Special Revenue Funds

### NON-MAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. In a governmental fund other than the general fund, expenditures incurred for a specific purpose might exceed the amounts in the fund that are restricted, committed, and assigned to that purpose and a negative residual balance for that purpose may result. If that occurs, amount assigned to other purposes in that fund should be reduced to eliminate the deficit. If the remaining deficit eliminates all other assigned amounts in the fund, or if there are no amounts assigned to other purposes, the negative residual amount should be classified as unassigned fund balance.

\_\_\_\_\_

<u>Public Safety Fund</u> - to account for revenue received from State AB3229 funds, the 1/2-cent sales tax approved by the voters in November 1993, money received by the Police Department from forfeited cash and other tangible property seized under the Federal Comprehensive Crime Control Act of 1984 and grants received from the Homeland Security Grant Program..

<u>Health Fund</u> - to account for all grants received for the provision of health services which are restricted by grant award agreements.

<u>Building Services Fund</u> - to account for fees collected and restricted to the operations of the Permit Center.

<u>Sewer Construction and Maintenance Fund</u> - to account for revenue received from sewer use and storm drain charges restricted for the construction and maintenance of the City's sewer system.

<u>Underground Utilities Fund</u> - to account for revenue received from the underground surtax on sales of electric energy restricted for the extension, conversion, replacement and repair of underground utility lines.

<u>Transportation Fund</u> - to account for the use of revenue derived from the 1/2-cent sales tax approved by voters, state gasoline tax, sales tax collected for bikeways and pedestrian facilities, and State AB2928 traffic congestion relief, all of which are restricted for construction, maintenance, preservation and rehabilitation of the City's street and road system.

<u>Human Services Endowment Fund</u> - to account for funds appropriated from the Lind Bequest, Holmes Bequest, Williams Bequest and others sources restricted by the donors to deliver quality human services to Pasadena residents.

### NON-MAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

	(Continued)

<u>Library Fund</u> - to account for the operations of the City's public libraries and the library special tax approved by the voters on June 22, 1993 and restricted for Library use.

<u>Parking Fund</u> - to account for revenue derived from on-off street parking, zoning credits, parking and business improvement tax, parking space rental and leases, and on-street parking meters. These funds are restricted for use in the various enterprise zones of the City.

<u>Air Quality Improvement Fund</u> - to account for the use of revenue derived from a fee added to the motor vehicle registration fee for reducing air pollution in accordance with the California Government Code (AB2766).

<u>Housing and Community Development Fund</u> - to account for the use of City Inclusionary housing funds, State of California housing grants, Community Development Block Grant and other U.S. Department of Housing and Urban Development programs restricted for housing and community development activities.

<u>Donated Funds</u> - to account for principal and interest on funds donated to the City for expressed and expendable purposes.

<u>Housing Successor Fund</u> – to account for the use of property tax increment legally restricted for increasing or improving housing for low and moderate income households effective February 1, 2012.

<u>Low and Moderate Income Housing Fund</u> – to account for property tax increment legally restricted for increasing or improving housing for low and moderate income households prior to February 1, 2012.

(This page intentionally left blank)

