

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

These funds account for the proceeds derived from specific revenue sources that are legally restricted to expenditures for specified purposes.

GAS TAX

This fund accounts for receipts and expenditures of funds apportioned to the City under the State Streets and Highways Code Section 2105, 2106, 2107 and 2107.5. The allocations are restricted for maintenance and construction of streets and roads.

TRAFFIC SAFETY

This fund accounts for motor vehicle fines and forfeitures restricted by the State Motor Vehicle Code to expenditures for street and road purposes.

TDA NON-TRANSIT USE

This fund accounts for funds received by the City under the State Transportation Development Act that are used for the maintenance and construction of streets, roads and bicycle or pedestrian facilities.

OPEN SPACE

This fund accounts for revenue from the Open Space Preservation Tax. Such tax revenues will be used to fund open space preservation and acquisition.

PARK MAINTENANCE TAX

This fund accounts for the receipts of the City's Parks Maintenance Tax, which provides the majority of the funding for the maintenance of community parks, greenbelts, open space, street lighting, swimming pools and related public facilities.

CABLE TV

This fund accounts for receipts and expenditures of the City's local Cable TV activities.

PUBLIC SAFETY

This fund accounts for receipts and expenditures of funds produced by the Public Safety fee charged to each parcel within the City. The fee was implemented by City ordinance and may be expended only for Public Safety purposes.

HOUSING IN-LIEU

This fund accounts for payments received from developers in lieu of directly providing low-cost housing units. The purpose of the fee is to promote affordable housing opportunities.

NON-MAJOR GOVERNMENTAL FUNDS (Continued)

MUNICIPAL ARTS

To account for funds produced by City ordinance requiring a contribution for works of art equal to at least one percent of the cost from each City construction project. A contribution is not required where source funds restrictions will not permit it as a legitimate project expenditure and funds generated must be used for art acquisition.

CONSTRUCTION TAX

This fund accounts for receipts and expenditures of the City's Construction Tax on local building activity.

SUBDIVISION IN-LIEU PARK FEES

This fund accounts for receipts and expenditures of funds from the City's In Lieu Park fee charged against property at subdivision. Collections may be expended only for the purpose of providing land for park or recreational facilities.

IN-LIEU-OF PARKING PAYMENTS

This fund accounts for payments received from developers in lieu of the on-site parking required for projects in certain zoning areas in the City. Receipts must be expended to acquire and/or develop off-street parking and related facilities.

FEDERAL/STATE HIGHWAY GRANTS

This fund accounts for receipts and expenditures related to grants received for highway construction projects.

COMMUNITY DEVELOPMENT BLOCK GRANT

This fund accounts for financial activity under the Federal Department of Housing and Urban Development Block Grant Program.

OPERATIONAL GRANTS

This fund accounts for the receipt of various grants from State and Federal sources restricted to expenditure for specific programs or services.

AGRICULTURE LAND ACQUISITION

This fund accounts for the receipts of in lieu fees for agricultural mitigation.

REDEVELOPMENT AGENCY LOW INCOME HOUSING

This fund accounts for Redevelopment tax increment revenues set aside pursuant to State law for low and moderate income housing.

DAVISVILLE BOOK FUND

This fund accounts for funds received from the sale of "Davisville '68, the History and Heritage of the City of Davis," published by the Davis Historical Commission.

NON-MAJOR GOVERNMENTAL FUNDS (Continued)

HISTORICAL FUND

This fund accounts for proceeds of fund raising activities of the Davis Historical and Landmarks Commission and the expenditure of those proceeds for the activities of the Commission.

BRINLEY/HATTIE WEBER

This fund accounts for donations to be used for the Hattie Weber Museum and related expenditures.

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the payment of general long-term debt of the City and for resources accumulated for this purpose.

Funds have been created for the following long-term obligations:

Association of Bay Area Governments Certificates of Participation
Public Facility Certificates of Participation.
Redevelopment Agency Bonds and Special Assessment Payable

CAPITAL PROJECTS FUNDS

Capital Projects Funds are utilized to account for resources used for the acquisition and construction of capital facilities by the City, with the exception of those assets financed by proprietary funds.

DAVIS RESEARCH PARK

The City is the custodian of funds received from the issuance of bonds for the Davis Research Park special assessment district. These funds are restricted for the construction or acquisition of improvements benefiting the District.

ARLINGTON BOULEVARD BENEFIT AREA

This fund accounts for collections of fees from the property developed in and adjacent to the Arlington Boulevard Area of Benefit and the expenditures made for development of this major street.

CAPITAL GRANTS

This fund accounts for intergovernmental grants received for specific capital projects.

DAVIS LAND ACQUISITION

This fund accounts for moneys reserved for the acquisition of land by the City of Davis.

PUBLIC FACILITIES FINANCING AUTHORITY

This fund accounts for expenditures incurred in connection with the establishment of a series of Community Facilities Districts under the State Mello-Roos Act for the construction of infrastructure and improvements.

MELLO ROOS COMMUNITY FACILITIES DISTRICT

This fund accounts for expenditures for infrastructure and improvements in the Mace Ranch Park development project financed through Mello-Roos Act bonds.

NON-MAJOR GOVERNMENTAL FUNDS (Continued)

REDEVELOPMENT AGENCY

This fund accounts for expenditures of the City's Redevelopment Agency for capital purposes in furtherance of the Redevelopment plan.

