



Fourth Quarter Financial Report
June 30, 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
Unaudited Revenues	\$ 61,720,193	
Unaudited Expenditures	<u>(66,022,336)</u>	
Revenues over (under) expenditures		<u>(4,302,143)</u>
Unaudited Fund Balance at 6/30/16		<u>\$ 22,713,518</u>
Less:		
Nonspendable for Prepaids and Advances		(6,606,197)
Unaudited Unassigned Fund Balance at 6/30/16		<u>\$ 16,107,321</u>
	Unassigned Fund Balance as a % of Operating Expenditures	24.40%

Note: 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 JUNE 30, 2016

Revenue Type	Adjusted Budget	FY 2015-16		Prior Year Adjusted Budget	FY 2014-15		Q4 Actual as a % of Annual Revenue	Q4 Variance FY 2015-16 to FY 2014-15 Increase / (Decrease)
		Year-to-Date Actual through 6/30/2016 (100% of FY)	Q4 Actual as a % of Budget		Prior YTD Actual through 6/30/2015 (100% of FY)			
Property Tax	\$ 21,297,675	\$ 22,321,775	105%	\$ 19,857,350	\$ 20,642,372	104%	\$ 1,679,403	
Sales Tax	17,715,000	16,597,856	94%	A 15,467,680	15,106,148	98%	1,491,708	
Franchise Tax	3,500,000	3,540,011	101%	3,386,000	3,635,092	107%	(95,081)	
Transient Occupancy Tax	1,450,000	1,840,553	127%	1,268,750	1,613,542	127%	227,011	
Business License Tax	2,075,000	1,809,529	87%	1,980,000	1,761,167	89%	48,362	
Documentary Transfer Tax	300,000	390,690	130%	332,600	451,466	136%	(60,776)	
Contractors License Tax	135,000	325,906	241%	252,699	344,439	136%	(18,533)	
Licenses and Permits	1,185,000	1,156,611	98%	1,160,550	1,419,069	122%	(262,458)	
Fines & Forfeitures	773,000	666,114	86%	125,500	189,758	151%	476,356	
Use of Money and Property	610,000	974,738	160%	744,000	558,744	75%	415,994	
Revenue from other Agencies	1,786,239	1,583,031	89%	1,742,500	1,725,205	99%	(142,174)	
Charges for Services	3,212,388	4,498,639	140%	3,768,438	3,781,358	100%	717,281	
Interdepartmental Charges	1,137,810	1,137,810	100%	1,300,940	1,300,940	100%	(163,130)	
Other Revenues	176,000	242,245	138%	1,661,540	2,348,916	141%	B (2,106,671)	
Transfers In	2,282,750	3,136,917	137%	2,437,520	2,112,163	87%	1,024,754	
Total Revenues	\$ 57,635,862	\$ 60,222,425	104%	\$ 55,486,067	\$ 56,990,379	103%	\$ 3,232,046	

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

A - City staff is still working on the final clean up entry for the year end audit.

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 JUNE 30, 2016

Department	Adjusted Budget	FY 2015-16 Year-to-Date Actual through 6/30/2016 (100% of FY)	Q4 Actual as a % of Budget	Prior Year Adjusted Budget	FY 2014-15 Prior YTD Actual through 6/30/2015 (100% of FY)	Q4 Actual as a % of Annual Expenditures	Q4 Variance FY 2015-16 to FY 2014-15 Increase / (Decrease)
Administration	\$ 1,157,088	\$ 1,167,825	101%	\$ 1,912,911	\$ 1,638,196	86%	\$ (470,371)
City Clerk	917,444	842,073	92%	756,655	746,049	99%	96,024
Finance	2,379,545	2,185,404	92%	2,246,168	1,840,195	82%	345,209
Human Resources	725,345	612,751	84%	779,380	729,384	94%	(116,633)
Planning	561,210	512,514	91%	605,811	536,181	89%	(23,667)
Police	27,331,400	27,807,336	102%	26,378,415	25,615,858	97%	2,191,478
Fire	15,815,355	16,450,577	104%	15,956,727	16,660,394	104%	(209,817)
Public Works	5,253,009	5,005,507	95%	4,227,040	4,118,425	97%	887,082
Community Services	806,534	677,964	84%	721,168	693,754	96%	(15,790)
Transfers Out	9,156,055	8,779,162	96%	1,357,950	1,731,639	128%	7,047,523
Total	\$ 64,102,985	\$ 64,041,113	100%	\$ 54,942,225	\$ 54,310,075	99%	\$ 9,731,038

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

A - On March 1, 2016, the City Council approved a one-time transfer to eliminate the deficit in the internal services funds which is estimated to be \$6.2 million.

