

CITY OF PASADENA
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2005

	Special	Debt	Capital	Permanent	Totals	
	Revenue	Service	Projects		Funds	2005
	Funds	Funds	Funds	Funds		
<u>Assets</u>						
Cash and investments	\$ 52,367,577	36,974,736	35,444,391	964,302	125,751,006	115,572,736
Accounts receivable	6,237,184	-	471,682	6,523	6,715,389	5,219,462
Less allowance for uncollectible amounts	(29,964)	-	-	-	(29,964)	(17,710)
Notes receivable	18,143,115	-	6,997,381	-	25,140,496	28,876,636
Due from other funds	-	-	1,664,361	-	1,664,361	1,677,552
Prepays and other assets	17,000	-	-	-	17,000	-
Advances to other funds	16,147,118	-	7,570,664	-	23,717,782	23,368,817
Allowance for uncollectible long-term receivables	(21,040,235)	-	(9,810,945)	-	(30,851,180)	(36,321,853)
Property held for resale	3,822,169	-	231,500	-	4,053,669	4,053,669
Total assets	\$ 75,663,964	36,974,736	42,569,034	970,825	156,178,559	142,429,309
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable and accrued liabilities	\$ 4,398,729	23,220	250,263	9	4,672,221	5,877,535
Deposits	519,004	-	-	-	519,004	579,197
Due to other funds	1,401,825	-	2,368,049	-	3,769,874	3,938,168
Due to other governments	-	-	-	-	-	111,825
Unearned revenue	1,930,651	-	-	-	1,930,651	1,245,693
Advances from other funds	-	-	4,365,948	-	4,365,948	4,224,393
Total liabilities	8,250,209	23,220	6,984,260	9	15,257,698	15,976,811
Fund balances:						
Reserved for:						
Encumbrances	7,290,174	-	237,196	-	7,527,370	1,328,549
Notes receivable	13,179,998	-	-	-	13,179,998	10,994,814
Prepays and other assets	17,000	-	-	-	17,000	-
Advances to other funds	-	-	5,713,746	-	5,713,746	5,810,432
Property held for resale	3,822,169	-	231,500	-	4,053,669	231,500
Debt service	-	36,951,516	-	-	36,951,516	33,610,528
Unreserved, reported in:						
Special revenue funds	43,104,414	-	-	-	43,104,414	51,443,743
Capital projects funds	-	-	29,402,332	-	29,402,332	22,086,718
Permanent funds	-	-	-	970,816	970,816	946,214
Total fund balances	67,413,755	36,951,516	35,584,774	970,816	140,920,861	126,452,498
Total liabilities and fund balances	\$ 75,663,964	36,974,736	42,569,034	970,825	156,178,559	142,429,309

CITY OF PASADENA
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2005

	Special	Debt	Capital	Permanent	Totals	
	Revenue	Service	Projects		Funds	2005
	Funds	Funds	Funds	Funds		
Revenues:						
Taxes	\$ 6,556,234	-	3,412,058	-	9,968,292	10,182,272
Licenses and permits	7,015,094	-	-	-	7,015,094	5,598,075
Intergovernmental revenues	33,568,805	-	-	-	33,568,805	34,547,426
Charges for services	6,145,641	-	-	-	6,145,641	5,991,636
Fines and forfeitures	-	-	-	-	-	151,313
Investment earnings	1,616,437	1,732,902	1,250,593	29,169	4,629,101	2,167,783
Net change in fair value of investments	(83,170)	(44,038)	(31,109)	(1,306)	(159,623)	(195,256)
Rental income	1,988,197	-	1,249,109	-	3,237,306	3,263,953
Miscellaneous revenues	5,975,037	-	6,957,199	-	12,932,236	4,958,471
Contributions	10,000	-	1,995,478	-	2,005,478	1,712,235
Total revenues	62,792,275	1,688,864	14,833,328	27,863	79,342,330	68,377,908
Expenditures:						
Current:						
General government	-	455,618	183,279	-	638,897	1,448,817
Public safety	2,524,381	-	-	-	2,524,381	1,743,535
Transportation	9,125,120	-	-	-	9,125,120	8,440,087
Sanitation	2,408,961	-	-	-	2,408,961	2,739,236
Health	10,727,069	-	-	-	10,727,069	10,880,223
Culture and leisure	10,558,776	-	-	3,261	10,562,037	10,043,800
Community development	22,772,714	-	4,266,576	-	27,039,290	29,966,611
Debt service:						
Principal retirement	200,000	11,264,529	-	-	11,464,529	8,982,227
Interest	96,573	13,768,709	141,555	-	14,006,837	15,496,053
Total expenditures	58,413,594	25,488,856	4,591,410	3,261	88,497,121	89,740,589
Excess (deficiency) of revenues over (under) expenditures	<u>4,378,681</u>	<u>(23,799,992)</u>	<u>10,241,918</u>	<u>24,602</u>	<u>(9,154,791)</u>	<u>(21,362,681)</u>
Other financing sources (uses):						
Issuance of long-term debt	-	40,750,000	-	-	40,750,000	40,168,025
Payment to refunded bond escrow agent	-	-	-	-	-	(38,527,316)
Transfers in	13,862,436	26,721,534	1,795,723	-	42,379,693	41,678,314
Transfers out	(14,455,249)	(40,330,554)	(4,720,736)	-	(59,506,539)	(23,152,032)
Total other financing sources (uses)	(592,813)	27,140,980	(2,925,013)	-	23,623,154	20,166,991
Change in fund balances	3,785,868	3,340,988	7,316,905	24,602	14,468,363	(1,195,690)
Fund balances at beginning of year	63,627,887	33,610,528	28,267,869	946,214	126,452,498	127,648,188
Fund balances at end of year	\$ 67,413,755	36,951,516	35,584,774	970,816	140,920,861	126,452,498

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NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenue derived from specific taxes or other revenue sources that is restricted by law or administrative action to expenditure for specified purposes.

