



CITY COUNCIL AGENDA REPORT

ADELANTO GOVERNMENT CENTER | 11600 AIR EXPRESSWAY | ADELANTO, CALIFORNIA 92301

DATE: September 25, 2013

TO: Honorable Mayor and City Council Members

FROM: D. James Hart, Ph. D., City Manager

BY: Onyx Jones, Interim Director of Finance

A handwritten signature in black ink, appearing to be "Onyx Jones", written over a horizontal line.

SUBJECT: INTERIM FINANCIAL REPORT FOR THE PERIOD OF JULY 1, 2012 TO JUNE 30, 2013

STAFF RECOMMENDATION:

Staff recommends that Council receive and file the Interim Financial Report for the period of July 1, 2012 through June 30, 2013.

BACKGROUND:

At the end to each fiscal year Finance prepares an Interim Financial report for Council. The intent of this report is to provide Council with significant financial information as it relates to the General Fund, all Special Revenue Funds and all Enterprise funds. This report is a snap shot of the fiscal year 2013 and is 99% complete. The information contained in this report has not been audited.

FISCAL IMPACT:

No fiscal impact

ATTACHMENTS:

1. Interim Financial Report (July 1, 2012 – June 30, 2013)



FISCAL YEAR 2012/13 INTERIM FINANCIAL REPORT



September 25th 2013

Prepared by Onyx Jones, Interim Director of Finance

Fiscal Year 2012/13

Interim Financial Report

12 MONTHS ENDED JUNE 30, 2013

(99% OF THE YEAR COMPLETE)

GENERAL FUND OVERVIEW

The General Fund budget had a \$5.4 million dollar deficit. Due to the efforts of staff to keep expenditures below budget and significant employee layoffs towards the end of the fiscal year, the General Fund so far has only realized a deficit of \$4.4 million, which represented a \$1 million dollar savings. As indicated in Table 1 below, the General Fund revenues were above budget by \$584 thousand and expenditures were below budget by \$434 thousand.

General Fund	Budget	Actual	Actual %
Revenues	9,918,916	10,503,212	106%
Expenditures	15,340,899	14,907,244	97%
Excess Expenditures over revenues	(5,421,983)	(4,404,032)	

Table 1

The top ten General Fund revenues listed in Table 2 below account for 91% of the total General Fund revenues collected. These revenues are a good indication of the status of the General Fund. The top ten revenues exceeded budget by \$483K; however, it should be noted that \$273K was one time monies received from the County for prior year property tax revenues.

Top Ten General Fund Revenues	Budget Amount	YTD Total	% of Budget	Variance
APUA Purchase Payment	2,230,000	2,280,511	102%	50,511
Motor Vehicle License Fees/In Lieu VLF Prop. Tax	2,006,300	2,006,434	100%	134
Administrative Transfers	1,602,957	1,581,825	99%	(21,132)
Franchise Fees	1,090,000	1,094,995	100%	4,995
Sales and Use Tax and In Lieu Property Tax	1,144,459	1,231,936	108%	87,477
Property Tax and Property Transfer Tax	190,000	463,925	244%	273,925
Licenses and Permits	268,500	355,854	133%	87,354
APUA Admin Fee	250,000	250,000	100%	-
Successor Agency Admin Fee	250,000	250,000	100%	-
Total Top Ten Revenues	9,032,216	9,515,480	105%	483,264

Table 2

91%

GENERAL FUND EXPENDITURES

The General Fund expenditures were below budget by \$433 thousand. However, there were a few funds that exceeded their budget. Facility Maintenance was over budget by \$20K due mostly to large vacation cash outs and overtime from employees. This line item is difficult to budget because different bargaining units have different restrictions regarding cash outs and it is hard to assess employee's needs from year to year.

The Fire department was over budget by \$50 thousand because the San Bernardino County Contract was underestimated during the budget process.

The City Attorney exceeded budget due to increased legal activity and litigations on behalf of the City.

The breakdown of each department's expenditures are shown below in table three.

	Amended Budget 06/30/2013	Actual 06/30/2013	Variance
City Council	106,135	104,412	(1,723)
City Manager	442,235	402,308	(39,927)
City Clerk	296,252	276,948	(19,304)
Finance	525,524	501,467	(24,057)
City Attorney	350,000	412,524	62,524
Streets	1,044,728	1,044,242	(486)
Facility Maintenance	244,272	264,174	19,902
Engineering	294,047	286,232	(7,815)
Police	4,859,459	4,788,504	(70,955)
Animal Control	239,454	237,508	(1,946)
Fire	3,290,853	3,341,784	50,931
Building and Safety	233,450	220,389	(13,061)
Code Enforcement	456,203	433,744	(22,459)
Human Resources/Info Technology	717,323	654,444	(62,879)
Senior Center	30,500	19,778	(10,722)
Community Center	29,000	19,320	(9,680)
Community Center #2	2,000	5,220	3,220
Parks and Grounds	229,272	191,361	(37,911)
LLMD	56,502	46,433	(10,069)
Vehicle Maintenance	183,362	141,723	(41,639)
Non-departmental	846,538	781,173	(65,365)
Recreation	14,537	13,850	(687)
Community Development/Planning	849,253	719,706	(129,547)
TOTAL EXPENDITURES	15,340,899	14,907,244	(433,655)

TABLE 3

GENERAL FUNDS EXPENDITURES CONT.

The largest components of the General Fund expenditures are Police and Fire. The expenditures for these two departments is a total \$8.1 million (see table four below) which makes up 55% of the City’s total expenditures.