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

Expenditure Type	Adjusted Budget	FY 2015-16 Year-to-Date Actual through 6/30/2016 (100% of FY)	Q4 Actual as a % of Budget	Prior Year Adjusted Budget	FY 2014-15 Prior YTD Actual through 6/30/2015 (100% of FY)	Q4 Actual as a % of Annual Expenditures	Q4 Variance FY 2015-16 to FY 2014-15 Increase / (Decrease)
Personnel Services	\$ 44,329,199	\$ 45,802,791	103%	\$ 43,889,774	\$ 43,776,128	100%	\$ 2,026,663
Materials and Supplies	10,442,387	9,338,149	89%	9,557,918	8,799,503	92%	538,646
Capital Outlay/Improvements	175,343	121,011	69%	136,582	2,806	2%	118,205
Transfers Out	9,156,055	8,779,162	96%	1,357,950	1,731,639	128%	7,047,523
Total	\$ 64,102,984	\$ 64,041,113	100%	\$ 54,942,224	\$ 54,310,076	99%	\$ 9,731,037

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

A - On March 1, 2016, the City Council approved a one-time transfer to eliminate the deficit in the internal services funds which is estimated to be \$6.2 million.

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

Fund #	Fund Title	FY 2015-16				
		Fund Balance	Actual through 6/30/2016		Change in	Fund Balance
			7/1/15	(100% of FY)		
			Revenue	Expenditures		
110	GENERAL FUND*	\$ 26,396,674	\$ 60,222,425	\$ 64,041,113	\$ (3,818,688)	\$ 22,577,986
111	FEE & CHARGE	415,398	1,475,011	1,891,675	(416,664)	(1,266) E
219	FIRE TRAINING	203,589	22,757	89,548	(66,791)	136,798
TOTAL GENERAL FUND		\$ 27,015,661	\$ 61,720,193	\$ 66,022,336	\$ (4,302,143)	\$ 22,713,518
116	STATE ASSET FORFEITURES	\$ 17,604	\$ 56,608	\$ -	\$ -	\$ 17,604
117	DRUG ENFORCEMENT REBATE	4,605,441	2,343,770	1,720,933	622,837	5,228,278
118	BUSINESS IMPROVEMENT TAX	6,293	-	6,293	(6,293)	-
119	AIR QUALITY IMPROVEMENT TRUST	511,853	138,114	47,828	90,286	602,139
120	INTEGRATED WASTE MANAGEMENT	87,812	73,614	54,324	19,290	107,102
121	PROPOSITION "A"	606,047	2,049,967	2,172,122	(122,155)	483,892
122	PROPOSITION "C"	680,748	1,618,552	1,252,830	365,722	1,046,470
124	GASOLINE TAX	1,189,559	2,075,997	2,859,714	(783,717)	405,842
127	POLICE DONATIONS	28,622	3,107	2,238	869	29,491
128	TRANSPORTATION DEVELOPMENT ACT	(2,295)	78,364	76,069	2,295	-
129	AB 939	331,724	179,792	146,927	32,865	364,589
130	BUREAU OF JUSTICE ASSISTANCE GRANT	(9,652)	29,963	24,485	5,478	(4,174) C
131	COMMUNITY DEVELOPMENT BLOCK GRANT	139,042	1,456,246	1,437,744	18,502	157,544 A, C
133	SAFER GRANT	(190,489)	1,618,181	1,633,290	(15,109)	(205,598) C
138	ABC GRANT	-	4,787	4,787	-	-
140	STP LOCAL	-	-	630,345	(630,345)	(630,345) C
143	LA COUNTY PARK BOND	(292,554)	196,308	41,068	155,240	(137,314) C
145	WASTE MGT ENFORCEMENT - GRANT	(8,083)	15,759	5,148	10,611	2,528
146	SENIOR MEALS PROGRAM	103,938	200,066	187,727	12,339	116,277 C
149	USED OIL BLOCK GRANT	-	53,085	16,025	37,060	37,060 C
150	INMATE WELFARE	7,383	10,124	-	10,124	17,507
153	PUBLIC SAFETY AUGMENTATION	279,355	709,173	709,173	-	279,355
155	COPS/SLESA	306,657	194,333	207,011	(12,678)	293,979
158	C.R.V. / RECYCLING GRANT	-	103,618	4,028	99,590	99,590
159	SUMMER MEALS PROGRAM	(3,787)	20,683	13,679	7,004	3,217 C
181	MAINTENANCE DISTRICT #1	1,599,261	488,545	337,866	150,679	1,749,940
182	MAINTENANCE DISTRICT #2	580,950	155,443	154,736	707	581,657
183	COASTAL SAGE CFD	156,232	180,712	86,806	93,906	250,138
184	MAINTENANCE DISTRICT #4	2,201,182	1,054,001	908,011	145,990	2,347,172
186	MAINTENANCE DISTRICT #6	352,276	154,999	143,418	11,581	363,857
187	MAINTENANCE DISTRICT #7	406,394	146,024	183,946	(37,922)	368,472
188	CITYWIDE MAINTENANCE DISTRICT	771,453	1,603,475	1,515,543	87,932	859,385
189	SEWER MAINTENANCE	2,336,455	2,919,761	2,475,443	444,318	2,780,773
190	AUTO PLAZA IMPROVEMENT DISTRICT	67,404	67,323	47,048	20,275	87,679
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	51,019	175,032	(124,013)	404,433
220	WC COMMUNITY SERVICES FOUNDATION	138,460	137,006	148,078	(11,072)	127,388
221	POLICE PRIVATE GRANTS	1,755	1,600	3,355	(1,755)	-
224	MEASURE R	717,710	1,211,550	1,079,494	132,056	849,766
231	ADVANCED TRAFFIC MGMT SYSTEM	(119)	39,655	10,436	29,219	29,100 C
820	WEST COVINA HOUSING AUTHORITY	2,769,894	-	378,414	(378,414)	2,391,480 A
TOTAL SPECIAL REVENUE FUNDS		\$ 21,263,932	\$ 21,441,324	\$ 20,901,414	\$ 483,302	\$ 21,747,234

