## Summary of Beginning and Ending Fund Balance Adjustments

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| Local and the second |         |                                                 |                                 | FY 2018/19 | FY 2018/19 |            | FY 2019/20 | FY 2019/20 |           |
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| Fund   Balance   B                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |         |                                                 |                                 | Estimated  | Actual     |            | Adopted    | Amended    |           |
| 1   General Fund   Budget Stabilization Reserve   52,403,507   6,444,682   64,44,711   80,743,522   22,403,841   72,403,841   72,403,841   72,403,841   72,403,841   72,403,841   72,403,841   72,403,841   72,403,841   72,403,841   72,415   92,22,4,68   15,530,868   67,706,323   67,763,374     1   General Fund   Advanced Planning Free Reserve   0   224,129   0   224,129   0   224,129   0   224,129   0   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121   224,121                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Fund No | Fund                                            | Reserve                         |            | -          | Variance   | -          | -          | Variance  |
| 1 General Fund Capital Projects Reserve 24,004,484 22,044,484 (2,258,440) 14,650,039 27,533,444 12,833,405   1 General Fund Advanced Planning Fue Reserve 388,749 388,749 388,740 388,740 388,740 388,740 388,740 388,740 388,740 388,740 388,740 388,740 388,740 388,740 388,740 388,740 388,740 388,740 388,740 328,740 328,740 328,740 328,740 328,741 328,755 12,803,753 12,801,743 42,101,711 328,741 388,740 328,755 12,801,752 12,202,757 18,801,752 12,202,757 18,801,752 12,202,757 18,801,753 18,801,753 76,75,556   1 General Fund Hestocial Presentoria Control Mattenano District Fund Unrestricted Fund Balance 28,974 16,8513 118,330 97,777 (16,813)   2 Communic Facilities District Fund Unrestricted Fund Balance 355,730 70,7748 663,975 23,800 454,957 223,440 328,948 343,944 223,440 328,948 343,941 344,945 355,730 <                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1       |                                                 |                                 |            |            |            |            |            |           |
| 1 General Fund Advanced Planding Fee Reserve 368,749 0.0 368,749 947,123 578,374   1 General Fund Land Size Reserve 21,03,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,83 428,107 21,103,73 21,53,83 428,107 21,103,73 21,53,83 428,107 21,103,73 21,53,83 428,107 21,103,73 21,53,83 428,107 21,103,73 21,53,83 428,107 21,103,73 21,53,83 428,107 21,103,73 21,53,83 428,107 21,103,73 21,53,73 41,53,73 41,53,73 41,53,73 <td< td=""><td>1</td><td></td><td></td><td></td><td></td><td>, ,</td><td></td><td></td><td></td></td<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1       |                                                 |                                 |            |            | , ,        |            |            |           |
| 1 General Fund Advanced Planding Fee Reserve 368,749 0.0 368,749 947,123 578,374   1 General Fund Land Size Reserve 21,03,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,838 428,107 21,103,73 21,53,83 428,107 21,103,73 21,53,83 428,107 21,103,73 21,53,83 428,107 21,103,73 21,53,83 428,107 21,103,73 21,53,83 428,107 21,103,73 21,53,83 428,107 21,103,73 21,53,83 428,107 21,103,73 21,53,83 428,107 21,103,73 21,53,73 41,53,73 41,53,73 41,53,73 <td< td=""><td>1</td><td>General Fund</td><td></td><td></td><td></td><td> ,</td><td></td><td></td><td></td></td<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 1       | General Fund                                    |                                 |            |            | ,          |            |            |           |
| I   General Fund   Land Sali Reserve   12.103,731   21.233,183   428.107   21.233,731   21.233,731   21.233,731   21.233,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731   21.235,731                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1       | General Fund                                    | Advanced Planning Fee Reserve   | 368,749    | 368,749    | 0          |            | 947,123    | 578,374   |
| 1 General Fund Pension Stabilization Reserve 88,81,504 4,175,529 10,205,978 19,281,504 7,875,528   1 General Fund Unrestricted Fund Bulanco 0 67,7764,450 57,764,450 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1       | General Fund                                    | Technology Fee Reserve          | 0          | 284,129    | 284,129    | 0          | 284,129    | 284,129   |
| 1   General Fund   Historical Proservation Reserve   68.081   88.445   364   88.081   88.445     1   General Fund   Unrestricted Fund Balance   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1       | General Fund                                    | Land Sale Reserve               | 21,103,731 | 21,531,838 | 428,107    | 21,103,731 | 21,531,838 | 428,107   |
