



Third Quarter Financial Report
March 31, 2016
Fiscal Year 2015-2016

CITY OF WEST COVINA
SUMMARY OF CHANGES IN THE GENERAL FUND BALANCE
YEAR ENDING JUNE 30, 2016

Beginning Fund Balance at 7/1/15		\$ 27,015,661
Budgeted Revenues	\$ 57,363,387	
Budgeted Expenditures	<u>(59,101,165)</u>	
Revenues over (under) expenditures		<u>(1,737,778)</u>
Proposed Fund Balance at 6/30/16		<u>\$ 25,277,883</u>
Less:		
Nonspendable for Prepaids and Advances	(6,483,924)	
Proposed transfer to Internal Service Fund Deficits	(6,162,059)	
Residual RPTTF correction (4/5/16 Council Meeting)	710,829	
FY 15/16 MOU 2% COLA (5/3/16 Council Meeting)*	(208,510)	
Fire Training Fund (5/3/16 Council Meeting)	(188,796)	
Sales Tax Increase (5/3/16 Council Meeting)	<u>790,000</u>	
Proposed Unassigned Fund Balance at 6/30/16		<u>\$ 13,735,423</u>
	Unassigned Fund Balance as a % of Operating Expenditures	23.24%

Note: Fund Balance Reserve Policy set the minimum unassigned fund balance to at least 20% of General Fund operating expenditures.

*Includes Confidential, General and Maintenance & Crafts.

CITY OF WEST COVINA
GENERAL FUND REVENUES
QUARTER ENDING MARCH 31, 2016

Revenue Type	Adopted Budget	FY 2015-16	Q3 Actual as a % of Budget	Prior Year Actual Annual Revenue	FY 2014-15	Q3 Actual as a % of Annual Revenue	Q3 Variance FY 2015-16 to FY 2014-15 Increase / (Decrease)
		Year-to-Date Actual through 3/31/2016 (75% of FY)			Prior YTD Actual through 3/31/2015 (75% of FY)		
Property Tax	\$ 21,297,675	\$ 11,821,064	56%	\$ 20,642,372	\$ 10,899,594	53%	\$ 921,470
Sales Tax	16,925,000	7,448,185	44%	A 15,106,148	7,727,388	51%	(279,203)
Franchise Tax	3,500,000	1,145,966	33%	3,635,092	1,179,610	32%	(33,644)
Transient Occupancy Tax	1,450,000	1,162,716	80%	1,613,542	998,644	62%	164,072
Business License Tax	2,075,000	1,554,689	75%	1,761,167	1,471,335	84%	83,354
Documentary Transfer Tax	300,000	265,218	88%	451,466	277,948	62%	(12,730)
Contractors License Tax	135,000	255,876	190%	344,439	248,335	72%	7,541
Licenses and Permits	1,185,000	913,341	77%	1,419,069	1,077,422	76%	(164,081)
Fines & Forfeitures	773,000	474,890	61%	189,758	161,407	85%	313,483
Use of Money and Property	610,000	693,292	114%	558,744	554,115	99%	139,177
Revenue from other Agencies	1,747,000	1,563,108	89%	1,725,205	1,539,901	89%	23,207
Charges for Services	3,199,200	2,671,764	84%	3,781,358	2,647,682	70%	24,082
Interdepartmental Charges	1,137,810	853,357	75%	1,300,940	975,705	75%	(122,348)
Other Revenues	176,000	132,650	75%	2,348,916	1,663,855	71%	B (1,531,205)
Transfers In	1,521,775	1,108,129	73%	2,112,163	1,853,580	88%	(745,451)
Total Revenues	\$ 56,032,460	\$ 32,064,245	57%	\$ 56,990,379	\$ 33,276,521	58%	\$ (1,212,276)

Note: Only General Fund 110 is reflected in this Financial Report.