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

Fund #	Fund Title	FY 2015-16				
		Fund Balance	Actual through 6/30/2016		Change in	Fund Balance
			7/1/15	(100% of FY)		
		Revenue	Expenditures	Fund Balance		
160	CAPITAL PROJECTS	\$ 319,941	\$ 213,000	\$ 187,977	\$ 25,023	\$ 344,964
161	CONSTRUCTION TAX	421,105	189,900	236,236	(46,336)	374,769
162	INFORMATION TECHNOLOGY	-	203,891	-	203,891	203,891
164	POLICE FACILITIES FEES (DIF)	-	18,788	-	18,788	18,788
165	FIRE FACILITIES FEES (DIF)	-	22,904	-	22,904	22,904
166	PARK FACILITIES FEES (DIF)	-	4,032	-	4,032	4,032
167	ADMIN FACILITIES FEES (DIF)	-	3,304	-	3,304	3,304
168	PUBLIC WORKS FACILITIES FEES (DIF)	-	1,652	-	1,652	1,652
170	PARK DEDICATION FEES "A"	21,957	-	21,957	(21,957)	-
171	PARK DEDICATION FEES "B"	(10,890)	10,890	-	10,890	-
172	PARK DEDICATION FEES "C"	67,522	109,963	34,916	75,047	142,569
173	PARK DEDICATION FEES "D"	2,650,907	-	268,854	(268,854)	2,382,053
174	PARK DEDICATION FEES "E"	813,319	438,000	370,214	67,786	881,105
175	PARK DEDICATION FEES "F"	645,929	129,413	139,136	(9,723)	636,206
176	PARK DEDICATION FEES "G"	846	-	846	(846)	-
177	PARK DEDICATION FEES "H"	56	-	56	(56)	-
TOTAL CAPITAL PROJECT FUNDS		\$ 4,930,692	\$ 1,345,737	\$ 1,260,192	\$ 85,545	\$ 5,016,237
300	DEBT SERVICE - CITY	\$ 13,169,082	\$ 4,651,206	\$ 3,526,743	\$ 1,124,463	\$ 14,293,545
TOTAL DEBT SERVICES FUND		\$ 13,169,082	\$ 4,651,206	\$ 3,526,743	\$ 1,124,463	\$ 14,293,545
360	SELF INSURANCE - UNINSURED LOSS	\$ (559,611)	\$ 559,611	\$ -	\$ 559,611	\$ -
361	SELF INSURANCE - GENERAL/AUTO LIAB	(630,025)	2,658,885	2,028,860	630,025	-
363	WORKER'S COMPENSATION	(4,512,665)	5,883,251	1,370,626	4,512,625	(40)
365	FLEET MANAGEMENT	33	978,857	1,421,412	(442,555)	(442,522)
367	VEHICLE REPLACEMENT	121,365	80,000	101,167	(21,167)	100,198
368	RETIREE LUMP SUM BENEFITS	625,444	87,170	109,392	(22,222)	603,222
TOTAL INTERNAL SERVICE FUNDS		\$ (4,955,459)	\$ 10,247,774	\$ 5,031,457	\$ 5,216,317	\$ 260,858
375	POLICE COMPUTER SERVICE GROUP	\$ 188,047	\$ 1,413,114	\$ 1,740,438	\$ (327,324)	\$ (139,277)
TOTAL ENTERPRISE FUND		\$ 188,047	\$ 1,413,114	\$ 1,740,438	\$ (327,324)	\$ (139,277)
810	REDEVELOPMENT OBLIGATION RETIREMENT	\$ 5,373,744	\$ 14,074,598	\$ 10,667,934	\$ 3,406,664	\$ 8,780,408
815	SUCCESSOR AGENCY ADMINISTRATION	-	362,360	197,361	164,999	164,999
853	CFD DEBT SERVICE	8,469,279	7,238,789	5,982,142	1,256,647	9,725,926
TOTAL PRIVATE PURPOSE TRUST FUNDS**		\$ 13,843,023	\$ 21,675,747	\$ 16,847,437	\$ 4,828,310	\$ 18,671,333
GRAND TOTAL		\$ 75,454,978	\$ 122,495,095	\$ 115,330,017	\$ 7,108,470	\$ 82,563,448

