CITY OF
FOLSOM
DISTINCTIVE BY NATURE

City of Folsom
Quarterly Financial Report

Fiscal Year 2012-13 Fourth Quarter

September 10, 2013

Prepared by the Office of Management and Budget
Financial Analysis and Reporting Division

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Quarterly Financial Report

Fourth Quarter of FY 2012-2013 **City of Folsom, California**

INTRODUCTION

Section 5.05R of the Charter of the City of Folsom requires the City Manager submit to the City Council a financial and management report showing the relationship between budgeted and actual revenues, and expenditures and encumbrances on a quarterly basis.

This Quarterly Financial Report is an analysis of the unaudited financial status of the City's major funds through the fourth quarter of Fiscal Year (FY) 2012-13, covering the period from July 2012 through June 2013. The report provides an analysis of each fund's revenues, expenditures and fund balance as compared to the FY 2012-13 Budget. Please refer to the Appendices for detailed schedules of the City's key funds for the period ending June 30, 2013. The document also includes an analysis of the revenue and expenditure activity for the City's:

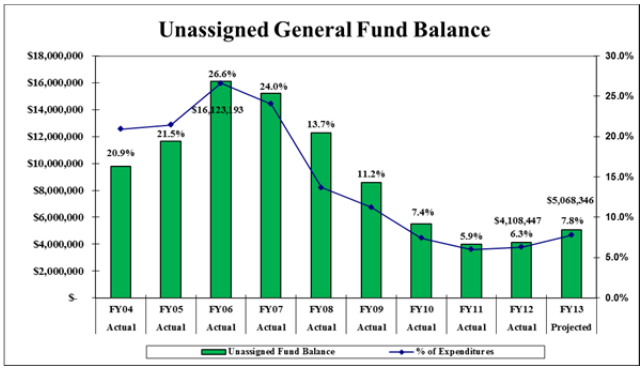
- General Fund
- Special Revenue Fund – Housing Fund
- Private Purpose Trust Funds – Redevelopment Obligation Retirement and Housing Trust Funds
- Enterprise Funds – Water, Wastewater, Solid Waste, and Transit
- Risk Management, Compensated Leaves, Outstanding Debt, Capital Improvement Plan and Encumbrances

EXECUTIVE SUMMARY

For FY 2013, projected year-end General Fund revenues are $65.8 million or 99.9% of the appropriated amount and projected expenditures are $65.2 million or 98.9% of the appropriated amount. This results in an increase of $640,930 to fund balance and a current projected year-end unassigned fund balance of $5.1 million or 7.8% of expenditures.

The projected increase to fund balance for FY13 is only the second year since FY 2006 that the City would end the fiscal year adding to fund balance. The percentage of expenses to fund balance (7.8%) is still significantly below the approved goal of 15%. In addition, as the economy begins to rebound, the City now needs to rebuild the reserve back to the 15% goal and also begin to invest in infrastructure. At the current projected expenditure level the unassigned fund balance would have to be $9.8 million, a difference of $4.7 million.

Below is a chart of the fund balance over the last ten years showing the erosion and only slight rebound of the fund balance.



GENERAL FUND REVENUE (Appendices C & E)

The General Fund is the main operating fund of the City. For financial reporting, the following funds are presented on a combined basis: General Fund, Cash Basis, Folsom History Interpretive Center, and Trail Grants.

The table below shows a comparison of budgeted and forecasted revenues for FY 2013. A brief discussion of significant General Fund revenue sources follows.

General Fund Revenues by Source

	Budget	Forecast	%
Property Tax	$17,390,594	$17,138,883	98.6%
Sales and Use Tax	16,753,446	17,346,338	103.5%
Trans Occup Tax	1,186,750	1,500,000	126.4%
Real Prop Transfer	250,000	395,142	158.1%
Franchise Fees	735,000	688,875	93.7%
Other Taxes	350,000	371,704	106.2%
Lic And Permits	1,416,240	1,734,633	122.5%
Intergovt Revenue	7,279,634	6,225,781	85.5%
Charges For Serv	10,073,732	10,880,992	108.0%
Fines & Forfeitures	329,032	334,066	101.5%
Interest Rev	80,000	114,696	143.4%
Miscellaneous	165,527	253,057	152.9%
Transfers In	9,864,373	8,813,675	89.3%
Total	$65,874,328	$65,797,842	99.9%

- Property tax revenues for FY 2013 are $17.14 million or 99% of the appropriated amount. In comparison this projected amount is $812,205 less than the property tax received in FY 2012.

A comparison of home sales through the fourth quarter FY 2013 to FY 2012 shows an increase in the number of sales by 2.71% while the median sales price increased by 19.13%. Sales of pre-owned homes continue to show that, on average, sales price is higher than the current assessed value; however Prop 8 assessments still make up 42% of the property values in the City. During FY 2013 conventional home sales were 69.4% of the total sales, in each of the prior two fiscal years conventional sales were only 50%.

- Sales and Use Tax collections are currently projected for FY 2013 at $17.3 million compared to $16.1 million in the previous fiscal year. This is an increase of $592,892 over the appropriated amount and $1.2 million or 7.7% over the FY 2012 amount.

  The preliminary unemployment rate in Folsom in June 2013 was 3.9% and has declined from 5.0% in June 2012. The State of California and Sacramento County over the same period also showed declines with unemployment rates of 8.9% and 8.7% respectively in June 2013 and 10.7% and 11.0% in June 2012. According to the California Economic Forecast, preliminary data on job growth in the Sacramento Region flattened out at the end of the second quarter of 2013. The June 2013 annual growth rates for this region were below the statewide and national averages.

- Transient Occupancy Tax (TOT) collections through the fourth quarter were $1.2 million. The year-end estimate is $1.5 million or 126% of budget, which would be an increase of $265,000 when compared to the FY 2012 amount. Revenues for FY 2013 were actually flat when compared to FY 2012, however approximately $161,000 of the FY 2013 projected amount is actually revenues that were due in FY 2012.

- Licenses and Permits through the fourth quarter are $1,734,633, which is an increase of $318,393 over the budgeted amount. Compared to the prior year this is an increase in Permits of approximately $317,000 and an increase of Business License fees of approximately $29,000.

- Intergovernmental revenues through the fourth quarter were $6.2 million, $4.9 million of which was vehicle license in-lieu fees (VLF). This is approximately $1.05 million below or 86% of the budgeted amount.

  Compared to the prior year, this is a decrease of approximately $548,000 or 8.8%. The year over year differences are mainly in state grants and vehicle abatement revenues.

- Charges for services through the fourth quarter are projected at $10.9 million. Compared to the fourth quarter of FY 2012, this is an increase of approximately $841,015. This is approximately $807,260 or 108% over the budgeted amount. The increase over the budget amount in the current fiscal year is due to reimbursements received for mutual aid provided by the Fire Department ($441,800), an increase in ambulance revenue ($115,955), and an increase in Park and Recreation fees ($105,720).

- Miscellaneous revenues were $253,057 compared to $696,271 in the prior year. This is an increase of $87,530 over the budgeted amount and $443,214 below the prior year amount. The prior year included a payment from Sacramento County as settlement for admin fees in the amount of $291,508 and the year over year difference in cell tower rental receipts is $181,751 due to the nature of the agreements.

- Transfers In are projected at $8.81 million, or 89% of budget. The current year reduction is due to a reduction in costs in Public Works which would be transferred in from other capital project or special revenue funds. The prior year transfers in were $9.57 million.

GENERAL FUND EXPENDITURES

Expenditures through the fourth quarter of FY 2013 were $64.96 million. Compared to the prior year and excluding non-departmental and transfers out, expenditures decreased approximately $576,011, or .96%. The decrease in expenditures is due to a planned use of fund balance in the Risk Management Fund and maintaining vacant positions.

The departments that are currently projected to end the fiscal year at or below the budgeted amounts are:

- City Council
- City Manager
- City Clerk
- Finance
- Police
- Public Works
- Community Development

Departments which are projected to vary from appropriated amounts are discussed below:

- City Attorney – The City Attorney's Office is projected to be $24,156 over their appropriation. This is due primarily to the cost of contracting with outside counsel for investigations and litigation expenses.

- Human Resources – Human Resources is projected to be $3,417 over their appropriation. This is due primarily to consulting fees related to bargaining unit negotiations and employee benefits.

- Fire – The department is projected to expend $828,144 more than appropriated and receive $531,811 more in revenues than anticipated, resulting in projected annual expenses over revenues of $296,333. On the expense side, overtime and fleet replacement charges are the primary areas that exceeded appropriations. The overtime account is approximately $559,000 over budget, excluding the costs to provide mutual aid; and fleet replacement charges of $200,000 were included to set aside funds for future fleet costs. Total revenues exceeded their budgeted amount due to OES Reimbursements ($421,800) and Ambulance Service Fees ($115,955).

- Library – The Library is projected to be $16,400 over their appropriation. However, this was offset by more than $58,000 in donations from the Friends of the Library which was used to purchase new computers for use by the public.

- Parks and Recreation are projected to expend $10.9 million, or $183,000 more than their appropriation, and receive $105,720 more in budgeted revenues, resulting in projected expenditures over revenues of $77,000. Expenditures exceeded budget largely due to overages in Park Maintenance ($158,000) which was partially offset by a reimbursement of $25,000 for repairs to raised sidewalks, Facilities ($27,000), and the Zoo ($11,000). Park Maintenance overages included increases from the prior year for electricity ($29,000) and water ($73,000). Facilities overages were due to rodeo arena repairs ($5,000), replacement of a compressor at City Hall ($6,120), and replacement of tools that were stolen ($8,347). Zoo overages were mainly due to temporary labor ($31,000) and animal food costs ($19,250).

Revenues exceeded budget due to increased receipts in Community and Cultural Services ($67,000) mainly seen in donations ($33,800), Community Facilities ($38,000) mainly due to revenue for the Rotary Clubhouse that was not budgeted, Aquatics ($27,000) mainly seen in special events ($38,900), and the Zoo ($8,000) mainly in ticket sales ($15,722).

- Police – The Police Department is projected to end the fiscal year with expenditures below budget by $4,282. The FY 2013 expenditures included fleet replacement charges of $200,000 as a set aside for future fleet costs. Revenues generated by the Police Department were also under budget by approximately $19,500, which was mainly in the area of false alarm permits due to the delay in the new alarm permit billing rate.

- Public Works – The Public Works Department is projected to end the fiscal year with expenditures below budget by approximately $454,000. The projection is partly due to the re-organization of Public Works and Community Development and positions that have become and remain vacant ($175,000), but mainly due to the projected reduction in contract costs ($256,000).

- Trail Grants – The Trail Grants Fund is projected to end the fiscal year with expenditures below budget by approximately $655,000 and the projected revenues are projected to be below budget by approximately $708,000. Both revenues and expenditures have been reduced to reflect the amount of work that has been completed in the current fiscal year.

- Non-Departmental – Non-Departmental expenditures are projected to be approximately $256,000 below the budgeted amount which is mostly in contract expenditures which were 10% ($171,000) below budget. This is mostly due to a decrease in property tax administration fees charged by Sacramento County ($170,000).

The current year-end projection for total General Fund expenditures is $65.2 million, $717,415 below the budgeted amount. The General Fund expenditures by department are as follows:

General Fund Expenditures by Department

	Budget	Forecast	%
City Council	$ 97,868	$ 96,388	98.5%
City Manager	879,463	874,482	99.4%
City Clerk	416,017	415,522	99.9%
Finance	3,230,434	3,075,359	95.2%
City Attorney	802,742	826,898	103.0%
Human Res	673,661	677,078	100.5%
Police	17,693,395	17,689,113	100.0%
Fire	13,562,752	14,390,896	106.1%
Comm Dvlpmt	3,426,906	3,143,188	91.7%
Parks & Rec	10,741,397	10,924,399	101.7%
Library	1,267,493	1,283,874	101.3%
Public Works	6,425,370	5,971,627	92.9%
Trail Grants	735,878	81,237	11.0%
Non-Dept	5,920,951	5,665,018	95.7%
Transfers Out	-	41,833	0.0%
Total Expenditures	$ 65,874,327	$ 65,156,912	98.9%

SPECIAL REVENUE FUNDS

Redevelopment Obligation Retirement Trust Fund

As the Former Redevelopment Agencies continue the wind down process the Finance Department has transitioned all non-housing redevelopment activity to the Redevelopment Obligation Retirement Trust Fund (Trust Fund). A Statement of Changes in Fiduciary Net Assets for the Trust Fund is included as an attachment to this report. As of June 30, 2013, additions totaled $6,994,287, which includes $6,889,118 of Redevelopment Property Tax Trust Fund (RPTTF) disbursements. Deductions totaled $5,983,656, and are mostly comprised of $5.12 million in debt service and debt related expenses. The City has filed the Long-Range Property Management Plan to the Department of Finance and is currently awaiting their determination.

As of February 1, 2012 the City elected to retain the Housing functions related to the Former Redevelopment Agency. The Housing Fund now captures the activities related to the housing functions performed by the City.