| 1   General Fund   Unrestricted Fund Balance   0   57,764,450   67,776,450   0   0   0   0     25   Downtown Parking Maintenance Diatric Fund   Unrestricted Fund Balance   247,668   352,254   84,566   258,938   343,864   84,556     26   Community Facilities District No. 2019 - Fund   Capital Reserve   0   0   0   68,875   23,000   0   0     27   Community Facilities District No. 2019 - Fund   Unrestricted Fund Balance   333,077,748   957,751   877,284   653,338   0   0   0     28   Community Capital Reserve   3,077,748   957,751   877,844   653,338   (722,466)     29   Velick Replacement Fund   Unrestricted Fund Balance   240,628   318,040   77,414   322,926   77,224   (732,457)   877,32   60   0   0     21   Ubrary Domainon Fund   Unrestricted Fund Balance   1,570,33   1,73,22   773   1,600,303   1,680,402   7,391     77   Expondabit Trust Fund                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1       | General Fund                                    | Pension Stabilization Reserve   | 12,205,975 | 16,381,504 | 4,175,529  | 12,205,978 | 19,881,504 | 7,675,526 |
| 1 General Fund Santana West Reserve 0 0 0 0 5.000,000 \$5,000,000   25 Downtown Parking Maintenance District Fund Unrestricted Fund Balance 140,082 121,689 (18,513) 116,390 97,877 (18,513)   26 Convention Canter Maintenance District Fund Unrestricted Fund Balance 353,730 707,468 353,773 87,833 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 </td <td>1</td> <td>General Fund</td> <td>Historical Preservation Reserve</td> <td>88,081</td> <td>88,445</td> <td>364</td> <td>88,081</td> <td>88,445</td> <td>364</td>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1       | General Fund                                    | Historical Preservation Reserve | 88,081     | 88,445     | 364        | 88,081     | 88,445     | 364       |
| 25   Downtow Parking Maintenance District Fund   Unrestricted Fund Balance   247 668   352,254   94,4566   258,298   343,584   84,586     26   Community Activities District Fund   Capital Reserve   0   0   0   68,875   23,600   (45,275)     27   Community Activities District No, 2019-1 Fund   Unrestricted Fund Balance   353,730   707,748   353,738   0   0   0   0     48   Community Activities District No, 2019-1 Fund   Unrestricted Fund Balance   363,437   2,890,791   (77,246)   353,703   777,748   353,738   0   0   0   0     50   Verbide Replacement Fund   Unrestricted Fund Balance   240,626   318,040   77,444   252,454   329,668   77,724   133,695   45,526   177,221   133,695   145,025   178,221   133,695   146,8120   7,311   156,035   166,8120   7,311   136,865   1,732,21   133,686   1,731     77   Endowment Care Fund   Unrestricted Fund Balance   10   977,252                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1       | General Fund                                    | Unrestricted Fund Balance       | 0          | 57,764,450 | 57,764,450 | 0          | 0          | 0         |
| 26   Convention Center Maintenance District Fund   Unrestricted Fund Balance   140,02   121,69   (18,53)   113,39   97,77   (16,513)     27   Community Facilities District N. 2014   Urrestricted Fund Balance   353,730   707,488   353,738   0   0   0   0     48   Communitor Adjustions Fund   Urrestricted Fund Balance   369,347   2,990,791   (702,464)   3,593,327   2,887,728   (702,464)     57   Pablic Oparations Fund   Urrestricted Fund Balance   3,693,437   2,990,791   (702,464)   3,590,337   2,828,68   77,414   3,590,357   2,828,768   (702,464)   1,350,685   4,552   179,221   133,685   4,552   179,221   133,685   4,552   179,221   133,685   4,552   179,221   133,685   4,680,287   7,391   1,650,632   1,680,826   7,391     77   Endowment Care Fund   Urrestricted Fund Balance   1,570,035   1,750,950   1,680,835   1,680,802   7,991   1,650,552   38,891,040   1,000,000   2,500,0000   2,500,000 <td>1</td> <td>General Fund</td> <td>Santana West Reserve</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>5,000,000</td> <td>5,000,000</td>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1       | General Fund                                    | Santana West Reserve            | 0          | 0          | 0          | 0          | 5,000,000  | 5,000,000 |
| 27 Community Facilities District No. 2019-I Fund Capital Reserve 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |         |                                                 |                                 |            |            |            |            |            | 84,586    |
| 41   Recreation Programs Operations Fund   Unrestricted Fund Balance   353,738   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |         |                                                 |                                 |            |            |            |            |            |           |
| 48   Communication Aquitations Fund   Unrestricted Fund Balance   970,704   664,947   (206,757)   877,384   653,393   (223,446)     50   Vihiele Replacement Fund   Unrestricted Fund Balance   3,693,477   2,900,716   702,6461   3,503,477   2,807,726   (702,6461)     53   Fleet Operations Fund   Unrestricted Fund Balance   240,526   318,040   77,414   252,454   329,868   77,7414     67   Public Donations Trust Fund   Unrestricted Fund Balance   1,570,625   1,79,921   133,865   45,552   179,921   133,865     77   Endowment Care Fund   Unrestricted Fund Balance   0   977,224   0   0   0   0     81   Workers' Compensation Fund   Unrestricted Fund Balance   (175,539)   1,003,000   1,77,55   1,199,775   1,015,75   1,199,775   1,015,75   1,199,775   1,015,75   1,199,776   0   0   2,250,000   0   0   2,249,010     81   Workers' Compensation Fund   Unrestricted Fund Balance   176,870   0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |         |                                                 |                                 | -          | -          | Ũ          | ,          |            |           |
