



Second Quarter Financial Report  
December 31, 2017  
Fiscal Year 2017-2018

**CITY OF WEST COVINA  
SUMMARY OF CHANGES IN THE GENERAL FUND BALANCE  
QUARTER ENDING DECEMBER 31, 2017**

Beginning Fund Balance at 7/1/17		\$ 21,101,350
Revenues	\$ 18,809,384	
Expenditures	<u>(32,300,589)</u>	
Revenues over (under) expenditures		<u>(13,491,205)</u>
Fund Balance at 12/31/17		<u>\$ 7,610,145</u>
<b>Less:</b>		
Nonspendable for Prepaids and Advances		<u>(6,803,183)</u>
Unassigned Fund Balance at 12/31/17		<u>\$ 806,962</u>
Unassigned Fund Balance as a % of Operating Expenditures		1.26%

**CITY OF WEST COVINA  
SUMMARY OF CHANGES IN THE GENERAL FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

Beginning Fund Balance at 7/1/17		\$ 21,101,350
Budgeted Revenues	\$ 62,810,419	
Budgeted Expenditures	<u>(63,805,673)</u>	
Revenues over (under) expenditures		<u>(995,254)</u>
Estimated Fund Balance at 6/30/18		<u>\$ 20,106,096</u>
<b>Less:</b>		
Nonspendable for Prepaids and Advances		(6,803,183)
Sales Tax Adjustment		(1,015,000)
Fire Overtime Salaries		(1,100,000)
Special Events		<u>(150,000)</u>
Estimated Unassigned Fund Balance at 6/30/18		<u>\$ 11,037,913</u>
Unassigned Fund Balance as a % of Operating Expenditures		16.97%

**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 DECEMBER 31, 2017**

<b>Revenue Type</b>	<b>Adjusted Budget</b>	<b>FY 2017-18 Year-to-Date Actual through 12/31/2017 (50% of FY)</b>	<b>Q2 Actual as a % of Budget</b>	<b>Prior Year Adjusted Budget</b>	<b>FY 2016-17 Prior YTD Actual through 12/31/2016 (50% of FY)</b>	<b>Q2 Actual as a % of Annual Revenue</b>	<b>Q2 Variance FY 2017-18 to FY 2016-17 Increase / (Decrease)</b>
Property Tax	\$ 23,952,250	\$ 4,451,818	19%	\$ 22,660,034	\$ 4,167,959	18%	\$ 283,859
Sales Tax	17,048,000	5,042,606	30%	17,799,000	5,775,901	32%	(733,295)
Franchise Tax	4,310,850	932,178	22%	4,350,000	1,421,910	33%	(489,732)
Transient Occupancy Tax	1,900,000	704,380	37%	1,800,000	729,534	41%	(25,154)
Business License Tax	2,100,000	180,109	9%	2,075,000	201,831	10%	(21,722)
Documentary Transfer Tax	350,000	117,063	33%	300,000	152,018	51%	(34,955)
Contractors License Tax	300,000	195,262	65%	150,000	138,086	92%	57,176
Licenses and Permits	1,514,871	668,049	44%	1,067,400	445,507	42%	222,542
Fines & Forfeitures	632,000	358,148	57%	740,800	179,660	24%	178,488
Use of Money and Property	858,570	479,306	56%	525,000	397,802	76%	81,504
Revenue from other Agencies	2,059,205	1,743,806	85%	2,188,866	1,853,954	85%	(110,148)
Charges for Services	5,862,053	3,140,682	54%	4,950,077	2,324,472	47%	816,210
Interfund Charges	997,460	498,730	50%	1,011,572	505,786	50%	(7,056)
Other Revenues	196,450	192,302	98%	798,214	686,967	86%	(494,665)
Transfers In	728,710	104,945	14%	775,000	285,524	37%	(180,579)
<b>Total Revenues</b>	<b>\$ 62,810,419</b>	<b>\$ 18,809,384</b>	<b>30%</b>	<b>\$ 61,190,963</b>	<b>\$ 19,266,911</b>	<b>31%</b>	<b>\$ (457,527)</b>

