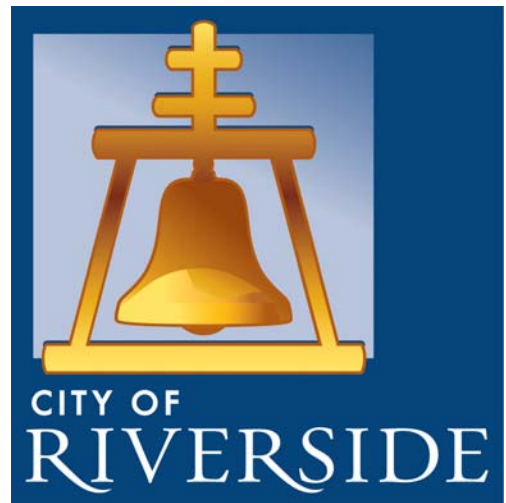


FUND BALANCE SUMMARY



SUMMARY OF BEGINNING AND ENDING FUND BALANCES BY FUND

Fund	Estimated Fund Balance 07/01/2013	Add: Estimated Resources			Less: Budget Requirements			Projected Fund Balance 06/30/2014		
		Revenue	Transfers In	Bond Proceeds	Equipment Outlay	Debt Service	Capital Improvements		Transfers Out	Total
General Fund	39,463,119	180,045,010	42,493,000	-	(222,538,010)	(15,846,148)	(368,390)	-	(222,538,010)	39,463,119
Successor Agency Administration Fund	564,948	1,125,568	-	-	(1,690,516)	-	-	-	(1,690,516)	-
Enterprise Funds										
Electric - Public Benefits Change	179,363,167	347,904,020	-	62,100,000	410,004,020	(83,338,000)	(35,316,000)	(35,790,500)	(415,993,697)	173,373,480
Water	8,274,948	6,580,000	-	-	8,580,000	-	-	-	(12,006,996)	4,849,052
Water Conservation & Reclamation Program	53,976,289	69,286,100	-	3,528,000	122,800,189	(13,409,000)	(7,945,000)	(6,702,500)	(89,565,787)	52,613,952
Wastewater	2,748,000	1,000,000	-	-	3,748,000	-	-	-	(2,658,461)	1,089,539
Wastewater Treatment Plant	1,651,000	973,000	-	-	2,624,000	(15,807)	-	-	(2,639,807)	(13,787)
Wastewater Treatment Plant	1,097,000	973,000	-	-	2,070,000	(15,807)	-	-	(2,085,807)	(13,787)
Refuse Collection	3,449,322	21,211,187	-	-	24,660,514	(1,533,398)	(281,300)	-	(21,472,396)	3,187,142
Sanitary Sewer	39,152,119	48,204,014	-	4,425,000	91,781,133	(18,516,132)	(4,443,000)	-	(63,387,518)	38,393,615
Special Transit	24,939	3,366,504	-	-	3,391,443	(39,282)	-	-	(3,391,443)	-
Public Parking 2	(949,372)	6,383,756	-	-	5,434,384	(1,903,088)	(300,000)	-	(7,491,113)	(2,056,729)
SubTotal - Enterprise Funds	284,841,584	502,764,481	70,053,000	70,053,000	572,817,481	(117,306,631)	(48,265,300)	(42,493,000)	(586,170,828)	271,488,237
Special Revenue Funds										
Community Development Block Grant	-	2,586,985	-	-	2,586,985	-	-	-	(2,586,985)	17,633
Home Investment Partnership Program	-	742,580	-	-	742,580	-	-	-	(742,580)	-
Housing Opportunities for Persons with AIDS	-	1,882,503	-	-	1,882,503	-	-	-	(1,882,503)	-
Neighborhood Stabilization Program	-	108,625	-	-	108,625	-	-	-	(108,625)	-
Special Gas Tax	4,950,202	7,135,000	-	-	12,085,202	(6,600,000)	-	-	(5,485,202)	3,193,233
Air Quality	168,236	592,500	-	-	760,736	(66,000)	-	-	(726,736)	408,010
NPDES Storm Drain	176,158	603,563	-	-	779,721	(511,060)	-	-	(268,662)	37,116
Housing Authority	1,378,574	766,016	-	-	2,144,590	-	-	-	(2,144,590)	1,524,240
SubTotal - Special Revenue Funds	6,673,170	14,417,772	-	-	14,417,772	(37,626)	(6,897,545)	-	(15,910,710)	5,180,232
Capital Projects Funds										
