

Fund Balance

General Fund – Fund Balance Report

Other Funds – Unreserved Fund Balances

Fontana Fire Protection District Funds – Unreserved Fund Balances

Fontana Housing Authority Funds – Unreserved Fund Balances

Fontana Community Foundation Fund – Unreserved Fund Balance

Summary of Changes in Fund Balance Greater than 10%

City of Fontana
General Fund - Fund Balance Report
Five-Year Summary

	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Audited Actuals	2015/16 Adopted Budget	2015/16 Current Budget	2016/17 New Budget
Revenues	\$82,669,731	\$84,058,118	\$91,957,056	\$97,378,300	\$98,073,195	\$98,019,980
Expenditures	71,048,031	74,610,532	79,243,294	82,989,610	84,910,989	86,209,060
Revenues over (under) expenditures	11,621,700	9,447,586	12,713,762	14,388,690	13,162,206	11,810,920
Other sources & uses:						
Operating transfers in	8,666,293	8,473,527	9,401,123	8,989,400	8,989,400	9,621,300
Operating transfers out	(16,434,676)	(20,441,894)	(22,571,902)	(24,372,890)	(24,139,776)	(20,154,970)
Total other sources & uses	(7,768,383)	(11,968,367)	(13,170,779)	(15,383,490)	(15,150,376)	(10,533,670)
Revenues & other sources over (under) expenditures and other uses	3,853,317	(2,520,781)	(457,017)	(994,800)	(1,988,170)	1,277,250
Fund balance, beginning of year	28,561,223	30,375,457	28,694,263	25,764,291	28,066,366	26,078,196
Projected expenditure savings from current year						
GASB 31 adjustment	(1,800,063)	1,316,157	(158,968)			
Prior period adjustment	(239,020)	(476,570)	(11,912)			
Fund balance, end of year	<u>\$30,375,457</u>	<u>\$28,694,263</u>	<u>\$28,066,366</u>	<u>\$24,769,491</u>	<u>\$26,078,196</u>	<u>\$27,355,446</u>
FUND BALANCE						
Reserved						
Inventories	\$209,959	\$170,832	\$170,832	\$170,832	\$280,311	\$280,311
Jr. Lien Bonds	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Total reserved	<u>2,709,959</u>	<u>2,670,832</u>	<u>2,670,832</u>	<u>2,670,832</u>	<u>2,780,311</u>	<u>2,780,311</u>
Designated						
Economic Uncertainty	5,579,365	7,042,907	6,122,887	6,122,887	6,122,887	7,195,437
Designated for ECB	898,032	1,264,785	1,743,472	1,527,772	1,967,740	1,689,440
PERS Rate Stability	2,925,639	1,925,639	925,639	2,000,000	2,759,258	2,759,258
Future Projects and Commitments	614,373					
Lehman Bros investment loss	1,220,590					
15% Contingency	11,035,000	11,483,000	11,871,000	12,448,000	12,448,000	12,931,000
Unappropriated	5,392,499	4,307,100	4,732,536	-	-	-
	<u>\$30,375,457</u>	<u>\$28,694,263</u>	<u>\$28,066,366</u>	<u>\$24,769,491</u>	<u>\$26,078,196</u>	<u>\$27,355,446</u>
Total available for contingencies as of July 1	\$11,035,000	\$11,483,000	\$11,871,000	\$12,448,000	\$12,448,000	\$12,931,000

Fund balance is an important measure that represents the difference between a fund's assets and liabilities. The overall objective of fund balance reporting is to isolate that portion of fund balance that is unavailable to support the following period's budget.

The Governmental Accounting Standards Board issued Statement No. 54 to address issues related to how fund balance was being reported. GASB Statement No. 54 requires fund balance to be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

Essentially what was reserved	<ul style="list-style-type: none">■ Nonspendable fund balance – amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)■ Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation■ Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint	Essentially what was designated
Essentially what was unreserved	<ul style="list-style-type: none">■ Assigned fund balance – amounts a government <i>intends</i> to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates authority■ Unassigned fund balance – amounts that are available for any purpose; these amounts are reported only in the general fund	

For Comprehensive Annual Financial Report (CAFR) purposes, these GASB Statement No. 54 classifications will be used. For purposes of budget presentation and discussion, fund balances will continue to be identified as reserved, unreserved and designated.