**CITY OF WEST COVINA  
GENERAL FUND EXPENDITURES BY DEPARTMENT  
QUARTER ENDING DECEMBER 31, 2017**

<b>Department</b>	<b>Adjusted Budget</b>	<b>FY 2017-18 Year-to-Date Actual through 12/31/2017 (50% of FY)</b>	<b>Q2 Actual as a % of Budget</b>		<b>Prior Year Adjusted Budget</b>	<b>FY 2016-17 Prior YTD Actual through 12/31/2016 (50% of FY)</b>	<b>Q2 Actual as a % of Annual Expenditures</b>	<b>Q2 Variance FY 2017-18 to FY 2016-17 Increase / (Decrease)</b>
Administration	\$ 1,556,263	\$ 766,788	49%	<b>A</b>	\$ 1,489,894	\$ 698,942	47%	\$ 67,846
City Clerk	322,138	168,024	52%	<b>A</b>	914,914	325,281	36%	(157,257)
Finance	3,273,424	1,367,521	42%	<b>A</b>	2,870,050	1,293,412	45%	74,109
Human Resources	722,879	276,649	38%	<b>A</b>	961,419	307,837	32%	(31,188)
Planning	654,184	331,761	51%	<b>A</b>	786,269	313,666	40%	18,095
Police	29,490,951	15,004,583	51%	<b>A</b>	29,564,343	15,144,182	51%	(139,599)
Fire	17,856,708	9,639,463	54%	<b>A</b>	15,738,718	8,342,148	53%	1,297,315
Public Works	4,071,031	1,951,637	48%	<b>A</b>	4,696,071	2,531,596	54%	(579,959)
Community Services	2,695,577	1,257,304	47%	<b>A</b>	2,116,770	1,021,892	48%	235,412
Transfers Out	3,162,518	1,536,859	49%		2,497,731	1,063,838	43%	473,021
<b>Total</b>	<b>\$ 63,805,673</b>	<b>\$ 32,300,589</b>	<b>51%</b>		<b>\$ 61,636,179</b>	<b>\$ 31,042,794</b>	<b>50%</b>	<b>\$ 1,257,795</b>

**A** - Actuals adjusted to reflect 50% of the PERS unfunded liability payment.

CITY OF WEST COVINA  
GENERAL FUND EXPENDITURES BY CATEGORY  
QUARTER ENDING DECEMBER 31, 2017

Expenditure Type	Adjusted Budget	FY 2017-18	Q2 Actual as a % of Budget	Prior Year Adjusted Budget	FY 2016-17	Q2 Actual as a % of Annual Expenditures	Q2 Variance FY 2017-18 to FY 2016-17 Increase / (Decrease)
		Year-to-Date Actual through 12/31/2017 (50% of FY)			Prior YTD Actual through 12/31/2016 (50% of FY)		
Personnel Services	\$ 51,137,602	\$ 26,576,765	52%	A \$ 48,018,193	\$ 25,632,100	53%	\$ 944,665
Materials and Supplies	9,492,835	4,174,653	44%	11,064,350	4,297,182	39%	(122,529)
Capital Outlay/Improvements	12,718	12,312	97%	55,905	49,674	89%	(37,362)
Transfers Out	3,162,518	1,536,859	49%	2,497,731	1,063,838	43%	473,021
<b>Total</b>	<b>\$ 63,805,673</b>	<b>\$ 32,300,589</b>	<b>51%</b>	<b>\$ 61,636,179</b>	<b>\$ 31,042,794</b>	<b>50%</b>	<b>\$ 1,257,795</b>

A - Actuals adjusted to reflect 50% of the PERS unfunded liability payment.

