,482	\$ 60,850,652	\$ (294,170)	\$ 21,585,772
111	FEE & CHARGE	-	-	-	-	-
219	FIRE TRAINING	136,798	-	112,183	(112,183)	24,615
<b>TOTAL GENERAL FUND</b>		<b>\$ 22,016,740</b>	<b>\$ 60,556,482</b>	<b>\$ 60,962,835</b>	<b>\$ (406,353)</b>	<b>\$ 21,610,387</b>
116	STATE ASSET FORFEITURES	\$ 17,604	\$ -	\$ -	\$ -	\$ 17,604
117	FEDERAL ASSET FORFEITURES	5,256,266	20,000	3,371,276	(3,351,276)	1,904,990
119	AIR QUALITY IMPROVEMENT TRUST	604,974	630,000	812,128	(182,128)	422,846
120	INTEGRATED WASTE MANAGEMENT	106,901	70,000	56,506	13,494	120,395
121	PROPOSITION "A"	485,130	2,086,155	2,479,475	(393,320)	91,810
122	PROPOSITION "C"	1,039,014	1,647,463	2,043,684	(396,221)	642,793
124	GASOLINE TAX	353,874	2,225,369	2,552,544	(327,175)	26,699
127	POLICE DONATIONS	29,645	20	20	-	29,645
128	TRANSPORTATION DEVELOPMENT ACT	-	218,074	175,000	43,074	43,074
129	AB 939	366,015	173,000	181,089	(8,089)	357,926
130	BUREAU OF JUSTICE ASSISTANCE GRANT	(4,174)	23,882	19,705	4,177	3
131	COMMUNITY DEVELOPMENT BLOCK GRANT	217,974	1,466,836	1,176,792	290,044	508,018 A
133	SAFER GRANT	(205,597)	2,117,134	1,912,227	204,907	(690)
138	ABC GRANT	-	-	-	-	-
140	STP LOCAL	(630,345)	1,865,000	1,234,655	630,345	-
143	LA COUNTY PARK BOND	(296,758)	-	70,153	(70,153)	(366,911) B
145	WASTE MGT ENFORCEMENT - GRANT	20	19,472	15,760	3,712	3,732
146	SENIOR MEALS PROGRAM	116,792	205,000	241,687	(36,687)	80,105
149	USED OIL BLOCK GRANT	-	43,061	37,868	5,193	5,193
150	INMATE WELFARE	17,568	7,000	6,750	250	17,818
153	PUBLIC SAFETY AUGMENTATION	280,688	725,000	725,000	-	280,688
155	COPS/SLESA	295,646	170,000	183,574	(13,574)	282,072
158	C.R.V. / RECYCLING GRANT	-	-	-	-	-
159	SUMMER MEALS PROGRAM	-	26,715	26,715	-	-
181	MAINTENANCE DISTRICT #1	1,758,768	459,963	588,940	(128,977)	1,629,791
182	MAINTENANCE DISTRICT #2	584,796	138,500	295,961	(157,461)	427,335
183	COASTAL SAGE CFD	251,283	125,000	136,183	(11,183)	240,100
184	MAINTENANCE DISTRICT #4	2,358,945	1,054,000	1,409,113	(355,113)	2,003,832
186	MAINTENANCE DISTRICT #6	365,755	154,700	265,522	(110,822)	254,933
187	MAINTENANCE DISTRICT #7	370,522	165,963	230,517	(64,554)	305,968
188	CITYWIDE MAINTENANCE DISTRICT	856,580	1,622,734	1,532,439	90,295	946,875
189	SEWER MAINTENANCE	2,752,038	2,919,592	3,487,399	(567,807)	2,184,231
190	AUTO PLAZA IMPROVEMENT DISTRICT	88,605	146,605	117,284	29,321	117,926
205	CHARTER PEG	278,098	-	266,627	(266,627)	11,471
207	OTS GRANTS	-	-	-	-	-
210	LA COUNTY GRANT - 1ST DISTRICT	(35,666)	-	24,334	(24,334)	(60,000)
212	ART IN PUBLIC PLACES	81,199	70,000	8,000	62,000	143,199
220	WC COMMUNITY SERVICES FOUNDATION	128,203	100,000	133,905	(33,905)	94,298
221	POLICE PRIVATE GRANTS	6	-	-	-	6
224	MEASURE R	855,048	1,235,506	1,735,866	(500,360)	354,688
230	ENERGY EFFICIENCY GRANT	-	-	-	-	-
231	ADVANCED TRAFFIC MGMT SYSTEM	-	33,442	29,219	4,223	4,223
820	WEST COVINA HOUSING AUTHORITY	2,647,404	-	734,519	(734,519)	1,912,885 A
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 21,392,821</b>	<b>\$ 21,965,186</b>	<b>\$ 28,318,436</b>	<b>\$ (6,353,250)</b>	<b>\$ 15,039,571</b>