Public Safety Fund - to account for revenue received from State AB3229 funds, revenue derived from the 1/2-cent sales tax approved by the voters in November 1993, high technology grant revenue received from the State of California, and money received by the Police Department from forfeited cash and other tangible property seized in illegal narcotic activities under the Federal Comprehensive Crime Control Act of 1984 and used solely for law enforcement purposes. It also account for revenue received from Federal Emergency Management Agency's (FEMA) for a Firefighters Grant Program for the purpose of funding a Fire Department Wellness Program and a federal grant for Anti-Terrorism.

Health Fund - to account for all grants and revenue received for the provision of health services by the Public Health Department.

Building Services Fund - to account for the operations of the Permit Center including all revenues and expenditures associated with issuing various building permits.

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

Underground Utilities Fund - to account for the use of revenue received from the underground surtax on sales of electric energy.

Transportation Fund - to account for the use of revenue derived from the 1/2-cent sales tax approved by the voters in November 1980 and 1990, gasoline tax collected for the construction and maintenance of the road network system of the City, sales tax collected for bikeways and pedestrian facilities, and State AB2928 traffic congestion relief revenue for the preservation, maintenance and rehabilitation of the City's street and road system.

Human Services Endowment Fund - to account for funds appropriated from the Lind Bequest, Holmes Bequest, Williams Bequest and other sources, to deliver quality human services to Pasadena residents.

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.

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

(Continued)

Parking Fund - to account for revenue derived from parking meters, all revenue from the parking and business improvement tax, parking space rental, and parking permits collected for the South Lake Parking District. Also to account for revenue from parking space leases, zoning credits, meters, and other uses in the West Gateway Parking District.

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.

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

Community Facilities District No. 1 Fund - to account for the funds used for the Civic Center West Project bond in accordance with the trust agreement.

Donated Funds - to account for principal and interest on funds used for expressed purposes.

Low and Moderate Income Housing Fund - to account for funds received and expended to assist low and moderate-income households.

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CITY OF PASADENA
Non-Major Governmental Funds
Special Revenue Funds
Combining Balance Sheet
June 30, 2005

	Public Safety	Health	Building Services	Sewer Construction and Maintenance	Underground Utilities	Transportation
<u>Assets</u>						
Cash and investments	\$ 1,342,223	788,372	5,335,215	3,094,428	15,609,325	9,815,797
Accounts receivable	770,752	2,243,026	140,655	426,795	356,048	640,005
Less allowance for uncollectible amounts	-	-	-	(8,535)	(21,429)	-
Prepays and other assets	-	-	-	-	-	17,000
Notes receivable	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Allowance for uncollectible long-term receivables	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-
Total assets	<u>\$ 2,112,975</u>	<u>3,031,398</u>	<u>5,475,870</u>	<u>3,512,688</u>	<u>15,943,944</u>	<u>10,472,802</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable and accrued liabilities	\$ 130,959	785,707	239,256	73,292	-	857,919
Deposits	-	-	126,589	8,938	-	-
Due to other funds	592,939	-	-	-	-	55,000
Due to other governments	-	-	-	-	-	-
Unearned revenue	612,118	1,113,382	-	-	-	-
Total liabilities	<u>1,336,016</u>	<u>1,899,089</u>	<u>365,845</u>	<u>82,230</u>	<u>-</u>	<u>912,919</u>
Fund balances:						
Reserved for:						
Encumbrances	-	-	56,559	-	-	89,204
Notes receivable	-	-	-	-	-	-
Prepays and other assets	-	-	-	-	-	17,000
Property held for resale	-	-	-	-	-	-
Unreserved, reported in:						
Special revenue funds designated for special fund purposes and undesignated	<u>776,959</u>	<u>1,132,309</u>	<u>5,053,466</u>	<u>3,430,458</u>	<u>15,943,944</u>	<u>9,453,679</u>
Total fund balances	<u>776,959</u>	<u>1,132,309</u>	<u>5,110,025</u>	<u>3,430,458</u>	<u>15,943,944</u>	<u>9,559,883</u>
Total liabilities and fund balances	<u>\$ 2,112,975</u>	<u>3,031,398</u>	<u>5,475,870</u>	<u>3,512,688</u>	<u>15,943,944</u>	<u>10,472,802</u>

Human Services Endowment	Library	Parking	Air Quality Improvement	Housing and Community Development	Community Facilities District No. 1	Donated Funds	Low and Moderate Income Housing	Totals	
								2005	2004
1,399,315	1,285,804	1,946,598	2,322	1,068,731	1,416,150	1,663,456	7,599,841	52,367,577	52,259,295
9,094	146,621	59,597	42,380	1,372,899	-	22,432	6,880	6,237,184	4,746,607
-	-	-	-	-	-	-	-	(29,964)	(17,710)
-	-	-	-	-	-	-	-	17,000	-
-	-	-	-	4,963,117	-	-	13,179,998	18,143,115	16,001,175
-	-	-	-	16,147,118	-	-	-	16,147,118	15,887,160
-	-	-	-	(21,040,235)	-	-	-	(21,040,235)	(20,818,521)
-	-	-	-	-	-	-	3,822,169	3,822,169	3,822,169
<u>1,408,409</u>	<u>1,432,425</u>	<u>2,006,195</u>	<u>44,702</u>	<u>2,511,630</u>	<u>1,416,150</u>	<u>1,685,888</u>	<u>24,608,888</u>	<u>75,663,964</u>	<u>71,880,175</u>
26,184	554,225	22,449	-	1,511,168	-	(194)	197,764	4,398,729	5,563,387
-	347,015	10,300	-	26,162	-	-	-	519,004	579,197
-	-	537,888	-	215,998	-	-	-	1,401,825	848,529
-	-	-	-	-	-	-	-	-	15,482
-	27,668	-	-	177,483	-	-	-	1,930,651	1,245,693
<u>26,184</u>	<u>928,908</u>	<u>570,637</u>	<u>-</u>	<u>1,930,811</u>	<u>-</u>	<u>(194)</u>	<u>197,764</u>	<u>8,250,209</u>	<u>8,252,288</u>
-	98,292	49,434	-	7,500	-	7,568	6,981,617	7,290,174	1,189,330
-	-	-	-	-	-	-	13,179,998	13,179,998	10,994,814
-	-	-	-	-	-	-	-	17,000	-
-	-	-	-	-	-	-	3,822,169	3,822,169	-
<u>1,382,225</u>	<u>405,225</u>	<u>1,386,124</u>	<u>44,702</u>	<u>573,319</u>	<u>1,416,150</u>	<u>1,678,514</u>	<u>427,340</u>	<u>43,104,414</u>	<u>51,443,743</u>
<u>1,382,225</u>	<u>503,517</u>	<u>1,435,558</u>	<u>44,702</u>	<u>580,819</u>	<u>1,416,150</u>	<u>1,686,082</u>	<u>24,411,124</u>	<u>67,413,755</u>	<u>63,627,887</u>
<u>1,408,409</u>	<u>1,432,425</u>	<u>2,006,195</u>	<u>44,702</u>	<u>2,511,630</u>	<u>1,416,150</u>	<u>1,685,888</u>	<u>24,608,888</u>	<u>75,663,964</u>	<u>71,880,175</u>