Housing Fund

As of June 30, 2013 revenues totaled $96,310 which includes $79,715 in interest revenue and $16,595 of program income. Expenditures totaled $36,666, the total of which is made up of audit contracts, loan servicing and liability insurance. Fund balance as of June 30, 2013 was $9,483,096. This is mostly comprised of $5.83 million of loan receivables and $2.7 million of interfund receivables and $774,000 in land held for resale.

OTHER FUNDS

Three city funds are currently on the Finance Department's watch list.

The Humbug Willow Creek Fund as of the end of the fourth quarter had a negative cash balance in the amount of $853,700, with revenues of $910,000 and expenditures of $672,000. The negative cash balance has shown a year over year decrease of approximately $147,000. This is due to impact fees increasing due to residential building projects and also during the year revenues exceeded expenditures. This fund is currently being used to capture the expenditures and revenues for trail projects that are funded by grants. As projects are completed and grants revenues are received, the impact fees will continue to reduce the negative cash balance.

The Park Improvement Fund currently has a cash balance of $382,210. The debt on the Sports Complex is now paid off. The revenues received through the fourth quarter were $665,531 which was $82,996 greater than the budgeted amount. This increase is due to an increase in permits generating impact fees. Expenditures for FY 2013 also exceeded budget by $27,465, mainly due to an increase in repairs and improvements to parks. Due to the improvement in the cash balance the Park Improvement Fund will be removed from the Finance Departments watch list in FY 2014.

The Compensated Leaves Fund accounts for the leave accruals paid out that are in excess of the current year accruals. As of June 30, 2013 the funds' negative cash balance has decreased to ($1,715,259) which is a year over year decrease of approximately $988,000. The compensated leaves paid out during FY 2013 did not decrease, however the amount reimbursed by the various departments was increased

in order achieve a reduction in the negative cash amount. While this represents an improvement over the prior year, finance staff will continue to monitor the funds' activities in future years as current employees continue to opt for retirement.

ENTERPRISE FUNDS

Water Fund

The Water Funds are reported on a combined basis and include the following funds: Water Impact, Water Operating, Water Capital, and Water Meters.

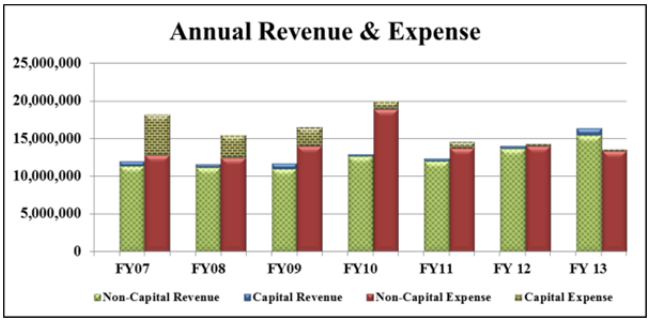
For FY 2013 the Water Fund ended the year with an operating surplus of $1,308,985. On the revenue side, charges for services are projected to be $14.71 million, or 110% of budget. Several factors such as the completion of the city-wide residential metering program in January, an increase in the number of new homes built during the current fiscal year, and a rate adjustment that was effective in January all contributed to the increase in charges for services. It is expected that the charges for services will begin to flatten as customers become more aware of the metered costs.

Non-capital expenses are projected to be $13.40 million (104% of budget). Excluding depreciation non-capital expenses were $9.97 million or 77.4% of budget. The reduced expenses are mainly seen in staff costs due to vacancies which have remained vacant, as well as maintenance and contract services where the projected expense is about 50% of the budgeted amount.

Capital revenues and expenses are forecasted at $986,000 (290% of budget) and $211,000 (10% of budget) respectively. The Willow Hill Raw Waterline project is currently only 10% complete based on the FY2013 budgeted expenditures.

Overall, the Water Funds are projected to end the fiscal year increasing net assets by $2.79 million.

Following is a chart of the Operating and Capital Revenues and Expenses for fiscal years 2007 through 2013.



Wastewater Fund

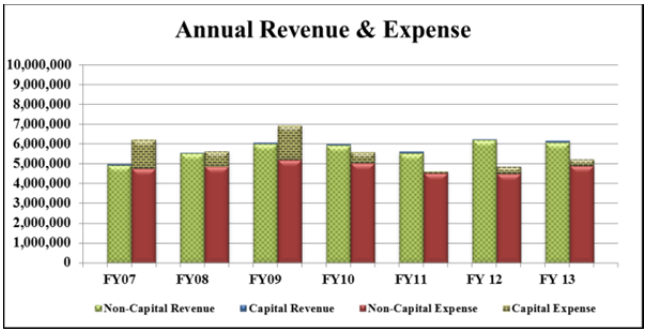
The Wastewater Funds are reported on a combined basis and include the Wastewater Operating and Wastewater Capital funds.

For FY 2013 the Wastewater Fund ended the year with an operating surplus of $1,084,778. On the revenue side charges for services are projected to be $5,990,811 or 0.3% higher than FY 12. Operating expenditures totaled $4,906,033 and are 1.45% higher than last fiscal year.

Capital revenues and expenses are forecasted at $111,000 (277% of budget) and $332,000 (10% of budget) respectively. The Pump Station Upgrade project is 60% complete however two other projects are less than 10% complete. The department also purchased camera equipment to remotely inspect the inside of pipes.

Overall, the fund is projected to end the fiscal year increasing net assets by $942,000.

Following is a chart of the Operating and Capital Revenues and Expenses for fiscal years 2007 through 2013.



Solid Waste Fund

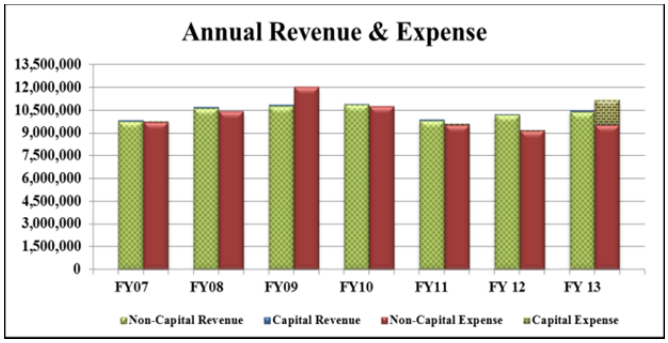
The Solid Waste Funds are reported on a combined basis and include Solid Waste Operating and Solid Waste Capital.

Non-capital revenues and expenses are projected to be $10.39 million (88% of budget) and $9.52 million (106% of budget), resulting in non-capital revenues exceeding expenses by $871,000. Operating expenses increased by $383,882 or 4.2% over FY 2012; while revenues increased by $32,384 or 0.3% over FY 2012. Transfers out were below budget however almost all over expense categories exceeded the budgeted amounts. Maintenance & Operations exceeded the budget by $199,000 mainly due to vehicle maintenance costs.

Capital revenues and expenses are forecasted at $83,000 (278% of budget) and $1.7 million (59% of budget) respectively. The capital expense was for the purchase of solid waste vehicles as of June 30th the FY 2013 purchase had not been made.

Overall, the fund is projected to end the fiscal year decreasing net assets by $713,000.

Below is a chart of the Operating and Capital Revenues and Expenses for fiscal years 2007 through 2013.



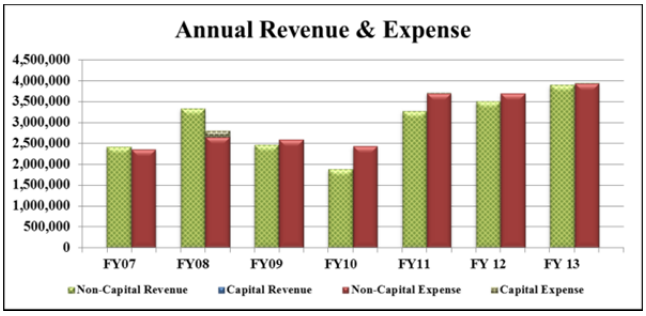
Transit Fund

The fund's primary operations consist of fixed routes, dial-a-ride and charter services. The Transit Fund also includes Light Rail fare revenues and related expenditures.

As of the end of the fourth quarter, FY 2013 revenues totaled $3.90 million (94% of budget) and included $3.20 million in intergovernmental revenues. Expenses totaled $3.93 million (95% of budget), resulting in expenses exceeding revenues by $35,000.

The current projection for the end of the fiscal year for total revenues and expenses is $3.90 million (94% of budget) and $3.93 million (95% of budget). Overall, the fund is projected to end the FY decreasing net assets by $35,000. Excluding depreciation expenses are projected to end the fiscal year at $3.74 million or 90% of budget. This is due to an appropriation of $375,000 which was received in May 2013 for the purchase of 4 buses which as of June 30th have not been purchased.

Following is a chart of the Operating and Capital Revenues and Expenses for fiscal years 2007 through 2013.



Risk Management

The Risk Management Fund captures the activity associated with employee and retiree health, dental and vision insurance, workers' compensation and liability insurance expense.

Reimbursements are the payments from all other funds as payment for the associated costs as well as the employee or retiree contributions to health insurance premiums.

As of June 30, 2013, the City has paid $6.8 million for medical, vision, and dental premiums for active employees, $2.8 million for retirees and $1.7 million for workers' compensation premiums. Liability payments were $1.0 million. The total expenditures through the fourth quarter of FY 2013 are $12.77 million. Compared to last fiscal year this is an increase of $1.1 million or 9.8%. This is due to increases in worker's compensation, liability insurance, retiree health insurance and contract costs.

Active employees have contributed $506,000 and retirees have contributed $277,000 towards medical premiums through June 30, 2013. Departmental reimbursements to the Risk Management fund for the fourth quarter totaled $10.8 million compared to the prior year of $11.5 million. The reduction in departmental reimbursements was planned to have the burden of cost increases on the Risk Management Fund rather than the departments.

The unrestricted net assets at June 30, 2013 are $2.17 million as compared to the prior year of $2.29 million. During FY 2013 the Risk Management fund is projected to reduce fund balance by approximately $1.2 million, which will cause the end of year unrestricted net assets to be $2.17 million or 17% of the total operating expenses.

Outstanding Debt

As of the end of the fourth quarter of FY 2013 there was no new debt issued and no existing debt retired.

The City had approximately $205.4 million of outstanding debt comprised as follows:

	FY 13 Payment	Outstanding Debt	Responsible Fund
General Obligation Bonds	$2.9 million	$9.2 million	General
Certificates of Participation	.02 million	1.2 million	General & D/S
Revenue Bonds	7.4 million	122.6 million	Agency
Other Debt	1.4 million	8.9 million	General
Revenue Bonds	.99 million	25.7 million	Water
Tax Allocation Bonds	1.3 million	63.4 million	RPTTF

General obligation debt is backed by the full faith and credit of the City and by general taxes.

Certificates of participation are used to finance capital improvements while complying with or avoiding constitutional debt limitations applicable to the State of California, its cities, counties and school districts.

Revenue bond debt is supported by a pledge of specific revenues. Approximately $25.7 million of the City's revenue bond debt is supported by the City's water utility.

The Other Debt as listed above is a facility lease agreement assigned to Bank of Nevada. Previously this debt was listed as Revenue Bonds – General with a portion also listed as COP's. Due to the refunding in March of 2012 we have reclassified the debt as Other Debt.

Capital Improvement Plan (CIP)

This section presents a summary of all Capital Improvement Plan (CIP) projects adopted with the passage of the FY 2013 budget. CIPs are projects that contribute to providing essential municipal services that make Folsom a community of choice for living, working, and enjoying leisure activities.

At the end of the fourth quarter of FY 2013, the City budgeted projects totaled $16,013,233. During the fourth quarter, the majority of the CIP activity was for Street Overlay/Pavement Management as part of the CIP listed under Streets.

The following table provides a summary of CIP activity through June 30, 2013.

CIP Activity

	Budget	Actual	% of Budget
Culture and Recreation	$ 530,000	$ 525,418	99.1%
Drainage	86,000	14,621	17.0%
General Services	269,502	152,838	56.7%
Open Space & Greenbelts	84,000	21,362	25.4%
Wastewater	2,802,265	230,522	8.2%
Streets	7,037,466	2,146,745	30.5%
Transportation	3,020,000	484,751	16.1%
Water	2,184,000	208,776	9.6%
Total	$ 16,013,233	$ 3,785,032	23.6%

Encumbrances

This section presents a summary of open encumbrances/purchase orders. Encumbrances are the recognition of commitments that will subsequently become expenditures when goods and services are received. An encumbrance does not represent an expenditure for the period, only a commitment to expend resources. California Government Code Section 16304 states that: "An appropriation shall be deemed to be encumbered at the time and to the extent that a valid obligation against the appropriation is created."

Folsom Municipal Code Section 3.02.030 provides further clarification: "All appropriations, except for capital projects involving capital replacements and

capital additions, shall lapse at the end of the fiscal year to the extent that such appropriation has not been expended or encumbered, except: (1) All capital project appropriations shall continue in force until expended, revised or repealed by action of the City Council; and (2) all capital project appropriations shall be deemed to be abandoned if three years pass without disbursement from or encumbrance against the appropriation."

