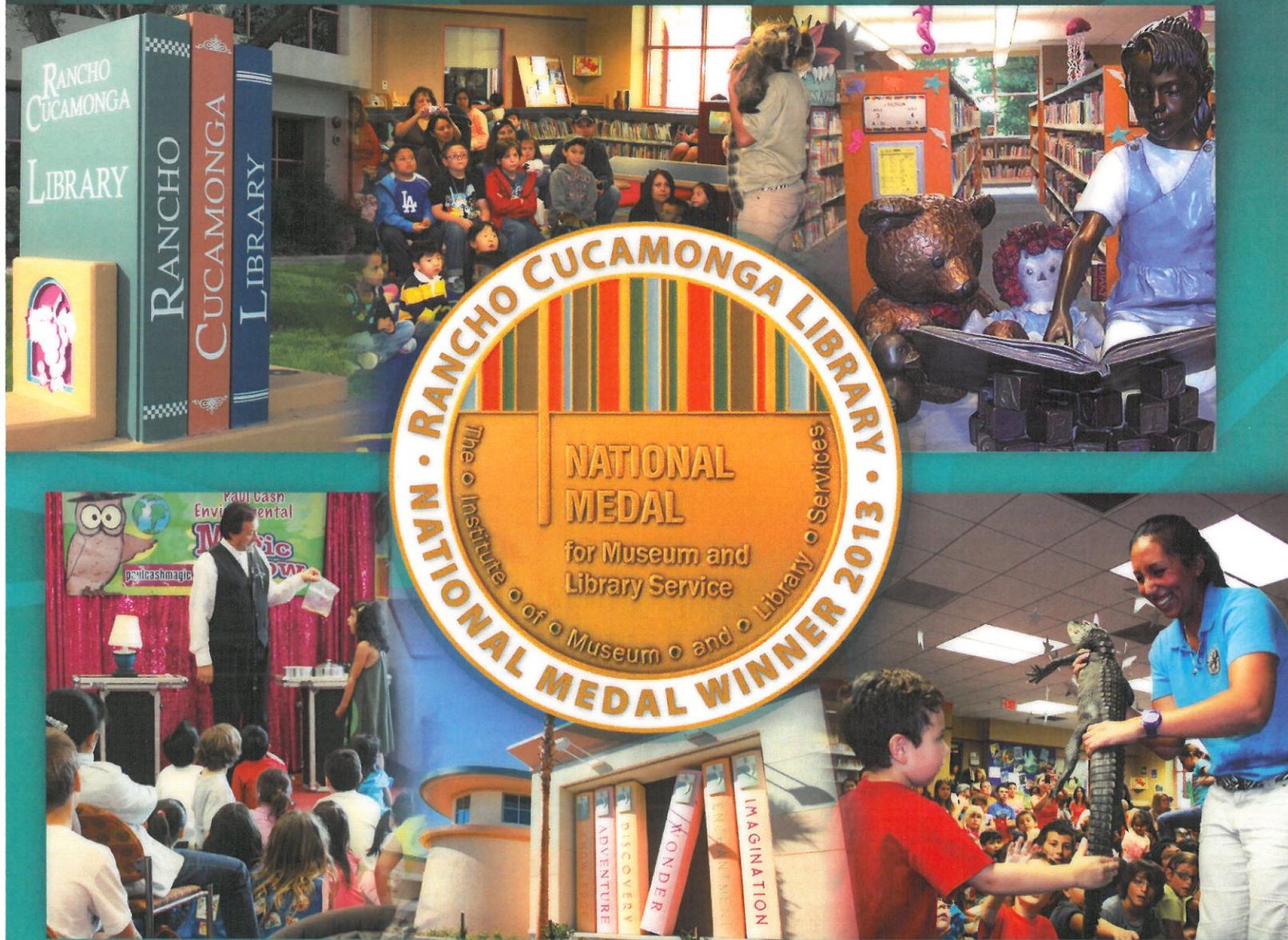


CITY OF
RANCHO CUCAMONGA
CALIFORNIA



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR ENDED JUNE 30, 2013

City of Rancho Cucamonga, California
Comprehensive Annual Financial Report
Year Ended June 30, 2013

Prepared by the
City of Rancho Cucamonga
Finance Department

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Finance Director

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City of Rancho Cucamonga
Comprehensive Annual Financial Report
June 30, 2013

Introductory Section

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December 23, 2013

To the Honorable Mayor, Members of the City Council and Citizens of the City of Rancho Cucamonga:

It is with great pleasure that we present to you the City of Rancho Cucamonga's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2013. The Comprehensive Annual Financial Report consists of three sections: introductory, financial and statistical. The introductory section includes this transmittal letter, a list of principal officials, and the City's organizational chart. The financial section includes the independent auditors' report, management's discussion and analysis (MD&A), the basic financial statements, notes to the financial statements, and combining and individual fund statements and schedules. The statistical section sets forth relevant financial and non-financial data depicting the City's historical trends and other significant facts.

This report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with generally accepted accounting principles (GAAP). As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of Rancho Cucamonga's financial statements have been audited by Lance, Soll and Lunghard, LLP, Certified Public Accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Rancho Cucamonga for the fiscal year ended June 30, 2013, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Rancho Cucamonga's financial statements for the fiscal year ended June 30, 2013, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the City of Rancho Cucamonga was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on

internal controls and legal requirements involving the administration of federal awards. These reports are available in the City of Rancho Cucamonga's separately issued Single Audit Report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Rancho Cucamonga's MD&A can be found immediately following the report of the independent auditors.

I. PROFILE OF THE CITY OF RANCHO CUCAMONGA

General Information:

The City of Rancho Cucamonga currently has an estimated population of 171,058 and encompasses approximately 40.2 square miles. It is located between the cities of Upland to the west, Ontario to the south, Fontana to the east and is in the western section of San Bernardino County which is in the southern part of the State of California. The local economy includes a diverse business base of office, light manufacturing and distribution, and retail which emphasizes the City's efforts at attracting and retaining sales tax generating businesses to help provide a stable financial base.

Government:

The City of Rancho Cucamonga (the City) was incorporated in 1977 as a general law city under the provisions of the Government Code of the State of California, and operates under the Council-Manager form of city government. The City officials elected at large include a Mayor and four City Council members, a City Clerk and a City Treasurer. The Mayor and Council members are elected on a staggered basis for a term of four years. There is no limit on the number of terms an individual can serve as Mayor or as Council members. The Mayor and City Council appoint the City Manager and City Attorney.

Reporting Entity and Its Services:

The City has included within its reporting entity for financial reporting purposes all agencies for which the City is financially accountable. These agencies include the Rancho Cucamonga Public Improvement Corporation, the Rancho Cucamonga Fire Protection District, the Rancho Cucamonga Library, and the Rancho Cucamonga Public Financing Authority. The City provides accounting services to all these agencies. Additional information on these agencies can be found in Note 1.a. in the notes to the financial statements.

The City of Rancho Cucamonga is a general law city governed by the State of California Government Code and local ordinances and provides quality service by blending the talents of City staff and utilizing other agencies. Certain services necessary to continue the high quality of life in Rancho Cucamonga such as water, sanitation (i.e., sewage) and police are furnished by the County of San Bernardino and other specialized agencies. The City provides building safety regulation and inspection, street lighting and beautification, land use planning and zoning, housing and community development services, maintenance and improvement of streets and related structures,

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traffic safety maintenance and improvement, animal care and services, and a full range of recreational and cultural programs for citizen participation.

The Rancho Cucamonga Public Improvement Corporation was established for charitable purposes including rendering financial assistance to the City by financing, acquiring, constructing, improving and leasing public improvements for the benefit of residents of the City and the surrounding area. The Rancho Cucamonga Fire Protection District was taken over from the County of San Bernardino as a subsidiary district of the City in July 1989 for the purpose of fire suppression within its boundaries. The Rancho Cucamonga Library became a part of the City when it withdrew from the San Bernardino County Library System in July 1994. It strives to inform and enrich our community by providing access to traditional and technologically innovative resources. It also supports and encourages education and the love of reading in a welcoming atmosphere with a knowledgeable, service-oriented staff. The Rancho Cucamonga Public Financing Authority was established to facilitate the financing and the refinancing of construction, expansion, upgrading and improvement of the public capital facilities necessary to support the rehabilitation and construction of residential and economic development within the City.

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 (“the Bill”) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Rancho Cucamonga that previously had reported a redevelopment within the reporting entity of the City as a blended component unit. The Bill provides that upon dissolution of a redevelopment agency, either the city or another unit of local government will agree to serve at the “successor agency” to hold the assets until they are distributed to other units of state and local government. On January 11, 2012, the City elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill. See Note 14 for more information on the Successor Agency Trust for the Former Redevelopment Agency.

Local Economy:

The City is continuing to recover from past revenue declines with slow and gradual revenue growth. Key elements contributing to this growth include the following:

- Unemployment levels continue to improve within Rancho Cucamonga at a faster level and are more favorable than the County overall;
- Employers within the City reached a new peak level of employment in 2012, thereby fully recouping the substantial losses that occurred during the recent recession;
- Small but steady increases in taxable sales of general merchandise; and
- The housing market continues to recover with prices increasing, supply being at record lows, and strong demand occurring.

Historically, Rancho Cucamonga’s economic base has been one of the Inland Empire’s strongest. Job and payroll growth have far exceeded regional and California rates since 1990. The City’s competitive lease rates, transportation network and community amenities continue to attract businesses of all types. In addition to its manufacturing and distribution sectors, the City’s commercial office sector has grown and many new Class A facilities were constructed in the last few years to accommodate future growth. Rancho Cucamonga has also seen a migration of highly educated technicians, professionals and executives over the past few years and many of the City’s resident workers have jobs in management, professional, and technical occupations.

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**To the Honorable Mayor, Members of the City Council
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The City is well underway in its economic development programs following the State of California's elimination of Redevelopment Agencies and tax increment financing statewide. The City is working with the business and real estate communities to maintain and rebuild effective economic development programs to promote private investment, job retention, and growth. A key City Council goal for FY 2013/14 is the creation of an Economic Development Plan and strategy for the City that takes into account the loss of redevelopment while recognizing both the changing nature of the marketplace as well as the City's transition to an in-fill community.

Budgetary Control:

The City adopts an annual budget where each department's budgeted appropriations are controlled at the character of expense level. These levels are defined as personnel services; operations and maintenance; capital outlay; debt service; and transfer out. Although the budget is monitored at the character of expense level, the legal level of budgetary control, that is the level at which expenditures cannot exceed appropriations, is the department level within the General Fund and at the function level for the Special Revenue, Debt Service and Capital Projects Funds. Budgetary control is further maintained by the use of an encumbrance system. Revenues are also estimated annually in the adoption of the annual budget. Revenues and expenditures are monitored throughout the year with quarterly updates provided to the City Council.

Long-term Financial Planning:

Annually, the City updates a five-year Capital Improvement Program (CIP). Planned capital expenditures from special, non-operational funds for FY 2013/14 total \$53,473,540. The CIP includes the Civic Center's landscape and renovation design, parking and exterior lighting, and roof and patio replacement; the Fire District's Jersey Station 174 Training Facility; street lighting enhancements, utility underground on Base Line Road from Carnelian to Vineyard and Base Line Road at the I-15 Freeway; Base Line Road at I-15 Interchange capital improvements; and local street pavement at various locations. Funding comes from multiple sources including Gas Tax funds, Measure I funds, Park Development funds, Transportation funds, Special Districts funds, capital reserves, bond proceeds remaining from the former Redevelopment Agency, and various grants.

Cash Management Policies and Practices:

Cash not immediately needed to finance City operations during the year was invested in securities of the U.S. Government, or its agencies, e.g., bonds and notes of the Federal government and Federally-sponsored agencies, municipal bonds, commercial paper, and the State of California's Local Agency Investment Fund (LAIF) in accordance with State laws governing deposit of public funds. See Note 3 for a list of the City's authorized investments. The objective of the investment portfolio is to meet the short and long term cash flow demands of the City. To achieve this objective, the portfolio is structured to provide safety of principal and liquidity, while then providing a reasonable return on investments.

Debt Administration:

The City of Rancho Cucamonga, as a general law city, is restricted from incurring general obligation bonded indebtedness that would exceed 3.75% of the total assessed valuation of all real and personal property. As of June 30, 2013, the City of Rancho Cucamonga does not have any bonded indebtedness.

Risk Management:

During Fiscal Year 2012/13, the City of Rancho Cucamonga continued its commitment to risk management programs for safety, general liability, workers' compensation and loss prevention. Aggressive claims handling and a strong litigation stance have assisted in maintaining an appropriate reserve for current and future claims payments. Various risk control techniques, including employee accident prevention training, employee wellness seminars and fairs, safety programs and employee hazardous identification programs have continued to minimize accident-related losses and exposure by the public.

The City of Rancho Cucamonga is self-funded for the first \$500,000 of loss for general liability claims and purchases coverage for losses ranging from \$500,000 to \$34 million. For workers' compensation claims, the City is self-funded for the first \$250,000 and purchases coverage for losses ranging from \$250,000 to \$50 million. Additionally, the City is self-funded for the first \$250,000 for employment practices liability claims and purchases coverage for losses ranging from \$250,000 to \$34 million.

Pension Benefits:

The City provides pension benefits for all employees through a statewide plan managed by the California Public Employees Retirement System (CalPERS). The City has no obligation in connection with employee benefits offered through this plan beyond its annual contractual payments to CalPERS. Additional information on the plan can be found in Note 9 in the notes to the financial statements.

II. HIGHLIGHTS OF FISCAL YEAR 2012/13

Redevelopment Agency:

On February 1, 2012, the Successor Agency to the Rancho Cucamonga Redevelopment Agency was formed as a result of the State's action to eliminate Redevelopment Agencies in California. The Successor Agency assumed all of the duties and responsibilities of the former Redevelopment Agency and is tasked with winding down the Agency's activities. Since June 2011, the Agency has been restricted from entering into any new contract. As a result of the elimination of redevelopment, the Agency has worked this past year to successfully complete existing projects and to maintain one affordable housing program.

Economic Development

The Community Development Group has become the lead for pursuing economic development programs and opportunities. Community Development currently provides coordination and support for companies and real estate professionals pursuing site acquisition, and business relocation and expansion. Also, within Community Development is the Rancho Cucamonga Municipal Utility (RCMU). The utility this past year has also played a role in economic development by creating an economic development incentive rate that targets high electric users that are also large employers.

The City also worked with the City of Ontario and the Ontario Convention and Visitors Bureau to establish the Greater Ontario Tourism Marketing District (TMD) with the hotels in the two cities. The TMD was established to create a dedicated revenue source for promoting tourism and travel to the area which in turn will increase hotel stays, patronage of local restaurants and retail stores, and provide a greater awareness of the recreation and business opportunities available in the area. The TMD was successfully established in June 2013 and is being managed by the Ontario Convention and Visitors Bureau.

In order to further stimulate economic development, the City Council/Fire Board authorized the suspension of Fire Inspection Fees in June 2013.

Affordable Housing

Due to the elimination of redevelopment, the Agency has limited affordable housing resources going forward and has had to make difficult decisions involving the termination of many of its successful programs.

Home Ownership:

Citywide First-Time Homebuyers Program: This program has been eliminated. Prior to elimination the Agency had provided loans up to \$80,000 in the form of a silent second mortgage to qualifying low and moderate-income families. To date, the program had assisted over 117 families.

Northtown Home Ownership Program: This program has been eliminated. In past years the Redevelopment Agency had partnered with the Northtown Development Corporation to implement a home ownership program, which had assisted 48 families in their pursuit to become home owners.

Family/Senior Housing Rental Opportunities:

Housing that is affordable to families who want to live and work in Rancho Cucamonga continues to be a challenge. Affordable rents for family and senior housing range from \$352-\$604 for a studio apartment; \$357-\$662 for a one-bedroom unit; and \$424-\$811 for a two-bedroom unit.

On a go forward basis there will be limited resources available to address affordable housing needs. A portion of the loan between the City and the former Redevelopment Agency (see Note 14), as well as proceeds from housing bond funds, are the two primary sources of revenue available for housing programs and projects. These potential funding sources are significantly less than what

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the Agency has had access to in the past. Also, these sources are one time money and therefore cannot be used for on-going programs. Prior to the elimination of redevelopment, the following accomplishments were achieved.

Family Housing

- Las Casitas Apartments – 14 units
- Mountainside Apartments – 188 units
- Monterey Village Apts – 110 units
- Pepperwood Apartments – 228 units
- Rancho Verde East Expansion – 40 units
- San Sevaine Villas – 225 units
- Rancho Verde Apartments– 104 units
- Sycamore Springs Apartments – 96 units
- Villa del Norte Apartments – 88 units
- Sunset Heights Apartments – 116 units
- Villaggio at Route 66-131 units

Senior Housing

- Heritage Pointe Apartments – 48 units
- Olen Jones Apartments – 96 units
- Villa Pacifica Apartments – 158 units

Additional Housing Programs/Activities

The Agency has developed or participated in a number of other housing related programs which are listed below. At this time, the only program which the State is allowing to continue is the Mobile Home Rental Assistance Program. It should be noted that the funds for this program are provided every six months and the State has the opportunity to reject the funding of this program at any time in the future. This program provides up to \$100 in assistance for the space rental payment for mobile home owners. The program operates in all eight of the mobile home parks located in the City and assists more than 120 families. Several other Housing Programs or Activities that remain ongoing are:

- Workforce Housing Marketing Strategy
- San Bernardino County Homeless Partnership
- Foreclosure Prevention Workshops

Capital Improvements

In the future, the Successor Agency will continue to fund capital improvement projects utilizing the remaining bond proceeds of the former Redevelopment Agency. Projects that will continue with this funding include the I-15 Interchange at Base Line Road improvements and, depending on funding, potential improvements to the westerly portion of Foothill Boulevard.

Prior to the elimination of redevelopment, the Agency was responsible for funding capital improvement projects to assist in the elimination of blighted conditions within the community and to encourage additional investment by the private sector. The more significant projects the Agency funded prior to its dissolution include:

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- Upper Cucamonga Storm Drain and Hellman Avenue Widening Improvements
- East Avenue Master Plan Storm Drain
- Foothill Boulevard Improvements
- Etiwanda/San Sevaine Regional Storm Drain
- I-15/Base Line Interchange
- Pacific Electric Trail
- Corporate Yard Expansion
- Demens Basin/Hellman Fire Station Site Preparation

Engineering Services:

The Department is comprised of one lead section, the Engineering Administration Section, headed by the Director of Engineering Services/City Engineer, and five subordinate sections. The following provides highlights of the major accomplishments achieved during the reporting period and a description of the major capital projects completed.

Engineering Administration Section

In addition to overseeing the operations of the Engineering Services Department's full-time and part-time employees and \$38 million in combined operating and capital budgets, the Engineering Administration Section managed several significant projects this year. Key items this year included updating the City's comprehensive Capital Improvement Program document, research and analysis of implementing a paid parking program at the Rancho Cucamonga Metrolink station, and a ribbon cutting ceremony for the completion of the Foothill Blvd. Improvements and Route 66 Trailhead.

Capital Improvements Section

The Capital Improvements Section is responsible for the development and implementation of the City's Capital Improvement Program and the design, inspection and contract administration of various City-funded public improvement projects including paving, curb and gutter, sidewalks, landscape and irrigation, storm drains, traffic signals, City buildings, and park facilities. A major accomplishment for the Capital Improvements Section for Fiscal Year 2012/13 was the completion of the Foothill Blvd. Bike and Pedestrian Bridge and the Route 66 Trailhead joining the seven miles of Pacific Electric Trail, and the master plan storm drains in East Avenue and Hellman Avenue making the drive and walking much safer during rain storms. The City utilized Local and Redevelopment Agency Funds to finance these spectacular projects. A continued priority for the Section has been maintaining the Annual Comprehensive Capital Improvement Program document which gives a five-year forecast for each active capital endeavor budgeted by the City. A total of 21 Capital Improvement Projects amounting to over \$27 million dollars were completed during Fiscal Year 2012/13.

The following are other key capital projects that were completed during Fiscal Year 2012/13:

- ADA access ramps at various locations throughout the City along with the Konocit Cul-de-sac improvements joining Bear Gulch Park.
- Local Street Pavement Overlay and Slurry Seal.
- Pedestrian bridge replacements crossing over the Deer Creek Channel north of Church and Base Line.

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- Manzanita Drive storm drain improvements from Beryl St westerly.
- Etiwanda Creek Park parking lot renovation and West Beryl Park ADA retrofit improvements.
- Traffic Signal improvements at Church and Terra Vista, Etiwanda and Garcia, and Wilson and Canistel.
- Solar Photovoltaic system installation at the Biane Library.
- Pavement rehabilitations at Lemon Ave between Sapphire and Carnelian, Archibald Ave. between Foothill and Base Line, Church St. between Hellman and Archibald, 4th St. between the I-15 and Santa Anita, Arrow Route between Baker and Archibald, and Milliken between Arrow and the 210 freeway.

Transportation Development Section

The Transportation Development Section oversees the design, installation, and operation of the City's traffic circulation and traffic control facilities, traffic studies, traffic counts, traffic permit issuance, and investigation of citizen concerns. The Transportation Development Section continues to coordinate with Caltrans and SANBAG on the I-15 / Base Line Road Interchange Improvements Project. This project involves the reconstruction of the interchange to improve safety and increase efficiency. The Section is currently managing the 19th Street Controller Replacement Project which includes upgrades to the traffic signal controller equipment along 19th Street, the installation of protected permissive left turns on Hermosa at the intersections with Base Line and Foothill, and installation of audible pedestrian signals at various locations.

Land Development Section

The Land Development Section is responsible for the review and conditioning of proposed developments, as well as the technical plan check, permit issuance, and construction inspection of developer-funded public improvements such as paving, curb and gutter, sidewalks, landscape and irrigation, storm drains, traffic signals, and park facilities. In addition to the normal Land Development responsibilities on the increase, staff has the task of working with Information Services in reviewing the new Accela land management software.

Environmental Programs Section

The Environmental Programs Section is responsible for administering the City's environmental programs which aim to encourage the preservation of natural resources and prevent stormwater pollution, thereby ensuring compliance with state and federal mandates such as AB 939 and the National Pollutant Discharge Elimination System (NPDES). Highlights for this year include the completion and opening of the new Household Hazardous Waste Collection Facility, permanent closure of the old HHW site, conducting over 900 storm water inspections, coordinating six used oil filter exchange events, and distribution of recycling containers to sports groups, schools, and businesses.

Municipal Utility Section

The Rancho Cucamonga Municipal Utility (the Utility) functions as a “spot utility” providing electric service to commercial developments including the Victoria Gardens Regional Center as well as surrounding retail and commercial developments that were built within RCMU's service territory. This fiscal year, the Utility embarked on its mission to be a greener utility by utilizing renewable energy. The Utility developed a 7.5 kW solar system and an interactive kiosk at the Victoria Garden's Library and Cultural Center, which coincided with a Renewable Energy Play and Learn Island™, a project intended to help create a dialog between parents and children regarding how renewable energy sources can be harnessed and distributed using hands-on, interactive play. The Utility also began receiving energy from two nearby landfill gas facilities to meet its State Renewable Portfolio Standard requirements.

Public Works Services:

The Public Works Services Department (PWS) is the steward of the City's growing infrastructure of buildings, streets, storm drains, parks and landscape improvements. To fulfill its broad mandate, the Public Works Services Department is headed up by the Public Works Administration Division which is charged with the management of three subordinate divisions: Facilities Maintenance, Streets and Storm Drains Maintenance, and Parks and Landscaping Maintenance. The following are the highlights within the Public Works Services Department during Fiscal Year 2012/13:

Administration Division

- Construction of the new Public Works Services Center began in July 2011 and was completed in February 2013. This expansion provides the space greatly needed to accommodate the City shifting from a growth period to a maintenance mode. The Public Works Services Center has incorporated several “green” features such as California native/drought tolerant landscaping, subterranean and drip irrigation, large windows and light wells that take full advantage of natural lighting and allowing for daylight harvesting, LED parking lot lights, pervious pavement, the use of sustainable finishes throughout the building, solar panels cover 50% of the roofline for the generation of electricity, and a smaller solar panel system to supplement the heating of water.
- In addition to the Public Works Services building, a new Household Hazardous Waste (HHW) collection facility was constructed along the northeast corner of the site. This facility also has drought tolerant landscaping, solar lighting, and sky lights incorporated into its construction. The new HHW collection facility provides temporary storage of household hazardous materials collected from residents and has improved operations and customer service by reducing the number of severe weather closures by providing a workspace protected from weather conditions; increased storage space; and drive approach designed to handle a large volume of participants.

Facilities Maintenance Division

- Etiwanda Sports Lighting Replacement Project: As a part of the routine maintenance performed at Etiwanda Creek Park, the sports lighting at two sports fields was replaced since the previous light fixtures were at the end of their service life. The scope of work

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consisted of the removal and replacement of the existing twenty-four year old sports lighting fixtures and the installation of the new electrical wiring. The new sports lighting fixtures use less energy (1000-watt per fixture instead of original 1500-watt per fixture) and still provide the same level of illumination. Staff anticipates a reduction in energy consumption of 11% as well as a noticeable decrease in maintenance costs due to the increased longevity of the new fixtures. The contract was awarded in January 2013 and was completed in February 2013.

- **Sports Complex Clarifier Replacement:** After years of use, the existing Sports Complex clarifier had started to deteriorate and, in order to comply with environmental requirements, the clarifier had to be replaced. The scope of work included saw cutting and removing the concrete slab over the existing clarifier, disconnecting the pipes, removing the existing clarifier, installing the new sand oil interceptor, reconnecting the pipes and finally pouring a new concrete slab. The contract was awarded in January 2013 and the project was completed in July 2013.
- **Central Park Boiler Replacement:** In the fall of 2012 the City received written notice that the boiler located at Central Park was not compliant with AQMD rule 1146.1 and needed to be replaced with a boiler that meets these standards. The Public Works Services HVAC contractor removed the old Ajax boiler and installed a new Raypak boiler meeting all the new requirements of the AQMD.
- Many smaller projects were completed during FY 2012/13 including: painting of parking structures, Public Safety remodel and locker room carpet replacement at Victoria Gardens, and the installation of sports flooring in the wellness gym at City Hall.