CITY OF PASADENA
Non-Major Governmental Funds
Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2005

	<u>Public Safety</u>	<u>Health</u>	<u>Building Services</u>	<u>Sewer Construction and Maintenance</u>	<u>Underground Utilities</u>	<u>Transportation</u>
Revenues:						
Taxes	\$ -	815,988	-	-	4,040,560	-
Licenses and permits	-	549,532	6,465,562	-	-	-
Intergovernmental revenues	1,871,766	7,881,605	-	-	-	7,326,722
Charges for services	-	643,553	-	4,883,867	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment earnings	28,397	-	146,649	118,446	510,640	334,521
Net change in fair value of investments	(2,179)	-	(6,069)	(2,238)	(30,393)	(19,309)
Rental income	-	-	-	-	-	-
Miscellaneous revenues	4,500	20,930	1,898	-	-	1,235,173
Contributions	-	-	-	-	-	-
Total revenues	<u>1,902,484</u>	<u>9,911,608</u>	<u>6,608,040</u>	<u>5,000,075</u>	<u>4,520,807</u>	<u>8,877,107</u>
Expenditures:						
Current:						
Public safety	2,524,381	-	-	-	-	-
Transportation	-	-	-	-	32,085	7,320,790
Sanitation	-	-	-	2,408,961	-	-
Health	-	10,727,069	-	-	-	-
Culture and leisure	-	-	-	-	-	-
Community development	-	-	5,156,711	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>2,524,381</u>	<u>10,727,069</u>	<u>5,156,711</u>	<u>2,408,961</u>	<u>32,085</u>	<u>7,320,790</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(621,897)</u>	<u>(815,461)</u>	<u>1,451,329</u>	<u>2,591,114</u>	<u>4,488,722</u>	<u>1,556,317</u>
Other financing sources (uses):						
Issuance of long-term debt	-	-	-	-	-	-
Transfers in	-	1,013,477	8,893	-	-	343,731
Transfers out	(464,134)	(25,964)	(119,869)	(3,955,525)	(3,387,864)	(3,208,507)
Total other financing sources (uses)	<u>(464,134)</u>	<u>987,513</u>	<u>(110,976)</u>	<u>(3,955,525)</u>	<u>(3,387,864)</u>	<u>(2,864,776)</u>
Change in fund balances	<u>(1,086,031)</u>	<u>172,052</u>	<u>1,340,353</u>	<u>(1,364,411)</u>	<u>1,100,858</u>	<u>(1,308,459)</u>
Fund balances at beginning of year	<u>1,862,990</u>	<u>960,257</u>	<u>3,769,672</u>	<u>4,794,869</u>	<u>14,843,086</u>	<u>10,868,342</u>
Fund balances at end of year	<u>\$ 776,959</u>	<u>1,132,309</u>	<u>5,110,025</u>	<u>3,430,458</u>	<u>15,943,944</u>	<u>9,559,883</u>

Human Services Endowment	Library	Parking	Air Quality Improvement	Housing and Community Development	Community Facilities District No. 1	Donated Funds	Low and Moderate Income Housing	Totals	
								2005	2004
-	1,675,527	24,159	-	-	-	-	-	6,556,234	6,548,578
-	-	-	-	-	-	-	-	7,015,094	5,598,075
-	130,068	-	166,682	15,713,712	-	-	478,250	33,568,805	34,457,450
-	53,239	564,982	-	-	-	-	-	6,145,641	5,991,636
-	-	-	-	-	-	-	-	-	151,313
43,695	22,060	35,077	-	22,264	115,905	48,444	190,339	1,616,437	1,415,550
(1,814)	1,361	(1,325)	167	(998)	-	(1,306)	(19,067)	(83,170)	(741,453)
-	2,485	1,833,746	-	-	-	-	151,966	1,988,197	2,022,542
-	35,945	575	-	576,897	378,661	162,525	3,557,933	5,975,037	3,767,582
-	-	-	-	-	-	10,000	-	10,000	10,000
<u>41,881</u>	<u>1,920,685</u>	<u>2,457,214</u>	<u>166,849</u>	<u>16,311,875</u>	<u>494,566</u>	<u>219,663</u>	<u>4,359,421</u>	<u>62,792,275</u>	<u>59,221,273</u>
-	-	-	-	-	-	-	-	2,524,381	1,743,535
-	-	1,772,245	-	-	-	-	-	9,125,120	8,440,087
-	-	-	-	-	-	-	-	2,408,961	2,739,236
-	-	-	-	-	-	-	-	10,727,069	10,880,223
105,134	10,367,699	-	-	-	-	85,943	-	10,558,776	10,039,845
-	-	-	-	16,002,574	457,841	-	1,155,588	22,772,714	24,980,667
-	-	-	-	200,000	-	-	-	200,000	190,000
-	-	-	-	96,573	-	-	-	96,573	149,003
<u>105,134</u>	<u>10,367,699</u>	<u>1,772,245</u>	<u>-</u>	<u>16,299,147</u>	<u>457,841</u>	<u>85,943</u>	<u>1,155,588</u>	<u>58,413,594</u>	<u>59,162,596</u>
<u>(63,253)</u>	<u>(8,447,014)</u>	<u>684,969</u>	<u>166,849</u>	<u>12,728</u>	<u>36,725</u>	<u>133,720</u>	<u>3,203,833</u>	<u>4,378,681</u>	<u>58,677</u>
-	-	-	-	-	-	-	-	-	990,000
-	10,350,902	24,800	-	-	-	-	2,120,633	13,862,436	13,427,936
-	(1,642,895)	(357,809)	(160,000)	(145,000)	-	-	(987,682)	(14,455,249)	(11,279,630)
-	8,708,007	(333,009)	(160,000)	(145,000)	-	-	1,132,951	(592,813)	3,138,306
(63,253)	260,993	351,960	6,849	(132,272)	36,725	133,720	4,336,784	3,785,868	3,196,983
<u>1,445,478</u>	<u>242,524</u>	<u>1,083,598</u>	<u>37,853</u>	<u>713,091</u>	<u>1,379,425</u>	<u>1,552,362</u>	<u>20,074,340</u>	<u>63,627,887</u>	<u>60,430,904</u>
<u>1,382,225</u>	<u>503,517</u>	<u>1,435,558</u>	<u>44,702</u>	<u>580,819</u>	<u>1,416,150</u>	<u>1,686,082</u>	<u>24,411,124</u>	<u>67,413,755</u>	<u>63,627,887</u>