| 50   Vehicle Replacement Fund   Unrestricted Fund Balance   336 3437   2.990,791   (702,646)   3.500,372   2.887,726   (702,646)     53   Filed Operations Fund   Unrestricted Fund Balance   240,625   318,040   77,414   252,424   329,808   77,7414     72   Library Donations Trust Fund   Unrestricted Fund Balance   1,570,635   1,578,026   7,391   1,660,635   1,668,026   7,391     77   Expendable Trust Fund   Unrestricted Fund Balance   1,570,635   1,758,026   7,391   1,660,635   1,668,026   7,391     79   Expendable Trust Fund   Unrestricted Fund Balance   1,125,000   0   2,500,000   2,000,000   0     81   Workers' Compensation Fund   Unrestricted Fund Balance   17,78,793   1,000,302   1,175,595   1,199,707   1,051,755   (1,47,982)     82   Special Liability Insurance Fund   Unrestricted Fund Balance   176,870   001   (100,000   6,000,000   0   0   0   0   0   0   0   0   0 <td< td=""><td></td><td><b>a</b> .</td><td></td><td></td><td></td><td>,</td><td></td><td>-</td><td>-</td></td<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         | <b>a</b> .                                      |                                 |            |            | ,          |            | -          | -         |
| 53 Fleet Operations Fund Unrestricted Fund Balance 240,828 77,414 252,454 329,868 77,414   67 Public Dovations Fund Unrestricted Fund Balance 1,570,635 179,221 133,895 45,528 179,221 133,895 1,680,828 7,391   77 Endowment Care Fund Unrestricted Fund Balance 0 97,782 97,782 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |         | •                                               |                                 |            |            | ,          |            |            |           |
| 67   Public Donations Fund   Unrestricted Fund Balance   0   74 (64   74, 64   0   0   0   0     72   Library Donations Fund   Unrestricted Fund Balance   1,570,035   1,750,025   7,331   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,660,035   1,670,035   0   2,500,000   0,600,000,00   3,272,401   0,000,000   3,272,401   0,000,000   3,272,401   0,000,000   3,272,401   4,746,573   8,845   4,660,247                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |         | •                                               |                                 | , ,        | , ,        |            | , ,        | , ,        | ,         |
| 72 Library Donations Trust Fund Unrestricted Fund Balance 45,526 179,221 133,695 45,526 179,221 133,695   77 Expendable Trust Fund Unrestricted Fund Balance 0 977,262 0 0 0   81 Workers' Compensation Fund Unrestricted Fund Balance (175,293) 1,105,000 0 2,500,000 6,000,000   81 Workers' Compensation Fund Unrestricted Fund Balance (175,293) 1,109,700 1,051,755 (174,952)   82 Special Liability Insurance Fund Reserve for Future Claims 4,000,000 3,724,901 (275,099) 4,000,000 6,000,000   84 Community Activities Fund Unrestricted Fund Balance 156,700 348,210 (176,807) 0 0 0 0 0 0 249,011 348,245 4,660,247 4,748,792 88,545 4,660,247 4,748,792 88,545 4,660,247 4,748,792 88,545 3,045,163 30,007 26,975,653 33,896,113 30,045,163 32,945,163 32,945,163 32,945,163 32,945,163 32,945,163 32,945,163 32,945,163 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |         |                                                 |                                 | ,          | ,          | ,          | ,          | ,          | ,         |
| Fndowment Care Fund Unrestricted Fund Balance 1,570,625 1,570,626 7,391 1,660,235 1,660,235 7,391   79 Expendable Trust Fund Unrestricted Fund Balance 0 977,262 0 0 0   81 Workers' Compensation Fund Reserve for Future Claims 1,105,000 1,105,000 1,105,759 1,119,700 1,001,755 1,147,952)   82 Special Liability Insurance Fund Reserve for Future Claims 4,000,000 3,724,901 (275,099) 4,000,000 1,000,000 6,000,000   84 Community Activities Fund Unrestricted Fund Balance 176,870 (0) (17,873) 16,60,247 4,48,792 88,545   91 Electric Utility Fund Pension Stabilization Reserve 5,708,577 59,947,182 3,238,605 101,374,973 11,28,33,99 11,463,386   91 Electric Utility Fund Operations and Maintenance Reserve 5,708,577 59,947,182 3,238,605 101,374,973 11,284,359 11,463,386   92 Water Utility Fund Operations and Maintenance Reserve 0 0 2,322,454 4,333,464 2,515,992                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |         |                                                 |                                 |            |            |            |            |            |           |
| 79   Expendable Trust Fund   Unrestricted Fund Balance   0   977,262   977,262   0   0   0     81   Workers' Compensation Fund   Reserve for Future Claims   1,125,000   1,125,000   0   2,500,000   2,500,000   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0   0 </td <td></td> <td></td> <td></td> <td>,</td> <td>,</td> <td>,</td> <td></td> <td>,</td> <td>,</td>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |         |                                                 |                                 | ,          | ,          | ,          |            | ,          | ,         |