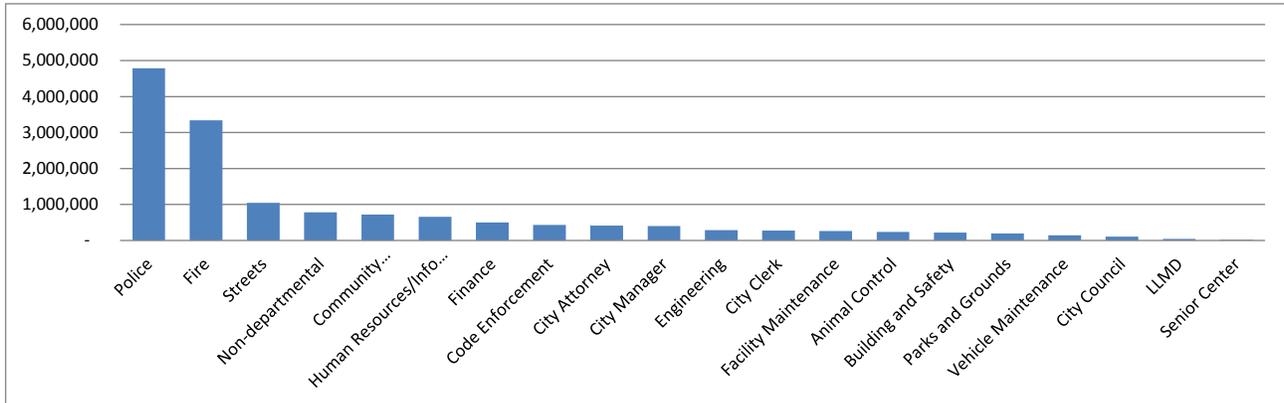
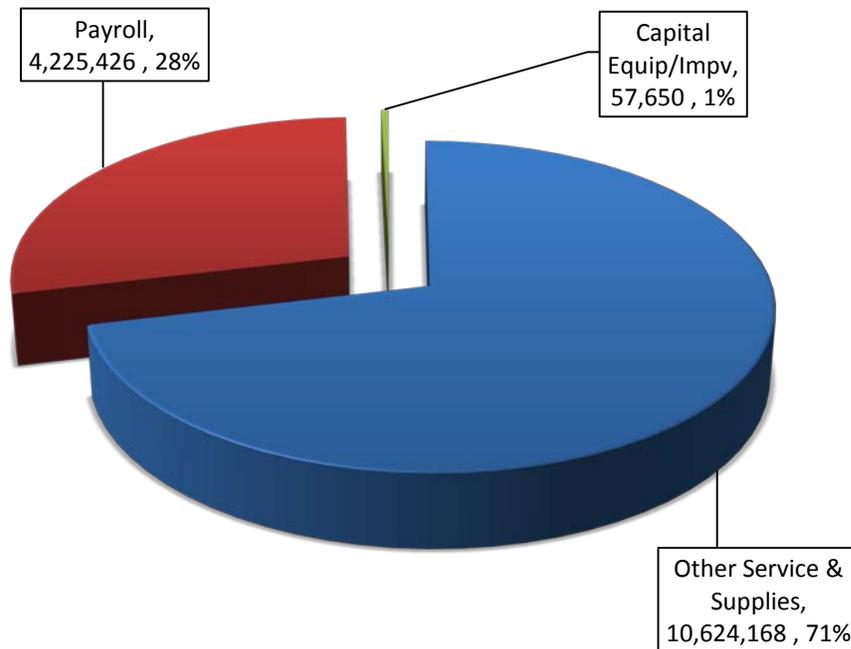


Table 4

The total General Fund personnel budget is \$4.2 million or 28% of the total budget. Contract Services and Supplies is \$10.6 million or 71% of the total budget and it includes contracts for Police, Fire, City Attorney, supplies, maintenance cost, and all other non-personnel or non-capital related expenditures. The capital expenditures of \$58 thousand is for Mathew Playground and the installation and purchase of a new back-up generator for the City. Both of these purchases were partially reimbursed from outside funding sources.



SPECIAL REVENUE FUNDS EXPENDITURES

Special Revenue funds are typically restricted resources created to fund a particular capital project or expense. In most cases these revenues are received up front from local, state, or federal agencies and then the funds must be spent according to their purpose. Whenever capital projects are not completed at the end of one fiscal year the capital project is typically carried over into the next fiscal year. Details of the FY 2013 activity for each special revenue fund are listed below in table five.

	Fund Description	Estimated Beginning Available Resources	Actual FY 12/13 Revenues	Actual FY 12/13 Expenditures	Net Income / (Loss)	Estimated Ending Available Resources
211	Stater Bros. Stadium	(2,753,909)	3,319	265,260	(261,941)	(3,015,850)
212	Park Fee	1,183,640	116,221	351,179	(234,958)	948,682
213	Community Development Block Grant	11,990	254,545	353,110	(98,565)	(86,575)
215	Gas Tax	1,391,886	772,030	726,000	46,030	1,437,916
216	Article 8	66,356	137,512	203,868	(66,356)	-
221	AB 2766	134,872	21,112	4,800	16,312	151,184
238	Measure I 65%	3,350,666	766	1,595	(829)	3,349,837
241	CLEEP	1,151	-	675	(675)	476
248	Educational Seizure	32,353	-	2,981	(2,981)	29,372
249	Public Safety Augmentation Fund	16,792	118,470	99,957	18,513	35,305
256	Traffic Offender	64,926	20,209	80,000	(59,791)	5,135
257	State COPS Grant Program	102,664	100,021	100,000	21	102,685
260	Drainage Fee	3,422,334	316,325	-	316,325	3,738,659
262	Community Facilities District	290,047	71,292	23,815	47,477	337,524
265	Lighting/Landscaping Maint Dist.	143,402	159,980	146,912	13,068	156,470
270	Traffic Impact Fees	1,928,479	300,788	-	300,788	2,229,267
275	Fire Mitigation Fees	114,340	24,878	11,750	13,128	127,468
277	Measure I 70% (2010-2040)	610,323	511,109	140,105	371,004	981,327
TOTAL SPECIAL REVENUE FUNDS		10,112,311	2,928,577	2,512,007	416,570	10,528,881

Table 5

A few of the significant Special Revenues Funds are described below:

GAS TAX (FUND 215)

A large portion of the City's Street Maintenance activities are funded by Gas Tax funds. These activities can include street sweeping, street maintenance, traffic signal maintenance, etc. These operations are eligible expenditures for the City's allocation of special taxes placed on gasoline purchases throughout the State of California. The Gas Tax Fund transfers funds to the General Fund to cover eligible expenditures. This revenue has increased over the past five years and this year the City received \$772,030 thousand from the State. This amount covers a good portion of the total Street Maintenance cost in the General Fund.

