

SPECIAL REVENUE FUNDS



NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

Housing and Community Development Fund - to account for the use of Community Development Block Grant and other U.S. Department of Housing and Urban Development programs restricted for housing and community development.

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

**Combining Balance Sheet
Non-Major Governmental Funds
Special Revenue Funds
June 30, 2020**

	Public Safety	Health	Building Services	Sewer Construction and Maintenance	Underground Utilities
Assets:					
Cash and investments	\$ 3,314,704	-	17,672,005	12,078,230	43,734,341
Accounts receivable	262,636	4,135,607	266,026	612,299	761,865
Prepays and other assets	-	30,388	-	-	-
Notes receivable	-	-	-	-	-
Allowance for uncollectible long-term receivables	-	-	-	-	-
Restricted assets:					
Cash and investments	-	-	-	-	-
Cash with fiscal agent (note 2)	-	120,683	-	-	-
Property held for resale	-	-	-	-	-
Total assets	\$ 3,577,340	4,286,678	17,938,031	12,690,529	44,496,206
Liabilities, deferred inflow of resources and fund balances					
Liabilities:					
Accounts payable and accrued liabilities	66,926	840,940	622,653	70,411	49,272
Deposits	-	-	51,000	-	-
Due to other funds	-	6,589,515	-	-	1,830,851
Unearned revenue	-	263,693	1,631,146	-	-
Total liabilities	66,926	7,694,148	2,304,799	70,411	1,880,123
Deferred inflow of resources:					
Unavailable revenues (note 8)	-	1,741,825	152,114	-	-
Total deferred inflow of resources	-	1,741,825	152,114	-	-
Fund balances:					
Nonspendable	-	30,388	-	-	-
Restricted	3,510,414	-	-	-	-
Committed	-	-	15,481,118	12,620,118	42,616,083
Unassigned	-	(5,179,683)	-	-	-
Total fund balances (deficit)	3,510,414	(5,149,295)	15,481,118	12,620,118	42,616,083
Total liabilities, deferred inflow of resources and fund balances	\$ 3,577,340	4,286,678	17,938,031	12,690,529	44,496,206

Transportation	Library	Parking	Air Quality Improvement	Housing and Community Development	Donated Funds	Total
26,140,725	8,783,333	4,359,882	79,894	14,427,792	2,977,378	\$ 133,568,284
2,194,965	71,013	22,147	46,259	4,145,665	10,185	12,528,667
-	37,261	-	-	52,324	-	119,973
-	-	-	-	52,992,731	-	52,992,731
-	-	-	-	(52,992,731)	-	(52,992,731)
-	-	-	-	2,240,412	-	2,240,412
-	-	-	-	661,780	-	782,463
-	-	-	-	275,566	-	275,566
<u>28,335,690</u>	<u>8,891,607</u>	<u>4,382,029</u>	<u>126,153</u>	<u>21,803,539</u>	<u>2,987,563</u>	<u>\$ 149,515,365</u>
811,874	387,863	203,546	2,892	1,706,606	54,517	4,817,500
-	2,912	-	-	1,000	619,100	674,012
198,598	-	-	-	-	-	8,618,964
-	-	-	-	1,246,671	-	3,141,510
<u>1,010,472</u>	<u>390,775</u>	<u>203,546</u>	<u>2,892</u>	<u>2,954,277</u>	<u>673,617</u>	<u>17,251,986</u>
102,315	-	-	-	2,335,290	-	4,331,544
<u>102,315</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,335,290</u>	<u>-</u>	<u>4,331,544</u>
-	37,261	-	-	52,324	-	119,973
27,222,903	-	-	123,261	16,461,648	2,313,946	49,632,172
-	8,463,571	4,178,483	-	-	-	83,359,373
-	-	-	-	-	-	(5,179,683)
<u>27,222,903</u>	<u>8,500,832</u>	<u>4,178,483</u>	<u>123,261</u>	<u>16,513,972</u>	<u>2,313,946</u>	<u>127,931,835</u>
<u>28,335,690</u>	<u>8,891,607</u>	<u>4,382,029</u>	<u>126,153</u>	<u>21,803,539</u>	<u>2,987,563</u>	<u>\$ 149,515,365</u>

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
Special Revenue Funds
For the Fiscal Year Ended June 30, 2020**