#### Non-Major Governmental Funds Special Revenue Funds Combining Balance Sheet

June 30, 2012

Sewer
-------

				Construction		
	Public		Building	and	Underground	
	Safety	Health	Services	Maintenance	Utilities	Transportation
<u>Assets</u>						
Cash and investments	\$ 1,335,218	695,143	-	3,996,615	35,228,113	10,156,952
Accounts receivable	1,490,694	2,498,331	19,068	716,083	645,777	1,188,471
Prepaids and other assets	-	-	-	-	-	3,602
Notes receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Allowance for uncollectible long-term						
receivables	-	-	-	-	-	-
Property held for resale						
Total assets	\$ 2,825,912	3,193,474	19,068	4,712,698	35,873,890	11,349,025
<b>Liabilities and Fund Balances</b>						
Liabilities:						
Accounts payable and accrued liabilities	\$ 79,583	482,307	86,447	19,347	_	771,294
Deposits	60	10,702	282,459	-	-	-
Due to other funds	1,027,314	-	810,466	-	-	67,018
Due to other governments	_	_	_	_	_	-
Deferred revenue	538,962	1,664,671				23,517
Total liabilities	1,645,919	2,157,680	1,179,372	19,347		861,829
Fund balances:						
Nonspendable	_	_	_	_	_	_
Restricted	1,179,993	1,035,794	_	_	_	10,487,196
Committed	-	1,033,774	_	4,693,351	35,873,890	-
Unassigned	_	_	(1,160,304)	-	-	_
Total fund balances (deficit)	1,179,993	1,035,794	(1,160,304)	4,693,351	35,873,890	10,487,196
Total liabilities	<b>*</b> • • • • • • • • • • • • • • • • • • •		400			44.040.55-
and fund balances	\$ 2,825,912	3,193,474	19,068	4,712,698	35,873,890	11,349,025

Human Services			Air Quality	Housing and Community	Donated	Housing	Low and Moderate Income	Tot	als
Endowment	Library	Parking	Improvement	Development	Funds	Successor	Housing	2012	2011
1,542,558	1,413,066	2,597,988	-	7,054,588	2,130,403	3,502,686	-	69,653,330	65,944,669
4,376	161,164	54,941	43,017	2,464,419	6,025	44,257	-	9,336,623	10,035,358
-	-	-	-	-	-	-	-	3,602	3,602
-	-	-	-	35,657,798	-	15,544,285	-	51,202,083	33,238,538
-	-	-	-	-	-	-	-	-	91,339
-	-	-	-	-	-	-	-	-	18,493,047
_	_	_	_	(25,718,765)	_	_	_	(25,718,765)	(26,510,238)
_	_	_	_	5,771,300	_	1,400,000	_	7,171,300	7,438,977
1,546,934	1,574,230	2,652,929	43,017	25,229,340	2,136,428	20,491,228		111,648,173	108,735,292
42,626	524,225	19,012	-	1,198,214	40,852	30,966	-	3,294,873	2,295,654
-	2,730	10,300	-	3,838	-	-	-	310,089	303,447
-	-	757,663	25,743	1,068,480	-	-	-	3,756,684	6,685,330
-	-	-	-	560,771	-	-	-	560,771	-
	27,668			1,677,522				3,932,340	4,842,790
42,626	554,623	786,975	25,743	4,508,825	40,852	30,966		11,854,757	14,127,221
_	-	_	-	15,710,333	_	16,944,285	_	32,654,618	32,660,324
1,504,308	_	_	17,274	5,010,182	2,095,576	3,515,977	_	24,846,300	21,549,308
-	1,019,607	1,865,954		-	-,0,0,0,0	-	-	43,452,802	43,280,944
								(1,160,304)	(2,882,505)
1,504,308	1,019,607	1,865,954	17,274	20,720,515	2,095,576	20,460,262		99,793,416	94,608,071
1,546,934	1,574,230	2,652,929	43,017	25,229,340	2,136,428	20,491,228		111,648,173	108,735,292

#### Non-Major Governmental Funds

#### **Special Revenue Funds**

#### Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Year Ended June 30, 2012