The following table provides a summary listing of outstanding encumbrances by operating and capital project funds at June 30, 2013. These encumbrances have the potential to transfer to the next fiscal year however only the budget for capital projects will be adjusted for encumbrances as capital projects have a three year period to be completed unless extended in the Capital Improvement Plan.

Fund	Fund Name	Non-Capital Budget FY12-13	Encumbrance $ Total	% of Non-Capital Budget
10	General Fund	$ 59,342,195	$ 179,123	0.30%
23	Public Works	5,436,801	12,840	0.24%
28	Trail Grants	735,878	22,087	3.00%
221	Housing Trust	262,061	39,744	15.17%
225	General Plan Amendment	478,490	190,439	39.80%
226	Tree Planting & Replacmnt	421,773	37,384	8.86%
238	Redevel Agy 20% Mny	48,512	-	0.00%
239	Redevel Agy 80% Mny	1,646,527	-	0.00%
273	Sphere Of Influence	-	89,935	-
519	Transit	4,148,001	-	0.00%
520	Water Operating	12,205,099	503,112	4.12%
525	Utilities Administration	104,376	1,692	1.62%
530	Wastewater Operating	4,023,286	171,505	4.26%
540	Solid Waste Operating	8,956,219	7,628	0.09%
543	Landfill Closure	150,000	2,816	1.88%
760	Wetland/Open Space Maint	5,988	1,838	30.69%
	Total Non-Capital	$ 97,965,206	$ 1,260,143	1.29%

Fund	Fund Name	Capital Budget FY12-13	Encumbrance $ Total	% of Capital Budget
10	General Fund	$ 359,453	$ 127,952	35.60%
206	Transportation Sys Mgmt	93,511	-	0.00%
223	Humbug Willow Creek	2,217,411	35,696	1.61%
248	Transportation Tax (SB325)	49,245	190	0.39%
276	Measure A	2,743,290	242,553	8.84%
279	RDA Obligation Retirement	-	87,876	-
412	Park Improvements	684,329	1,210	0.18%
425	Zoo Capital Projects	32,000	-	0.00%
431	Redevel Agy Cap Pro	-	169,933	-
446	Transportation Impr	10,422,454	681,386	6.54%
448	Drainage Capital Imprv	42,392	-	0.00%
451	Light Rail Transportation	322,261	-	0.00%
456	Water Impact	413,347	30,963	7.49%
520	Water Operating	1,884,000	136,917	7.27%
521	Water Capital	482,500	-	0.00%
530	Wastewater Operating	3,372,454	321,109	9.52%
531	Wastewater Capital	32,861	-	0.00%
540	Solid Waste Operating	2,837,903	1,102,101	38.84%
541	Solid Waste Capital	44,481	-	0.00%
	Total Capital	$ 26,033,892	$ 2,937,886	11.28%
	Grand Total	$ 123,999,098	$ 4,198,029	3.39%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
Quarter Ended June 30, 2013

Fund # and Description	Revenues through FY 2012 6/30/2012	Revenues through FY 2013 6/30/2013	FY 2012 vs. 2013	Percent Change	Budget FY 2012/2013	Percent of 2013 Budget
FUND 010 GENERAL FUND	$ 54,528,257	$ 59,862,605	$ 5,334,348	9.8%	$ 59,894,988	99.9%
FUND 012 COMMUNITY CENTER	-	1,225	1,225		-	-
FUND 015 COMPENSATED LEAVES	981,436	2,799,017	1,817,581	185.2%	1,263,617	221.5%
FUND 023 PUBLIC WORKS	3,706,132	3,831,290	125,158	3.4%	4,836,346	79.2%
FUND 025 FSLM HISTORY INTERPRETIVE	-	41,833	41,833		-	-
FUND 028 TRAIL GRANTS	-	27,989	27,989		28,000	100.0%
FUND 201 COMM DEV BLOCK GRANT	429,488	153,053	(276,435)	-64.4%	185,877	82.3%
FUND 203 TRAFFIC CONGESTION RELIEF	1,666	-	(1,666)	-100.0%	-	-
FUND 204 LOS CERROS L&L AD	40,872	42,211	1,339	3.3%	37,896	111.4%
FUND 205 BRIGGS RANCH L&L AD	79,412	80,721	1,309	1.6%	73,130	110.4%
FUND 206 TRANSPORTATION SYSTEM MGT	76,131	45,624	(30,507)	-40.1%	68,360	66.7%
FUND 207 NATOMA STATION L&L AD	179,670	181,611	1,941	1.1%	189,370	95.9%
FUND 208 FOLSOM HGHTS L&L AD	19,455	19,027	(428)	-2.2%	18,988	100.2%
FUND 209 BROADSTONE UNIT 3 L & L	19,915	20,207	292	1.5%	8,497	237.8%
FUND 210 BROADSTONE L&L AD	396,403	392,108	(4,295)	-1.1%	230,241	170.3%
FUND 212 HANNAFORD CROSS L & L AD	20,804	20,636	(168)	-0.8%	25,305	81.5%
FUND 213 LAKE NATOMA SHORES L & L	20,748	21,270	522	2.5%	25,037	85.0%
FUND 214 COBBLE HILLS/REFLECT L&L	49,971	44,992	(4,979)	-10.0%	63,678	70.7%
FUND 219 FOLSOM COMMNTY CULT'L SER	1,335	7,711	6,376	477.6%	2,000	385.6%
FUND 221 HOUSING TRUST FUND	12,759	496,770	484,011	3793.5%	262,061	189.6%
FUND 223 HUMBUG WILLOW CREEK	463,942	910,270	446,328	96.2%	85,000	1070.9%
FUND 225 GENERAL PLAN AMENDMENT	40,363	52,194	11,831	29.3%	478,490	10.9%
FUND 226 TREE PLANTING & REPLACEMT	98,785	18,079	(80,706)	-81.7%	419,122	4.3%
FUND 231 SIERRA ESTATES L & L	7,426	7,680	254	3.4%	6,516	117.9%
FUND 232 LAKERIDGE ESTATES L & L	1,557	33	(1,524)	-97.9%	47,250	0.1%
FUND 233 LA COLLINA DEL LAGO L & L	127	10	(117)	-92.1%	11,842	0.1%
FUND 234 COBBLE RIDGE L & L	13,908	14,114	206	1.5%	12,113	116.5%
FUND 236 PRAIRIE OAKS RANCH L&L AD	196,617	198,092	1,475	0.8%	276,833	71.6%
FUND 237 SILVERBROOK L&L	758	607	(151)	-19.9%	19,652	3.1%
FUND 238 REDEVELOPMENT AGY 20% MNY	873,174	96,311	(776,863)	-89.0%	48,512	198.5%
FUND 239 REDEVELOPMENT AGY 80% MNY	3,385,270	-	(3,385,270)	-100.0%	1,646,527	0.0%
FUND 240 PARK DEDICATION (QUIMBY)	1,851	356,426	354,575	19155.9%	-	-
FUND 243 GAS TAX 2106	247,011	262,076	15,065	6.1%	252,220	103.9%
FUND 244 GAS TAX 2107	487,910	515,652	27,742	5.7%	437,840	117.8%
FUND 245 GAS TAX 2107.5	960,332	637,240	(323,092)	-33.6%	228,304	279.1%
FUND 246 PLANNING SERVICES	8,248	1,027	(7,221)	-87.5%	375	273.9%
FUND 247 GAS TAX 2105	327,620	321,116	(6,504)	-2.0%	337,817	95.1%
FUND 248 TRANSPORTATION TAX(SB325)	503,820	50,834	(452,986)	-89.9%	49,245	103.2%
FUND 249 WILLOW CREEK EAST L&L AD	59,253	60,175	922	1.6%	73,391	82.0%
FUND 250 BLUE RAVINE OAKS L&L AD	37,121	36,689	(432)	-1.2%	32,330	113.5%
FUND 251 STEEPLECHASE L&L AD	24,831	25,199	368	1.5%	28,231	89.3%
FUND 252 WILLOW CREEK SOUTH L&L AD	166,271	164,767	(1,504)	-0.9%	185,880	88.6%
FUND 253 AMERICAN RV CANYON NO L&L	101,562	103,517	1,955	1.9%	46,234	223.9%
FUND 254 HISTORICAL DISTRICT	3,649	6,439	2,790	76.5%	1,200	536.6%
FUND 257 CULTURAL EVENTS	65	-	(65)	-100.0%	-	-
FUND 260 WILLOW SPRINGS L & L	14,154	14,450	296	2.1%	3,563	405.6%
FUND 262 WILLOW SPGS CFD 11 M. DST	43,510	42,102	(1,408)	-3.2%	137,525	30.6%
FUND 266 CFD #12 MAINT. DIST.	476,215	503,606	27,391	5.8%	270,158	186.4%
FUND 267 CFD #13 ARC MAINT. DIST.	81,097	86,644	5,547	6.8%	77,054	112.4%
FUND 270 ARC NO. L & L DIST #2	12,703	13,255	552	4.3%	11,387	116.4%
FUND 271 THE RESIDENCES AT ARC, N	19,096	18,495	(601)	-3.1%	15,915	116.2%
FUND 272 FIELDSTONE MEADOWS L&L	98	-	(98)	-100.0%	-	-
FUND 273 SPHERE OF INFLUENCE	409,664	139,502	(270,162)	-65.9%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	30,700	2,585	(28,115)	-91.6%	-	-
FUND 275 ARC L & L DIST #3	196,761	203,556	6,795	3.5%	163,706	124.3%
FUND 276 NEW MEASURE A	1,816,009	1,918,740	102,731	5.7%	2,642,505	72.6%
FUND 277 ENRGY EFF & CONSV BLK GRT	237,981	-	(237,981)	-100.0%	-	-
FUND 278 BLUE RAVINE OAKS NO.2 L&L	27,782	27,515	(267)	-1.0%	27,963	98.4%
FUND 279 RDA OBLIGATION RETIREMENT	2,068,139	6,976,614	4,908,475	237.3%	6,717,109	103.9%
FUND 280 RDA SA TRUST - HOUSING	-	16,112	16,112		-	-
FUND 302 CCF DEBT SERVICE	2,982	2,659	(323)	-10.8%	-	-
FUND 305 1993 G O SCHOOL FAC D S	3,280,847	3,491,221	210,374	6.4%	3,327,041	104.9%
FUND 313 REDEVELOPMENT AGY DEBT SV	5,125,041	-	(5,125,041)	-100.0%	5,116,538	0.0%
FUND 320 FSAD REFUNDING	2,393	2,126	(267)	-11.2%	682	311.7%

APPENDIX A

City of Folsom, California

Revenue Summary by Fund
Quarter Ended June 30, 2013

Fund # and Description	Revenues through FY 2012 6/30/2012	Revenues through FY 2013 6/30/2013	FY 2012 vs. 2013	Percent Change	Budget FY 2012/2013	Percent of 2013 Budget
FUND 321 1982-1 NIMBUS AD D S	8,368	7,426	(942)	-11.3%	2,384	311.5%
FUND 325 TRAFFIC SIGNAL COP REFI	66,056	49,667	(16,389)	-24.8%	49,994	99.3%
FUND 337 RECREATION FACILITIES COP	71,657	66,141	(5,516)	-7.7%	71,887	92.0%
FUND 338 CENTRAL FIRE STA COP'S	267,843	226,190	(41,653)	-15.6%	1,542	14668.6%
FUND 411 SUPPLEMENTAL PARK FEE	-	17,390	17,390		-	-
FUND 412 PARK IMPROVEMENTS	266,029	665,531	399,502	150.2%	684,329	97.3%
FUND 416 CFD #10 RUSSELL RANCH	591	226,518	225,927	38227.9%	56	404496.4%
FUND 418 PRAIRIE OAK 92-2 1915 AD	-	-	-		-	-
FUND 425 ZOO CAPITAL PROJECTS	9,228	73,961	64,733	701.5%	32,000	231.1%
FUND 428 POLICE CAPITAL	60,061	146,374	86,313	143.7%	251,513	58.2%
FUND 431 REDEVELOPMENT AGY CAP PRO	3,795,964	-	(3,795,964)	-100.0%	-	-
FUND 438 PARKWAY II CFD #14	757	236	(521)	-68.8%	-	-
FUND 441 FIRE CAPITAL	114,995	216,053	101,058	87.9%	373,951	57.8%
FUND 445 GENERAL CAPITAL	128,480	371,178	242,698	188.9%	402,667	92.2%
FUND 446 TRANSPORTATION IMPR	3,192,890	2,630,305	(562,585)	-17.6%	9,999,399	26.3%
FUND 448 DRAINAGE CAPITAL IMPRV	72,703	242,661	169,958	233.8%	42,392	572.4%
FUND 451 LIGHT RAIL TRANSPORTATION	59,055	169,520	110,465	187.1%	322,261	52.6%
FUND 452 GENERAL PARK EQUIP CAP	7,206	21,754	14,548	201.9%	15,898	136.8%
FUND 456 WATER IMPACT FEE(ORD912)	268,276	295,539	27,263	10.2%	413,347	71.5%
FUND 458 LIBRARY DEVELOPMENT FUND	676	607	(69)	-10.2%	346	175.4%
FUND 519 TRANSIT	3,507,728	3,895,147	387,419	11.0%	3,773,001	103.2%
FUND 520 WATER OPERATING	13,377,832	15,248,018	1,870,186	14.0%	13,899,839	109.7%
FUND 521 WATER CAPITAL	312,465	766,072	453,607	145.2%	482,500	158.8%
FUND 522 WATER METERS	58,006	85,843	27,837	48.0%	31,278	274.5%
FUND 525 UTILITIES ADMINISTRATION	74,374	21,642	(52,732)	-70.9%	104,376	20.7%
FUND 530 SEWER OPERATING	6,530,489	6,066,578	(463,911)	-7.1%	7,551,720	80.3%
FUND 531 SEWER CAPITAL	44,068	113,513	69,445	157.6%	32,861	345.4%
FUND 536 FAC AUGMENTATION CRITICAL	73,132	5,030	(68,102)	-93.1%	26,406	19.0%
FUND 537 FAC AUGMENTATION GENERAL	6,249	5,552	(697)	-11.2%	26,783	20.7%
FUND 540 SOLID WASTE OPERATING	10,946,631	10,392,789	(553,842)	-5.1%	10,116,219	102.7%
FUND 541 SOLID WASTE CAPITAL	25,894	83,887	57,993	224.0%	44,481	188.6%
FUND 543 LANDFILL CLOSURE	41,796	31,705	(10,091)	-24.1%	150,000	21.1%
FUND 601 MAJOR CAPITAL &RENOVATION	736	656	(80)	-10.9%	210	312.4%
FUND 602 EQUIPMENT FUND	11,764	413,037	401,273	3411.0%	204,038	202.4%
FUND 605 FOLSOM PUBLIC FINANC AUTH	15,289,769	20,794,181	5,504,412	36.0%	13,158,851	158.0%
FUND 606 RISK MANAGEMENT	12,440,793	11,574,639	(866,154)	-7.0%	13,700,925	84.5%
FUND 751 POLICE SPECIAL REVENUE	142,775	114,978	(27,797)	-19.5%	62,326	184.5%
FUND 753 ZOO SPECIAL REVENUE	22,664	23,573	909	4.0%	33,983	69.4%
FUND 760 WETLAND/OPEN SPACE MAINT	3,328	2,928	(400)	-12.0%	5,988	48.9%
FUND 766 POLICE IMPOUND	-	-	-		-	-