	Public Safety	Health	Building Services	Sewer Construction and Maintenance	Underground Utilities
Revenues:					
Taxes	\$ -	783,232	-	-	-
Licenses and permits	-	1,616,123	7,574,150	-	-
Intergovernmental revenues	2,677,772	9,405,698	88,425	-	-
Charges for services	-	529,776	2,157,533	7,727,766	-
Investment earnings	63,274	194	480,086	291,921	1,369,236
Rental income	-	217,481	-	-	-
Miscellaneous revenues	-	183,779	114,372	3,498	570
Contributions	-	-	-	-	-
Total revenues	2,741,046	12,736,283	10,414,566	8,023,185	1,369,806
Expenditures:					
Public safety	2,306,547	-	-	-	-
Transportation	-	-	-	-	-
Utility	-	-	-	-	6,133,741
Sanitation	-	-	-	4,218,482	-
Health	-	14,250,373	-	-	-
Culture and leisure	-	-	-	-	-
Community development	-	-	10,080,646	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	2,306,547	14,250,373	10,080,646	4,218,482	6,133,741
Excess (deficiency) of revenues over (under) expenditures	434,499	(1,514,090)	333,920	3,804,703	(4,763,935)
Other financing sources (uses):					
Transfers in	-	125,000	-	-	-
Transfers out	(120,923)	(207,714)	(1,329,257)	(1,676,005)	(5,584,533)
Total other financing sources (uses)	(120,923)	(82,714)	(1,329,257)	(1,676,005)	(5,584,533)
Change in fund balances	313,576	(1,596,804)	(995,337)	2,128,698	(10,348,468)
Fund balances (deficit) at beginning of year, as restated (note 21)	3,196,838	(3,552,491)	16,476,455	10,491,420	52,964,551
Fund balances (deficit) at end of year	\$ 3,510,414	(5,149,295)	15,481,118	12,620,118	42,616,083

Transportation	Library	Parking	Air Quality Improvement	Housing and Community Development	Donated Funds	Total
-	2,798,986	9,404	-	-	- \$	3,591,622
-	-	-	-	-	-	9,190,273
16,642,718	296,100	-	185,564	21,486,899	-	50,783,176
1,010,771	30,616	232,460	-	1,221	-	11,690,143
644,745	191,880	118,647	4,326	257,378	76,660	3,498,347
-	31,634	2,693,699	-	126,294	-	3,069,108
1,127,530	54,196	1,348	-	2,311,148	-	3,796,441
-	-	-	-	-	279,908	279,908
19,425,764	3,403,412	3,055,558	189,890	24,182,940	356,568	85,899,018
-	-	-	-	-	-	2,306,547
11,539,865	-	2,849,496	295,231	-	-	14,684,592
-	-	-	-	-	-	6,133,741
-	-	-	-	-	-	4,218,482
-	-	-	-	-	-	14,250,373
-	13,461,680	-	-	-	301,363	13,763,043
-	-	-	-	23,968,589	-	34,049,235
-	-	-	-	300,000	-	300,000
-	-	-	-	123,175	-	123,175
11,539,865	13,461,680	2,849,496	295,231	24,391,764	301,363	89,829,188
7,885,899	(10,058,268)	206,062	(105,341)	(208,824)	55,205	(3,930,170)
378,994	11,901,200	-	-	1,238,638	-	13,643,832
(4,466,191)	(423,612)	(96,711)	-	(391,269)	-	(14,296,215)
(4,087,197)	11,477,588	(96,711)	-	847,369	-	(652,383)
3,798,702	1,419,320	109,351	(105,341)	638,545	55,205	(4,582,553)
23,424,201	7,081,512	4,069,132	228,602	15,875,427	2,258,741	132,514,388
27,222,903	8,500,832	4,178,483	123,261	16,513,972	2,313,946 \$	127,931,835

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Public Safety Fund
For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues	\$ 2,386,000	2,632,186	2,677,772	\$ 45,586
Investment earnings	28,083	28,083	63,274	35,191
Total revenues	<u>2,414,083</u>	<u>2,660,269</u>	<u>2,741,046</u>	<u>80,777</u>
Expenditures:				
Public safety	2,628,850	2,875,036	2,306,547	568,489
Total expenditures	<u>2,628,850</u>	<u>2,875,036</u>	<u>2,306,547</u>	<u>568,489</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(214,767)</u>	<u>(214,767)</u>	<u>434,499</u>	<u>649,266</u>
Other financing sources (uses):				
Transfers out	-	(406,013)	(120,923)	285,090
Total other financing sources (uses)	<u>-</u>	<u>(406,013)</u>	<u>(120,923)</u>	<u>285,090</u>
Change in fund balances	<u>(214,767)</u>	<u>(620,780)</u>	<u>313,576</u>	<u>934,356</u>
Fund balance at beginning of year	3,196,838	3,196,838	3,196,838	-
Fund balance at end of year	<u>\$ 2,982,071</u>	<u>2,576,058</u>	<u>3,510,414</u>	<u>\$ 934,356</u>