Other Funds
Unreserved Fund Balances
Fiscal Year 2016/2017

	Estimated Fund Balance July 1, 2016	Budget				Projected Fund Balance June 30, 2017
		Revenues	Transfers In	Expenditures	Transfers Out	
Other General Funds:						
102 CITY TECHNOLOGY	\$430,455	\$0	\$2,420,000	(\$2,679,530)	\$0	\$170,925
103 FACILITY MAINTENANCE	785,504	0	6,000,000	(6,354,620)	0	430,884
104 OFFICE OF EMERGENCY SVCS	2,726	72,390	0	(73,730)	0	1,386
105 KFON	949,540	400,000	0	(232,920)	0	1,116,620
106 SELF-INSURANCE	2,348,007	4,972,500	650,000	(4,914,210)	0	3,056,297
107 RETIREES MEDICAL BENEFITS	21,551,458	250,000	3,700,000	(2,100,000)	0	23,401,458
108 SUPPLEMENTAL RETIREMENT	18,536	300	29,000	(29,300)	0	18,536
110 GF OPERATING PROJECTS	13,930	193,000	0	(206,930)	0	0
125 STORM WATER COMPLIANCE	182,255	123,000	0	(122,030)	0	183,225
Total Other General Funds	\$26,282,411	\$6,011,190	\$12,799,000	(\$16,713,270)	\$0	\$28,379,331
Special Revenue Funds:						
201 MUNI SVCS FISCAL IMPACT	\$17,557,200	\$934,750	\$0	\$0	(\$824,000)	\$17,667,950
221 STATE TCR - AB 2928	0	0	0	0	0	0
222 CRIME PREV ASSET SEIZURE	36,946	3,900	0	(39,500)	0	1,346
223 FEDERAL ASSET SEIZURES	2,195,525	1,215,000	0	(961,790)	0	2,448,735
224 STATE ASSET SEIZURES	107,654	23,700	0	(39,380)	0	91,974
225 PD TRAFFIC SAFETY	44,666	450,000	0	(450,000)	0	44,666
241 AIR QUALITY MGMT DISTRICT	128,929	257,100	0	(16,000)	(12,500)	357,529
242 MEASURE I - TCR	4,407,302	20,000	0	0	0	4,427,302
243 TRAFFIC SAFETY	780,831	559,000	0	(609,240)	0	730,591
244 PROP 1B	129,404	0	0	0	0	129,404
245 MEASURE I REIMB 2010-2040	3,781,615	4,074,000	0	(4,074,000)	0	3,781,615
246 MEASURE I LOCAL 2010-2040	2,096,049	3,045,000	0	(3,024,550)	(100,000)	2,016,499
281 GAS TAX (STATE)	2,571,115	4,178,830	0	(4,194,840)	(467,900)	2,087,205
282 SOLID WASTE MITIGATION	1,588,968	3,412,000	0	(3,730,380)	(359,600)	910,988
301 GRANTS	0	289,380	0	(289,380)	0	0
302 ECONOMIC STIMULUS	0	0	0	0	0	0
321 FED LAW ENF BLOCK GRANT	13,585	50,000	688,060	(738,060)	0	13,585
322 STATE COPS AB3229	25,343	360,600	0	(385,880)	0	63
362 CDBG	857,587	3,408,670	489,740	(2,448,690)	(91,800)	2,215,507
363 HOME PROGRAM	105,662	628,390	0	(443,040)	0	291,012