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
Quarter Ended June 30, 2013

Fund # and Description	Expenditures through FY 2012 6/30/2012	Expenditures through FY 2013 6/30/2013	FY 2012 vs. 2013	Percent Change	Budget FY 2012/2013	Percent of 2013 Budget
FUND 010 GENERAL FUND	$ 58,771,255	$ 59,924,506	$ 1,153,251	2.0%	$ 59,414,962	100.9%
FUND 015 COMPENSATED LEAVES	1,784,693	1,859,042	74,349	4.2%	1,263,617	147.1%
FUND 023 PUBLIC WORKS	5,108,941	4,940,833	(168,108)	-3.3%	5,436,801	90.9%
FUND 025 FSLM HISTORY INTERPRETIVE	853	-	(853)	-100.0%	-	-
FUND 028 TRAIL GRANTS	-	81,237	81,237		28,000	290.1%
FUND 201 COMM DEV BLOCK GRANT	389,637	162,022	(227,615)	-58.4%	185,877	87.2%
FUND 203 TRAFFIC CONGESTION RELIEF	183,422	359	(183,063)	-99.8%	-	-
FUND 204 LOS CERROS L&L AD	37,703	37,486	(217)	-0.6%	37,896	98.9%
FUND 205 BRIGGS RANCH L&L AD	63,346	110,279	46,933	74.1%	73,130	150.8%
FUND 206 TRANSPORTATION SYSTEM MGT	38,419	73,332	34,913	90.9%	68,360	107.3%
FUND 207 NATOMA STATION L&L AD	221,990	230,571	8,581	3.9%	189,370	121.8%
FUND 208 FOLSOM HGHTS L&L AD	15,036	18,910	3,874	25.8%	18,988	99.6%
FUND 209 BROADSTONE UNIT 3 L & L	24,384	19,492	(4,892)	-20.1%	8,497	229.4%
FUND 210 BROADSTONE L&L AD	384,039	395,661	11,622	3.0%	230,241	171.8%
FUND 212 HANNAFORD CROSS L & L AD	23,181	12,332	(10,849)	-46.8%	25,305	48.7%
FUND 213 LAKE NATOMA SHORES L & L	17,247	17,341	94	0.5%	25,037	69.3%
FUND 214 COBBLE HILLS/REFLECT L&L	50,846	69,579	18,733	36.8%	63,678	109.3%
FUND 219 FOLSOM COMMNTY CULT'L SER	2,149	1,510	(639)	-29.7%	2,000	75.5%
FUND 221 HOUSING TRUST FUND	196,504	1,394,101	1,197,597	609.5%	262,061	532.0%
FUND 223 HUMBUG WILLOW CREEK	569,194	660,681	91,487	16.1%	85,000	777.3%
FUND 225 GENERAL PLAN AMENDMENT	80,258	272,618	192,360	239.7%	478,490	57.0%
FUND 226 TREE PLANTING & REPLACEMT	279,768	410,021	130,253	46.6%	419,122	97.8%
FUND 231 SIERRA ESTATES L & L	3,725	4,655	930	25.0%	6,516	71.4%
FUND 232 LAKERIDGE ESTATES L & L	785	163,792	163,007	20765.2%	47,250	346.6%
FUND 233 LA COLLINA DEL LAGO L & L	12,381	13,743	1,362	11.0%	11,842	116.1%
FUND 234 COBBLE RIDGE L & L	6,406	5,587	(819)	-12.8%	12,113	46.1%
FUND 236 PRAIRIE OAKS RANCH L&L AD	241,447	337,535	96,088	39.8%	276,833	121.9%
FUND 237 SILVERBROOK L&L	4,855	11,739	6,884	141.8%	19,652	59.7%
FUND 238 REDEVELOPMENT AGY 20% MNY	2,236,632	36,666	(2,199,966)	-98.4%	48,512	75.6%
FUND 239 REDEVELOPMENT AGY 80% MNY	6,734,023	-	(6,734,023)	-100.0%	1,646,527	0.0%
FUND 243 GAS TAX 2106	154,757	189,319	34,562	22.3%	252,220	75.1%
FUND 244 GAS TAX 2107	189,345	328,659	139,314	73.6%	437,840	75.1%
FUND 245 GAS TAX 2107.5	200,866	998,971	798,105	397.3%	228,304	437.6%
FUND 246 PLANNING SERVICES	130,379	89,632	(40,747)	-31.3%	2,500	3585.3%
FUND 247 GAS TAX 2105	221,183	253,502	32,319	14.6%	337,817	75.0%
FUND 248 TRANSPORTATION TAX(SB325)	443,779	28,901	(414,878)	-93.5%	49,245	58.7%
FUND 249 WILLOW CREEK EAST L&L AD	95,532	81,389	(14,143)	-14.8%	73,391	110.9%
FUND 250 BLUE RAVINE OAKS L&L AD	24,477	32,498	8,021	32.8%	32,330	100.5%
FUND 251 STEEPLECHASE L&L AD	9,965	11,931	1,966	19.7%	28,231	42.3%
FUND 252 WILLOW CREEK SOUTH L&L AD	148,822	203,720	54,898	36.9%	185,880	109.6%
FUND 253 AMERICAN RV CANYON NO L&L	55,284	53,533	(1,751)	-3.2%	46,234	115.8%
FUND 254 HISTORICAL DISTRICT	1,277	7,204	5,927	464.1%	1,200	600.3%
FUND 257 CULTURAL EVENTS	7,017	1,105	(5,912)	-84.3%	-	-
FUND 260 WILLOW SPRINGS L & L	8,436	6,949	(1,487)	-17.6%	3,563	195.0%
FUND 262 WILLOW SPGS CFD 11 M. DST	74,790	126,794	52,004	69.5%	137,525	92.2%
FUND 266 CFD #12 MAINT. DIST.	379,674	422,336	42,662	11.2%	270,158	156.3%
FUND 267 CFD #13 ARC MAINT. DIST.	66,751	80,753	14,002	21.0%	77,054	104.8%
FUND 270 ARC NO. L & L DIST #2	5,635	1,919	(3,716)	-65.9%	11,387	16.9%
FUND 271 THE RESIDENCES AT ARC, N	14,495	12,141	(2,354)	-16.2%	15,915	76.3%
FUND 272 FIELDSTONE MEADOWS L	9,057	-	(9,057)	-100.0%	-	-
FUND 273 SPHERE OF INFLUENCE	228,335	288,998	60,663	26.6%	-	-
FUND 274 OAKS AT WILLOW SPRINGS	-	2,829,035	2,829,035		-	-
FUND 275 ARC L & L DIST #3	103,478	101,689	(1,789)	-1.7%	163,706	62.1%
FUND 276 NEW MEASURE A	793,126	2,263,746	1,470,620	185.4%	2,642,505	85.7%
FUND 277 ENRGY EFF & CONSV BLK GRT	201,563	3	(201,560)	-100.0%	-	-
FUND 278 BLUE RAVINE OAKS NO.2 L&L	-	30,626	30,626		27,962	109.5%
FUND 279 RDA OBLIGATION RETIREMENT	-	5,983,369	5,983,369		6,717,109	89.1%
FUND 280 RDA SA TRUST - HOUSING	-	287	287		-	-
FUND 305 1993 G O SCHOOL FAC D S	3,313,186	3,325,931	12,745	0.4%	3,327,041	100.0%
FUND 313 REDEVELOPMENT AGY DEBT SV	5,819,714	-	(5,819,714)	-100.0%	5,116,540	0.0%
FUND 320 FSAD REFUNDING	605	682	77	12.7%	682	100.0%
FUND 321 1982-1 NIMBUS AD D S	2,114	2,384	270	12.8%	2,384	100.0%
FUND 325 TRAFFIC SIGNAL COP REFI	135,141	33,030	(102,111)	-75.6%	49,994	66.1%
FUND 337 RECREATION FACILITIES COP	67,091	27,112	(39,979)	-59.6%	71,887	37.7%
FUND 338 CENTRAL FIRE STA COP'S	534,641	226,587	(308,054)	-57.6%	1,542	14694.4%

APPENDIX B

City of Folsom, California

Expenditure Summary by Fund
Quarter Ended June 30, 2013

Fund # and Description	Expenditures through FY 2012 6/30/2012	Expenditures through FY 2013 6/30/2013	FY 2012 vs. 2013	Percent Change	Budget FY 2012/2013	Percent of 2013 Budget
FUND 411 SUPPLEMENTAL PARK FEE	11,900	-	(11,900)	-100.0%	-	-
FUND 412 PARK IMPROVEMENTS	900,713	711,793	(188,920)	-21.0%	684,329	104.0%
FUND 416 CFD #10 RUSSELL RANCH	159	182	23	14.5%	56	325.0%
FUND 425 ZOO CAPITAL PROJECTS	40,745	43,692	2,947	7.2%	32,000	136.5%
FUND 428 POLICE CAPITAL	246,984	251,513	4,529	1.8%	251,513	100.0%
FUND 431 REDEVELOPMENT AGY CAP PRO	5,982,052	-	(5,982,052)	-100.0%	-	-
FUND 438 PARKWAY II CFD #14	493,427	-	(493,427)	-100.0%	-	-
FUND 441 FIRE CAPITAL	103,275	373,951	270,676	262.1%	373,951	100.0%
FUND 445 GENERAL CAPITAL	203,821	402,667	198,846	97.6%	402,667	100.0%
FUND 446 TRANSPORTATION IMPR	3,522,499	2,583,890	(938,609)	-26.6%	9,999,399	25.8%
FUND 448 DRAINAGE CAPITAL IMPRV	173,148	51,701	(121,447)	-70.1%	42,392	122.0%
FUND 451 LIGHT RAIL TRANSPORTATION	44,722	95,200	50,478	112.9%	322,261	29.5%
FUND 452 GENERAL PARK EQUIP CAP	125	898	773	618.4%	15,898	5.6%
FUND 456 WATER IMPACT FEE(ORD912)	281,045	57,897	(223,148)	-79.4%	413,347	14.0%
FUND 458 LIBRARY DEVELOPMENT FUND	206	346	140	68.0%	346	100.0%
FUND 519 TRANSIT	3,488,659	3,930,450	441,791	12.7%	3,773,001	104.2%
FUND 520 WATER OPERATING	13,624,147	13,414,533	(209,614)	-1.5%	13,899,839	96.5%
FUND 521 WATER CAPITAL	15,856	29,908	14,052	88.6%	482,500	6.2%
FUND 522 WATER METERS	11,417	20,708	9,291	81.4%	31,278	66.2%
FUND 525 UTILITIES ADMINISTRATION	65,755	20,725	(45,030)	-68.5%	104,376	19.9%
FUND 530 SEWER OPERATING	4,827,685	5,111,512	283,827	5.9%	7,551,720	67.7%
FUND 531 SEWER CAPITAL	149,207	7,970	(141,237)	-94.7%	32,861	24.3%
FUND 536 FAC AUGMENTATION CRITICAL	1,155	1,406	251	21.7%	26,406	5.3%
FUND 537 FAC AUGMENTATION GENERAL	1,728	1,783	55	3.2%	26,783	6.7%
FUND 540 SOLID WASTE OPERATING	8,499,547	11,124,001	2,624,454	30.9%	10,116,219	110.0%
FUND 541 SOLID WASTE CAPITAL	101,317	39,196	(62,121)	-61.3%	44,481	88.1%
FUND 543 LANDFILL CLOSURE	47,358	28,889	(18,469)	-39.0%	150,000	19.3%
FUND 601 MAJOR CAPITAL &RENOVATION	193	210	17	8.8%	210	100.0%
FUND 602 EQUIPMENT FUND	68,381	165,839	97,458	142.5%	204,038	81.3%
FUND 605 FOLSOM PUBLIC FINANC AUTH	21,815,925	28,558,745	6,742,820	30.9%	13,158,851	217.0%
FUND 606 RISK MANAGEMENT	12,662,557	12,772,153	109,596	0.9%	13,700,925	93.2%
FUND 751 POLICE SPECIAL REVENUE	182,533	341,163	158,630	86.9%	62,326	547.4%
FUND 753 ZOO SPECIAL REVENUE	12,399	77,957	65,558	528.7%	33,983	229.4%
FUND 760 WETLAND/OPEN SPACE MAINT	2,603	4,023	1,420	54.6%	5,988	67.2%