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Health Fund**

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Taxes	\$ 970,111	970,111	783,232	\$ (186,879)
Licenses and permits	2,121,000	2,121,000	1,616,123	(504,877)
Intergovernmental revenues	11,330,486	12,541,816	9,405,698	(3,136,118)
Charges for services	578,100	578,100	529,776	(48,324)
Investment earnings	(26,006)	(26,006)	194	26,200
Rental income	210,093	210,093	217,481	7,388
Miscellaneous revenues	167,286	167,286	183,779	16,493
Total revenues	15,351,070	16,562,400	12,736,283	(3,826,117)
Expenditures:				
Health	15,152,903	16,338,626	14,250,373	2,088,253
Total expenditures	15,152,903	16,338,626	14,250,373	2,088,253
Excess (deficiency) of revenues over (under) expenditures	198,167	223,774	(1,514,090)	(1,737,864)
Other financing sources:				
Transfers in	50,000	125,000	125,000	-
Transfers out	(193,806)	(246,607)	(207,714)	38,893
Total other financing sources	(143,806)	(121,607)	(82,714)	38,893
Change in fund balances	54,361	102,167	(1,596,804)	(1,698,971)
Fund balance (deficit) at beginning of year	(3,552,491)	(3,552,491)	(3,552,491)	-
Fund balance (deficit) at end of year	\$ (3,498,130)	(3,450,324)	(5,149,295)	\$ (1,698,971)

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Building Services Fund
For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Licenses and permits	\$ 7,088,651	7,088,651	7,574,150	\$ 485,499
Intergovernmental revenues	800,000	800,000	88,425	(711,575)
Charges for services	1,751,000	1,751,000	2,157,533	406,533
Investment earnings	260,944	260,944	480,086	219,142
Miscellaneous revenues	14,483	14,483	114,372	99,889
Total revenues	<u>9,915,078</u>	<u>9,915,078</u>	<u>10,414,566</u>	<u>499,488</u>
Expenditures:				
Community development	11,634,911	11,634,911	10,080,646	1,554,265
Total expenditures	<u>11,634,911</u>	<u>11,634,911</u>	<u>10,080,646</u>	<u>1,554,265</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,719,833)</u>	<u>(1,719,833)</u>	<u>333,920</u>	<u>2,053,753</u>
Other financing sources (uses):				
Transfers out	-	(260,223)	(1,329,257)	(1,069,034)
Total other financing sources (uses)	<u>-</u>	<u>(260,223)</u>	<u>(1,329,257)</u>	<u>(1,069,034)</u>
Change in fund balances	<u>(1,719,833)</u>	<u>(1,980,056)</u>	<u>(995,337)</u>	<u>984,719</u>
Fund balance at beginning of year	16,476,455	16,476,455	16,476,455	-
Fund balance at end of year	<u>\$ 14,756,622</u>	<u>14,496,399</u>	<u>15,481,118</u>	<u>\$ 984,719</u>

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Sewer Construction and Maintenance Fund
For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Charges for services	\$ 6,866,081	6,866,081	7,727,766	\$ 861,685
Investment earnings	146,430	146,430	291,921	145,491
Miscellaneous revenues	-	-	3,498	3,498
Total revenues	7,012,511	7,012,511	8,023,185	1,010,674
Expenditures:				
Sanitation	4,786,728	4,786,728	4,218,482	568,246
Total expenditures	4,786,728	4,786,728	4,218,482	568,246
Excess (deficiency) of revenues over (under) expenditures	2,225,783	2,225,783	3,804,703	1,578,920
Other financing sources (uses):				
Transfers out	-	(2,961,511)	(1,676,005)	1,285,506
Total other financing sources (uses)	-	(2,961,511)	(1,676,005)	1,285,506
Change in fund balances	2,225,783	(735,728)	2,128,698	2,864,426
Fund balance at beginning of year	10,491,420	10,491,420	10,491,420	-
Fund balance at end of year	\$ 12,717,203	9,755,692	12,620,118	\$ 2,864,426