Streets, Storm Drain, and Fleet Maintenance Division

- **The Illuminated Street Name Sign Replacement program** continued into FY 2012/13. The scope of work included retrofitting Illuminated Street Name Signs with LED lighting, replacement of damaged signs and/or individual sign panels, and relocation of complete illuminated street name signs from mast arm mounting to sign davit arm mounting. This project promotes energy efficiency by continuing to retrofit the illuminated street name signs with more energy efficient LED lighting. The majority of signs replaced during this cycle were on Archibald Ave. and Vineyard Ave. between 6th St. and Banyan St.
- **CNG Station Expansion:** The design for the CNG station expansion began in FY 2012/13, and construction is expected to occur sometime during FY 2013/14. As the budget allows, PWSD will take a phase approach to construction based on funding available. The base bid will consist of an additional compressor and a fuel management system that will make it possible to accommodate fast filling vehicles for other entities and back charging them for our costs. The additive bids will include the infrastructure for additional time-fill posts and associated hardware. We have had interest from a few public agencies wanting to use our fast-fill dispenser for mid-day fill ups of their vehicles.
- **Vehicle Purchases:** During FY 2012/13, five replacement vehicles were purchased and the City received delivery on two additional vehicles that were purchased the prior year. All seven vehicles are CNG powered and all will be partially funded through a grant from the

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Mobile Source Air Pollution Reduction Review Committee (MSRC). To date, we have 20 CNG vehicles in service, 3 CNG sedans on order, 2 electric vehicles, and 31 hybrid (gas/electric) vehicles in our fleet.

The MSRC provides funds for the purchase of alternative fuel vehicles and infrastructure projects that reduce air pollution from motor vehicles within the South Coast Air District in Southern California pursuant to air quality and provisions of the California Clean Air Act AB 2766. Over the past few years, the City has been successful in obtaining funding for projects such as the Compressed Natural Gas (CNG) station, the CNG Station Expansion (mentioned above), Fleet Shop Modification, and the purchase of several new CNG vehicles. To date, we have received almost \$1 million in MSRC grant funding.

- **Sidewalk Inspection Program:** In January of 2010, the PWSD developed a three-year citywide sidewalk inspection program to identify deflections on sidewalks within the public right-of-way which may cause someone to trip and fall. PWSD divided the city into twenty-four grids, which is on a two-year calendar rotation. One grid is inspected per month with crews scheduled to ramp or grind deflections found during the monthly inspection process. On year three we inspected City maintained paseos citywide and followed up with ramping and grinding as needed. In January of 2013, we started with the citywide sidewalk inspection program three year process once again. Our proactive approach to our aging sidewalk infrastructure has greatly reduced the City of Rancho Cucamonga's liability.

Parks and Landscape Maintenance Section

- For the 24th year, the City of Rancho Cucamonga was recognized by the Department of Forestry and Fire Protection for effectively managing public tree resources throughout the past year. The Tree City USA award was presented at a tree planting ceremony during the Arbor Day Festivity in May.
- **Tennis Court Refinishing:** The tennis courts at Lions East Park, Beryl Park and Day Creek were refinished during FY 2011/12 and completed in FY 2012/13. The existing surface of the tennis courts were worn and chipping away due to weather and normal use. This project resurfaced the courts by stripping away the old existing paint, grinding any high points and repainting the courts.
- **Recycled Water Update:** During FY 2011/12, Red Hill Park was retrofitted for recycled water and the final transfer of water to the recycled system occurred in April 2013, with a ribbon cutting on July 23, 2013. Twenty parkway and median islands sites in various landscape maintenance districts and 2 park sites (Victoria Arbors Park and the Adult Sports Complex) have already been connected to the recycled water system. Even though there are no new opportunities for the City to connect to existing recycled water supplies, the City is still eager and willing to do so in the future when they become available.
- **Park and Landscape Update:** Staff continues to increase the use of mulch to create an environment for healthier plants and lower water usage. Park crews along with NPDES and Burrtec have set up a program where the City's wood waste is being recycled and reused throughout the city as mulch. Mulch helps to reduce soil moisture evaporation,

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cools the soil and allows beneficial micro-organisms to thrive and creates a weed barrier. The use of mulch is aesthetically appealing, improves the beauty of the landscape, and helps to reduce the cost of plant material, water and labor.

- In October 2011, bids were solicited for the replacement of several park lattice shade shelters at Red Hill, Heritage, and East Beryl Parks. These shade shelters were twenty year old structures that were exhibiting significant water and termite decay. In addition, the wood lattices were deteriorating and unattractive. This project removed and installed new lattices that will provide a structurally sound and aesthetically pleasing shade shelter. This project was completed early in FY 2012/13.
- **Playground Rubberized Surface Repairs/Replacement:** The City utilizes playground rubberized resilient surfacing at several park playgrounds throughout the City. Due to normal wear and tear, the playground surfaces at several parks throughout the City were repaired by removing worn and aged areas and replacing them with new rubberized material.
- **Garcia Park and Parking Lot Light Upgrades:** As part of the City's efforts to reduce costs and become more energy efficient, the park lights and parking lot lights were upgraded to induction type fixtures. The Parks Facility staff worked with several vendors to come up with an induction retrofit that can be installed into the existing pumpkin head type fixtures, as a plug and play installation. The pumpkin head fixture has been the "go to" fixture in the industry for its durability and light distribution, but uses a lot of electricity to operate. By converting these fixtures to induction, the electricity use could be reduced by 33-50% and still get the longevity of a great fixture.
- **LMD4 Paseo Lighting Retrofit:** Parks Facility staff identified and worked on a contract to retrofit the paseo lighting in LMD4 to LED type lighting fixtures. They were able to use the existing poles and electrical infrastructure, while collecting the old fixtures for future retrofit or temporary replacements at other locations. The new LED lights will provide more light with less spillover to the adjacent residents. They will also help reduce the electricity costs by 50% and minimize maintenance for a longer period of time.
- **Day Creek Park Security Lighting Retrofit:** As part of the ongoing efforts by the City to reduce costs and become more energy efficient, the first phase of retrofits were done to the park lights by retrofitting them with induction type fixtures. It is expected to take four phases with staff performing the installation as another means of cost savings to the district. Once completed, the energy savings is expected to be 33-50% of the present cost and maintenance intervals will be extended to a 4 to 7 year rotation.

Haven Median Landscape Retrofit Project: To achieve water and labor savings and along with working towards a 'green' environment, the City renovated the Haven Median landscape. Using the knowledge and experience of City staff and our current landscape maintenance contractor, the turf was removed along with some declining trees and low water use vegetation was planted with a water efficient irrigation system. The planting of Myoporum and Acacia ground cover where turf once existed still provides the aesthetic look of greenery without the excess water and maintenance labor need. These areas were retrofitted with a Netafim drip irrigation to distribute water at the

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plant, where it is needed, without wasting water. This is expected to provide a return on investment in 2.5 years with a savings of labor and water totaling approximately \$90,000 in the first year alone.

Planning:

The Planning Department processed a wide variety of projects during the 2012/13 fiscal year. The following are the highlights of those activities.

Current Planning

In Current Planning, a number of major development projects, permit entitlements and special projects were processed. Some of the activities for FY 2012/13 include:

- A proposal to construct two industrial warehouse buildings of about 556,000 square feet (Building 1) and about 1,034,000 square feet (Building 2) on a property comprised of three parcels with a combined area of 74.7 acres by Goodman Rancho SPE, LLC, located at the southwest corner of Arrow Route and Etiwanda Avenue. This project will be constructed in two phases and is expected to begin construction by early 2014.
- An approval for a 291-lot residential subdivision of about 79.67-acres, by Lennar Homes of California, located approximately 525 feet east of Etiwanda Avenue at the north side of Arrow Route. This project is expected to begin construction by mid-2014.
- Planning staff continues to fine tune the development code to clarify standards, reinstate unintentional omissions and develop new amendments in response to changing land use conditions. Two separate code updates were approved by the City Council this year.
- Upgrading our land management software system from Tidemark to Accela has been started and is anticipated to be in effect in April 2014. This includes converting our existing data between systems as well as configuring the new system to meet current and anticipate future needs.

Advance Planning

The Advance Planning section was involved in the following special projects:

- A joint public meeting with the City Council and Planning Commission for the Compass Blueprint Demonstration Project (Foothill Boulevard Bus Rapid Transit Study) was conducted on December 18, 2012. The final study and PowerPoint was presented by the consultants and staff to the City Council in June 2013. Receiving positive feedback on the direction of the study. Staff is working on the appropriate next steps to continue this effort to encourage more sustainable types of development.
- Staff worked on completing the application for SCAG's FY 2013/14 Sustainability Program for the *Feasibility Analysis for the Relocation of the Metrolink Station in Rancho Cucamonga*. On September 12th, the SCAG Regional Council approved and awarded a Sustainability Program grant valued at approximately \$150,000 in planning services. The project was ranked #58 on the priority list and will be initiated as funds become available.

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The project is estimated to start in late Spring to early Summer 2014, and project kick-off approximately three months following RFP release.

- The City is participating (along with 20 other local jurisdictions) in the San Bernardino County Regional Greenhouse Gas Reduction Plan sponsored by SANBAG. The GHG Reduction Plan addresses the requirements of AB32 and SB375 and could be used in the development of a local climate action plan. The Draft Environmental Impact Report (EIR) is available for a 60-day public review through December 19, 2013, with the anticipated release of the final Regional Plan in early 2014.
- The 2013 Housing Element update is currently being prepared by staff. This Housing Element update will focus on updating changed circumstances and revised data and submitting the document to the California Department of Housing and Community Development by the February 15, 2014 deadline.

Historic Preservation

Historic Preservation activities included the following:

- Historic Preservation Month for 2013 was celebrated throughout the month of May and consisted of activities such as the annual “Mother’s Day Tea” hosted by the Etiwanda Historical Society; a local author book signing event at the Barnes and Noble store performed by local authors; and a “Local History Night” that was an evening event for the public that was hosted by the Library Services Department and the Planning Department on May 10, 2013. This year, we had a western theme and featured games, local authors, exhibits and live music.

Building and Safety:

The Building and Safety Department provides plan checking, inspection and permit activities for construction projects to meet State Model Codes including building, fire, ADA, energy, grading, plumbing, mechanical and electrical codes. The department also provides code enforcement of municipal code and property maintenance standards in a coordinated environment.

Building and Safety continues to enhance the use of permit software that helps to expand its use to on-line permit processing of fee payments. It also provides an interactive voice response system which allows customers to access permit and inspection information 24 hours a day, 7 days a week. The department conducted over 20,076 inspections, responded to over 715 complaints and investigations, and issued over 2,900 permits during the 2012/13 fiscal year.

Administration Services

The Administration Services Section continues to improve communication with customers by enhancing public relations through website development, providing user friendly forms online, creation and design of an informative department brochure, revision and updating forms and handouts, and the publication of a quarterly newsletter. An additional service provided by this division is the administration of the Mobile Home Accord Agreement program. The division works

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with the eight (8) mobile home park owners and managers to ensure rent stabilization for mobile home residents on fixed incomes.

The Department also continues to work on updating the current fee study. The new fees were adopted by the City Council in December 2012.

Building Inspection

The Building Inspection Section has assumed the enforcement responsibilities of mobile home parks and has been working with the parks to discuss outstanding issues and concerns, while assigning an Inspector to the parks that is responsible for ensuring the properties are maintained. In addition, this unit works with Code Enforcement to abate properties that are vacant and abandoned due to foreclosed residential and commercial properties.

Plan Check and Support Services

The Plan Check and Permit Section continue to address the reduction of projects by keeping all projects in-house for plan review and inspection services. Additionally, the Building Inspectors have enhanced their customer service to include over the counter plan review.

Fire Construction Services

Unique to Rancho Cucamonga is the Fire Construction Services Section located within Building and Safety. On behalf of the Rancho Cucamonga Fire Protection District, Fire Construction Services performs all development and technical review related to fire codes and standards for new proposed projects, plan review and permit issuance of all fire protection systems (automatic fire sprinklers, fire alarms/monitoring systems and hood suppression systems) and the section provides all fire inspections for new construction.

Additionally, this Section performs Wildland Interface reviews within the Very High Fire Hazard Severity Zones, and they continue to work diligently with the Fire District to help local business come into compliance with the current fire codes while minimizing the potential disruption to their business.

Grading Services

Our Grading Services Section provides review and approval of rough and precise grading plans for construction of residential and commercial projects. This section meets with developers, neighborhood groups and local residents to discuss plans and proposed projects, along with investigates complaints regarding a wide variety of building and construction.

Additionally, this section continues to provide cross department support to the Engineering and Planning Departments, with project review during the entitlement process, performing reviews of the Storm Water Quality documents, and acting as the City Land Surveyor for the Engineering Services Department.

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Code Enforcement

This section continues to provide services for enforcing requirements of municipal code, property maintenance standards, zoning related issues, and promoting and educating the general public to maintain healthy, safe, and clean living and working environments. Code Enforcement receives requests for service each year on certain areas of the Municipal Code, such as property maintenance and health and safety concerns.

This section has a comprehensive program which protects a property owner's investment, promotes public health and welfare, and enhances the quality of neighborhoods. It is an integral part of the City's commitment to neighborhood preservation. When homes and businesses are properly maintained, it has a positive effect on the appearance of our community.

During FY 2012/13, Code Enforcement continued to promote the volunteer program and had three (3) very active individuals who assisted staff with a variety of tasks. A Shopping Cart Retrieval Ordinance was adopted which required business owners to retrieve their carts within 48 hours of being removed from their premises. In addition, they continued their successful neighborhood clean-up efforts by assisting over 115 residents and collecting approximately 12-tons of garbage, and 1-ton of e-waste.

Finally, this section is responsible for enforcing municipal codes against owners who have abandoned or vacated their properties. During this year, Code Enforcement handled over 4,341 complaints.

Community Services:

Senior Services

The motto of the James L. Brulte Senior Center is *Stay Healthy, Live Longer*. Thousands of seniors in Rancho Cucamonga have embraced this philosophy for life and are active participants at our dynamic Senior Center. Offering a variety of recreation, education, fitness, cultural, nutrition, health and wellness programs and services, the Senior Center continues to be the focal point for older adult services in Rancho Cucamonga. The Senior Center is a place where senior adults can spend the best years of their lives!

At the core of the Senior Center's expansive program is the daily lunch program which provides inexpensive hot meals to over 190 seniors at the Center and in their homes. Another vital program for seniors, the Silver Fox Express Senior Transportation Service, provides essential transportation to the seniors in Rancho Cucamonga. The 18 member Senior Advisory Committee had one of its most productive years to date. Boasting several accomplishments and a successful year of fundraising for the Silver Fox Express, the Committee hopes to continue to build on past successes.

Cultural and Performing Arts

The Lewis Family Playhouse at the Victoria Gardens Cultural Center completed its seventh season presenting a wide variety of performances for all ages and interests, offering a great menu of entertainment options including music, dance, comedy, family theatre, and Broadway-style musicals.

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The Rancho Cucamonga Community Theatre brought two delightful new productions to the stage this year: *To Kill A Mockingbird* and *The Fantasticks*. The City's own theatre company, MainStreet Theatre Company produced three shows including *Pinkalicious The Musical*, *Aladdin's Luck*, and *The Phantom Tollbooth*.

Special Events and Special Projects

Last year over 30,000 community members attended the Department's major community-wide special events. Last year's special events included: 4th of July Fireworks Spectacular, Movies and Concerts in the Park, World Music Concerts, Founders Festival Community Parade, Veteran's Day Celebration and Community Picnic, Cinco de Mayo Celebration, Cucamonga Challenge and Celebration of National Physical Fitness Month, and Springtime Movies in Town Square at Victoria Gardens.

Freedom Courtyard

January 2013 saw the dedication of Freedom Courtyard, a civic and cultural art project in the heart of the City of Rancho Cucamonga designed and built to strengthen the community and provide a centralized military tribute area honoring our veterans – past, present and future. Designed with significant community involvement and funded through a community-led fundraising campaign, Freedom Courtyard is a reflection area to contemplate and understand the invaluable service provided by active members and veterans of the United States Armed Forces; providing a place for visitors to reflect on those who have honorably served and continue to serve our country, and pay tribute to and honor those who have made the ultimate sacrifice.

Contract Classes

The Community Services Department has the largest contract class program in San Bernardino County. This year the program offered a variety of recreational, leisure time classes such as: Music, Dance, Fitness, Dog Obedience, Child Development, and Arts & Crafts. Classes were offered at City facilities and local studios. A total of 1,900 classes were offered during the past year with a focus on supporting a *Healthy RC* lifestyle.

Sports

The Sports Division provides a wide variety of Pee Wee, Youth and Adult activities for our residents. A Summer Sports Camp at Alta Loma High School was again offered this year for the community's youth. Our 'Learn to Swim' aquatics program taught over 2,000 participants new swimming skills. A wide variety of Adult Sports Leagues and Tournaments were available for adult community members as well. Finally, the Northtown Partnership, a collaboration between the City of Rancho Cucamonga Community Services Department and The Northtown Housing and Development Corporation, continues to provide recreation and sports activities in a safe environment to the residents in this portion of the city.

Youth and Family

The Community Services Department's Playschool program is for children ages one through five. Over 750 children attended classes focusing on building children's self-esteem, attention span and

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social development. Playcamp is the summer version of our Playschool program with over 1,000 children attending this past summer. The Teen Center is located inside Lions West Community Center and provides a place for local teens to participate in activities, workshops, and special events after school and during the summer months. The Teen Recreation Activity Club (TRAC) is a year round volunteer/leadership club providing teens an opportunity to get involved in their community and make a difference.

RC Family Resource Center

The RC Family Resource Center provides a link to over 40 non-profit/social service organizations providing emergency food and clothing, counseling, General Education Development (GED) preparation, case management, family crisis intervention, domestic counseling, adult and youth life skill classes, parenting classes, support groups and much more. Once a month the Resource Center hosts 'Family Fun Night', with games, movies, food and more, with the goal of strengthening the family unit by creating an atmosphere of fun.

Park Development

Projects completed as of June 30, 2013 include:

- Replacement of play equipment and surfacing at Lions and Etiwanda Creek Parks;
- Replacement of the parking lot at Etiwanda Creek Park; and
- Completion of the Freedom Courtyard Project at Central Park

Projects awarded and/or started in Fiscal Year 2012/13 include:

- Replacement of play equipment and surfacing at Mountain View and Golden Oak and Coyote Canyon Parks;
- Re-carpeting the Goldy S. Lewis and James L. Brulte Community Center;
- Painting of the lobby at the Cultural Center;
- Purchase and installation of the Central Park Pavilion; and
- Design and construction of the Flag Retirement Urn for Freedom Courtyard at Central Park

Additional Department Activities

Volunteer opportunities continued to grow and expand this past year as staff continued to find new ways to utilize volunteers throughout the City. During the last year volunteers *worked* at numerous events and activities. Last year over 60,000 hours of volunteer services were provided by the Department's volunteer core. Providing opportunities for citizen involvement is an important aspect of the philosophy of the City and the Department.

The Rancho Cucamonga Epicenter is home to the highest attendance ranked Southern California team in the Single 'A' Baseball League, the Rancho Cucamonga Quakes. The team is a California Affiliate of the Los Angeles Dodgers. Quakes' baseball is played on the Stadium field between April and September each year. On non-game days and during the off-season, the facility is available for rent.

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Police Department:

The City of Rancho Cucamonga contracts with the San Bernardino County Sheriff's Department for general law enforcement services. During FY 2012/13, the Police Department had 133 sworn officers, 58 general employees (including dispatchers) and 96 volunteers which include Reserves, Citizen Patrol, Equestrian Patrol and Explorers. In addition to basic patrol services the Rancho Cucamonga Police Department also provides the following: School Resource Officers; Bicycle Enforcement Team; Multiple Enforcement Team; Traffic Enforcement; Detective Unit; Alcohol Compliance Team; Threat Assessment Team and a Retail Theft Team.

The City of Rancho Cucamonga continues to hold a reputation as one of the premier cities in the Inland Empire (CQ Press-2012 City Crime Rate Rankings). The City of Rancho Cucamonga and its Police Department share a great deal of pride in this accomplishment and enjoy a great working relationship. Together, they provide residents and business owners with the type of safe community other cities envy. The following programs and projects for the 2012/13 fiscal year highlight the inter-department collaboration and community support that justifies such high ratings:

Threat Assessment Team

The Threat Assessment Team consists of two dedicated Deputy Sheriffs who conduct threat assessments of schools and other high value targets in the city of Rancho Cucamonga. Some of these targets include places of worship, day care facilities, and local businesses. The team evaluates the physical security as well as disaster preparedness plan. The team makes recommendations for hardening the target as well as providing other emergency response plans such as staging area for police and fire, landing zones, parent reunification and an area for public dissemination (PIO). The team also conducts assessments of local businesses which consist of collecting points of contact for security, department heads and key staff members.

The information is uploaded in the Digital Sandbox Program. This program is a nationwide critical infrastructure data base. The Digital Sandbox contains key information for all buildings and or locations that have had an assessment. The information is available on a phone app and can be used during a critical incident and provide intelligence such as photos or maps.

Bloodhounds

The Police Department acquired two Bloodhound trailing canines. The Bloodhounds are used to track missing juveniles and adults. They are also used to located criminal suspects. Trailing canines are taught to follow a specific scent unique to the person or object missing or lost.



Bloodhounds are friendly and sociable animals. They are a magnet for children, allowing them to be used in the delivery of a variety of messages. In addition, a high-visibility public relations program would provide an added benefit of a visual deterrent to criminals considering committing crime in the City of Rancho Cucamonga. Trailing Canines are never taught to be aggressive or to bite. They are taught to give a visual or audible response when locating a person or object.

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Fire Department:

The Rancho Cucamonga Fire Protection District (District) is responsible for Community Risk Reduction, Emergency Response and Emergency Management. District personnel are dedicated to the preservation of life and property in service to the community. The continuous goal is to deliver these services in an effective, efficient and professional manner. The District emphasizes a risk reduction strategy to educate the community and enforce life safety regulations that are designed to protect natural resources, secure the economic vitality of the community and improve the quality of life for its citizens. The District emergency response platform consists of seven paramedic-staffed engine companies and two ladder companies operating out of seven fire stations. These crews are trained and equipped to handle a variety of emergency situations. They are strategically deployed throughout the City to ensure a rapid and effective response designed to quickly assess the emergency situation and initiate actions that will stop its escalation and bring it under control. In this way Fire District members save lives, reduce the impacts of injury and illness, preserve property and protect the environment. The Fire District supports the Citywide Emergency Management program. This program works with public and private stakeholders to improve the community's disaster resiliency through preparedness, mitigation, response and recovery planning.

Working in conjunction with other providers such as the San Bernardino County Sheriff Department's Rancho Cucamonga Station, the District has been a vital partner in public safety in the community since the formation of the Alta Loma Fire District in 1931. The District continues this tradition of service by constantly reviewing and refining its administrative and operational procedures and policies in order to ensure its resources are maximized in this effort.

During the 2012/13 fiscal year, District staff accomplished the following to maintain and improve existing services levels in accordance with Council approved goals:

- The sidewalk CPR program was launched in May 2013 and has trained people of all ages. It is now an ongoing program for the District.
- Emergency Management Program – Initiated the Business Emergency Response Team (BERT) program
- Suspended Fire Permit inspection fees
- Completed the process to become a signatory agency to the Joint Powers Agreement for the Consolidated Fire Agencies (CONFIRE) emergency dispatch center
- Held Community Facility District (CFD) fees flat for second year
- Purchased two Type I Fire Engines
- Continued training for Active Shooter program (in partnership with the Sheriff's department)
- Five new firefighters completed the 16th New-Recruit Fire Academy, completing 10 weeks of training instructed by District personnel.
- Completed the Wildland-Urban Interface Fire Safety Education Project at the Hellman Fire Station (177)

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- Continued Architectural work for major Capital Maintenance Projects at the Jersey, Banyan, Amethyst and San Bernardino fire stations and the Fire Maintenance Facility

Library Services:

The Library Services Department was once again very busy in Fiscal Year 2012/13. In the past fiscal year, the Department checked out over 1.1 million books, DVDs, CDs and magazines, and issued over 15,000 new library cards. Over 120,000 people used a library computer or our Wi-Fi network, and over 36,000 youngsters attended a library program. Currently 185,000 borrowers own a Rancho Cucamonga library card and enjoy a collection of over 285,000 titles, 310 magazine and newspaper subscriptions and free access to over 70 PCs through “*The Three Amazing Libraries*” of Rancho Cucamonga.

It should also be noted that in 2013, the Rancho Cucamonga Public Library was named a recipient of the National Medal for Museum and Library Services. The National Medal is the highest honor the nation can confer on a museum or library. Out of 123,000 eligible libraries in the country, the Rancho Cucamonga Public Library was one of five recipients for this very prestigious national award, and City staff and officials were invited to the White House in May where the National Medal was presented by First Lady Michelle Obama.

Other Library highlights include:

Children's Services:

- More than 40,000 youngsters came to our libraries to enjoy the popular story time programs. Offered eighteen times each week at our two locations, the preschool, toddler, school-aged and teen programs offer something for children of every age.
- The Summer Reading Program had over 6,000 children and teens, helping them to maintain their reading skills during the summer months.
- The "Back to Basics" Children's Literacy Program served another class of 150 youngsters, improving the reading level of each child and promoting reading and literacy as a pathway to success.
- The popular "Kismobile" bookmobile provides service to elementary schools. Our distinctly-designed bookmobile visits children at their school sites. The “Kismobile” checked out almost 50,000 items to children during this past fiscal year.
- Thanks to grants received from the Southern California Gas Company and Southern California Edison Foundations, the Library was able to present a series of STEM (Science, Technology, Engineering and Mathematics) programs for children ages 6-12.

Senior Services:

- The Library's "Housecalls" outreach program delivers library materials via volunteers to community members who cannot come to the library. This service reaches more than 60 Rancho Cucamonga residents, and we deliver library materials ranging from books to DVDs to recorded books on CD.