CITY OF WEST COVINA  
 CHANGES IN FUND BALANCE - BUDGETED  
 QUARTER ENDING SEPTEMBER 30, 2016

Fund #	Fund Title	Fund Balance 7/1/16	FY 2016-17 Adjusted Budget		Change in Fund Balance	Fund Balance 9/30/16
			Revenue	Expenditures		
160	CAPITAL PROJECTS	\$ 364,107	\$ 415,000	\$ 776,074	\$ (361,074)	\$ 3,033
161	CONSTRUCTION TAX	377,037	90,000	470,160	(380,160)	(3,123)
162	INFORMATION TECHNOLOGY FUND	203,891	1,200,000	1,403,891	(203,891)	-
164	POLICE FACILITIES FEES (DIF)	18,788	22,130	-	22,130	40,918
165	FIRE FACILITIES FEES (DIF)	22,904	26,385	-	26,385	49,289
166	PARK FACILITIES FEES (DIF)	4,032	65,530	-	65,530	69,562
167	ADMIN FACILITIES FEES (DIF)	3,304	4,255	-	4,255	7,559
168	PUBLIC WORKS FACILITIES FEES (DIF)	1,652	1,700	-	1,700	3,352
169	PARK ACQUISITION	-	900,000	900,000	-	-
170	PARK DEDICATION FEES "A"	-	-	-	-	-
171	PARK DEDICATION FEES "B"	-	-	-	-	-
172	PARK DEDICATION FEES "C"	143,096	-	125,000	(125,000)	18,096
173	PARK DEDICATION FEES "D"	2,395,870	-	2,376,581	(2,376,581)	19,289
174	PARK DEDICATION FEES "E"	886,451	-	870,650	(870,650)	15,801
175	PARK DEDICATION FEES "F"	639,621	43,800	636,206	(592,406)	47,215
176	PARK DEDICATION FEES "G"	-	-	-	-	-
177	PARK DEDICATION FEES "H"	-	-	-	-	-
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>\$ 5,060,753</b>	<b>\$ 2,768,800</b>	<b>\$ 7,558,562</b>	<b>\$ (4,789,762)</b>	<b>\$ 270,991</b>
300	DEBT SERVICE - CITY	\$ 13,008,682	\$ 3,802,882	\$ 12,207,732	\$ (8,404,850)	\$ 4,603,832
<b>TOTAL DEBT SERVICES FUND</b>		<b>\$ 13,008,682</b>	<b>\$ 3,802,882</b>	<b>\$ 12,207,732</b>	<b>\$ (8,404,850)</b>	<b>\$ 4,603,832</b>
360	SELF INSURANCE - UNINSURED LOSS	\$ -	\$ -	\$ -	\$ -	\$ -
361	SELF INSURANCE - GENERAL/AUTO LIAB	-	1,707,128	1,667,439	39,689	39,689
363	WORKER'S COMPENSATION	-	1,314,679	1,306,327	8,352	8,352
365	FLEET MANAGEMENT	(7)	1,582,610	1,585,375	(2,765)	(2,772)
367	VEHICLE REPLACEMENT	96,003	168,486	743	167,743	263,746
368	RETIREMENT HEALTH SAVINGS PLAN	606,464	-	120,000	(120,000)	486,464
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>\$ 702,460</b>	<b>\$ 4,772,903</b>	<b>\$ 4,679,884</b>	<b>\$ 93,019</b>	<b>\$ 795,479</b>
375	POLICE COMPUTER SERVICE GROUP	\$ (136,168)	\$ 1,604,324	\$ 1,582,297	\$ 22,027	\$ (114,141)
<b>TOTAL ENTERPRISE FUND</b>		<b>\$ (136,168)</b>	<b>\$ 1,604,324</b>	<b>\$ 1,582,297</b>	<b>\$ 22,027</b>	<b>\$ (114,141)</b>
810	REDEVELOPMENT OBLIGATION RETIREMENT	\$ 8,809,061	\$ 12,488,197	\$ 8,533,896	\$ 3,954,301	\$ 12,763,362
815	SUCCESSOR AGENCY ADMINISTRATION	-	250,000	250,000	-	-
853	CFD DEBT SERVICE	5,450,174	4,899,500	5,307,900	(408,400)	5,041,774
<b>TOTAL PRIVATE PURPOSE TRUST FUNDS**</b>		<b>\$ 14,259,235</b>	<b>\$ 17,637,697</b>	<b>\$ 14,091,796</b>	<b>\$ 3,545,901</b>	<b>\$ 17,805,136</b>
<b>GRAND TOTAL</b>		<b>\$ 76,304,523</b>	<b>\$ 113,108,274</b>	<b>\$ 129,401,542</b>	<b>\$ (16,293,268)</b>	<b>\$ 60,011,255</b>

\*Traffic Safety Fund activity was determined not to be special revenue, so the activity was combined with the General Fund.