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Underground Utilities Fund
For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Taxes	\$ 5,644,216	5,644,216	-	\$ (5,644,216)
Investment earnings	809,848	809,848	1,369,236	559,388
Miscellaneous revenues	-	-	570	570
Total revenues	<u>6,454,064</u>	<u>6,454,064</u>	<u>1,369,806</u>	<u>(5,084,258)</u>
Expenditures:				
Utility	91,105	91,105	6,133,741	(6,042,636)
Total expenditures	<u>91,105</u>	<u>91,105</u>	<u>6,133,741</u>	<u>(6,042,636)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,362,959</u>	<u>6,362,959</u>	<u>(4,763,935)</u>	<u>(11,126,894)</u>
Other financing sources (uses):				
Transfers out	(6,040,560)	(6,220,560)	(5,584,533)	636,027
Total other financing sources (uses)	<u>(6,040,560)</u>	<u>(6,220,560)</u>	<u>(5,584,533)</u>	<u>636,027</u>
Change in fund balances	322,399	142,399	(10,348,468)	(10,490,867)
Fund balance at beginning of year	52,964,551	52,964,551	52,964,551	-
Fund balance at end of year	<u>\$ 53,286,950</u>	<u>53,106,950</u>	<u>42,616,083</u>	<u>\$ (10,490,867)</u>



Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Transportation Fund
For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental revenues	\$ 17,038,967	17,446,966	16,642,718	\$ (804,248)
Charges for services	1,012,084	1,012,084	1,010,771	(1,313)
Investment earnings	282,565	282,565	644,745	362,180
Miscellaneous revenues	1,449,265	1,449,265	1,127,530	(321,735)
Total revenues	19,782,881	20,190,880	19,425,764	(765,116)
Expenditures:				
Transportation	12,613,565	13,050,349	11,539,865	1,510,484
Total expenditures	12,613,565	13,050,349	11,539,865	1,510,484
Excess (deficiency) of revenues over (under) expenditures	7,169,316	7,140,531	7,885,899	745,368
Other financing sources (uses):				
Transfers in	378,994	378,994	378,994	-
Transfers out	(248,712)	(5,043,589)	(4,466,191)	577,398
Total other financing sources (uses)	130,282	(4,664,595)	(4,087,197)	577,398
Change in fund balances	7,299,598	2,475,936	3,798,702	1,322,766
Fund balance at beginning of year	23,424,201	23,424,201	23,424,201	-
Fund balance at end of year	\$ 30,723,799	25,900,137	27,222,903	\$ 1,322,766

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Library Services Fund
For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Taxes	\$ 2,804,893	2,804,893	2,798,986	\$ (5,907)
Intergovernmental revenues	-	324,500	296,100	(28,400)
Charges for services	59,500	59,500	30,616	(28,884)
Investment earnings	105,148	105,148	191,880	86,732
Rental income	-	-	31,634	31,634
Miscellaneous revenues	78,500	328,500	54,196	(274,304)
Total revenues	<u>3,048,041</u>	<u>3,622,541</u>	<u>3,403,412</u>	<u>(219,129)</u>
Expenditures:				
Culture and leisure	15,098,268	15,672,768	13,461,680	2,211,088
Total expenditures	<u>15,098,268</u>	<u>15,672,768</u>	<u>13,461,680</u>	<u>2,211,088</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,050,227)</u>	<u>(12,050,227)</u>	<u>(10,058,268)</u>	<u>1,991,959</u>
Other financing sources (uses):				
Transfers in	11,901,200	11,901,200	11,901,200	-
Transfers out	-	(805,831)	(423,612)	382,219
Total other financing sources (uses)	<u>11,901,200</u>	<u>11,095,369</u>	<u>11,477,588</u>	<u>382,219</u>
Change in fund balances	(149,027)	(954,858)	1,419,320	2,374,178
Fund balance at beginning of year	7,081,512	7,081,512	7,081,512	-
Fund balance at end of year	<u>\$ 6,932,485</u>	<u>6,126,654</u>	<u>8,500,832</u>	<u>\$ 2,374,178</u>