CITY OF PASADENA

Public Safety Fund

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

For the Fiscal Year Ended June 30, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ -	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	1,451,954	2,842,642	1,871,766	(970,876)	1,877,935
Charges for services	-	-	-	-	-
Investment earnings	-	-	28,397	28,397	24,819
Net change in fair value of investments	-	-	(2,179)	(2,179)	(14,231)
Rental income	-	-	-	-	-
Miscellaneous revenues	-	-	4,500	4,500	-
Total revenues	<u>1,451,954</u>	<u>2,842,642</u>	<u>1,902,484</u>	<u>(940,158)</u>	<u>1,888,523</u>
Expenditures:					
Current:					
Public safety	1,879,969	4,033,316	2,524,381	1,508,935	1,743,535
Transportation	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>1,879,969</u>	<u>4,033,316</u>	<u>2,524,381</u>	<u>1,508,935</u>	<u>1,743,535</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(428,015)</u>	<u>(1,190,674)</u>	<u>(621,897)</u>	<u>568,777</u>	<u>144,988</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(6,466)	(464,134)	(457,668)	(89,712)
Total other financing sources (uses)	<u>-</u>	<u>(6,466)</u>	<u>(464,134)</u>	<u>(457,668)</u>	<u>(89,712)</u>
Change in fund balances	(428,015)	(1,197,140)	(1,086,031)	111,109	55,276
Fund balance at beginning of year	<u>1,862,990</u>	<u>1,862,990</u>	<u>1,862,990</u>	<u>-</u>	<u>1,807,714</u>
Fund balance at end of year	<u>\$ 1,434,975</u>	<u>665,850</u>	<u>776,959</u>	<u>111,109</u>	<u>1,862,990</u>

CITY OF PASADENA

Health Fund

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

For the Fiscal Year Ended June 30, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ 939,313	939,313	815,988	(123,325)	873,971
Licenses and permits	630,700	630,700	549,532	(81,168)	560,607
Intergovernmental revenues	7,171,130	7,225,893	7,881,605	655,712	7,779,879
Charges for services	640,098	640,098	643,553	3,455	656,343
Investment earnings	-	-	-	-	-
Net change in fair value of investments	-	-	-	-	-
Rental income	-	-	-	-	-
Miscellaneous revenues	138,244	138,244	20,930	(117,314)	-
Total revenues	<u>9,519,485</u>	<u>9,574,248</u>	<u>9,911,608</u>	<u>337,360</u>	<u>9,870,800</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	10,586,183	10,737,980	10,727,069	10,911	10,880,223
Culture and leisure	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>10,586,183</u>	<u>10,737,980</u>	<u>10,727,069</u>	<u>10,911</u>	<u>10,880,223</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,066,698)</u>	<u>(1,163,732)</u>	<u>(815,461)</u>	<u>348,271</u>	<u>(1,009,423)</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	1,020,361	1,020,361	1,013,477	(6,884)	981,678
Transfers out	(8,893)	(8,893)	(25,964)	(17,071)	(86,989)
Total other financing sources (uses)	<u>1,011,468</u>	<u>1,011,468</u>	<u>987,513</u>	<u>(23,955)</u>	<u>894,689</u>
Change in fund balances	(55,230)	(152,264)	172,052	324,316	(114,734)
Fund balance at beginning of year	<u>960,257</u>	<u>960,257</u>	<u>960,257</u>	<u>-</u>	<u>1,074,991</u>
Fund balance at end of year	<u>\$ 905,027</u>	<u>807,993</u>	<u>1,132,309</u>	<u>324,316</u>	<u>960,257</u>