CITY OF WEST COVINA  
 CHANGES IN FUND BALANCE - ACTUAL  
 QUARTER ENDING DECEMBER 31, 2017

Fund #	Fund Title	FY 2017-18					Fund Balance 12/31/17	
		Fund Balance 7/1/17	Actual through 12/31/17 (50% of FY)		Change in Fund Balance			
			Revenue	Expenditures				
<b>110</b>	<b>GENERAL FUND</b>	\$ 21,101,350	\$ 18,809,384	\$ 32,300,589	\$ (13,491,205)	\$ 7,610,145	E	
116	STATE ASSET FORFEITURES	\$ 74,875	\$ 99,306	\$ -	\$ 99,306	\$ 174,181		
117	DRUG ENFORCEMENT REBATE	4,072,351	(24,396)	447,816	(472,212)	3,600,139		
119	AIR QUALITY IMPROVEMENT TRUST	661,130	37,237	531,501	(494,264)	166,866		
121	PROPOSITION "A"	110,768	1,023,439	2,133,204	(1,109,765)	(998,997)		
122	PROPOSITION "C"	1,289,331	851,404	666,134	185,271	1,474,602	E	
124	GASOLINE TAX	(89,942)	1,010,097	1,242,184	(232,087)	(322,029)	E	
127	POLICE DONATIONS	25,122	965	423	542	25,664		
128	TRANSPORTATION DEVELOPMENT ACT	(39,613)	-	68,609	(68,609)	(108,222)	B	
129	AB 939	416,785	51,113	76,774	(25,661)	391,124	E	
130	BUREAU OF JUSTICE ASSISTANCE GRANT	(790)	1,415	9,699	(8,284)	(9,074)	B	
131	COMMUNITY DEVELOPMENT BLOCK GRANT	(475,236)	664,953	236,252	428,701	(46,535)	A, B, E	
133	SAFER GRANT	10	-	-	-	10		
140	STP LOCAL	(134,485)	110,226	79,168	31,058	(103,427)	B	
143	LA COUNTY PARK BOND	(32,073)	32,871	10,561	22,310	(9,763)	B, E	
145	WASTE MGT ENFORCEMENT - GRANT	59	19,434	4,284	15,150	15,209		
146	SENIOR MEALS PROGRAM	117,720	90,869	95,321	(4,452)	113,268	E	
149	USED OIL BLOCK GRANT	50	30,029	3,483	26,546	26,596		
150	INMATE WELFARE	14,895	1,085	6,750	(5,665)	9,230		
153	PUBLIC SAFETY AUGMENTATION	131,357	247,752	254,400	(6,648)	124,709		
155	COPS/SLESA	350,899	134,482	97,241	37,241	388,140		
158	C.R.V. / RECYCLING GRANT	982	153,203	22	153,181	154,163		
159	SUMMER MEALS PROGRAM	1	8,972	-	8,972	8,973		
181	MAINTENANCE DISTRICT #1	1,964,974	204,716	175,688	29,028	1,994,002	E	
182	MAINTENANCE DISTRICT #2	646,845	75,547	80,666	(5,119)	641,726	E	
183	COASTAL SAGE CFD	277,319	61,411	43,113	18,298	295,617	E	
184	MAINTENANCE DISTRICT #4	2,357,606	440,152	537,062	(96,910)	2,260,696	E	
186	MAINTENANCE DISTRICT #6	305,212	65,346	89,220	(23,874)	281,338	E	
187	MAINTENANCE DISTRICT #7	363,744	71,280	95,414	(24,134)	339,610	E	
188	CITYWIDE MAINTENANCE DISTRICT	1,077,643	685,844	753,116	(67,272)	1,010,371	E	
189	SEWER MAINTENANCE	3,120,717	1,343,292	1,549,252	(205,960)	2,914,757	E	
190	AUTO PLAZA IMPROVEMENT DISTRICT	(367,132)	46,716	13,966	32,750	(334,382)	D	
205	CHARTER PEG	276,447	1,239	2,158	(919)	275,528		
207	OTS GRANTS	(15,434)	15,449	37,216	(21,767)	(37,201)	B	
210	LA COUNTY GRANT - 1ST DISTRICT	(35,666)	-	-	-	(35,666)	B	
212	ART IN PUBLIC PLACES	95,887	443	-	443	96,330		
218	HOMELAND SECURITY GRANT	(19,326)	19,326	-	19,326	-	B	
220	WC COMMUNITY SERVICES FOUNDATION	129,829	21,624	34,558	(12,934)	116,895		
221	POLICE PRIVATE GRANTS	4	4,018	335	3,683	3,687		
224	MEASURE R	1,498,306	1,077,857	189,982	887,875	2,386,181	E	
230	ENERGY EFFICIENCY GRANT	-	-	-	-	-		
231	ADVANCED TRAFFIC MGMT SYSTEM	4,456	18,570	-	18,570	23,026		
233	TASKFORCE REG AUTO THEFT PREVENTION	-	90,469	111,821	(21,352)	(21,352)	B, E	
234	CITY LAW ENFORCEMENT GRANT	300,622	1,273	47,921	(46,648)	253,974		
235	MEASURE M	-	-	-	-	-		
820	WEST COVINA HOUSING AUTHORITY	5,211,340	32,412	221,789	(189,377)	5,021,963	A, E	
<b>TOTAL SPECIAL REVENUE FUNDS</b>		\$ 23,687,589	\$ 8,821,440	\$ 9,947,104	\$ (1,125,664)	\$ 22,561,925		

