

FIDUCIARY FUNDS SUMMARY

Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, other governments, and/or other funds. These include Expendable Trust and Agency Funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measure of results of operations.

FUND 41 – COMMUNITY FACILITIES DISTRICT 2006-1 FUND

Formed by a vote of the current property owners in July 2006, this District serves to fund a portion of the construction costs of the Northwest Wastewater Treatment Plant. Annual assessments will be placed on the tax rolls of the property owners to cover the bond principal and interest as well as related administrative expenses. Additionally, the residential units in this district will pay an annual assessment to contribute to funding for public safety services.

REVENUES - COMMUNITY FACILITIES DISTRICT 2006-1

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 41 COMMUNITY FACILITIES DISTRICT 2006-1							
041-0530-5101	Property Tax	949,008	1,045,217	1,054,452	1,050,239	1,050,000	1,057,321
041-0560-5601	Interest Income	97,763	26,564	15,000	4,500	5,000	5,000
041-0590-5917	Developer Reimbursement	85	36	125	-	-	-
TOTAL COMMUNITY FACILITIES DISTRICT 2006-1		1,046,856	1,071,817	1,069,577	1,054,739	1,055,000	1,062,321

EXPENDITURES - COMMUNITY FACILITIES DISTRICT 2006-1

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 41 COMMUNITY FACILITIES DISTRICT 2006-1							
041-0100-0105-6001	Adm OH Allocations CM	0	0	0	16263	0	0
041-0100-0135-7201	Accounting & Auditing	2,246	3,275	3,329	2,744	3,537	3,550
041-0100-0135-7203	Administrative Expense	173,898	29,687	26,100	14,893	28,744	29,370
041-0100-0135-7601	Bond Interest Expense	743,156	743,156	737,756	726,756	715,072	702,506
041-0100-0135-7603	Bond Principal Retirement	-	-	270,000	280,000	295,000	305,000
041-0100-0410-7001	Salaries & Wages	3,460	4,021	6,398	7,347	7,909	8,193
041-0100-0410-7005	Overtime	313	182	-	1	41	-
041-0100-0410-7103	Dental Insurance	86	107	173	149	254	264
041-0100-0410-7105	Health Insurance	615	827	1,247	1,334	1,834	1,934
041-0100-0410-7108	Life Insurance	11	24	28	36	54	54
041-0100-0410-7109	Employee Assistance Prg.	2	2	2	3	3	3
041-0100-0410-7110	Vision Insurance	7	9	14	14	22	22
041-0100-0410-7117	PERS Retirement	600	730	1,026	1,081	1,841	1,947
041-0100-0410-7119	Social Security/FICA	290	308	450	538	562	582
041-0100-0410-7124	Workers Comp. Insurance	391	619	554	32	126	599
041-0100-0410-7125	State unemployment Insurance	0	10	6	-	-	-
041-0100-0410-7128	Car Allowance	25	2	-	-	-	-
041-0100-0410-7213	Legal Fees	-	2,221	6,128	-	-	-
041-0100-0410-7226	Printing	100	-	-	-	-	-
041-0100-0410-7245	Contractual Services	-	4,920	6,600	3,289	-	-
041-0100-0410-7372	Office Supplies & Materials	-	-	-	-	-	-
041-0100-0410-7397	Postage	-	4,920	6,600	14	-	-
041-0100-5990-9000	Transfer Out	-	532,457	-	-	-	8,297
TOTAL COMMUNITY FACILITIES DISTRICT 2006-1		\$ 925,199	\$ 1,327,478	\$ 1,066,412	\$ 1,054,494	\$ 1,055,000	\$ 1,062,321

FUND 42 – RIVERVIEW POINT ASSESSMENT DISTRICT FUND

This fund collects assessments from homeowners for improvements within the assessment district, pays all administrative costs associated with the bond issue, and makes the bond principal and interest payments on a semi-annual basis.

REVENUES - RIVERVIEW POINT ASSESSMENT DISTRICT

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 42 RIVERVIEW POINT ASSESSMENT DISTRICT							
042-0530-5101	Property Tax	159,341	156,250	156,885	159,663	160,000	161,000
042-0560-5601	Interest Income	11,711	2,177	1,200	-	600	600
042-0590-5917	Developer Reimbursement	85	36	125	-	-	-
042-0590-5950	Proceeds from Long Term Debt	1,475,400	682	-	-	-	-
042-0590-5990	Transfer In	177,126	-	-	-	-	-
TOTAL RIVERVIEW POINT ASSESSMENT DISTRICT		1,823,664	159,145	158,210	159,663	160,600	161,600