\*\*Long-term debt and fixed assets have been removed to more accurately reflect operating costs.

A - Advances, prepaids and notes and loans receivable have been removed from fund balance to show a more accurate available fund balance.

B - City staff has submitted reimbursement requests for a number of completed projects and are requesting a budget amendment for the revenue due to the City at the December 6, 2016, City Council meeting.

**FY 16/17 CAPITAL IMPROVEMENT PROGRAM (CIP)  
FIRST QUARTER STATUS UPDATE**

Project No.	Fund No.	Fund	Project Description	Budgeted Amount	YTD Expenditures	Remaining Balance	Project Status	(Est.) Date of Completion
15703	119	AQMD	New Hybrid Vehicle for Code Enhancement	950	504	446	Completed	6/30/2016
16050	160	CP	Replace Fire Zoll Monitor/Defibrillators	170,969	170,969	-	Completed	8/20/2016
16052	143	Park Bond	Palmview Park - Wood Fiber	20,000	19,409	591	Completed	8/30/2016
16031	367	VR	Police Units p10, 25, 30, 17A, 6, 51, 52	743	-	743	Completed	9/30/2016
14101	124	Gas Tax	Bridge Repairs - Citywide	24,739	-	24,739	In Progress	11/30/2016
16046	110	GF	Catch Basin Inserts	36,604	33,276	3,328	In Progress	12/30/2016
16046	149	Used Oil	Catch Basin Inserts	8,000	7,273	727	In Progress	12/30/2016
15705	189	Sewer	Maint Sewer Vactor Jetter Truck to replace unit 115 (5 year lease to own)	422,264	-	422,264	In Progress	1/30/2017
17007	160	CP	New Chairs for MRC	11,000	-	11,000	In Progress	1/31/2017
15108	161	CT	Repaint BKK Cell Tower	35,000	-	35,000	In Progress	3/1/2017
15103	122	Prop C	Pavement Management System	28,560	-	28,560	In Progress	3/30/2017
16049	219	Fire Training	Equip Fire Trucks and Quint	112,183	96,148	16,035	In Progress	3/31/2017
17011	160	CP	Police Units P23, P27, P5 & P4 (K-9), P15	276,510	-	276,510	In Progress	3/31/2017
17034	162	IT	Structured Cabling System	35,000	-	35,000	In Progress	3/31/2017
17031	224	Measure R	Update Traffic & Engineering Surveys	80,000	-	80,000	In Progress	4/30/2017
15106	224	Measure R	Street Rehabilitation - Major and residential streets (including CDBG) & Curb & Gutter	286,921	-	286,921	In Progress	6/30/2017
16001	119	AQMD	New Hybrid Vehicle for Code Enhancement	31,350	-	31,350	In Progress	6/30/2017
16006	124	Gas Tax	Traffic safety improvements at various locations, Citywide	20,872	-	20,872	In Progress	6/30/2017
16008	131	CDBG	Palmview Park Improvements	60,150	-	60,150	In Progress	6/30/2017
16021	175	PDF F	Replace kitchen cabinets at Cameron Community Center	15,000	-	15,000	In Progress	6/30/2017
16025	182	MD2	Concrete sidewalk repairs and tree trimming	10,150	-	10,150	In Progress	6/30/2017
16051	162	IT	IT Upgrades	203,891	95,112	108,779	In Progress	6/30/2017
17004	128	TDA	Bike and Pedestrian Friendly Master Plan	75,000	-	75,000	In Progress	6/30/2017
17009	160	CP	Bassett High Regional Infiltration Project	45,000	-	45,000	In Progress	6/30/2017
17010	160	CP	Fleet Management System	40,000	-	40,000	In Progress	6/30/2017
17014	161	CT	Miscellaneous Building Repairs	20,000	-	20,000	In Progress	6/30/2017
17015	162	IT	IT Upgrades	1,005,000	-	1,005,000	In Progress	6/30/2017
17023	189	Sewer	Sewer Camera	100,000	-	100,000	In Progress	6/30/2017
17030	224	Measure R	Installation of Traffic Control Devices	30,000	-	30,000	In Progress	6/30/2017
16004	124	Gas Tax	Battery replacement for battery back-up for 29 traffic signal	35,000	-	35,000	In Progress	11/1/2017
17017	181	MD1	Citywide Aerial Map	25,000	-	25,000	In Progress	11/1/2017
17017	183	WC CSS CFD	Citywide Aerial Map	5,000	-	5,000	In Progress	11/1/2017
17017	184	MD4	Citywide Aerial Map	5,000	-	5,000	In Progress	11/1/2017
17017	187	MD7	Citywide Aerial Map	5,000	-	5,000	In Progress	11/1/2017
17017	188	CW MD	Citywide Aerial Map	15,000	-	15,000	In Progress	11/1/2017
17017	189	Sewer	Citywide Aerial Map	25,000	-	25,000	In Progress	11/1/2017
16010	161	CT	Replace Carpet at Fire Station 1 & 5 Carpet	22,500	-	22,500	In Progress	12/30/2017
17032	162	IT	ERP Selection Services	80,000	-	80,000	In Progress	12/31/2017
17035	162	IT	Interim IT Assistance	40,000	3,795	36,205	In Progress	12/31/2017
17008	160	CP	Catch Basin Trash Capture Device Installation Program	50,000	-	50,000	Not Started	6/30/2017
17027	205	PEG	Council Chambers Technology Upgrades	266,627	-	266,627	Not Started	12/31/2017
17033	162	IT	EDMS Selection Services	40,000	-	40,000	Not Started	12/31/2017
15101	122	Prop C	City Yard - Pavement Rehabilitation of Bus Travel Way	47,500	-	47,500	On Hold	6/30/2017
16044	160	CP	Retention Basin No. 3 Emergency Repairs	52,740	-	52,740	On Hold	6/30/2017
17024	189	Sewer	Public Works Maintenance - Replace Unit 728 Truck	48,000	-	48,000	Out to bid	6/30/2017
17025	189	Sewer	Public Works Maintenance - Replace Unit 710	28,000	-	28,000	Out to bid	6/30/2017
17026	189	Sewer	Public Works Maintenance - Replace Unit 159	38,000	-	38,000	Out to bid	6/30/2017
15401	122	Prop C	General Plan Update	55,298	45,989	9,309	Under Construction	12/20/2016
15401	160	CP	General Plan Update	71,550	16,747	54,803	Under Construction	12/20/2016