| 81   Workers' Compensation Fund   Reserve for Future Claims   1,125,000   1,125,000   0   2,500,000   2,500,000   0     81   Workers' Compensation Fund   Unrestricted Fund Balance   (175,233)   1,000,302   1,175,595   1,199,707   1,051,755   (147,952)     82   Special Liability Insurance Fund   Unrestricted Fund Balance   176,870   (0)   (176,870)   0   0   224,901   224,901     84   Community Activities Fund   Unrestricted Fund Balance   176,870   348,210   191,510   0   0   0     91   Electric Utility Fund   Onestruction Reserve   5,076,163   5,077,163   0   2,961,663   5,348,513   14,23,335   11,483,369   11,483,366     92   Water Utility Fund   Operations and Maintenance Reserve   0   0   0   2,222,44   4,378,46   2,512,992     92   Water Utility Fund   Operations and Maintenance Reserve   0   0   0   2,222,454   4,383,446   2,51592     93   Cemetery Fund   Unrestrict                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         |                                                 |                                 | , ,        | , ,        | ,          | , ,        | , ,        | ,         |
| 81   Workers' Compensation Fund   Unrestricted Fund Balance   (175,293)   1,000,302   1,175,595   1,199,707   1,051,755   (147,952)     82   Special Liability Insurance Fund   Reserve for Future Claims   4,000,000   3,724,901   (227,509)   4,000,000   10,000,000   6,000,000     82   Special Liability Insurance Fund   Unrestricted Fund Balance   176,770   (0)   (176,870)   0   224,901   224,901     84   Community Activities Fund   Unrestricted Fund Balance   156,700   348,210   191,510   0   0   0   0     91   Electric Utility Fund   Unrestricted Fund Balance   57,104,166   102,134,203   45,030,037   26,976,562   38,890,108   11,913,546     91   Electric Utility Fund   Construction Reserve   5,078,163   5,078,163   0   29,061,663   53,045,163   23,983,500     92   Water Utility Fund   Pension Stabilization Reserve   138,968   140,672   1,704   997,097   0   244,933   4,782,214   4,478,121     92                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |         | 1                                               |                                 |            |            | ,          |            | •          | -         |
| 82   Special Liability Insurance Fund   Reserve for Future Claims   4,000,000   3,724,901   (275,099)   4,000,000   10,000,000   6,000,000     82   Special Liability Insurance Fund   Unrestricted Fund Balance   176,870   00   (176,870)   0   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,901   224,911   24,329,866   88,545   4,660,247   4,748,792   88,545   4,660,247   4,748,792   88,545   4,660,247   4,748,792   88,545   4,660,247   4,748,792   88,545   4,660,247   4,748,792   148,336   11,913,546   23,983,500   11,913,546   23,983,500   11,914,3546   23,983,500   11,924,33,359   11,463,386   140,672   1,704   997,097   0   0   244,093   4,722,214   4,478,121   129                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |         | •                                               |                                 |            |            | -          |            |            | -         |
| 82   Special Liability Insurance Fund   Unrestricted Fund Balance   176,870   (0)   (176,870)   0   224,901     84   Community Activities Fund   Unrestricted Fund Balance   156,700   348,210   191,510   0   0   0   0     91   Electric Utility Fund   Unrestricted Fund Balance   57,104,166   102,134,203   45,030,037   26,976,562   38,890,108   11,913,546     91   Electric Utility Fund   Construction Reserve   5,078,163   5,078,163   0   29,061,663   53,045,163   23,983,500     91   Electric Utility Fund   Operations and Maintenance Reserve   95,078,77   98,947,182   3,238,050   101,374,973   112,333,359   11,463,386     92   Water Utility Fund   Pension Stabilization Reserve   0   0   0   2,224,544   4,818,446   2,515,992     92   Water Utility Fund   Unrestricted Fund Balance   3,925,800   11,521,162   7,593,362   351,119   94,071   602,952     93   Cemetery Fund   Unrestricted Fund Balance   3,925,800                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | • •     | •                                               |                                 |            |            |            |            |            |           |
| 84   Community Activities Fund   Unrestricted Fund Balance   156,700   348,210   191,510   0   0   0     91   Electric Utility Fund   Pension Stabilization Reserve   4,241,321   4,329,866   88,545   4,660,247   4,748,792   88,545     91   Electric Utility Fund   Unrestricted Fund Balance   57,104,166   102,134,203   45,030,037   26,976,562   38,890,108   11,913,546     91   Electric Utility Fund   Operations and Maintenance Reserve   95,708,577   98,947,182   3,238,605   101,374,973   112,838,359   11,463,386     92   Water Utility Fund   Pension Stabilization Reserve   0   0   0   244,093   4,722,214   4,478,121     92   Water Utility Fund   Operations and Maintenance Reserve   0   0   0   2,322,454   4,838,446   2,515,992     92   Water Utility Fund   Unrestricted Fund Balance   65,427   66,170   743   32,775   33,518   743     94   Sewer Utility Fund   Pension Stabilization Reserve   0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |         |                                                 |                                 |            |            | ,          |            |            | , ,       |
