



CITY OF LOS ALTOS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2018

	SPECIAL REVENUE FUNDS			
	Vehicle Impound	Supplemental Law Enforcement	Gas tax	Proposition 1B
ASSETS				
Cash and investments		\$33,333	\$1,244,616	\$41,042
Restricted cash and investments				
Receivables, net of allowance for uncollectibles:				
Accounts				
Interest			2,660	55
Total Assets		\$33,333	\$1,247,276	\$41,097
LIABILITIES				
Accounts payable				
Total Liabilities				
FUND BALANCES				
Restricted:				
Debt service				
Special revenue programs and projects		\$33,333	\$1,247,276	\$41,097
Assigned				
Total Fund Balances		33,333	1,247,276	41,097
Total Liabilities and Fund Balances		\$33,333	\$1,247,276	\$41,097

SPECIAL REVENUE FUNDS

Storm Drain Deposits	Community Development Block Grant	Downtown Parking	Traffic Impact Fee	Estate Donation	TDA
\$56,086	\$4,617	\$736,394	\$579,781	\$15,649	
		1,374			
		988	1,405	21	
<u>\$56,086</u>	<u>\$4,617</u>	<u>\$738,756</u>	<u>\$581,186</u>	<u>\$15,670</u>	
		\$572			
		572			
\$56,086	\$4,617	\$738,184	\$581,186	\$15,670	
56,086	4,617	738,184	581,186	15,670	
<u>\$56,086</u>	<u>\$4,617</u>	<u>\$738,756</u>	<u>\$581,186</u>	<u>\$15,670</u>	

(Continued)

CITY OF LOS ALTOS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2018

	SPECIAL REVENUE FUNDS			
	PEG	Vehicle Registration Fees	SB1 Road Maintenance Rehabilitation	Traffic Congestion Relief Program
ASSETS				
Cash and investments	\$813,871	\$828,876		\$35,699
Restricted cash and investments				
Receivables, net of allowance for uncollectibles:				
Accounts	26,464		\$66,556	
Interest	1,091			
Total Assets	\$841,426	\$828,876	\$66,556	\$35,699
LIABILITIES				
Accounts payable				
Total Liabilities				
FUND BALANCES				
Restricted:				
Debt service				
Special revenue programs and projects	\$841,426	\$828,876	\$66,556	\$35,699
Assigned				
Total Fund Balances	841,426	828,876	66,556	35,699
Total Liabilities and Fund Balances	\$841,426	\$828,876	\$66,556	\$35,699

<u>CAPITAL PROJECTS FUND</u>	<u>DEBT SERVICE FUND</u>	
<u>Equipment Replacement</u>	<u>General</u>	<u>Total Non-major Governmental Funds</u>
\$1,335,148	\$194,339 169,840	\$5,919,451 169,840
		94,394 6,220
<u>\$1,335,148</u>	<u>\$364,179</u>	<u>\$6,189,905</u>
		<u>\$572</u>
		<u>572</u>
	\$364,179	364,179 4,490,006 1,335,148
<u>\$1,335,148</u>		<u>1,335,148</u>
<u>1,335,148</u>	<u>364,179</u>	<u>6,189,333</u>
<u>\$1,335,148</u>	<u>\$364,179</u>	<u>\$6,189,905</u>

CITY OF LOS ALTOS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2018

	SPECIAL REVENUE FUNDS			
	Vehicle Impound	Supplemental Law Enforcement	Gas tax	Proposition 1B
REVENUES				
Charges for services				
Licenses, permits and fees				
Intergovernmental		\$139,416	\$634,964	
Grants and donations				
Fines and forfeitures	\$19,090			
Interest and rentals			8,928	\$196
Other				
Total Revenues	19,090	139,416	643,892	196
EXPENDITURES				
Current:				
Community development				
Capital improvements			132,281	
Debt service:				
Principal				
Interest and fiscal charges				
Total Expenditures			132,281	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	19,090	139,416	511,611	196
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers (out)	(19,090)	(139,416)	(741,940)	
Total Other Financing Sources (Uses)	(19,090)	(139,416)	(741,940)	
NET CHANGE IN FUND BALANCES			(230,329)	196
BEGINNING FUND BALANCES		33,333	1,477,605	40,901
ENDING FUND BALANCES		\$33,333	\$1,247,276	\$41,097

SPECIAL REVENUE FUNDS

Storm Drain Deposits	Community Development Block Grant	Downtown Parking	Traffic Impact Fee	Estate Donation	TDA
		\$35,019	\$105,358		
	\$170,050				\$45,429
		13,522 9,640	5,165	\$76	
	170,050	58,181	110,523	76	45,429
		7,654	287,799		
	(4,617)				
	(4,617)	7,654	287,799		
	174,667	50,527	(177,276)	76	45,429
	(165,433)		(440,000)		(45,429)
	(165,433)		(440,000)		(45,429)
	9,234	50,527	(617,276)	76	
\$56,086	(4,617)	687,657	1,198,462	15,594	
\$56,086	\$4,617	\$738,184	\$581,186	\$15,670	