OXFORD CIRCLE PARK AND PARKING LOT

The City is the custodian of funds received from the issuance of bonds for Oxford Circle Park and Parking Lot special assessment district. These funds are restricted for the construction or acquisition of improvements benefiting the District.

CITY OF DAVIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2004

SPECIAL REVENUE FUNDS

	<u>Gas Tax</u>	<u>Traffic Safety</u>	<u>TDA Non-Transit Use</u>	<u>Open Space</u>	<u>Park Maintenance Tax</u>
ASSETS					
Cash and investments	\$248,698	\$327,182	\$131,159	\$1,715,525	
Cash with fiscal agent					
Accrued interest	3,074	2,976	52	8,872	
Receivables:					
General accounts		506,652		31,584	\$65,433
Grants	115,987				
Utility accounts					
Loans					
Mortgages					
Total Assets	<u>\$367,759</u>	<u>\$836,810</u>	<u>\$131,211</u>	<u>\$1,755,981</u>	<u>\$65,433</u>
LIABILITIES					
Payables:					
Accounts	\$20,418	\$19,556	\$10,411	\$1,032	\$2,058
Deposits		63,934			
Deferred revenue					
Due to other funds					63,375
Total Liabilities	<u>20,418</u>	<u>83,490</u>	<u>10,411</u>	<u>1,032</u>	<u>65,433</u>
FUND EQUITY					
Fund balances					
Reserved for debt service					
Encumbrances	135,381	8,512	23,183		
Long-term loan receivable					
Low and moderate income housing					
Unreserved, Undesignated	211,960	744,808	97,617	1,754,949	
Total Fund Balances	<u>347,341</u>	<u>753,320</u>	<u>120,800</u>	<u>1,754,949</u>	
Total Liabilities and Fund Balances	<u>\$367,759</u>	<u>\$836,810</u>	<u>\$131,211</u>	<u>\$1,755,981</u>	<u>\$65,433</u>

SPECIAL REVENUE FUNDS

Cable TV	Public Safety	Housing In-Lieu	Municipal Arts	Construction Tax	Subdivision In-Lieu Park Fees	In-Lieu of Parking Payments
\$491,619	\$929,672	\$902,224	\$192,395	\$3,401,076	\$372,835	\$257,959
3,801	7,391	4,779	1,342	29,114	2,946	1,531
94,530	66,001					
30,375	148,365					
		3,941,334				
		510,032				
<u>\$620,325</u>	<u>\$1,151,429</u>	<u>\$5,358,369</u>	<u>\$193,737</u>	<u>\$3,430,190</u>	<u>\$375,781</u>	<u>\$259,490</u>
\$6,334	\$14,062		\$288	\$283,336		
	182,478	\$658,372	200			
<u>6,334</u>	<u>196,540</u>	<u>658,372</u>	<u>488</u>	<u>283,336</u>		
2,656	27,209		21,302	725,494		
30,375		3,850,388				
<u>580,960</u>	<u>927,680</u>	<u>849,609</u>	<u>171,947</u>	<u>2,421,360</u>	<u>\$375,781</u>	<u>\$259,490</u>
<u>613,991</u>	<u>954,889</u>	<u>4,699,997</u>	<u>193,249</u>	<u>3,146,854</u>	<u>375,781</u>	<u>259,490</u>
<u>\$620,325</u>	<u>\$1,151,429</u>	<u>\$5,358,369</u>	<u>\$193,737</u>	<u>\$3,430,190</u>	<u>\$375,781</u>	<u>\$259,490</u>

(Continued)

SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS		
Davisville Book Fund	Historical Fund	Brinley/Hattie Weber	Association of Bay Area Governments Certificates of Participation	Public Facility	Redevelopment Agency of the City of Davis
\$19,607	\$6,984	\$5,726	\$111,446	\$1,103	
126	51	37	212,541		\$923,002
			514	2	
<u>\$19,733</u>	<u>\$7,035</u>	<u>\$5,763</u>	<u>\$324,501</u>	<u>\$1,105</u>	<u>\$923,002</u>
\$152					
<u>152</u>					
			\$324,501	\$1,105	\$923,002
	\$22				
<u>19,581</u>	<u>7,013</u>	<u>\$5,763</u>			
<u>19,581</u>	<u>7,035</u>	<u>5,763</u>	<u>324,501</u>	<u>1,105</u>	<u>923,002</u>
<u>\$19,733</u>	<u>\$7,035</u>	<u>\$5,763</u>	<u>\$324,501</u>	<u>\$1,105</u>	<u>\$923,002</u>

(Continued)