				Sewer		
	Public		Building	Construction	Underground	
	Safety	Health	Services	and Maintenance	Utilities	Transportation
Revenues:						
Taxes	\$ -	708,804	-	-	5,026,652	_
Licenses and permits	-	1,003,625	5,782,869	-	· · · · -	-
Intergovernmental revenues	3,459,644	8,036,087	-	-	-	10,590,774
Charges for services	-	587,297	-	7,220,201	-	863,601
Investment earnings	13,031	-	(14,716)	50,865	405,196	119,276
Rental income	-	- 	-	<del>-</del>	-	<u>-</u>
Miscellaneous revenues	-	191,192	2,004	16,400	-	1,413,229
Contributions						
Total revenues	3,472,675	10,527,005	5,770,157	7,287,466	5,431,848	12,986,880
Expenditures:						
Current:						
Public safety	3,206,700	-	-	-	-	-
Transportation	-	-	-	-	42,051	8,580,604
Sanitation	-	-	-	3,516,602	-	-
Health	-	10,899,113	-	-	-	-
Culture and leisure Community development	-	-	4,047,956	-	-	-
Debt service:	-	-	4,047,930	-	-	-
Principal retirement	_	_	_	_	_	_
Interest	_	_	_	_	_	_
Total expenditures	3,206,700	10,899,113	4,047,956	3,516,602	42,051	8,580,604
Excess (deficiency) of revenues						
over (under) expenditures	265,975	(372,108)	1,722,201	3,770,864	5,389,797	4,406,276
Other financing sources (uses):						
Transfers in	-	1,054,131	-	-	-	400,014
Transfers out				(3,171,497)	(2,407,105)	(3,863,582)
Total other financing						
sources (uses)	-	1,054,131	-	(3,171,497)	(2,407,105)	(3,463,568)
Extraordinary gain (loss)				-		
Change in fund balances	265,975	682,023	1,722,201	599,367	2,982,692	942,708
Fund balances (deficit) at beginning						
of year, as restated	914,018	353,771	(2,882,505)	4,093,984	32,891,198	9,544,488
Fund balances (deficit) at end of year	\$ 1,179,993	1,035,794	(1,160,304)	4,693,351	35,873,890	10,487,196

							Low and		
Human				Housing and			Moderate		
Services			Air Quality	Community	Donated	Housing	Income	Tota	als
Endowment	Library	Parking	Improvement	Development	Funds	Successor	Housing	2012	2011
<u> Endownenc</u>	<u> </u>	<u>rurning</u>	<u>improvement</u>	Development	Tunus	Successor	Housing		
	2 205 922	10.027						0 122 216	0 106 112
-	2,385,833	10,927	-	-	-	-	-	8,132,216 6,786,494	8,186,113 4,591,945
-	88.597	-	174,263	20,877,363	-	-		43,226,728	39,829,262
-	11,067	410,618	174,203	20,677,303	-	-	-	9,092,784	8,543,115
17,912	25,315	20,751	-	85,224	23,544	14,453	91,652	852,503	787,425
17,912	2,130	2,471,320	-	139,794	23,344	14,433	7,000	2,620,244	2,366,627
-	96,271	1,314	-	855,439	384,874	29,901	218,894	3,209,518	5,646,759
-			-		51,700	,		51,700	329,317
					31,700			31,700	329,317
17,912	2,609,213	2,914,930	174,263	21,957,820	460,118	44,354	317,546	73,972,187	70,280,563
_	_	_	_	_	_	_	_	3,206,700	3,325,194
_	_	2,768,907	_	_	_	_	_	11,391,562	10,868,649
_	_	_,, ,	_	_	_	_	_	3,516,602	3,782,112
_	_	_	_	_	_	_	_	10,899,113	11,027,480
116,456	12,042,135	_	_	_	311,214	_	_	12,469,805	11,428,626
-	-	-	-	23,670,727	-	226,155	745,600	28,690,438	26,173,189
-	-	-	-	315,000	-	-	-	315,000	295,000
				39,509				39,509	52,623
116,456	12,042,135	2,768,907	-	24,025,236	311,214	226,155	745,600	70,528,729	66,952,873
(98,544)	(9,432,922)	146,023	174,263	(2,067,416)	148,904	(181,801)	(428,054)	3,443,458	3,327,690
260,741	9.180.180	149,671	_	8,340,282	_	205,330	1.984.615	21,574,964	14,341,033
200,7.11	(181,482)	(556,554)	(170,900)	(71,287)	(247,386)	(527,649)	(8,074,864)	(19,272,306)	(11,428,402)
	(101,102)	(330,331)	(170,500)	(71,207)	(217,300)	(327,015)	(0,071,001)	(17,272,300)	(11,120,102)
260,741	8,998,698	(406,883)	(170,900)	8,268,995	(247,386)	(322,319)	(6,090,249)	2,302,658	2,912,631
-		-	-	(560,771)	-	20,964,382	(20,964,382)	(560,771)	-
162,197	(434,224)	(260,860)	3,363	5,640,808	(98,482)	20,460,262	(27,482,685)	5,185,345	6,240,321
<del></del>			<del></del>						
1,342,111	1,453,831	2,126,814	13,911	15,079,707	2,194,058	_	27,482,685	94,608,071	88,367,750
1,504,308	1,019,607	1,865,954			2,095,576	20,460,262	27,402,003	99,793,416	94.608.071
1,504,508	1,019,007	1,805,954	17,274	20,720,515	2,093,376	20,400,202		99,793,416	94,008,071