CITY OF PASADENA
Building Services Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ -	-	-	-	-
Licenses and permits	5,000,000	5,000,000	6,465,562	1,465,562	5,037,468
Intergovernmental revenues	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment earnings	75,000	75,000	146,649	71,649	107,292
Net change in fair value of investments	-	-	(6,069)	(6,069)	(61,259)
Rental income	-	-	-	-	-
Miscellaneous revenues	-	-	1,898	1,898	-
Total revenues	<u>5,075,000</u>	<u>5,075,000</u>	<u>6,608,040</u>	<u>1,533,040</u>	<u>5,083,501</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Community development	5,564,271	5,699,626	5,156,711	542,915	4,420,126
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>5,564,271</u>	<u>5,699,626</u>	<u>5,156,711</u>	<u>542,915</u>	<u>4,420,126</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(489,271)</u>	<u>(624,626)</u>	<u>1,451,329</u>	<u>2,075,955</u>	<u>663,375</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	8,893	8,893	8,893	-	101,483
Transfers out	(59,869)	(119,869)	(119,869)	-	(92,098)
Total other financing sources (uses)	<u>(50,976)</u>	<u>(110,976)</u>	<u>(110,976)</u>	<u>-</u>	<u>9,385</u>
Change in fund balances	(540,247)	(735,602)	1,340,353	2,075,955	672,760
Fund balance at beginning of year	<u>3,769,672</u>	<u>3,769,672</u>	<u>3,769,672</u>	<u>-</u>	<u>3,096,912</u>
Fund balance at end of year	<u>\$ 3,229,425</u>	<u>3,034,070</u>	<u>5,110,025</u>	<u>2,075,955</u>	<u>3,769,672</u>

CITY OF PASADENA

Sewer Construction and Maintenance Fund

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

For the Fiscal Year Ended June 30, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ -	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Charges for services	5,043,248	5,043,248	4,883,867	(159,381)	4,795,547
Investment earnings	155,350	155,350	118,446	(36,904)	125,910
Net change in fair value of investments	-	-	(2,238)	(2,238)	(73,312)
Rental income	-	-	-	-	-
Miscellaneous revenues	2,500	2,500	-	(2,500)	-
Total revenues	<u>5,201,098</u>	<u>5,201,098</u>	<u>5,000,075</u>	<u>(201,023)</u>	<u>4,848,145</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	-	-	-	-	-
Sanitation	3,152,110	3,152,110	2,408,961	743,149	2,739,236
Health	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>3,152,110</u>	<u>3,152,110</u>	<u>2,408,961</u>	<u>743,149</u>	<u>2,739,236</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,048,988</u>	<u>2,048,988</u>	<u>2,591,114</u>	<u>542,126</u>	<u>2,108,909</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	83,663
Transfers out	(1,817,551)	(2,419,105)	(3,955,525)	(1,536,420)	(2,066,560)
Total other financing sources (uses)	<u>(1,817,551)</u>	<u>(2,419,105)</u>	<u>(3,955,525)</u>	<u>(1,536,420)</u>	<u>(1,982,897)</u>
Change in fund balances	231,437	(370,117)	(1,364,411)	(994,294)	126,012
Fund balance at beginning of year	<u>4,794,869</u>	<u>4,794,869</u>	<u>4,794,869</u>	<u>-</u>	<u>4,668,857</u>
Fund balance at end of year	<u>\$ 5,026,306</u>	<u>4,424,752</u>	<u>3,430,458</u>	<u>(994,294)</u>	<u>4,794,869</u>

CITY OF PASADENA
Underground Utilities Fund

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

For the Fiscal Year Ended June 30, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ 3,900,000	3,900,000	4,040,560	140,560	4,015,033
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment earnings	-	-	510,640	510,640	363,100
Net change in fair value of investments	-	-	(30,393)	(30,393)	(202,776)
Rental income	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	<u>3,900,000</u>	<u>3,900,000</u>	<u>4,520,807</u>	<u>620,807</u>	<u>4,175,357</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	32,085	32,085	32,085	-	31,746
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>32,085</u>	<u>32,085</u>	<u>32,085</u>	<u>-</u>	<u>31,746</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,867,915</u>	<u>3,867,915</u>	<u>4,488,722</u>	<u>620,807</u>	<u>4,143,611</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	<u>(3,940,467)</u>	<u>(3,940,467)</u>	<u>(3,387,864)</u>	<u>552,603</u>	<u>(432,643)</u>
Total other financing sources (uses)	<u>(3,940,467)</u>	<u>(3,940,467)</u>	<u>(3,387,864)</u>	<u>552,603</u>	<u>(432,643)</u>
Change in fund balances	<u>(72,552)</u>	<u>(72,552)</u>	<u>1,100,858</u>	<u>1,173,410</u>	<u>3,710,968</u>
Fund balance at beginning of year	<u>14,843,086</u>	<u>14,843,086</u>	<u>14,843,086</u>	<u>-</u>	<u>11,132,118</u>
Fund balance at end of year	<u>\$ 14,770,534</u>	<u>14,770,534</u>	<u>15,943,944</u>	<u>1,173,410</u>	<u>14,843,086</u>

CITY OF PASADENA

Transportation Fund

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

For the Fiscal Year Ended June 30, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ -	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	6,625,105	6,995,605	7,326,722	331,117	6,757,796
Charges for services	-	-	-	-	-
Investment earnings	749,916	749,916	334,521	(415,395)	349,166
Net change in fair value of investments	-	-	(19,309)	(19,309)	(187,915)
Rental income	-	-	-	-	-
Miscellaneous revenues	<u>1,388,100</u>	<u>1,408,100</u>	<u>1,235,173</u>	<u>(172,927)</u>	<u>1,273,361</u>
Total revenues	<u>8,763,121</u>	<u>9,153,621</u>	<u>8,877,107</u>	<u>(276,514)</u>	<u>8,192,408</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	7,516,075	7,999,290	7,320,790	678,500	6,559,243
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>7,516,075</u>	<u>7,999,290</u>	<u>7,320,790</u>	<u>678,500</u>	<u>6,559,243</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,247,046</u>	<u>1,154,331</u>	<u>1,556,317</u>	<u>401,986</u>	<u>1,633,165</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	2,718,731	2,718,731	343,731	(2,375,000)	450,828
Transfers out	<u>(4,521,700)</u>	<u>(6,763,195)</u>	<u>(3,208,507)</u>	<u>3,554,688</u>	<u>(4,280,618)</u>
Total other financing sources (uses)	<u>(1,802,969)</u>	<u>(4,044,464)</u>	<u>(2,864,776)</u>	<u>1,179,688</u>	<u>(3,829,790)</u>
Change in fund balances	(555,923)	(2,890,133)	(1,308,459)	1,581,674	(2,196,625)
Fund balance at beginning of year	<u>10,868,342</u>	<u>10,868,342</u>	<u>10,868,342</u>	-	<u>13,064,967</u>
Fund balance at end of year	<u>\$ 10,312,419</u>	<u>7,978,209</u>	<u>9,559,883</u>	<u>1,581,674</u>	<u>10,868,342</u>