*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 - The May & June vehicle information is still being worked on before it gets booked to the general ledger.

C - Staff is still in the process of reconciling grants. 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 - These funds are still in process of being zeroed out as of June 30, 2016.

CITY OF WEST COVINA
 CHANGES IN FUND BALANCE - BUDGETED
 FISCAL YEAR ENDING JUNE 30, 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	\$ 57,635,863	\$ 64,102,985	\$ (6,467,122)	\$ 19,929,552
111	FEE & CHARGE	415,398	1,261,500	1,445,708	(184,208)	231,190
219	FIRE TRAINING	203,589	17,000	226,346	(209,346)	(5,757) C
TOTAL GENERAL FUND		\$ 27,015,661	\$ 58,914,363	\$ 65,775,039	\$ (6,860,676)	\$ 20,154,985
116	STATE ASSET FORFEITURES	\$ 17,604	\$ 56,607	\$ -	\$ 56,607	\$ 74,211
117	FEDERAL ASSET FORFEITURES	4,605,441	1,549,378	4,822,156	(3,272,778)	1,332,663
118	BUSINESS IMPROVEMENT TAX	6,293	-	6,293	(6,293)	-
119	AIR QUALITY IMPROVEMENT TRUST	511,853	634,000	787,810	(153,810)	358,043
120	INTEGRATED WASTE MANAGEMENT	87,812	70,000	93,103	(23,103)	64,709
121	PROPOSITION "A"	606,047	2,047,120	2,222,648	(175,528)	430,519
122	PROPOSITION "C"	680,748	1,616,685	2,129,720	(513,035)	167,713
124	GASOLINE TAX	1,189,559	2,411,741	3,264,112	(852,371)	337,188
127	POLICE DONATIONS	28,622	3,107	24,357	(21,250)	7,372
128	TRANSPORTATION DEVELOPMENT ACT	(2,295)	225,865	75,848	150,017	147,722
129	AB 939	331,724	173,000	154,643	18,357	350,081
130	BUREAU OF JUSTICE ASSISTANCE GRANT	(9,652)	34,183	24,531	9,652	-
131	COMMUNITY DEVELOPMENT BLOCK GRANT	139,042	2,262,502	2,095,965	166,537	305,579 A
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)	297,308	94,296	203,012	(89,542) B
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	37,218	(8,000)	(8,000)
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	354,286	(184,286)	122,371
158	C.R.V. / RECYCLING GRANT	-	103,618	103,618	-	-
159	SUMMER MEALS PROGRAM	(3,787)	30,597	26,810	3,787	-
181	MAINTENANCE DISTRICT #1	1,599,261	456,923	536,409	(79,486)	1,519,775
182	MAINTENANCE DISTRICT #2	580,950	138,500	288,761	(150,261)	430,689
183	COASTAL SAGE CFD	156,232	107,400	112,999	(5,599)	150,633
184	MAINTENANCE DISTRICT #4	2,201,182	1,049,000	1,365,086	(316,086)	1,885,096
186	MAINTENANCE DISTRICT #6	352,276	155,000	208,688	(53,688)	298,588
187	MAINTENANCE DISTRICT #7	406,394	150,800	211,882	(61,082)	345,312
188	CITYWIDE MAINTENANCE DISTRICT	771,453	1,608,130	1,538,234	69,896	841,349
189	SEWER MAINTENANCE	2,336,455	2,921,711	3,820,738	(899,027)	1,437,428
190	AUTO PLAZA IMPROVEMENT DISTRICT	67,404	57,750	49,970	7,780	75,184
205	CHARTER PEG	276,627	-	10,000	(10,000)	266,627
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	131,228	242,349	(111,121)	27,339
221	POLICE PRIVATE GRANTS	1,755	1,600	3,355	(1,755)	-
224	MEASURE R	717,710	1,211,328	1,578,766	(367,438)	350,272
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	2,769,894	18,000	777,403	(759,403)	2,010,491 A
TOTAL SPECIAL REVENUE FUNDS		\$ 21,263,932	\$ 23,454,532	\$ 30,660,361	\$ (7,205,829)	\$ 14,058,103