| 91   Electric Utility Fund   Pension Stabilization Reserve   4,241,321   4,329,866   88,545   4,660,247   4,748,792   88,545     91   Electric Utility Fund   Unrestricted Fund Balance   57,104,166   102,134,203   45,030,037   26,976,562   35,045,163   23,083,500     91   Electric Utility Fund   Operations and Maintenance Reserve   95,078,577   98,947,182   3,238,605   101,374,973   112,838,359   11,463,386     92   Water Utility Fund   Operations and Maintenance Reserve   95,078,577   98,947,182   3,238,605   101,374,973   112,838,359   11,463,386     92   Water Utility Fund   Operations and Maintenance Reserve   0   0   0   244,093   4,722,214   4,478,121     92   Water Utility Fund   Operations and Maintenance Reserve   0   0   0   2,322,454   4,838,446   2,515,992     93   Cemetery Fund   Unrestricted Fund Balance   3,925,800   11,521,162   7,538   391,148   391,148   0     94   Sewer Utility Fund   Pension Stabi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |         |                                                 |                                 |            |            | ,          |            |            |           |
| 91   Electric Utility Fund   Unrestricted Fund Balance   57,104,166   102,134,203   45,030,037   26,976,562   38,890,108   11,913,546     91   Electric Utility Fund   Construction Reserve   5,078,163   5,078,163   0   29,061,663   53,045,163   23,983,500     91   Electric Utility Fund   Operations and Maintenance Reserve   95,708,577   98,947,182   3,238,605   101,374,973   112,838,359   114,63,386     92   Water Utility Fund   Pension Stabilization Reserve   0   0   0   244,093   4,722,214   4,478,121     92   Water Utility Fund   Operations and Maintenance Reserve   0   0   0   2,322,454   4,838,466   25,5992     92   Water Utility Fund   Unrestricted Fund Balance   65,427   66,170   7433   32,775   33,518   743     94   Sewer Utility Fund   Pension Stabilization Reserve   0   0   0   3,682,062   5,126,296   1,444,234     94   Sewer Utility Fund   Construction Reserve   0   0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |         |                                                 |                                 |            |            |            |            |            |           |
| 91   Electric Utility Fund   Construction Reserve   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   5,078,163   1,128,38,59   11,463,386     92 <water fund<="" td="" utility="">   Pension Stabilization Reserve   0   0   0   2,322,454   4,838,446   2,515,992     93   Cemetery Fund   Unrestricted Fund Balance   3,925,800   11,521,162   7,38   391,148   0   0   9,447,33   &lt;</water>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |         | ,                                               |                                 |            | , ,        | ,          | , ,        | , ,        | ,         |
| 91   Electric Utility Fund   Operations and Maintenance Reserve   95,708,577   98,947,182   3,238,605   101,374,973   112,838,359   11,463,386     92   Water Utility Fund   Pension Stabilization Reserve   138,968   140,672   1,704   997,097   997,097   0     92   Water Utility Fund   Rate Stabilization Reserve   0   0   0   24,722,214   4,781,213     92   Water Utility Fund   Operations and Maintenance Reserve   0   0   0   2,322,454   4,838,446   2,475,992     92   Water Utility Fund   Unrestricted Fund Balance   3,925,800   11,521,162   7,595,362   351,119   954,071   602,952     93   Cemetery Fund   Unrestricted Fund Balance   65,427   66,170   743   32,175   33,518   743     94   Sewer Utility Fund   Pension Stabilization Reserve   0   0   0   3,882,662   5,126,296   1,444,234     94   Sewer Utility Fund   Unrestricted Fund Balance   9,523,249   15,242,462   5,719,213   <                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |         | ,                                               |                                 |            |            | , ,        | , ,        | , ,        | , ,       |
| 92   Water Utility Fund   Pension Stabilization Reserve   138,968   140,672   1,704   997,097   997,097   0     92   Water Utility Fund   Rate Stabilization Reserve   0   0   0   244,093   4,722,214   4,478,121     92   Water Utility Fund   Operations and Maintenance Reserve   0   0   0   2,322,454   4,838,446   2,515,992     92   Water Utility Fund   Unrestricted Fund Balance   3,925,800   11,521,162   7,595,362   351,119   954,071   602,952     93   Cemetery Fund   Unrestricted Fund Balance   65,427   66,170   743   32,775   33,518   743     94   Sewer Utility Fund   Pension Stabilization Reserve   0   0   0   3,682,062   5,126,296   1,444,234     94   Sewer Utility Fund   Construction Reserve   0   0   0   0   3,682,062   5,126,296   1,444,234     94   Sewer Utility Fund   Unrestricted Fund Balance   9,523,249   15,242,462   5,719,213   62                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |         |                                                 |                                 |            |            |            |            |            |           |