CITY OF WEST COVINA  
 CHANGES IN FUND BALANCE - ACTUAL  
 QUARTER ENDING DECEMBER 31, 2017

Fund #	Fund Title	Fund Balance 7/1/17	FY 2017-18 Actual through 12/31/17 (50% of FY)		Change in Fund Balance	Fund Balance 12/31/17
			Revenue	Expenditures		
160	CAPITAL PROJECTS	\$ 913,857	\$ 3,946	\$ 66,791	\$ (62,845)	\$ 851,012
161	CONSTRUCTION TAX	382,349	30,228	95,976	(65,748)	316,601
162	INFORMATION TECHNOLOGY	810,697	714,722	290,590	424,132	1,234,829
164	POLICE FACILITIES FEES (DIF)	32,444	1,494	-	1,494	33,938
165	FIRE FACILITIES FEES (DIF)	29,025	1,821	-	1,821	30,846
166	PARK FACILITIES FEES (DIF)	10,970	4,486	-	4,486	15,456
167	ADMIN FACILITIES FEES (DIF)	4,197	264	-	264	4,461
168	PUBLIC WORKS FACILITIES FEES (DIF)	2,089	130	-	130	2,219
169	PARK ACQUISITION	2,632	12	-	12	2,644
172	PARK DEDICATION FEES "C"	33,876	309	3,119	(2,810)	31,066
173	PARK DEDICATION FEES "D"	26,320	838	-	838	27,158
174	PARK DEDICATION FEES "E"	110,914	533	-	533	111,447
175	PARK DEDICATION FEES "F"	461,295	1,929	138,867	(136,938)	324,357
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>\$ 2,820,665</b>	<b>\$ 760,712</b>	<b>\$ 595,343</b>	<b>\$ 165,369</b>	<b>\$ 2,986,034</b>
300	DEBT SERVICE - CITY	\$ 5,625,635	\$ 1,729,888	\$ 1,955,018	\$ (225,130)	\$ 5,400,505
<b>TOTAL DEBT SERVICES FUND</b>		<b>\$ 5,625,635</b>	<b>\$ 1,729,888</b>	<b>\$ 1,955,018</b>	<b>\$ (225,130)</b>	<b>\$ 5,400,505</b>
361	SELF INSURANCE - GENERAL/AUTO LIAB	\$ 2,399	\$ 786,213	\$ 1,495,051	\$ (708,838)	\$ (706,439)
363	WORKER'S COMPENSATION	-	723,651	1,385,068	(661,417)	(661,417)
365	FLEET MANAGEMENT	-	520,911	524,344	(3,433)	(3,433)
367	VEHICLE REPLACEMENT	444,218	1,751	-	1,751	445,969
368	RETIREMENT HEALTH SAVINGS PLAN	509,872	2,167	56,500	(54,333)	455,539
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>\$ 956,489</b>	<b>\$ 2,034,693</b>	<b>\$ 3,460,963</b>	<b>\$ (1,426,270)</b>	<b>\$ (469,781)</b>
375	POLICE COMPUTER SERVICE GROUP	\$ (252,335)	\$ 1,172,308	\$ 710,914	\$ 461,394	\$ 209,059
<b>TOTAL ENTERPRISE FUND</b>		<b>\$ (252,335)</b>	<b>\$ 1,172,308</b>	<b>\$ 710,914</b>	<b>\$ 461,394</b>	<b>\$ 209,059</b>
810	REDEVELOPMENT OBLIGATION RETIREMENT	\$ 5,000,822	\$ 72,349	\$ 3,696,218	\$ (3,623,869)	\$ 1,376,953
815	SUCCESSOR AGENCY ADMINISTRATION	-	-	126,324	(126,324)	(126,324)
853	CFD DEBT SERVICE	7,172,257	1,530,510	3,794,165	(2,263,655)	4,908,602
<b>TOTAL PRIVATE PURPOSE TRUST FUNDS*</b>		<b>\$ 12,173,079</b>	<b>\$ 1,602,859</b>	<b>\$ 7,616,707</b>	<b>\$ (6,013,848)</b>	<b>\$ 6,159,231</b>
<b>GRAND TOTAL</b>		<b>\$ 66,112,472</b>	<b>\$ 34,931,284</b>	<b>\$ 56,586,639</b>	<b>\$ (21,655,355)</b>	<b>\$ 44,457,117</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 - Grant funds often run into a negative since the expenditure must be incurred before reimbursement can be requested.