**FY 16/17 CAPITAL IMPROVEMENT PROGRAM (CIP)  
FIRST QUARTER STATUS UPDATE**

Attachment No. 2

<b>Project No.</b>	<b>Fund No.</b>	<b>Fund</b>	<b>Project Description</b>	<b>Budgeted Amount</b>	<b>YTD Expenditures</b>	<b>Remaining Balance</b>	<b>Project Status</b>	<b>(Est.) Date of Completion</b>
15304	110	GF	Police Department Reroof	9,129	9,129	-	Under Construction	1/30/2017
15304	117	AF	Police Department Reroof	7,533	7,533	-	Under Construction	1/30/2017
15304	161	CT	Police Department Reroof	44,101	4,327	39,774	Under Construction	1/30/2017
16018	172	PDF C	Soccer Fields, Phase 2 - Design & Construct 2 Soccer Fields, Parking Lot Expansion, Picnic Shelters, Benches, Drinking Fountains	125,000	-	125,000	Under Construction	4/1/2017
16018	173	PDF D	Soccer Fields, Phase 2 - Design & Construct 2 Soccer Fields, Parking Lot Expansion, Picnic Shelters, Benches, Drinking Fountains	2,376,581	401,825	1,974,756	Under Construction	4/1/2017
16018	174	PDF E	Soccer Fields, Phase 2 - Design & Construct 2 Soccer Fields, Parking Lot Expansion, Picnic Shelters, Benches, Drinking Fountains	845,276	111,988	733,288	Under Construction	4/1/2017
16018	175	PDF F	Soccer Fields, Phase 2 - Design & Construct 2 Soccer Fields, Parking Lot Expansion, Picnic Shelters, Benches, Drinking Fountains	267,479	55,927	211,552	Under Construction	4/1/2017
11503	231	Adv Traff Mgt Sys Grant	Traffic Control System (ATM System)	29,219	-	29,219	Under Construction	6/30/2017
16024	181	MD1	Replace 11 irrigation controllers with Cal-Sense controllers, concrete sidewalk repairs, paseo lighting upgrades, planting area repairs and tree trimming	144,236	551	143,685	Under Construction	6/30/2017
16026	184	MD4	Replace 10 irrigation controllers with Cal-Sense controllers, tree trimming, remove dry vegetation, remove and replace damaged chain link fencing, and install wrought iron fence at 3 locations	173,958	29,559	144,399	Under Construction	6/30/2017
16027	186	MD6	Replace 2 irrigation controllers with Cal-Sense controllers, retrofit irrigation system to use bubbler sprinkler heads/drip/micro spray systems and tree trimming	41,900	-	41,900	Under Construction	6/30/2017
08504	122	Prop C	Traffic Controllers & Cabinet Upgrade	74,459	-	74,459	Under Construction	6/30/2017
16022	175	PDF F	Re-roof Community Center at Cameron Park	106,101	1,838	104,263	Under Construction	12/30/2017
16013	161	CT	Remove bridge at Heritage Park	15,000	-	15,000	Under Design	2/28/2017
16029	189	Sewer	Sanitary Sewer Management Plan Update	81,106	1,513	79,593	Under Design	3/1/2017