Storm Drain	931,822	125,000	-	-	1,056,822	-	-	-	(200,000)	856,822
Local Park Special Capital Improvements	(48,715)	2,500,000	-	-	2,500,000	-	-	-	(2,528,490)	(77,205)
Regional Park Special Capital Improvements	545,861	620,000	-	-	1,165,861	(137,240)	-	-	(3,995)	1,161,866
Capital Outlay	4,910,065	1,810,000	-	-	6,720,065	-	-	-	(1,810,000)	4,910,065
Measure A Capital Outlay	1,740,065	145,000	-	-	1,885,065	-	-	-	(6,801,800)	4,178,265
Transportation Development Impact Fees	8,079,116	11,268,000	-	-	19,347,116	(137,240)	-	-	(25,000)	1,860,085
SubTotal - Capital Project Funds	15,195,008	11,268,000	-	-	26,463,008	(137,240)	(6,836,800)	-	(11,369,285)	7,977,633
Debt Service Funds										
Debt Service Fund - General	-	1,928,000	-	-	1,928,000	-	-	-	(14,286,758)	67,812
SubTotal Debt Service Funds	-	1,928,000	-	-	1,928,000	-	-	-	(14,286,758)	67,812
Agency Funds										
RORF - Arlington Debt Service	2,216,537	2,017,790	-	-	4,234,327	(2,007,790)	-	-	(2,017,790)	2,216,537
RORF - Casa Blanca Debt Service	2,548,880	2,266,465	-	-	4,815,345	(2,256,465)	-	-	(2,266,465)	2,548,880
RORF - Eastside Debt Service	622,778	26,335	-	-	649,113	(23,635)	-	-	(26,335)	622,778
RORF - Magnolia Center Debt Service	1,174,161	1,371,111	-	-	2,545,272	(1,367,611)	-	-	(1,371,111)	1,174,161
RORF - University Corridor / Sycamore Canyon DS	5,649,381	4,481,159	-	-	10,130,540	(4,255,159)	-	-	(4,481,159)	5,649,381
RORF - Downtown / Airport / Hunter Park / Northside DS	30,290,552	10,055,138	-	-	40,345,690	(9,153,600)	-	-	(10,055,138)	30,290,552
RORF - La Sierra / Arianza Debt Service	1,999,365	3,251,473	-	-	5,250,838	(3,015,111)	-	-	(3,251,473)	1,999,365
Assessment Districts - Miscellaneous	655,774	422,753	-	-	1,078,527	(410,732)	-	-	(418,525)	660,002
Hunter Business Park Assessment District	2,145,462	1,022,274	-	-	3,167,736	(927,865)	-	-	(1,022,274)	2,145,462
Riverwalk Assessment District	1,305,481	749,417	-	-	2,054,898	(749,417)	-	-	(749,417)	1,305,481
Riverwalk Business Center Assessment District	868,682	309,520	-	-	1,178,202	(288,628)	-	-	(309,520)	868,682
Orangercrest Community Facilities District 86-1	3,442,181	1,323,504	-	-	4,765,685	(1,388,750)	-	-	(1,323,504)	3,442,181
Highlander Community Facilities District 90-1	3,280,230	1,431,363	-	-	4,711,593	(1,388,750)	-	-	(1,431,363)	3,280,230
Orangercrest Community Facilities District 2002-1	556,213	253,249	-	-	809,462	(253,249)	-	-	(253,249)	556,213
Sycamore Canyon Community Facilities District 92-1	1,255,684	666,891	-	-	1,922,575	(644,090)	-	-	(666,891)	1,255,684
SubTotal Agency Funds	58,011,361	29,648,442	-	-	87,659,803	(28,061,368)	-	-	(29,648,399)	58,011,405