CITY OF DAVIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2004

CAPITAL PROJECTS FUNDS

	<u>Davis Research Park</u>	<u>Arlington Boulevard</u>	<u>Capital Grants</u>	<u>Davis Land Acquisition</u>	<u>Public Facilities Financing Authority</u>
ASSETS					
Cash and investments	\$649,911	\$310,764		\$1,286,707	\$1,031,166
Cash with fiscal agent					
Accrued interest	4,205	2,011		7,062	8,781
Receivables:					
General accounts					
Grants					
Utility accounts					
Loans					
Mortgages					
Total Assets	<u>\$654,116</u>	<u>\$312,775</u>		<u>\$1,293,769</u>	<u>\$1,039,947</u>
LIABILITIES					
Payables:					
Accounts			\$25	\$38	
Deposits					
Deferred revenue					
Due to other funds			388,837		
Total Liabilities			<u>388,862</u>	<u>38</u>	
FUND EQUITY					
Fund balances					
Reserved for debt service					
Encumbrances			6,130	235	
Long-term loan receivable					
Low and moderate income housing					
Unreserved, Undesignated	\$654,116	\$312,775	(394,992)	1,293,496	1,039,947
Total Fund Balances	<u>654,116</u>	<u>312,775</u>	<u>(388,862)</u>	<u>1,293,731</u>	<u>1,039,947</u>
Total Liabilities and Fund Balances	<u>\$654,116</u>	<u>\$312,775</u>		<u>\$1,293,769</u>	<u>\$1,039,947</u>

CAPITAL PROJECTS FUND

<u>Mello Roos Community Facilities District</u>	<u>Redevelopment Agency</u>	<u>Oxford Circle Park & Parking Lot</u>	<u>Total Nonmajor Governmental Funds</u>
\$13,221	\$4,107,925	\$40,811	\$20,885,039
126	19,386	264	1,135,543
			150,576
			764,200
	223,090		1,087,776
			148,365
			17,984,989
			1,048,945
<u>\$13,347</u>	<u>\$4,350,401</u>	<u>\$41,075</u>	<u>\$43,205,433</u>
	\$90,467		\$872,034
			64,134
			869,101
			452,212
	<u>90,467</u>		<u>2,257,481</u>
	1,980,580		1,248,608
			5,117,877
			14,362,141
13,347	2,279,354	\$41,075	2,401,999
<u>13,347</u>	<u>4,259,934</u>	<u>41,075</u>	<u>17,817,327</u>
<u>\$13,347</u>	<u>\$4,350,401</u>	<u>\$41,075</u>	<u>\$43,205,433</u>

CITY OF DAVIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2004

	SPECIAL REVENUE FUNDS				
	Gas Tax	Traffic Safety	TDA Non-Transit Use	Open Space	Park Maintenance Tax
REVENUES					
Taxes				\$615,617	\$1,292,314
Fines and forfeitures		\$997,748			
Use of money and property	\$2,862	2,771	\$49	8,261	
Intergovernmental	1,220,504		332,825		
Charges for current services					
Development fees					
Other					
Total Revenues	<u>1,223,366</u>	<u>1,000,519</u>	<u>332,874</u>	<u>623,878</u>	<u>1,292,314</u>
EXPENDITURES					
Current					
Administrative services		112,206			
Planning and building					
Parks and community services		52,148		99,250	1,313,057
Public safety - fire					
Public safety - police		588,334			
Public works	1,149,308	110,674	294,971		
Special projects					
Capital improvements	8,740	60,624			
Debt Service					
Principal					
Interest and fiscal charges					
Special assessment					
Total Expenditures	<u>1,158,048</u>	<u>923,986</u>	<u>294,971</u>	<u>99,250</u>	<u>1,313,057</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>65,318</u>	<u>76,533</u>	<u>37,903</u>	<u>524,628</u>	<u>(20,743)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of refunding bonds					
Payment to refunded bond escrow agent					
Transfers in					
Transfers (out)					
Total Other Financing Sources (Uses)					
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>65,318</u>	<u>76,533</u>	<u>37,903</u>	<u>524,628</u>	<u>(20,743)</u>
BEGINNING FUND BALANCES	<u>282,023</u>	<u>676,787</u>	<u>82,897</u>	<u>1,230,321</u>	<u>20,743</u>
ENDING FUND BALANCES	<u>\$347,341</u>	<u>\$753,320</u>	<u>\$120,800</u>	<u>\$1,754,949</u>	

SPECIAL REVENUE FUNDS

Cable TV	Public Safety	Housing In-Lieu	Municipal Arts	Construction Tax	Subdivision In-Lieu Park Fees	In-Lieu of Parking Payments
\$361,651	\$315,200			\$852,776		
3,655	6,881	\$62,694	\$1,250	27,107	\$2,743	\$1,427
75,000	125,616			15,713		
	1,568,747	75,260				
			50,725		31,422	40,000
268		170,759		1,492		
440,574	2,016,444	308,713	51,975	897,088	34,165	41,427
	64,531					
428,021			41,099	67,022		
			19,614	64,793		
	743,316					
	945,578					
	15,988			57,632		
				61,690		
				1,421,014		
428,021	1,769,413		60,713	1,672,151		
12,553	247,031	308,713	(8,738)	(775,063)	34,165	41,427
				(263,414)	(147,967)	
				(263,414)	(147,967)	
12,553	247,031	308,713	(8,738)	(1,038,477)	(113,802)	41,427
601,438	707,858	4,391,284	201,987	4,185,331	489,583	218,063
\$613,991	\$954,889	\$4,699,997	\$193,249	\$3,146,854	\$375,781	\$259,490

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CITY OF DAVIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2004