A - Sales tax is lower compared to the prior year because our first Sales Tax In-Lieu payment was smaller compared to the prior year. Our second payment will also be smaller, but there will be a third and final payment in August 2016 that will be accrued to FY 15/16. As a result of this third and final payment, the City's sales tax will receive a one-time bump of approximately \$790,000.

B - Does not include \$1,500,000 Al Hassan Settlement payment to allow for comparison of operating revenues.

**CITY OF WEST COVINA
GENERAL FUND EXPENDITURES BY DEPARTMENT
QUARTER ENDING MARCH 31, 2016**

Department	Adopted Budget	FY 2015-16 Year-to-Date Actual through 3/31/2016 (75% of FY)	Q3 Actual as a % of Budget	Prior Year Actual Annual Expenditures	FY 2014-15 Prior YTD Actual through 3/31/2015 (75% of FY)	Q3 Actual as a % of Annual Expenditures	Q3 Variance FY 2015-16 to FY 2014-15 Increase / (Decrease)
Administration	\$ 1,030,610	\$ 783,188	76%	\$ 1,638,196	\$ 1,184,937	72%	\$ (401,749)
City Clerk	915,727	670,753	73%	746,048	540,426	72%	130,327
Finance	2,532,598	1,610,162	64%	1,840,195	1,401,650	76%	208,512
Human Resources	708,239	424,684	60%	729,384	566,430	78%	(141,746)
Planning	544,979	380,941	70%	536,181	374,663	70%	6,278
Police	26,746,450	19,895,757	74%	25,615,858	18,959,036	74%	936,721
Fire	15,749,300	12,138,066	77%	16,660,394	13,137,045	79%	(998,979)
Public Works	4,788,019	3,603,868	75%	4,118,425	2,891,296	70%	A 712,572
Community Services	674,956	478,898	71%	693,754	490,655	71%	(11,757)
Transfers Out	1,887,000	1,999,418	106%	1,731,639	922,875	53%	1,076,543
Total	\$ 55,577,878	\$ 41,985,735	76%	\$ 54,310,074	\$ 40,469,013	75%	\$ 1,516,722

Note: Only General Fund 110 is reflected in this Financial Report.

A - Does not include \$125,725 for Walmerado Park Playground Improvements to allow for comparison of operating expenditures.

CITY OF WEST COVINA
GENERAL FUND EXPENDITURES BY CATEGORY
QUARTER ENDING MARCH 31, 2016

Expenditure Type	Adopted Budget	FY 2015-16	Q3 Actual as a % of Budget	Prior Year Actual Annual Expenditures	FY 2014-15	Q3 Actual as a % of Annual Expenditures	Q3 Variance FY 2015-16 to FY 2014-15 Increase / (Decrease)
		Year-to-Date Actual through 3/31/2016 (75% of FY)			Prior YTD Actual through 3/31/2015 (75% of FY)		
Personnel Services	\$ 43,691,647	\$ 33,223,944	76%	\$ 43,720,756	\$ 33,376,625	76%	\$ (152,681)
Materials and Supplies	9,962,733	6,730,710	68%	8,819,238	6,400,568	73%	330,142
Capital Outlay/Improvements	36,500	31,664	87%	2,081	2,081	100%	A 29,583
Transfers Out	1,887,000	1,999,417	106%	1,471,998	922,875	63%	1,076,542
Total	\$ 55,577,880	\$ 41,985,735	76%	\$ 54,014,073	\$ 40,702,149	75%	\$ 1,283,586

Note: Only General Fund 110 is reflected in this Financial Report.

A - Does not include \$125,725 for Walmerado Park Playground Improvements to allow for comparison of operating expenditures.