#### **Public Safety Fund**

				Variance with	Prior
	Bu	ıdget		Final Budget	Year
	Original	Final	Actual	Positive (Negative)	Actual
Revenues:					
Intergovernmental revenues Investment earnings	\$ 2,350,623 (26,260)	4,318,704 (26,260)	3,459,644 13,031	(859,060) 39,291	3,716,897 (654)
Total revenues	2,324,363	4,292,444	3,472,675	(819,769)	3,716,243
Expenditures: Current:	2 122 249	5 200 642	2 206 700	2 091 042	2 225 104
Public safety	3,122,248	5,288,643	3,206,700	2,081,943	3,325,194
Total expenditures	3,122,248	5,288,643	3,206,700	2,081,943	3,325,194
Excess (deficiency) of revenues over	er				
(under) expenditures	(797,885)	(996,199)	265,975	1,262,174	391,049
Change in fund balances	(797,885)	(996,199)	265,975	1,262,174	391,049
Fund balance at beginning of year	914,018	914,018	914,018	<del></del>	522,969
Fund balance at end of year	\$ 116,133	(82,181)	1,179,993	1,262,174	914,018

#### CITY OF PASADENA Health Fund

				Variance with	Prior
	Budg	get		Final Budget	Year
	Original	Final	Actual	Positive (Negative)	Actual
Revenues:					
Taxes	\$ 668,424	668,424	708,804	40,380	710,827
Licenses and permits	766,000	766,000	1,003,625	237,625	897,784
Intergovernmental revenues	7,374,680	7,423,869	8,036,087	612,218	7,037,983
Charges for services	622,912	622,912	587,297	(35,615)	587,197
Investment earnings	820	820	-	(820)	-
Miscellaneous revenues	471,083	585,936	191,192	(394,744)	89,724
Total revenues	9,903,919	10,067,961	10,527,005	459,044	9,323,515
<b>Expenditures:</b>					
Current:					
Health	10,808,538	11,034,912	10,899,113	135,799	11,027,480
Total expenditures	10,808,538	11,034,912	10,899,113	135,799	11,027,480
Excess (deficiency) of revenues over	r				
(under) expenditures	(904,619)	(966,951)	(372,108)	594,843	(1,703,965)
Other financing sources:					
Transfers in	1,054,131	1,054,131	1,054,131		1,425,214
Total other financing sources	1,054,131	1,054,131	1,054,131		1,425,214
Change in fund balances	149,512	87,180	682,023	594,843	(278,751)
Fund balance at beginning of year	353,771	353,771	353,771		632,522
Fund balance (deficit) at end of year	\$ 503,283	440,951	1,035,794	594,843	353,771