CITY OF WEST COVINA
 CHANGES IN FUND BALANCE - BUDGETED
 FISCAL YEAR ENDING JUNE 30, 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	\$ 466,170	\$ (218,170)	\$ 101,771
161	CONSTRUCTION TAX	421,105	90,000	351,898	(261,898)	159,207
162	INFORMATION TECHNOLOGY FUND	-	203,891	203,891	-	-
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	(21,957)	-
171	PARK DEDICATION FEES "B"	(10,890)	10,890	-	10,890	-
172	PARK DEDICATION FEES "C"	67,522	109,963	160,556	(50,593)	16,929
173	PARK DEDICATION FEES "D"	2,650,907	-	2,645,018	(2,645,018)	5,889
174	PARK DEDICATION FEES "E"	813,319	229,950	1,249,523	(1,019,573)	(206,254)
175	PARK DEDICATION FEES "F"	645,929	315,563	775,342	(459,779)	186,150
176	PARK DEDICATION FEES "G"	846	-	846	(846)	-
177	PARK DEDICATION FEES "H"	56	-	56	(56)	-
TOTAL CAPITAL PROJECT FUNDS		\$ 4,930,692	\$ 1,208,257	\$ 5,875,257	\$ (4,667,000)	\$ 263,692
300	DEBT SERVICE - CITY	\$ 13,169,082	\$ 3,916,220	\$ 3,522,494	\$ 393,726	\$ 13,562,808
TOTAL DEBT SERVICES FUND		\$ 13,169,082	\$ 3,916,220	\$ 3,522,494	\$ 393,726	\$ 13,562,808
360	SELF INSURANCE - UNINSURED LOSS	\$ (559,611)	\$ 559,611	\$ -	\$ 559,611	\$ -
361	SELF INSURANCE - GENERAL/AUTO LIAB	(630,025)	2,649,104	1,868,335	780,769	150,744
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)	\$ 11,049,419	\$ 5,132,127	\$ 5,917,292	\$ 961,833
375	POLICE COMPUTER SERVICE GROUP	\$ 188,047	\$ 1,663,078	\$ 1,712,218	\$ (49,140)	\$ 138,907
TOTAL ENTERPRISE FUND		\$ 188,047	\$ 1,663,078	\$ 1,712,218	\$ (49,140)	\$ 138,907
810	REDEVELOPMENT OBLIGATION RETIREMENT	\$ 5,373,744	\$ 8,746,413	\$ 13,380,814	\$ (4,634,401)	\$ 739,343
815	SUCCESSOR AGENCY ADMINISTRATION	-	362,360	362,360	-	-
853	CFD DEBT SERVICE	8,469,279	6,436,840	5,448,061	988,779	9,458,058
TOTAL PRIVATE PURPOSE TRUST FUNDS**		\$ 13,843,023	\$ 15,545,613	\$ 19,191,235	\$ (3,645,622)	\$ 10,197,401
GRAND TOTAL		\$ 75,454,978	\$ 115,751,482	\$ 131,868,731	\$ (16,117,249)	\$ 59,337,729

*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 preparing a budget amendment for additional revenue received.