CITY OF WEST COVINA
 CHANGES IN FUND BALANCE - ACTUAL
 QUARTER ENDING MARCH 31, 2016

Fund #	Fund Title	FY 2015-16				Change in Fund Balance	Fund Balance 3/31/16		
		Fund Balance 7/1/15	Actual through 3/31/2016 (75% of FY)		Revenue				Expenditures
			Revenue	Expenditures					
110	GENERAL FUND*	\$ 26,396,674	\$ 32,064,245	\$ 41,985,735	\$ (9,921,490)	\$ 16,475,184			
111	FEE & CHARGE	415,398	931,324	915,422	15,902	431,300			
219	FIRE TRAINING	203,589	22,757	10,749	12,008	215,597			
TOTAL GENERAL FUND		\$ 27,015,661	\$ 33,018,326	\$ 42,911,906	\$ (9,893,580)	\$ 17,122,081			
116	STATE ASSET FORFEITURES	\$ 17,604	\$ -	\$ -	\$ -	\$ 17,604			
117	DRUG ENFORCEMENT REBATE	4,605,441	1,549,379	905,087	644,292	5,249,733			
118	BUSINESS IMPROVEMENT TAX	6,293	-	-	-	6,293			
119	AIR QUALITY IMPROVEMENT TRUST	511,853	65,543	8,336	57,207	569,060			
120	INTEGRATED WASTE MANAGEMENT	87,812	36,807	32,490	4,317	92,129			
121	PROPOSITION "A"	606,047	1,472,408	1,931,200	(458,792)	147,255	E		
122	PROPOSITION "C"	680,748	1,224,102	813,724	410,378	1,091,126			
124	GASOLINE TAX	1,189,559	1,497,339	1,971,114	(473,775)	715,784			
127	POLICE DONATIONS	28,622	1,760	1,671	89	28,711			
128	TRANSPORTATION DEVELOPMENT ACT	(2,295)	-	76,069	(76,069)	(78,364)	C		
129	AB 939	331,724	90,557	95,813	(5,256)	326,468			
130	BUREAU OF JUSTICE ASSISTANCE GRANT	(9,652)	14,670	18,589	(3,919)	(13,571)	C		
131	COMMUNITY DEVELOPMENT BLOCK GRANT	139,042	414,617	665,466	(250,849)	(111,807)	A, C		
133	SAFER GRANT	(190,489)	1,192,055	1,102,095	89,960	(100,529)	C		
138	ABC GRANT	-	4,787	4,787	-	-			
140	STP LOCAL	-	-	-	-	-			
143	LA COUNTY PARK BOND	(292,554)	-	34,958	(34,958)	(327,512)	C		
145	WASTE MGT ENFORCEMENT - GRANT	(8,083)	15,759	3,432	12,327	4,244			
146	SENIOR MEALS PROGRAM	103,938	122,682	148,558	(25,876)	78,062			
149	USED OIL BLOCK GRANT	-	29,218	11,670	17,548	17,548			
150	INMATE WELFARE	7,383	6,176	-	6,176	13,559			
153	PUBLIC SAFETY AUGMENTATION	279,355	416,355	416,355	-	279,355			
155	COPS/SLESA	306,657	149,606	125,385	24,221	330,878			
158	C.R.V. / RECYCLING GRANT	-	103,618	3,148	100,470	100,470			
159	SUMMER MEALS PROGRAM	(3,787)	10,838	7,915	2,923	(864)	C		
181	MAINTENANCE DISTRICT #1	1,599,261	274,873	212,314	62,559	1,661,820			
182	MAINTENANCE DISTRICT #2	580,950	92,091	85,152	6,939	587,889			
183	COASTAL SAGE CFD	156,232	171,999	56,903	115,096	271,328			
184	MAINTENANCE DISTRICT #4	2,201,182	608,267	597,994	10,273	2,211,455			
186	MAINTENANCE DISTRICT #6	352,276	89,696	90,590	(894)	351,382			
187	MAINTENANCE DISTRICT #7	406,394	81,873	135,764	(53,891)	352,503			
188	CITYWIDE MAINTENANCE DISTRICT	771,453	935,499	1,055,965	(120,466)	650,987			
189	SEWER MAINTENANCE	2,336,455	1,658,255	2,014,810	(356,555)	1,979,900			
190	AUTO PLAZA IMPROVEMENT DISTRICT	67,404	38,448	32,203	6,245	73,649			
205	CHARTER PEG	276,627	-	-	-	276,627			
210	LA COUNTY GRANT - 1ST DISTRICT	(35,666)	-	-	-	(35,666)	C		
212	ART IN PUBLIC PLACES	528,446	8,097	55,500	(47,403)	481,043			
220	WC COMMUNITY SERVICES FOUNDATION	138,460	126,702	87,401	39,301	177,761			
221	POLICE PRIVATE GRANTS	1,755	1,600	2,687	(1,087)	668			
224	MEASURE R	717,710	916,732	516,504	400,228	1,117,938			
231	ADVANCED TRAFFIC MGMT SYSTEM	(119)	43,780	-	43,780	43,661			
820	WEST COVINA HOUSING AUTHORITY	2,769,895	-	264,265	(264,265)	2,505,630	A		
TOTAL SPECIAL REVENUE FUNDS		\$ 21,263,933	\$ 13,466,188	\$ 13,585,914	\$ (119,726)	\$ 21,144,207			