14203	210	LA Grant	Tree Plantings - LA County Grant	24,334	-	24,334	Under Design	4/17/2017
17016	181	MD1	MD1 Tree Trimming & Weed Abatement	50,000	-	50,000	Under Design	4/17/2017
15202	182	MD2	Landscaping/irrigation repairs/upgrade lighting	110,000	-	110,000	Under Design	6/30/2017
16023	175	PDF F	Shadow Oak Park Design & Construct Restroom	247,625	23,385	224,240	Under Design	6/30/2017
16030	189	Sewer	Sewer main rehabilitation on Cameron Ave.	525,000	-	525,000	Under Design	6/30/2017
16038	119	AQMD	CNG Facility Upgrades	694,552	15,046	679,506	Under Design	6/30/2017
16047	122	Prop C	Glendora Avenue	472,767	26,365	446,402	Under Design	6/30/2017
17001	131	CDBG	ADA Compliance - City Hall	90,326	-	90,326	Under Design	6/30/2017
17002	119	AQMD	Electric Vehicle Charging Stations	54,199	-	54,199	Under Design	6/30/2017
17003	122	Prop C	Major Street Rehab - Cameron Ave	150,000	-	150,000	Under Design	6/30/2017
17005	128	TDA	FY 2017 Sidewalk & Stamped Concrete	100,000	-	100,000	Under Design	6/30/2017
17006	160	CP	Civic Center - Electric Doors / Employee Badges	58,305	-	58,305	Under Design	6/30/2017
17006	161	CT	Civic Center - Electric Doors / Employee Badges	241,695	-	241,695	Under Design	6/30/2017
17012	161	CT	Fire Station 4 - Emergency Generator	40,000	-	40,000	Under Design	6/30/2017
17013	161	CT	City Hall - Aluminum Doors	50,000	-	50,000	Under Design	6/30/2017
17018	182	MD2	MD2 Tree Trimming & Weed Abatement	15,000	-	15,000	Under Design	6/30/2017
17019	184	MD4	MD4 Tree Trimming	50,000	-	50,000	Under Design	6/30/2017
17020	186	MD6	MD6 Tree Trimming & Weed Abatement	25,000	-	25,000	Under Design	6/30/2017
17021	187	MD7	MD7 Tree Trimming & Weed Abatement	25,000	-	25,000	Under Design	6/30/2017

**FY 16/17 CAPITAL IMPROVEMENT PROGRAM (CIP)  
FIRST QUARTER STATUS UPDATE**

<b>Project No.</b>	<b>Fund No.</b>	<b>Fund</b>	<b>Project Description</b>	<b>Budgeted Amount</b>	<b>YTD Expenditures</b>	<b>Remaining Balance</b>	<b>Project Status</b>	<b>(Est.) Date of Completion</b>
17022	189	Sewer	Upgrades for 2700 Azusa Sewer Lift Station	300,000	-	300,000	Under Design	6/30/2017
17028	224	Measure R	Implementation of Green Street Improvements	225,000	-	225,000	Under Design	6/30/2017
17029	224	Measure R	FY 2017 Residential Street Rehab	500,000	-	500,000	Under Design	6/30/2017
15501	122	Prop C	Francisquito/Sunset avenues - left turn	19,328	1,015	18,313	Under Design	9/1/2017
15501	140	ISTEAT-21	Francisquito/Sunset avenues - left turn	-	-	-	Under Design	9/1/2017
<b>GRAND TOTAL</b>				<b>\$ 12,595,653</b>	<b>\$ 1,179,223</b>	<b>\$ 11,416,430</b>		

A

A Funds will be appropriated once the grant is awarded.