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Information and Virtual Library Services:

- Between the Adult and Children's Information Service desk and our Virtual Library, over 175,000 information questions were answered during the past fiscal year.
- Over 120,000 library customers used our free, public access computers or Wi-Fi network to search for jobs, send email, create resumes, type up school reports or just surf the Internet, while over 1,600 children, teens and adults took advantage of free, hands-on computer classes.
- Both the Biane and Archibald Libraries are now certified US Department of State Passport Acceptance Agencies, which add an addition revenue stream for the Library seven days a week.
- The Library was contracted by the California State Library to carry out the "Staff Innovation Fund" to libraries across the State of California. This grant created another new revenue stream for the Library as well as offering a new, innovative training program to other public libraries in California.

Literacy Services:

- Over fifty active literacy tutors and learner pairs call the Library their home to improve literacy skills. The continuation of this program is possible due to on-going support from the State Library, Community Development Block Grant funds, corporate and private donations.

Volunteer Services:

- Between the Friends of the Library and the regular volunteers, over 16,000 hours of volunteer time were donated in Fiscal Year 2012/13.
- The Friends of the Library volunteers accounted for 8,500 hours of volunteer time for sorting, staffing and managing the Friends Bookstore at both libraries. The Friends Bookstores raised over \$120,000 for the Library in Fiscal Year 2012/13.

Library Foundation Highlights:

- In the past year, the Library Foundation donated over \$60,000 towards various library programs. Matching grants the Library received this year were used to create more "Play and Learn Islands™".

Goals for Next Year

- The Library will continue to aggressively pursue grant funds from numerous agencies, in particular to continue work on the development of the second floor of the Biane Library.
- The Library is working with the California State Library on further expanding the "Staff Innovation Fund" program to make it available to more libraries on a statewide basis. The Library is also working with the State Library on a Digital Literacy Evaluation Grant, where the State Library will contract with the Library to evaluate

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computer software and tablet apps for effectiveness in teaching literacy skills to young children and their caregivers.

City Manager's Office:

As the administrative head of city government, the City Manager is appointed by the City Council to enforce municipal laws, direct daily operations of the City, make recommendations to the Council, prepare and monitor the municipal budget, appoint and supervise all City department heads and employees, and supervise the operation of all City departments. The City Manager is responsible for implementing policies adopted by the City Council; preparing and submitting the annual budget and administering the day-to-day operations of the City.

As part of these responsibilities, the City Manager's Office oversees various citywide and interdepartmental projects and efforts. These include:

Healthy RC

Under the leadership of the City Manager's Office, Rancho Cucamonga has developed an innovative Healthy RC program. This program is unique in its holistic approach in encouraging residents, businesses, and our own organization to adopt healthy, active and sustainable lifestyles and practices. This approach brings together both new and existing efforts of each City Department with the goal of improving of the quality of life in our community.

Healthy RC highlights include:

- Over \$660,000 was secured in federal, state, and private/foundational funds for Healthy RC programs.
- Two policies were approved by the City Council that directly address employee and resident health.
- Rancho Cucamonga was ranked #1 in the nation in First Lady Michelle Obama's *Let's Move!* Cities, Towns and Counties initiative.
- Bringing Health Home program assisted 319 families and provided \$32,500 towards the purchase of fresh produce at local farmer's markets.
- Staff, community residents, and Healthy RC Youth Leaders presented at several conferences including the California Healthy Cities and Communities Conference in Los Angeles, the Childhood Obesity Conference in Long Beach, and the American Public Health Association's (APHA) Annual Meeting & Exposition in San Francisco.
- The Healthy RC Dining program increased the number of participants from 2 to 12 restaurants.

Green Sustainability

The City Manager's Office has led the citywide green sustainability efforts. The *Healthy Earth* program strives towards a greener, cleaner Rancho Cucamonga. Staff has identified efforts to minimize the City operations and the community's environmental impacts from City operations in the areas of water conservation, greenhouse gas reduction, energy efficiency, waste reduction, and transportation. The focus in FY 2012/13 was to continue identifying and implementing environmentally sustainable initiatives in City operations, establishing and leveraging partnerships,

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**To the Honorable Mayor, Members of the City Council
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and encouraging Rancho Cucamonga residents and businesses to be more environmentally conscious. Some of the accomplishments under this initiative include:

- Three additional public electric vehicle charging stations were installed at key locations throughout the City bringing the total number of city-owned charging stations to ten.
- The City received the Urban Land Institute *Best of the Best Award* for the Partnership for a Greener Northtown program, which provides energy efficient home improvements to low-income Northtown homeowners.
- The City continued its participation in the Institute for Local Government's Beacon Award Program and received two interim accomplishment awards for its progress in a number of environmentally sustainable efforts.
- The Green Business Recognition Program recognized four local businesses that have demonstrated green business practices.

Community Information Program

The City Manager's Office oversees the citywide Community Information Program. The mission of the Community Information Program is to provide accurate, open and comprehensive information about the City of Rancho Cucamonga and its programs, policies, services, and future plans in a timely manner to those who live, work and play in the city. It produces the quarterly community newsletter *Rancho Reporter*; prepares and distributes news releases; answers media inquiries; oversees all programming on the City's Government Access Channel RCTV-3; produces brochures, flyers, and other literature; promotes special events; and provides media relations and public relations counsel to City departments.

Legislative Affairs Program

The City Manager's Office coordinates a very active legislative program focused on protecting the interests of our community and identifying resources available to enhance City services and programs. Legislative efforts include researching and monitoring federal and state bills, preparing position papers and letters in response to proposed legislation, and working with legislative representatives and their staff to promote the interests of the community.

The 2013 Legislative Session was especially busy with the City tracking 54 state and federal bills and sending dozens of letters to state and federal legislators and the Governor advocating our position on certain legislation and issues.

Additionally, as the City Council actively participates in regional agencies and boards, the City Manager's Office provides assistance and support. The inter-governmental agencies the City of Rancho Cucamonga participates in include SANBAG, Omnitrans, SCAG, and Metrolink. City officials are also actively involved, and have taken on several leadership positions, in the League of California Cities, a statewide association that advocates for cities' interests. The City Manager's Office regularly coordinates regional meetings, providing topics and speakers that are of interest to city officials throughout the Inland Empire.

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To the Honorable Mayor, Members of the City Council
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Ombudsman

The City Manager's Office strives to ensure that the City provides the highest level of customer service. The City Manager's Office is available to assist residents with any city-related issue. The staff in the City Manager's Office helps residents in person, over the phone, or via email through the City's General Information Email Account.

Cable Television Franchise Administration

The City Manager's Office oversees the non-exclusive cable television franchises through enforcement of the State-issued franchise agreements, with an emphasis on citizen concerns. Charter Communications, Time Warner Cable, and Verizon FIOS TV provide cable TV service in the City of Rancho Cucamonga under state franchise agreements from the California Public Utilities Commission (CPUC). The City Manager's Office works with the cable companies to resolve customer service issues and ensure the very best possible service to Rancho Cucamonga citizens.

Animal Care and Services:

As an open admission municipal Animal Center, the Animal Care and Services Department (AC&SD) provides care, shelter, and adoption services for more than 5,500 homeless, abandoned, and abused animals each year. The Department, which began operating in May 2006, relies on the support of the community to work towards achieving their mission of building a community in which every adoptable pet finds a responsible home.

The Animal Care and Services Department is also committed to protecting the health, safety and welfare of the community. The Field Services Department responds to more than 7,900 requests for service on a priority response basis such as vicious/aggressive animals, injured animals, confined strays, and the pick-up of stray deceased animals. Animal Services Officers are also empowered to investigate complaints such as nuisance animals, leash law violations, and inhumane conditions. The Department provides emergency services for injured or sick stray pets, vicious/aggressive animals, and police and fire assistance on a 24/7 basis.

Community involvement is an important component for the Animal Care and Services Department. This includes the development of a strong volunteer program, a foster care program, working with rescue groups and other Centers, attending community events, and adoption promotions.

Volunteers

The Department offers a wide variety of volunteer opportunities in areas such as dog walking, cat socialization, basic dog training, bathing and grooming, as well as traditional opportunities such as computer services, clerical and cleaning. Volunteers make an important contribution to the success of our programs. Some programs, such as dog walking and our foster care programs are run entirely with volunteers. They have contributed over 10,000 hours of service in FY 2012/13.

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Increasing Adoptions

The Department increased adoption promotions using both value-added and price point strategies such as Home for the Holidays, Aye Chihuahua, Find Some Bunny to Love, \$5 Feline Fridays and incentive adoptions like tickets to local community events with an adoption of one of the Center's pets.

The Department hosted onsite adoption events, like the Honda Pet Adoption Day, and partnered with community businesses and animal organizations to attend 31 offsite adoption events like the Del Mar Cat Show and Crown Your Pet Adoption Day at John Elway's Crown Toyota in Ontario.

The Animal Care and Adoptions Services Department continued its long standing relationship with PetSmart by featuring dogs and cats for adoption in two PetSmart stores. In addition, the department continued to increase its marketing of animals through photography, videos and networking via the website and social media.

In conjunction with the Administrative Services Departments "Biggest Loser Challenge" we instituted "Pack Walks", an opportunity for City Staff from all departments to join the Animal Center in taking our dogs out for a group walk. This program not only offered staff an opportunity to get fit during their lunch breaks, but it also provided our dogs additional opportunities for mental and physical stimulation. The Department also increased the number of dog play groups each week, yet another opportunity to enrich the lives of our dogs during their stay at the Animal Center. Both Pack Walks and Play Groups help to increase the marketability of each dog as we gain valuable information about their temperament. It also increases their adoptability as the mental and physical stimulation helps maintain a healthy balance for the dog.

Medical Services

The Center's veterinarian continued to expand the types of surgeries able to be performed (including orthopedic surgeries) and the types of critically injured or sick patients the Center is able to care for. The Department's surgical program averages about 55 to 60 spay and neuters a week plus restoration and corrective surgeries. To help with the work load without increasing costs, the Center's veterinarian maintains partnerships with the following educational institutions to provide students to help in the surgical and medical areas at no cost to the Department:

- Western University – 4th year veterinary students
- Fontana Unified School District – ROP Students
- Platt College – RVT students
- Cambridge College – RVT Students

The Department has also recruited additional part-time, contract veterinarians.

Community Resources

The Department sponsored several fundraising events this year and continued attempts to reach out to the community. They hosted their Furry Friends Flea Market, Bark in the Ballpark, and Furry Friends Festival and Pet Walk-A-Thon events, which raised over \$20,000. Those funds will go directly back into more community programs in the upcoming Fiscal Year.

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The Department continued the summer reading and humane education program called Puppy Rhymes and Story Times, a program giving children an opportunity to read to a Therapy Dog and improve their literacy skills while learning how to be humane and compassionate towards animals. In addition, the department hosted their first Open House in February, inviting the community to the Animal Center for a behind the scenes tour.

Program Growth

The Department continues to expand community programs that will contribute to placement of animals in new homes and reducing the number of animals that enter the Center annually. Using funds raised through fundraising events, the Department hosted its second annual free microchip and vaccination clinic in May and two Operation Cat Nip events during the year. Operation Cat Nip offers a free spay or neuter and vaccines for the outdoor/free roaming cats in Rancho Cucamonga.

Another program which is important to the placement of adoptable pets is the Department's rescue program. This program is a partnership with private, nonprofit groups who take pets from the Center and place them into suitable homes. The Department continues to expand its rescue and adoption partnerships with local and out of state Animal Shelters. This year, to help address the problem of high number of small dogs that enter the Center, the Department continued its partnership with an Animal Shelter in Maine that does not receive many small dogs and was able to send 20 of the Center's small dogs to them for adoption.

Administrative Services Group:

The Departments and Divisions of the Administrative Services Group are unique in comparison to other City departments, in that it is a "staff" department as opposed to a "line" department. While line departments typically provide services only to the public, the Administrative Services Group provides services and support primarily to internal staff (including the City Council, the City Manager, the various City departments and employees) with some service areas crossing over into the public arena. The group's major service areas are: Administration, Finance, Treasury Management, Personnel, Risk Management, Purchasing, Business Licenses, Special District Administration, Geographical Information Systems, and Information Services.

The Administrative Services Group continued making progress on projects that were started during the previous fiscal year as well as some new projects initiated during the 2012/13 fiscal year. A summary of each of these projects by division follows.

Administration Division: One of the responsibilities of the Administration Division is to facilitate and coordinate intra- and inter-departmental programs. During this fiscal year, the Division facilitated numerous training programs including the Leadership Academy and the Supervisory Training Program, and also continued to revamp the new employee orientation. For the upcoming fiscal year, efforts will be focused on supporting the City Manager's Office initiatives to develop mid-managers, improve employee communication efforts, and improve leadership through focused coaching and strategic goal setting efforts. The Division will also continue working on developing a plan for the long-term fiscal sustainability of the City's landscape maintenance and street lighting districts, working with the GIS/Special Districts Division and Public Works Services Department.

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**To the Honorable Mayor, Members of the City Council
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Finance Department: The Finance Department of the Administrative Services Group provides for the administration of financial activities such as payroll, accounts payable, accounts receivable, audits, preparation and monitoring of the budget, revenue recording and tracking, preparation of financial statements, and the establishment and maintenance of a fixed asset inventory. Finance is also responsible for business licensing and treasury management.

The Finance Department applied for and received its 25th consecutive Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting (Certificate of Achievement). The Certificate of Achievement is an award designed to recognize and encourage excellence in financial reporting by state and local governments. It is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

The Department also submitted a newly designed budget document to the GFOA's Distinguished Budget Awards Program. The Department first submitted the budget in 2011 as a trial run, with the goal of receiving feedback. The FY 2012/13 budget was fine-tuned based on that feedback, and submitted again to the GFOA. The City was awarded the Distinguished Budget Presentation Award for its FY 2012/13 budget in January 2013. We believe the FY 2013/14 continues to conform to the program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

The Department continues to assist with the winding down operations of the RDA Successor Agency, with its own separate and new accounting needs. The Finance Department team has shouldered this additional responsibility while at the same time seeing the loss of one full-time and one part-time position as part of the RDA loss. This speaks to the professionalism and commitment of the staff who have stepped up to the plate during this very unusual and unfortunate time.

The Finance Department's Business License Division ensures compliance with City codes as they relate to business licenses, transient occupancy and admission taxes. During Fiscal Year 2012/13 staff processed approximately 9,477 business license applications (7,269 renewals and 2,208 new filings), inspected 378 businesses, and collected revenues totaling \$2,110,275.

Human Resources Department: The Human Resources Department is responsible for managing a broad range of employment related services including employee recruitment, selection, classification, compensation, employee development and labor relations. In addition, the department provides risk management services including worker's compensation and general liability programs, employee wellness and safety.

Key accomplishments this year include the following:

- Implemented applicable provisions of the Affordable Health Care Act.
- Worked in conjunction with the Payroll and Information Services Divisions to implement the Public Employee Pension Reform Act (PEPRA).

Geographic Information Systems/Special Districts Division: The Geographic Information Systems/Special Districts Division of the Administrative Services Group manages all the City's

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To the Honorable Mayor, Members of the City Council
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special assessment districts and provides geographical mapping and application development for all City departments.

Division highlights this year include the following:

- Implemented the REGIS Connect Business Plan to enable the City to share its GIS services with other municipalities while offsetting some of the Division's costs.
- In support of the Police Department, the Division has worked to improve and add new and updated features to the "active shooter" mapping application that will be used for emergency situations in schools in the City.

With regard to Special Districts Administration, the Division managed the refinancing of a bond issue in Community Facilities District 2003-01 in order to take advantage of interest rate savings without extending out the life of the bonds. The transaction was completed in July 2013. These savings will go back to the property owners in these districts, lowering their assessments beginning with the December 2013 tax bill payments.

Information Services Division: The Information Services Division of the Administrative Services Group provides research and development in client server computer and personal computer applications. The Information Services Division continues to strive to be on the cutting edge of technology, thus increasing the productivity and service levels to the City users and patrons. The advances described are designed to progressively build upon the City's technology base to improve, expand and respond to the demands of the public for vital services in police, fire, safe roads, youth and adult recreation, tax and financial transactions, community and home development and many more.

In FY 2012/13, Information Services replaced aged equipment and upgraded applications to maintain reliable and progressive services for our staff and community. The Division also embarked upon the largest enterprise system implementation in the City's history – Accela Automation (the City's land management software). This project will span across two fiscal years with the anticipated completion date of April 2014. The Division also worked in conjunction with the GIS Division, Finance Division, and the Animal Care and Services Department to create a solution for taking payments from customers out in the field. The solution went live in September 2013.

Purchasing Division: The Purchasing Division of the Administrative Services Group is authorized to procure services or goods at the best price, from the most responsive and responsible vendor. It acts as the City's centralized procurement agent and authorizes all City purchases by ordinance requirements. It is also charged with the disposition of surplus or obsolete property as well as responsibility for the City's telecommunication needs.

Division highlights this year include the following:

- In May of 2013, the Purchasing Division submitted an application for the 2013 Achievement of Excellence in Procurement (AEP) award. Each year the criteria changes in order to keep up with innovations and best practices in public procurement. The Purchasing Division has once again received the award for the fifth year in a row.

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- Efficiently disposed of surplus City assets through online bidding applications to generate \$57,700 in additional revenue for the City.

Risk Management Division: The Risk Management Division is responsible for ensuring employee safety, the prompt and fair delivery of workers compensation benefits, risk assessment and cost effective risk transfer when appropriate, litigation management, and the fair and fiscally responsible analysis of third-party claims.

Treasury Management Division: The Treasury Management Division, in accordance with the "Prudent Person Rule," invests and monitors all idle funds to maximize and safeguard taxpayer dollars. The Division continually monitors the various services provided by its financial institution to ensure that the City is receiving the most comprehensive services for the most economical price.

III. AWARDS AND ACKNOWLEDGEMENTS

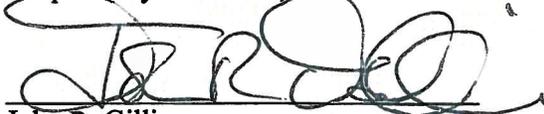
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Rancho Cucamonga for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2012. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of Rancho Cucamonga has received a Certificate of Achievement for the last twenty-five consecutive years. We believe that our current comprehensive annual report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report could not have been accomplished without the efficient and dedicated service of the entire staff of the Finance Department and the administrative staff of the Administrative Services Department. We appreciate and would like to commend all the City departments who assisted and contributed material to this document. We also recognize and would like to acknowledge the Mayor and members of the City Council for their interest, dedication, and constant support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,



John R. Gillison
City Manager



Tamara L. Layne
Finance Director

CITY OF RANCHO CUCAMONGA

CITY OFFICIALS

JUNE 30, 2013

City Council

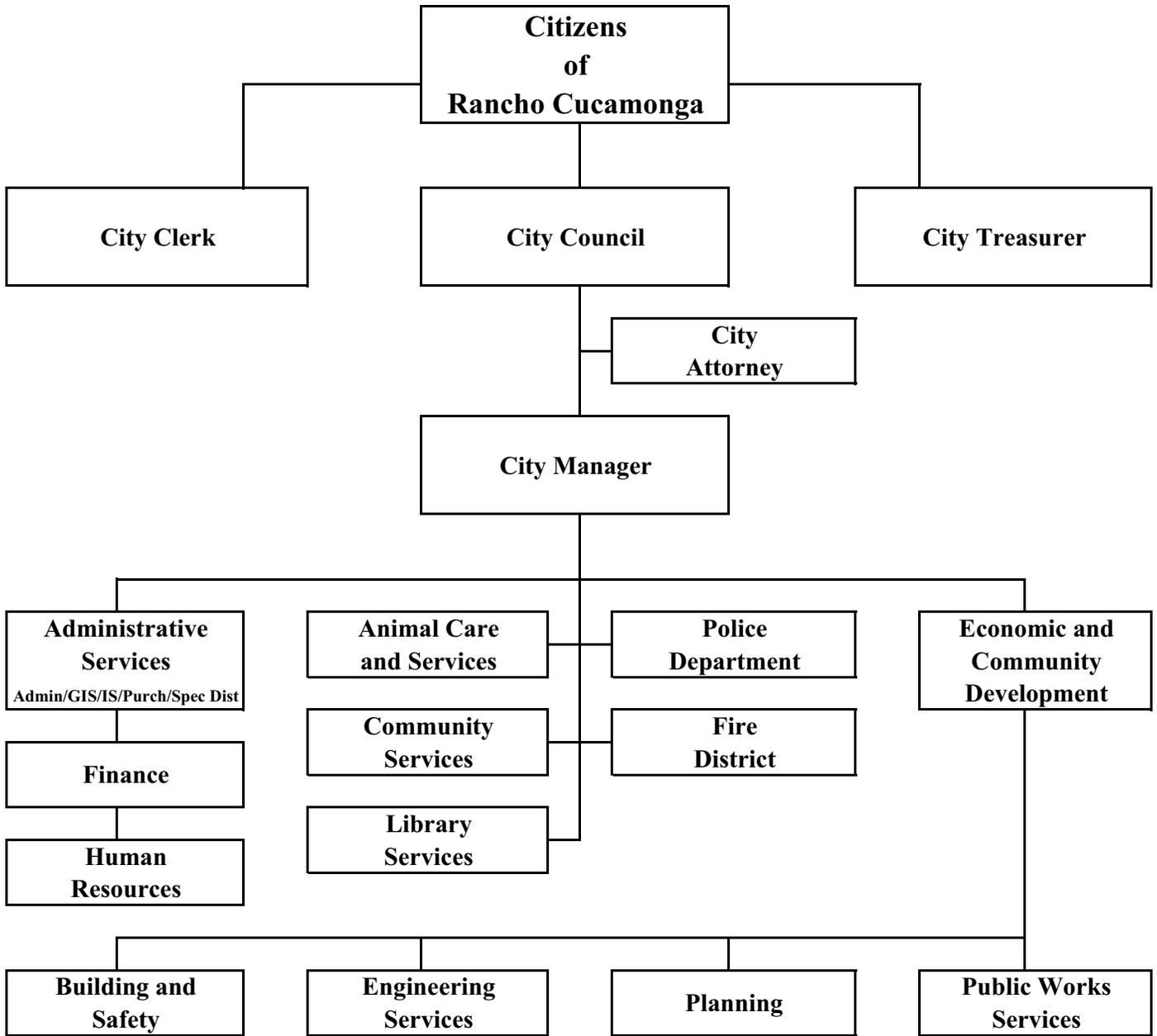
<u>Name</u>		<u>Term Expires</u>
L. Dennis Michael	Mayor	2014
Sam Spagnolo	Mayor Pro-Tem	2016
William J. Alexander	Council Member	2014
Marc Steinorth	Council Member	2016
Diane Williams	Council Member	2014

Administration and Department Heads

City Manager	John R. Gillison
Assistant City Manager	Linda Daniels
Deputy City Manager/Administrative Services	Lori Sassoon
Deputy City Manager/Economic and Community Development	Jeff Bloom
City Attorney	James L. Markman
Treasurer (term expires 2016)	James Frost
City Clerk (term expires 2016)	Janice C. Reynolds
Assistant City Clerk/Records Manager	Debra McNay
Animal Services Director	Veronica Fincher
Building and Safety Services Director	Trang Huynh
Community Services Director	Nettie Nielsen
Engineering Services Director/City Engineer	Mark Steuer
Finance Director	Tamara L. Layne
Fire Chief	Mike Bell
Human Resources Director	Chris Paxton
Library Director	Robert Karatsu
Police Chief	Anthony Onodera
Public Works Services Director	Bill Wittkopf

CITY OF RANCHO CUCAMONGA

ORGANIZATION CHART





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Rancho Cucamonga
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

Executive Director/CEO

City of Rancho Cucamonga
Comprehensive Annual Financial Report
June 30, 2013

Financial Section

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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
City of Rancho Cucamonga, California

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Rancho Cucamonga, California, (the City) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



To the Honorable Mayor and Members of the City Council
City of Rancho Cucamonga, California

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rancho Cucamonga, California, as of June 30, 2013, and, the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, the Citywide Infrastructure Improvement Fund and Fire District Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2013 the City adopted new accounting guidance, GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



To the Honorable Mayor and Members of the City Council
City of Rancho Cucamonga, California

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2013 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Lance, Solt & Lughard, LLP

Brea, California
December 23, 2013

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CITY OF RANCHO CUCAMONGA MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Rancho Cucamonga ("City"), we provide for the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2013. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, we encourage the readers to consider the information presented here in conjunction with additional information furnished in the Letter of Transmittal and the accompanying basic financial statements. This is the tenth consecutive year that the City has issued financial statements pursuant to Statement No. 34 of the Governmental Accounting Standards Board (GASB 34). Comparative data on the government-wide financial statements are only presented in the MD&A.

Overview of the Financial Statements

The City is required to present its financial statements in accordance with Generally Accepted Accounting Principles (GAAP), which includes complying with the Governmental Accounting Standards Board (GASB) pronouncements. The City adopted the provisions of Governmental Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities*, as of July 1, 2012. As stated in Note 1, GASB No. 65, among other things, amends prior guidance with respect to the treatment of debt issuance costs. Debt issuance costs should be recognized in the period incurred rather than reported on the statement of net position as deferred charges and recognized systematically over the life of the debt. The accounting changes of this statement should be applied retroactive and therefore the City has reported a restatement of beginning net position for any unamortized debt issuance costs (deferred charges) previously reported on the statement of net position to conform. The City restated the July 1, 2012 net position of the Successor Agency of the Former RDA Private-Purpose Trust Fund to write off deferred cost of issuance on the 2004 and 2007 Tax Allocation Bonds as the result of the early implementation of GASB Statement No. 65. The total impact of this change was a \$3,399,932 loss in the beginning net position. The 2012 financial statements were not restated.

Government-wide Financial Statements

Government-wide financial statements provide readers with a broad overview of the City's finances in a manner similar to that of a private-sector business. These statements include the City and its component units. As stated in Note 1.a. of the notes to the financial statements, the inclusion of an organization within the scope of the reporting entity of the City of Rancho Cucamonga, as either blended or separately shown, is based on the provisions of GASB Statement No. 14, *The Financial Reporting Entity*, and amended with GASB Statement No. 61, *The Financial Reporting Entity - Omnibus - An Amendment of GASB Statements No. 14 and No. 34*. Although legally separate, component units function for all practical purposes as departments of the City and, therefore, have been blended as part of the primary government. The City's component units are the Rancho Cucamonga Public Improvement Corporation, the Rancho Cucamonga Fire Protection District, the Rancho Cucamonga Library, and the Rancho Cucamonga Public Financing Authority.