(Continued)

CITY OF LOS ALTOS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2018

	SPECIAL REVENUE FUNDS			
	PEG	Vehicle Registration Fees	SBI Road Maintenance Rehabilitation	Traffic Congestion Relief Program
REVENUES				
Charges for services	\$108,845			
Licenses, permits and fees				
Intergovernmental			\$184,002	\$35,699
Grants and donations		\$192,859		
Fines and forfeitures	100			
Interest and rentals	3,846			
Other				
Total Revenues	<u>112,791</u>	<u>192,859</u>	<u>184,002</u>	<u>35,699</u>
EXPENDITURES				
Current:				
Community development				
Capital improvements		23,367		
Debt service:				
Principal				
Interest and fiscal charges				
Total Expenditures		<u>23,367</u>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>112,791</u>	<u>169,492</u>	<u>184,002</u>	<u>35,699</u>
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers (out)			(117,446)	
Total Other Financing Sources (Uses)			<u>(117,446)</u>	
NET CHANGE IN FUND BALANCES	112,791	169,492	66,556	35,699
BEGINNING FUND BALANCES	<u>728,635</u>	<u>659,384</u>		
ENDING FUND BALANCES	<u><u>\$841,426</u></u>	<u><u>\$828,876</u></u>	<u><u>\$66,556</u></u>	<u><u>\$35,699</u></u>

<u>CAPITAL PROJECTS FUND</u>	<u>DEBT SERVICE FUND</u>	<u>Total Non-major Governmental Funds</u>
<u>Equipment Replacement</u>	<u>General</u>	
		\$108,845
		140,377
		994,081
		408,338
		19,190
		31,733
		<u>9,640</u>
		<u>1,712,204</u>
\$559,231		566,885
98,669		537,499
	\$110,000	110,000
	56,060	56,060
<u>657,900</u>	<u>166,060</u>	<u>1,270,444</u>
<u>(657,900)</u>	<u>(166,060)</u>	<u>441,760</u>
	166,060	166,060
		<u>(1,668,754)</u>
	<u>166,060</u>	<u>(1,502,694)</u>
<u>(657,900)</u>		<u>(1,060,934)</u>
<u>1,993,048</u>	<u>364,179</u>	<u>7,250,267</u>
<u>\$1,335,148</u>	<u>\$364,179</u>	<u>\$6,189,333</u>

CITY OF LOS ALTOS
 VEHICLE IMPOUND FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:			
Fines and forfeitures	<u>\$20,000</u>	<u>\$19,090</u>	<u>(\$910)</u>
Total Revenues	<u>20,000</u>	<u>19,090</u>	<u>(910)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>20,000</u>	<u>19,090</u>	<u>(910)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)		<u>(19,090)</u>	<u>(19,090)</u>
Total other financing sources (uses)		<u>(19,090)</u>	<u>(19,090)</u>
NET CHANGE IN FUND BALANCE	<u><u>\$20,000</u></u>		<u><u>(\$20,000)</u></u>
Beginning fund balance		<u>\$0</u>	
Ending fund balance		<u><u>\$0</u></u>	

CITY OF LOS ALTOS
 SUPPLEMENTAL LAW ENFORCEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:			
Intergovernmental	<u>\$100,000</u>	<u>\$139,416</u>	<u>\$39,416</u>
Total Revenues	<u>100,000</u>	<u>139,416</u>	<u>39,416</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>100,000</u>	<u>139,416</u>	<u>39,416</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	<u></u>	<u>(139,416)</u>	<u>(139,416)</u>
Total other financing sources (uses)	<u></u>	<u>(139,416)</u>	<u>(139,416)</u>
NET CHANGE IN FUND BALANCE	<u><u>\$100,000</u></u>		<u><u>(\$100,000)</u></u>
Beginning fund balance		<u>33,333</u>	
Ending fund balance		<u><u>\$33,333</u></u>	

CITY OF LOS ALTOS
GAS TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	\$880,719	\$634,964	(\$245,755)
Interest and rentals		8,928	8,928
	880,719	643,892	(236,827)
EXPENDITURES			
Capital improvements	350,000	132,281	217,719
	350,000	132,281	217,719
EXCESS OF REVENUES OVER EXPENDITURES	530,719	511,611	(19,108)
OTHER FINANCING SOURCES (USES)			
Transfers (out)		(741,940)	(741,940)
		(741,940)	(741,940)
NET CHANGE IN FUND BALANCE	\$530,719	(230,329)	(\$761,048)
Beginning fund balance		1,477,605	
Ending fund balance		\$1,247,276	