SPECIAL REVENUE FUNDS CONT.

PARK FEE (212), TRAFFIC IMPACT FEES (FUND270), DRAINAGE FEE (FUND 260), & FIRE MITIGATION FEES(FUND275)

These funds collect development impact fees from developers for construction done within the City limits. The funds can only be used by the City for new construction projects, which includes cost for planning, design, and constructions services for either parks in Fund 212, street and traffic control, in Fund 270, for development of local and regional storm drain facilities, in Fund 260, and for new Fire Services in Fund 275.

TOTAL FY2012 DEVELOPMENT IMPACT FEES

Park Fee	57,800
Traffic Impact Fees	90,000
Drainage Fee	62,690
Fire Mitigation Fees	50,000

MEASURE I (FUNDS 237/238/277)

Measure I funds (Fund 238) and Measure I (2010-2040) funds (Fund 277) are derived from a voter approved sales tax override that is allocated to cities throughout San Bernardino County for projects associated with street and local improvements. The San Bernardino Association of Governments (SANBAG) administers the program on a regional basis. The City submits multiple year project plans that become the basis for approval to spend its Measure I allocation. This year \$142 thousand of Measure I funds were spent on street repairs and resurfacing projects. At the end of FY 2013 there was a combined Measure I fund balance of \$4.3 million.

LIGHTING/LANDSCAPE MAINTENANCE DISTRICT (FUND 265)

This fund is used to account for the revenues and expenditures associated with the maintenance of City-owned parkways, medians, and the electricity costs for street lighting within district boundaries. The revenues for the upkeep of these improvements are derived from special property tax assessments from benefiting property owners, who are assessed their proportional share of the cost.

STATER BROS STADIUM (FUND 211)

In the past, the Stater Bros. Stadium has operated with a deficit of approximately \$169 thousand a year and this year was no exception with a deficit of \$262 thousand. There were significant capital improvements done to the stadium and the parking lot. The City Manager has signed an agreement with a real estate broker to look for investors to sell the Stadium. To date, the General Fund has been subsidizing the Stadium’s \$3.0 million dollar deficit.

ADELANTO PUBLIC UTILITY AUTHORITY

APUA is funded primarily through its' fees for water and wastewater services. These funds apply the accrual method of accounting throughout the year and there is a year-end adjustment made to the service revenues to account for bad debt. The entry for bad debt has been booked and is reflected in these financials. A brief financial summary of both funds are shown below on table six.

WATER FUND

The service revenue booked in the Water Fund was only below budget by \$113 thousand dollars; however the revenue is below the rate study projections by \$1.3 million. The main factors that have affected the service revenue has been an increase in defective meters and inefficiencies in billing active utility accounts. Staff is currently working on options to outsource its Water operations to PERC, who currently operates the Wastewater system, in order to lower personnel cost and to increase efficiencies in its operations.

Finance is also in the process of identifying better Utility Software that will assist staff in addressing other issues such as unbilled accounts, illegal water usage by residents, and manual meters not being read on a consistent basis. Finance has also been researching new utility billing software that connects the City's billing system with San Bernardino County's APN parcel system. This would ensure all existing utility accounts are being billed properly.

Despite the Water Fund's revenues being below budget, there was still a net income of \$729 thousand as shown below in Table 6.

SEWER FUND

The Sewer Fund exceeded its budget projections by \$366 thousand. The Sewer Fund expenditures are significantly below budget due mostly to getting the Wastewater Treatment Plant improvement complete and to eliminate the diversion cost for May and June 2013.

	WATER FUND 06/30/2012	SEWER FUND 06/30/2012
REVENUES		
Use of Money & Property	680,527	78,862
Charge for Services	7,430,954	6,386,634
Transfers and Other Revenues	1,164,256	913
Total Revenues	9,275,737	6,466,409
EXPENDITURES		
Payroll & Benefits	1,328,851	-
Operations/Maintenance	5,473,996	5,055,315
Depreciation	416,031	-
Transfers Out	1,327,383	125,000
Capital Expenditures & Principal Payments	-	-
Total Expenditures	8,546,261	5,180,315
Net Income	729,476	1,286,094
Net Income	729,476	1,286,094