These statements are designed to provide information about the activities of the City as a whole and present a longer-term view of the City's finances. This longer-term view is intended to illustrate the City's ability to continue functioning as a viable entity well beyond the next fiscal year's operations. The statements are prepared using the accrual basis of accounting. The accrual basis of accounting considers money available when earned and considers money spent when a liability is incurred. As such, this basis of accounting focuses on measuring economic resources that are available to the City regardless of the timing of the availability of those resources. For example, grant revenue may have been earned as of fiscal year end but may not be received until several months subsequent to fiscal year end. Under the accrual basis of accounting, this revenue would be recognized as a resource available to the City as of fiscal year end, even though the actual cash is not received for several months. An example related to expenditures would be the City's accrued interest liability. This liability is recognized

as a usage of the City's resources as of fiscal year end, even though the actual cash payment will occur over an extended period of time. The accrual basis of accounting is similar to that used by most private sector companies. Accordingly, all of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. Additionally, these statements reflect the capitalization and depreciation of infrastructure and other capital assets (e.g., buildings, vehicles, furniture and fixtures, etc.) as well as the recognition of various long-term liabilities (e.g., bonds payable, accrued employee benefits, claims and judgments payable, etc.).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes, intergovernmental, and use of money and property revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety - police, public safety - fire protection, public safety - animal center, community development, community services, and engineering and public works. The City's business-type activities include the Sports Complex and Municipal Utility operations.

The *statement of net position* presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the excess of total assets and deferred outflows of resources over total liabilities and deferred inflows of resources, reported as net position. This statement includes changes in "capitalized and depreciated" capital assets. The purpose behind the statement of net position is that, over time, increases or decreases in the net position are one potential useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows (both positive and negative) in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both the governmental activities and the business-type activities are presented on the accrual basis of accounting. Proprietary funds, discussed below, also follow the accrual basis of accounting.

The government-wide financial statements can be found on pages 19 through 21 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements provide detailed information about the most significant funds and other funds – not the City as a whole. Some funds are required by state law and by bond covenants. In addition, in order to meet legal responsibilities for using certain taxes, grants, and other resources, prudent fiscal management requires the establishment of other funds to help control and manage money. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

By contrast to the government-wide financial statements, the governmental fund financial statements, a part of the Fund Financial Statements, use the modified accrual basis of accounting which considers money available when it is collectible within the current period or soon enough thereafter (60 days after the end of the current fiscal period) to pay liabilities of the current period. Expenses are recorded when a liability is incurred. Debt service, claims and judgments, and accrued employee leave benefits are not recorded as liabilities, they are expensed at the time a payment is due. Note 1.c. of the notes to the Financial Statements more fully describes each basis of accounting.

Governmental funds. Most of the City's basic services are reported in governmental funds, which focus on how money flows in and out of those funds and the balances left at year-end that are available for spending. The governmental fund financial statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences between the results in the governmental fund financial statements and those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement (see pages 26 and 30 of this report).

The City maintains 70 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Citywide Infrastructure Improvement Special Revenue Fund, the Housing Special Revenue Fund, the Fire District Special Revenue Fund, all of which are considered major funds. Major funds determination is based on guidelines established by GASB 34. Data for the other 66 governmental funds are combined into a single, aggregated presentation. The basic governmental fund financial statements can be found on pages 22 through 30 of this report. Individual fund data for each of the non-major governmental funds is provided in the form of *combining statements* and can be found on pages 94 through 128 in this report.

The City adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided to demonstrate compliance with this budget. This comparison can be found on page 31 of this report.

Proprietary funds. When the City charges its customers fees to cover the cost of the services it provides, these services are generally reported in proprietary funds. The City maintains two different types of proprietary funds: enterprise funds and internal service funds. *Enterprise funds* are used to report the same functions presented as *business-type* activities in the government-wide financial statements. "*Enterprise*" refers to the fund type while "*business-type*" refers to the activity type. The City uses enterprise funds to account for its Sports Complex and Municipal Utility operations.

Internal service funds by contrast are an accounting mechanism used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for vehicle/equipment replacement and computer equipment/technology replacement. Because these services predominantly involve governmental rather than business-type activities, this fund type has been included within *governmental activities* in the government-wide financial statements. Internal service funds are presented as proprietary funds because both enterprise and internal service funds follow the accrual basis of accounting.

In the fund financial statements section, proprietary funds provide similar information to that contained in the *business-type activities* in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Sports Complex and Municipal Utility operations, both of which are considered to be major funds of the City. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements and can be found on pages 186 through 188 in this report.

The basic proprietary fund financial statements can be found on pages 34 through 36 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. Activities reported in this category include special deposits, assessment districts, and the Successor Agency of the Former Redevelopment Agency. As of February 1, 2012, the City elected to serve as the Successor Agency of its former Redevelopment Agency which was dissolved by state law (see Note 14 to the financial statements). The Successor Agency activity is accounted for in a private purpose trust fund. In these cases, the City has a fiduciary responsibility and is acting as a *trustee*. The other activities reported in this category are accounted for in an agency fund. An agency fund is used to report resources held by

the City in a *purely custodial* capacity. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of these funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City's fiduciary activities are reported in a separate Statement of Fiduciary Net Position on page 37 of this report. Individual fund data for each agency funds is provided in the form of *combining statements* found on pages 192 through 204 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 39 of this report.

Government-wide Financial Analysis

Our analysis focuses on the City's net position (Table 1) and the changes in net position (Table 2) as a result of the City's activities. Comparative total data for the prior year has been presented. An analysis of the significant increases/decreases from the prior year is provided after each table.

TABLE 1
NET POSITION
(IN THOUSANDS)
As of June 30, 2013

	Governmental Activities		Business-Type Activities		Total	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Current and other assets	\$ 467,272	\$ 393,632	\$ 9,451	\$ 7,229	\$ 476,723	\$ 400,861
Capital assets, net	690,455	683,207	26,159	27,166	716,614	710,373
TOTAL ASSETS	1,157,727	1,076,839	35,610	34,395	1,193,337	1,111,234
Long-term liabilities outstanding	17,939	15,554	-	-	17,939	15,554
Other liabilities	10,493	12,232	955	905	11,448	13,137
TOTAL LIABILITIES	28,432	27,786	955	905	29,387	28,691
Net position:						
Net investment in capital assets	687,839	683,207	26,159	27,166	713,998	710,373
Restricted	340,220	283,890	827	19	341,047	283,909
Unrestricted	101,236	81,956	7,669	6,305	108,905	88,261
TOTAL NET POSITION	\$ 1,129,295	\$ 1,049,053	\$ 34,655	\$ 33,490	\$ 1,163,950	\$ 1,082,543

Net position, the difference between a government's assets and deferred outflows and its liabilities and deferred inflows, may serve over time as one potential useful indicator of a government's financial position. The government-wide statement of net position for the City's governmental and business-type activities indicates that as of June 30, 2013, total assets and deferred outflows of resources (of which 60% represents net capital assets of the City, including infrastructure) exceed total liabilities and deferred

inflows of resources by \$1,163,950,210. Of this amount, \$108,905,070 represent unrestricted net position, which is comprised of a positive balance of \$101,236,260 for governmental activities, and a positive balance of \$7,668,810 for business-type activities. The unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.

In addition, the City's restricted net position totals \$341,047,016 (\$340,219,852 for governmental activities and \$827,164 for business-type activities) and is dedicated to specific purposes such as public safety, fire protection, capital projects and community services. Lastly, net position of \$713,998,124 is the City's net investment in capital assets (\$687,839,504 for governmental activities and \$26,158,620 for business-type activities). A more detailed discussion of these financial data will be discussed in the following sections for both governmental and business-type activities.

The government's total net position increased by \$81,407,047, or 7.5%, during the current fiscal year, reflecting positive changes in both governmental activities of \$80,242,754 and business-type activities of \$1,164,293. The following is an explanation of the major changes:

- Capital assets (e.g., infrastructure and other capital assets such as buildings, vehicles, furniture and fixtures, etc.) increased by \$6,240,886, net of accumulated depreciation. The increase in capital assets is due primarily to the addition of capital constructions projects and infrastructure improvement to City's off-road trail systems, road and storm drain systems. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.
- Long-term debt outstanding (e.g., bonds, Agency loans, claims and judgments payable, and accrued employee benefits) increased by \$2,384,610. The increase is primarily due to the new capital lease obligations the City entered with Dell Financial Services (computer hardware), Government Capital Corporation (computer software and related implementation services), and Xerox (multi-function copiers). The combined long-term debt obligation for the claims and judgment payable and accrued employee benefits decreased by \$231,098 while the capital lease additions mentioned above totaled \$2,615,708 net of current year repayments.
- Other liabilities (e.g., accounts payable, accrued interest, due to other governments, etc.) decreased by \$1,688,305. The decrease in other liabilities was primarily due to timing of payments at year end.

TABLE 2
CHANGES IN NET POSITION
(IN THOUSANDS)
Year ended June 30, 2013

	Governmental Activities		Business-Type Activity		Total	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
REVENUES:						
Program Revenues:						
Charges for services	\$ 14,905	\$ 14,422	\$ 11,405	\$ 11,851	\$ 26,310	\$ 26,273
Operating grants and contributions	6,572	9,858	-	-	6,572	9,858
Capital grants and contributions	13,440	4,501	-	-	13,440	4,501
General Revenues:						
Taxes:						
Property taxes	137,816	112,749	-	-	137,816	112,749
Admissions taxes	79	11	105	70	184	81
Transient occupancy taxes	2,057	1,928	-	-	2,057	1,928
Sales taxes	25,281	25,548	-	-	25,281	25,548
Franchise taxes	7,038	5,813	-	-	7,038	5,813
Intergovernmental	92	88	-	-	92	88
Use of money and property	2,872	20,205	157	310	3,029	20,515
Other	4,551	4,752	14	11	4,565	4,763
TOTAL REVENUES	<u>214,703</u>	<u>199,875</u>	<u>11,681</u>	<u>12,242</u>	<u>226,384</u>	<u>212,117</u>
EXPENSES:						
General government	18,009	38,659	-	-	18,009	38,659
Public safety - police	29,750	28,117	-	-	29,750	28,117
Public safety - fire protection	28,126	33,196	-	-	28,126	33,196
Public safety - animal center	2,796	2,532	-	-	2,796	2,532
Community development	15,782	16,244	-	-	15,782	16,244
Community services	13,193	12,452	-	-	13,193	12,452
Engineering and public works	26,364	30,000	-	-	26,364	30,000
Interest on long-term debt	203	4,403	-	-	203	4,403
Sports Complex	-	-	2,229	2,357	2,229	2,357
Municipal Utility	-	-	8,525	8,447	8,525	8,447
TOTAL EXPENSES	<u>134,223</u>	<u>165,603</u>	<u>10,754</u>	<u>10,804</u>	<u>144,977</u>	<u>176,407</u>
INCREASE (DECREASE) IN NET POSITION BEFORE TRANSFERS AND EXTRAORDINARY GAIN/(LOSS) ON DISSOLUTION OF REDEVELOPMENT AGENCY	80,480	34,272	927	1,438	81,407	35,710
TRANSFERS	(237)	(166)	237	166	-	-
EXTRAORDINARY GAIN/(LOSS) ON DISSOLUTION OF REDEVELOPMENT AGENCY	-	(11,296)	-	-	-	(11,296)
INCREASE (DECREASE) IN NET POSITION	<u>80,243</u>	<u>22,810</u>	<u>1,164</u>	<u>1,604</u>	<u>81,407</u>	<u>24,414</u>
Change in Net Position from Prior Year	<u>\$ 80,243</u>	<u>\$ 22,810</u>	<u>\$ 1,164</u>	<u>\$ 1,604</u>	<u>\$ 81,407</u>	<u>\$ 24,414</u>

The condensed statement of activities of the City's governmental and business-type operations for the period ended June 30, 2013, shows total net position increased by \$81,407,047. Governmental activities increased the City of Rancho Cucamonga's net position by \$80,242,754 accounting for approximately

98.5% of the total growth in net position, paired with an increase of \$1,164,293 in the Business-Type activities' net position. Due to the dissolution of the former Redevelopment Agency, revenues and expenditures that used to be associated with the former Agency were accounted for in the Successor Agency effective February 1, 2012 and were no longer part of the City's financial statements.

In order of total dollar amount of change, the most significant changes in revenue were in the categories of property taxes; use of money and property; and franchise taxes.

- The increase in property taxes is primarily due to the City receiving two non-recurring distributions from the County of San Bernardino for its share of the low-moderate income housing fund unencumbered funds and the all other funds unencumbered funds. Additionally, the City received its share of the post redevelopment agency residual balance distributions to all taxing entities within the city. The residual balance is the amount remaining in the Redevelopment Property Tax Trust Fund (RPTTF) after the County has subtracted its administrative fee, statutory pass-throughs, negotiated pass-throughs, and ROPS payments.
- The decrease in use of money and property is due to both steady low interest rates and an unexpected change in investment valuation at the end of the fiscal year. Interest rates have reached low levels since the negative economic downturn which began in December 2008. The City's higher yielding long-term investments have either matured or have been called. In addition, the decrease in use of money is also due to unexpected macroeconomic factors that occurred in mid-to-late June of 2013, which had a significant disruption in the financial markets. The effect of the market's "overreaction" of these macroeconomic factors has negatively impacted the valuation of some of the City's investment holdings. The change in investment valuation at a point in time has been presented in the accompanying financial statements based on the provision stipulated by GASB 31, that is, a reduction in interest income with a corresponding temporary decrease in the valuation of the City's cash and investments.
- The franchise tax revenue category increased by approximately \$1,225,654 due to the inclusion of the waste management franchise tax revenues in this category that were reported as charges for services in prior years.

The most significant changes in expenses were in general government, engineering and public works, and interest on long-term debt.

- General government expenses decreased by approximately \$20,650,000 due to the refinancing of four special assessment districts or community facility districts during the prior fiscal year.
- Engineering and public works expenses decreased by approximately \$3,635,720 from the prior year due to the reduction of capital outlay expenditures.
- Interest on long-term debt decreased by approximately \$4,200,000 primarily due to the dissolution of the former Redevelopment Agency in the prior year. During Fiscal Year 2011/12, the first of two debt service payments was made by the Redevelopment Agency. Subsequent to the dissolution of the former Redevelopment Agency, the second debt service payment was paid by the Successor Agency and was not reflected in the governmental activities. Similarly, no debt service was reflected for governmental activities for the Successor Agency in the current fiscal year.

There were no significant changes for the business-type activities. The change in revenue from the prior fiscal year slightly decreased by approximately \$560,883 while the expenses marginally decreased as well by \$50,400 for a total net change of \$510,483 for revenues and expenses. The net change of revenues and expenditures in comparison to the prior fiscal year represents approximately 1.5% to total net position.

The following presents the cost of each of the City's eight governmental activities: general government, public safety – police, public safety – fire protection, public safety – animal center, community development, community services, engineering and public works, and interest on long-term debt. Revenues generated by these programs consist of charges for services, operating contributions and grants, and capital contributions and grants. Expenses consist of the total expenses for the governmental activities which include expenses unrelated to program revenues. The net cost of services (total cost less revenues generated by the activities) is the amount that was paid from general revenues, i.e., revenues not related to a specific function or program.

Governmental Activities (In Thousands)				
	Total Cost of Services		Net Cost of Services	
	2013	2012	2013	2012
General government	\$ 18,009	\$ 38,659	\$ (13,484)	\$ (34,563)
Public safety - police	29,750	28,117	(28,502)	(26,831)
Public safety - fire protection	28,126	33,196	(26,231)	(29,289)
Public safety - animal center	2,796	2,532	(2,589)	(2,333)
Community development	15,782	16,244	(13,892)	(13,562)
Community services	13,193	12,452	(9,156)	(8,384)
Engineering and public works	26,364	30,000	(5,249)	(17,458)
Interest on long-term debt	203	4,403	(203)	(4,402)
Total	<u>\$ 134,223</u>	<u>\$ 165,603</u>	<u>\$ (99,306)</u>	<u>\$ (136,822)</u>

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The following financial analysis is performed only for the governmental and proprietary funds. The fiduciary funds are excluded from this analysis as they do not represent resources available to the City.

Governmental Funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, assigned and unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

On pages 22-25, the governmental funds balance sheet is shown. The combined fund balance of \$384,389,105 increased by \$67,102,038 or approximately 21.1%. This is a result of a combination of the following:

- The governmental funds cash and investments increased by \$70,133,134 from the prior year primarily due to two non-recurring distributions from the County of San Bernardino for the City's share of the unencumbered funds from the Successor Agency as noted above. Additionally, the City received its share of the post redevelopment agency residual balance distributions from the County. As previously noted above, the residual balance distribution is the amount remaining in the Redevelopment Property Tax Trust Fund (RPTTF) after the County has subtracted its administrative fee, statutory pass-throughs, negotiated pass-throughs, and ROPS payments.

- The governmental funds liabilities increased by \$4,029,448 which is a combination of a decrease of accounts payable in the General Fund of approximately \$3,468,830, an increase in deferred inflows of resources in the Citywide infrastructure improvement fund of approximately \$7,270,334, a decrease in due to other funds of approximately \$1,064,199, an increase in due to successor agency for approximately \$1,685,803, and a decrease of \$393,660 in other liabilities such as accrued liabilities, unearned revenues, and due to other governments.

The combined fund balance of \$384,389,105 represents the starting point for the reconciliation of the balance sheet of governmental funds to the statement of net position detailed on page 26 of this report. This total includes the General Fund balance of \$100,126,503, which increased by \$26,421,558 from the prior year. Of the total General Fund balance, \$14,516,414 or 14.1% constitutes nonspendable reserves, which means that these reserves must be maintained intact; \$1,853,526 or 1.9% are restricted fund balances which are the result of external limitations on spending; \$66,508,246 or 66.4% are committed fund balances which have resulted in internally-imposed limitations placed upon the funds by the City Council; the assigned reserves of \$17,248,317 or 17.2% are intended by the City Council for specific purposes, but are neither restricted nor committed, in accordance with City's policy.

The committed fund balances for the General Fund noted above are in accordance with the City's Fund Balance Policy. This policy ensures a prudent level of protection for the finances of the City in times of emergencies, revenue declines, and other unforeseen events. Certain committed funds enable the organization to operate in a business-like structure to address future liabilities while certain other committed funds help to support the City's credit rating which is also important to promote fiscal excellence. A brief description of the committed fund balances follows:

- **Committed for changes in economic circumstances:** The fund balance committed for changes in economic circumstances is ***the reserve*** that is often referred to by the general public when a reference is made as to the amount of a City's reserve. This is the "savings account" of non-recurring revenue that would be utilized should an economic downturn or an emergency occur, and it is one of the major factors that rating agencies consider when rating a city's fiscal health.
- **Committed for City facilities' capital repair:** The City facilities' capital repair funding goal mirrors the industry standard of 25% of capital asset value. All capital repairs for all City facilities and buildings are funded independently of the General Fund, which only pays for routine annual operational maintenance.
- **Committed for self-insurance:** The fund balance commitment for self-insurance is for payment of general liability claims primarily through the use of interest earnings on the reserve but not limited to such in the event of an unfavorable interest rate environment.
- **Committed for working capital:** The fund balance committed for working capital is intended to provide sufficient liquidity for the City's day-to-day operations so that fluctuations in revenue receipts throughout the year will not disrupt the City's investment portfolio. Thus, the City is able to avoid having to borrow for operations. The funding level for this commitment has been established by the City Council at 5% of the City's General Fund budget for the upcoming fiscal year.
- **Committed for employee leave payouts:** This commitment sets aside funding for future employee leave payouts such as sick leave, vacation, etc., and is separate from recurring personnel costs.
- **Committed for law enforcement:** This commitment represents Police Department fund balance used to facilitate unexpected equipment, facilities, or other law enforcement needs within the community.
- **Committed for booking fees:** This commitment is to provide funding for an increase in the fees that the County of San Bernardino charges the City for the booking of prisoners. The amount of the increase was not readily determinable at the time of budget adoption due to the delay in the adoption of the State of California's budget.

The balance sheet presents three other major funds, the Citywide Infrastructure Improvement Special Revenue Fund, the Housing Special Revenue Fund, and the Fire District Special Revenue Fund.

The Citywide Infrastructure Improvement Special Revenue Fund has a fund balance of \$3,710,779 which decreased by \$4,939,242 from the prior year. The purpose of this fund is to account for capital improvement reimbursements from other governments such as from the San Bernardino Associated Governments (SANBAG). The funds will be used for general infrastructure improvements throughout the City.

The Housing Special Revenue Fund has a fund balance of \$122,728,426. The City became the Housing Successor during the prior year after the dissolution of the former Redevelopment Agency.

The Fire District Special Revenue Fund (inclusive of the Fire District's General Fund, Community Facilities District (CFD) 85-1 Fund, and Community Facilities District (CFD) 88-1 Fund) has a fund balance of \$62,680,831 which increased by \$47,116,745 from the prior year. Revenues received were greater than the expenditures incurred by the District. Comparing current and prior year revenues and expenses, the District's revenues and expenses increased by \$59,814,435 and \$14,176,499, respectively. Revenue increased primarily due to a shift of property tax revenues that used to be received by the former Redevelopment Agency and are now directly received by the Fire District in accordance with a pass-through agreement. Current year revenues also include two distributions of one-time revenues from the Successor Agency as noted above. Expenditures increased mainly due to the repayment of funds advanced by the City to the District in prior years to fund ongoing operations.

It should be noted that the total fund balance for the Fire District Special Revenue Fund of \$58,323,646 is \$4,357,185 less than the total fund balance per the District's component unit financial statements of \$62,680,831. This is due to differences in the reporting of the advance from the City to the District on the City's financial statements versus the District's component unit financial statements. On the City's financial statements, the advance is treated as an interfund liability since the District is basically viewed as one of the departments of the City. (There is an offsetting interfund asset (advances to other funds) in the General Fund). In order to reflect this liability on the District's balance sheet, resources must be allocated from the District's fund balance to provide funding for the liability for reporting purposes only. On the Fire District's component unit financial statements, the advance is treated as a long-term liability and does not require the allocation of fund balance to fund the liability. For the entity-wide financial statements, the advances to and from other funds are eliminated against each other as they both relate to the City as a whole.

The other governmental funds are what make up the remainder of the combined fund balance for all governmental funds. These funds consist of the City's 52 special revenue funds and 14 capital project funds. These funds have a combined fund balance of \$95,142,566, which has decreased by \$2,012,440 from the prior year, primarily due to revenue shortfall in the intergovernmental, developer participation, and use of money and property categories.

Proprietary Funds. The City's proprietary funds consist of two major enterprise funds and two internal service funds. The two major enterprise funds are the Sports Complex Fund, which accounts for the activities of the Sports Complex, and the Municipal Utility Fund, which accounts for the City's electric utility operations. The internal service funds are the Vehicle and Equipment Replacement Fund and the Computer Equipment/Technology Replacement Fund.

Net position for the enterprise funds is \$34,654,594 of which \$26,158,620 represents the amount invested in capital assets and \$827,164 is restricted for the purpose of public benefit. Unrestricted net position amounts to \$7,668,810. The increase in net position for the enterprise funds is \$1,164,293, due to revenues exceeding expenditures during the year.

Net position for the internal service funds is \$15,520,259, of which \$2,147,093 represents the amount invested in capital assets. Unrestricted net position amounts to \$13,373,166 which will be used to cover future vehicle and equipment and computer equipment/technology replacements. Total net position increased for these funds by \$1,198,562 due to current year user charges exceeding the replacement needs and a one-time transfer in from the General Fund and Fire District Fund.

General Fund Budgetary Highlights

During the year, with the recommendation from the City's staff, the City Council may revise the City's budget as needed. Adjustments were made periodically as additional appropriations were necessary to cover the cost of projects that either had required change orders for additional work, or the estimated cost at the beginning of the project changed due to external factors. Adjustments were also made through increases or decreases to budgets in order to maintain the current level of services. For example, increased development activity may result in the need to utilize additional contract inspector services to handle the additional workload. All amendments that either increase or decrease appropriations are approved by the City Council.

For the City's General Fund, ending revenues of \$97,266,032 were \$10,944,244 more than the final budgeted revenues of \$86,321,788. This positive variance was due to receipt of the two one-time distributions from the former Redevelopment agency for unencumbered funds that was mentioned earlier in this report which were not budgeted for.

The General Fund's actual ending expenditures of \$72,070,765 were \$951,627 more than the final budget of \$71,119,138. The overall negative budget variance is due to year end transfers out to the internal service funds.

Capital Assets and Debt Administration

Capital Assets

As stated in the *Overview of the Financial Statements*, the financial statement format required by GASB 34 reflects the capitalization and depreciation of infrastructure and other capital assets (e.g., buildings, vehicles, furniture and fixtures, etc.).

At the end of the fiscal year, the City had \$716,613,832 net of depreciation invested in a broad range of capital assets (see Table 3 below). This amount represents a net increase (including additions and deductions) of \$6,240,886.

TABLE 3
CAPITAL ASSETS AT YEAR-END
(NET OF DEPRECIATION, IN THOUSANDS)

For the year ended June 30, 2013

	Governmental Activities		Business-Type Activities		Total	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Land	\$ 74,618	\$ 74,543	\$ 5,451	\$ 5,451	\$ 80,069	\$ 79,994
Right-of-way	231,932	231,932	-	-	231,932	231,932
Construction in progress	18,265	33,015	-	-	18,265	33,015
Buildings and improvements	83,010	82,800	8,612	9,130	91,622	91,930
Equipment and vehicles	4,606	5,055	91	57	4,697	5,112
Furniture and fixtures	34	99	68	40	102	139
Infrastructure	275,704	255,136	11,931	12,480	287,635	267,616
Intangible	2,286	627	6	8	2,292	635
TOTALS	<u>\$ 690,455</u>	<u>\$ 683,207</u>	<u>\$ 26,159</u>	<u>\$ 27,166</u>	<u>\$ 716,614</u>	<u>\$ 710,373</u>

The most significant change in capital assets for governmental activities is the decrease in construction in progress (CIP) for projects that were completed during the fiscal year. Consequently, the increase in infrastructure relates to the completion of CIP projects that were capitalized during the year.