#### CITY OF PASADENA Building Services Fund

	Budg	oet .		Variance with Final Budget	Prior Year
	Original	Final	Actual	Positive (Negative)	Actual
Revenues: Licenses and permits Investment earnings Miscellaneous revenues	\$ 3,795,908 (20,000)	3,795,908 (20,000)	5,782,869 (14,716) 2,004	1,986,961 5,284 2,004	3,694,161 (68,092) 892
Total revenues	3,775,908	3,775,908	5,770,157	1,994,249	3,626,961
Expenditures: Current: Community development	4,324,871	4,323,078	4,047,956	275,122	4,799,006
Total expenditures	4,324,871	4,323,078	4,047,956	275,122	4,799,006
Excess (deficiency) of revenues over (under) expenditures	(548,963)	(547,170)	1,722,201	2,269,371	(1,172,045)
Other financing sources (uses): Transfers out					(85,562)
Total other financing sources (uses)				<u> </u>	(85,562)
Change in fund balances	(548,963)	(547,170)	1,722,201	2,269,371	(1,257,607)
Fund balance (deficit) at beginning of year	(2,882,505)	(2,882,505)	(2,882,505)	<u> </u>	(1,624,898)
Fund balance (deficit) at end of year	\$ (3,431,468)	(3,429,675)	(1,160,304)	2,269,371	(2,882,505)

#### **Sewer Construction and Maintenance Fund**

				Variance with	Prior
	Budg	get		Final Budget	Year
	Original	Final	Actual	Positive (Negative)	Actual
Revenues:					
Intergovernmental revenues	\$ -	-	-	-	1,715
Charges for services	6,268,726	6,268,726	7,220,201	951,475	6,540,614
Investment earnings	55,500	55,500	50,865	(4,635)	65,576
Miscellaneous revenues			16,400	16,400	4,000
Total revenues	6,324,226	6,324,226	7,287,466	963,240	6,611,905
Expenditures:					
Current:					
Sanitation	4,108,478	4,108,135	3,516,602	591,533	3,782,112
Total expenditures	4,108,478	4,108,135	3,516,602	591,533	3,782,112
Excess of revenues over expenditures	2,215,748	2,216,091	3,770,864	1,554,773	2,829,793
Other financing sources (uses):					
Transfers out	(465,918)	(5,750,381)	(3,171,497)	2,578,884	(2,999,581)
Total other financing sources (uses)	(465,918)	(5,750,381)	(3,171,497)	2,578,884	(2,999,581)
Change in fund balances	1,749,830	(3,534,290)	599,367	4,133,657	(169,788)
Fund balance at beginning of year	4,093,984	4,093,984	4,093,984		4,263,772
Fund balance at end of year	\$ 5,843,814	559,694	4,693,351	4,133,657	4,093,984

#### **Underground Utilities Fund**

	Budg	get		Variance with Final Budget	Prior Year
	Original	Final	Actual	Positive (Negative)	Actual
Revenues: Taxes Investment earnings	\$ 5,326,368 450,000	5,326,368 450,000	5,026,652 405,196	(299,716) (44,804)	5,149,200 606,879
Total revenues	5,776,368	5,776,368	5,431,848	(344,520)	5,756,079
Expenditures: Current: Transportation	42,051	42,051	42,051	_	42,051
Total expenditures	42,051	42,051	42,051		42,051
Excess (deficiency) of revenues over (under) expenditures	5,734,317	5,734,317	5,389,797	(344,520)	5,714,028
Other financing sources (uses): Transfers out	(48,060)	(6,404,310)	(2,407,105)	3,997,205	(3,238,867)
Total other financing sources (uses)	(48,060)	(6,404,310)	(2,407,105)	3,997,205	(3,238,867)
Change in fund balances	5,686,257	(669,993)	2,982,692	3,652,685	2,475,161
Fund balance at beginning of year	32,891,198	32,891,198	32,891,198	<del>-</del>	30,416,037
Fund balance at end of year	\$ 38,577,455	32,221,205	35,873,890	3,652,685	32,891,198