	SPECIAL REVENUE FUNDS				
	Federal / State Highway Grant	Community Development Block Grant	Operational Grants	Agriculture Land Acquisition	Redevelopment Agency Low Income Housing
REVENUES					
Taxes					
Fines and forfeitures					
Use of money and property	\$11,686		\$16,973	\$7,281	\$90,851
Intergovernmental	268,602	\$798,396	1,808,670		
Charges for current services					
Development fees					
Other	1,009				1,000
Total Revenues	281,297	798,396	1,825,643	7,281	91,851
EXPENDITURES					
Current					
Administrative services					
Planning and building					
Parks and community services	64,418			5,000	
Public safety - fire					
Public safety - police					
Public works	481				
Special projects		13,415	1,897,064		77,801
Capital improvements	90,887				
Debt Service					
Principal					
Interest and fiscal charges					
Special assessment					
Total Expenditures	155,786	13,415	1,897,064	5,000	77,801
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	125,511	784,981	(71,421)	2,281	14,050
OTHER FINANCING SOURCES (USES)					
Proceeds of refunding bonds					
Payment to refunded bond escrow agent					
Transfers in					1,252,585
Transfers (out)	(2,032)				
Total Other Financing Sources (Uses)	(2,032)				1,252,585
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	123,479	784,981	(71,421)	2,281	1,266,635
BEGINNING FUND BALANCES	2,012,412	839,882	4,904,258	1,209,685	8,148,049
ENDING FUND BALANCES	\$2,135,891	\$1,624,863	\$4,832,837	\$1,211,966	\$9,414,684

SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS		
Davisville Book Fund	Historical Fund	Brinley/Hattie Weber	Association of Bay Area Governments Certificates of Participation	Public Facility	Redevelopment Agency of the City of Davis
\$116	\$48	\$34	\$2,386	\$2	\$6,850
<u>116</u>	<u>48</u>	<u>34</u>	<u>2,386</u>	<u>2</u>	<u>6,850</u>
	999				
			95,000	20,000	225,000
			116,381	18,850	1,584,215
					133,997
	999		211,381	38,850	1,943,212
<u>116</u>	<u>(951)</u>	<u>34</u>	<u>(208,995)</u>	<u>(38,848)</u>	<u>(1,936,362)</u>
					9,265,000
					(7,022,700)
			211,381	38,850	1,395,571
					(1,700,000)
			211,381	38,850	1,937,871
116	(951)	34	2,386	2	1,509
<u>19,465</u>	<u>7,986</u>	<u>5,729</u>	<u>322,115</u>	<u>1,103</u>	<u>921,493</u>
<u>\$19,581</u>	<u>\$7,035</u>	<u>\$5,763</u>	<u>\$324,501</u>	<u>\$1,105</u>	<u>\$923,002</u>

(Continued)

CITY OF DAVIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2004

	<u>CAPITAL PROJECTS FUNDS</u>			
	<u>Davis Research Park</u>	<u>Arlington Boulevard</u>	<u>Capital Grants</u>	<u>Davis Land Acquisition</u>
REVENUES				
Taxes				
Fines and forfeitures				
Use of money and property	\$3,914	\$1,872		\$6,575
Intergovernmental				
Charges for current services				
Development fees				
Other			\$300	
Total Revenues	<u>3,914</u>	<u>1,872</u>	<u>300</u>	<u>6,575</u>
EXPENDITURES				
Current				
Administrative services				196
Planning and building				
Parks and community services				
Public safety - fire				
Public safety - police				
Public works				
Special projects				
Capital improvements			307	
Debt Service				
Principal				
Interest and fiscal charges				
Special assessment				
Total Expenditures			<u>307</u>	<u>196</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,914</u>	<u>1,872</u>	<u>(7)</u>	<u>6,379</u>
OTHER FINANCING SOURCES (USES)				
Proceeds of refunding bonds				
Payment to refunded bond escrow agent				
Transfers in				200,000
Transfers (out)				
Total Other Financing Sources (Uses)				<u>200,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	3,914	1,872	(7)	206,379
BEGINNING FUND BALANCES	<u>650,202</u>	<u>310,903</u>	<u>(388,855)</u>	<u>1,087,352</u>
ENDING FUND BALANCES	<u>\$654,116</u>	<u>\$312,775</u>	<u>(\$388,862)</u>	<u>\$1,293,731</u>

CAPITAL PROJECTS FUND

<u>Public Facilities Financing Authority</u>	<u>Mello Roos Community Facilities District</u>	<u>Redevelopment Agency</u>	<u>Oxford Circle Park & Parking Lot</u>	<u>Total Nonmajor Governmental Funds</u>
				\$3,437,558
				997,748
\$8,175	\$126	\$18,050	\$246	294,885
6,724		223,090		4,875,140
				1,644,007
683	13,221	267,659		403,710
				174,828
<u>15,582</u>	<u>13,347</u>	<u>508,799</u>	<u>246</u>	<u>11,827,876</u>
				176,933
				108,121
				2,047,300
				743,316
				1,533,912
				1,613,066
				2,049,970
333,719		962,811		2,894,090
				340,000
				1,719,446
				133,997
<u>333,719</u>		<u>962,811</u>		<u>13,360,151</u>
<u>(318,137)</u>	<u>13,347</u>	<u>(454,012)</u>	<u>246</u>	<u>(1,532,275)</u>
				9,265,000
				(7,022,700)
		1,700,000		4,798,387
				(2,113,413)
		1,700,000		4,927,274
(318,137)	13,347	1,245,988	246	3,394,999
1,358,084		3,013,946	40,829	37,552,953
<u>\$1,039,947</u>	<u>\$13,347</u>	<u>\$4,259,934</u>	<u>\$41,075</u>	<u>\$40,947,952</u>