| 92   Water Utility Fund   Rate Stabilization Reserve   0   0   0   244,093   4,722,214   4,478,121     92   Water Utility Fund   Operations and Maintenance Reserve   0   0   0   2,322,454   4,838,446   2,515,992     92   Water Utility Fund   Unrestricted Fund Balance   3,925,800   11,521,162   7,593,62   351,119   954,071   602,952     93   Cemetery Fund   Unrestricted Fund Balance   66,427   66,170   743   32,775   33,518   743     94   Sewer Utility Fund   Pension Stabilization Reserve   60,387   61,125   738   391,148   391,148   0     94   Sewer Utility Fund   Rate Stabilization Reserve   0   0   0   7,519,142   11,519,142   4,000,000     94   Sewer Utility Fund   Unrestricted Fund Balance   9,523,249   15,242,462   5,719,213   623,615   899,332   275,717     96   Solid Waste Fund   Pension Stabilization Reserve   19,447   20,094   647   214,400                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |         |                                                 | •                               |            |            |            |            |            |           |
| 92Water Utility FundOperations and Maintenance Reserve0002,322,4544,838,4462,515,99292Water Utility FundUnrestricted Fund Balance3,925,80011,521,1627,595,362351,119954,071602,95293Cemetery FundUnrestricted Fund Balance65,42766,17074332,77533,51874394Sewer Utility FundPension Stabilization Reserve60,38761,125738391,148391,148094Sewer Utility FundRate Stabilization Reserve0003,682,0625,126,2961,444,3494Sewer Utility FundConstruction Reserve0007,519,14211,519,1424,000,00094Sewer Utility FundConstruction Reserve0007,519,14211,519,1424,000,00094Sewer Utility FundConstruction Reserve0007,519,14211,519,1424,000,00094Sewer Utility FundUnrestricted Fund Balance9,523,24915,242,4625,719,213623,615899,332275,71796Solid Waste FundPension Stabilization Reserve000280,3372,539,7982,259,46196Solid Waste FundUnrestricted Fund Balance3,485,8204,960,4151,474,5942,238,6511,453,784(784,867)97Water Recycling FundUnrestricted Fund Balance9,4689,599131149,05949,0590 <tr< td=""><td></td><td>5</td><td></td><td></td><td></td><td>,</td><td>,</td><td>,</td><td>-</td></tr<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |         | 5                                               |                                 |            |            | ,          | ,          | ,          | -         |
| 92Water Utility FundUnrestricted Fund Balance3,925,80011,521,1627,595,362351,119954,071602,95293Cemetery FundUnrestricted Fund Balance65,42766,17074332,77533,51874394Sewer Utility FundPension Stabilization Reserve60,38761,125738391,148391,148094Sewer Utility FundRate Stabilization Reserve0003,682,0625,126,2961,444,23494Sewer Utility FundConstruction Reserve0007,519,14211,519,1424,000,00094Sewer Utility FundUnrestricted Fund Balance9,523,24915,242,4625,719,213623,615899,332275,71796Solid Waste FundPension Stabilization Reserve000280,3372,259,46196Solid Waste FundUnrestricted Fund Balance3,485,8204,960,4151,474,5942,238,6511,453,784(784,867)96Solid Waste FundUnrestricted Fund Balance3,485,8204,960,4151,474,5942,238,6511,453,784(784,867)96Solid Waste FundUnrestricted Fund Balance3,485,8204,960,4151,474,5942,238,6511,453,784(784,867)97Water Recycling FundUnrestricted Fund Balance4,968,7734,236,916(731,857)499,24067,515(431,725)97Water Recycling FundUnrestricted Fund Balance4,968,7734,236,916(7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |         |                                                 |                                 |            |            |            |            |            |           |
| 93   Cemetery Fund   Unrestricted Fund Balance   65,427   66,170   743   32,775   33,518   743     94   Sewer Utililty Fund   Pension Stabilization Reserve   60,387   61,125   738   391,148   391,148   0     94   Sewer Utililty Fund   Rate Stabilization Reserve   0   0   0   3,682,062   5,126,296   1,444,234     94   Sewer Utililty Fund   Construction Reserve   0   0   0   7,519,142   11,519,142   4,000,000     94   Sewer Utililty Fund   Unrestricted Fund Balance   9,523,249   15,242,462   5,719,213   623,615   899,332   275,717     96   Solid Waste Fund   Pension Stabilization Reserve   19,447   20,094   647   214,400   215,047   647     96   Solid Waste Fund   Unrestricted Fund Balance   3,485,820   4,960,415   1,474,594   2,238,651   1,453,784   (784,867)     97   Water Recycling Fund   Unrestricted Fund Balance   9,468   9,599   131   49,059                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |         |                                                 | •                               |            |            | -          |            |            |           |
| 94   Sewer Utilility Fund   Pension Stabilization Reserve   60,387   61,125   738   391,148   391,148   0     94   Sewer Utilility Fund   Rate Stabilization Reserve   0   0   3,682,062   5,126,296   1,444,234     94   Sewer Utilility Fund   Construction Reserve   0   0   0   3,682,062   5,126,296   1,444,234     94   Sewer Utilility Fund   Construction Reserve   0   0   0   7,519,142   11,519,142   4,000,000     94   Sewer Utilility Fund   Unrestricted Fund Balance   9,523,249   15,242,462   5,719,213   623,615   899,332   275,717     96   Solid Waste Fund   Pension Stabilization Reserve   19,447   20,094   647   214,400   215,047   647     96   Solid Waste Fund   Unrestricted Fund Balance   3,485,820   4,960,415   1,474,594   2,238,651   1,453,784   (784,867)     96   Solid Waste Fund   Unrestricted Fund Balance   3,485,820   4,960,415   1,474,594   2,238,651                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |         | 5                                               |                                 | , ,        | , ,        | , ,        | ,          | ,          | ,         |