#### **Transportation Fund**

				Variance with	Prior
	Bud	get		Final Budget	Year
	Original	Final	Actual	Positive (Negative)	Actual
Revenues:					
Intergovernmental revenues	\$ 11,306,588	11,566,428	10,590,774	(975,654)	9,858,813
Charges for services	863,571	863,571	863,601	30	860,197
Investment earnings	118,610	118,610	119,276	666	(11,105)
Miscellaneous revenues	1,495,963	1,495,963	1,413,229	(82,734)	1,645,295
Total revenues	13,784,732	14,044,572	12,986,880	(1,057,692)	12,353,200
Expenditures:					
Current:					
Transportation	9,566,479	9,893,190	8,580,604	1,312,586	8,462,972
Total expenditures	9,566,479	9,893,190	8,580,604	1,312,586	8,462,972
Excess (deficiency) of revenues over					
(under) expenditures	4,218,253	4,151,382	4,406,276	254,894	3,890,228
Other financing sources (uses):					
Transfers in	400,014	464,974	400,014	(64,960)	386,579
Transfers out		(6,930,929)	(3,863,582)	3,067,347	(2,278,191)
Total other financing sources (uses)	400,014	(6,465,955)	(3,463,568)	3,002,387	(1,891,612)
Change in fund balances	4,618,267	(2,314,573)	942,708	3,257,281	1,998,616
Fund balance at beginning of year	9,544,488	9,544,488	9,544,488		7,545,872
Fund balance at end of year	\$ 14,162,755	7,229,915	10,487,196	3,257,281	9,544,488

#### **Human Services Endowment Fund**

					Variance with	Prior
	Budget			Final Budget	Year	
		Original	Final	Actual	Positive (Negative)	Actual
Revenues: Investment earnings	\$	17,000	17,000	17,912	912	9,920
Total revenues		17,000	17,000	17,912	912	9,920
Expenditures: Current: Culture and leisure		129,094	129,094	116,456	12,638	110,877
Total expenditures		129,094	129,094	116,456	12,638	110,877
Excess (deficiency) of revenues ove (under) expenditures	er 	(112,094)	(112,094)	(98,544)	13,550	(100,957)
Other financing sources:						
Transfers in		260,741	260,741	260,741		311,125
Total other financing sources	_	260,741	260,741	260,741		311,125
Change in fund balances		148,647	148,647	162,197	13,550	210,168
Fund balance at beginning of year	_	1,342,111	1,342,111	1,342,111		1,131,943
Fund balance at end of year	\$	1,490,758	1,490,758	1,504,308	13,550	1,342,111

#### CITY OF PASADENA Library Fund

				Variance with	Prior
	Budg	et		Final Budget	Year
	Original	Final	Actual	Positive (Negative)	Actual
Revenues:					
Taxes	\$ 2,360,615	2,360,615	2,385,833	25,218	2,312,627
Intergovernmental revenues	70,314	70,314	88,597	18,283	134,794
Charges for services	14,040	14,040	11,067	(2,973)	11,290
Investment earnings	15,800	15,800	25,315	9,515	532
Rental income	1,000	1,000	2,130	1,130	855
Miscellaneous revenues	103,000	103,000	96,271	(6,729)	118,132
Total revenues	2,564,769	2,564,769	2,609,213	44,444	2,578,230
Expenditures:					
Current:					
Culture and leisure	11,709,535	11,705,108	12,042,135	(337,027)	11,119,765
Total expenditures	11,709,535	11,705,108	12,042,135	(337,027)	11,119,765
(Deficiency) of revenues					
(under) expenditures	(9,144,766)	(9,140,339)	(9,432,922)	(292,583)	(8,541,535)
Other financing sources (uses):					
Transfers in	10,159,646	10,159,646	9,180,180	(979,466)	9,201,246
Transfers out		(376,000)	(181,482)	194,518	
Total other financing sources (uses)	10,159,646	9,783,646	8,998,698	(784,948)	9,201,246
Change in fund balances	1,014,880	643,307	(434,224)	(1,077,531)	659,711
Fund balance at beginning of year	1,453,831	1,453,831	1,453,831		794,120
Fund balance at end of year	\$ 2,468,711	2,097,138	1,019,607	(1,077,531)	1,453,831