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Parking Fund
For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Taxes	\$ 14,000	14,000	9,404	\$ (4,596)
Charges for services	313,000	313,000	232,460	(80,540)
Investment earnings	51,324	51,324	118,647	67,323
Rental income	3,067,700	3,067,700	2,693,699	(374,001)
Miscellaneous revenues	5,000	5,000	1,348	(3,652)
Total revenues	<u>3,451,024</u>	<u>3,451,024</u>	<u>3,055,558</u>	<u>(395,466)</u>
Expenditures:				
Transportation	2,875,804	3,055,804	2,849,496	206,308
Total expenditures	<u>2,875,804</u>	<u>3,055,804</u>	<u>2,849,496</u>	<u>206,308</u>
Excess (deficiency) of revenues over (under) expenditures	<u>575,220</u>	<u>395,220</u>	<u>206,062</u>	<u>(189,158)</u>
Other financing sources (uses):				
Transfers out	(24,147)	(140,147)	(96,711)	43,436
Total other financing sources (uses)	<u>(24,147)</u>	<u>(140,147)</u>	<u>(96,711)</u>	<u>43,436</u>
Change in fund balances	551,073	255,073	109,351	(145,722)
Fund balance at beginning of year	4,069,132	4,069,132	4,069,132	-
Fund balance at end of year	<u>\$ 4,620,205</u>	<u>4,324,205</u>	<u>4,178,483</u>	<u>\$ (145,722)</u>

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Air Quality Improvement Fund
For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues	\$ 170,000	170,000	185,564	\$ 15,564
Investment earnings	3,527	3,527	4,326	799
Total revenues	<u>173,527</u>	<u>173,527</u>	<u>189,890</u>	<u>16,363</u>
Expenditures:				
Transportation	172,388	172,388	295,231	(122,843)
Total expenditures	<u>172,388</u>	<u>172,388</u>	<u>295,231</u>	<u>(122,843)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,139</u>	<u>1,139</u>	<u>(105,341)</u>	<u>(106,480)</u>
Change in fund balances	1,139	1,139	(105,341)	(106,480)
Fund balance at beginning of year	228,602	228,602	228,602	-
Fund balance at end of year	<u>\$ 229,741</u>	<u>229,741</u>	<u>123,261</u>	<u>\$ (106,480)</u>



Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Housing and Community Development Fund
For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental revenues	\$ 21,714,115	26,090,036	21,486,899	\$ (4,603,137)
Charges for services	800	800	1,221	421
Investment earnings	199,600	199,600	257,378	57,778
Rental income	152,700	152,700	126,294	(26,406)
Miscellaneous revenues	2,597,246	416,023	2,311,148	1,895,125
Total revenues	24,664,461	26,859,159	24,182,940	(2,676,219)
Expenditures:				
Community development	27,322,941	31,686,388	23,968,589	7,717,799
Debt service:				
Principal retirement	300,000	300,000	300,000	-
Interest	120,000	120,000	123,175	(3,175)
Total expenditures	27,742,941	32,106,388	24,391,764	7,714,624
Excess (deficiency) of revenues over (under) expenditures	(3,078,480)	(5,247,229)	(208,824)	5,038,405
Other financing sources (uses):				
Transfers in	1,313,638	1,238,638	1,238,638	-
Transfers out	-	(4,033)	(391,269)	(387,236)
Total other financing sources (uses)	1,313,638	1,234,605	847,369	(387,236)
Change in fund balances	(1,764,842)	(4,012,624)	638,545	4,651,169
Fund balances at beginning of year, as restated (note 21)	15,875,427	15,875,427	15,875,427	-
Fund balance at end of year	\$ 14,110,585	11,862,803	16,513,972	\$ 4,651,169

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Donated Funds**

For the Fiscal Year Ended June 30, 2020

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Investment earnings	\$ 31,391	31,391	76,660	\$ 45,269
Contributions	375,000	375,000	279,908	(95,092)
Total revenues	406,391	406,391	356,568	(49,823)
Expenditures:				
Culture and leisure	438,261	534,561	301,363	233,198
Total expenditures	438,261	534,561	301,363	233,198
Excess (deficiency) of revenues over (under) expenditures	(31,870)	(128,170)	55,205	183,375
Change in fund balances	(31,870)	(128,170)	55,205	183,375
Fund balance at beginning of year	2,258,741	2,258,741	2,258,741	-
Fund balance at end of year	\$ 2,226,871	2,130,571	2,313,946	\$ 183,375