The business-type activity capital assets decreased slightly (including additions and deletions) primarily due to the annual depreciation.

Additional information on the City's capital assets can be found in Note 5 in the financial statements.

Debt Administration

At year end, the City's governmental activities had total debt outstanding in the amount of \$17,938,631 for advances from Successor Agency, claims and judgments payable, and accrued employee benefits compared to \$15,554,021 in the prior year, an increase of \$2,384,610. (See Table 4 below).

TABLE 4
OUTSTANDING DEBT, AT YEAR END
(IN THOUSANDS)

For the year ended June 30, 2013

	Governmental Activities		Business-Type Activities		Total	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Capital Lease	\$ 2,615	\$ -	\$ -	\$ -	\$ 2,615	\$ -
Advances from Successor Agency	3,954	3,954	-	-	3,954	3,954
Claims and Judgments Payable	3,763	4,077	-	-	3,763	4,077
Accrued Employee Benefits	7,607	7,523	-	-	7,607	7,523
TOTALS	<u>\$17,939</u>	<u>\$15,554</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$17,939</u>	<u>\$15,554</u>

Additional information on the City's outstanding debts can be found in the Note 7 to the financial statements of this report.

Economic Factors and Next Year's Budgets

Since the nationwide recession began in FY 2009/10, in its third quarterly report of 2013, the UCLA Anderson Forecast indicates that the U.S. economy is returning to normalcy. Although, the economy will not be normal by prior standards, it will be noticeably better than in recent years. The nation's Gross Domestic Product (GDP) is anticipated to grow at an annual rate of 2.5% by the end of 2013, 3% in 2014 and 3% in 2015, according to Forecast economists. The unemployment rate is expected to fall to 6.5% by the end of 2015. While the economy is returning to its new normal, it is still operating well below what would have been expected before the recession four years ago. Household spending is still constrained by unemployment issues, modest income growth, lower housing wealth, and tight credit availability. Uncertainty surrounding the federal budget deficit and Affordable Care Act provisions continues to affect investor and consumer decisions. Locally, Rancho Cucamonga is experiencing slow, gradual growth. The City continues to struggle from the effects of fiscal changes from recent years, the loss of Redevelopment revenues, loss of business, high unemployment, a stagnant housing market, rising utility costs and rising pension costs. Expected trends prepared for the City by its contracted economist suggest that the City's housing prices have stabilized and increased slightly. Based upon a Consensus forecast, housing prices, according to the most probable scenario, are expected to increase by 2.9% - 3.4% per year during 2013-2015 and then by 4.3% in 2016. Employment growth will, in turn, generate demand for housing and increase in household spending.

The Fiscal Year 2013/14 General Fund Budget of \$65,240,470 was adopted without the use of reserves to fund recurring operations. It represents a \$1,826,200 or 2.9% increase from FY 2012/13 mostly due to the increase in the contract services of the Police Department as public safety pension and labor costs rise. The FY 2013/14 Adopted Budget has dedicated \$508,680 to go into the City's Capital Reserve to start to offset the impact of the prior year's dissolution of the Redevelopment Agency which had previously partnered with the City to fund capital expenditures. The recommended expenditure levels still provide for a continuation of essential public services, including critical public safety services.

Questions or requests for information regarding the City of Rancho Cucamonga's Fiscal Year 2013/14 Adopted Budget should be directed to the Finance Department at the address below.

Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City of Rancho Cucamonga's finances and to show the City's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Department at the City of Rancho Cucamonga, 10500 Civic Center Drive, Rancho Cucamonga, CA 91730.

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CITY OF RANCHO CUCAMONGA

STATEMENT OF NET POSITION
JUNE 30, 2013

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and investments	\$ 261,721,779	\$ 7,826,476	\$ 269,548,255
Receivables:			
Accounts	19,473,242	1,596,104	21,069,346
Taxes	6,998,240	21,000	7,019,240
Notes and loans	135,940,028	3,486	135,943,514
Accrued interest	179,503	3,865	183,368
Other loans	1,105,418	-	1,105,418
Grants	646,185	-	646,185
Prepaid costs	481,546	-	481,546
Deposits	32,274	-	32,274
Due from external parties/outside agencies	110,601	-	110,601
Advances to Successor Agency	9,521,227	-	9,521,227
Prepaid other post employment benefits	16,447,210	-	16,447,210
Prepaid PARS retirement enhancement plan	7,867,329	-	7,867,329
Land held for resale	4,550,043	-	4,550,043
Restricted assets:			
Cash with fiscal agent	2,197,606	-	2,197,606
Capital assets not being depreciated	324,814,981	5,451,015	330,265,996
Capital assets, net of depreciation	365,640,231	20,707,605	386,347,836
Total Assets	1,157,727,443	35,609,551	1,193,336,994
Liabilities:			
Accounts payable	4,966,349	731,425	5,697,774
Accrued liabilities	1,949,986	39,979	1,989,965
Unearned revenue	627,391	-	627,391
Deposits payable	42,959	183,553	226,512
Due to other governments	1,105,418	-	1,105,418
Due to Successor Agency	1,801,093	-	1,801,093
Noncurrent liabilities:			
Due within one year	6,287,850	-	6,287,850
Due in more than one year	11,650,781	-	11,650,781
Total Liabilities	28,431,827	954,957	29,386,784
Net Position:			
Net investment in capital assets	687,839,504	26,158,620	713,998,124
Restricted for:			
Community development projects	139,444,391	-	139,444,391
Public safety	5,569,763	-	5,569,763
Fire protection	62,680,831	-	62,680,831
Public works	11,152,157	-	11,152,157
Community services	11,287,420	-	11,287,420
Capital projects	110,085,290	-	110,085,290
Public benefit - Municipal Utility	-	827,164	827,164
Unrestricted	101,236,260	7,668,810	108,905,070
Total Net Position	\$ 1,129,295,616	\$ 34,654,594	\$ 1,163,950,210

CITY OF RANCHO CUCAMONGA

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2013

	Expenses	Program Revenues		
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants
Functions/Programs				
Primary Government:				
Governmental Activities:				
General government	\$ 18,009,415	\$ 3,984,959	\$ 540,195	\$ -
Public safety - police	29,750,436	939,077	309,193	-
Public safety - fire protection	28,126,113	1,811,862	-	83,294
Public safety - animal center	2,795,585	206,758	-	-
Community development	15,781,913	984,400	896,085	8,991
Community services	13,193,275	3,317,910	719,496	-
Engineering and public works	26,363,913	3,660,502	4,107,356	13,347,240
Interest on long-term debt	202,737	-	-	-
Total Governmental Activities	134,223,387	14,905,468	6,572,325	13,439,525
Business-Type Activities:				
Sports Complex	2,229,025	319,764	-	-
Municipal Utility	8,524,944	11,085,315	-	-
Total Business-Type Activities	10,753,969	11,405,079	-	-
Total Primary Government	\$ 144,977,356	\$ 26,310,547	\$ 6,572,325	\$ 13,439,525

General Revenues:

Taxes:

- Property taxes, levied for general purpose
- Admissions tax
- Transient occupancy taxes
- Sales taxes
- Franchise taxes
- Motor vehicle in lieu - unrestricted
- Use of money and property
- Other

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position at Beginning of Year

Net Position at End of Year

Net (Expenses) Revenues and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (13,484,261)	\$ -	\$ (13,484,261)
(28,502,166)	-	(28,502,166)
(26,230,957)	-	(26,230,957)
(2,588,827)	-	(2,588,827)
(13,892,437)	-	(13,892,437)
(9,155,869)	-	(9,155,869)
(5,248,815)	-	(5,248,815)
(202,737)	-	(202,737)
(99,306,069)	-	(99,306,069)
-	(1,909,261)	(1,909,261)
-	2,560,371	2,560,371
-	651,110	651,110
(99,306,069)	651,110	(98,654,959)
137,816,507	-	137,816,507
78,508	105,839	184,347
2,056,597	-	2,056,597
25,281,021	-	25,281,021
7,037,905	-	7,037,905
91,710	-	91,710
2,872,457	156,824	3,029,281
4,550,772	13,866	4,564,638
(236,654)	236,654	-
179,548,823	513,183	180,062,006
80,242,754	1,164,293	81,407,047
1,049,052,862	33,490,301	1,082,543,163
\$ 1,129,295,616	\$ 34,654,594	\$ 1,163,950,210

CITY OF RANCHO CUCAMONGA

**BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013**

	<u>Special Revenue Funds</u>			
	<u>General</u>	<u>Citywide Infrastructure Improvement</u>	<u>Housing</u>	<u>Fire District</u>
Assets:				
Cash and investments	\$ 82,349,846	\$ 3,527,460	\$ 802,426	\$ 66,668,023
Receivables:				
Accounts	2,317,470	15,284,082	-	1,183,543
Taxes	6,229,793	-	-	72,855
Notes	-	-	135,940,028	-
Accrued interest	29,486	2,801	35,788	58,578
Deferred loans	-	-	-	-
Grants	-	-	-	-
Prepaid costs	318,002	-	4,710	85,234
Deposits	20,000	-	-	-
Due from other funds	1,001,094	-	-	-
Advances to other funds	4,657,185	-	-	-
Advances to successor agency	9,521,227	-	-	-
Due from external parties/outside agencies	110,601	-	-	-
Land held for resale	-	-	3,473,832	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 106,554,704	\$ 18,814,343	\$ 140,256,784	\$ 68,068,233
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 1,710,242	\$ 190,305	\$ -	\$ 209,540
Accrued liabilities	1,016,501	-	-	544,064
Unearned revenues	-	-	-	-
Deposits payable	42,959	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	276,613
Advances from other funds	-	-	-	4,357,185
Due to successor agency	1,800,293	-	800	-
Total Liabilities	4,569,995	190,305	800	5,387,402
Deferred Inflows of Resources:				
Unavailable revenues	1,858,206	14,913,259	17,527,558	-
Total Deferred Inflows of Resources	1,858,206	14,913,259	17,527,558	-

CITY OF RANCHO CUCAMONGA

**BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013**

(CONTINUED)

	Other Governmental Funds	Total Governmental Funds
Assets:		
Cash and investments	\$ 94,648,653	\$ 247,996,408
Receivables:		
Accounts	688,147	19,473,242
Taxes	695,592	6,998,240
Notes	-	135,940,028
Accrued interest	46,929	173,582
Deferred loans	1,105,418	1,105,418
Grants	646,185	646,185
Prepaid costs	73,600	481,546
Deposits	12,274	32,274
Due from other funds	-	1,001,094
Advances to other funds	-	4,657,185
Advances to successor agency	-	9,521,227
Due from external parties/outside agencies	-	110,601
Land held for resale	1,076,211	4,550,043
Restricted assets:		
Cash and investments with fiscal agents	2,197,606	2,197,606
Total Assets	\$ 101,190,615	\$ 434,884,679
Liabilities, Deferred Inflows of Resources, and Fund Balances:		
Liabilities:		
Accounts payable	\$ 2,498,136	\$ 4,608,223
Accrued liabilities	389,421	1,949,986
Unearned revenues	627,391	627,391
Deposits payable	-	42,959
Due to other governments	1,105,418	1,105,418
Due to other funds	724,481	1,001,094
Advances from other funds	300,000	4,657,185
Due to successor agency	-	1,801,093
Total Liabilities	5,644,847	15,793,349
Deferred Inflows of Resources:		
Unavailable revenues	403,202	34,702,225
Total Deferred Inflows of Resources	403,202	34,702,225

CITY OF RANCHO CUCAMONGA

**BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013**

	<u>Special Revenue Funds</u>			
	<u>General</u>	<u>Citywide Infrastructure Improvement</u>	<u>Housing</u>	<u>Fire District</u>
Fund Balances:				
Nonspendable:				
Prepaid costs	318,002	-	4,710	85,234
Deposits	20,000	-	-	-
Notes and loans	-	-	118,412,470	-
Land held for resale	-	-	3,473,832	-
Advances to other funds	14,178,412	-	-	-
Restricted:				
Community development projects	-	-	837,414	-
Public safety - police	-	-	-	-
Parks and recreation	-	-	-	-
Engineering and public works	-	-	-	-
Capital improvement projects	-	-	-	-
Street lighting	-	-	-	-
Landscape maintenance	-	-	-	-
Library services	-	-	-	-
Underground utilities	-	-	-	-
Information technology	572,976	-	-	-
Technology replacement	30,854	-	-	4,672
General plan update	101,384	-	-	-
Contractual obligation	624,901	-	-	125,338
Capital improvement projects	523,411	-	-	1,397,392
Committed:				
Capital improvement projects	-	3,710,779	-	-
Employee leave payouts	6,487,407	-	-	2,470,440
Vehicle and equipment replacement	-	-	-	3,630,871
PERS rate stabilization	-	-	-	3,799,274
Capital facilities repair	-	-	-	7,558,685
Working capital	3,262,024	-	-	12,472,602
Self insurance	7,583,333	-	-	-
Booking fees	1,391,059	-	-	-
City facilities repair	25,701,407	-	-	-
Changes in economic circumstances	16,526,373	-	-	10,154,076
Law enforcement	5,556,643	-	-	-
Assigned:				
Radio system acquisition	501,722	-	-	-
Communications	-	-	-	1,153,445
Dispatch system acquisition	-	-	-	420,613
City infrastructure	12,300,609	-	-	-
Capital projects	-	-	-	19,356,198
Economic and community development special services	1,536,703	-	-	-
Sphere of influence analysis	1,299,250	-	-	-
Multi-species habitat conservation plan	1,110,660	-	-	-
Animal center operations	349,332	-	-	-
Mobile home park program	72,155	-	-	-
Continuing operations	77,886	-	-	51,991
Unassigned	-	-	-	-
Total Fund Balances	100,126,503	3,710,779	122,728,426	62,680,831
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 106,554,704	\$ 18,814,343	\$ 140,256,784	\$ 68,068,233

CITY OF RANCHO CUCAMONGA

**BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013**

	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balances:		
Nonspendable:		
Prepaid costs	73,600	481,546
Deposits	12,274	32,274
Notes and loans	-	118,412,470
Land held for resale	1,076,211	4,550,043
Advances to other funds	-	14,178,412
Restricted:		
Community development projects	12,217,209	13,054,623
Public safety - police	932,065	932,065
Parks and recreation	2,778,240	2,778,240
Engineering and public works	38,870,099	38,870,099
Capital improvement projects	5,084,994	5,084,994
Street lighting	5,475,555	5,475,555
Landscape maintenance	12,163,158	12,163,158
Library services	6,359,526	6,359,526
Underground utilities	10,675,995	10,675,995
Information technology	-	572,976
Technology replacement	-	35,526
General plan update	-	101,384
Contractual obligation	-	750,239
Capital improvement projects	-	1,920,803
Committed:		
Capital improvement projects	-	3,710,779
Employee leave payouts	-	8,957,847
Vehicle and equipment replacement	-	3,630,871
PERS rate stabilization	-	3,799,274
Capital facilities repair	-	7,558,685
Working capital	-	15,734,626
Self insurance	-	7,583,333
Booking fees	-	1,391,059
City facilities repair	-	25,701,407
Changes in economic circumstances	-	26,680,449
Law enforcement	-	5,556,643
Assigned:		
Radio system acquisition	-	501,722
Communications	-	1,153,445
Dispatch system acquisition	-	420,613
City infrastructure	-	12,300,609
Capital projects	-	19,356,198
Economic and community development special services	-	1,536,703
Sphere of influence analysis	-	1,299,250
Multi-species habitat conservation plan	-	1,110,660
Animal center operations	-	349,332
Mobile home park program	-	72,155
Continuing operations	-	129,877
Unassigned	(576,360)	(576,360)
Total Fund Balances	95,142,566	384,389,105
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 101,190,615	\$ 434,884,679

CITY OF RANCHO CUCAMONGA

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2013**

Fund balances of governmental funds		\$ 384,389,105
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets net of depreciation have not been included as financial resources in governmental fund activity.		685,794,456
Long-term debt and compensated absences are not included in the governmental fund activity:		
Advances from Successor Agency	\$ (3,953,624)	
Claims and judgments	(3,762,682)	
Capital leases	(102,045)	
Compensated absences	<u>(7,606,617)</u>	(15,424,968)
Governmental funds report all OPEB contributions as expenditures; however, in the statement of net position, any excesses or deficiencies in contributions in relation to the Annual Required Contribution (ARC) are recorded as an asset or liability.		16,447,210
Governmental funds report all PARS contributions as expenditures; however, in the statement of net position, any excesses or deficiencies in contributions in relation to the Annual Required Contribution (ARC) are recorded as an asset or liability.		7,867,329
Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity.		34,702,225
Internal service funds are used by management to charge the costs of certain activities, such as equipment management, to individual funds. The assets and liabilities of the internal service funds are added to the statement of net position.		<u>15,520,259</u>
Net position of governmental activities		<u><u>\$1,129,295,616</u></u>

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CITY OF RANCHO CUCAMONGA

STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

	General	Special Revenue Funds		
		Citywide Infrastructure Improvement	Housing	Fire District
Revenues:				
Taxes	\$ 64,278,419	\$ -	\$ -	\$ 93,055,622
Licenses and permits	3,346,189	-	-	549,909
Intergovernmental	1,415,105	1,265,840	-	-
Charges for services	2,955,873	-	-	46,952
Use of money and property	(74,199)	(25,191)	313,250	(507,746)
Fines and forfeitures	1,082,465	-	-	53,350
Contributions	457,479	-	-	-
Developer participation	-	-	-	-
Miscellaneous	22,775,645	224,228	13,419	974,326
Total Revenues	96,236,976	1,464,877	326,669	94,172,413
Expenditures:				
Current:				
General government	11,972,505	-	2,039	-
Public safety - police	29,187,126	-	-	-
Public safety - fire protection	-	-	-	45,724,657
Public safety - animal center	2,518,831	-	-	-
Community development	4,522,381	-	-	-
Community services	3,953,936	-	-	-
Engineering and public works	10,396,865	480	-	-
Capital outlay	4,257,939	6,403,639	-	414,807
Debt service:				
Principal retirement	1,681	-	-	591
Interest and fiscal charges	177	-	-	201,035
Total Expenditures	66,811,441	6,404,119	2,039	46,341,090
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,425,535	(4,939,242)	324,630	47,831,323
Other Financing Sources (Uses):				
Transfers in	942,400	-	-	179,840
Transfers out	(4,033,033)	-	-	(928,700)
Capital leases	46,779	-	-	16,458
Proceeds from sale of capital asset	39,877	-	-	17,824
Total Other Financing Sources (Uses)	(3,003,977)	-	-	(714,578)
Net Change in Fund Balances	26,421,558	(4,939,242)	324,630	47,116,745
Fund Balances:				
Beginning of year, as originally reported	73,704,945	8,650,021	122,213,009	15,564,086
Restatements	-	-	190,787	-
Beginning of year, as restated	73,704,945	8,650,021	122,403,796	15,564,086
End of Year	\$ 100,126,503	\$ 3,710,779	\$ 122,728,426	\$ 62,680,831

CITY OF RANCHO CUCAMONGA

STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

	Other Governmental Funds	Total Governmental Funds
Revenues:		
Taxes	\$ 16,236,451	\$ 173,570,492
Licenses and permits	875	3,896,973
Intergovernmental	8,955,592	11,636,537
Charges for services	3,319,492	6,322,317
Use of money and property	717,549	423,663
Fines and forfeitures	-	1,135,815
Contributions	623,851	1,081,330
Developer participation	3,295,120	3,295,120
Miscellaneous	1,143,971	25,131,589
Total Revenues	34,292,901	226,493,836
Expenditures:		
Current:		
General government	4,051,202	16,025,746
Public safety - police	144,335	29,331,461
Public safety - fire protection	72,213	45,796,870
Public safety - animal center	-	2,518,831
Community development	11,133,901	15,656,282
Community services	7,667,246	11,621,182
Engineering and public works	6,040,558	16,437,903
Capital outlay	7,310,944	18,387,329
Debt service:		
Principal retirement	1,531	3,803
Interest and fiscal charges	161	201,373
Total Expenditures	36,422,091	155,980,780
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,129,190)	70,513,056
Other Financing Sources (Uses):		
Transfers in	1,217,217	2,339,457
Transfers out	(1,143,078)	(6,104,811)
Capital leases	42,611	105,848
Proceeds from sale of capital asset	-	57,701
Total Other Financing Sources (Uses)	116,750	(3,601,805)
Net Change in Fund Balances	(2,012,440)	66,911,251
Fund Balances:		
Beginning of year, as originally reported	97,155,006	317,287,067
Restatements	-	190,787
Beginning of year, as restated	97,155,006	317,477,854
End of Year	\$ 95,142,566	\$ 384,389,105

CITY OF RANCHO CUCAMONGA

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2013**

Net change in fund balances - total governmental funds \$ 66,911,251

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense.

Capital outlay	\$ 18,723,818	
Depreciation	(11,928,392)	
Gain/(loss) on sale of capital assets	<u>(866,045)</u>	5,929,381

The issuance of long-term debt provides current financial resources to governmental funds, while repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Capital lease	(105,848)	
Capital lease principal payments	3,803	
Change in claims and judgments payable	<u>314,822</u>	212,777

Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

(83,724)

Governmental funds report all contributions in relation to the annual required contribution (ARC) for OPEB as expenditures; however, in the statement of activities, only the ARC is an expense.

(863,823)

Governmental funds report all contributions in relation to the annual required contribution (ARC) for PARS as expenditures; however, in the statement of activities, only the ARC is an expense.

(522,791)

Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity.

7,461,121

Internal service funds are used by management to charge the costs of certain activities, such as equipment management, to individual funds. The assets and liabilities of the internal service funds are added to the statement of net position.

1,198,562

Change in net position of governmental activities

\$ 80,242,754

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON STATEMENT (BUDGETARY BASIS)
GENERAL FUND
YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 73,704,945	\$ 73,704,945	\$ 73,704,945	\$ -
Resources (Inflows):				
Taxes	51,258,110	54,227,320	64,278,419	10,051,099
Licenses and permits	3,428,270	3,317,140	3,346,189	29,049
Intergovernmental	501,820	1,417,860	1,415,105	(2,755)
Charges for services	2,875,040	2,895,990	2,955,873	59,883
Use of money and property	1,073,940	831,620	(74,199)	(905,819)
Fines and forfeitures	1,059,590	1,047,350	1,082,465	35,115
Contributions	101,980	101,980	457,479	355,499
Miscellaneous	2,328,660	21,517,578	22,775,645	1,258,067
Transfers in	957,860	942,400	942,400	-
Capital leases	-	-	46,779	46,779
Proceeds from sale of capital asset	60,340	22,550	39,877	17,327
Amounts Available for Appropriations	137,350,555	160,026,733	170,970,977	10,944,244
Charges to Appropriations (Outflow):				
General government				
General overhead	2,764,820	2,688,300	2,651,970	36,330
Personnel overhead	485,030	1,332,060	1,182,466	149,594
City council	138,510	136,460	141,470	(5,010)
City manager	1,111,030	1,034,840	1,018,633	16,207
City clerk	2,290	2,300	2,148	152
Administrative services	256,940	252,970	249,746	3,224
Business licenses	301,780	266,480	269,374	(2,894)
City facilities	1,731,030	1,774,690	1,679,857	94,833
Finance	1,171,570	1,155,400	1,147,075	8,325
Geographic information systems	278,500	300,740	292,837	7,903
Management information services	2,412,690	2,365,100	2,297,515	67,585
Personnel	455,150	419,740	417,848	1,892
Purchasing	370,010	333,690	321,315	12,375
Risk management	232,910	225,110	203,566	21,544
Treasury management	19,830	17,480	17,253	227
Records management	548,810	532,070	451,817	80,253
Public safety - police				
Sheriff contract services	29,332,120	29,384,870	29,189,491	195,379
Public safety - animal center				
Animal center	2,686,320	2,627,370	2,518,831	108,539
Community development				
Planning	1,810,180	1,675,660	1,613,395	62,265
Planning commission	12,590	16,760	13,607	3,153
Code enforcement	747,440	756,940	755,630	1,310
Administration	650,850	598,000	576,359	21,641
Building and safety	1,913,670	1,948,674	1,949,158	(484)
Community services				
Administration	4,222,860	4,155,164	3,956,981	198,183
Park and recreation commission	3,080	3,100	3,045	55
Engineering and public works				
Engineering administration	538,870	497,730	458,628	39,102
Development management	595,210	568,640	517,874	50,766
NPDES	411,020	404,420	367,160	37,260
Project management	446,020	438,270	445,828	(7,558)
Traffic management	94,320	95,000	95,023	(23)
Street and park maintenance	4,426,240	4,437,060	4,285,507	151,553
Vehicle and equipment maintenance	1,064,620	1,054,010	988,387	65,623
Facilities maintenance	3,621,740	3,552,450	3,285,865	266,585
Capital outlay	718,250	4,563,120	4,666,313	(103,193)
Debt service:				
Principal retirement	-	5,500	5,583	(83)
Interest and fiscal charges	-	-	177	(177)
Transfers out	1,492,160	1,498,970	4,033,033	(2,534,063)
Total Charges to Appropriations	67,068,460	71,119,138	72,070,765	(951,627)
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 70,282,095	\$ 88,907,595	98,900,212	\$ 9,992,617
Encumbrances			1,226,291	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 100,126,503	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON STATEMENT (BUDGETARY BASIS)
CITYWIDE INFRASTRUCTURE IMPROVEMENT
YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 8,650,021	\$ 8,650,021	\$ 8,650,021	\$ -
Resources (Inflows):				
Intergovernmental	2,500,000	1,003,000	1,265,840	262,840
Use of money and property	83,410	63,060	(25,191)	(88,251)
Miscellaneous	-	203,300	224,228	20,928
Amounts Available for Appropriation	11,233,431	9,919,381	10,114,898	195,517
Charges to Appropriation (Outflow):				
Engineering and public works	480	480	480	-
Capital outlay	13,040,522	6,837,290	6,742,955	94,335
Total Charges to Appropriation	13,041,002	6,837,770	6,743,435	94,335
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ (1,807,571)	\$ 3,081,611	3,371,463	\$ 289,852
Encumbrances			339,316	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 3,710,779	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON STATEMENT (BUDGETARY BASIS)
FIRE DISTRICT
YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 15,564,086	\$ 15,564,086	\$ 15,564,086	\$ -
Resources (Inflows):				
Taxes	32,189,270	38,550,710	93,055,622	54,504,912
Licenses and permits	662,460	677,910	549,909	(128,001)
Charges for services	42,500	42,500	46,952	4,452
Use of money and property	161,660	200,750	(507,746)	(708,496)
Fines and forfeitures	53,540	49,620	53,350	3,730
Contributions	3,000	3,000	-	(3,000)
Miscellaneous	665,590	812,710	974,326	161,616
Transfers in	179,840	179,840	179,840	-
Capital leases	-	-	16,458	16,458
Proceeds from sale of capital asset	-	-	17,824	17,824
Amounts Available for Appropriation	49,521,946	56,081,126	109,950,621	53,869,495
Charges to Appropriation (Outflow):				
Public safety - fire protection	27,057,380	46,923,441	46,104,791	818,650
Capital outlay	4,532,200	2,016,870	1,528,735	488,135
Debt service:				
Principal retirement	-	1,260	591	669
Interest and fiscal charges	200,970	200,970	201,035	(65)
Transfers out	-	928,700	928,700	-
Total Charges to Appropriation	31,790,550	50,071,241	48,763,852	1,307,389
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 17,731,396	\$ 6,009,885	61,186,769	\$ 55,176,884
Encumbrances			1,494,062	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 62,680,831	