#### **Parking Fund**

	Budget			Variance with Final Budget	Prior Year
	Original	Original Final		Positive (Negative)	Actual
Revenues:					
Taxes	\$ 15,000	15,000	10,927	(4,073)	13,459
Charges for services	382,800	382,800	410,618	27,818	543,817
Investment earnings	36,550	36,550	20,751	(15,799)	19,536
Rental income	2,572,896	2,572,896	2,471,320	(101,576)	2,196,245
Miscellaneous revenues	500	500	1,314	814	432
Total revenues	3,007,746	3,007,746	2,914,930	(92,816)	2,773,489
Expenditures:					
Current:					
Transportation	2,632,942	2,834,135	2,768,907	65,228	2,363,626
Total expenditures	2,632,942	2,834,135	2,768,907	65,228	2,363,626
Excess of revenues over					
expenditures	374,804	173,611	146,023	(27,588)	409,863
Other financing sources (uses):					
Transfers in	149,671	149,671	149,671	-	149,671
Transfers out	(605,739)	(897,580)	(556,554)	341,026	(895,589)
Total other financing sources (uses)	(456,068)	(747,909)	(406,883)	341,026	(745,918)
Change in fund balances	(81,264)	(574,298)	(260,860)	313,438	(336,055)
Fund balance at beginning of year	2,126,814	2,126,814	2,126,814		2,462,869
Fund balance at end of year	\$ 2,045,550	1,552,516	1,865,954	313,438	2,126,814

#### **Air Quality Improvement Fund**

				Variance with	Prior
	Budget			<b>Final Budget</b>	Year
	Original	Final	Actual	Positive (Negative)	Actual
Revenues:					
Intergovernmental revenues Investment earnings	\$ 170,900 (187)	170,900 (187)	174,263	3,363 187	169,793 13
Total revenues	170,713	170,713	174,263	3,550	169,806
Expenditures: Current:					
Total expenditures					
Excess (deficiency) of revenues over	r				
(under) expenditures	170,713	170,713	174,263	3,550	169,806
Other financing sources (uses):					
Transfers out	(170,900)	(170,900)	(170,900)		(186,201)
Total other financing sources (uses)	(170,900)	(170,900)	(170,900)		(186,201)
Change in fund balances	(187)	(187)	3,363	3,550	(16,395)
Fund balance at beginning of year	13,911	13,911	13,911		30,306
Fund balance at end of year	\$ 13,724	13,724	17,274	3,550	13,911

#### **Housing and Community Development Fund**

				Variance with	Prior
	Budget			Final Budget	Year
	Original	Final	Actual	Positive (Negative)	Actual
Revenues:					
Intergovernmental revenues	\$ 18,974,214	18,974,214	20,877,363	1,903,149	18,866,743
Investment earnings	77,840	77,840	85,224	7,384	89,180
Rental income	81,600	81,600	139,794	58,194	75,865
Miscellaneous revenues	449,828	449,828	855,439	405,611	3,541,312
Total revenues	19,583,482	19,583,482	21,957,820	2,374,338	22,573,100
<b>Expenditures:</b>					
Current:					
Community development	20,697,593	21,891,223	23,670,727	(1,779,504)	19,665,378
Debt service:					
Principal retirement	338,251	338,251	315,000	23,251	295,000
Interest	16,258	16,258	39,509	(23,251)	52,623
Total expenditures	21,052,102	22,245,732	24,025,236	(1,779,504)	20,013,001
Excess (deficiency) of revenues over					
(under) expenditures	(1,468,620)	(2,662,250)	(2,067,416)	594,834	2,560,099
Other financing sources (uses):					
Transfers in	36,249	36,249	8,340,282	8,304,033	-
Transfers out			(71,287)	(71,287)	(483,496)
Total other financing sources (uses)	36,249	36,249	8,268,995	8,232,746	(483,496)
Extraordinary gain (loss)	-	_	(560,771)	(560,771)	-
Change in fund balances	(1,432,371)	(2,626,001)	5,640,808	8,266,809	2,076,603
Fund balance at beginning of year, as restated	15,079,707	15,079,707	15,079,707		13,003,104
Fund balance at end of year	\$ 13,647,336	12,453,706	20,720,515	8,266,809	15,079,707