CITY OF DAVIS
 BUDGETED NON-MAJOR FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2004

	GAS TAX			TRAFFIC SAFETY		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Taxes						
Fines and forfeitures				\$1,206,000	\$997,748	(\$208,252)
Use of money and property	\$6,709	\$2,862	(\$3,847)		2,771	2,771
Intergovernmental	1,224,500	1,220,504	(3,996)			
Charges for current services						
Development fees						
Other				500		(500)
Total Revenues	<u>1,231,209</u>	<u>1,223,366</u>	<u>(7,843)</u>	<u>1,206,500</u>	<u>1,000,519</u>	<u>(205,981)</u>
EXPENDITURES						
Current						
Administrative services				134,797	112,206	22,591
Planning and building						
Parks and community services				55,647	52,148	3,499
Public safety - fire						
Public safety - police				673,059	588,334	84,725
Public works	1,408,613	1,149,308	259,305	152,939	110,674	42,265
Special projects						
Debt Service						
Principal						
Interest and fiscal charges						
Special assessment						
Capital improvements	23,750	8,740	15,010	196,914	60,624	136,290
Total Expenditures	<u>1,432,363</u>	<u>1,158,048</u>	<u>274,315</u>	<u>1,213,356</u>	<u>923,986</u>	<u>289,370</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(201,154)</u>	<u>65,318</u>	<u>266,472</u>	<u>(6,856)</u>	<u>76,533</u>	<u>83,389</u>
OTHER FINANCING SOURCES (USES)						
Proceeds refunding bonds						
Payment of refunded bond escrow agent						
Transfers in						
Transfers (out)						
Total Other Financing Sources (Uses)						
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(\$201,154)</u>	<u>65,318</u>	<u>\$266,472</u>	<u>(\$6,856)</u>	<u>76,533</u>	<u>\$83,389</u>
BEGINNING FUND BALANCE		<u>282,023</u>			<u>676,787</u>	
ENDING FUND BALANCE		<u>\$347,341</u>			<u>\$753,320</u>	

TDA NON-TRANSIT USE			OPEN SPACE			PARK MAINTENANCE TAX		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
			\$630,000	\$615,617	(\$14,383)	\$1,305,000	\$1,292,314	(\$12,686)
\$320,675	\$49 332,825	\$49 12,150	493	8,261	7,768			
<u>320,675</u>	<u>332,874</u>	<u>12,199</u>	<u>630,493</u>	<u>623,878</u>	<u>(6,615)</u>	<u>1,305,000</u>	<u>1,292,314</u>	<u>(12,686)</u>
5,000		5,000	110,033	99,250	10,783	1,325,273	1,313,057	12,216
327,587	294,971	32,616						
<u>332,587</u>	<u>294,971</u>	<u>37,616</u>	<u>110,033</u>	<u>99,250</u>	<u>10,783</u>	<u>1,325,273</u>	<u>1,313,057</u>	<u>12,216</u>
<u>(11,912)</u>	<u>37,903</u>	<u>49,815</u>	<u>520,460</u>	<u>524,628</u>	<u>4,168</u>	<u>(20,273)</u>	<u>(20,743)</u>	<u>(470)</u>
<u>(\$11,912)</u>	37,903	<u>\$49,815</u>	<u>\$520,460</u>	524,628	<u>\$4,168</u>	<u>(\$20,273)</u>	(20,743)	<u>(\$470)</u>
	82,897			1,230,321			20,743	
	<u>\$120,800</u>			<u>\$1,754,949</u>				

(Continued)

CITY OF DAVIS
 BUDGETED NON-MAJOR FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2004

	CABLE TV			PUBLIC SAFETY		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Taxes	\$300,000	\$361,651	\$61,651	\$310,000	\$315,200	\$5,200
Fines and forfeitures					6,881	6,881
Use of money and property	1,989	3,655	1,666			
Intergovernmental	75,000	75,000		104,125	125,616	21,491
Charges for current services				1,552,000	1,568,747	16,747
Development fees						
Other	200	268	68			
Total Revenues	377,189	440,574	63,385	1,966,125	2,016,444	50,319
EXPENDITURES						
Current						
Administrative services				68,562	64,531	4,031
Planning and building						
Parks and community services	438,488	428,021	10,467			
Public safety - fire				787,459	743,316	44,143
Public safety - police				955,759	945,578	10,181
Public works						
Special projects						
Debt Service						
Principal						
Interest and fiscal charges						
Special assessment						
Capital improvements				24,686	15,988	8,698
Total Expenditures	438,488	428,021	10,467	1,836,466	1,769,413	67,053
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(61,299)</u>	<u>12,553</u>	<u>73,852</u>	<u>129,659</u>	<u>247,031</u>	<u>117,372</u>
OTHER FINANCING SOURCES (USES)						
Proceeds refunding bonds						
Payment of refunded bond escrow agent						
Transfers in						
Transfers (out)						
Total Other Financing Sources (Uses)						
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u><u>(\$61,299)</u></u>	<u>12,553</u>	<u><u>\$73,852</u></u>	<u><u>\$129,659</u></u>	<u>247,031</u>	<u><u>\$117,372</u></u>
BEGINNING FUND BALANCE		<u>601,438</u>			<u>707,858</u>	
ENDING FUND BALANCE		<u><u>\$613,991</u></u>			<u><u>\$954,889</u></u>	