CITY OF RANCHO CUCAMONGA

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 JUNE 30, 2013

	Business-Type Activities - Enterprise Funds			Governmental
	Sports Complex	Municipal Utility	Total	Activities- Internal Service Funds
Assets:				
Current:				
Cash and investments	\$ 89,143	\$ 7,737,333	\$ 7,826,476	\$ 13,725,371
Receivables:				
Accounts	20,648	1,575,456	1,596,104	-
Taxes	21,000	-	21,000	-
Notes and loans	-	3,486	3,486	-
Accrued interest	-	3,865	3,865	5,921
Total Current Assets	130,791	9,320,140	9,450,931	13,731,292
Noncurrent:				
Capital assets - net of accumulated depreciation	14,062,926	12,095,694	26,158,620	4,660,756
Total Noncurrent Assets	14,062,926	12,095,694	26,158,620	4,660,756
Total Assets	\$ 14,193,717	\$ 21,415,834	\$ 35,609,551	\$ 18,392,048
Liabilities and Net Position:				
Liabilities:				
Current:				
Accounts payable	\$ 61,647	\$ 669,778	\$ 731,425	\$ 358,126
Accrued liabilities	28,060	11,919	39,979	-
Deposits payable	-	183,553	183,553	-
Capital leases	-	-	-	518,942
Total Current Liabilities	89,707	865,250	954,957	877,068
Noncurrent:				
Capital leases	-	-	-	1,994,721
Total Noncurrent Liabilities	-	-	-	1,994,721
Total Liabilities	89,707	865,250	954,957	2,871,789
Net Position:				
Net investment in capital assets	14,062,926	12,095,694	26,158,620	2,147,093
Restricted for public benefit - Municipal Utility	-	827,164	827,164	-
Unrestricted	41,084	7,627,726	7,668,810	13,373,166
Total Net Position	14,104,010	20,550,584	34,654,594	15,520,259
Total Liabilities and Net Position	\$ 14,193,717	\$ 21,415,834	\$ 35,609,551	\$ 18,392,048

CITY OF RANCHO CUCAMONGA

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2013

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sports Complex	Municipal Utility	Total	
Operating Revenues:				
Sales and service charges	\$ 319,764	\$ 11,085,315	\$ 11,405,079	\$ 136,770
Rent	168,857	-	168,857	-
Miscellaneous	11,209	2,657	13,866	-
Total Operating Revenues	499,830	11,087,972	11,587,802	136,770
Operating Expenses:				
Salaries and benefits	949,038	417,710	1,366,748	-
Maintenance and operations	524,639	6,920,240	7,444,879	805,136
Contractual services	211,859	501,149	713,008	-
Depreciation expense	543,489	685,845	1,229,334	1,643,243
Total Operating Expenses	2,229,025	8,524,944	10,753,969	2,448,379
Operating Income (Loss)	(1,729,195)	2,563,028	833,833	(2,311,609)
Nonoperating Revenues (Expenses):				
Admissions tax	105,839	-	105,839	-
Interest revenue	(529)	(11,504)	(12,033)	(17,165)
Interest expense	-	-	-	(1,364)
Total Nonoperating Revenues (Expenses)	105,310	(11,504)	93,806	(18,529)
Income (Loss) Before Transfers	(1,623,885)	2,551,524	927,639	(2,330,138)
Transfers in	1,179,054	-	1,179,054	3,528,700
Transfers out	-	(942,400)	(942,400)	-
Changes in Net Position	(444,831)	1,609,124	1,164,293	1,198,562
Net Position:				
Beginning of Year	14,548,841	18,941,460	33,490,301	14,321,697
End of Fiscal Year	\$ 14,104,010	\$ 20,550,584	\$ 34,654,594	\$ 15,520,259

CITY OF RANCHO CUCAMONGA

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 YEAR ENDED JUNE 30, 2013

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sports Complex	Municipal Utility	Total	
Cash Flows from Operating Activities:				
Cash received from customers and users	\$ 507,222	\$ 10,932,754	\$ 11,439,976	\$ 136,770
Cash paid to suppliers for goods and services	(736,440)	(7,402,410)	(8,138,850)	(565,761)
Cash paid to employees for services	(949,281)	(416,002)	(1,365,283)	-
Net Cash Provided (Used) by Operating Activities	(1,178,499)	3,114,342	1,935,843	(428,991)
Cash Flows from Non-Capital Financing Activities:				
Cash transfers in	1,179,054	-	1,179,054	3,528,700
Cash transfers out	-	(942,400)	(942,400)	-
Amounts paid to other funds	(2,186)	-	(2,186)	-
Admissions tax received	104,839	-	104,839	-
Net Cash Provided (Used) by Non-Capital Financing Activities	1,281,707	(942,400)	339,307	3,528,700
Cash Flows from Capital and Related Financing Activities:				
Acquisition and construction of capital assets	(22,500)	(199,435)	(221,935)	(371,655)
Principal paid on capital debt	-	-	-	(76,826)
Interest paid on capital debt	-	-	-	(1,364)
Net Cash Provided (Used) by Capital and Related Financing Activities	(22,500)	(199,435)	(221,935)	(449,845)
Cash Flows from Investing Activities:				
Interest received	(529)	(11,279)	(11,808)	(15,685)
Net Cash Provided (Used) by Investing Activities	(529)	(11,279)	(11,808)	(15,685)
Net Increase (Decrease) in Cash and Cash Equivalents	80,179	1,961,228	2,041,407	2,634,179
Cash and Cash Equivalents at Beginning of Year	8,964	5,776,105	5,785,069	11,091,192
Cash and Cash Equivalents at End of Year	\$ 89,143	\$ 7,737,333	\$ 7,826,476	\$ 13,725,371
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ (1,729,195)	\$ 2,563,028	\$ 833,833	\$ (2,311,609)
Adjustments to reconcile operating income (loss) net cash provided (used) by operating activities:				
Depreciation	543,489	685,845	1,229,334	1,643,243
(Increase) decrease in accounts receivable	7,392	(193,937)	(186,545)	-
(Increase) decrease in notes and loans receivable	-	3,282	3,282	-
(Increase) decrease in prepaid expense	-	5,945	5,945	-
Increase (decrease) in accounts payable	58	13,034	13,092	239,375
Increase (decrease) in accrued liabilities	(243)	1,708	1,465	-
Increase (decrease) in deposits payable	-	35,437	35,437	-
Total Adjustments	550,696	551,314	1,102,010	1,882,618
Net Cash Provided (Used) by Operating Activities	\$ (1,178,499)	\$ 3,114,342	\$ 1,935,843	\$ (428,991)
Non-Cash Investing, Capital, and Financing Activities:				
Capital leases	\$ -	\$ -	\$ -	\$ 2,525,171

CITY OF RANCHO CUCAMONGA

STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 JUNE 30, 2013

	Agency Funds	Private- Purpose Trust Fund Successor Agency of the Former RDA
Assets:		
Cash and investments	\$ 23,770,348	\$ 79,246,371
Receivables:		
Accounts	109,246	308,632
Taxes	86,037	-
Accrued interest	6,308	-
Developer loans	-	12,694,686
Prepaid costs	-	6,080
Prepaid bond insurance	-	1,826,342
Due from City	-	1,801,093
Advances to City	-	3,953,624
Land held for resale	-	937,997
Restricted assets:		
Cash and investments with fiscal agents	9,192,948	30,724,034
Capital assets:		
Capital assets, not being depreciated	-	16,211,895
Capital assets, net of accumulated depreciation	-	37,709,906
Total Assets	\$ 33,164,887	185,420,660
Liabilities:		
Accounts payable	\$ 82,793	315,336
Accrued liabilities	29,332	-
Accrued interest	-	6,437,048
Unearned revenues	-	305,314
Deposits payable	7,728,445	-
Payable to trustee	25,267,688	-
Due to external parties/other agencies	56,629	-
Long-term liabilities:		
Due in one year	-	10,868,194
Due in more than one year	-	397,903,854
Total Liabilities	\$ 33,164,887	415,829,746
Net Position:		
Held in trust for other purposes		(230,409,086)
Total Net Position		\$ (230,409,086)

CITY OF RANCHO CUCAMONGA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 YEAR ENDED JUNE 30, 2013

	Private- Purpose Trust Fund Successor Agency of the Former RDA
Additions:	
Taxes	\$ 34,580,146
Interest and change in fair value of investments	701,913
Miscellaneous	49,544
Total Additions	<u>35,331,603</u>
Deductions:	
Administrative expenses	23,436
Contractual services	4,050,738
Interest expense	20,410,358
Depreciation expense	1,885,683
Contributions to City	398,219
Reimbursement of prior taxes to County	233,812,615
Total Deductions	<u>260,581,049</u>
Changes in Net Position	<u>(225,249,446)</u>
Net Position:	
Beginning of year, as originally reported	(1,759,708)
Restatements	(3,399,932)
Beginning of fiscal year, as restated	(5,159,640)
Net Position - End of the Year	<u>\$ (230,409,086)</u>

I. SIGNIFICANT ACCOUNTING POLICIES

Note 1: Organization and Summary of Significant Accounting Policies

a. Description of Entity

The City of Rancho Cucamonga was incorporated on November 30, 1977, under the laws of the State of California and enjoys all the rights and privileges applicable to a General Law City. It is governed by an elected five-member board. As required by accounting principles generally accepted in the United States of America, these financial statements present the City of Rancho Cucamonga (the City) and its component units, entities for which the City is considered financially accountable.

The inclusion of an organization within the scope of the reporting entity of the City of Rancho Cucamonga is based on the provisions of GASB Statement No. 14 and amended with GASB Statement No. 61. The blended component units discussed below, although legally separate entities, are in substance part of the government operation and so data from these component units has been combined herein. The following criteria were used in the determination of the blended component units:

1. The members of the City Council also act as the governing body of the the Rancho Cucamonga Public Improvement Corporation (the Improvement Corporation), the Rancho Cucamonga Fire Protection District (the Fire District), the Rancho Cucamonga Library (the Library) and the Rancho Cucamonga Public Financing Authority (the Financing Authority).
2. The Improvement Corporation, the Fire District, the Library and the Public Financing Authority are managed by employees of the City. A portion of the City's general overhead costs is allocated to the Fire District and the Library.
3. The City, the Improvement Corporation, the District, the Library and the Financing Authority are financially interdependent. They provide financial benefit/burden to the City.

Blended Component Units

The Rancho Cucamonga Public Improvement Corporation was incorporated on November 14, 1988, under the Non-Profit Public Benefit Corporation Law of the State of California. The Corporation was established for charitable purposes including rendering financial assistance to the City by financing, acquiring, constructing, improving and leasing public improvements for the benefit of residents of the City and the surrounding area. Separate financial statements are not available for the Corporation.

The Rancho Cucamonga Fire Protection District (formerly, Foothill Fire Protection District) was a special district formed by the County of San Bernardino for the purpose of fire suppression within its boundaries. Effective July 1, 1989, operations of this district were taken over by the City of Rancho Cucamonga. The district still operates as a separate special district; however, now it is under the control of the City of Rancho Cucamonga instead of the County of San Bernardino. Separate financial statements are available for the District.

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

The Rancho Cucamonga Library was part of the San Bernardino County Library System in which the City of Rancho Cucamonga participated. Effective July 1, 1994, and pursuant to California Code Section 19104, the City withdrew from the County Library System. As of this date, the Library operates as a separate entity under the control of the City. Separate financial statements are not available for the Library.

The Rancho Cucamonga Public Financing Authority was established on April 21, 1999, pursuant to Article I (commencing with Section 6500) of Chapter 5 of Division 7 of Title I of the California Government Code. Its purpose is to facilitate the financing and the refinancing of construction, expansion, upgrading and improvement of the public capital facilities necessary to support the rehabilitation and construction of residential and economic development within the City. Separate financial statements are not available for the Public Financing Authority.

b. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

c. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The City's fiduciary funds consist of agency funds and a private purpose trust fund. Agency funds are used to account for situations where the government's role is purely custodial. All assets reported in an agency fund are offset by a liability to the party on whose behalf they are held. Agency funds have no measurement focus. Private purpose trust fund funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

The City reports the following major governmental funds:

- The General Fund is the general operating fund of the City. All general tax receipts and fee revenue not allocated by law, Council policy or contractual agreement to other funds are accounted for in the General Fund. General Fund expenditures include operations traditionally associated with activities, which are not required to be accounted for or paid by another fund.
- The Citywide Infrastructure Improvement Fund accounts for capital improvement reimbursements from the San Bernardino Associated Governments (SANBAG). The funds will be used for general infrastructure improvements throughout the City.
- The Housing Fund accounts for the assets of the former Redevelopment Agency's Low and Moderate Income Housing Fund.
- The Fire District Fund accounts for the revenue and disbursement of funds received by the Rancho Cucamonga Fire Protection District in the course of that agency's fire protection services.

The City reports the following major proprietary funds:

- The Sports Complex Fund accounts for personnel and operating costs directly associated with the operation of the baseball facility, which is the home of the Rancho Cucamonga Quakes.

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

- The Municipal Utility Fund accounts for the costs of labor and materials used in the operation, maintenance, construction and consumption of electric services to certain major commercial / industrial developments within the City.

Additionally, the City reports the following fund types:

- Internal service funds account for the financial transactions related to repair, replacement and maintenance of City-owned vehicles and equipment and the City's general information systems and telecommunications hardware and software.
- Agency funds are custodial in nature and do not involve the measurement of results of operations. The City's agency funds account for deposits held by the City in its fiduciary capacity and assessments received for various purposes which are restricted for payment of principal, interest and penalties on special obligation bonds.
- Private-purpose trust funds are used to account for the assets and liabilities of the former Redevelopment Agency and the allocated revenue to pay estimated installment payments of enforceable obligations until the obligations of the former Redevelopment Agency are paid in full and assets have been liquidated.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's proprietary funds functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Enterprise Funds and of the Internal Service Funds are charges to customers for sales and services. Operating expenses for Enterprises Funds and Internal Service Funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The City adopted GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which established accounting and financial reporting standards for financial statements of state and local governments.

d. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position or Equity

Cash and Investments

All cash and investments, except those that are held by fiscal agents, are held in a City pool. These pooled funds are available upon demand and therefore are

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

considered cash and cash equivalents for purposes of the statement of cash flows. Investments held by fiscal agents with an original maturity of three months or less are also considered cash equivalents and are shown as restricted assets for financial statement presentation purposes.

Investments for the City, as well as for its component units, are reported at fair value. The City's policy is generally to hold investments until maturity.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of allowance for uncollectibles.

Prepaid Costs

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Land Held for Resale

Land purchased for resale is capitalized as inventory at acquisition costs as the City expects to sell this land with no decline in value.

Restricted Assets

Certain proceeds of debt issues, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

Capital Assets

Capital assets, which include property, plant, equipment, infrastructure (e.g., roads, bridges, sidewalks and similar items) and intangible assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost when purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, equipment, and infrastructure of the primary government, as well as its component units, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building improvements	10-50
Improvements other than buildings	10-40
Computer equipment and software	3-15
Equipment and vehicles	3-20
Furniture and fixtures	3-20
Infrastructure	10-75

Deferred outflows/inflows of resources

In addition to assets, the statement of financial position and governmental fund balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position of fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government currently does not have items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position and governmental fund balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from the following sources: sales taxes, grant reimbursements and deferred loans. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Accrued Employee Benefits

The City's policy permits employees to accumulate earned but unused vacation and sick pay benefits. The total amount of liability for unused vacation and sick pay benefits is accrued when incurred in the government-wide financial statements. The City utilizes the General Fund and the Fire District Special Revenue Fund in the governmental fund financial statements to account for the short-term portion of its liability. The short-term portion is the unused reimbursable leave still outstanding following an employee's resignation or retirement.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

Vacation pay is payable to employees at the time a vacation is taken or upon termination of employment. Fire District employees cannot accrue more than one and one-half times their regular annual entitlement.

Sick leave is payable when an employee is unable to work because of illness. For City employees, those who terminate their employment after five years of continuous service and have at least 50% of five years sick leave accrued on the books upon termination may be paid for 120 hours of the accrued leave.

For Fire District employees, sick leave may be accumulated indefinitely or an employee with ten or more years of service is eligible to convert unused sick leave to vacation in accordance with the following and with any remainder of hours to still remain unused sick time:

<u>Employee Type</u>	<u>Accumulated Sick Leave Balance Prior Calendar Year</u>	<u>Vacation Conversion Rate</u>
shift	108 - 144 hours	one-half
shift	72 - 108 hours	one-fourth
40-hour	90 - 120 hours	one-half
40-hour	60 - 90 hours	one-fourth

Upon service retirement of a public safety employee, the option exists to sell back up to one-half of total accumulated sick time or have the time credited toward service in accordance with the Public Retirement Law. All unused sick leave is forfeited upon termination, other than for normal retirement.

Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance cost, whether or not withheld from the actual debt proceeds received, are reported as debt service expenses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

Fund Balance

Fund balance is essentially the difference between the assets, liabilities, and deferred inflows reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.

- Non-spendable fund balance (*inherently non-spendable*)
- Restricted fund balance (*externally enforceable limitations on use*)
- Committed fund balance (*self-imposed limitations on use*)
- Assigned fund balance (*limitation resulting from intended use*)
- Unassigned fund balance (*residual net resources*)

The City Council, as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by the adoption of a resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same type of formal action taken to establish the commitment. City Council action to commit fund balance needs to occur within the fiscal reporting period; however the amount can be determined subsequently. Fund balance commitments were as follows:

Changes in Economic Circumstances

The City's General Fund balance committed for changes in economic circumstances is established at a goal of a six month reserve, or 50% of the City General Fund operating budget for the upcoming fiscal year. The Fire District's fund balance committed for changes in economic circumstances is established at a goal of a six month reserve, or 50% of the Fire District's operating budget for the upcoming fiscal year. As defined in the resolution establishing this commitment, the specific uses are listed as the declaration of a state or federal state of emergency or a local emergency as defined in the Rancho Cucamonga Municipal Code Section 2.36.020; or a change in economic circumstances in a given fiscal year that results in revenues to the City/Fire District being insufficient to cover expenditures for one or more fiscal years. The City Council/Fire Board may, by the affirming vote of three members, change the amount of this commitment and/or the specific uses of these monies.

City Capital Facilities Repair

The City's General Fund balance committed for City facilities capital repair is established at a minimum goal of 25% of capital assets value comprised of construction in progress (excluding infrastructure), building improvements, and improvements other than building for governmental activities.

Fire District Capital Facilities Repair

The Fire District's fund balance committed for the Fire District facilities capital repair is hereby committed to a minimum goal of 50% of capital assets value comprised of construction in progress (excluding infrastructure), building improvements, and improvements other than building for public safety-fire activities.

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

Working Capital

The City's General Fund balance committed for Working Capital is established at a goal of a minimum of 5% of the City's General Fund operating budget for the upcoming fiscal year. The Fire District's fund balance committed for Working Capital is established at a goal of a minimum of 50% of the District's operating budget for the upcoming fiscal year.

Self-Insurance

The City's General Fund balance committed for payment of general liability claims primarily through the use of interest earnings on the reserve but not limited to such in the event of an unfavorable interest rate environment is established at a minimum goal of three times the City's total yearly SIR for all types of insurance coverage.

Employee Leave Payouts

The City's General Fund balance and the Fire District's fund balance committed for employee leave payouts as valued in accordance with the City's labor contracts as of the last day of the fiscal year.

PERS Rate Stabilization

The City's General Fund and Fire District's fund balance committed to offset projected rate increases identified in the respective annual CalPERS actuarial valuation for two fiscal years after the year of financial reporting.

Booking Fees

The City's General Fund balance committed to provide funding for an increase in the booking fees charged to the City by the County of San Bernardino not readily determinable at the time of budget adoption due to the delay in the adoption of the State of California's budget.

Vehicle and Equipment Replacement

The Fire District's fund balance committed for the replacement of fire safety vehicles and equipment as determined based on the District's replacement criteria is established at a minimum goal of 50% of District vehicle and equipment replacement value.

Law Enforcement

The City's General Fund balance committed for public safety purposes.

Economic and Community Development Special Services

The City's General Fund balance committed for economic and community development special services.

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. Pursuant to the City's fund balance policy established by the City Council by resolution, it has delegated the authority to assign amounts to be used for specific purposes to the City Manager or Finance Director for the purpose of reporting these amounts on the annual financial statements.

Fund balance flow assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. The City considers restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

Net Position

In the governmental-wide financial statements and proprietary fund financial statements, net position is classified as follows:

Net Investment in Capital Assets – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets.

Restricted Net Position – This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments.

Unrestricted Net Position – This amount is all net position that do not meet the definition of "net investment in capital assets" or "restricted net position."

Net position flow assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the governmental-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Property Tax

Property tax revenue is recognized on the modified accrual basis, that is, in the fiscal year for which the taxes have been levied providing they become available. Available means then due or past due and receivable within the current period and collected

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The County of San Bernardino collects property taxes for the City. Tax liens attach annually as of 12:01 A.M. on the first day in January proceeding the fiscal year for which the taxes are levied. Taxes are levied on both real and personal property as it exists on that date. The tax levy covers the fiscal period July 1 to June 30. All secured personal property taxes and one-half of the taxes on real property are due November 1; the second installment is due February 1. All taxes are delinquent, if unpaid, on December 10 and April 10, respectively. Unsecured personal property taxes become due on the first of March each year and are delinquent, if unpaid, on August 31.

Functional Classifications

Expenditures of the governmental funds are classified by function. Functional classifications are defined as follows:

- General Government includes legislative activities, City Clerk, City Attorney, City Manager as well as management or supportive services across more than one functional area.
- Public Safety - Police includes those activities which involve police protection.
- Public Safety - Fire Protection includes activities of the fire protection district which involved in the protection of people and property from fire as well as emergency preparedness.
- Public Safety - Animal Center includes those activities which involve animal care and services.
- Community Development includes those activities which involve planning and redevelopment, as well as building and safety.
- Community Services includes activities which provide recreation, cultural and educational services.
- Engineering and Public Works includes all maintenance, engineering and capital improvements which relate to streets, parks, flood control and other public facilities.

The City implemented GASB Statement 65, *Items Previously Reported as Assets and Liabilities*. GASB 65, among other things, amends prior guidance with respect to the treatment of debt issuance costs. Debt issuance costs should be recognized in the period incurred rather than reported on the statement of net position as deferred charges and recognized systematically over the life of the debt. The accounting changes of this statement should be applied retroactive and therefore the City has reported a restatement of beginning net position for any unamortized debt issuance costs (deferred charges) previously reported on the statement of net position for fiduciary funds to conform.

II. STEWARDSHIP

Note 2: Stewardship, Compliance and Accountability

a. General Budget Policies

The annual budget adopted by the City Council provides for the general operation of the City. It includes proposed expenditures and the means of financing them. The City Council approves each year's budget submitted by the City Manager prior to the beginning of the new fiscal year. The Council conducts public hearings prior to its adoption, and when required during the period, also approves supplemental appropriations. There were several supplemental appropriations required during the year. A detailed mid-year review was conducted at which time a revised budget was adopted. There were no significant non-budgeted financial activities during the year.

The City Council may transfer funds between funds or activities set forth in the budget. The City Manager may transfer funds between line items within an appropriation as set forth in the budget and may transfer appropriations between activities within any fund. The level of budgetary control (that is the level at which expenditures cannot legally exceed the appropriated amount) is established at the department level within the General Fund and at the function level for Special Revenue, Capital Project Funds and Debt Service Funds.

Basis of Budgeting

Budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP) except that for budgeting purposes only encumbrances are treated as expenditures. A reconciliation has been provided on the applicable schedule when the basis of budgeting differs from GAAP.

For the fiscal year 2012-2013, the following funds had no adopted annual budgets:

- Housing Fund
- SB 140
- Used Oil Recycling Grant
- AB 2928 Traffic Congestion Fund
- Drink, Drive, Lose Grant
- Henderson/Wardman Drainage
- Federal Grant Fund – Drier
- OTS 2005 Seatbelt Grant
- Senior Transportation Service
- Assessment District 86-2
- Public Library Bond Act - 2000

These funds had no adopted budget due to the timing of the usage of these grants and capital project funds. Money will be budgeted as needed based on specific projects.