SUMMARY OF BEGINNING AND ENDING FUND BALANCES BY FUND

Fund	Estimated Fund Balance 07/01/2013	Add: Estimated Resources				Total	Less: Budget Requirements				Projected Fund Balance 06/30/2014	
		Revenue	Transfers In	Bond Proceeds	Current Operations ¹		Equipment Outlay	Debt Service	Capital Improvements	Transfers Out		Total
Internal Service Funds												
Workers Compensation Insurance Trust ³	610	(4,235,136)	-	-	(4,366,664)	4,508,959	-	(14,069)	-	-	(4,380,733)	(4,106,910)
Unemployment Insurance Trust	620	116,988	-	-	(230,907)	242,615	-	-	-	-	(230,907)	128,706
Liability Insurance Trust ⁴	630	(17,516,537)	-	-	(6,909,873)	7,424,316	-	-	-	-	(6,909,873)	(17,004,094)
Central Stores	640	3,474,972	-	-	(1,056,108)	1,330,000	-	(15,667)	-	-	(1,071,775)	3,733,197
Central Garage	650	3,720,235	-	-	(10,008,546)	12,045,514	(1,980,042)	(66,414)	(350,000)	-	(12,405,302)	3,360,447
SubTotal - Internal Service Funds		(14,441,469)	-	-	(22,572,398)	25,551,404	(1,980,042)	(96,150)	(350,000)	-	(24,998,590)	(13,888,654)
Total - All Funds		\$ 383,191,832	\$ 42,493,000	\$ 70,053,000	\$ (606,384,776)	\$ 879,294,677	\$ (4,784,793)	\$ (175,781,921)	\$ (64,738,035)	\$ (42,493,000)	\$ (894,182,525)	\$ 368,303,984

¹ The General Fund Current Operations Budget reflects a reduction for Managed Savings of (\$4,432,000).

² The negative balance will be addressed through an anticipated sale of parking spaces in Parking Garage 7.

³ The negative year-end fund balance shown for this fund will be addressed through a deficit recovery plan to be completed over 10 years.

⁴ The negative year-end fund balance shown for this fund will be addressed through a deficit recovery plan to be completed over 10 years.