## CITY OF PASADENA Donated Funds

				Variance with	Prior
	Budg	et		Final Budget	Year
	Original	Final	Actual	Positive (Negative)	Actual
Revenues:					
Investment earnings	\$ 32,722.00	32,722	23,544	(9,178)	26,422
Miscellaneous revenue	-	-	384,874	384,874	164,704
Contributions			51,700	51,700	329,317
Total revenues	32,722	32,722	460,118	427,396	520,443
<b>Expenditures:</b>					
Current:	255.210	255 210	211 214	(55.005)	206.072
Culture and leisure	255,219	255,219	311,214	(55,995)	206,873
Total expenditures	255,219	255,219	311,214	(55,995)	206,873
Excess (deficiency) of revenues over					
(under) expenditures	(222,497)	(222,497)	148,904	371,401	313,570
Other financing sources (uses):					
Transfers out			(247,386)	(247,386)	(295,190)
Total other financing sources (uses)			(247,386)	(247,386)	(295,190)
Change in fund balances	(222,497)	(222,497)	(98,482)	124,015	18,380
Fund balance at beginning of year	2,194,058	2,194,058	2,194,058	<del>-</del>	2,175,678
Fund balance at end of year	\$ 1,971,561	1,971,561	2,095,576	124,015	2,194,058

#### **Housing Successor Fund**

		Bud	σet .		Variance with Final Budget	Prior Year
	Or	iginal	Final	Actual	Positive (Negative)	Actual
Revenues: Investment earnings Miscellaneous revenues	\$	- - -	- -	14,453 29,901	14,453 29,901	- -
Total revenues		_		44,354	44,354	-
Expenditures: Current: Community development		-	-	226,155	(226,155)	-
Total expenditures		_		226,155	(226,155)	-
Excess (deficiency) of revenues over (under) expenditures	r	_	-	(181,801)	(181,801)	-
Other financing sources (uses): Transfers in Transfers out		-		205,330 (527,649)	205,330 (527,649)	<u>-</u>
Total other financing sources (uses)				(322,319)	(322,319)	-
Extraordinary gain (loss) Change in fund balances		-	<u>-</u>	20,964,382 20,460,262	20,964,382 20,460,262	<u>-</u>
Fund balance at beginning of year					<u> </u>	
Fund balance at end of year	\$	_		20,460,262	20,460,262	

#### **Low and Moderate Income Housing Fund**

				Variance with	Prior
	Budg	get		Final Budget	Year
	Original	Final	Actual	Positive (Negative)	Actual
Revenues:					
Intergovernmental revenues	\$ -	-	-	-	42,524
Investment earnings	63,145	63,145	91,652	28,507	49,218
Rental income	82,556	82,556	7,000	(75,556)	93,662
Miscellaneous revenues	147,590	147,590	218,894	71,304	82,268
Total revenues	293,291	293,291	317,546	24,255	267,672
Expenditures:					
Current:					
Community development	2,426,343	2,426,343	745,600	1,680,743	1,699,916
Total expenditures	2,426,343	2,426,343	745,600	1,680,743	1,699,916
Excess (deficiency) of revenues over					
(under) expenditures	(2,133,052)	(2,133,052)	(428,054)	1,704,998	(1,432,244)
Other financing sources (uses):					
Transfers in	3,488,253	3,488,253	1,984,615	(1,503,638)	2,867,198
Transfers out	(847,927)	(847,927)	(8,074,864)	(7,226,937)	(965,725)
Total other financing sources (uses)	2,640,326	2,640,326	(6,090,249)	(8,730,575)	1,901,473
Extraordinary gain (loss)			(20,964,382)	(20,964,382)	
Change in fund balances	507,274	507,274	(27,482,685)	(27,989,959)	469,229
Fund balance at beginning of year, as restated	27,482,685	27,482,685	27,482,685		27,013,456
Fund balance at end of year	\$ 27,989,959	27,989,959		(27,989,959)	27,482,685