CITY OF WEST COVINA
 CHANGES IN FUND BALANCE - ACTUAL
 QUARTER ENDING MARCH 31, 2016

Fund #	Fund Title	Fund Balance 7/1/15	FY 2015-16 Actual through 3/31/2016 (75% of FY)		Change in Fund Balance	Fund Balance 3/31/16
			Revenue	Expenditures		
			160	CAPITAL PROJECTS		
161	CONSTRUCTION TAX	421,105	166,500	143,097	23,403	444,508
164	POLICE FACILITIES FEES (DIF)	-	14,762	-	14,762	14,762
165	FIRE FACILITIES FEES (DIF)	-	17,996	-	17,996	17,996
166	PARK FACILITIES FEES (DIF)	-	2,016	-	2,016	2,016
167	ADMIN FACILITIES FEES (DIF)	-	2,596	-	2,596	2,596
168	PUBLIC WORKS FACILITIES FEES (DIF)	-	1,298	-	1,298	1,298
170	PARK DEDICATION FEES "A"	21,957	-	-	-	21,957
171	PARK DEDICATION FEES "B"	(10,890)	-	-	-	(10,890)
172	PARK DEDICATION FEES "C"	67,522	-	21,765	(21,765)	45,757
173	PARK DEDICATION FEES "D"	2,650,907	-	25,957	(25,957)	2,624,950
174	PARK DEDICATION FEES "E"	813,319	438,000	153,472	284,528	1,097,847
175	PARK DEDICATION FEES "F"	645,929	54,750	98,854	(44,104)	601,825
176	PARK DEDICATION FEES "G"	846	-	-	-	846
177	PARK DEDICATION FEES "H"	56	-	-	-	56
TOTAL CAPITAL PROJECT FUNDS		\$ 4,930,692	\$ 884,918	\$ 540,652	\$ 344,266	\$ 5,274,958
300	DEBT SERVICE - CITY	\$ 13,169,082	\$ 2,725,338	\$ 2,187,934	\$ 537,404	\$ 13,706,486
TOTAL DEBT SERVICES FUND		\$ 13,169,082	\$ 2,725,338	\$ 2,187,934	\$ 537,404	\$ 13,706,486
360	SELF INSURANCE - UNINSURED LOSS	\$ (559,611)	\$ 559,611	\$ -	\$ 559,611	\$ -
361	SELF INSURANCE - GENERAL/AUTO LIAB	(630,025)	1,858,238	1,147,925	710,313	80,288
363	WORKER'S COMPENSATION	(4,512,665)	5,485,384	862,306	4,623,078	110,413
365	FLEET MANAGEMENT	33	688,555	1,046,203	(357,648)	(357,615) B
367	VEHICLE REPLACEMENT	121,365	60,000	-	60,000	181,365
368	RETIREE LUMP SUM BENEFITS	625,444	65,378	109,392	(44,014)	581,430
TOTAL INTERNAL SERVICE FUNDS		\$ (4,955,459)	\$ 8,717,166	\$ 3,165,826	\$ 5,551,340	\$ 595,881
375	POLICE COMPUTER SERVICE GROUP	\$ 188,047	\$ 1,413,114	\$ 1,307,450	\$ 105,664	\$ 293,711
TOTAL ENTERPRISE FUND		\$ 188,047	\$ 1,413,114	\$ 1,307,450	\$ 105,664	\$ 293,711
810	REDEVELOPMENT OBLIGATION RETIREMENT	\$ 5,373,744	\$ 3,921,843	\$ 5,949,414	\$ (2,027,571)	\$ 3,346,173 D
815	SUCCESSOR AGENCY ADMINISTRATION	-	306,180	134,179	172,001	172,001
853	CFD DEBT SERVICE	8,469,279	3,148,151	5,442,599	(2,294,448)	6,174,831
TOTAL PRIVATE PURPOSE TRUST FUNDS**		\$ 13,843,023	\$ 7,376,174	\$ 11,526,192	\$ (4,150,018)	\$ 9,693,005
GRAND TOTAL		\$ 75,454,979	\$ 67,601,224	\$ 75,225,874	\$ (7,624,650)	\$ 67,830,329