| 94Sewer Utilily FundRate Stabilization Reserve003,682,0625,126,2961,444,23494Sewer Utilily FundConstruction Reserve0007,519,14211,519,1424,000,00094Sewer Utilily FundUnrestricted Fund Balance9,523,24915,242,4625,719,213623,615899,332275,71796Solid Waste FundPension Stabilization Reserve19,44720,094647214,400215,04764796Solid Waste FundRate Stabilization Reserve000280,3372,539,7982,259,46196Solid Waste FundUnrestricted Fund Balance3,485,8204,960,4151,474,5942,238,6511,453,784(784,867)97Water Recycling FundPension Stabilization Reserve9,4689,59913149,05949,059097Water Recycling FundUnrestricted Fund Balance4,968,7734,236,916(731,857)499,24067,515(431,725)97Water Recycling FundConstruction Reserve0002,550,0002,250,000(300,000)97Water Recycling FundConstruction Reserve0002,550,0002,250,000(300,000)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |         | 5                                               |                                 |            | ,          |            | ,          |            |           |
| 94Sewer Utility FundConstruction Reserve007,519,14211,519,1424,000,00094Sewer Utility FundUnrestricted Fund Balance9,523,24915,242,4625,719,213623,615899,332275,71796Solid Waste FundPension Stabilization Reserve19,44720,094647214,400215,04764796Solid Waste FundRate Stabilization Reserve000280,3372,539,7982,259,46196Solid Waste FundUnrestricted Fund Balance3,485,8204,960,4151,474,5942,238,6511,453,784(784,867)97Water Recycling FundPension Stabilization Reserve9,4689,59913149,05949,059097Water Recycling FundUnrestricted Fund Balance4,968,7734,236,916(731,857)499,24067,515(431,725)97Water Recycling FundConstruction Reserve0002,550,0002,250,000(300,000)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |         |                                                 |                                 | ,          | ,          |            | ,          |            | 1.444.234 |
| 94Sewer Utilility FundUnrestricted Fund Balance9,523,24915,242,4625,719,213623,615899,332275,71796Solid Waste FundPension Stabilization Reserve19,44720,094647214,400215,04764796Solid Waste FundRate Stabilization Reserve000280,3372,539,7982,259,46196Solid Waste FundUnrestricted Fund Balance3,485,8204,960,4151,474,5942,238,6511,453,784(784,867)97Water Recycling FundPension Stabilization Reserve9,4689,59913149,05949,059097Water Recycling FundUnrestricted Fund Balance4,968,7734,236,916(731,857)499,24067,515(431,725)97Water Recycling FundConstruction Reserve0002,550,0002,250,000(300,000)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |         |                                                 |                                 |            |            |            |            |            |           |
| 96   Solid Waste Fund   Pension Stabilization Reserve   19,447   20,094   647   214,400   215,047   647     96   Solid Waste Fund   Rate Stabilization Reserve   0   0   0   280,337   2,539,798   2,259,461     96   Solid Waste Fund   Unrestricted Fund Balance   3,485,820   4,960,415   1,474,594   2,238,651   1,453,784   (784,867)     97   Water Recycling Fund   Pension Stabilization Reserve   9,468   9,599   131   49,059   49,059   0     97   Water Recycling Fund   Unrestricted Fund Balance   4,968,773   4,236,916   (731,857)   499,240   67,515   (431,725)     97   Water Recycling Fund   Construction Reserve   0   0   0   2,550,000   2,250,000   (300,000)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 94      | ,                                               |                                 | 9.523.249  | 15.242.462 | 5.719.213  | , ,        |            | , ,       |
| 96   Solid Waste Fund   Rate Stabilization Reserve   0   0   280,337   2,539,798   2,259,461     96   Solid Waste Fund   Unrestricted Fund Balance   3,485,820   4,960,415   1,474,594   2,238,651   1,453,784   (784,867)     97   Water Recycling Fund   Pension Stabilization Reserve   9,468   9,599   131   49,059   49,059   0     97   Water Recycling Fund   Unrestricted Fund Balance   4,968,773   4,236,916   (731,857)   499,240   67,515   (431,725)     97   Water Recycling Fund   Construction Reserve   0   0   0   2,550,000   2,250,000   (300,000)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |         |                                                 |                                 |            |            |            | ,          |            | ,         |
| 96Solid Waste FundUnrestricted Fund Balance3,485,8204,960,4151,474,5942,238,6511,453,784(784,867)97Water Recycling FundPension Stabilization Reserve9,4689,59913149,05949,059097Water Recycling FundUnrestricted Fund Balance4,968,7734,236,916(731,857)499,24067,515(431,725)97Water Recycling FundConstruction Reserve0002,550,000(300,000)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 96      | Solid Waste Fund                                | Rate Stabilization Reserve      |            |            | 0          |            |            | 2,259,461 |
| 97   Water Recycling Fund   Pension Stabilization Reserve   9,468   9,599   131   49,059   49,059   0     97   Water Recycling Fund   Unrestricted Fund Balance   4,968,773   4,236,916   (731,857)   499,240   67,515   (431,725)     97   Water Recycling Fund   Construction Reserve   0   0   0   2,250,000   (300,000)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 96      | Solid Waste Fund                                | Unrestricted Fund Balance       | 3,485,820  | 4,960,415  | 1,474,594  |            |            |           |