CITY OF PASADENA
Human Services Endowment Fund

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

For the Fiscal Year Ended June 30, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ -	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment earnings	60,000	60,000	43,695	(16,305)	43,325
Net change in fair value of investments	-	-	(1,814)	(1,814)	(24,311)
Rental income	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>41,881</u>	<u>(18,119)</u>	<u>19,014</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and leisure	157,315	226,749	105,134	121,615	142,835
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>157,315</u>	<u>226,749</u>	<u>105,134</u>	<u>121,615</u>	<u>142,835</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(97,315)</u>	<u>(166,749)</u>	<u>(63,253)</u>	<u>103,496</u>	<u>(123,821)</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balances	<u>(97,315)</u>	<u>(166,749)</u>	<u>(63,253)</u>	<u>103,496</u>	<u>(123,821)</u>
Fund balance at beginning of year	<u>1,445,478</u>	<u>1,445,478</u>	<u>1,445,478</u>	<u>-</u>	<u>1,569,299</u>
Fund balance at end of year	<u>\$ 1,348,163</u>	<u>1,278,729</u>	<u>1,382,225</u>	<u>103,496</u>	<u>1,445,478</u>

CITY OF PASADENA

Library Fund

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

For the Fiscal Year Ended June 30, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ 1,642,895	1,642,895	1,675,527	32,632	1,632,436
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	74,000	74,000	130,068	56,068	185,853
Charges for services	43,000	43,000	53,239	10,239	47,401
Fines and forfeitures	-	-	-	-	151,313
Investment earnings	-	-	22,060	22,060	12,615
Net change in fair value of investments	-	-	1,361	1,361	(6,165)
Rental income	1,000	1,000	2,485	1,485	615
Miscellaneous revenues	27,000	27,000	35,945	8,945	16,114
Total revenues	<u>1,787,895</u>	<u>1,787,895</u>	<u>1,920,685</u>	<u>132,790</u>	<u>2,040,182</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and leisure	10,479,152	10,538,563	10,367,699	170,864	9,870,860
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>10,479,152</u>	<u>10,538,563</u>	<u>10,367,699</u>	<u>170,864</u>	<u>9,870,860</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,691,257)</u>	<u>(8,750,668)</u>	<u>(8,447,014)</u>	<u>303,654</u>	<u>(7,830,678)</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	10,350,902	10,350,902	10,350,902	-	9,325,078
Transfers out	(1,642,895)	(1,642,895)	(1,642,895)	-	(1,614,163)
Total other financing sources (uses)	<u>8,708,007</u>	<u>8,708,007</u>	<u>8,708,007</u>	<u>-</u>	<u>7,710,915</u>
Change in fund balances	16,750	(42,661)	260,993	303,654	(119,763)
Fund balance at beginning of year	<u>242,524</u>	<u>242,524</u>	<u>242,524</u>	<u>-</u>	<u>362,287</u>
Fund balance at end of year	<u>\$ 259,274</u>	<u>199,863</u>	<u>503,517</u>	<u>303,654</u>	<u>242,524</u>

CITY OF PASADENA

Parking Fund

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

For the Fiscal Year Ended June 30, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ 19,500	24,960	24,159	(801)	27,138
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Charges for services	662,150	667,610	564,982	(102,628)	492,345
Investment earnings	48,147	48,147	35,077	(13,070)	26,596
Net change in fair value of investments	-	-	(1,325)	(1,325)	(15,361)
Rental income	1,840,000	1,840,000	1,833,746	(6,254)	1,944,654
Miscellaneous revenues	-	-	575	575	179,950
Total revenues	<u>2,569,797</u>	<u>2,580,717</u>	<u>2,457,214</u>	<u>(123,503)</u>	<u>2,655,322</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	2,748,311	2,274,994	1,772,245	502,749	1,849,098
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>2,748,311</u>	<u>2,274,994</u>	<u>1,772,245</u>	<u>502,749</u>	<u>1,849,098</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(178,514)</u>	<u>305,723</u>	<u>684,969</u>	<u>379,246</u>	<u>806,224</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	24,800	24,800	24,800	-	30,467
Transfers out	(1,019,613)	(497,354)	(357,809)	139,545	(735,279)
Total other financing sources (uses)	<u>(994,813)</u>	<u>(472,554)</u>	<u>(333,009)</u>	<u>139,545</u>	<u>(704,812)</u>
Change in fund balances	(1,173,327)	(166,831)	351,960	518,791	101,412
Fund balance at beginning of year	<u>1,083,598</u>	<u>1,083,598</u>	<u>1,083,598</u>	<u>-</u>	<u>982,186</u>
Fund balance at end of year	<u>\$ (89,729)</u>	<u>916,767</u>	<u>1,435,558</u>	<u>518,791</u>	<u>1,083,598</u>

CITY OF PASADENA
Air Quality Improvement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ -	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	160,000	160,000	166,682	6,682	168,785
Charges for services	-	-	-	-	-
Investment earnings	-	-	-	-	(668)
Net change in fair value of investments	-	-	167	167	515
Rental income	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	<u>160,000</u>	<u>160,000</u>	<u>166,849</u>	<u>6,849</u>	<u>168,632</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>160,000</u>	<u>160,000</u>	<u>166,849</u>	<u>6,849</u>	<u>168,632</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	<u>(160,000)</u>	<u>(160,000)</u>	<u>(160,000)</u>	<u>-</u>	<u>(160,000)</u>
Total other financing sources (uses)	<u>(160,000)</u>	<u>(160,000)</u>	<u>(160,000)</u>	<u>-</u>	<u>(160,000)</u>
Change in fund balances	-	-	6,849	6,849	8,632
Fund balance at beginning of year	<u>37,853</u>	<u>37,853</u>	<u>37,853</u>	<u>-</u>	<u>29,221</u>
Fund balance at end of year	<u>\$ 37,853</u>	<u>37,853</u>	<u>44,702</u>	<u>6,849</u>	<u>37,853</u>