SUMMARY OF CHANGES IN FUND BALANCES OF GREATER THAN 10%

Fund	Estimated Fund Balance 07/01/2013	Projected Fund Balance 06/30/2014	Change in Fund Balance	Percentage Change in Fund Balance	Reasons for Changes Greater than 10%
General Fund	39,463,119	39,463,119	-	0.00%	
Successor Agency Administration Fund	-	-	-	---	
Enterprise Funds					
Electric	179,363,167	173,373,490	(5,989,677)	-3.34%	
Electric - Public Benefits Charge	8,274,948	4,849,052	(3,425,896)	-41.40%	Planned project expenditures.
Water	53,306,289	52,673,602	(634,687)	-1.19%	
Water - Conservation & Reclamation Program	2,277,754	1,111,773	(1,165,981)	-51.19%	Planned project expenditures.
Airport	(69,582)	(43,708)	15,874	26.64%	A pending building lease will reverse the trend of declining fund balance.
Refuse Collection	3,449,322	3,187,142	(262,180)	-7.60%	
Sewer Service	39,152,119	38,393,615	(758,504)	-1.94%	
Sewer Transit	24,939	(24,939)		---	
Public Parking	(949,372)	(2,056,729)	(1,107,357)	-116.64%	One-time costs to be offset by future revenues.
SubTotal - Enterprise Funds	284,841,584	271,488,237	(13,353,347)		
Special Revenue Funds					
Community Development Block Grant	-	17,633	17,633	---	
Home Investment Partnership Program	-	-	-	---	
Housing Opportunities for Persons with AIDS	-	-	-	---	
Neighborhood Stabilization Program	-	-	-	---	
Special Gas Tax	4,950,202	3,193,233	(1,756,969)	-35.49%	This fund has routine balance fluctuations exceeding 10%.
Air Quality	168,236	408,010	239,774	142.52%	This fund has routine balance fluctuations exceeding 10%.
NPDES Storm Drain	176,158	37,116	(139,042)	---	
Housing Authority	1,378,574	1,524,240	145,666	10.57%	This fund has routine balance fluctuations exceeding 10%.
SubTotal - Special Revenue Funds	6,673,170	5,180,232	(1,492,938)		
Capital Projects Funds					
Storm Drain	931,822	856,822	(75,000)	-8.05%	
Local Park Special Capital Improvements	(46,715)	(77,205)	(28,490)	58.48%	The change is quite small in dollars and is immaterial.
Regional Park Special Capital Improvements	545,861	1,161,866	616,005	112.85%	The fund is building reserves for future projects.
Capital Outlay	430	-	(430)	---	
Measure A Capital Outlay	4,910,065	4,176,265	(733,800)	-14.94%	This fund has routine balance fluctuations exceeding 10%.
Transportation Development Impact Fees	1,740,065	1,860,065	120,000	6.90%	
SubTotal - Capital Project Funds	8,079,118	7,977,833	(101,285)		
Debt Service Funds					
Debt Service Fund - General	-	67,812	67,812	---	
SubTotal Debt Service Funds	-	67,812	67,812		
Agency Funds					
RORF - Arlington Debt Service	2,216,537	2,216,537	-	---	
RORF - Casa Blanca Debt Service	2,548,880	2,548,880	-	---	
RORF - Eastside Debt Service	622,778	622,778	-	---	
RORF - Magnolia Center Debt Service	1,174,161	1,174,161	-	---	
RORF - University Corridor / Sycamore Canyon DS	5,649,381	5,649,381	-	---	
RORF - Downtown / Airport / Hunter Park / Northside DS	30,290,552	30,290,552	-	---	
RORF - La Sierra / Arlanza Debt Service	1,999,365	1,999,365	-	---	
Assessment Districts - Miscellaneous	655,774	660,002	4,228	0.64%	
Hunter Business Park Assessment District	2,145,462	2,145,423	(39)	0.00%	
Riverwalk Assessment District	1,305,481	1,305,520	39	0.00%	
Riverwalk Business Center Assessment District	868,682	868,715	33	0.00%	
Orangecrest Community Facilities District 86-1	3,442,181	3,442,057	(124)	0.00%	
Highlander Community Facilities District 90-1	3,280,230	3,280,170	(60)	0.00%	
Orangecrest Community Facilities District 2002-1	556,213	556,191	(22)	0.00%	
Sycamore Canyon Community Facilities District 92-1	1,255,684	1,255,673	(11)	0.00%	
SubTotal Agency Funds	13,508,707	13,513,751	4,044		

SUMMARY OF CHANGES IN FUND BALANCES OF GREATER THAN 10%

Fund	Estimated Fund Balance 07/01/2013	Projected Fund Balance 06/30/2014	Change in Fund Balance	Percentage Change in Fund Balance	Reasons for Changes Greater than 10%
Internal Service Funds					
Workers' Compensation Insurance Trust	610	(4,106,910)	128,226	3.09%	
Unemployment Insurance Trust	620	128,706	11,708	10.01%	The change is quite small in dollars and is immaterial.
Liability Insurance Trust	630	(17,518,537)	514,443	2.94%	
Central Stores	640	3,474,972	258,225	7.43%	
Central Garage	650	3,720,235	(359,788)	-9.67%	
SubTotal - Internal Service Funds	(14,441,468)	(13,888,654)	552,814		
Total - All Funds \$ 338,125,230 \$ 323,802,330 \$ (14,322,900)					

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