Other Funds
Unreserved Fund Balances
Fiscal Year 2016/2017

	Estimated Fund Balance July 1, 2016	Budget				Projected Fund Balance June 30, 2017
		Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds (continued):						
365	DOWN PYMT ASST PROGRAM	\$0	\$0	\$0	\$0	\$0
385	AFTER SCHOOL PROGRAM	0	3,279,450	0	(3,279,450)	0
401	LMD #1 CITY WIDE	2,515,893	927,200	0	(953,220)	(93,600)
402	LMD #2 VLG OF HERITAGE	109,514	2,231,000	356,300	(2,439,590)	(257,100)
403	LMD #3 EMPIRE CENTER	128,931	62,700	0	(64,650)	(4,900)
404	LMD #3 HUNTER'S RIDGE	2,257,932	813,500	0	(674,130)	(78,700)
406	LLMD #3 HUNTER'S RIDGE	39,973	32,160	0	(32,000)	(3,800)
407	CFD #1 SOUTHRIDGE VILLAGE	6,155,234	5,613,840	0	(3,694,030)	(1,982,700)
408	CFD #6 THE LANDINGS	2,633,423	334,600	182,000	(373,010)	(45,000)
409	CFD #6-1 STRATHAM	575,805	188,600	0	(96,410)	(104,600)
410	CFD #6-2 N MORNINGSIDE	167,694	88,000	0	(53,410)	(55,400)
411	CFD #6-3A BELLGROVE II	86,890	188,700	0	(118,560)	(124,900)
412	CFD #7 COUNTRY CLUB EST	320,551	113,600	40,000	(146,460)	(16,400)
413	CFD #8 PRESLEY	1,078,024	77,000	108,900	(174,890)	(18,500)
414	CFD #9M MORNINGSIDE	415,942	165,200	0	(98,480)	(101,000)
415	CFD #10M JURUPA IND	185,165	38,400	0	(31,880)	(2,200)
416	CFD #12 SIERRA LAKES	1,042,894	796,800	98,800	(1,035,580)	(233,400)
417	CFD #13M SUMMIT HEIGHTS	1,536,370	434,200	249,500	(576,060)	(72,200)
418	CFD #14M SYCAMORE HILLS	500,465	369,800	0	(276,480)	(153,200)
419	CFD #15M SILVER RIDGE	248,050	250,200	0	(107,710)	(186,000)
420	CFD #16M VENTANA POINTE	167,449	43,800	0	(25,140)	(26,200)
421	CFD #18M BADIOLA HOMES	26,706	6,920	0	(3,130)	(3,900)
422	CFD #20M	168,014	32,850	0	(18,780)	(17,300)
423	CFD #21M	170,767	41,500	0	(13,080)	(19,300)
424	CFD #23M	28,813	10,920	0	(2,030)	(9,200)
425	CFD #24M	144,153	45,100	0	(11,530)	(25,400)
426	CFD #25M	312,797	83,600	0	(43,230)	(45,300)
427	CFD #27M	28,025	46,950	0	(34,830)	(25,400)
428	CFD #28M	549,973	147,100	0	(40,760)	(85,000)
429	CFD #29M	75,573	24,400	0	(19,730)	(17,200)
430	CFD #30M	634,828	236,800	0	(87,900)	(139,600)
431	CFD #34 EMPIRE DET BASIN	162,590	21,800	0	(8,430)	(700)
						175,260

Other Funds
Unreserved Fund Balances
Fiscal Year 2016/2017

	Estimated Fund Balance July 1, 2016	Budget				Projected Fund Balance June 30, 2017
		Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds (continued):						
432	CFD #33M EMPIRE LIGHTING	\$72,962	\$41,850	\$0	(\$35,280)	(\$4,000)
433	CFD #31 CITRUS HEIGHTS N	412,418	249,200	0	(115,700)	(164,100)
434	CFD #32M	69,725	18,100	0	(3,230)	(13,600)
435	CFD #35M	1,745,652	508,000	0	(447,840)	(197,300)
436	CFD #36M	58,105	22,250	0	(6,750)	(17,600)
437	CFD #38M	684,118	178,850	0	(75,950)	(74,500)
438	CFD #37 MONTELAGO	266,727	88,100	0	(47,250)	(43,600)
439	CFD #39M	58,691	21,650	0	(11,050)	(14,100)
440	CFD #40M	33,009	10,620	0	(1,100)	(5,200)
441	CFD #41M	94,660	15,400	0	(6,150)	(7,000)
442	CFD #42M	206,290	44,600	0	(49,700)	(3,200)
443	CFD #44M	30,007	9,040	0	(6,400)	(5,200)
444	CFD #45M	346,242	102,400	0	(61,420)	(44,800)
445	CFD #46M	217,074	49,300	0	(16,700)	(20,700)
446	CFD #47M	16,805	11,530	0	(10,250)	(5,200)
447	CFD #48M	328,166	78,100	0	(37,400)	(27,600)
448	CFD #49M	27,295	12,870	0	(12,400)	(5,200)
449	CFD #50M	79,186	32,200	0	(18,500)	(21,100)
450	CFD #51M	155,430	68,200	0	(41,600)	(27,500)
453	CFD #53M	39,594	8,950	0	(4,200)	(4,400)
454	CFD #54M	65,770	20,850	0	(13,300)	(9,000)
455	CFD #55M	32,027	7,250	0	(5,000)	(2,600)
456	CFD #56M	63,405	17,240	0	(400)	(5,100)
457	CFD #57M	52,964	15,140	0	(9,600)	(5,300)
458	CFD #58M	6,839	4,440	0	(1,300)	(3,800)
459	CFD #59M	9,626	2,440	0	(500)	0
460	CFD #60M	55,071	12,800	0	(8,000)	(4,800)
461	CFD #61M	268,572	55,500	0	(20,050)	(18,600)
462	CFD #62M	23,247	5,580	0	0	0
463	CFD #63M	239,350	44,100	0	(7,000)	(20,300)
464	CFD #64M	35,389	5,030	0	0	0
465	CFD #65M	128,476	20,300	0	(5,400)	(500)
						142,876