CITY OF PASADENA
Housing and Community Development Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ -	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	16,360,762	16,360,762	15,713,712	(647,050)	17,271,909
Charges for services	-	-	-	-	-
Investment earnings	-	-	22,264	22,264	33,727
Net change in fair value of investments	-	-	(998)	(998)	(22,969)
Rental income	-	-	-	-	-
Miscellaneous revenues	25,000	25,000	576,897	551,897	302,666
Total revenues	<u>16,385,762</u>	<u>16,385,762</u>	<u>16,311,875</u>	<u>(73,887)</u>	<u>17,585,333</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Community development	16,432,806	16,432,806	16,002,574	430,232	18,463,161
Debt service:					
Principal retirement	200,000	200,000	200,000	-	190,000
Interest	96,572	96,572	96,573	(1)	149,003
Total expenditures	<u>16,729,378</u>	<u>16,729,378</u>	<u>16,299,147</u>	<u>430,231</u>	<u>18,802,164</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(343,616)</u>	<u>(343,616)</u>	<u>12,728</u>	<u>356,344</u>	<u>(1,216,831)</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	140,000	140,000	-	(140,000)	-
Transfers out	-	-	(145,000)	(145,000)	-
Total other financing sources (uses)	<u>140,000</u>	<u>140,000</u>	<u>(145,000)</u>	<u>(285,000)</u>	<u>-</u>
Change in fund balances	(203,616)	(203,616)	(132,272)	71,344	(1,216,831)
Fund balance at beginning of year	<u>713,091</u>	<u>713,091</u>	<u>713,091</u>	<u>-</u>	<u>1,929,922</u>
Fund balance at end of year	<u>\$ 509,475</u>	<u>509,475</u>	<u>580,819</u>	<u>71,344</u>	<u>713,091</u>

CITY OF PASADENA
Community Facilities District No. 1 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ -	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment earnings	-	-	115,905	115,905	77,178
Net change in fair value of investments	-	-	-	-	-
Rental income	-	-	-	-	-
Miscellaneous revenues	-	-	378,661	378,661	429,814
Total revenues	-	-	494,566	494,566	506,992
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Community development	-	-	457,841	(457,841)	500,298
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	-	-	457,841	(457,841)	500,298
Excess (deficiency) of revenues over (under) expenditures	-	-	36,725	36,725	6,694
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Change in fund balances	-	-	36,725	36,725	6,694
Fund balance at beginning of year	<u>1,379,425</u>	<u>1,379,425</u>	<u>1,379,425</u>	<u>-</u>	<u>1,372,731</u>
Fund balance at end of year	<u>\$ 1,379,425</u>	<u>1,379,425</u>	<u>1,416,150</u>	<u>36,725</u>	<u>1,379,425</u>

**CITY OF PASADENA
Donated Funds**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2005**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ -	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment earnings	-	-	48,444	48,444	43,939
Net change in fair value of investments	-	-	(1,306)	(1,306)	(24,781)
Rental income	-	-	-	-	-
Miscellaneous revenue	-	-	162,525	-	-
Contributions	-	-	10,000	10,000	10,000
Total revenues	<u>-</u>	<u>-</u>	<u>219,663</u>	<u>57,138</u>	<u>29,158</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and leisure	-	-	85,943	(85,943)	26,150
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>85,943</u>	<u>(85,943)</u>	<u>26,150</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>133,720</u>	<u>(28,805)</u>	<u>3,008</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balances	-	-	133,720	(28,805)	3,008
Fund balance at beginning of year	<u>1,552,362</u>	<u>1,552,362</u>	<u>1,552,362</u>	<u>-</u>	<u>1,549,354</u>
Fund balance at end of year	<u>\$ 1,552,362</u>	<u>1,552,362</u>	<u>1,686,082</u>	<u>(28,805)</u>	<u>1,552,362</u>

CITY OF PASADENA
Low and Moderate Income Housing Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ -	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	2,750,000	2,750,000	478,250	(2,271,750)	415,293
Charges for services	-	-	-	-	-
Investment earnings	243,313	243,313	190,339	(52,974)	208,551
Net change in fair value of investments	-	-	(19,067)	(19,067)	(108,888)
Rental income	243,300	243,300	151,966	(91,334)	77,273
Miscellaneous revenues	1,750,000	1,750,000	3,557,933	1,807,933	1,565,677
Total revenues	<u>4,986,613</u>	<u>4,986,613</u>	<u>4,359,421</u>	<u>(627,192)</u>	<u>2,157,906</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Community development	6,239,675	6,314,675	1,155,588	5,159,087	1,597,082
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>6,239,675</u>	<u>6,314,675</u>	<u>1,155,588</u>	<u>5,159,087</u>	<u>1,597,082</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,253,062)</u>	<u>(1,328,062)</u>	<u>3,203,833</u>	<u>4,531,895</u>	<u>560,824</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	990,000
Transfers in	2,135,133	2,135,133	2,120,633	(14,500)	2,454,739
Transfers out	(1,080,518)	(1,080,518)	(987,682)	92,836	(1,721,568)
Total other financing sources (uses)	<u>1,054,615</u>	<u>1,054,615</u>	<u>1,132,951</u>	<u>78,336</u>	<u>1,723,171</u>
Change in fund balances	(198,447)	(273,447)	4,336,784	4,610,231	2,283,995
Fund balance at beginning of year, as restated	<u>20,074,340</u>	<u>20,074,340</u>	<u>20,074,340</u>	<u>-</u>	<u>17,790,345</u>
Fund balance at end of year	<u>\$ 19,875,893</u>	<u>19,800,893</u>	<u>24,411,124</u>	<u>4,610,231</u>	<u>20,074,340</u>

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NON-MAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for and payment of the City's general long-term debt principal and interest.