Table 6

**CITY OF ADELANTO
INTERIM FINANCIAL REPORT
FISCAL YEAR 2012/2013**

Report Represents 99% of the year recorded

	Est. Available Resources	Budget FY 12/13 Revenues	Actual FY 12/13 Revenues	Variance	Budget FY 12/13 Expenditures	Actual FY 12/13 Expenditures	Variance	Net Income / (Loss)	Est. Ending Fund Balance
GENERAL FUND									
100 General Fund	3,492,064	9,918,916	10,503,212	584,296	15,340,899	14,907,244	(433,655)	(4,404,032)	(911,968)
211 Stater Bros. Stadium Reserves for Contingencies	(2,753,909) 11,780,000	110,000 -	3,319 -	(106,681) -	232,339 -	265,260 -	32,921 -	(261,941) -	(3,015,850) 11,780,000
	12,518,155	10,028,916	10,506,531	477,615	15,573,238	15,172,504	(400,734)	(4,665,973)	7,852,182
SPECIAL REVENUE FUNDS									
212 Park Fee	1,183,640	57,800	116,221	58,421	855,000	351,179	(503,821)	(234,958)	948,682
213 Community Development Block Grant	11,990	490,366	254,545	(235,821)	485,000	353,110	(131,890)	(98,565)	(86,575)
215 Gas Tax	1,391,886	726,000	772,030	46,030	726,000	726,000	-	46,030	1,437,916
216 Article 8	66,356	200,000	137,512	(62,488)	225,000	203,868	(21,132)	(66,356)	-
221 AB 2766	134,872	18,000	21,112	3,112	6,000	4,800	(1,200)	16,312	151,184
238 Measure I 65%	3,350,666	15,000	766	(14,234)	3,351,702	1,595	(3,350,107)	(829)	3,349,837
241 CLEEP	1,151	-	-	-	-	675	675	(675)	476
248 Educational Seizure	32,353	-	-	-	10,000	2,981	(7,019)	(2,981)	29,372
249 Public Safety Augmentation Fund	16,792	100,000	118,470	18,470	99,957	99,957	-	18,513	35,305
256 Traffic Offender	64,926	30,500	20,209	(10,291)	80,000	80,000	-	(59,791)	5,135
257 State COPS Grant Program	102,664	100,000	100,021	21	100,000	100,000	-	21	102,685
260 Drainage Fee	3,422,334	62,690	316,325	253,635	25,000	-	(25,000)	316,325	3,738,659
262 Community Facilities District	290,047	15,000	71,292	56,292	21,000	23,815	2,815	47,477	337,524
265 Lighting/Landscaping Maint Dist.	143,402	140,000	159,980	19,980	121,500	146,912	25,412	13,068	156,470
270 Traffic Impact Fees	1,928,479	90,000	300,788	210,788	5,000	-	(5,000)	300,788	2,229,267
275 Fire Mitigation Fees	114,340	50,000	24,878	(25,122)	95,000	11,750	(83,250)	13,128	127,468
277 Measure I 70% (2010-2040)	610,323	500,500	511,109	10,609	350,000	140,105	(209,895)	371,004	981,327
TOTAL SPECIAL REVENUE FUNDS	12,866,221	2,595,856	2,925,258	329,402	6,556,159	2,246,747	(4,309,412)	678,511	13,544,732
ENTERPRISE FUNDS									
353 Water Fund	8,285,421	9,217,200	9,275,737	58,537	9,156,930	8,546,260	(610,670)	729,477	9,014,898
360 Sewer Fund	(3,329,559)	6,100,000	6,466,409	366,409	6,088,000	5,180,315	(907,685)	1,286,094	(2,043,465)
TOTAL ENTERPRISE FUNDS	4,955,862	15,317,200	15,742,146	424,946	15,244,930	13,726,575	(1,518,355)	2,015,571	6,971,433
NON PROFIT FUNDS									
471 Adelanto Community Benefit Corp	27,308	30,500	44,775	14,275	28,500	48,220	19,720	(3,445)	23,863
TOTAL NON PROFIT FUNDS	27,308	30,500	44,775	14,275	28,500	48,220	19,720	(3,445)	23,863
TOTAL CITY	17,849,390	17,943,556	18,712,179	768,623	21,829,589	16,021,542	(5,808,047)	2,690,637	20,540,027

CITY OF ADELANTO
GENERAL FUND REVENUE AND EXPENDITURE SUMMARY
2012-13 INTERIM FINANCIAL REPORT

	Actual 6/30/2012	Amended Budget 06/30/2013	Actual 06/30/2013	Variance with Final Budget
Taxes and Assessments	2,536,645	2,584,459	2,868,437	283,978
Licenses and Permits	352,173	268,500	355,854	87,354
Fines and Forfeitures	183,005	155,550	142,720	(12,830)
Use of Money and Property	1,023,957	902,617	953,128	50,511
Intergovernmental Revenue	2,623,744	2,763,300	2,845,752	82,452
Charges for Services	256,108	204,550	162,235	(42,315)
Sales and Exchange of Property	16,458	-	2,800	2,800
Transfers and Other Revenues	2,888,568	3,039,940	3,172,286	132,346
TOTAL REVENUES	9,880,658	9,918,916	10,503,212	584,296
City Council	103,474	106,135	104,412	(1,723)
City Manager	406,609	442,235	402,308	(39,927)
City Clerk	232,182	296,252	276,948	(19,304)
Finance	537,750	525,524	501,467	(24,057)
City Attorney	327,371	350,000	412,524	62,524
Streets	974,692	1,044,728	1,044,242	(486)
Facility Maintenance	256,435	244,272	264,174	19,902
Engineering	282,449	294,047	286,232	(7,815)
Police	4,644,072	4,859,459	4,788,504	(70,955)
Animal Control	252,700	239,454	237,508	(1,946)
Fire	3,118,518	3,290,853	3,341,784	50,931
Building and Safety	258,854	233,450	220,389	(13,061)
Code Enforcement	492,957	456,203	433,744	(22,459)
Human Resources/Info Technology	668,189	717,323	654,444	(62,879)
Senior Center	19,364	30,500	19,778	(10,722)
Community Center	22,941	29,000	19,320	(9,680)
Community Center #2	0	2,000	5,220	3,220
Parks and Grounds	235,324	229,272	191,361	(37,911)
LLMD	0	56,502	46,433	(10,069)
Vehicle Maintenance	175,754	183,362	141,723	(41,639)
Non-departmental	938,741	846,538	781,173	(65,365)
Recreation	56,137	14,537	13,850	(687)
Community Development/Planning	820,896	849,253	719,706	(129,547)
TOTAL EXPENDITURES	14,825,409	15,340,899	14,907,244	(433,655)
NET	(4,944,751)	(5,421,983)	(4,404,032)	1,017,951