Other Funds
Unreserved Fund Balances
Fiscal Year 2016/2017

	Estimated Fund Balance July 1, 2016	Budget				Projected Fund Balance June 30, 2017
		Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds (continued):						
467 CFD #67M	\$164,711	\$42,800	\$0	(\$26,300)	(\$21,900)	\$159,311
468 CFD #68M	91,888	24,820	0	(4,300)	(500)	111,908
469 CFD #69M	220,624	164,700	0	(31,200)	(1,200)	352,924
470 CFD #70M AVELLINO	154,369	78,380	0	(29,700)	(23,500)	179,549
471 CFD #71M SIERRA CREST	189,632	117,500	0	(36,500)	(500)	270,132
472 CFD #72M	18,466	10,750	0	(3,100)	0	26,116
473 CFD #73M	110,817	65,800	0	(21,000)	0	155,617
474 CFD #74M	162,187	85,000	0	(8,100)	0	239,087
475 CFD #75M	25,689	14,370	0	(3,100)	0	36,959
476 CFD #76M	57,543	33,450	0	(10,900)	0	80,093
477 CFD #77M	21,058	12,960	0	(4,900)	0	29,118
478 CFD #78M	25,600	36,500	0	(10,400)	0	51,700
479 CFD #79M	21,200	21,500	0	(300)	0	42,400
480 CFD #80M	0	40,000	0	(39,600)	0	400
Total Special Revenue Funds	\$66,083,495	\$42,187,420	\$2,213,300	(\$37,288,120)	(\$6,627,400)	\$66,568,695
Debt Service Funds:						
580 GENERAL DEBT SERVICE	\$0	\$201,430	\$2,929,720	(\$3,131,150)	\$0	\$0
581 AD 89-1 FONTANA GATEWAY	0	0	0	0	0	0
Total Debt Service Funds	\$0	\$201,430	\$2,929,720	(\$3,131,150)	\$0	\$0
Capital Project Funds:						
601 CAPITAL REINVESTMENT	\$850,000	\$100,000	\$3,300,000	(\$4,050,000)	(\$200,000)	(\$0)
602 CAPITAL IMPROVEMENT	94,869	1,000	0	0	(4,000)	91,869
603 FUTURE CAPITAL PROJECTS	478,445	5,000	0	0	(255,400)	228,045
620 SAN SEVAINE FLOOD CONTROL	676,309	388,500	0	(94,480)	(16,000)	954,329
621 UPPER ETIWANDA FLOOD CNTL	43,743	200	0	0	0	43,943
622 STORM DRAIN	7,084,261	2,404,000	0	(178,760)	(209,400)	9,100,101
623 SEWER EXPANSION	1,157,097	2,445,700	0	(1,575,000)	(75,000)	1,952,797
630 CIRCULATION MITIGATION	1,122,437	6,850,000	0	(1,938,780)	(926,100)	5,107,557
631 FIRE ASSESSMENT	146,220	152,000	0	0	(298,220)	0
632 GENERAL GOVERNMENT	2,953,607	415,000	0	0	(100)	3,368,507
633 LANDSCAPE MEDIANS	1,685,195	329,800	0	(26,880)	(9,000)	1,979,115
634 LIBRARY CAPITAL IMPRMT	948,378	123,500	0	0	0	1,071,878

Other Funds
Unreserved Fund Balances
Fiscal Year 2016/2017

	Estimated Fund Balance July 1, 2016	Budget				Projected Fund Balance June 30, 2017
		Revenues	Transfers In	Expenditures	Transfers Out	
Capital Project Funds (continued):						
635 PARKS DEVELOPMENT	\$4,653,381	\$1,516,800	\$0	(\$4,950,090)	(\$36,400)	\$1,183,691
636 POLICE CAPITAL FACILITIES	711,241	203,000	0	0	(32,800)	881,441
637 UNDERGROUND UTILITIES	95,499	15,300	0	0	(17,000)	93,799
657 CFD #31 CITRUS HEIGHTS N	10,789	500	0	0	0	11,289
658 CFD #37 MONTELAGO	5,421	100	0	0	0	5,521
659 CFD #70 AVELLINO	893	120	0	0	0	1,013
Total Capital Project Funds	\$22,717,785	\$14,950,520	\$3,300,000	(\$12,813,990)	(\$2,079,420)	\$26,074,895
Enterprise Funds:						
701 SEWER MAINT & OPERATIONS	\$1,604,884	\$18,929,000	\$0	(\$16,345,380)	(\$1,794,300)	\$2,394,204
702 SEWER CAPITAL PROJECTS	140,890	300,500	502,240	(284,790)	(322,400)	336,440
703 SEWER REPLACEMENT	11,279,882	678,000	0	(1,748,290)	(648,040)	9,561,552
710 WATER UTILITY	51,885	500	0	0	0	52,385
Total Enterprise Funds	\$13,077,541	\$19,908,000	\$502,240	(\$18,378,460)	(\$2,764,740)	\$12,344,581
Internal Service Funds:						
751 FLEET OPERATIONS	\$1,742,753	\$5,114,130	\$260,970	(\$5,439,610)	\$0	\$1,678,243
Total Internal Service Funds	\$1,742,753	\$5,114,130	\$260,970	(\$5,439,610)	\$0	\$1,678,243
TOTAL ALL FUNDS	\$129,903,985	\$88,372,690	\$22,005,230	(\$93,764,600)	(\$11,471,560)	\$135,045,745