*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 - Finance had not received all of the vehicle information for Jan-March from Public Works at the date the report was prepared. There had been issues with the software and they are catching up on inputting information.

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

D - Staff has a consultant working on reconciling the Successor Agency.

E - Prop A money is sold at the beginning of the fiscal year before the revenues are received. The amount sold is not more than Metro's revenue projections for the City of West Covina.

CITY OF WEST COVINA
 CHANGES IN FUND BALANCE - BUDGETED
 FISCAL YEAR ENDING MARCH 31, 2016

Fund #	Fund Title	Fund Balance 7/1/15	FY 2015-16 Adjusted Budget		Change in Fund Balance	Fund Balance 6/30/16
			Revenue	Expenditures		
110	GENERAL FUND*	\$ 26,396,674	\$ 56,084,887	\$ 63,650,577	\$ (7,565,690)	\$ 18,830,984
111	FEE & CHARGE	415,398	1,261,500	1,575,097	(313,597)	101,801
219	FIRE TRAINING	203,589	17,000	37,550	(20,550)	183,039
TOTAL GENERAL FUND		\$ 27,015,661	\$ 57,363,387	\$ 65,263,224	\$ (7,899,837)	\$ 19,115,824
116	STATE ASSET FORFEITURES	\$ 17,604	\$ -	\$ 12,392	\$ (12,392)	\$ 5,212
117	FEDERAL ASSET FORFEITURES	4,605,441	20,000	3,897,846	(3,877,846)	727,595
118	BUSINESS IMPROVEMENT TAX	6,293	-	-	-	6,293
119	AIR QUALITY IMPROVEMENT TRUST	511,853	634,000	1,057,703	(423,703)	88,150
120	INTEGRATED WASTE MANAGEMENT	87,812	70,000	93,103	(23,103)	64,709
121	PROPOSITION "A"	606,047	2,047,120	2,226,200	(179,080)	426,967
122	PROPOSITION "C"	680,748	1,615,485	2,106,953	(491,468)	189,280
124	GASOLINE TAX	1,189,559	2,411,741	3,337,390	(925,649)	263,910
127	POLICE DONATIONS	28,622	1,760	23,010	(21,250)	7,372
128	TRANSPORTATION DEVELOPMENT ACT	(2,295)	225,865	77,705	148,160	145,865
129	AB 939	331,724	173,000	142,643	30,357	362,081
130	BUREAU OF JUSTICE ASSISTANCE GRANT	(9,652)	34,183	24,531	9,652	-
131	COMMUNITY DEVELOPMENT BLOCK GRANT	139,042	1,582,502	1,502,502	80,000	219,042
133	SAFER GRANT	(190,489)	1,896,744	1,706,255	190,489	-