General Debt Service Fund - to account for the payment of interest and principal of general obligation bonds, the 1999 pension bonds and the 2004 pension bonds.

1992 Certificates of Participation Fund - to account for the payment of interest and principal on construction projects.

1993 Certificates of Participation Fund - to account for the payment of interest and principal on certain construction projects and infrastructure improvements.

1996 Multi-Purpose Capital Project Certificates of Participation Fund - to account for the payment of interest and principal on certain public facilities and capital improvements.

2001 Certificates of Participation - to account for the payment of interest and principal on construction projects.

2003 – Certificates of Participation – to account for the payment of interest and principal on certain municipal building renovation and park improvement projects.

2004 Auction Certificates of Participation Debt Service Fund – to account for the payment of interest and principal on certain construction projects and infrastructure, public facilities and capital improvements.

CITY OF PASADENA
Non-Major Governmental Funds
Debt Service Funds
Combining Balance Sheet
June 30, 2005

	General Debt Service	1992 Certificates of Participation	1993 Certificates of Participation
<u>Assets</u>			
Cash and investments	\$ 23,440,611	-	5,113,965
Total assets	<u>\$ 23,440,611</u>	<u>-</u>	<u>5,113,965</u>
<u>Liabilities and Fund Balances</u>			
Liabilities:			
Accounts payable and accrued liabilities	\$ 23,220	-	-
Total liabilities	<u>23,220</u>	<u>-</u>	<u>-</u>
Fund balances:			
Reserved for:			
Debt service	\$ 23,417,391	-	5,113,965
Total fund balances	<u>\$ 23,440,611</u>	<u>-</u>	<u>5,113,965</u>

1996 Multi-Purpose Certificates of Participation	2001 Certificates of Participation	2003 Certificates of Participation	2004 Auction Certificates of Participation	Totals	
				2005	2004
<u>1,197,155</u>	<u>2,236,613</u>	<u>4,986,334</u>	<u>58</u>	<u>36,974,736</u>	<u>33,631,722</u>
<u>1,197,155</u>	<u>2,236,613</u>	<u>4,986,334</u>	<u>58</u>	<u>36,974,736</u>	<u>33,631,722</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,220</u>	<u>21,194</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,220</u>	<u>21,194</u>
<u>1,197,155</u>	<u>2,236,613</u>	<u>4,986,334</u>	<u>58</u>	<u>36,951,516</u>	<u>33,610,528</u>
<u>1,197,155</u>	<u>2,236,613</u>	<u>4,986,334</u>	<u>58</u>	<u>36,974,736</u>	<u>33,631,722</u>

CITY OF PASADENA
Non-Major Governmental Funds
Debt Service Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2005

	General Debt Service	1992 Certificates of Participation	1993 Certificates of Participation
Revenues:			
Investment earnings	\$ 891,657	-	216,729
Net change in fair value of investments	8,541	-	-
Total revenues	<u>900,198</u>	<u>-</u>	<u>216,729</u>
Expenditures:			
Current:			
General government	422,745	-	-
Debt service:			
Principal retirement	5,952,665	-	-
Interest	8,224,334	-	1,329,743
Payment to refunded bond escrow agent	-	-	-
Total expenditures	<u>14,599,744</u>	<u>-</u>	<u>1,329,743</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,699,546)</u>	<u>-</u>	<u>(1,113,014)</u>
Other financing sources (uses):			
Issuance of long-term debt	40,750,000	-	-
Payment to refunded bond escrow agent	-	-	-
Transfers in	16,736,370	-	999,100
Transfers out	<u>(40,000,000)</u>	<u>-</u>	<u>(75,677)</u>
Total other financing sources (uses)	<u>17,486,370</u>	<u>-</u>	<u>923,423</u>
Change in fund balances	3,786,824	-	(189,591)
Fund balances at beginning of year	<u>19,630,567</u>	<u>-</u>	<u>5,303,556</u>
Fund balances at end of year	<u>\$ 23,417,391</u>	<u>-</u>	<u>5,113,965</u>

1996 Multi-Purpose Certificates of Participation	2001 Certificates of Participation	2003 Certificates of Participation	2004 Auction Certificates of Participation	Totals	
				2005	2004
78,659	290,713	255,116	28	1,732,902	(194,696)
-	(52,579)	-	-	(44,038)	1,025,272
<u>78,659</u>	<u>238,134</u>	<u>255,116</u>	<u>28</u>	<u>1,688,864</u>	<u>830,576</u>
-	3,600	29,273	-	455,618	1,057,027
572,824	1,914,040	-	2,825,000	11,264,529	8,792,227
59,441	627,766	2,956,663	570,762	13,768,709	14,901,455
-	-	-	-	-	-
<u>632,265</u>	<u>2,545,406</u>	<u>2,985,936</u>	<u>3,395,762</u>	<u>25,488,856</u>	<u>24,750,709</u>
<u>(553,606)</u>	<u>(2,307,272)</u>	<u>(2,730,820)</u>	<u>(3,395,734)</u>	<u>(23,799,992)</u>	<u>(23,920,133)</u>
-	-	-	-	40,750,000	39,178,025
-	-	-	-	-	(38,527,316)
207,988	2,312,802	3,069,482	3,395,792	26,721,534	27,139,963
-	-	(254,877)	-	(40,330,554)	(3,419,950)
<u>207,988</u>	<u>2,312,802</u>	<u>2,814,605</u>	<u>3,395,792</u>	<u>27,140,980</u>	<u>24,370,722</u>
(345,618)	5,530	83,785	58	3,340,988	450,589
<u>1,542,773</u>	<u>2,231,083</u>	<u>4,902,549</u>	<u>-</u>	<u>33,610,528</u>	<u>33,159,939</u>
<u>1,197,155</u>	<u>2,236,613</u>	<u>4,986,334</u>	<u>58</u>	<u>36,951,516</u>	<u>33,610,528</u>