Fontana Fire Protection District
Unreserved Fund Balances
Fiscal Year 2016/2017

	Estimated Fund Balance July 1, 2016	Budget				Projected Fund Balance June 30, 2017
		Revenues	Transfers In	Expenditures	Transfers Out	
<u>Special Revenue Funds:</u>						
497 FONTANA FIRE DISTRICT	\$12,057,743	\$30,253,100	\$0	(\$28,525,060)	(\$2,460,000)	\$11,325,783
498 FFD - CFD 2002-2	3,015,878	287,500	0	0	0	3,303,378
Total Special Revenue Funds	\$15,073,621	\$30,540,600	\$0	(\$28,525,060)	(\$2,460,000)	\$14,629,161
<u>Capital Project Fund:</u>						
696 FIRE CAPITAL PROJECTS	\$1,355,594	\$35,000	\$2,460,000	(\$2,947,300)	\$0	\$903,294
TOTAL FIRE DISTRICT FUNDS	\$16,429,215	\$30,575,600	\$2,460,000	(\$31,472,360)	(\$2,460,000)	\$15,532,455

**Fontana Housing Authority
Unreserved Fund Balances
Fiscal Year 2016/2017**

	Estimated Fund Balance July 1, 2016	Budget				Projected Fund Balance June 30, 2017
		Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:						
290	SUCCESSOR TO LOW/MOD INCOME HOUSING	\$187,826	\$800	\$0	\$0	\$188,626
297	HOUSING AUTHORITY - LMIHF	1,544,684	261,000	0	(445,990)	(166,000)
	Total Special Revenue Funds	\$1,732,510	\$261,800	\$0	(\$445,990)	(\$166,000)
Capital Project Fund:						
638	AFFORDABLE HOUSING TRUST	\$1,786,154	\$644,800	\$0	(\$500)	\$0
697	FONTANA HOUSING AUTHORITY	1,900,190	237,690	166,000	(207,520)	0
	Total Capital Project Funds	\$3,686,344	\$882,490	\$166,000	(\$208,020)	\$0
	TOTAL HOUSING AUTHORITY FUNDS	\$5,418,854	\$1,144,290	\$166,000	(\$654,010)	(\$166,000)

Fontana Community Foundation
 Unreserved Fund Balance
 Fiscal Year 2016/2017

	Estimated Fund Balance July 1, 2016	Budget				Projected Fund Balance June 30, 2017
		Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Fund:						
499 COMMUNITY FOUNDATION	\$108,535	\$1,100	\$0	(\$500)	\$0	\$109,135