CITY OF ADEALANTO
General Fund
FY 2012/2013 Detailed Revenues

Account	Actual	Amended	Actual	Budget	
	6/30/2012	Budget 6/30/2013	6/30/2013	6/30/2014	
Taxes and Assessments					
Franchise Taxes	40130	1,144,085	1,090,000	1,094,995	1,090,000
Half Cent Sales Tax	42210	-	80,000	-	-
Property Taxes	42230	197,590	190,000	463,925	190,000
Property Transfer Tax	42240	46,020	45,000	53,316	45,000
Sales and Use Tax	42250	1,113,780	1,144,459	1,231,936	1,145,000
Transient Lodging Tax (Bed Tax)	42270	35,170	35,000	24,265	40,000
Total Taxes and Assessments		2,536,645	2,584,459	2,868,437	2,510,000
Licenses and Permits					
Animal Licenses	43020	37,260	40,000	29,265	25,000
Bike Licenses	43021	92	-	-	-
Building Permits	43030	166,537	100,000	134,644	125,000
Building Plan Check Fees	43031	6,612	15,000	20,597	25,000
Business Licenses	43035	78,031	70,000	66,375	85,000
SB 1186 Fee	43036	-	-	381	-
Conditional Use Permits	43040	18,025	15,000	11,105	7,500
Electric Permits	43041	20,196	10,000	68,277	25,000
Environmental Review/Impact	43042	2,760	3,000	5,520	2,000
Excavation and Grading Permits	43043	4,091	2,000	1,005	2,500
Home Occupation Licenses	43050	2,850	2,500	3,235	3,000
Mobile Home Permits	43056	-	1,000	232	500
Other Licenses and Permits	43057	5,347	-	361	250
Mechanical Permit	43058	-	-	4,522	3,000
Plumbing Permits	43080	5,390	5,000	6,130	5,000
Wide Load Permits	43090	4,983	5,000	4,205	3,500
Total Licenses and Permits		352,173	268,500	355,854	312,250
Fines and Forfeitures					
Animal Apprehension Fees	44010	1,532	2,000	718	2,000
Animal Pick Up and Disposal	44011	1,420	1,500	1,240	1,500
Boarding Fees	44020	588	300	546	-
Admin Cite/License	44050	4,300	1,500	1,460	2,000
Admin Cite/Leash Law	44052	-	250	190	-
Admin Cite/Admin Fee	44057	-	-	125	-
Fines, Forfeitures and Penalties	44100	48,278	50,000	24,628	35,000
Parking Citations	44300	36,721	40,000	19,563	20,000
Vehicle Code Fines (CVC)	44500	9,272	10,000	18,350	12,500
Vehicle Storage Fees	44510	80,895	50,000	75,900	76,000
Total Fines and Forfeitures		183,005	155,550	142,720	149,000

General Fund
FY 2012/2013 Detailed Revenues

Account	Actual	Amended	Actual	Budget	
	6/30/2012	Budget	6/30/2013	6/30/2014	
Use of Money and Property					
Interest	45010	1,023,957	902,617	953,128	890,000
Total Use of Money and Property		<u>1,023,957</u>	<u>902,617</u>	<u>953,128</u>	<u>890,000</u>
Intergovernmental Revenue					
Federal Grants	46041				
Motor Vehicle in Lieu Tax	46070	1,968,369	2,006,300	2,006,434	2,006,000
Recycling Fee	46075	-	-	8,609	
Participation Rate Revenue	46081	-	-	121,726	165,000
State Grants	46200	192,875	257,000	108,983	200,000
Service Fees:					
ADMIN FEE - GEO	46423			100,000	50,000
Administration Fees:					
ARDA	46530	212,500	250,000	250,000	250,000
APUA	46560	250,000	250,000	250,000	250,000
Total Intergovernmental Revenue		<u>2,623,744</u>	<u>2,763,300</u>	<u>2,845,752</u>	<u>2,921,000</u>
Charges for Services					
Apartment Inspection Fees	47010	10,310	10,000	6,285	10,000
Code Enforcement Cost Recovery	47020	117,239	100,000	63,715	60,000
Copies and Police Reports	47030	1,417	4,000	3,309	5,000
EMS Fees	47031	225	300	-	-
Encroachment Permits	47037	8,164	10,000	19,734	25,000
Joshua Tree Site Survey	47038	430	-	-	-
Maps-Engineering	47040	-	100	210	-
Engineering Fees	47041	550	25,000	19,480	25,000
Location and Development Plan	47051	34,095	3,000	5,395	2,000
Parcel Map Fees	47081	2,630	5,000	5,260	2,500
Plan Check Fees	47082	36,225	25,000	11,580	15,000
Rent and Concessions	47090	8,863	4,000	5,280	5,000
Notary and Passport Fees	47200	6,339	10,500	12,018	10,000
Shipping Fees	47220	-	100	252	-
Zoning and Planning Fees	47600	-	-	-	3,500
Plan Review - Planning	47620	9,898	3,000	3,583	-
Temporary Use Permit	47630	17,258	3,000	4,400	2,000
Misc. Planning Fees	47640	2,465	500	825	500
Candidate Statement	47700	-	1,050	909	-
Total Charges for Services		<u>256,108</u>	<u>204,550</u>	<u>162,235</u>	<u>165,500</u>

General Fund
FY 2012/2013 Detailed Revenues

Account	Actual	Amended	Actual	Budget	
	6/30/2012	Budget	6/30/2013	6/30/2014	
Sales and Exchange of Property					
Proceeds of sale of property	48010	16,458	-	2,800	105,000
Total Property Sales		<u>16,458</u>	<u>-</u>	<u>2,800</u>	<u>105,000</u>
Transfers and Other Revenues					
Donations-General	49010	510	6,500	9,000	10,000
Federal Cost Reimbursement	49020	-	-	7,093	-
Post Reimbursements	49030	4	-	26	-
State Cost Reimbursements	49055	-	-	16,942	-
Other Cost Reimbursements	49060	70,395	68,000	94,905	75,000
Miscellaneous Income	49090	37,571	35,000	135,092	25,000
Cash Over (Short)	49095	(86)	100	20	-
Interfund Loan Repayments	70040	1,264,174	1,327,383	1,327,383	1,393,752
Transfers In:	60010				-
Gas Tax		726,000	726,000	726,000	900,000
Public Safety		75,000	99,957	99,957	125,000
Traffic Offender Program		30,000	80,000	80,000	53,000
CDBG		120,000	120,000	120,000	120,000
Article 8		225,000	225,000	203,868	135,000
APUA		125,000	125,000	125,000	125,000
LLMD		80,000	110,000	110,000	120,000
CFD 2006-5 Police/Fire Support		11,000	17,000	17,000	65,000
ACCF		24,000	-	-	-
SLEOC (Sheriff's Overtime)		100,000	100,000	100,000	100,000
Total Transfers and Other Revenues		<u>2,888,568</u>	<u>3,039,940</u>	<u>3,172,286</u>	<u>3,246,752</u>
TOTAL REVENUES		<u><u>9,880,658</u></u>	<u><u>9,918,916</u></u>	<u><u>10,503,212</u></u>	<u><u>10,299,502</u></u>