| 97   Water Recycling Fund   Unrestricted Fund Balance   4,968,773   4,236,916   (731,857)   499,240   67,515   (431,725)     97   Water Recycling Fund   Construction Reserve   0   0   0   2,550,000   2,250,000   (300,000)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 97      |                                                 | Pension Stabilization Reserve   |            |            | , ,        |            |            |           |
| 97   Water Recycling Fund   Construction Reserve   0   0   0   2,550,000   2,250,000   (300,000)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 97      | , ,                                             |                                 |            |            | (731,857)  |            |            | (431,725) |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 97      | , ,                                             | Construction Reserve            |            |            |            |            | ,          |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 111     | Parks and Recreation Operating Grant Trust Fund | Unrestricted Fund Balance       | 0          | 845        | 845        | 0          | 845        |           |

## Summary of Beginning and Ending Fund Balance Adjustments

|          |                                                                       |                           | FY 2018/19<br>Estimated | FY 2018/19<br>Actual |           | FY 2019/20<br>Adopted | FY 2019/20<br>Amended |           |
|----------|-----------------------------------------------------------------------|---------------------------|-------------------------|----------------------|-----------|-----------------------|-----------------------|-----------|
| Fund No. | Fund                                                                  | Becerve                   | •                       | •                    | Variance  | •                     | Ending Fund           | Varianaa  |
| Fund No. | Fund                                                                  | Reserve                   | Balance                 | Balance              |           | Balance               | Balance               | Variance  |
| 112      | Library Operating Grant Trust Fund                                    | Unrestricted Fund Balance | 0                       | 24,494               | 24,494    | 20,000                | 44,494                | 24,494    |
| 121      | Gas Tax Fund                                                          | Unrestricted Fund Balance | 1,024,560               | 1,356,777            | 332,217   | 16,512                | 348,729               | 332,217   |
| 122      | Road Maintenance and Rehabilitation (SB1) Fund                        | Unrestricted Fund Balance | 0                       | 373,337              | 373,337   | 0                     | 373,337               | 373,337   |
| 123      | Traffic Mitigation Fund                                               | Unrestricted Fund Balance | 3,030,240               | 4,448,849            | 1,418,609 | 3,030,240             | 4,448,849             | 1,418,609 |
| 144      | Engineering Operating Grant Trust Fund                                | Unrestricted Fund Balance | 0                       | (774,847)            | (774,847) | 0                     | 0                     | 0         |
| 164      | Housing Authority Fund                                                | Unrestricted Fund Balance | 2,920,806               | 3,286,926            | 366,120   | 2,634,183             | 3,000,303             | 366,120   |
| 165      | City Affordable Housing Fund                                          | Unrestricted Fund Balance | 2,345,809               | 8,301,604            | 5,955,795 | 1,128,626             | 2,477,572             | 1,348,946 |
| 169      | Housing Successor Agency Fund                                         | Unrestricted Fund Balance | 10,525,409              | 12,400,259           | 1,874,850 | 9,964,020             | 11,838,870            | 1,874,850 |
| 177      | Police Operating Grant Trust Fund                                     | Unrestricted Fund Balance | 0                       | 777,915              | 777,915   | 0                     | 0                     | 0         |
| 178      | Fire Operating Grant Trust Fund                                       | Unrestricted Fund Balance | (3,853)                 | (2,036)              | 1,817     | (3,852)               | 0                     | 3,852     |
| 220      | Certified Access Specialist (CASp) Training and<br>Certification Fund | Unrestricted Fund Balance | 0                       | 0                    | 0         | 24,155                | 42,473                | 18,318    |
| 221      | Public, Educational and Governmental (PEG) Fee Fund                   | Unrestricted Fund Balance | 0                       | 0                    | 0         | 1,039,457             | 1,698,774             | 659,317   |
| 562      | Housing and Urban Development Fund                                    | Unrestricted Fund Balance | 1,437,568               | 952,583              | (484,985) | 217,389               | 544,465               | 327,076   |
| 860      | Convention Center Enterprise Fund                                     | Unrestricted Fund Balance | 1,606,108               | 3,422,330            | 1,816,222 | 1,052,644             | 2,718,866             | 1,666,222 |