HOUSING IN-LIEU			MUNICIPAL ARTS			CONSTRUCTION TAX		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
						\$1,198,336	\$852,776	(\$345,560)
\$88,649	\$62,694	(\$25,955)	\$3,946	\$1,250	(\$2,696)	71,521	27,107	(44,414)
170,000	75,260	(94,740)	54,300		(54,300)	15,713	15,713	
	170,759	170,759		50,725	50,725		1,492	1,492
258,649	308,713	50,064	58,246	51,975	(6,271)	1,285,570	897,088	(388,482)
			70,500	41,099	29,401	80,643	67,022	13,621
			20,214	19,614	600	141,067	64,793	76,274
						345,068	57,632	287,436
						61,691	61,690	1
						3,555,222	1,421,014	2,134,208
			90,714	60,713	30,001	4,183,691	1,672,151	2,511,540
258,649	308,713	50,064	(32,468)	(8,738)	23,730	(2,898,121)	(775,063)	2,123,058
						(63,532)	(263,414)	(199,882)
						(63,532)	(263,414)	(199,882)
\$258,649	308,713	\$50,064	(\$32,468)	(8,738)	\$23,730	(\$2,961,653)	(1,038,477)	\$1,923,176
	4,391,284			201,987			4,185,331	
	\$4,699,997			\$193,249			\$3,146,854	

(Continued)

CITY OF DAVIS
 BUDGETED NON-MAJOR FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2004

	SUBDIVISION IN-LIEU PARK FEES			IN-LIEU OF PARKING PAYMENTS		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Taxes						
Fines and forfeitures						
Use of money and property	\$1,800	\$2,743	\$943	\$592	\$1,427	\$835
Intergovernmental						
Charges for current services						
Development fees	10,000	31,422	21,422	22,000	40,000	18,000
Other						
Total Revenues	<u>11,800</u>	<u>34,165</u>	<u>22,365</u>	<u>22,592</u>	<u>41,427</u>	<u>18,835</u>
EXPENDITURES						
Current						
Administrative services						
Planning and building						
Parks and community services						
Public safety - fire						
Public safety - police						
Public works						
Special projects						
Debt Service						
Principal						
Interest and fiscal charges						
Special assessment						
Capital improvements						
Total Expenditures						
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>11,800</u>	<u>34,165</u>	<u>22,365</u>	<u>22,592</u>	<u>41,427</u>	<u>18,835</u>
OTHER FINANCING SOURCES (USES)						
Proceeds refunding bonds						
Payment of refunded bond escrow agent						
Transfers in	148,243		(148,243)			
Transfers (out)		(147,967)	(147,967)			
Total Other Financing Sources (Uses)	<u>148,243</u>	<u>(147,967)</u>	<u>(296,210)</u>			
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$160,043</u>	<u>(113,802)</u>	<u>(\$273,845)</u>	<u>\$22,592</u>	<u>41,427</u>	<u>\$18,835</u>
BEGINNING FUND BALANCE		<u>489,583</u>			<u>218,063</u>	
ENDING FUND BALANCE		<u>\$375,781</u>			<u>\$259,490</u>	

FEDERAL / STATE HIGHWAY GRANTS			COMMUNITY DEVELOPMENT BLOCK GRANT			OPERATIONAL GRANTS		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
515,000	\$11,686 268,602	\$11,686 (246,398)	\$1,464,397	\$798,396	(\$666,001)	\$10,100 1,333,847	\$16,973 1,808,670	\$6,873 474,823
	1,009	1,009	100		(100)			
515,000	281,297	(233,703)	1,464,497	798,396	(666,101)	1,343,947	1,825,643	481,696
33,900	64,418	(30,518)						
410,000	481	409,519	1,870,626	13,415	1,857,211	2,091,248	1,897,064	194,184
105,000	90,887	14,113						
548,900	155,786	393,114	1,870,626	13,415	1,857,211	2,091,248	1,897,064	194,184
(33,900)	125,511	159,411	(406,129)	784,981	1,191,110	(747,301)	(71,421)	675,880
	(2,032)	(2,032)						
	(2,032)	(2,032)						
<u>(\$33,900)</u>	123,479	<u>\$157,379</u>	<u>(\$406,129)</u>	784,981	<u>\$1,191,110</u>	<u>(\$747,301)</u>	(71,421)	<u>\$675,880</u>
	2,012,412			839,882			4,904,258	
	<u>\$2,135,891</u>			<u>\$1,624,863</u>			<u>\$4,832,837</u>	

(Continued)

CITY OF DAVIS
 BUDGETED NON-MAJOR FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2004