138	ABC GRANT	-	6,779	5,618	1,161	1,161
140	STP LOCAL	-	740,000	740,000	-	-
143	LA COUNTY PARK BOND	(292,554)	100,000	85,196	14,804	(277,750)
145	WASTE MGT ENFORCEMENT - GRANT	(8,083)	15,760	7,677	8,083	-
146	SENIOR MEALS PROGRAM	103,938	205,000	231,967	(26,967)	76,971
149	USED OIL BLOCK GRANT	-	29,218	29,218	-	-
150	INMATE WELFARE	7,383	7,000	-	7,000	14,383
153	PUBLIC SAFETY AUGMENTATION	279,355	650,000	650,000	-	279,355
155	COPS/SLESA	306,657	170,000	383,915	(213,915)	92,742
158	C.R.V. / RECYCLING GRANT	-	103,618	103,618	-	-
159	SUMMER MEALS PROGRAM	(3,787)	26,810	26,810	-	(3,787)
181	MAINTENANCE DISTRICT #1	1,599,261	455,422	624,338	(168,916)	1,430,345
182	MAINTENANCE DISTRICT #2	580,950	138,500	349,309	(210,809)	370,141
183	COASTAL SAGE CFD	156,232	107,400	112,999	(5,599)	150,633
184	MAINTENANCE DISTRICT #4	2,201,182	1,049,000	1,411,250	(362,250)	1,838,932
186	MAINTENANCE DISTRICT #6	352,276	155,000	223,687	(68,687)	283,589
187	MAINTENANCE DISTRICT #7	406,394	150,800	264,070	(113,270)	293,124
188	CITYWIDE MAINTENANCE DISTRICT	771,453	1,608,130	1,538,234	69,896	841,349
189	SEWER MAINTENANCE	2,336,455	2,871,565	3,048,770	(177,205)	2,159,250
190	AUTO PLAZA IMPROVEMENT DISTRICT	67,404	57,750	46,890	10,860	78,264
205	CHARTER PEG	276,627	-	60,000	(60,000)	216,627
210	LA COUNTY GRANT - 1ST DISTRICT	(35,666)	60,000	24,334	35,666	-
212	ART IN PUBLIC PLACES	528,446	70,000	184,530	(114,530)	413,916
220	WC COMMUNITY SERVICES FOUNDATION	138,460	125,805	264,265	(138,460)	-
221	POLICE PRIVATE GRANTS	1,755	1,600	3,600	(2,000)	(245)
224	MEASURE R	717,710	1,211,328	1,563,766	(352,438)	365,272
226	ARRA - STIMULUS PROJECTS	-	-	-	-	-
229	RUBBERIZED ASPHALT CONCRETE GRANT	-	-	-	-	-
230	ENERGY EFFICIENCY GRANT	-	37,170	8,271	28,899	28,899
231	ADVANCED TRAFFIC MGMT SYSTEM	(119)	43,780	39,655	4,125	4,006
820	WEST COVINA HOUSING AUTHORITY	2,769,895	18,000	777,403	(759,403)	2,010,492
TOTAL SPECIAL REVENUE FUNDS		\$ 21,263,933	\$ 20,927,835	\$ 29,017,623	\$ (8,089,788)	\$ 13,174,145