**Summary of Changes in Fund Balance
Greater Than 10%
Fiscal Year 2016/2017**

	Estimated Fund Balance July 1, 2016	Projected Fund Balance June 30, 2017	Change	% Change	Reasons for Changes Greater than 10%
Other General Funds:					
102 CITY TECHNOLOGY	430,455	170,925	(259,530)	-60.29%	Use of funds accumulated over period of time
103 FACILITY MAINTENANCE	785,504	430,884	(354,620)	-45.15%	Use of funds accumulated over period of time
104 OFFICE OF EMERGENCY SVCS	2,726	1,386	(1,340)	-49.16%	Use of funds accumulated over period of time
105 KFON	949,540	1,116,620	167,080	17.60%	Funds to be accumulated for projects
106 SELF-INSURANCE	2,348,007	3,056,297	708,290	30.17%	Increase funding to build reserves
107 RETIREES MEDICAL BENEFITS	21,551,458	23,401,458	1,850,000	8.58%	
108 SUPPLEMENTAL RETIREMENT	18,536	18,536	-	-	
110 GF OPERATING PROJECTS	13,930	-	(13,930)	-100.00%	Use of funds accumulated over period of time
125 STORM WATER COMPLIANCE	182,255	183,225	970	0.53%	
Special Revenue Funds:					
201 MUNI SVCS FISCAL IMPACT	17,557,200	17,667,950	110,750	0.63%	
221 STATE TCR - AB 2928	0	-	-	-	
222 CRIME PREV ASSET SEIZURE	36,946	1,346	(35,600)	-96.36%	Use of funds accumulated over period of time
223 FEDERAL ASSET SEIZURES	2,195,525	2,448,735	253,210	11.53%	Funds to be accumulated for projects
224 STATE ASSET SEIZURES	107,654	91,974	(15,680)	-14.57%	Use of funds accumulated over period of time
225 PD TRAFFIC SAFETY	44,666	44,666	-	-	
241 AIR QUALITY MGMT DISTRICT	128,929	357,529	228,600	177.31%	Funds to be accumulated for projects
242 MEASURE I - TCR	4,407,302	4,427,302	20,000	0.45%	
243 TRAFFIC SAFETY	780,831	730,591	(50,240)	-6.43%	
244 PROP 1B	129,404	129,404	-	-	
245 MEASURE I REIMB 2010-2040	3,781,615	3,781,615	-	-	
246 MEASURE I LOCAL 2010-2040	2,096,049	2,016,499	(79,550)	-3.80%	
281 GAS TAX (STATE)	2,571,115	2,087,205	(483,910)	-18.82%	Funds to be accumulated for projects
282 SOLID WASTE MITIGATION	1,588,968	910,988	(677,980)	-42.67%	Use of funds accumulated over period of time
290 SUCCESSOR TO LOW/MOD INCOME HSG	187,826	188,626	800	0.43%	
297 HOUSING AUTHORITY - LMIHF	1,544,684	1,193,694	(350,990)	-22.72%	Use of funds accumulated over period of time
301 GRANTS	-	-	-	-	
302 ECONOMIC STIMULUS	-	-	-	-	
321 FED LAW ENF BLOCK GRANT	13,585	13,585	-	-	
322 STATE COPS AB3229	25,343	63	(25,280)	-99.75%	Use of funds accumulated over period of time
362 CDBG	857,587	2,215,507	1,357,920	158.34%	Funds to be accumulated for projects
363 HOME PROGRAM	105,662	291,012	185,350	175.42%	Funds to be accumulated for projects

**Summary of Changes in Fund Balance
Greater Than 10%
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	Estimated Fund Balance July 1, 2016	Projected Fund Balance June 30, 2017	Change	% Change	Reasons for Changes Greater than 10%
Special Revenue Funds (continued):					
365 DOWN PYMT ASST PROGRAM	-	-	-	-	
385 AFTER SCHOOL PROGRAM	-	-	-	-	
401 LMD #1 CITY WIDE	2,515,893	2,396,273	(119,620)	-4.75%	
402 LMD #2 VLG OF HERITAGE	109,514	124	(109,390)	-99.89%	Use of funds accumulated over period of time
403 LMD #3 EMPIRE CENTER	128,931	122,081	(6,850)	-5.31%	
404 LMD #3 HUNTER'S RIDGE	2,257,932	2,318,602	60,670	2.69%	
406 LLMD #3 HUNTER'S RIDGE	39,973	36,333	(3,640)	-9.11%	
407 CFD #1 SOUTHRIDGE VILLAGE	6,155,234	6,092,344	(62,890)	-1.02%	
408 CFD #6 THE LANDINGS	2,633,423	2,732,013	98,590	3.74%	
409 CFD #6-1 STRATHAM	575,805	563,395	(12,410)	-2.16%	
410 CFD #6-2 N MORNINGSIDE	167,694	146,884	(20,810)	-12.41%	Use of funds accumulated over period of time
411 CFD #6-3A BELLGROVE II	86,890	32,130	(54,760)	-63.02%	Use of funds accumulated over period of time
412 CFD #7 COUNTRY CLUB EST	320,551	311,291	(9,260)	-2.89%	
413 CFD #8 PRESLEY	1,078,024	1,070,534	(7,490)	-0.69%	
414 CFD #9M MORNINGSIDE	415,942	381,662	(34,280)	-8.24%	
415 CFD #10M JURUPA IND	185,165	189,485	4,320	2.33%	
416 CFD #12 SIERRA LAKES	1,042,894	669,514	(373,380)	-35.80%	Use of funds accumulated over period of time
417 CFD #13M SUMMIT HEIGHTS	1,536,370	1,571,810	35,440	2.31%	
418 CFD #14M SYCAMORE HILLS	500,465	440,585	(59,880)	-11.96%	Use of funds accumulated over period of time
419 CFD #15M SILVER RIDGE	248,050	204,540	(43,510)	-17.54%	Use of funds accumulated over period of time
420 CFD #16M VENTANA POINTE	167,449	159,909	(7,540)	-4.50%	
421 CFD #18M BADIOLA HOMES	26,706	26,596	(110)	-0.41%	
422 CFD #20M	168,014	164,784	(3,230)	-1.92%	
423 CFD #21M	170,767	179,887	9,120	5.34%	
424 CFD #23M	28,813	28,503	(310)	-1.08%	
425 CFD#24M	144,153	152,323	8,170	5.67%	
426 CFD #25M	312,797	307,867	(4,930)	-1.58%	
427 CFD #27M	28,025	14,745	(13,280)	-47.39%	Use of funds accumulated over period of time
428 CFD #28M	549,973	571,313	21,340	3.88%	
429 CFD #29M	75,573	63,043	(12,530)	-16.58%	Use of funds accumulated over period of time
430 CFD #30M	634,828	644,128	9,300	1.46%	
431 CFD #34 EMPIRE DET BASIN	162,590	175,260	12,670	7.79%	