APPENDIX C

City of Folsom, California
Combined General Fund

Revenue and Expense Statement
Quarter Ended June 30, 2013

	FY 2012 As of 6/30/2012	FY 2013 As of 6/30/2013	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 6/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Acutal vs Budget $	VARIANCE Acutal vs Budget %
REVENUES:									
Taxes:									
Property	$ 17,951,088	$ 17,138,883	$ 17,951,088	$ 17,390,594	$ 17,138,883	$ (251,711)	99%	$ (251,711)	99%
Sales And Use	16,104,163	15,762,538	16,104,163	16,753,446	17,346,338	592,892	104%	(990,908)	94%
Transient Occupancy	1,235,171	1,188,458	1,235,171	1,186,750	1,500,000	313,250	126%	1,708	100%
Real Property Transfer	256,630	395,142	256,630	250,000	395,142	145,142	158%	145,142	158%
Franchise Fees	741,146	688,875	741,146	735,000	688,875	(46,125)	94%	-	94%
Other	315,201	371,704	315,201	350,000	371,704	21,704	106%	21,704	106%
Licenses And Permits	1,388,807	1,734,633	1,388,807	1,416,240	1,734,633	318,393	122%	318,393	122%
Intergovernmental	6,774,149	6,225,781	6,774,149	7,279,634	6,225,781	(1,053,853)	86%	(1,053,853)	86%
Charges For Current Services	10,011,977	10,852,992	10,011,977	10,073,732	10,880,992	807,260	108%	779,260	108%
Fines And Forfeitures	326,736	334,066	326,735	329,032	334,066	5,034	102%	5,034	102%
Interest	110,470	114,696	110,471	80,000	114,696	34,696	143%	34,696	143%
Miscellaneous	696,271	253,057	696,271	165,527	253,057	87,530	153%	87,530	153%
Operating Transfers In	9,569,364	8,704,123	9,569,364	9,864,373	8,813,675	(1,050,698)	89%	(1,160,250)	88%
TOTAL REVENUES	65,481,173	63,764,948	65,481,173	65,874,328	65,797,842	(76,486)	100%	(2,109,380)	97%
EXPENDITURES:									
Current Operating:									
General Government	$ 7,870,609	$ 7,713,549	$ 7,870,609	$ 7,826,790	$ 7,713,549	$ (113,241)	99%	$ 113,241	99%
Public Safety	31,599,141	31,927,009	31,599,141	31,256,147	32,080,009	823,862	103%	(670,862)	102%
Public Ways and Facilities	6,430,329	5,936,630	6,430,329	6,425,370	5,971,627	(453,743)	93%	488,740	92%
Community Services	3,081,932	3,143,188	3,081,932	3,426,906	3,143,188	(283,718)	92%	283,718	92%
Culture and Recreation	10,846,064	10,531,688	10,846,064	11,018,163	10,541,688	(476,475)	96%	486,475	96%
Non-Departmental	5,529,380	5,665,018	5,529,380	5,920,951	5,665,018	(255,933)	96%	255,933	96%
Operating Transfers Out	88,695	41,833	88,695	-	41,833	41,833		(41,833)	
TOTAL EXPENDITURES	65,446,150	64,958,915	65,446,150	65,874,327	65,156,912	(717,415)	99%	915,412	99%
APPROPRIATION OF FUND BALANCE	35,023	(1,193,967)	35,023	1	640,930				
FUND BALANCE, JULY 1	4,906,841	4,941,864	4,906,841	4,941,864	4,941,864				
FUND BALANCE	4,941,864	3,747,897	4,941,864	4,941,865	5,582,794				
NONSPENDABLE FUND BALANCE	(364,358)	(305,446)	(364,358)	(305,446)	(305,446)				
RESTRICTED FUND BALANCE	-	-	-	-	-				
COMMITTED FUND BALANCE	-	-	-	-	-				
ASSIGNED FUND BALANCE	(469,059)	(342,002)	(469,059)	-	(209,002)				
UNRESTRICTED FUND BALANCE	$ 4,108,447	$ 3,100,449	$ 4,108,447	$ 4,636,419	$ 5,068,346				

APPENDIX D

City of Folsom, California

Expenditure Summary - General Fund Departments
Quarter Ended June 30, 2013

	FY 2012 As of 6/30/2012	FY 2013 As of 6/30/2013	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 6/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs. Budget $	VARIANCE Actual vs. Budget %
EXPENDITURES:									
City Council	$ 99,567	$ 96,388	$ 99,567	$ 97,868	$ 96,388	$ (1,480)	98%	$ (1,480)	98%
City Manager	925,541	874,482	925,541	879,463	874,482	(4,981)	99%	(4,981)	99%
City Clerk	372,816	415,522	372,816	416,017	415,522	(495)	100%	(495)	100%
Finance	3,225,758	3,075,359	3,225,758	3,230,434	3,075,359	(155,075)	95%	(155,075)	95%
City Attorney	706,286	826,898	706,286	802,742	826,898	24,156	103%	24,156	103%
Human Resources	624,994	677,078	624,994	673,661	677,078	3,417	101%	3,417	101%
Police	17,379,153	17,546,113	17,379,153	17,693,395	17,689,113	(4,282)	100%	(147,282)	99%
Fire	14,219,988	14,380,896	14,219,988	13,562,752	14,390,896	828,144	106%	818,144	106%
Community Development	3,081,932	3,143,188	3,081,932	3,426,906	3,143,188	(283,718)	92%	(283,718)	92%
Parks & Recreation	11,280,561	10,914,399	11,280,561	10,741,397	10,924,399	183,002	102%	173,002	102%
Library	1,434,780	1,283,874	1,434,780	1,267,493	1,283,874	16,381	101%	16,381	101%
Public Works	6,430,329	5,936,627	6,430,329	6,425,370	5,971,627	(453,743)	93%	(488,743)	92%
Other	853	-	853	-	-	-		-	
Trail Grants	45,517	81,237	45,517	735,878	81,237	(654,641)	11%	(654,641)	11%
Non Departmental	5,529,380	5,665,018	5,529,380	5,920,951	5,665,018	(255,933)	96%	(255,933)	96%
Operating Transfers Out	88,695	41,833	88,695	-	41,833	41,833		41,833	
TOTAL EXPENDITURES:	$ 65,446,150	$ 64,958,912	$ 65,446,150	$ 65,874,327	$ 65,156,912	$ (717,415)	99%	$ (915,415)	99%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended June 30, 2013

	FY 2012 As of 6/30/2012	FY 2013 As of 6/30/2013	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 6/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs. Budget $	VARIANCE Actual vs. Budget %
SUMMARY									
TOTAL: TAX RELATED REVENUES	$ 36,603,399	$ 35,545,600	$ 36,603,399	$ 36,665,790	$ 37,440,942	$ 775,152	102%	$ (1,120,190)	97%
TOTAL: NON-TAX RELATED REVENUES	28,877,774	28,219,348	28,877,774	29,208,538	28,356,900	(851,638)	97%	(989,190)	97%
TOTAL: GENERAL FUND REVENUES	**$ 65,481,173**	**$ 63,764,948**	**$ 65,481,173**	**$ 65,874,328**	**$ 65,797,842**	**$ (76,486)**	**100%**	**$ (2,109,380)**	**97%**
TAX RELATED REVENUES									
Property Tax	$ 17,951,088	$ 17,138,883	$ 17,951,088	$ 17,390,594	$ 17,138,883	$ (251,711)	99%	$ (251,711)	99%
Sales & Use									
Point-of-Sale	11,739,493	11,547,528	11,739,493	12,223,279	13,131,328	908,049	107%	(675,751)	94%
In-Lieu	3,935,931	3,762,313	3,935,931	4,093,367	3,762,313	(331,054)	92%	(331,054)	92%
Prop 172	428,739	452,697	428,739	436,800	452,697	15,897	104%	15,897	104%
	16,104,163	15,762,538	16,104,163	16,753,446	17,346,338	592,892	104%	(990,908)	94%
Transient Occupancy Tax	1,235,171	1,188,458	1,235,171	1,186,750	1,500,000	313,250	126%	1,708	100%
Real Property Transfer	256,630	395,142	256,630	250,000	395,142	145,142	158%	145,142	158%
Franchise Fees	741,146	688,875	741,146	735,000	688,875	(46,125)	94%	(46,125)	94%
Other Taxes	315,201	371,704	315,201	350,000	371,704	21,704	106%	21,704	106%
TOTAL: TAX RELATED REVENUES	**$ 36,603,399**	**$ 35,545,600**	**$ 36,603,399**	**$ 36,665,790**	**$ 37,440,942**	**$ 775,152**	**102%**	**$ (1,120,190)**	**97%**
NON-TAX RELATED REVENUES									
Licenses & Permits									
Building Permits	$ 743,450	$ 1,091,463	$ 743,450	$ 804,800	$ 1,091,463	$ 286,663	136%	$ 286,663	136%
Encroachment Permit	82,865	50,281	82,865	35,000	50,281	15,281	144%	15,281	144%
Planning Permits	13,283	16,371	13,283	16,040	16,371	331	102%	331	102%
Business Licenses	529,794	558,565	529,794	540,200	558,565	18,365	103%	18,365	103%
Other Permits	125	225	125	200	225	25	113%	25	113%
Wide Load Permits	19,290	17,728	19,290	20,000	17,728	(2,272)	89%	(2,272)	89%
Subtotal: Licenses & Permits	**$ 1,388,807**	**$ 1,734,633**	**$ 1,388,807**	**$ 1,416,240**	**$ 1,734,633**	**$ 318,393**	**122%**	**$ 318,393**	**122%**
Intergovernmental									
Vehicle License Fees	$ 5,086,212	$ 4,947,250	$ 5,086,212	$ 5,006,961	$ 4,947,250	$ (59,711)	99%	$ (59,711)	99%
State Grants	423,566	91,764	423,566	859,462	91,764	(767,698)	11%	(767,698)	11%
Federal Grants	877,844	871,684	877,844	1,078,211	871,684	(206,527)	81%	(206,527)	81%
Booking and Processing Fee	281,401	275,951	281,401	275,000	275,951	951	100%	951	100%
Homeowners Property Tax Relief	-	29		-	29				
Vehicle Abatement	95,435	39,103	95,435	60,000	39,103	(20,897)	65%	(20,897)	65%
Library Reimbursement	9,691	-	9,691	-	-	-		-	
Subtotal: Intergovernmental	**$ 6,774,149**	**$ 6,225,781**	**$ 6,774,149**	**$ 7,279,634**	**$ 6,225,781**	**$ (1,053,882)**	**86%**	**$ (1,053,882)**	**86%**
Charges for Services									
Administrative Fees	$ 626	$ 326	$ 626	$ 500	$ 326	$ (174)	65%	$ (174)	65%
Insurance Refund	-	-	-	-	-	-		-	
Recovery of Damages	1,340	25,759	1,340	3,000	25,759	22,759	859%	22,759	859%
Recovery of Labor and Benefits	303,833	172,232	303,833	33,600	172,232	138,632	513%	138,632	513%
Other Charges	259,104	156,646	259,104	242,984	156,646	(86,338)	64%	(86,338)	64%
	564,903	354,963	564,903	280,084	354,963	74,879	127%	74,879	127%
Police	162,299	148,457	162,299	168,400	148,457	(19,943)	88%	(19,943)	88%
Fire	72,009	65,256	72,009	71,200	65,256	(5,944)	92%	(5,944)	92%
Ambulance	2,194,285	2,415,955	2,194,285	2,300,000	2,415,955	115,955	105%	115,955	105%
OES Reimbursement	18,059	441,800	18,059	20,000	441,800	421,800	2209%	421,800	2209%
	2,284,353	2,923,011	2,284,353	2,391,200	2,923,011	531,811	122%	531,811	122%
Development-Building Fees	413,326	578,410	413,326	563,649	578,410	14,761	103%	14,761	103%
Development-Engineering Fees	180,898	286,350	180,898	257,190	286,350	29,160	111%	29,160	111%
Development-Planning Fees	210,907	271,331	210,907	235,755	271,331	35,576	115%	35,576	115%
Development-Misc Fees	101,228	72,371	101,228	95,400	100,371	4,971	105%	(23,029)	76%
	906,359	1,208,462	906,359	1,151,994	1,236,462	84,468	107%	56,468	105%