CITY OF ADELANTO
SPECIAL REVENUE FUNDS REVENUES AND EXPENDITURE SUMMARY
2012-13 INTERIM FINANCIAL REPORT

Fund Description		Estimated Beginning Available Resources	Actual FY 12/13 Revenues	Actual FY 12/13 Expenditures	Net Income / (Loss)	Estimated Ending Available Resources
211	Stater Bros. Stadium	(2,753,909)	3,319	265,260	(261,941)	(3,015,850)
212	Park Fee	1,183,640	116,221	351,179	(234,958)	948,682
213	Community Development Block Grant	11,990	254,545	353,110	(98,565)	(86,575)
215	Gas Tax	1,391,886	772,030	726,000	46,030	1,437,916
216	Article 8	66,356	137,512	203,868	(66,356)	-
221	AB 2766	134,872	21,112	4,800	16,312	151,184
238	Measure I 65%	3,350,666	766	1,595	(829)	3,349,837
241	CLEEP	1,151	-	675	(675)	476
248	Educational Seizure	32,353	-	2,981	(2,981)	29,372
249	Public Safety Augmentation Fund	16,792	118,470	99,957	18,513	35,305
256	Traffic Offender	64,926	20,209	80,000	(59,791)	5,135
257	State COPS Grant Program	102,664	100,021	100,000	21	102,685
260	Drainage Fee	3,422,334	316,325	-	316,325	3,738,659
262	Community Facilities District	290,047	71,292	23,815	47,477	337,524
265	Lighting/Landscaping Maint Dist.	143,402	159,980	146,912	13,068	156,470
270	Traffic Impact Fees	1,928,479	300,788	-	300,788	2,229,267
275	Fire Mitigation Fees	114,340	24,878	11,750	13,128	127,468
277	Measure I 70% (2010-2040)	610,323	511,109	140,105	371,004	981,327
TOTAL SPECIAL REVENUE FUNDS		10,112,311	2,928,577	2,512,007	416,570	10,528,881

CITY OF ADELANTO
WATER FUND REVENUE AND EXPENDITURE SUMMARY
2012-13 INTERIM FINANCIAL REPORT

		Actual	Amended Budget	Actual	Variance
Account		6/30/2012	6/30/2013	06/30/2013	Budget vs. Actual
Fines and Forfeitures					
Fines, Forfeitures and Penalties	44100	338,727	400,000	373,376	(26,624)
Total Fines and Forfeitures		<u>338,727</u>	<u>400,000</u>	<u>373,376</u>	<u>(26,624)</u>
Use of Money and Property					
Interest	45010	126,426	130,000	121,437	(8,563)
Water Availability Charges	45040	563,343	550,000	559,090	9,090
Total Use of Money and Property		<u>689,769</u>	<u>680,000</u>	<u>680,527</u>	<u>527</u>
Charges for Services					
Meter Installations	47060	19,642	25,000	2,529	(22,471)
Sale of Meter Equipment	47061	-	-	11,761	11,761
Water Hook Up Fee	47065	768,645	250,000	74,385	(175,615)
Water Acquisition Fees	47401	-	-	231,420	231,420
Metered	47503	5,921,740	6,700,000	6,586,377	(113,623)
Connection/Service Fee	47504	151,883	150,000	142,646	(7,354)
NSF	47505	8,000	6,500	8,460	1,960
Total Charges for Services		<u>6,869,910</u>	<u>7,131,500</u>	<u>7,057,578</u>	<u>(73,922)</u>
Transfers and Other Revenues					
Donations-General	49010	-	-	500	500
State Cost Reimbursements	49050	-	-	5,100	5,100
Other Cost Reimbursements	49060	-	-	4,202	4,202
Miscellaneous Income	49090	32,273	-	43,577	43,577
Cash Over /(Under)	49095	-	(300)	(1,023)	(723)
Purchase security income	60020	1,070,867	1,006,000	1,111,900	105,900
Total Transfers and Other Revenues		<u>1,103,140</u>	<u>1,005,700</u>	<u>1,164,256</u>	<u>158,556</u>
TOTAL REVENUES		<u>9,001,547</u>	<u>9,217,200</u>	<u>9,275,737</u>	<u>58,537</u>
FUND BALANCE FROM PRIOR YEAR		<u>8,182,885</u>	<u>8,285,422</u>	<u>8,285,422</u>	
TOTAL AVAILABLE RESOURCES		<u>17,184,432</u>	<u>17,502,622</u>	<u>17,561,159</u>	<u>58,537</u>
TOTAL EXPENDITURES		<u>8,899,010</u>	<u>9,156,930</u>	<u>8,546,261</u>	<u>(610,669)</u>
NET		<u>102,537</u>	<u>60,270</u>	<u>729,476</u>	<u>669,206</u>
ENDING FUND BALANCE		<u>8,285,422</u>	<u>8,345,692</u>	<u>9,014,898</u>	