EXPENDITURES - RIVERVIEW POINT ASSESSMENT DISTRICT

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 42 RIVERVIEW POINT ASSESSMENT DISTRICT							
042-0100-0420-7001	Salaries & Wages	3,143	4,021	6,398	7,166	7,702	7,980
042-0100-0420-7005	Overtime	313	182	-	1	36	36
042-0100-0420-7103	Dental Insurance	83	107	173	145	245	254
042-0100-0420-7105	Health Insurance	583	827	1,247	1,305	1,767	1,864
042-0100-0420-7108	Life Insurance	10	24	38	35	53	53
042-0100-0420-7109	Employee Assistance Prg.	1	2	2	3	3	3
042-0100-0420-7110	Vision Insurance	7	9	14	14	21	21
042-0100-0420-7117	PERS Retirement	565	730	1,026	1,060	1,791	1,791
042-0100-0420-7119	Social Security/FICA	266	308	450	524	547	547
042-0100-0420-7124	Workers Comp. Insurance	338	619	553	31	123	583
042-0100-0420-7125	Unemployment Insurance	0	10	6	-	-	-
042-0100-0420-7128	Car Allowance	25	2	-	-	-	-
042-0100-0420-7201	Accounting & Auditing	766	1,209	450	409	531	550
042-0100-0420-7203	Administrative Expense	6,426	7,179	10,050	6,404	11,550	11,550
042-0100-0420-7215	Bond Issuance Cost	48,950	-	-	-	-	-
042-0100-0420-7216	Bond Discount	45,300	-	-	-	-	-
042-0100-0420-7226	Printing	50	-	-	-	-	-
042-0100-0420-7245	Contractual Services	-	-	-	3,289	-	-
042-0100-0420-7372	Office Supplies & Materials	-	-	-	-	-	-
042-0100-0420-7397	Postage	-	-	-	44	-	-
042-0100-0420-7601	Bond Interest Expense	99,002	66,909	63,700	60,294	56,717	52,977
042-0100-0420-7603	Bond Principal Retirement	1,565,000	66,800	71,500	75,300	78,900	82,300
042-0100-0420-7900	Miscellaneous Expense	-	-	-	-	-	-
042-0100-5990-9000	Transfer Out	44,262	2,399	-	-	616	1,092
TOTAL RIVERVIEW POINT ASSESSMENT DISTRICT		\$ 1,815,091	\$ 151,337	\$ 155,608	\$ 156,024	\$ 160,600	\$ 161,600

FUND 43 – RIVERVIEW POINT BOND RESERVE FUND

Bonds are required to have a predetermined amount held in reserve. The reserve amount is determined by a formula when the bonds are first issued. This fund holds the bond reserve for the Riverview Point Assessment District Bonds.

REVENUES - RIVERVIEW POINT BOND RESERVE

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 43 RIVERVIEW POINT BOND RESERVE							
043-0560-5601	Interest Income	653	431	135	135	300	300
043-0590-5990	Transfer In	44,262	-	-	-	-	-
TOTAL RIVERVIEW POINT BOND RESERVE		44,915	431	135	135	300	300

EXPENDITURES - RIVERVIEW POINT BOND RESERVE

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 43 RIVERVIEW POINT-BOND RESERVE							
043-0100-5990-9000	Transfers Out	177,126	-	-	300	300	300
TOTAL RIVERVIEW POINT BOND RESERVE FUN		\$ 177,126	\$ -	\$ -	\$ 300	\$ 300	\$ 300

FUND 47 – SUMMERSET LANDSCAPE & LIGHTING DISTRICT FUND

This fund collects assessments levied to provide funding for the maintenance of certain common areas within the Somerset district. Currently, the fund pays for landscape maintenance at the front entrance to the development, the water feature, street light repairs and electric bills, landscaping and weed abatement along Highway 12. Future plans include the installation of more streetlights and roadside landscaping as the development grows. City plans to take over operations in F/Y 2011-12.

REVENUES - SUMMERSET L & L DISTRICT

Account Number	Account Name	2007-08 Actuals	2008-09 Actuals	2009-10 Actuals	2010-11 Estimated Budget	2011-12 Budget	2012-13 Budget
FUND 47 SUMMERSET LANDSCAPE & LIGHTING DISTRICT							
047-0530-5101	Property Tax	230,500	240,720	194,900	-	178,955	183,484
047-0560-5601	Interest Income	7,729	6,181	2,806	525	100	100
047-0590-5917	Developer Reimbursement	85	36	-	-	-	-
047-0590-5990	Transfer In	-	-	-	150,108	-	-
TOTAL SUMMERSET L&L DISTRICT FUND		238,314	246,936	197,706	150,633	179,055	183,584