	AGRICULTURE LAND ACQUISITION			REDEVELOPMENT AGENCY LOW INCOME HOUSING		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Taxes						
Fines and forfeitures						
Use of money and property	\$34,528	\$7,281	(\$27,247)	\$154,007	\$90,851	(\$63,156)
Intergovernmental						
Charges for current services						
Development fees					1,000	1,000
Other						
Total Revenues	<u>34,528</u>	<u>7,281</u>	<u>(27,247)</u>	<u>154,007</u>	<u>91,851</u>	<u>(62,156)</u>
EXPENDITURES						
Current						
Administrative services						
Planning and building						
Parks and community services	20,000	5,000	15,000			
Public safety - fire						
Public safety - police						
Public works				131,994	77,801	54,193
Special projects						
Debt Service						
Principal						
Interest and fiscal charges						
Special assessment						
Capital improvements						
Total Expenditures	<u>20,000</u>	<u>5,000</u>	<u>15,000</u>	<u>131,994</u>	<u>77,801</u>	<u>54,193</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>14,528</u>	<u>2,281</u>	<u>(12,247)</u>	<u>22,013</u>	<u>14,050</u>	<u>(7,963)</u>
OTHER FINANCING SOURCES (USES)						
Proceeds refunding bonds						
Payment of refunded bond escrow agent					1,252,585	1,252,585
Transfers in						
Transfers (out)						
Total Other Financing Sources (Uses)					<u>1,252,585</u>	<u>1,252,585</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$14,528</u>	<u>2,281</u>	<u>(\$12,247)</u>	<u>\$22,013</u>	<u>1,266,635</u>	<u>\$1,244,622</u>
BEGINNING FUND BALANCE		<u>1,209,685</u>			<u>8,148,049</u>	
ENDING FUND BALANCE		<u>\$1,211,966</u>			<u>\$9,414,684</u>	

DAVISVILLE BOOK FUND			HISTORICAL FUND			BRINLEY/HATTIE WEBER		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$493	\$116	(\$377)	\$197	\$48	(\$149)	\$1,480	\$34	(\$1,446)
100		(100)						
<u>593</u>	<u>116</u>	<u>(477)</u>	<u>197</u>	<u>48</u>	<u>(149)</u>	<u>1,480</u>	<u>34</u>	<u>(1,446)</u>
			1,239	999	240			
			<u>1,239</u>	<u>999</u>	<u>240</u>			
<u>593</u>	<u>116</u>	<u>(477)</u>	<u>(1,042)</u>	<u>(951)</u>	<u>91</u>	<u>1,480</u>	<u>34</u>	<u>(1,446)</u>
<u>\$593</u>	<u>116</u>	<u>(\$477)</u>	<u>(\$1,042)</u>	<u>(951)</u>	<u>\$91</u>	<u>\$1,480</u>	<u>34</u>	<u>(\$1,446)</u>
	<u>19,465</u>			<u>7,986</u>			<u>5,729</u>	
	<u>\$19,581</u>			<u>\$7,035</u>			<u>\$5,763</u>	

(Continued)

CITY OF DAVIS
 BUDGETED NON-MAJOR FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2004

	ASSOCIATION OF BAY AREA GOVERNMENTS CERTIFICATES OF PARTICIPATION			PUBLIC FACILITY		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Taxes						
Fines and forfeitures						
Use of money and property	\$7,399	\$2,386	(\$5,013)	\$987	\$2	(\$985)
Intergovernmental						
Charges for current services						
Development fees						
Other						
Total Revenues	<u>7,399</u>	<u>2,386</u>	<u>(5,013)</u>	<u>987</u>	<u>2</u>	<u>(985)</u>
EXPENDITURES						
Current						
Administrative services						
Planning and building						
Parks and community services						
Public safety - fire						
Public safety - police						
Public works						
Special projects						
Debt Service						
Principal	95,000	95,000		15,000	20,000	(5,000)
Interest and fiscal charges	116,775	116,381	394	19,338	18,850	488
Special assessment						
Capital improvements						
Total Expenditures	<u>211,775</u>	<u>211,381</u>	<u>394</u>	<u>34,338</u>	<u>38,850</u>	<u>(4,512)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(204,376)</u>	<u>(208,995)</u>	<u>(4,619)</u>	<u>(33,351)</u>	<u>(38,848)</u>	<u>(5,497)</u>
OTHER FINANCING SOURCES (USES)						
Proceeds refunding bonds						
Payment of refunded bond escrow agent						
Transfers in	211,775	211,381	(394)	34,338	38,850	4,512
Transfers (out)						
Total Other Financing Sources (Uses)	<u>211,775</u>	<u>211,381</u>	<u>(394)</u>	<u>34,338</u>	<u>38,850</u>	<u>4,512</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$7,399</u>	<u>2,386</u>	<u>(\$5,013)</u>	<u>\$987</u>	<u>2</u>	<u>(\$985)</u>
BEGINNING FUND BALANCE		<u>322,115</u>			<u>1,103</u>	
ENDING FUND BALANCE		<u>\$324,501</u>			<u>\$1,105</u>	

REDEVELOPMENT AGENCY OF THE CITY OF DAVIS			DAVIS RESEARCH PARK			ARLINGTON BOULEVARD		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$234,294	\$6,850	(\$227,444)	\$18,744	\$3,914	(\$14,830)	\$8,879	\$1,872	(\$7,007)
<u>234,294</u>	<u>6,850</u>	<u>(227,444)</u>	<u>18,744</u>	<u>3,914</u>	<u>(14,830)</u>	<u>8,879</u>	<u>1,872</u>	<u>(7,007)</u>
225,000	225,000							
1,154,758	1,584,215	(429,457)						
437,948	133,997	303,951						
<u>1,817,706</u>	<u>1,943,212</u>	<u>(125,506)</u>						
<u>(1,583,412)</u>	<u>(1,936,362)</u>	<u>(352,950)</u>	<u>18,744</u>	<u>3,914</u>	<u>(14,830)</u>	<u>8,879</u>	<u>1,872</u>	<u>(7,007)</u>
	9,265,000	9,265,000						
	(7,022,700)	(7,022,700)						
	1,395,571	1,395,571						
	(1,700,000)	(1,700,000)						
	<u>1,937,871</u>	<u>1,937,871</u>						
<u>(\$1,583,412)</u>	1,509	<u>\$1,584,921</u>	<u>\$18,744</u>	3,914	<u>(\$14,830)</u>	<u>\$8,879</u>	1,872	<u>(\$7,007)</u>
	<u>921,493</u>			<u>650,202</u>			<u>310,903</u>	
	<u>\$923,002</u>			<u>\$654,116</u>			<u>\$312,775</u>	