Fund Water
Fund Number 353

		Actual	Amended Budget	Actual	Variance
		6/30/2012	6/30/2013	06/30/2013	Budget vs. Actual
Payroll and Benefits					
Regular Wages	50101	574,241	610,458	635,253	24,795
Overtime Wages	50102	60,709	50,000	59,573	9,573
Leave Pay Outs	50115	25,774	30,920	29,400	(1,520)
Retirement Contributions	50120	72,646	80,917	78,986	(1,931)
Medicare Contributions	50130	10,388	10,025	10,878	853
Unemployment/ETT	50150	6,656	6,076	5,774	(302)
Workers Compensation	50160	15,000	15,000	-	(15,000)
Benefit Allowance	50170	140,801	147,157	154,027	6,870
Total Payroll and Benefits		906,215	950,553	973,891	23,338
Leases and Rentals					
Copiers	50201	3,700	10,000	14,245	4,245
Equipment	50203	-	-	-	-
Total Leases and Rentals		3,700	10,000	14,245	4,245
Contractual Services					
City Attorney	50216	9,519	-	-	-
Consulting/Outside services	50219	129,950	67,000	68,126	1,126
Laboratory services	50222	21,481	25,000	16,011	(8,989)
Medical and psychiatric	50225	328	500	414	(86)
Water purchases	50230	368,385	850,000	286,544	(563,456)
Total Contractual Services		529,663	942,500	371,095	(571,405)
Utilities & Communications					
Communication Services	50301	26,661	25,000	25,709	709
Electricity	50310	625,747	700,000	690,315	(9,685)
Natural gas	50320	1,281	3,000	1,187	(1,813)
Water	50330	-	-	4,372	4,372
Total Utilities & Communication		653,689	728,000	721,583	(6,417)
Facilities/Grounds Maintenance					
Buildings/Warehouses	50402	4,505	1,000	650	(350)
Chemicals	50403	35,462	35,000	22,311	(12,689)
Field/Yards	50406	16,001	10,000	7,014	(2,986)
Hauling (bio-solids)	50407	1,023	-	-	-
Property tax	50410	521	1,000	-	(1,000)
Wells and lines	50419	101,027	149,500	115,621	(33,879)
Total Facilities/Ground Maintenance		158,539	196,500	145,596	(50,904)

Fund Water
Fund Number 353

		Actual	Amended Budget	Actual	Variance
		6/30/2012	6/30/2013	06/30/2013	Budget vs. Actual
Equipment Maintenance					
Telephone	50430	(25)	-	2,103	2,103
Computers	50431	16,681	12,000	3,061	(8,939)
Department equipment	50435	13,727	20,000	32,663	12,663
Maintenance Agreements	50437	1,129	-	-	-
Meters	50439	40,828	60,000	105,563	45,563
Total Equipment Maintenance		72,340	92,000	143,390	51,390
Vehicle Maintenance					
Parts and service	50441	10,319	20,000	13,940	(6,060)
Tires	50445	4,082	5,000	4,634	(366)
Oils and Fluids	50453	2,504	5,000	2,985	(2,015)
Unleaded fuel	50455	39,754	40,000	43,891	3,891
Total Equipment Maintenance		56,659	70,000	65,450	(4,550)
General Maintenance					
Uniforms/Safety supplies	50461	11,739	15,000	9,193	(5,807)
Printing and office	50465	17,465	18,000	6,635	(11,365)
Shop and janitorial	50467	2,171	2,000	930	(1,070)
Total General Maintenance		31,375	35,000	16,758	(18,242)
General Administrative					
Service Fees	50601	64,094	25,000	36,439	11,439
Administrative Fees	50605	14,884	-	75,000	75,000
Membership and Dues	50611	20,302	25,000	20,893	(4,107)
Advertising and Publications	50621	5,181	2,500	3,351	851
Total General Administrative		104,461	52,500	135,683	83,183
Permits/Licenses/Fees					
DMV/DOT fees	50631	235	500	-	(500)
Fees	50632	25,969	10,000	16,258	6,258
Permits	50637	1,379	5,000	1,211	(3,789)
Total Permits/Licenses/Fees		27,583	15,500	17,469	1,969
Travel and Meetings					
Accommodations/Airfare	50641	5,587	3,500	1,077	(2,423)
Meetings	50642	1,028	1,000	1,012	12
Per diem	50643	1,500	2,500	1,810	(690)
Presentations	50645	27	-	-	-
Total Travel and Meetings		8,142	7,000	3,899	(3,101)

Fund Water
Fund Number 353

		Actual	Amended Budget	Actual	Variance
		6/30/2012	6/30/2013	06/30/2013	Budget vs. Actual
Account					
Training and Education					
Conferences and seminars	50651	2,778	2,000	8,263	6,263
Schools and certifications	50655	5,496	8,000	7,067	(933)
Total Training and Education		8,274	10,000	15,330	5,330
Other Expenditures					
Debt service payments	50750	687,350	713,900	-	(713,900)
Total Other Expenditures		687,350	713,900	-	(713,900)
Non-Operating Expenditures					
Building depreciation	50810	415,000	-	416,031	416,031
Int Exp - Late Fees/Bank Charges	70001	8,046	10,000	2,552	(7,448)
Interest expense	70010	3,468,444	3,374,739	3,616,511	241,772
Transfers Out	70020	1,264,174	1,327,383	1,327,383	-
Total Non-Operating Expenditures		5,155,664	4,712,122	5,362,477	650,355
Total Operations/Maintenance		7,497,439	7,585,022	7,012,975	(572,047)
Capital Expenditures					
Facility and grounds	80810	-	-	-	-
Total Capital Expenditures		-	-	-	-
TOTAL EXPENDITURES		8,403,654	8,535,575	7,986,866	(548,709)

Fund Water/Finance Division
Fund Number 353

Account	Actual	Amended Budget	Actual	Variance	
	6/30/2012	6/30/2013	06/30/2013	Budget vs. Actual	
Payroll and Benefits					
Regular Wages	50101	282,088	289,994	236,488	(53,506)
Overtime Wages	50102	303	-	343	343
Leave Pay Outs	50115	17,111	12,917	5,038	(7,879)
Retirement Contributions	50120	36,011	40,309	30,446	(9,863)
Medicare Contributions	50130	4,805	4,392	3,954	(438)
Social Security Tax	50140	927	-	228	228
Unemployment/ETT	50150	4,232	3,472	3,279	(193)
Benefit Allowance	50170	68,661	80,771	75,184	(5,587)
Total Payroll and Benefits		414,138	431,855	354,960	(76,895)
Contractual Services					
Consulting/Outside services	50219	7,531	15,000	35,032	20,032
Medical and Psychiatric	50225	85	-	85	85
Total Contractual Services		7,616	15,000	35,117	20,117
General Maintenance					
Uniforms/Safety supplies	50461	-	-	859	859
Printing and office	50465	73,310	65,000	62,044	(2,956)
Total General Maintenance		73,310	65,000	62,903	(2,097)
Training and Education					
Service Fees	50601		76,000	75,220	(780)
Conferences and seminars	50651	292	33,000	30,809	(2,191)
Schools and certifications	50655		500	386	(114)
Total Training and Education		292	109,500	106,415	(3,085)
TOTAL EXPENDITURES		495,356	621,355	559,395	(61,960)