APPENDIX E

City of Folsom, California

General Fund - Revenue Detail
Quarter Ended June 30, 2013

	FY 2012 As of 6/30/2012	FY 2013 As of 6/30/2013	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 6/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs. Budget $	VARIANCE Actual vs. Budget %
Community Center	255,479	272,562	255,479	234,475	272,562	38,087	116%	38,087	116%
Recreation	1,018,106	950,846	1,018,106	884,204	950,846	66,642	108%	66,642	108%
Aquatics	853,759	933,850	853,759	906,996	933,850	26,854	103%	26,854	103%
Sports	1,650,931	1,642,821	1,650,931	1,696,640	1,642,821	(53,819)	97%	(53,819)	97%
Parks Lighting Fee	6,317	15,817	6,317	8,000	15,817	7,817	198%	7,817	198%
Youth Field User Fees	19,972	38,988	19,972	27,000	38,988	11,988	144%	11,988	144%
Zoo Admission Fees	794,707	772,890	794,707	764,739	772,890	8,151	101%	8,151	101%
	4,599,271	4,627,774	4,599,271	4,522,054	4,627,774	105,720	102%	105,720	102%
Public Works Fees	1,494,792	1,590,325	1,494,792	1,560,000	1,590,325	30,325	102%	30,325	102%
Subtotal: Charges for Services	**$ 10,011,977**	**$ 10,852,992**	**$ 10,011,977**	**$ 10,073,732**	**$ 10,880,992**	**$ 807,260**	**108%**	**$ 779,260**	**108%**
Fines & Forfeitures									
Parking	$ 47,434	$ 33,486	$ 47,434	$ 45,000	$ 33,486	$ (11,514)	74%	$ (11,514)	74%
Code Enforcement	365	924	365	10,000	924	(9,076)	9%	(9,076)	9%
Traffic	83,663	82,254	83,663	105,000	82,254	(22,746)	78%	(22,746)	78%
Court	154,492	151,466	154,492	130,000	151,466	21,466	117%	21,466	117%
Library	36,694	38,962	36,694	35,000	38,962	3,962	111%	3,962	111%
Other Fines	4,087	26,974	4,087	4,032	26,974	22,942	669%	22,942	669%
Subtotal: Fines & Forfeitures	**$ 326,735**	**$ 334,066**	**$ 326,735**	**$ 329,032**	**$ 334,066**	**$ 5,034**	**102%**	**$ 5,034**	**102%**
Interest Earnings	110,471	114,696	110,471	80,000	114,696	34,696	143%	34,696	143%
Miscellaneous									
Rental Income	$ 3,714	$ 10,512	$ 3,714	$ 8,500	$ 10,512	$ 2,012	124%	$ 2,012	124%
Cell Tower Rentals	339,613	157,862	339,613	111,627	157,862	46,235	141%	46,235	141%
Fixed Asset Disposition	42,676	20,422	42,676	25,000	20,422	(4,578)	82%	(4,578)	82%
Library	12,576	61,195	12,576	400	61,195	60,795	15299%	60,795	15299%
Sundry	297,692	3,066	297,692	20,000	3,066	(16,934)	15%	(16,934)	15%
Subtotal: Miscellaneous	**$ 696,271**	**$ 253,057**	**$ 696,271**	**$ 165,527**	**$ 253,057**	**$ 87,530**	**153%**	**$ 87,530**	**153%**
Operating Transfers In	9,569,364	8,704,123	9,569,364	9,864,373	8,813,675	-	89%	(1,160,250)	88%
TOTAL: NON-TAX RELATED REVENUES	**$ 28,877,774**	**$ 28,219,348**	**$ 28,877,774**	**$ 29,208,538**	**$ 28,356,900**	**$ 199,031**	**97%**	**$ (989,219)**	**97%**

APPENDIX F

City of Folsom, California
Redevelopment Obligation Retirement Trust Fund

Changes in Fiduciary Net Assets Statement
Period Ended June 30, 2013

	FY 2013 As of 6/30/2013	FY 2012* ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 6/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
ADDITIONS:								
Taxes	$ 6,889,118	$ 1,995,221	$ 6,717,109	$ 6,889,118	$ 172,009	103%	$ 172,009	103%
Charges for Current Services	52,559	1,726	-	52,559	52,559		52,559	
Interest Revenue	52,610	56,778	-	52,610	52,610		52,610	
TOTAL ADDITIONS	6,994,287	2,053,725	6,717,109	6,994,287	277,178	104%	277,178	104%
DEDUCTIONS:								
Progam expenses	480,905	1,111,923	6,717,109	480,905	(6,236,204)	7%	6,236,204	7%
Capital Outlay	387,202	726,016	-	387,202	387,202		(387,202)	
Debt Service	5,115,549	1,952,628	-	5,115,549	5,115,549		(5,115,549)	
Extraordinary loss on dissolution of RDA	-	37,840,792	-	-	-		-	
					-		-	
TOTAL DEDUCTIONS	5,983,656	41,631,359	6,717,109	5,983,656	733,453	89%	733,453	89%
		-	-	-				
CHANGE IN NETS ASSETS	1,010,631	(39,577,634)	-	1,010,631				
NET ASSETS, JULY 1	(39,577,634)	-	(39,577,634)	(39,577,634)				
NET ASSETS	$ (38,567,003)	$ (39,577,634)	$ (39,577,634)	$ (38,567,003)				

APPENDIX G

City of Folsom, California
Housing Fund

Revenue and Expense Statement
Period Ended June 30, 2013

	FY 2013 As of 6/30/2013	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 6/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
REVENUES:								
Taxes	$ -	$ -	$ -	$ -	$ -		$ -	
Intergovernmental	-	-	-	-	-		-	
Charges for Current Services	16,595	952,215	-	16,595	16,595		16,595	
Impact Fee Revenue	-	-	-	-	-		-	
Interest Revenue	79,715	41,778	-	79,715	79,715		79,715	
Other Revenue	-	-	(807,344)	-	807,344	0%	807,344	0%
Operating Transfers In	-	8,510,438	855,856	-	(855,856)	0%	(855,856)	0%
TOTAL REVENUES	96,310	9,504,431	48,512	96,310	47,798	199%	47,798	199%
EXPENDITURES:								
Salary & Benefits	$ -	$ -	$ -	$ -	$ -		$ -	
Services & Supplies	-	28,346	-	-	-		-	
Contracts	33,154	52,633	30,000	33,154	3,154	111%	(3,154)	111%
Insurance	3,512	-	18,512	3,512	(15,000)	19%	15,000	19%
Other Operating Expenses	-	-	-	-	-		-	
Capital Outlay	-	-	-	-	-		-	
Extroordinary Loss on Dissolution of RDAs	-	-	-	-	-		-	
Operating Transfers Out	-	-	-	-	-		-	
TOTAL EXPENDITURES	36,666	80,979	48,512	36,666	11,846	76%	11,846	76%
APPROPRIATION OF FUND BALANCE	59,644	9,423,452	-	59,644				
FUND BALANCE, JULY 1	9,423,452	-	9,423,452	9,423,452				
FUND BALANCE	$ 9,483,096	$ 9,423,452	$ 9,423,452	$ 9,483,096				
NONSPENDABLE FUND BALANCE	(2,261,875)	(9,352,215)	(9,423,452)	(2,261,875)				
RESTRICTED FUND BALANCE	-	-	-	-				
COMMITTED FUND BALANCE								
ASSIGNED FUND BALANCE								
UNRESTRICTED FUND BALANCE (DEFICIT)	$ 7,221,221	$ 71,237	$ -	$ 7,221,221				

APPENDIX H

City of Folsom, California

Combined Water Funds*

Revenue and Expense Statement

Quarter Ended June 30, 2013

	FY 2012 As of 6/30/2012	FY 2013 As of 6/30/2013	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 6/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
OPERATING REVENUES:									
Charges For Services	12,683,785	14,705,054	12,683,785	13,428,172	14,705,054	1,276,882	110%	1,276,882	110%
TOTAL OPERATING REVENUES	12,683,785	14,705,054	12,683,785	13,428,172	14,705,054	1,276,882	110%	1,276,882	110%
OPERATING EXPENSES:									
Employee Services	3,715,835	3,572,808	3,715,835	4,105,895	3,572,808	(533,087)	87%	(533,087)	87%
Utilities	676,152	673,154	676,152	649,600	726,776	77,176	112%	23,554	104%
Supplies	746,958	701,006	746,958	861,401	701,006	(160,395)	81%	(160,395)	81%
Maintenance and Operation	347,584	342,293	347,584	1,011,550	342,293	(669,257)	34%	(669,257)	34%
Contractual Services	2,411,205	1,222,230	2,411,205	2,363,877	1,222,230	(1,141,647)	52%	(1,141,647)	52%
Depreciation	3,426,127	3,428,691	3,426,127	-	3,428,691	3,428,691		3,428,691	
Other Operating Expenses	508,066	439,216	508,066	465,084	439,216	(25,868)	94%	(25,868)	94%
TOTAL OPERATING EXPENSES	11,831,927	10,379,398	11,831,927	9,457,407	10,433,020	975,613	110%	921,991	110%
OPERATING INCOME	851,858	4,325,656	851,858	3,970,765	4,272,034				
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	375,702	986,908	375,702	340,000	986,908	646,908	290%	646,908	290%
Other	467,905	556,579	467,905	917,552	556,579	(360,973)	61%	(360,973)	61%
Investment Income	24,394	43,659	24,394	30,500	43,659	13,159	143%	13,159	143%
Intergovernmental	447,029	103,274	447,029	-	103,274	103,274		103,274	
Proceeds of Financing	17,953	-	17,953	-		-		-	
Debt Service Expense	(1,068,780)	(2,057,734)	(1,068,780)	(2,059,579)	(2,057,734)	(1,845)	100%	(1,845)	100%
Other Reimbursements	-	-	-	-	-	-		-	
Capital Outlay - Projects	(279,670)	(210,673)	(279,670)	(2,134,000)	(210,673)	(1,923,327)	10%	(1,923,327)	10%
TOTAL NONOPERATING REVENUE (EXPENSE)	(15,467)	(577,987)	(15,467)	(2,905,527)	(577,987)				
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	836,391	3,747,669	836,391	1,065,238	3,694,047				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	10,000	-	10,000	350,000	-	(350,000)	0%	(350,000)	0%
Transfers Out	(1,121,959)	(905,315)	(1,121,959)	(1,365,238)	(905,315)	(459,923)	66%	(459,923)	66%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,111,959)	(905,315)	(1,111,959)	(1,015,238)	(905,315)				
CHANGE IN NET ASSETS	(275,568)	2,842,354	(275,568)	50,000	2,788,732				
NET ASSETS, JULY 1	73,085,342	72,809,774	73,085,342	72,809,774	72,809,774				
NET ASSETS	72,809,774	75,652,128	72,809,774	72,859,774	75,598,506				
RESTRICTED NET ASSETS	(646,243)	(670,992)	(646,243)	(670,992)	(670,992)				
UNRESTRICTED NET ASSETS	$ 72,163,531	$ 74,981,136	$ 72,163,531	$ 72,188,782	$ 74,927,514				

* Includes the following funds: Water Impact Fee, Water Operating, Water Capital and Water Meters

APPENDIX I

City of Folsom, California
Combined Wastewater Funds*
Revenue and Expense Statement
Quarter Ended June 30, 2013