C - Staff is working to reconcile the Successor Agency.

D - Reflects the Auto Plaza sign loan which will be repaid in full by June 30, 2026.

E - Actuals adjusted to reflect 50% of the PERS unfunded liability payment.

CITY OF WEST COVINA  
 CHANGES IN FUND BALANCE - BUDGETED  
 YEAR ENDING JUNE 30, 2018

Fund #	Fund Title	FY 2017-18				
		Fund Balance 7/1/17	Adjusted Budget		Change in Fund Balance	Fund Balance 6/30/18
			Revenue	Expenditures		
<b>110</b>	<b>GENERAL FUND</b>	\$ 21,101,350	\$ 62,810,419	\$ 63,805,673	\$ (995,254)	\$ 20,106,096
116	STATE ASSET FORFEITURES	\$ 74,875	\$ -	\$ -	\$ -	\$ 74,875
117	FEDERAL ASSET FORFEITURES	4,072,351	-	3,895,820	(3,895,820)	176,531
119	AIR QUALITY IMPROVEMENT TRUST	661,130	695,199	1,061,733	(366,534)	294,596
121	PROPOSITION "A"	110,768	2,106,292	2,133,566	(27,274)	83,494
122	PROPOSITION "C"	1,289,331	1,664,167	2,159,799	(495,632)	793,699
124	GASOLINE TAX	(89,942)	3,007,838	2,920,276	87,562	(2,380)
127	POLICE DONATIONS	25,122	850	18,258	(17,408)	7,714
128	TRANSPORTATION DEVELOPMENT ACT	(39,613)	70,000	230,376	(160,376)	(199,989)
129	AB 939	416,785	172,000	187,326	(15,326)	401,459
130	BUREAU OF JUSTICE ASSISTANCE GRANT	(790)	18,377	19,002	(625)	(1,415)
131	COMMUNITY DEVELOPMENT BLOCK GRANT	(475,236)	812,715	1,317,144	(504,429)	(979,665) A
133	SAFER GRANT	10	-	-	-	10
138	ABC GRANT	-	-	-	-	-
140	STP LOCAL	(134,485)	1,290,200	1,847,794	(557,594)	(692,079)
143	LA COUNTY PARK BOND	(32,073)	70,153	49,697	20,456	(11,617)
145	WASTE MGT ENFORCEMENT - GRANT	59	15,739	15,739	-	59
146	SENIOR MEALS PROGRAM	117,720	210,250	210,233	17	117,737
149	USED OIL BLOCK GRANT	50	-	30,029	(30,029)	(29,979)
150	INMATE WELFARE	14,895	6,750	6,750	-	14,895
153	PUBLIC SAFETY AUGMENTATION	131,357	700,000	700,000	-	131,357
155	COPS/SLESA	350,899	164,954	361,909	(196,955)	153,944