**Summary of Changes in Fund Balance
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	Estimated Fund Balance July 1, 2016	Projected Fund Balance June 30, 2017	Change	% Change	Reasons for Changes Greater than 10%
Special Revenue Funds (continued):					
432 CFD #33M EMPIRE LIGHTING	72,962	75,532	2,570	3.52%	
433 CFD #31 CITRUS HEIGHTS N	412,418	381,818	(30,600)	-7.42%	
434 CFD #32M	69,725	70,995	1,270	1.82%	
435 CFD #35M	1,745,652	1,608,512	(137,140)	-7.86%	
436 CFD #36M	58,105	56,005	(2,100)	-3.61%	
437 CFD #38M	684,118	712,518	28,400	4.15%	
438 CFD #37 MONTELAGO	266,727	263,977	(2,750)	-1.03%	
439 CFD #39M	58,691	55,191	(3,500)	-5.96%	
440 CFD #40M	33,009	37,329	4,320	13.09%	Funds to be accumulated for cashflow and/or projects
441 CFD #41M	94,660	96,910	2,250	2.38%	
442 CFD #42M	206,290	197,990	(8,300)	-4.02%	
443 CFD #44M	30,007	27,447	(2,560)	-8.53%	
444 CFD #45M	346,242	342,422	(3,820)	-1.10%	
445 CFD #46M	217,074	228,974	11,900	5.48%	
446 CFD #47M	16,805	12,885	(3,920)	-23.33%	Use of funds accumulated over period of time
447 CFD #48M	328,166	341,266	13,100	3.99%	
448 CFD #49M	27,295	22,565	(4,730)	-17.33%	Use of funds accumulated over period of time
449 CFD #50M	79,186	71,786	(7,400)	-9.35%	
450 CFD #51M	155,430	154,530	(900)	-0.58%	
453 CFD #53M	39,594	39,944	350	0.88%	
454 CFD #54M	65,770	64,320	(1,450)	-2.20%	
455 CFD #55M	32,027	31,677	(350)	-1.09%	
456 CFD #56M	63,405	75,145	11,740	18.52%	Funds to be accumulated for cashflow and/or projects
457 CFD #57M	52,964	53,204	240	0.45%	
458 CFD #58M	6,839	6,179	(660)	-9.65%	
459 CFD #59M	9,626	11,566	1,940	20.15%	Funds to be accumulated for cashflow and/or projects
460 CFD #60M	55,071	55,071	-	-	
461 CFD #61M	268,572	285,422	16,850	6.27%	
462 CFD #62M	23,247	28,827	5,580	24.00%	Funds to be accumulated for cashflow and/or projects
463 CFD #63M	239,350	256,150	16,800	7.02%	
464 CFD #64M	35,389	40,419	5,030	14.21%	Funds to be accumulated for cashflow and/or projects
465 CFD #65M	128,476	142,876	14,400	11.21%	Funds to be accumulated for cashflow and/or projects
467 CFD #67M	164,711	159,311	(5,400)	-3.28%	