	FY 2012 As of 6/30/2012	FY 2013 As of 6/30/2013	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 6/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
OPERATING REVENUES:									
Charges For Services	5,904,358	5,923,611	5,904,358	6,109,000	5,923,611	(185,389)	97%	(185,389)	97%
Prison Services	67,200	67,200	67,200	67,200	67,200	-	100%	-	100%
TOTAL OPERATING REVENUES	5,971,558	5,990,811	5,971,558	6,176,200	5,990,811	(185,389)	97%	(185,389)	97%
OPERATING EXPENSES:									
Employee Services	2,035,907	2,043,154	2,035,907	2,108,707	2,043,154	(65,553)	97%	(65,553)	97%
Utilities	55,587	56,959	55,587	50,000	56,959	6,959	114%	6,959	114%
Supplies	317,044	318,622	317,044	347,540	318,622	(28,918)	92%	(28,918)	92%
Maintenance and Operation	103,721	113,281	103,721	210,374	113,281	(97,093)	54%	(97,093)	54%
Contractual Services	142,502	93,890	142,502	358,513	93,890	(264,623)	26%	(264,623)	26%
Depreciation	1,354,731	1,366,014	1,354,731	-	1,366,014	1,366,014		1,366,014	
Other Operating Expenses	168,123	194,410	168,123	182,314	194,410	12,096	107%	12,096	107%
TOTAL OPERATING EXPENSES	4,177,614	4,186,330	4,177,614	3,257,448	4,186,330	928,882	129%	928,882	129%
OPERATING INCOME (LOSS)	1,793,944	1,804,481	1,793,944	2,918,752	1,804,481	(1,114,271)	62%	(1,114,271)	62%
NONOPERATING REVENUE (EXPENSES):									
Impact Fees	41,831	110,602	41,831	40,000	110,602	70,602	277%	70,602	277%
Investment Income	54,057	77,162	54,057	46,200	77,162	30,962	167%	30,962	167%
Other	164,774	1,517	164,774	1,322,181	1,517	(1,320,664)	0%	(1,320,664)	0%
Debt Service	(8,210)	(82,595)	(8,210)	(82,595)	(82,595)	-	100%	-	100%
Capital Outlay - Projects	(365,164)	(331,612)	(39,893)	(3,372,454)	(331,612)	(3,040,842)	10%	(3,040,842)	10%
TOTAL NONOPERATING REVENUE (EXPENSE)	(112,712)	(224,926)	212,559	(2,046,668)	(224,926)				
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,681,231	1,579,555	2,006,502	872,084	1,579,555				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	-	-	-		-	
Transfers Out	(649,925)	(637,108)	(649,925)	(716,104)	(637,108)	(78,996)	89%	(78,996)	89%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(649,925)	(637,108)	(649,925)	(716,104)	(637,108)				
CHANGE IN NET ASSETS	1,031,306	942,447	1,356,577	155,980	942,447				
NET ASSETS, JULY 1	41,070,697	42,427,274	41,070,697	42,427,274	42,427,274				
NET ASSETS	42,102,003	43,369,721	42,427,274	42,583,254	43,369,721				
RESTRICTED NET ASSETS	(162,769)	(492,614)	(162,769)	(492,614)	(492,614)				
UNRESTRICTED NET ASSETS	$ 41,939,234	$ 42,877,107	$ 42,264,505	$ 42,090,640	$ 42,877,107				

* Includes the following funds: Sewer Operating and Sewer Capital

APPENDIX J

City of Folsom, California

Combined Solid Waste Funds*

Revenue and Expense Statement

Quarter Ended June 30, 2013

	FY 2012 As of 6/30/2012	FY 2013 As of 6/30/2013	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 6/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
OPERATING REVENUES:									
Charges For Services	10,071,219	10,103,603	10,071,219	10,047,219	10,103,603	56,384	101%	56,384	101%
TOTAL OPERATING REVENUES	10,071,219	10,103,603	10,071,219	10,047,219	10,103,603	56,384	101%	56,384	101%
OPERATING EXPENSES:									
Employee Services	4,154,974	4,350,354	4,154,974	4,357,418	4,350,354	(7,064)	100%	(7,064)	100%
Utilities	17,139	17,488	17,139	16,036	17,488	1,452	109%	1,452	109%
Supplies	957,658	946,865	957,658	934,934	946,865	11,931	101%	11,931	101%
Maintenance and Operation	497,110	701,602	497,110	502,165	701,602	199,437	140%	199,437	140%
Contractual Services	1,452,778	1,472,279	1,452,778	1,440,745	1,472,279	31,534	102%	31,534	102%
Depreciation	286,140	415,678	286,140	-	415,678	415,678		415,678	
Other Operating Expenses	340,655	320,723	340,655	334,328	320,723	(13,605)	96%	(13,605)	96%
TOTAL OPERATING EXPENSES	7,706,453	8,224,989	7,706,454	7,585,626	8,224,989	639,363	108%	639,363	108%
OPERATING INCOME (LOSS)	2,364,766	1,878,614	2,364,765	2,461,593	1,878,614				
NONOPERATING REVENUE (EXPENSE):									
Impact Fees	25,428	83,280	25,428	30,000	83,280	53,280	278%	53,280	278%
Investment Income	28,115	28,261	28,115	20,500	28,261	7,761	138%	7,761	138%
Intergovernmental Revenues	42,697	109,946	42,697	49,000	109,946	60,946	224%	60,946	224%
Other	35,445	151,587	35,445	1,691,884	151,587	(1,540,297)	9%	(1,540,297)	9%
Debt Service-Expense	(11,706)	(105,875)	(11,706)	(105,876)	(105,875)	(1)	100%	(1)	100%
Capital Outlay	(997)	(1,667,386)	(997)	(2,837,903)	(1,667,386)	(1,170,517)	59%	(1,170,517)	59%
TOTAL NONOPERATING REVENUE (EXPENSE)	118,980	(1,400,187)	118,982	(1,152,395)	(1,400,187)				
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	2,483,746	478,427	2,483,747	1,309,198	478,427				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	-	-	-		-	
Transfers Out	(1,420,736)	(1,191,914)	(1,420,736)	(1,309,198)	(1,191,914)	(117,284)	91%	(117,284)	91%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,420,736)	(1,191,914)	(1,420,736)	(1,309,198)	(1,191,914)				
CHANGE IN NET ASSETS	1,063,010	(713,487)	1,063,011	-	(713,487)				
NET ASSETS, JULY 1	1,938,253	3,001,263	1,938,253	3,001,263	3,001,263				
NET ASSETS	3,001,263	2,287,776	3,001,264	3,001,263	2,287,776				
RESTRICTED NET ASSETS	(1,743,747)	(1,109,729)	-	(1,109,729)	(1,109,729)				
UNRESTRICTED NET ASSETS	$ 1,257,516	$ 1,178,047	$ 3,001,264	$ 1,891,534	$ 1,178,047				

* Includes the following funds: Solid Waste Operating, Solid Waste Capital

APPENDIX K

City of Folsom, California

Utilities Administration

Revenue and Expense Statement

Quarter Ended June 30, 2013

	FY 2012 As of 6/30/2012	FY 2013 As of 6/30/2013	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 6/30/2013	VARIANCE Forecast vs Budget $	%	VARIANCE Acutal vs Budget $	%
REVENUES:									
Impact Fees	-	-	-	-	-	-		-	
Intergovernmental	-	-	-	-	-	-		-	
Interest	16	209	16	-	209	209		209	
Other	-	-	-	-	-	-		-	
Transfers In	99,141	21,433	99,141	104,376	21,433	(82,943)	21%	(82,943)	21%
								-	
TOTAL REVENUES	99,157	21,642	99,157	104,376	21,642	(82,734)	21%	(82,734)	21%
EXPENDITURES:									
Employee Services	31,013	-	31,013	-	-	-		-	
Supplies	11,599	3,999	11,599	23,000	3,999	(19,001)	17%	(19,001)	17%
Maintenance and Operation	484	1,326	484	1,000	1,326	326	133%	326	133%
Contracts		-	-	50,000	-	(50,000)	0%	(50,000)	0%
Other Operating Expenses	23,711	15,400	23,711	30,376	15,400	(14,976)	51%	(14,976)	51%
Transfers Out	-	-	-	-	-	-		-	
TOTAL EXPENDITURES	66,807	20,725	66,807	104,376	20,725	(83,651)	20%	(83,651)	20%
CHANGE IN NET ASSETS	32,350	917	32,350	-	917				
NET ASSETS, JULY 1	(9,981)	22,369	(9,981)	22,369	22,369				
NET ASSETS	22,369	23,286	22,369	22,369	23,286				
RESTRICTED FUND BALANCE	-	-	-	-	-				
UNRESTRICTED FUND BALANCE (DEFICIT)	$ 22,369	$ 23,286	$ 22,369	$ 22,369	$ 23,286				

APPENDIX L

City of Folsom, California

Landfill Closure

Revenue and Expense Statement

Quarter Ended June 30, 2013

	FY 2012 As of 6/30/2012	FY 2013 As of 6/30/2013	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 6/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
REVENUES:									
Charges for Services	-	-	-	-	-	-		-	
Impact Fees	-	-	-	-	-	-		-	
Other	-	-	-	-	-	-		-	
Transfers In	47,358	31,705	47,358	150,000	31,705	(118,295)		(118,295)	21%
Interest	-	-	-	-	-	-		-	
TOTAL REVENUES	47,358	31,705	47,358	150,000	31,705	(118,295)	21%	(118,295)	21%
EXPENDITURES:									
Contracts	56,576	28,889	56,576	150,000	28,889	(121,111)	19%	(121,111)	19%
TOTAL EXPENDITURES	56,576	28,889	56,576	150,000	28,889	(121,111)	19%	(121,111)	19%
CHANGE IN NET ASSETS	(9,218)	2,816	(9,218)	-	2,816				
NET ASSETS, JULY 1	(3,208)	(12,426)	(3,208)	(12,426)	(12,426)				
NET ASSETS	(12,426)	(9,610)	(12,426)	(12,426)	(9,610)				
RESTRICTED FUND BALANCE	-	(2,816)	-	(2,816)	(2,816)				
UNRESTRICTED FUND BALANCE (DEFICIT)	$ (12,426)	$ (12,426)	$ (12,426)	$ (15,242)	$ (12,426)				

APPENDIX M

City of Folsom, California
Transit Fund
Revenue and Expense Statement
Quarter Ended June 30, 2013

	FY 2012 As of 6/30/2012	FY 2013 As of 6/30/2013	FY 2012 ACTUAL	FY 2013 BUDGET	FY13 Forecast As of 6/30/2013	VARIANCE Forecast vs Budget $	VARIANCE Forecast vs Budget %	VARIANCE Actual vs Budget $	VARIANCE Actual vs Budget %
OPERATING REVENUES:									
Charges For Services	641,668	627,454	641,668	556,089	627,454	71,365	113%	71,365	113%
Other	61,249	62,950	61,249	165,987	62,950	(103,037)	38%	(103,037)	38%
TOTAL OPERATING REVENUES	702,917	690,404	702,917	722,076	690,404	(31,672)	96%	(31,672)	96%
OPERATING EXPENSES:									
Employee Services	994,420	1,021,829	994,420	1,087,815	1,021,829	(65,986)	94%	(65,986)	94%
Utilities	7,860	12,283	7,860	8,850	12,283	3,433	139%	3,433	139%
Supplies	155,399	154,223	155,399	155,890	154,223	(1,667)	99%	(1,667)	99%
Maintenance and Operation	56,776	70,686	56,776	70,000	70,686	686	101%	686	101%
Contracts	1,723,909	2,032,960	1,723,909	2,009,037	2,032,960	23,923	101%	23,923	101%
Depreciation	319,644	191,998	319,644	-	191,998	191,998		191,998	
Other Operating Expenses	135,951	164,607	135,951	164,864	164,607	(257)	100%	(257)	100%
TOTAL OPERATING EXPENSES	3,393,959	3,648,586	3,393,959	3,496,456	3,648,586	152,130	104%	152,130	104%
OPERATING INCOME (LOSS)	(2,691,042)	(2,958,182)	(2,691,042)	(2,774,380)	(2,958,182)				
NONOPERATING REVENUE (EXPENSES):									
Interest	6,017	7,191	6,017	4,252	7,191	2,939	169%	2,939	169%
Intergovernmental	2,798,413	3,197,552	2,798,413	3,421,673	3,197,552	(224,121)	93%	(224,121)	93%
Misc Rev	-	-	-	-	-	-		-	
Capital Outlay	(132)	(192)	(132)	(375,000)	(192)	(374,808)	0%	(374,808)	0%
TOTAL NONOPERATING REVENUE	2,804,298	3,204,551	2,804,298	3,050,925	3,204,551				
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	113,256	246,369	113,256	276,545	246,369				
CAPITAL CONTRIBUTIONS AND TRANSFERS:									
Transfers In	-	-	-	-	-	-		-	
Transfers Out	(299,490)	(281,671)	(299,490)	(276,545)	(281,671)	5,126	102%	5,126	102%
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	(299,490)	(281,671)	(299,490)	(276,545)	(281,671)				
CHANGE IN NET ASSETS	(186,234)	(35,302)	(186,234)	-	(35,302)				
NET ASSETS, JULY 1	1,215,601	1,029,369	1,215,601	1,029,369	1,029,369				
NET ASSETS	1,029,367	994,067	1,029,367	1,029,369	994,067				
RESTRICTED NET ASSETS	35,787	35,787	35,787	35,787	35,787				
UNRESTRICTED NET ASSETS	$ 1,065,154	$ 1,029,854	$ 1,065,154	$ 1,065,156	$ 1,029,854				