158	C.R.V. / RECYCLING GRANT	982	27,087	27,087	-	982
159	SUMMER MEALS PROGRAM	1	25,000	37,602	(12,602)	(12,601)
181	MAINTENANCE DISTRICT #1	1,964,974	460,185	759,691	(299,506)	1,665,468
182	MAINTENANCE DISTRICT #2	646,845	139,885	507,364	(367,479)	279,366
183	COASTAL SAGE CFD	277,319	125,000	136,511	(11,511)	265,808
184	MAINTENANCE DISTRICT #4	2,357,606	1,056,950	1,744,252	(687,302)	1,670,304
186	MAINTENANCE DISTRICT #6	305,212	155,208	282,949	(127,741)	177,471
187	MAINTENANCE DISTRICT #7	363,744	167,948	387,665	(219,717)	144,027
188	CITYWIDE MAINTENANCE DISTRICT	1,077,643	1,663,975	1,819,102	(155,127)	922,516
189	SEWER MAINTENANCE	3,120,717	3,348,362	4,837,347	(1,488,985)	1,631,732
190	AUTO PLAZA IMPROVEMENT DISTRICT	(367,132)	115,666	66,073	525,380	158,248 B
205	CHARTER PEG	276,447	-	263,111	(263,111)	13,336
207	OTS GRANTS	(15,434)	145,000	164,135	(19,135)	(34,569)
210	LA COUNTY GRANT - 1ST DISTRICT	(35,666)	-	24,334	(24,334)	(60,000)
212	ART IN PUBLIC PLACES	95,887	45,000	8,000	37,000	132,887
218	HOMELAND SECURITY GRANT	(19,326)	-	-	-	(19,326)
220	WC COMMUNITY SERVICES FOUNDATION	129,829	6,461	98,642	(92,181)	37,648
221	POLICE PRIVATE GRANTS	4	4,000	4,000	-	4
224	MEASURE R	1,498,306	11,248,150	6,985,525	4,262,625	5,760,931
230	ENERGY EFFICIENCY GRANT	-	-	-	-	-
231	ADVANCED TRAFFIC MGMT SYSTEM	4,456	54,000	72,467	(18,467)	(14,011)
233	TASKFORCE REG AUTO THEFT PREVENTION	-	353,978	353,978	-	-
234	CITY LAW ENFORCEMENT GRANT	300,622	-	300,000	(300,000)	622
235	MEASURE M	-	1,343,814	1,000,000	343,814	343,814
820	WEST COVINA HOUSING AUTHORITY	5,211,340	50,000	1,182,152	(1,132,152)	4,079,188 A
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 23,687,589</b>	<b>\$ 31,541,153</b>	<b>\$ 38,227,438</b>	<b>\$ (6,210,498)</b>	<b>\$ 17,477,091</b>