EXPENDITURES - SUMMERSET L & L DISTRICT

Account Number	Account Name	2007-08 Actuals	2008-09 Actuals	2009-10 Actuals	2010-11 Estimated Budget	2011-12 Budget	2012-13 Budget
FUND 47 SUMMERSET LANDSCAPE & LIGHTING DISTRICT							
047-0100-0470-7001	Salaries & Wages	3,143	4,021	6,398	7,347	8,519	8,193
047-0100-0470-7005	Overtime	313	182	-	1	63	41
047-0100-0470-7103	Dental Insurance	83	107	173	149	284	264
047-0100-0470-7105	Health Insurance	583	827	1,247	1,334	2,083	1,934
047-0100-0470-7108	Life Insurance	10	24	38	36	61	54
047-0100-0470-7109	Employee Assistance Program	1	2	2	3	3	3
047-0100-0470-7110	Vision Insurance	7	9	14	14	24	22
047-0100-0470-7117	PERS Retirement	565	730	1,026	1,081	1,989	1,947
047-0100-0470-7119	Social Security/FICA	266	308	450	538	607	582
047-0100-0470-7124	Workers Comp. Insurance	354	619	553	32	136	645
047-0100-0470-7125	State Unemployment Insurance	0	10	6	-	-	-
047-0100-0470-7128	Car Allowance	25	2	-	-	-	-
047-0100-0470-7201	Accounting & Auditing	767	850	1,000	1,000	1,000	1,000
047-0100-0470-7203	Administrative Expense	12,634	13,138	14,500	13,507	15,025	15,025
047-0100-0470-7213	Legal Fees	-	300	1,523	15,476	1,500	1,500
047-0100-0470-7226	Printing	40	-	-	-	-	-
047-0100-0470-7245	Contractual Services	138,883	99,883	227,040	86,065	85,427	88,280
047-0100-0470-7307	Liability Insurance	1,765	1,553	1,136	69	232	837
047-0100-0470-7340	Legal Notices/Publications	-	60	-	195	75	75
047-0100-0470-7372	Office Supplies & Materials	-	-	-	-	-	-
047-0100-0470-7458	Utilities - PG&E	-	-	5,415	46,284	61,605	63,182
047-0100-5990-9000	Transfer Out	-	4,333	-	-	423	-
TOTAL SUMMERSET LANDSCAPE & LIGHTING		\$ 159,440	\$ 126,959	\$ 260,522	\$ 173,131	\$ 179,055	\$ 183,584

FUND 49 – COMMUNITY FACILITIES DISTRICT 2004-1 FUND

This Fund and District was created by vote of current property owners in the 2004-05 Fiscal Year to issue and repay special tax bonds to help fund the construction of a new wastewater treatment facility. Assessments will be placed on the tax rolls of the property owners each year to cover the bond principal and interest charges and related administrative expenses.

REVENUES - COMMUNITY FACILITIES DISTRICT 2004-1

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 49 COMMUNITY FACILITIES DISTRICT 2004-1							
049-0530-5101	Property Tax	964,132	1,148,856	1,161,190	1,150,490	1,152,000	1,154,000
049-0560-5601	Interest Income	81,799	17,983	15,000	1,674	5,000	5,000
049-0590-5917	Developer Reimbursement	85	36	125	-	-	-
TOTAL COMMUNITY FACILITIES DISTRICT 2004-1		1,046,017	1,166,875	1,176,315	1,152,164	1,157,000	1,159,000

EXPENDITURES - COMMUNITY FACILITIES DISTRICT 2004-1

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 49 COMMUNITY FACILITIES DISTRICT 2004-1							
049-0100-0105-6001	Adm OH Allocations CM			0	16,263	-	-
049-0100-0135-7201	Accounting & Auditing	8,513	4,775	3,672	3,787	3,900	3,300
049-0100-0135-7203	Administrative Expense	197,021	29,499	265,000	275,000	285,000	300,000
049-0100-0135-7601	Bond Interest Expense	861,545	853,399	844,291	833,955	822,328	809,450
049-0100-0135-7603	Bond Principal Retirement	250,000	255,000	32,000	15,406	32,545	32,545
049-0100-0490-7001	Salaries & Wages	3,143	4,021	6,398	7,347	7,909	8,193
049-0100-0490-7005	Overtime	313	182	-	1	41	41
049-0100-0490-7103	Dental Insurance	83	107	173	149	254	264
049-0100-0490-7105	Health Insurance	583	827	1,247	1,334	1,834	1,934
049-0100-0490-7108	Life Insurance	10	24	38	36	54	54
049-0100-0490-7109	Employee Assistance Prg.	1	2	2	3	3	3
049-0100-0490-7110	Vision Insurance	7	9	14	14	22	22
049-0100-0490-7117	PERS Retirement	565	730	1,026	1,081	1,841	1,947
049-0100-0490-7119	Social Security/FICA	266	308	450	538	562	582
049-0100-0490-7124	Workers Comp. Insurance	354	619	553	32	126	599
049-0100-0490-7125	Unemployment Insurance	0	10	6	-	-	-
049-0100-0490-7128	Car Allowance	25	2	-	-	-	-
049-0100-0490-7213	Legal Fees	-	2,221	6,128	-	-	-
049-0100-0490-7226	Printing	100	-	-	-	-	-
049-0100-0490-7245	Contractual Services	-	-	-	3,289	-	-
049-0100-0490-7372	Office Supplies & Materials	-	-	-	-	-	-
049-0100-5990-9000	Transfers Out	-	153,726	-	344	580	67
TOTAL COMMUNITY FACILITIES DISTRICT 2004-1		\$ 1,322,531	\$ 1,305,462	\$ 1,160,999	\$ 1,158,579	\$ 1,157,000	\$ 1,159,001