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

Note 2: Stewardship, Compliance and Accountability (Continued)

b. Encumbrances

Encumbrances are estimations of costs related to unperformed contracts for goods and services. They represent the estimated amount of the expenditure ultimately to result if unperformed contracts in progress at year-end are completed. They do not constitute expenditures or estimated liabilities.

c. Deficit Fund Balances or Net Position

The following nonmajor funds have a deficit at June 30, 2013:

Special Revenue Funds:		
Pedestrian Grant	\$	80
Proposition 84 - Park Bond Act		4,377
Used Oil Recycling Grant		562
Litter Reduction Grant		316
Senior Outreach Grant		1,993
Safe Routes to School Program		31,240
COPS Secure our School Grant		28
CA State Library Staff Innovation		63,331
Department of Homeland Security Grant		29
Federal Grant Fund - Dreier		83
Freedom Courtyard Resources		148,803
Homeland Security Grant 2005		58,228
Used Oil Recycling Program		4,289
Capital Projects Funds:		
Assessment District 86-2		41,128
Public Library Bond Act - 2000		193

The City expects to eliminate these deficits with anticipated future revenues from grants, deferred payments and reimbursements.

III. DETAILED NOTES ON ALL FUNDS

Note 3: Cash and Investments

As of June 30, 2013, cash and investments were reported in the accompanying financial statements as follows:

Governmental activities	\$ 263,919,385
Business-type activities	7,826,476
Fiduciary funds	<u>142,933,701</u>
Total Cash and Investments	<u>\$ 414,679,562</u>

The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under provisions of bond indentures. Interest income earned on pooled cash and investments is allocated quarterly to the various funds based on average daily cash balances. Interest Income from cash and investments with fiscal agents is credited directly to the related fund.

Deposits

At June 30, 2013, the carrying amount of the City's deposits was \$56,682,787 and the bank balance was \$58,192,820. The \$1,510,033 difference represents outstanding checks and other reconciling items.

The California Government Code requires California banks and savings and loan associations to secure a City's deposits by pledging government securities with a value of 110% of a City's deposits. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of a City's total deposits. The City Treasurer may waive the collateral requirement for deposits which are fully insured up to \$250,000 by the FDIC. The collateral for deposits in federal and state chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository are considered to be held for, and in the name of, the local governmental agency.

Investments

Under provision of the City's investment policy, and in accordance with the California Government Code, the following investments are authorized:

- U.S. Government Agency Securities
- Municipals (Warrants, Notes and Bonds)
- Certificates of Deposit (or Time Deposits)
- Negotiable Certificates of Deposit
- FDIC Insured Certificates of Deposits
- Banker's Acceptances

Note 3: Cash and Investments (Continued)

- Commercial Paper
- Local Agency Investment Fund (State Pool)
- Joint Powers Authority (JPA) Investment Pool (short-term)
- Deposit of Funds
- Repurchase and Investment Agreements
- Medium Term Corporate Notes

Investments Authorized by Debt Agreements

The above investments do not address investment of debt proceeds held by a bond trustee. Investments of debt proceeds held by a bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy.

Investments in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute. The State Treasurer's Office audits the fund annually. The fair value of the position in the investment pool is the same as the value of the pool shares.

GASB Statement No. 31

The City adopted GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, as of July 1, 1997. GASB Statement No. 31 establishes fair value standards for investments in participating interest earning investment contracts, external investment pools, equity securities, option contracts, stock warrants and stock rights that have readily determinable fair values. Accordingly, the City reports its investments at fair value in the balance sheet. All investment income, including changes in the fair value of investments, is recognized as revenue in the operating statement.

Credit Risk

The City's investment policy limits investments in medium-term notes (MTN's) in short-term rating of 'AA' or better. As of June 30, 2013, the City invested in Federal Farm Credit Bank, Federal Home Loan Bank, Federal Home Loan Mortgage Corp. and Federal National Mortgage Association which were all rated "Aaa" and "AA+" by Moody's and by S&P at June 30, 2013. All securities were investment grade and were legal under State and City law. As of June 30, 2013, the City's investments in external investment pools and money market mutual funds are unrated.

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

As of June 30, 2013, none of the City's deposits or investments were exposed to custodial credit risk.

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

Note 3: Cash and Investments (Continued)

Concentration of Credit Risk

The City is in compliance with restrictions imposed by its investment policy, which limits certain types of investments. As of June 30, 2013, in accordance with GASB Statement No. 40, if the City has invested more than 5% of its total investments in any one issuer, it is exposed to credit risk. The following investments are considered exposed to credit risk:

Federal Farm Credit Bank	19.85%
Federal Home Loan Bank	20.45%
Federal Home Loan Mortgage Corporation	17.66%
Federal National Mortgage Association	12.37%

Investments guaranteed by the U.S. government and investments in mutual funds and external investment pools are excluded from this.

Interest Rate Risk

The City's investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The City's investment policy establishes a maximum maturity of 180 days for Banker's Acceptances, 270 days for Commercial Paper, one year for Repurchase Agreements and five years for all other individual investments. The only exception to these maturity limits shall be the investment of the gross proceeds of tax-exempt bonds. The City has elected to use the segmented time distribution method of disclosure for its interest rate risk.

As of June 30, 2013, the City had the following investments and original maturities:

	Investment Maturities (in Years)				Fair Value
	6 months or less	6 months to 1 year	1 year to 3 years	3 Years to 5 years	
Investments:					
Local Agency Investment Fund	\$ 69,157,880	\$ -	\$ -	\$ -	\$ 69,157,880
US Treasury	-	-	-	1,955,858	1,955,858
Federal Governmental Agencies					
Federal Farm Credit Bank	-	-	12,042,227	46,403,015	58,445,242
Federal Home Loan Bank	-	9,092,783	13,666,552	38,819,763	61,579,098
Federal Home Loan Mortgage Corp.	-	-	26,101,635	18,110,040	44,211,675
Federal National Mortgage Assoc.	-	-	4,999,480	30,964,097	35,963,577
Municipal Bonds	-	2,535,825	-	-	2,535,825
Corporate Bonds	-	-	3,996,216	4,458,614	8,454,830
Commercial Paper	6,994,349	-	-	-	6,994,349
Money Market Mutual Funds	26,583,853	-	-	-	26,583,853
Investments with Fiscal Agents:					
Money Market Mutual Funds	42,114,588	-	-	-	42,114,588
	<u>\$ 144,850,670</u>	<u>\$ 11,628,608</u>	<u>\$ 60,806,110</u>	<u>\$ 140,711,387</u>	<u>\$ 357,996,775</u>

Note 4: Notes and Loans Receivables

Notes and loans receivables consist of the following at June 30, 2013:

1. In January 1997, the former Rancho Cucamonga Redevelopment Agency (the Agency) entered into an agreement to loan Villa Pacifica Associates, a California Limited Partnership, up to \$3,090,000 to develop senior rental housing for low and moderate income households. The term of the loan is 40 years, with simple interest accruing at 3% per annum on the outstanding principal balance. Payments of principal and interest on the loan are due and payable only to the extent that 50% of the net annual cash flow from the development is available. Upon dissolution of the Agency, the loan receivable was transferred to the Housing Fund of the City. As of June 30, 2013, the outstanding balance amounts to \$3,683,026, including accrued interest of \$593,026. Accrued interest is offset by deferred revenue.
2. On September 1, 2005, the Agency entered into a loan agreement with Northtown Housing Development Corporation for the purchase of undeveloped real property and the development of an apartment complex (San Sevaïne) which will increase the supply of affordable housing to low and moderate income households for a period of ninety-nine (99) years. This loan is a line of credit not-to-exceed \$40,700,000 with simple interest accruing at 1% per annum from the date of disbursement for a term of 55 years (2060), as modified on May 6, 2009, with Amendment #2. Upon dissolution of the Agency, the loan receivable was transferred to the Housing Fund of the City. As of June 30, 2013, the advances paid against this line of credit amount to \$40,457,658 and accrued interest amounts to \$1,853,537 for a total of \$42,311,195. Accrued interest is offset by deferred revenue.
3. On April 19, 2006, the Agency entered into a loan agreement with LINC-Pepperwood Housing Investors, LP to provide financial assistance from the Low and Moderate Housing Set-aside Fund to purchase and rehabilitate the Pepperwood Apartment Homes, which will increase the supply of affordable housing to low and moderate income households, for not less than ninety-nine (99) years. The loan is in the form of a line of credit not-to-exceed \$21,638,113, which includes the rollover of the BLT Partnership No. 1 loan of \$2,350. The outstanding principal balance of the loan will accrue simple interest at 2% per annum from the date of disbursement for a term of 56 years (2062). In addition to the extent there are Residual Receipts, the Developer shall pay to the Agency 50% of the Residual Receipts from the preceding year. Upon dissolution of the Agency, the loan receivable was transferred to the Housing Fund of the City. As of June 30, 2013, advances paid against this line of credit amounts to \$21,638,113 and accrued interest amounts to \$2,841,107 for a total balance of \$24,479,220. Accrued interest is offset by deferred revenue.
4. On September 1, 2005, the Agency entered into a loan agreement with HB Housing Partners, L.P. to provide financial assistance from the Low and Moderate Housing Set-aside Fund to purchase and rehabilitate the Woodhaven Manor Apartments, which will increase the supply of affordable housing to low and moderate income households for not less than ninety-nine (99) years. The loan is in the form of a line of credit not-to-exceed \$9,000,000. Simple interest accrues on the advances as follows: 1) 3% per annum from the date of disbursement through and including the date immediately prior to September 21, 2022; and 2) 2% per annum from September 21, 2022 through September 21, 2060. In addition, to the extent there are Residual Receipts, the Developer shall pay to the Agency either 33% or 50% of the Residual Receipts from the preceding year. Upon dissolution of the Agency, the

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

Note 4: Notes and Loans Receivables (Continued)

loan receivable was transferred to the Housing Fund of the City. As of June 30, 2013, the advances paid against this line of credit amounted to \$9,000,000 and accrued interest amounts to \$1,821,736 for a total of \$10,821,736. Accrued interest is offset by deferred revenue.

5. On March 9, 2006, the Agency entered into a loan agreement with The Southern California Housing Development Corporation for the acquisition, construction and operation of affordable housing apartments, referred to as the Rancho Verde Expansion project, which will increase the supply of very-low, low and moderate income households. This loan is a line of credit not-to-exceed \$6,500,000 with simple interest accruing at 1.5% per annum until June 27, 2035, and 2% per annum thereafter and payable without demand or notice on June 27, 2060. Upon dissolution of the Agency, the loan receivable was transferred to the Housing Fund of the City. As of June 30, 2013, the advances paid against this line of credit amounted to \$6,499,910 and accrued interest amounts to \$476,420 for a total of \$6,976,330. Accrued interest is offset by deferred revenue.
6. On December 1, 2001, the Agency entered into a residual receipts promissory note loan agreement in the form of a line of credit not-to-exceed \$4,000,000 with Malvern Housing Partners, L.P. and Southern California Housing Development Corporation for the acquisition, construction and operation of a 49-unit senior multifamily apartment project, known as Heritage Pointe Senior Apartments. A portion of the necessary funding was provided from proceeds of a \$4,000,000 bond issue by Southern California Housing Development Corporation. Funding provided by the Agency was in the form of semi-annual principal payments toward these bonds from the Agency's low and moderate income housing fund. As advances were made by the Agency, beginning April 1, 2003, these amounts were added to and became the principal balance of this Residual Receipts Note, and are accruing simple interest at 1% per annum from the date of payment through December 2056. Annual payments of principal and accrued interest shall not commence until the operation of the project has generated residual receipts. On December 5, 2007, the residual receipts promissory note was amended and restated in connection with the refunding of the Southern California Housing Development Corporation's bond with the proceed of the Agency Housing Set-Aside Tax Allocation Bonds, Series 2007A and Series 2007B. All residual receipts in excess of fifteen percent of the gross operating income of the project shall be paid to the Agency annually. All principal and accrued interest at the simple interest rate of 1% per annum shall be due and payable in April 2056. Upon dissolution of the Agency, the loan receivable was transferred to the Housing Fund of the City. As of June 30, 2013, the advances paid against this line of credit amounted to \$1,519,725 and accrued interest amounts to \$60,480, for a total of \$1,580,205. Accrued interest is offset by deferred revenue.
7. On September 1, 2008, the Agency entered into a residual receipts promissory note loan agreement in the form of a line of credit not-to-exceed \$27,565,000 with Rancho Workforce Housing, L.P. for the acquisition, construction and development of a 166-unit rental housing development, including 131 residential units for low and moderate income residents. This loan bears simple interest of 2.386% compounded annually from the date of disbursement, with a term commencing on the date of this agreement and continuing for fifty-five (55) years from the date of the recordation of the Certificate of Completion. Commencing after Borrower's fiscal year first ending

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

Note 4: Notes and Loans Receivables (Continued)

after the completion of construction of the development, Borrower shall make repayments to the Agency equal to 50% of the Residual Receipts. Upon dissolution of the Agency, the loan receivable was transferred to the Housing Fund of the City. As of June 30, 2013, the advances paid against this line of credit amounted to \$25,868,857, and accrued interest amounts to \$2,394,642, for a total of \$28,263,499.

8. On September 26, 1994, the Agency entered into a Disposition and Development Agreement (DDA) and loan agreement (as modified on March 22, 1996) for \$5,929,181 with North Town Housing Partners for the acquisition of the 88-unit multifamily rental Villa Del Norte housing project for low and moderate income households. The term of the loan is 40 years, with simple interest accruing at 3% per annum on the outstanding principal balance. Payments of principal and interest on the loan are due and payable only to the extent that net annual cash flow from the development is available. Upon dissolution of the Agency, the loan receivable was transferred to the Housing Fund of the City. As of June 30, 2013, the outstanding balance amounts to \$9,130,939, including accrued interest of \$3,201,758. Accrued interest is offset by deferred revenue.
9. On June 6, 2001, the Agency entered into a loan agreement (as updated on December 1, 2002) for \$4,700,000 with Northtown Housing Development Corp. for the development of the Olen Jones Senior Apartments. The term of the loan is 55 years, with zero interest accruing for the first 15 years, then accruing simple interest at 3% per annum for the remainder of the term. Payments of principal and interest on the loan are due and payable only to the extent that net annual cash flow from the development is available. Upon dissolution of the Agency, the loan receivable was transferred to the Housing Fund of the City. As of June 30, 2013, the outstanding balance amounts to \$4,409,027.
10. First-time homebuyer loans represents the loans made under the First Time Homebuyer's Program. The payment of the loan is not due until the property is sold. As of June 30, 2013, the outstanding balance amounts to \$4,284,852.

Total loans receivables for governmental activities at June 30, 2013, including accrued interest of \$13,242,706, amounted to \$135,940,029.

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

Note 5: Capital Assets

Governmental activities capital assets for the year ended June 30, 2013, was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 74,542,575	\$ 75,247	\$ -	\$ -	\$ 74,617,822
Right of way	231,931,613	-	-	-	231,931,613
Construction-in-progress	33,015,317	14,726,762	(419,633)	(29,056,900)	18,265,546
Total Capital Assets, Not Being Depreciated	339,489,505	14,802,009	(419,633)	(29,056,900)	324,814,981
Capital assets, being depreciated:					
Building Improvements	104,611,573	3,014,935	-	-	107,626,508
Improvement other than buildings	12,692,888	114,196	-	-	12,807,084
Equipment and vehicles	26,447,093	1,798,551	(264,110)	-	27,981,534
Furniture and fixtures	1,618,062	-	-	-	1,618,062
Infrastructure	438,891,265	-	(428,931)	29,056,900	467,519,234
Intangible	1,320,615	1,956,273	-	-	3,276,888
Total Capital Assets, Being Depreciated	585,581,496	6,883,955	(693,041)	29,056,900	620,829,310
Less accumulated depreciation:					
Building improvements	26,786,496	2,537,915	-	-	29,324,411
Improvement other than buildings	7,718,754	379,927	-	-	8,098,681
Equipment and vehicles	21,353,387	2,107,987	(86,459)	-	23,374,915
Furniture and fixtures	1,518,526	65,742	-	-	1,584,268
Infrastructure	183,792,502	8,183,366	(160,170)	-	191,815,698
Intangible	694,408	296,698	-	-	991,106
Total Accumulated Depreciation	241,864,073	13,571,635	(246,629)	-	255,189,079
Total Capital Assets, Being Depreciated, Net	343,717,423	(6,687,680)	(446,412)	29,056,900	365,640,231
Governmental Activities Capital Assets, Net	\$ 683,206,928	\$ 8,114,329	\$ (866,045)	\$ -	\$ 690,455,212

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General government	\$ 319,161
Public safety - police	411,847
Public safety - fire protection	637,934
Engineering and public works	8,859,738
Community development	85,407
Community services	1,614,305
Equipment and Vehicle Replacement Fund	1,134,192
Computer Equip./Technology Replacement Fund	509,051
Total Governmental Activities	\$ 13,571,635

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

Note 5: Capital Assets (Continued)

Business-type activities capital assets for the year ended June 30, 2013, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Business-Type Activities:					
Capital assets, not being depreciated:					
Land	\$ 5,451,015	\$ -	\$ -	\$ -	\$ 5,451,015
Total Capital Assets, Not Being Depreciated	<u>5,451,015</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,451,015</u>
Capital assets, being depreciated:					
Building improvements	17,203,473	22,500	-	-	17,225,973
Improvement other than buildings	3,797,414	-	-	-	3,797,414
Equipment and vehicles	417,729	75,000	-	(34,915)	457,814
Furniture and fixtures	82,374	-	-	34,915	117,289
Infrastructure	16,747,060	124,436	-	-	16,871,496
Intangible	25,856	-	-	-	25,856
Total Capital Assets, Being Depreciated	<u>38,273,906</u>	<u>221,936</u>	<u>-</u>	<u>-</u>	<u>38,495,842</u>
Less accumulated depreciation:					
Building improvements	8,183,987	430,074	-	-	8,614,061
Improvement other than buildings	3,686,657	110,758	-	-	3,797,415
Equipment and vehicles	360,319	6,520	-	-	366,839
Furniture and fixtures	42,622	7,023	-	-	49,645
Infrastructure	4,267,699	672,373	-	-	4,940,072
Intangible	17,619	2,586	-	-	20,205
Total Accumulated Depreciation	<u>16,558,903</u>	<u>1,229,334</u>	<u>-</u>	<u>-</u>	<u>17,788,237</u>
Total Capital Assets, Being Depreciated, Net	<u>21,715,003</u>	<u>(1,007,398)</u>	<u>-</u>	<u>-</u>	<u>20,707,605</u>
Business-Type Activities Capital Assets, Net	<u>\$ 27,166,018</u>	<u>\$ (1,007,398)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,158,620</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Business-Type Activities:	
Sports Complex	\$ 543,489
Municipal Utility	<u>685,845</u>
Total Business-Type Activities	<u>\$ 1,229,334</u>

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

Note 6: Interfund Receivable, Payable and Transfers

The composition of interfund balances as of June 30, 2013, was as follows:

Due To/From Other Funds

Funds	Due to Other Funds		Total
	Fire District	Nonmajor Governmental Funds	
Due From Other Funds:			
General Fund	\$ 276,613	\$ 724,481	\$ 1,001,094

Due to/from other funds were the results of routine interfund transactions not cleared prior to the end of the fiscal year and were also made to cover negative cash balances at June 30, 2013.

Advances To/From Other Funds

Funds	Advances from Other Funds		Total
	Fire District	Nonmajor Governmental Funds	
Advances to Other Funds:			
General	\$ 4,357,185	\$ 300,000	\$ 4,657,185

On June 21, 2012, the General Fund advanced \$4,556,198 to the Fire District to provide funding for the prepayment of the Fire District's side fund liability with CalPERS. The advance bears interest at 4.5% and is payable in monthly installments of \$33,332. The final payment will occur in July 2028. At June 30, 2013, the outstanding balance amounted to \$4,357,185.

The \$300,000 advance from the General Fund to the Park Development Fund was done on March 5, 1996, based upon Council approval. The advance was to provide funding for Phase I of the Northeast Community Park and is to be repaid in the future (no specific date).

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

Note 6: Interfund Receivable, Payable and Transfers (Continued)

Interfund Transfers

Funds	Transfers Out:					Total
	General Fund	Fire District	Municipal Utility	Sports Complex	Nonmajor Governmental Funds	
Transfers in:						
General Fund	\$ -	\$ -	\$ 942,400	\$ -	\$ -	\$ 942,400
Fire District	179,840	-	-	-	-	179,840
Sport Complex	1,179,054	-	-	-	-	1,179,054
Internal Service Funds	2,600,000	928,700	-	-	-	3,528,700
Nonmajor Funds	74,139	-	-	-	1,143,078	1,217,217
Total	\$ 4,033,033	\$ 928,700	\$ 942,400	\$ -	\$ 1,143,078	\$ 7,047,211

The General Fund transferred \$1,179,054 to the Sports Complex to cover the budgeted amount, \$179,840 to the Fire District to fund the emergency preparedness program, and \$2,600,000 to allocate surplus funding to the internal service fund.

The Fire District transferred \$928,700 to the Computer/Equipment Technology Replacement Fund to cover the cost of lease purchase of computer software.

The Municipal Utility transferred \$942,400 to the General Fund to cover the cost of operations.

Note 7: Long-Term Debt Obligations

a. Long-Term Debt – Governmental Activities

The following is a schedule of changes in governmental activities long-term debt for the fiscal year ended June 30, 2013:

	Balance July 1, 2012	Additions	Repayments	Outstanding June 30, 2013	Due Within One Year
Capital Leases					
Dell Financial Services	\$ -	\$ 313,981	\$ 65,318	\$ 248,663	\$ 60,325
Government Capital Corp.	-	1,956,272	-	1,956,272	389,566
Xerox - Internal Service	-	320,236	11,508	308,728	69,051
Xerox - Governmental Funds	-	105,848	3,803	102,045	22,824
Total Capital Leases	-	2,696,337	80,629	2,615,708	541,766
Advances from Successor Agency	3,953,624	-	-	3,953,624	-
Claims and judgments payable	4,077,504	1,230,832	1,545,654	3,762,682	1,440,282
Accrued employee benefits	7,522,893	4,312,122	4,228,398	7,606,617	4,305,802
Total	\$ 15,554,021	\$ 8,239,291	\$ 5,854,681	\$ 17,938,631	\$ 6,287,850

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

Note 7: Long-Term Debt Obligations (Continued)

A description of individual components of long-term debt outstanding as of June 30, 2013, is as follows:

Capital Leases Payable

On December 19, 2012, the City entered into a capital lease agreement with Dell Financial Services to acquire a Dell Blade Server Enclosure for \$313,981. The agreement requires annual payments of \$65,318 due February 1st of each year with the final payment due February 2017. The interest rate is fixed at 2.08%. At June 30, 2013, the outstanding amount due was \$248,663.

The calculation of the present value of the future lease payments is as follows:

<u>Year Ending June 30</u>	
2014	\$ 65,318
2015	65,318
2016	65,318
2017	<u>65,318</u>
Subtotal	261,272
Less: Amount representing interest	<u>(12,609)</u>
Total	<u>\$ 248,663</u>

On December 27, 2012, the City entered into a capital lease agreement with Governmental Capital Corporation to acquire an Accela Software Technology for \$1,956,272. The agreement requires annual payments of \$424,092 due July 10th of each year with the final payment due July 2017. The interest rate is fixed at 3.22%. At June 30, 2013, the outstanding amount due was \$1,956,272.

The calculation of the present value of the future lease payments is as follows:

<u>Year Ending June 30</u>	
2014	\$ 424,092
2015	424,092
2016	424,092
2017	424,092
2018	<u>424,092</u>
Subtotal	2,120,460
Less: Amount representing interest	<u>(164,188)</u>
Total	<u>\$ 1,956,272</u>

On December 20, 2012, the City entered into a capital lease agreement with Xerox to acquire multiple Xerox copiers and printers for \$426,084. The agreement requires monthly payments of \$7,656 starting in May 2013 with the final payment due in April 2018. The interest rate is fixed at 3.00%. At June 30, 2013, the outstanding amount due was \$410,773.

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

Note 7: Long-Term Debt Obligations (Continued)

The calculation of the present value of the future lease payments is as follows:

<u>Year Ending June 30</u>	
2014	\$ 91,872
2015	91,872
2016	91,872
2017	91,872
2018	<u>76,562</u>
Subtotal	444,050
Less: Amount representing interest	<u>(33,277)</u>
Total	<u><u>\$ 410,773</u></u>

Advances from the Successor Agency

During the formation of Community Facilities District CFD 2000-01 (District), a number of meetings were held with property owners within the proposed boundaries to discuss participation in the District and benefits to their property. As a result of those meetings, the approved boundary map was modified at the landowners' request to exclude certain properties from the District boundaries. Property owners that were excluded from the District boundaries, but will be receiving direct benefit from the improvements constructed by CFD 2001-01, were advised that reimbursement would be required when their properties are developed. The Redevelopment Agency advanced the pro-rata share for properties that will receive benefit from the improvements, but are not participating in the District. At June 30, 2013, the advance was \$3,953,624.

Claims and Judgments Payable

The City's liability regarding self insurance is described in Note 12 of the Notes to Financial Statements. The liability will be paid as it becomes due by the General Fund and the Fire District Fund.

Accrued Employee Benefits

The City's policies relating to compensated absences are described in Note 1 of the Notes to Financial Statements. The liability will be paid in future years by the General Fund and the Fire District Fund as it becomes due.

Note 8: Other Special Obligations

The following issues of Residential Mortgage Revenue Bonds, Special Assessment District Bonds, and Community Facility District Bonds are not reflected in the Statement of Net Position because these are special obligations payable solely from and secured by specific revenue sources described in the resolutions and official statements of the respective issues. Neither the faith and credit nor the taxing power of the City, the State of California or any political subdivision thereof, is pledged for the payment of these bonds.