CITY OF WEST COVINA
 CHANGES IN FUND BALANCE - BUDGETED
 FISCAL YEAR ENDING MARCH 31, 2016

Fund #	Fund Title	Fund Balance 7/1/15	FY 2015-16 Adjusted Budget		Change in Fund Balance	Fund Balance 6/30/16
			Revenue	Expenditures		
160	CAPITAL PROJECTS	\$ 319,941	\$ 248,000	\$ 295,201	\$ (47,201)	\$ 272,740
161	CONSTRUCTION TAX	421,105	90,000	381,875	(291,875)	129,230
164	POLICE FACILITIES FEES (DIF)	-	-	-	-	-
165	FIRE FACILITIES FEES (DIF)	-	-	-	-	-
166	PARK FACILITIES FEES (DIF)	-	-	-	-	-
167	ADMIN FACILITIES FEES (DIF)	-	-	-	-	-
168	PUBLIC WORKS FACILITIES FEES (DIF)	-	-	-	-	-
170	PARK DEDICATION FEES "A"	21,957	-	-	-	21,957
171	PARK DEDICATION FEES "B"	(10,890)	-	-	-	(10,890)
172	PARK DEDICATION FEES "C"	67,522	-	177,484	(177,484)	(109,962)
173	PARK DEDICATION FEES "D"	2,650,907	-	2,533,000	(2,533,000)	117,907
174	PARK DEDICATION FEES "E"	813,319	229,950	1,040,000	(810,050)	3,269
175	PARK DEDICATION FEES "F"	645,929	295,650	582,000	(286,350)	359,579
176	PARK DEDICATION FEES "G"	846	-	-	-	846
177	PARK DEDICATION FEES "H"	56	-	-	-	56
TOTAL CAPITAL PROJECT FUNDS		\$ 4,930,692	\$ 863,600	\$ 5,009,560	\$ (4,145,960)	\$ 784,732
300	DEBT SERVICE - CITY	\$ 13,169,082	\$ 2,979,944	\$ 3,522,494	\$ (542,550)	\$ 12,626,532
TOTAL DEBT SERVICES FUND		\$ 13,169,082	\$ 2,979,944	\$ 3,522,494	\$ (542,550)	\$ 12,626,532
360	SELF INSURANCE - UNINSURED LOSS	\$ (559,611)	\$ 559,611	\$ -	\$ 559,611	\$ -
361	SELF INSURANCE - GENERAL/AUTO LIAB	(630,025)	2,634,104	1,868,335	765,769	135,744
363	WORKER'S COMPENSATION	(4,512,665)	5,899,785	1,386,364	4,513,421	756
365	FLEET MANAGEMENT	33	1,773,139	1,775,518	(2,379)	(2,346)
367	VEHICLE REPLACEMENT	121,365	80,000	101,910	(21,910)	99,455
368	RETIREE LUMP SUM BENEFITS	625,444	87,780	-	87,780	713,224
TOTAL INTERNAL SERVICE FUNDS		\$ (4,955,459)	\$ 11,034,419	\$ 5,132,127	\$ 5,902,292	\$ 946,833
375	POLICE COMPUTER SERVICE GROUP	\$ 188,047	\$ 1,663,078	\$ 1,706,458	\$ (43,380)	\$ 144,667
TOTAL ENTERPRISE FUND		\$ 188,047	\$ 1,663,078	\$ 1,706,458	\$ (43,380)	\$ 144,667
810	REDEVELOPMENT OBLIGATION RETIREMENT	\$ 5,373,744	\$ 8,742,910	\$ 13,019,953	\$ (4,277,043)	\$ 1,096,701
815	SUCCESSOR AGENCY ADMINISTRATION	-	362,360	362,360	-	-
853	CFD DEBT SERVICE	8,469,279	4,904,100	4,933,450	(29,350)	8,439,929
TOTAL PRIVATE PURPOSE TRUST FUNDS**		\$ 13,843,023	\$ 14,009,370	\$ 18,315,763	\$ (4,306,393)	\$ 9,536,630
GRAND TOTAL		\$ 75,454,979	\$ 108,841,633	\$ 127,967,249	\$ (19,125,616)	\$ 56,329,363

*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 is in the process of submitting reimbursement requests for a number of completed projects. Once they are submitted staff will request a budget amendment for the revenue due to the City.

C - Staff is in the process of reconciling grants to identify the negative fund balances and determine if a reimbursement request has been submitted.

D - Staff has a consultant working on reconciling the Successor Agency.