CITY OF WEST COVINA  
 CHANGES IN FUND BALANCE - BUDGETED  
 YEAR ENDING JUNE 30, 2018

Fund #	Fund Title	Fund Balance 7/1/17	FY 2017-18 Adjusted Budget		Change in Fund Balance	Fund Balance 6/30/18
			Revenue	Expenditures		
160	CAPITAL PROJECTS	\$ 913,857	\$ 617,148	\$ 1,488,711	\$ (871,563)	\$ 42,294
161	CONSTRUCTION TAX	382,349	95,000	476,040	(381,040)	1,309
162	INFORMATION TECHNOLOGY FUND	810,697	710,578	1,504,575	(793,997)	16,700
164	POLICE FACILITIES FEES (DIF)	32,444	-	32,340	(32,340)	104
165	FIRE FACILITIES FEES (DIF)	29,025	-	-	-	29,025
166	PARK FACILITIES FEES (DIF)	10,970	-	-	-	10,970
167	ADMIN FACILITIES FEES (DIF)	4,197	-	-	-	4,197
168	PUBLIC WORKS FACILITIES FEES (DIF)	2,089	-	-	-	2,089
169	PARK ACQUISITION	2,632	3,900,000	921,680	2,978,320	2,980,952
172	PARK DEDICATION FEES "C"	33,876	-	14,852	(14,852)	19,024
173	PARK DEDICATION FEES "D"	26,320	-	-	-	26,320
174	PARK DEDICATION FEES "E"	110,914	-	66,677	(66,677)	44,237
175	PARK DEDICATION FEES "F"	461,295	-	375,878	(375,878)	85,417
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>\$ 2,820,665</b>	<b>\$ 5,322,726</b>	<b>\$ 4,880,753</b>	<b>\$ 441,973</b>	<b>\$ 3,262,638</b>
300	DEBT SERVICE - CITY	\$ 5,625,635	\$ 5,209,240	\$ 4,287,560	\$ 921,680	\$ 6,547,315
<b>TOTAL DEBT SERVICES FUND</b>		<b>\$ 5,625,635</b>	<b>\$ 5,209,240</b>	<b>\$ 4,287,560</b>	<b>\$ 921,680</b>	<b>\$ 6,547,315</b>
361	SELF INSURANCE - GENERAL/AUTO LIAB	\$ 2,399	\$ 1,556,711	\$ 1,813,198	\$ (256,487)	\$ (254,088)
363	WORKER'S COMPENSATION	-	1,331,901	1,653,613	(321,712)	(321,712)
365	FLEET MANAGEMENT	-	1,281,625	1,281,625	-	-
367	VEHICLE REPLACEMENT	444,218	-	100,000	(100,000)	344,218
368	RETIREMENT HEALTH SAVINGS PLAN	509,872	-	90,400	(90,400)	419,472
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>\$ 956,489</b>	<b>\$ 4,170,237</b>	<b>\$ 4,938,836</b>	<b>\$ (768,599)</b>	<b>\$ 187,890</b>
375	POLICE COMPUTER SERVICE GROUP	\$ (252,335)	\$ 1,533,687	\$ 1,598,651	\$ (64,964)	\$ (317,299)
<b>TOTAL ENTERPRISE FUND</b>		<b>\$ (252,335)</b>	<b>\$ 1,533,687</b>	<b>\$ 1,598,651</b>	<b>\$ (64,964)</b>	<b>\$ (317,299)</b>
810	REDEVELOPMENT OBLIGATION RETIREMENT	\$ 5,000,822	\$ 7,987,531	\$ 8,857,247	\$ (869,716)	\$ 4,131,106
815	SUCCESSOR AGENCY ADMINISTRATION	-	295,889	295,889	-	-
853	CFD DEBT SERVICE	7,172,257	5,450,666	5,322,400	128,266	7,300,523
<b>TOTAL PRIVATE PURPOSE TRUST FUNDS*</b>		<b>\$ 12,173,079</b>	<b>\$ 13,734,086</b>	<b>\$ 14,475,536</b>	<b>\$ (741,450)</b>	<b>\$ 11,431,629</b>
<b>GRAND TOTAL</b>		<b>\$ 66,112,472</b>	<b>\$ 124,321,548</b>	<b>\$ 132,214,447</b>	<b>\$ (7,417,112)</b>	<b>\$ 58,695,360</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 Auto Plaza sign loan, which will be repaid in full by June 30, 2026, has been removed to show a more accurate available fund balance.