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	Estimated Fund Balance July 1, 2016	Projected Fund Balance June 30, 2017	Change	% Change	Reasons for Changes Greater than 10%
Special Revenue Funds (continued):					
468 CFD #68M	91,888	111,908	20,020	21.79%	Funds to be accumulated for cashflow and/or projects
469 CFD #69M	220,624	352,924	132,300	59.97%	Funds to be accumulated for cashflow and/or projects
470 CFD #70M AVELLINO	154,369	179,549	25,180	16.31%	Funds to be accumulated for cashflow and/or projects
471 CFD #71M SIERRA CREST	189,632	270,132	80,500	42.45%	Funds to be accumulated for cashflow and/or projects
472 CFD #72M	18,466	26,116	7,650	41.43%	Funds to be accumulated for cashflow and/or projects
473 CFD #73M	110,817	155,617	44,800	40.43%	Funds to be accumulated for cashflow and/or projects
474 CFD #74M	162,187	239,087	76,900	47.41%	Funds to be accumulated for cashflow and/or projects
475 CFD #75M	25,689	36,959	11,270	43.87%	Funds to be accumulated for cashflow and/or projects
476 CFD #76M	57,543	80,093	22,550	39.19%	Funds to be accumulated for cashflow and/or projects
477 CFD #77M	21,058	29,118	8,060	38.28%	Funds to be accumulated for cashflow and/or projects
478 CFD #78M	25,600	51,700	26,100	101.95%	Funds to be accumulated for cashflow and/or projects
479 CFD #79M	21,200	42,400	21,200	100.00%	Funds to be accumulated for cashflow and/or projects
480 CFD #80M	-	400	400	NA	New fund
497 FONTANA FIRE DISTRICT	12,057,743	11,325,783	(731,960)	-6.07%	
498 FFD - CFD 2002-2	3,015,878	3,303,378	287,500	9.53%	
499 COMMUNITY FOUNDATION	108,535	109,135	600	0.55%	
Debt Service Funds:					
580 GENERAL DEBT SERVICE	-	-	-	-	
581 AD 89-1 FONTANA GATEWAY	-	-	-	-	
Capital Project Funds:					
601 CAPITAL REINVESTMENT	850,000	(0)	(850,000)	-100.00%	Use of funds accumulated over period of time
602 CAPITAL IMPROVEMENT	94,869	91,869	(3,000)	-3.16%	
603 FUTURE CAPITAL PROJECTS	478,445	228,045	(250,400)	-52.34%	Use of funds accumulated over period of time
620 SAN SEVAINE FLOOD CONTROL	676,309	954,329	278,020	41.11%	Funds to be accumulated for projects
621 UPPER ETIWANDA FLOOD CNTL	43,743	43,943	200	0.46%	
622 STORM DRAIN	7,084,261	9,100,101	2,015,840	28.46%	Funds to be accumulated for projects
623 SEWER EXPANSION	1,157,097	1,952,797	795,700	68.77%	Funds to be accumulated for projects
630 CIRCULATION MITIGATION	1,122,437	5,107,557	3,985,120	355.04%	Funds to be accumulated for projects
631 FIRE ASSESSMENT	146,220	0	(146,220)	-100.00%	Use of funds accumulated over period of time
632 GENERAL GOVERNMENT	2,953,607	3,368,507	414,900	14.05%	Funds to be accumulated for projects
633 LANDSCAPE MEDIANS	1,685,195	1,979,115	293,920	17.44%	Funds to be accumulated for projects
634 LIBRARY CAPITAL IMPRMT	948,378	1,071,878	123,500	13.02%	Funds to be accumulated for projects

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<u>Capital Project Funds (continued):</u>					
635 PARKS DEVELOPMENT	4,653,381	1,183,691	(3,469,690)	-74.56%	Funds to be accumulated for projects
636 POLICE CAPITAL FACILITIES	711,241	881,441	170,200	23.93%	Funds to be accumulated for projects
637 UNDERGROUND UTILITIES	95,499	93,799	(1,700)	-1.78%	
638 AFFORDABLE HOUSING TRUST	1,786,154	2,430,454	644,300	36.07%	Funds to be accumulated for projects
657 CFD #31 CITRUS HEIGHTS N	10,789	11,289	500	4.63%	
658 CFD #37 MONTELAGO	5,421	5,521	100	1.84%	
659 CFD #70 AVELLINO	893	1,013	120	13.44%	Funds to be accumulated for projects
696 FIRE CAPITAL PROJECT	1,355,594	903,294	(452,300)	-33.37%	Use of funds accumulated over period of time
697 FONTANA HOUSING AUTHORITY	1,900,190	2,096,360	196,170	10.32%	Funds to be accumulated for projects
<u>Enterprise Funds:</u>					
701 SEWER MAINT & OPERATIONS	1,604,884	2,394,204	789,320	49.18%	Funds to be accumulated for cash flow
702 SEWER CAPITAL PROJECTS	140,890	336,440	195,550	-138.80%	Use of funds accumulated over time
703 SEWER REPLACEMENT	11,279,882	9,561,552	(1,718,330)	-15.23%	Use of funds accumulated over time
710 WATER UTILITY	51,885	52,385	500	0.96%	
<u>Internal Service Funds:</u>					
751 FLEET OPERATIONS	1,742,753	1,678,243	(64,510)	-3.70%	