APPENDIX N

City of Folsom, California

Risk Management

Revenue and Expense Statement

Quarter Ended June 30, 2013

	FY 2012 As of 6/30/2012	FY 2013 As of 6/30/2013	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 Forecast As of 6/30/2013
OPERATING REVENUES:					
Charges for services	11,480,734	10,773,607	11,480,734	10,777,743	10,773,607
Penalty Fines	112	70	112	-	70
Interest revenue	23,290	18,139	23,290	-	18,139
Reimbursement	914,273	782,823	914,273	1,443,896	782,823
Other revenue	-	-	-	1,479,286	-
Total operating revenues	12,418,409	11,574,639	12,418,409	13,700,925	11,574,639
OPERATING EXPENSES:					
Employee Services					
Active Employees:					
Wages	156,472	167,460	156,471	167,810	167,460
FICA	10,595	12,683	10,595	13,440	12,683
PERS	32,857	74,839	32,857	32,696	74,839
Deferred Compensation	-	1,215	-	-	1,215
Workers Compensation	925,486	1,679,427	925,486	1,681,860	1,679,427
Liability	537,888	999,561	537,888	1,009,712	999,561
Health Insurance	6,422,013	6,097,461	6,422,013	6,990,260	6,097,461
Vision	98,433	87,794	98,433	94,881	87,794
Dental	710,970	656,498	710,970	709,491	656,498
Employee Assistance Program	11,231	10,608	11,231	10,223	10,608
Health Retirement Account	49,451	42,300	49,451	44,400	42,300
Contracts	27,346	181,902	27,346	180,000	181,902
Retirees:					
PERS	1,194	-	1,194	-	-
Health Insurance	2,368,921	2,456,537	2,368,921	2,473,244	2,456,537
Vision	36,093	38,980	36,093	36,955	38,980
Dental	244,495	264,888	244,495	255,953	264,888
Total operating expenses	11,633,445	12,772,153	11,633,444	13,700,925	12,772,153
CHANGE IN NET ASSETS	784,964	(1,197,514)	784,965	-	(1,197,514)
NET ASSETS, BEGINNING OF YEAR	4,762,767	5,547,732	4,762,767	5,547,732	5,547,732
RESTRICTED FOR INSURANCE DEPOSIT	3,254,775	2,180,960	3,254,773	2,180,960	2,180,960
UNRESTRICTED NET ASSETS	2,292,956	2,169,258	2,292,959	3,366,772	2,169,258
NET ASSETS	5,547,731	4,350,218	5,547,732	5,547,732	4,350,218

APPENDIX O

City of Folsom, California

Risk Management

Revenue and Expense Statement

Quarter Ended June 30, 2013

	Active Employees							
	General Fund	Redevelopment Agency	Water	Waste Water	Solid Waste	Transit	Retirees	Total
OPERATING REVENUES:								
Charges for services	$ 7,319,261	$ 29,939	$ 697,132	$ 347,369	$ 828,419	$ 328,853	$ 1,222,634	$ 10,773,607
Fines		-	-				70	70
Interest revenue	11,390	164	1,096	593	1,191	447	3,259	18,140
Reimbursements	388,868	-	42,341	20,279	42,725	11,415	277,196	782,824
Total operating revenues	$ 7,719,519	$ 30,103	$ 740,569	$ 368,241	$ 872,335	$ 340,715	$ 1,503,159	$ 11,574,641
OPERATING EXPENSES:								
Active Employees:								
Wages	$ 105,152	$ 1,512	$ 10,118	$ 5,475	$ 10,995	$ 4,126	$ 30,083	$ 167,461
FICA	7,964	115	766	415	833	312	2,278	12,683
PERS	46,993	676	4,522	2,447	4,914	1,844	13,444	74,840
Deferred Compensation	763	11	73	40	80	30	218	1,215
Workers' Compensation	1,260,936	5,826	105,292	60,650	191,890	54,833	-	1,679,427
Liability	835,841	-	44,449	24,810	58,671	35,790	-	999,561
Health Insurance	4,767,715	15,995	412,635	230,089	576,340	94,685	-	6,097,459
Vision	68,648	230	5,941	3,313	8,298	1,363	-	87,793
Dental	513,328	1,722	44,427	24,773	62,053	10,195	-	656,498
Employee Assistance Program	8,221	26	691	370	1,010	290	-	10,608
Health Retirement Account	32,975	-	3,425	600	2,900	2,400	-	42,300
Contracts	181,902	-	-	-	-	-	-	181,902
Retirees:								
Retiree Heath	-	-	-	-	-	-	2,456,537	2,456,537
Retiree Vision	-	-	-	-	-	-	38,980	38,980
Retiree Dental	-	-	-	-	-	-	264,888	264,888
Total operating expenses	$ 7,830,438	$ 26,113	$ 632,339	$ 352,982	$ 917,984	$ 205,868	$ 2,806,428	$ 12,772,152
CHANGE IN NET ASSETS	(110,919)	3,990	108,230	15,259	(45,649)	134,847	(1,303,269)	(1,197,511)
NET ASSETS, BEGINNING OF YEAR	3,829,554	47,276	277,022	126,583	337,281	137,755	792,261	5,547,732
RESTRICTED FOR INSURANCE DEPOSIT	1,661,104	10,237	152,468	78,801	208,083	70,267	-	2,180,960
UNRESTRICTED	2,057,531	41,029	232,784	63,041	83,549	202,335	(511,008)	2,169,261
NET ASSETS, END OF YEAR	$ 3,718,635	$ 51,266	$ 385,252	$ 141,842	$ 291,632	$ 272,602	$ (511,008)	$ 4,350,221

APPENDIX P

City of Folsom, California

Compensated Leave

Revenue and Expense Statement

Quarter Ended June 30, 2013

	FY 2012 As of 6/30/2012	FY 2013 As of 6/30/2013	FY 2012 ACTUAL	FY 2013 BUDGET	FY 13 Forecast As of 6/30/2013	VARIANCE Forecast vs Budget $	%	VARIANCE Acutal vs BUDGET $	%
REVENUES:									
Reimbursements	736,077	2,799,017	1,356,859	1,689,017	2,799,017	1,110,000	166%	1,110,000	166%
Interest	-	-	-	-	-	-		-	
Other revenue	-	-	-	(425,400)	-	425,400			
Operating Transfers In	-	-	-	-	-	-		-	
TOTAL REVENUES	736,077	2,799,017	1,356,859	1,263,617	2,799,017	1,535,400	222%	1,535,400	222%
EXPENDITURES:									
Annual Leave Wages	1,098,329	1,747,159	1,681,826	1,263,617	1,747,159	(483,542)	138%	(483,542)	138%
Annual Leave Benefits	58,427	111,883	102,867	-	111,883	(111,883)		(111,883)	
Operating Transfers Out	-	-	-	-	-	-		-	
Services & Supplies	-	-	-	-	-	-		-	
TOTAL EXPENDITURES	1,156,756	1,859,042	1,784,693	1,263,617	1,859,042	(595,425)	147%	(595,425)	147%
APPROPRIATION OF FUND BALANCE	(420,679)	939,975	(427,834)	-	939,975				
FUND BALANCE, JULY 1	(2,369,027)	(2,796,861)	(2,369,027)	(2,796,861)	(2,796,861)				
FUND BALANCE	(2,789,706)	(1,856,886)	(2,796,861)	(2,796,861)	(1,856,886)				
RESTRICTED FUND BALANCE	-	-	-	-	-				
UNRESTRICTED FUND BALANCE	$ (2,789,706)	$ (1,856,886)	$ (2,796,861)	$ (2,796,861)	$ (1,856,886)				

APPENDIX Q

City of Folsom

Outstanding Debt

Quarter Ended June 30, 2013

Entity	Type	Issue Date	Purpose	Original Issue Amount	Amount Outstanding	Final Maturity Date (mo/year)
Governmental	General Obligation	Feb-03	Series A & B Refunded	12,895,000	2,740,000	Aug-14
Governmental	General Obligation	Sep-09	Series C & D Refunded	10,195,000	6,480,000	Aug-17
Governmental	Certificate of Participation	Jul-97	City Parks & Traffic Signals	795,000	440,000	Oct-20
Governmental	Certificate of Participation	Sep-99	Recreation Facility	825,000	730,000	Jun-29
Governmental	Revenue Bond	Jul-08	Prairie Oaks Ranch A/D	11,955,000	8,640,000	Sep-19
Governmental	Revenue Bond	Mar-98	Hannaford Cross A/D	2,860,000	1,350,000	Sep-20
Governmental	Revenue Bond	Apr-99	Legends, Cobble Hills, Ridgeview & Cresleigh A/D	4,830,000	2,925,000	Sep-20
Governmental	Revenue Bond	Apr-12	Refund 1998 FPFA Debt	4,164,002	3,653,152	Oct-18
Governmental	Revenue Bond	Jul-07	Finance CFD Debt	70,425,000	63,030,000	Sep-24
Governmental	Revenue Bond	Jul-10	Finance CFD Debt	23,180,000	19,340,000	Sep-24
Governmental	Revenue Bond	Jul-11	Finance CFD Debt	10,855,000	10,205,000	Sep-24
Governmental	Revenue Bond	Jul-12	Finance CFD Debt	15,034,361	13,482,078	Sep-21
Governmental	Other (Assignment Agreement)	Mar-12	Ref 02 FPFA Debt & 01 COPs	10,538,467	8,947,773	Oct-17
Governmental	Tax Allocation Bond	Aug-05	RDA Projects (Library)	10,190,000	10,190,000	Aug-33
Governmental	Tax Allocation Bond	Dec-06	RDA Projects (Parking Struct.)	16,945,000	16,945,000	Aug-36
Governmental	Tax Allocation Bond	Oct-09	RDA Projects (Streetscape)	18,095,000	15,760,000	Aug-36
Governmental	Tax Allocation Bond	Mar-11	RDA Projects	10,115,000	9,650,000	Sep-35
Governmental	Tax Allocation Bond (Housing)	Mar-11	RDA Projects	11,265,000	10,835,000	Aug-35
			Total Outstanding Governmental Debt		$ 205,343,003	
Water	Revenue Bond	Feb-05	Water treatment plant	14,285,000	11,845,000	Dec-34
Water	Revenue Bond	Dec-09	Refund 1998 Water Bonds	15,825,000	13,840,000	Dec-28
			Total Outstanding Business Type Activity Debt		$ 25,685,000	

APPENDIX R

City of Folsom

Schedule of Capital Improvement Plan Expenditures - Cash Basis
Quarter ended June 30, 2013

Category	Project Description	Budget FY 12-13	Project Budget Per HTE	Total Expended FY 12-13	% of Budget Expended
Culture and Recreation	Sports & Teen Center	500,000	500,000	500,000	100.00%
Culture and Recreation	Zoo ADA Improvements	30,000	30,000	25,418	84.73%
		530,000	**530,000**	**525,418**	99.14%
Drainage	Localized Drainage Improvements	86,000	86,000	14,621	17.00%
		86,000	**86,000**	**14,621**	17.00%
General Services	Fire Apparatus	46,002	46,002	7,933	17.24%
General Services	Police Vehicle Replacements	123,500	123,500	121,336	98.25%
General Services	Historic Folsom Station L&L	100,000	100,000	23,569	23.57%
		269,502	**269,502**	**152,838**	56.71%
Open Space and Greenbelts	Lake Natoma Trail - Phase II	84,000	84,000	21,362	25.43%
		84,000	**84,000**	**21,362**	25.43%
Wastewater	Annual Sewer Improvements	1,746,285	1,746,285	67,894	3.89%
Wastewater	Misc Infiltration/Inflow Improvements	150,000	150,000	-	0.00%
Wastewater	Sewer System Shed Improvements	750,000	750,000	70,162	9.35%
Wastewater	Pump Station Upgrades	155,980	155,980	92,466	59.28%
		2,802,265	**2,802,265**	**230,522**	8.23%
Streets	Blue Ravine / Folsom Boulevard Improvements	1,493,351	1,493,351	48,022	3.22%
Streets	City Wide ADA Compliance	127,607	127,607	127,607	100.00%
Streets	City Hall / Corp Yard Fiber Maint	25,000	25,000	-	0.00%
Streets	East Bidwell Infill	1,191,000	1,191,000	33,014	2.77%
Streets	Folsom-Auburn/Oak Avenue Parkway Intersection	10,000	10,000	-	0.00%
Streets	Intelligent Transportation System (ITS) Plan	152,000	152,000	85,143	56.02%
Streets	Street Overlay / Pavement Management	3,126,673	3,126,673	1,439,192	46.03%
Streets	Street Striping	190,000	190,000	53,974	28.41%
Streets	Streetlight/Traffic Pole Improvements	46,288	46,288	4,288	9.26%
Streets	Traffic Safety Projects	116,547	116,547	18,155	15.58%
Streets	Traffic Signal & Intersection Imp	359,000	359,000	295,202	82.23%
Streets	Traffic Signal Systems Upgrades	200,000	200,000	42,149	21.07%
		7,037,466	**7,037,466**	**2,146,745**	30.50%
Transportation	Light Rail Project / Reimbursement	150,000	150,000	2,829	1.89%
Transportation	Median Island Improvements	950,000	950,000	366,601	38.59%
Transportation	Oak Ave Pkwy Extension/US 50 Interchange	-	-	-	
Transportation	Orangevale Bridge	1,910,000	1,910,000	115,321	6.04%
Transportation	Rainbow Bridge	10,000	10,000	-	0.00%
		3,020,000	**3,020,000**	**484,751**	16.05%
Water	Water Main Replacement Program	100,000	100,000	-	0.00%
Water	Willow Hill Raw Waterline	1,850,000	1,850,000	203,083	10.98%
Water	Water Treatment Sludge Removal	234,000	234,000	5,693	2.43%
		2,184,000	**2,184,000**	**208,776**	9.56%
		$ 16,013,233	**16,013,233**	**3,785,032**	23.64%

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