CITY OF ADELANTO
SEWER FUND REVENUE AND EXPENDITURE SUMMARY
2012-13 INTERIM FINANCIAL REPORT

Account	Actual 6/30/2012	Amended Budget 6/30/2013	Actual 06/30/2013	Variance Budget vs. Actual
Use of Money and Property				
Interest	45010	79,732	80,000	78,862 (1,138)
Sewer Availability	45050	343,146	340,000	340,855 855
Total Use of Money and Property		<u>422,878</u>	<u>420,000</u>	<u>419,717 (283)</u>
Charges for Services				
Sewer Hookup Fees	47120	581,057	250,000	98,602 (151,398)
Sewer Revenue	47130	5,244,480	5,440,000	5,947,177 507,177
Connection/Service Fee	47504	-		-
Total Charges for Services		<u>5,825,537</u>	<u>5,690,000</u>	<u>6,045,779 355,779</u>
Transfers and Other Revenues				
Other Cost Reimbursements	49060	-	-	260
Miscellaneous Income	49090			653
Total Transfers and Other Revenues		<u>-</u>	<u>-</u>	<u>913 -</u>
TOTAL REVENUES		6,248,415	6,110,000	6,466,409 355,496
FUND BALANCE FROM PRIOR YEAR		<u>(2,863,705)</u>	<u>(3,329,560)</u>	<u>(3,329,560)</u>
TOTAL AVAILABLE REVENUES		<u>3,384,710</u>	<u>2,780,440</u>	<u>3,136,849 355,496</u>
TOTAL EXPENDITURES		<u>6,714,270</u>	<u>6,088,000</u>	<u>5,180,315 (907,685)</u>
NET		<u>(465,855)</u>	<u>22,000</u>	<u>1,286,094 1,263,181</u>
ENDING FUND BALANCE		<u>(3,329,560)</u>	<u>(3,307,560)</u>	<u>(2,043,466)</u>

Fund Sewer
Fund Number 360

		Actual	Amended Budget	Actual	Variance
Account		6/30/2012	6/30/2013	06/30/2013	Budget vs. Actual
Contractual Services					
Auditing	50212	11,895	10,000	9,139	(861)
City Attorney	50216	279,940	150,000	154,570	4,570
Consulting/Outside services	50219	1,336,182	1,380,000	806,757	(573,243)
Laboratory services	50222	44,376	-	-	-
Other legal services	50223	10,771	50,000	36,412	(13,588)
Total Contractual Services		1,683,164	1,590,000	1,006,878	(583,122)
Utilities & Communications					
Telephone	50301	6,042	14,000	8,510	(5,490)
Electricity	50310	161,667	200,000	176,719	(23,281)
Water	50330	20,282	22,000	27,221	5,221
Trash and dump	50350	2,368	12,180	6,662	(5,518)
Total Utilities & Communication		190,359	248,180	219,112	(29,068)
Facilities/Grounds Maintenance					
Buildings/Warehouses	50402	2,076	1,416	-	(1,416)
Chemicals	50403	93,186	40,000	42,496	2,496
Field/Yards/Sewer plant	50406	1,224,375	950,000	762,362	(187,638)
Hauling (bio-solids)	50407	128,213	85,000	87,665	2,665
Property tax	50410	6,053	6,000	-	(6,000)
Wells and lines	50419	-	8,000	-	(8,000)
Total Facilities/Ground Maintenance		1,453,903	1,090,416	892,523	(197,893)
Equipment Maintenance					
Department equipment	50435	854	3,800	1,967	(1,833)
Total Equipment Maintenance		854	3,800	1,967	(1,833)
Vehicle Maintenance					
Parts and service	50441	4,898	3,000	2,184	(816)
Diesel	50451	25,295	40,000	31,963	(8,037)
Total Equipment Maintenance		30,193	43,000	34,147	(8,853)
General Maintenance					
Printing and office	50465	-	20	20	-
Total General Maintenance		-	20	20	-
General Administrative					
Service Fees	50601	-	150,000	150,020	20
Total General Administrative		-	150,000	150,020	20
Permits/Licenses/Fees					
Other fees	50632	21,746	10,000	381	(9,619)
Permits	50637	1,644	25,000	24,339	(661)

Fund Sewer
Fund Number 360

		Actual	Amended Budget	Actual	Variance
Account		6/30/2012	6/30/2013	06/30/2013	Budget vs. Actual
Total Permits/Licenses/Fees		23,390	35,000	24,720	(10,280)
Training and Education					
Conferences and seminars	50651	-	-	-	-
Schools and certifications	50655	-	300	300	-
Total Training and Education		-	300	300	-
Other Expenditures					
Debt service payments (Principal)	50750	477,650	496,100		(496,100)
Total Other Expenditures		477,650	496,100	-	(496,100)
Non-Operating Expenditures					
Depreciation	50880	-	-	251,432	251,432
Int Exp - Late Fees/Bank Charges	70001	-	-	-	-
Interest expense	70010	2,322,288	2,306,184	2,474,196	168,012
Transfers Out	70020	125,000	125,000	125,000	-
Total Non-Operating Expenditures		2,447,288	2,431,184	2,850,628	419,444
Total Operations/Maintenance		6,306,801	6,088,000	5,180,315	(907,685)
Capital Expenditures					
Facility and grounds	80810	407,469	-	-	-
Total Capital Expenditures		407,469	-	-	-
TOTAL BUDGET		6,714,270	6,088,000	5,180,315	(907,685)