(Continued)

CITY OF DAVIS
 BUDGETED NON-MAJOR FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2004

	CAPITAL GRANTS			DAVIS LAND ACQUISITION		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Taxes						
Fines and forfeitures						
Use of money and property				\$16,771	\$6,575	(\$10,196)
Intergovernmental	\$69,361		(\$69,361)			
Charges for current services						
Development fees		\$300	300			
Other						
Total Revenues	<u>69,361</u>	<u>300</u>	<u>(69,061)</u>	<u>16,771</u>	<u>6,575</u>	<u>(10,196)</u>
EXPENDITURES						
Current						
Administrative services				446	196	250
Planning and building						
Parks and community services						
Public safety - fire						
Public safety - police						
Public works						
Special projects						
Debt Service						
Principal						
Interest and fiscal charges						
Special assessment						
Capital improvements	75,506	307	75,199			
Total Expenditures	<u>75,506</u>	<u>307</u>	<u>75,199</u>	<u>446</u>	<u>196</u>	<u>250</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(6,145)</u>	<u>(7)</u>	<u>6,138</u>	<u>16,325</u>	<u>6,379</u>	<u>(9,946)</u>
OTHER FINANCING SOURCES (USES)						
Proceeds refunding bonds						
Payment of refunded bond escrow agent					200,000	200,000
Transfers in						
Transfers (out)						
Total Other Financing Sources (Uses)					<u>200,000</u>	<u>200,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(\$6,145)</u>	<u>(7)</u>	<u>\$6,138</u>	<u>\$16,325</u>	<u>206,379</u>	<u>\$190,054</u>
BEGINNING FUND BALANCE		<u>(388,855)</u>			<u>1,087,352</u>	
ENDING FUND BALANCE		<u>(\$388,862)</u>			<u>\$1,293,731</u>	

PUBLIC FACILITIES FINANCING AUTHORITY			MELLO ROOS COMMUNITY FACILITIES DISTRICT			REDEVELOPMENT AGENCY		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$56,724	\$8,175	(\$48,549)		\$126	\$126		\$18,050	\$18,050
	6,724	6,724				53,549	223,090	169,541
	683	683		13,221	13,221		267,659	267,659
<u>56,724</u>	<u>15,582</u>	<u>(41,142)</u>		<u>13,347</u>	<u>13,347</u>	<u>53,549</u>	<u>508,799</u>	<u>455,250</u>
<u>1,785,640</u>	<u>333,719</u>	<u>1,451,921</u>				<u>3,896,407</u>	<u>962,811</u>	<u>2,933,596</u>
<u>1,785,640</u>	<u>333,719</u>	<u>1,451,921</u>				<u>3,896,407</u>	<u>962,811</u>	<u>2,933,596</u>
<u>(1,728,916)</u>	<u>(318,137)</u>	<u>1,410,779</u>		<u>13,347</u>	<u>13,347</u>	<u>(3,842,858)</u>	<u>(454,012)</u>	<u>3,388,846</u>
							1,700,000	1,700,000
							1,700,000	1,700,000
<u>(\$1,728,916)</u>	<u>(318,137)</u>	<u>\$1,410,779</u>		<u>13,347</u>	<u>\$13,347</u>	<u>(\$3,842,858)</u>	1,245,988	<u>\$5,088,846</u>
	<u>1,358,084</u>						<u>3,013,946</u>	
	<u>\$1,039,947</u>			<u>\$13,347</u>			<u>\$4,259,934</u>	

(Continued)

CITY OF DAVIS
 BUDGETED NON-MAJOR FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2004

			OXFORD CIRCLE PARK & PARKING LOT
			Variance Positive (Negative)
	Budget	Actual	
REVENUES			
Taxes			
Fines and forfeitures			
Use of money and property	\$987	\$246	(\$741)
Intergovernmental			
Charges for current services			
Development fees			
Other			
	<u>987</u>	<u>246</u>	<u>(741)</u>
EXPENDITURES			
Current			
Administrative services			
Planning and building			
Parks and community services			
Public safety - fire			
Public safety - police			
Public works			
Special projects			
Debt Service			
Principal			
Interest and fiscal charges			
Special assessment			
Capital improvements			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>987</u>	<u>246</u>	<u>(741)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds refunding bonds			
Payment of refunded bond escrow agent			
Transfers in			
Transfers (out)			
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$987</u>	246	<u>(\$741)</u>
BEGINNING FUND BALANCE		<u>40,829</u>	
ENDING FUND BALANCE		<u>\$41,075</u>	