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

Note 8: Other Special Obligations (Continued)

The outstanding amounts at June 30, 2013, were as follows:

	Outstanding Amount at June 30, 2013
City of Rancho Cucamonga:	
Assessment District 93-1	\$ 1,745,000
Community Facilities District No. 93-3	2,355,000
Community Facilities District No. 88-2	1,440,000
Community Facilities District No. 2000-01	593,000
Community Facilities District No. 2000-02	5,144,000
Community Facilities District No. 2000-03	8,800,000
Community Facilities District No. 2001-01 Series A	8,741,000
Community Facilities District No. 2001-01 Series B	802,000
Community Facilities District No. 2003-01 Series A	14,215,000
Community Facilities District No. 2003-01 Series B	2,765,000
Community Facilities District No. 2004-01	37,987,600
Community Facilities District No. 2006-01	5,270,000
Community Facilities District No. 2006-02	2,695,000
Rancho Cucamonga Redevelopment Agency: Multi-Family Housing Revenue Bond: Series 1997A	<u>2,703,530</u>
Total	<u><u>\$ 95,256,130</u></u>

IV. OTHER INFORMATION

Note 9: Pension Plan Obligations

a. City Miscellaneous Plan

Plan Description

The City of Rancho Cucamonga contributes to the California Public Employees Retirement System (PERS), an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and City ordinance. Copies of PERS' annual financial report may be obtained from its executive office: 400 P Street, Sacramento, California 95814.

Funding Policy

Participants are required to contribute 8% of their annual covered salary. The City makes the contributions required of employees on their behalf and for their account. The City is required to contribute at an actuarially determined rate; the current rate as a percentage of annual covered payroll is 12.607%. The contribution requirements of plan members and the City are established and may be amended by PERS.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

Note 9: Pension Plan Obligations (Continued)**Annual Pension Cost (APC) and Net Pension Obligation**

For the year ended June 30, 2013, the City's annual pension cost of \$5,375,484 was equal to the City's required and actual contributions. The required contribution was determined as part of the June 30, 2012, actuarial valuation using the entry age normal actuarial cost method.

A summary of principle assumptions and methods used to determine the APC is shown below:

Valuation Date	June 30, 2010
Actuarial Cost Method	Entry Age Normal Cost Method
Amortization Method	Level Percent of Payroll
Average Remaining Period	20 years as of the Valuation Date (Closed Period)
Asset Valuation Method	15-Year Smoothed Market
Actuarial Assumptions:	
Investment Rate of Return	7.50% (net of administrative expenses)
Projected Salary Increases	3.30% to 14.20% depending on age, service and type of employment
Inflation	2.75%
Payroll Growth	3.00%
Individual Salary Growth	A merit scale varying by duration of employment coupled with an assumed annual inflation component of 2.75% and an annual production growth of 0.25%.

Initial unfunded liabilities are amortized over a closed period that depends on the Plan's date of entry into CalPERS. Subsequent plan amendments are amortized as a level percent of pay over a closed 20-year period. Gains and losses that occur in the operation of the plan are amortized over a rolling period, which results in an amortization of about 6% of unamortized gains and losses each year. If the Plan's accrued liability exceeds the actuarial value of plan assets, then the amortization payment on the total unfunded liability may not be lower than the payment calculated over a 30-year amortization period.

Three-Year Trend Information for PERS - City
(Amounts in Thousands)

Fiscal Year	Annual	Percentage	Net Pension Obligations
	Pension Cost (APC)	of APC Contributed	
6/30/2011	\$ 5,593	100%	\$ -
6/30/2012	5,946	100%	-
6/30/2013	5,375	100%	-

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

Note 9: Pension Plan Obligations (Continued)

Schedule of Funding Progress for PERS
 Miscellaneous Plan of the City of Rancho Cucamonga
 (Amounts in Thousands)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
6/30/2010	\$ 112,066	\$ 128,533	\$ (16,467)	87.2 %	\$ 28,569	57.6 %
6/30/2011	121,597	138,584	(16,987)	87.7 %	27,988	60.7 %
6/30/2012	130,416	148,367	(17,951)	87.9 %	27,531	65.2 %

Fire District's Miscellaneous and Safety Plan

Plan Description

The Fire District contributes to the California Public Employees Retirement System (PERS), a cost-sharing multiple-employer defined benefit pension plan. PERS provides retirement, disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and City ordinance. Copies of PERS annual financial report may be obtained from their executive office: 400 P Street, Sacramento, California 95814.

Funding Policy

Participants are required to contribute 8% (9% for safety employees) of their annual covered salary. The Fire District makes the contributions required of employees on their behalf and for their account. The Fire District is required to contribute at an actuarially determined rate; the current rate as a percentage of annual covered payroll is 13.914% for the non-safety employees and 24.706% for safety employees. The contribution requirements of plan members and the City are established and may be amended by PERS.

Annual Pension Cost (APC)

For the year ended June 30, 2013, the Fire District's annual pension cost for the miscellaneous and safety employees of \$3,660,763 was equal to the Fire District's required and actual contributions. The required contribution was determined as part of the June 30, 2010, actuarial valuation using the entry age normal actuarial cost method.

Three-Year Trend Information for PERS - Fire District
 (Amounts in Thousands)

Fiscal Year	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligations
6/30/2011	\$ 3,603	100%	\$ -
6/30/2012	4,097	100%	-
6/30/2013	3,661	100%	-

Note 10: PARS Retirement Enhancement Plan

Plan Description

The City of Rancho Cucamonga sponsors the PARS Retirement Enhancement Plan, a agent multiple-employer defined benefit pension plan. The Plan provides pension benefits to miscellaneous members (Tier 1) and city council members (Tier 2). Benefits are equal to a percentage of highest pay multiplied by years of service, with the percentage varying by retirement age based on a 3% at 60 target offset by CalPERS 2.5% at 55 formula. Sample rates are as follows:

<u>Age</u>	<u>Tier 1</u>
55	0.000%
56	0.100
57	0.200
58	0.300
59	0.400
60+	0.500

The City and the Fire District have the right to amend, modify or terminate the plan at any time. Separate audited financial statements are not prepared.

Benefits are increased by a 2% annual cost of living adjustment after retirement. There are no employee contributions for either tier.

Funding Policy

The City's funding policy is to contribute the annual required contribution. The annual required contribution equals the sum of the normal cost and the amortization of the unfunded actuarial accrued liability.

Annual Pension Cost (APC)

Government Accounting Standards Board Statement No. 27 (Statement 27) requires that the City determine the plan's annual pension cost based on the most recent actuarial valuation. The annual pension cost equals the plan's annual required contribution, adjusted for historical differences between the annual required contribution and amounts contributed. The actuary has determined the City's annual required contribution equal to the sum of (a) normal cost, and (b) amortization of the unfunded actuarial accrued liability.

For the year ending June 30, 2013, the City's annual required contribution was \$1,022,000. The City contributed \$817,533. The required contribution was based on the June 30, 2010, actuarial valuation using the entry age normal (level percentage of pay) actuarial cost method. The actuarial assumptions included 6.5% investment return (net of administrative expenses) and a general inflation rate of 3%. The prepaid PARS obligation is being amortized over a 20 year closed period.

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

Note 10: PARS Retirement Enhancement Plan (Continued)

Annual required contribution (ARC)	\$ 1,022,000
Interest in net PARS asset	(293,654)
Adjustment to ARC	<u>611,978</u>
Annual PARS cost	1,340,324
Contribution made	<u>817,533</u>
Decrease/(Increase) in net PARS asset	522,791
Net PARS obligation (asset) June 30, 2012	<u>(8,390,120)</u>
Net PARS obligation (asset) June 30, 2013	<u><u>\$ (7,867,329)</u></u>

The following table provides 3 years of historical information of the Annual Pension Cost:

Three-Year Trend Information - PARS
(Amount in Thousands)

Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation (Asset)
6/30/2011	\$ 10,201	702%	\$ (8,747)
6/30/2012	1,299	73%	(8,390)
6/30/2013	1,340	61%	(7,867)

Schedule of Funding Progress
 PARS Retirement Enhancement Plan
 (Amounts in Thousands)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
6/30/2008	\$ 6,652	\$ 13,118	\$ 6,466	50.7%	\$ 27,185	23.8%
6/30/2010	9,052	17,961	8,909	50.4%	27,663	32.2%
6/30/2012	21,930	19,447	(2,483)	112.8%	25,078	-9.9%

Actuarial valuation is performed every other year.

Note 11: Other Post-Employment Benefits

Plan Description

The City does not provide post-employment benefits; however, medical coverage is provided to Fire District personnel and their dependents upon retirement under the Rancho Cucamonga Fire Protection District Memorandum of Understanding. The Fire District provides other post-employment benefits (OPEB) through the California Employers' Retiree Benefit Fund (CERBT), an agent multiple-employer defined benefit healthcare plan administered by the California Public Employees' Retirement System (CalPERS). For Tier 1 employees, the Fire District pays 100% of the medical insurance premium for the participant and their family. For Tier 2 employees, the Fire District contributes a predetermined monthly maximum of \$97-\$101 for each eligible retiree towards health insurance. These benefits are provided per contract between the Fire District and the employee associations. Separate financial statements for the CERBT may be obtained by writing to CalPERS at Lincoln Plaza North 400 Q Street, Sacramento, California 95814 or by visiting the CalPERS website at www.calpers.ca.gov.

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

Note 11: Other Post-Employment Benefits (Continued)

Funding Policy

The contribution requirements of plan members and the Fire District are established and may be amended by the Fire District, City Council and/or the employee associations. Currently, contributions are not required from plan members. During fiscal year 2012-2013, the City paid \$924,590 in premium for retiree insurance and was reimbursed \$421,589 from the CERBT. The following table shows the components of the Fire District's annual OPEB cost for the year, the amount actually contributed to the plan, and the change in the net OPEB obligation (asset):

Annual required contribution (ARC)	\$ 483,000
Interest in net OPEB asset	(1,083,504)
Adjustment to ARC	<u>1,967,328</u>
Annual OPEB cost	1,366,824
Contribution made	924,590
Reimbursement of contribution made	<u>(421,589)</u>
Decrease/(Increase) in net OPEB asset	863,823
Net OPEB obligation (asset) June 30, 2012	<u>(17,311,033)</u>
Net OPEB obligation (asset) June 30, 2013	<u><u>\$ (16,447,210)</u></u>

The contribution rate of 1.8% is based on the ARC of \$483,000, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis is projected to cover the annual normal cost and the amortization of unfunded actuarial liabilities (or funding excess) over a thirty year period.

Annual OPEB Costs and Net OPEB Obligation (Asset)

The City implemented the provision of GASB Statement 45 in fiscal year ended June 30, 2009. Information on the annual OPEB cost, percentage of annual OPEB cost contributed, and net OPEB obligation is available for the fiscal year ended June 30, 2009, and thereafter.

Three Year Trend Information - OPEB				
Fiscal Year End	Annual OPEB Cost	Actual Contribution (Net of Adjustments)	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
6/30/2011	\$ 333,749	\$ 734,359	220.0%	\$ (16,893,419)
6/30/2012	400,268	817,882	204.3%	(17,311,033)
6/30/2013	1,366,824 *	503,001	36.8%	(16,447,210)

* Amount was adjusted for 2011-2012 contribution reimbursements.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

Note 11: Other Post-Employment Benefits (Continued)**Funded Status and Funding Progress**

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the Fire District are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress below presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	UAAL as a Percent of Covered Payroll
6/30/2009	\$ 2,798	\$ 17,561	\$ 14,763	15.9%	\$ 8,021	184.1%
6/30/2011	21,547	22,544	997	95.6%	8,601	11.6%

Actuarial valuation is performed every other year.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in the actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2011 actuarial valuation, the entry age normal level percentage of pay actuarial cost method was used. The actuarial assumptions include a 6.50% discount rate of return, which is a blended rate of the expected long-term investment return on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date, an inflation rate of 3%, projected salary increase of 3.25% and annual healthcare cost trend rate of between 4.5% and 9.3%. The actuarial value of assets is set equal to the reported market value of assets. The UAAL is being amortized as a level percentage of payroll over a 26-year fixed (closed) period for initial UAAL from June 30, 2013, (fresh start). The number of active and retiree participants is 99 and 51 respectively.

Note 12: Summary Disclosure of Self-Insurance Contingencies

City Disclosure of Self-Insurance Contingencies

The City is self-insured for the first \$500,000 on each general liability claim and for the first \$250,000 on each workers' compensation claim. The insurance coverage in excess of the self-insured amount is provided by the Public Agency Risk Sharing Authority of California (PARSAC) up to a limit of \$34,000,000 and \$50,000,000 for general liability and workers' compensation, respectively. Additionally, the City is self-funded for the first \$250,000 for employment practices liability claims and purchases coverage for losses ranging from \$250,000 to \$34,000,000.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. The City funds all claims payable, including those incurred but not reported, in the yearly deposit it pays to PARSAC.

Effective June 1, 1986, the City became a member of the PARSAC, a public entity risk pool currently operating as a common risk management and insurance program for 36 California cities. The City pays an annual premium to the pool for its excess general liability insurance coverage. The agreement for information of the PARSAC provides that the pool will be self-sustaining through member premiums. The PARSAC will publish its own financial report for the year ended June 30, 2013, which can be obtained from Public Agency Risk Sharing Authority of California, Sacramento, California.

Fire District Disclosure of Self Insurance Contingencies

For general liability, the Fire District is covered through the Fire Agencies Insurance Risk Authority (FAIRA) on each general liability claim up to \$1,000,000. The liability deductible is \$0, except \$5,000 for Management Liability claims, \$1,000 for auto claims and \$5,000 for property claims. The insurance coverage in excess of the \$1,000,000, up to \$10,000,000, is provided by American Alternative Insurance Corporation.

Effective, June 29, 1989, the Fire District became a member of FAIRA, a public entity risk pool currently operating as a common risk management and insurance program for 99 California Fire Protection Districts. The Fire District pays an annual premium to the pool for its excess general liability insurance coverage. The agreement for information of FAIRA provides that the pool will be self-sustaining through member premiums.

FAIRA publishes its own financial report for the year ended June 30, 2013, which can be obtained from the Fire Agencies Insurance Risk Authority, Novato, California.

For workers compensation, the Fire District is self-insured for the first \$300,000 on each workers compensation claim as a member of the Public Agency Self-Insurance System (PASIC) of San Bernardino County. The insurance coverage in excess of the self-insured amount is provided by the California State Association of Counties Excess Insurance Authority (CSAC-EIA).

Effective, July 1, 2002, the Fire District became a member of CSAC-EIA, a public entity risk pool currently operating as a common risk management and insurance program for 145 California cities, counties, school districts, municipal services organizations, and joint power authorities. The Fire District pays an annual premium to the pool for its excess workers compensation insurance coverage. The agreement for information of the CSAC-EIA provides that the pool will be self-sustaining through member premiums.

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

Note 12: Summary Disclosure of Self-Insurance Contingencies (Continued)

CSAC-EIA publishes its own financial report for the year ended June 30, 2013, which can be obtained from the California State Association of Counties Excess Insurance Authority, Moraga, California.

Workers compensation claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. The Fire District funds all claims payable, including those incurred, but not reported, in the yearly deposit it pays to PASIS.

There have been no significant changes in insurance coverage from the prior year. During the past three fiscal years, the amount of settlements has not exceeded the amount of insurance coverage.

The City and the Fire District are involved in litigation arising in the normal course of business. Although the legal responsibility and financial impact with respect to such litigation cannot be presently ascertained, based on information from the service agent and others involved with the administration of the programs, the City believes that the self-insurance designation of \$3,762,682 is adequate to cover such losses.

The following is a summary of the changes in the claims liability over the past two fiscal years for the City and the Fire District combined:

<u>Fiscal Year</u>	<u>Beginning Balance</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Ending Balance</u>
2011-2012	\$ 2,841,832	\$ 2,365,660	\$ (1,129,988)	\$ 4,077,504
2012-2013	4,077,504	1,230,832	(1,545,654)	3,762,682

Note 13: Commitments and Contingencies

The following schedule summarizes the major contractual commitments by funds as of June 30, 2013:

General Fund	\$ 110,500
Citywide Infrastructure Improvement	339,316
Fire District	1,094,494
Nonmajor Governmental Funds	<u>6,711,375</u>
Total	<u><u>\$ 8,255,685</u></u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

Note 14: Successor Agency Trust For Assets of Former Redevelopment Agency

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 (“the Bill”) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Rancho Cucamonga that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the city or another unit of local government will agree to serve as the “successor agency” to hold the assets until they are distributed to other units of state and local government. On January 11, 2012, the City elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of City resolution number 12-001.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

In future fiscal years, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

The Bill directs the State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the State Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill.

Management believes, in consultation with legal counsel, that the obligations of the former redevelopment agency due to the City are valid enforceable obligations payable by the successor agency trust under the requirements of the Bill. The City’s position on this issue is not a position of settled law and there is considerable legal uncertainty regarding this issue. It is reasonably possible that a legal determination may be made at a later date by an appropriate judicial authority that would resolve this issue unfavorably to the City.

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012.

a. Cash and investments

Cash and investments reported in the accompanying financial statements consisted of the following:

Cash and investments pooled with the City	\$ 79,246,371
Cash and investments with fiscal agent	<u>30,724,034</u>
	<u>\$ 109,970,405</u>

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

Note 14: Successor Agency Trust For Assets of Former Redevelopment Agency (Continued)

b. Loans Receivable

Notes and loans receivables consist of the following at June 30, 2013:

On July 21, 2003, the Agency entered into a Disposition and Developer Agreement with Victoria Gardens, LLC. The Agency conveyed 147 acres generally located north of Foothill Boulevard, west of the I-15 Freeway and east of Day Creek Road in the City of Rancho Cucamonga in order for the Developer to construct an open air mixed use complex. The Agency conveyed the site to the Developer upon the execution of a promissory note to pay a cumulative sum of \$13,000,000 to the Agency over a term of thirty (30) years. The note stipulates the following payment structure: (1) the Developer shall make annual payments to the Agency equal to the amount required to amortize the excess return at the Agency's cost of funds; (2) the Developer shall pay the Agency fifteen percent (15%) of the difference between the net sale proceeds and the higher of the project cost, or the initial gross proceeds of any loan; and (3) the Developer shall pay the Agency fifteen percent (15%) of any positive net refinance proceeds. As of June 30, 2013, the outstanding balance was \$12,694,686.

c. Capital Assets

An analysis of capital assets as of June 30, 2013, follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital assets, not being depreciated:					
Land	\$ 9,103,104	\$ -	\$ -	\$ -	\$ 9,103,104
Construction-in-progress	5,190,049	1,918,742	-	-	7,108,791
Total Capital Assets, Not Being Depreciated	<u>14,293,153</u>	<u>1,918,742</u>	<u>-</u>	<u>-</u>	<u>16,211,895</u>
Capital assets, being depreciated:					
Building improvements	41,908,229	-	-	(567,388)	41,340,841
Improvement other than buildings	492,505	-	-	567,388	1,059,893
Equipment and vehicles	10,188,801	-	108,932	-	10,079,869
Furniture and fixtures	1,393,069	-	-	-	1,393,069
Intangible	51,974	-	-	-	51,974
Total Capital Assets, Being Depreciated	<u>54,034,578</u>	<u>-</u>	<u>108,932</u>	<u>-</u>	<u>53,925,646</u>
Less accumulated depreciation:					
Building improvements	5,578,559	1,066,390	-	-	6,644,949
Improvement other than buildings	68,763	52,994	-	-	121,757
Equipment and vehicles	7,762,777	520,619	108,932	-	8,174,464
Furniture and fixtures	988,934	242,216	-	-	1,231,150
Intangible	39,956	3,464	-	-	43,420
Total Accumulated Depreciation	<u>14,438,989</u>	<u>1,885,683</u>	<u>108,932</u>	<u>-</u>	<u>16,215,740</u>
Total Capital Assets, Being Depreciated, Net	<u>39,595,589</u>	<u>(1,885,683)</u>	<u>-</u>	<u>-</u>	<u>37,709,906</u>
Business-Type Activities Capital Assets, Net	<u>\$ 53,888,742</u>	<u>\$ 33,059</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,921,801</u>

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

Note 14: Successor Agency Trust For Assets of Former Redevelopment Agency (Continued)

d. Long-Term Debt

A description of long-term debt outstanding (excluding defeased debt) of the Successor Agency as of June 30, 2013, follows:

	Balance July 1, 2012	Additions	Repayments	Outstanding June 30, 2013	Due Within One Year
Bonds:					
Tax Allocation Refunding Bonds - 1999 Issue	\$ 30,805,000	\$ -	\$ 2,785,000	\$ 28,020,000	\$ 2,915,000
Tax Allocation Bonds 2001 Issue	71,760,000	-	10,000	71,750,000	10,000
Tax Allocation Bonds 2004 Issue	140,740,000	-	4,270,000	136,470,000	4,405,000
Tax Allocation Bonds 2007 Issue A & B	143,095,000	-	2,925,000	140,170,000	3,070,000
Total Bonds	386,400,000	-	9,990,000	376,410,000	10,400,000
Developer Loans:					
Price Club/Costco	7,932,502	111,379	67,635	7,976,246	-
Bank of New York	11,156,995	-	429,644	10,727,351	468,194
Total Developer Loans	19,089,497	111,379	497,279	18,703,597	468,194
Advances from City	9,521,227	-	-	9,521,227	-
Total	\$ 415,010,724	\$ 111,379	\$ 10,487,279	404,634,824	\$ 10,868,194
			Unamortized bond premium	4,137,224	
			Total	\$ 408,772,048	

Tax Allocation Bonds

- Rancho Cucamonga Redevelopment Agency, Rancho Development Project, 1999 Tax Allocation Refunding Bonds, \$54,945,000.** These bonds are dated August 30, 1999, and were issued in order to finance a portion of the Agency's Rancho Development Project, to currently refund the outstanding principal balance of \$47,715,000 of the Rancho Development Project 1990 Tax Allocation Bonds and to fund redevelopment activities. Interest is payable semi-annually on March 1 and September 1, of each year commencing March 1, 2000. The bonds mature in annual installments ranging from \$1,880,000 to \$4,165,000 starting September 1, 2000 to September 1, 2020, and bear interest ranging from 4.25% to 5.25%.

The bonds maturing before September 1, 2009, are not subject to call and redemption prior to their stated maturities. Bonds maturing on or after September 1, 2011, are subject at the option of the Agency, to redemption, in whole or in part, by lot, prior to their stated maturities on any date, commencing September 1, 2009. The bonds maturing on September 1, 2020, are subject to mandatory redemption in part from sinking account installments on September 1, 2015, and on each September 1 thereafter, up to and including September 1, 2020.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

Note 14: Successor Agency Trust For Assets of Former Redevelopment Agency (Continued)

Tax Revenues, except as provided below, are pledged in their entirety to the payment of principal and interest, and redemption premium if any, on the bonds listed above and are referred to in the applicable series resolutions, as "Pledged Tax Revenues." Pledged Tax Revenues do not include that portion of Tax Revenues derived from the Project Area which are required by Section 33334.2 of the Redevelopment Law to be set aside by the Agency in a separate low and moderate income housing fund and be used for the purpose of increasing and improving the community's supply of low and moderate income housing. Pledged Tax Revenues also do not include that portion of tax revenues derived from the Project Area which are required to be used by the Agency in accordance with the provisions of certain agreements entered into by the Agency. The Agency has entered into cooperative agreements with taxing agencies affected by the Redevelopment Project. Such agreements have been entered into with: a) the Chino Basin Municipal Water District, b) the County of San Bernardino on behalf of the County Free Library and the San Bernardino County Flood Control District, c) the Cucamonga County Water District, d) the Foothill Fire Protection District, and e) various school districts located within the project area. Under the terms of these agreements, the Agency has agreed that certain tax revenues attributable to those areas and which are allocated to the Agency pursuant to Section 33670(b), shall be pledged by the Agency to make certain cash payments or in lieu of contributions to each affected taxing agency. Such payments are to be made from tax revenues allocated to the Agency. Pledged Tax Revenues also do not include interest income on the various funds and accounts created by the series resolutions. Any such investment income is available to the Agency to meet debt service payments on the bonds but is not specifically pledged therefore.

In addition to providing for the pass-through of tax revenue to the County Free Library and the San Bernardino County Flood Control District, the agreement between the Agency and the County of San Bernardino also provides that tax revenues, which would have been allocated to the County had not the Redevelopment Plan been adopted, will be fully allocated to the Agency until fiscal year 1998-1999. The agreement, however, further provides that the Agency must use such tax revenues for the development of certain regional facilities, as agreed to between the County and the Agency. The Agency anticipates satisfying this regional facilities requirement with certain previously received bond proceeds. The balance at June 30, 2013, amounted to \$28,020,000.

The following schedule illustrates the debt service requirements to maturity for the 1999 Tax Allocation Refunding Bonds as of June 30, 2013:

	<u>Principal</u>	<u>Interest</u>
2013-2014	\$ 2,915,000	\$ 1,386,290
2014-2015	3,065,000	1,235,258
2015-2016	3,210,000	1,072,838
2016-2017	3,385,000	899,719
2017-2018	3,570,000	717,150
2018-2022	<u>11,875,000</u>	<u>956,681</u>
Total	<u>\$ 28,020,000</u>	<u>\$ 6,267,936</u>

Note 14: Successor Agency Trust For Assets of Former Redevelopment Agency (Continued)

2. **Rancho Cucamonga Redevelopment Agency, Rancho Development Project, 2001 Tax Allocation Bonds, \$74,080,000.** These bonds are dated August 7, 2001, and were issued in order to finance a portion of the Agency's Rancho Development Project and to pay certain costs of issuance of the bonds. Interest is payable semi-annually on March 1 and September 1 of each year commencing March 1, 2002. The bonds mature in annual installments from \$10,000 to \$11,540,000 from September 1, 2002 to September 1, 2030, and bear interest ranging from 3.000% to 5.125%.

The bonds maturing before September 1, 2011, are not subject to call and redemption prior to their stated maturities. The bonds maturing on or after September 1, 2012, are subject, at the option of the Agency to redemption, in whole or in part, by lot, prior to their stated maturities on any date, commencing September 1, 2011, among maturities at the discretion of the Agency and by lot within a maturity upon payment, from any source of funds available, of the principal amount and accrued interest payable thereon, without premium.

Tax Revenues, except as provided below, are pledged in their entirety to the payment of principal, interest and redemption premium, if any, on the bonds listed above and are referred to in the applicable series resolutions as "Pledged Tax Revenues." Pledged Tax Revenues do not include that portion of Tax Revenues derived from the Project Area which are required by Section 33334.2 of the Redevelopment Law to be set aside by the Agency in a separate low and moderate income housing fund and be used for the purpose of increasing and improving the community's supply of low and moderate income housing. Pledged Tax Revenues also do not include that portion of tax revenues derived from the Project Area which are required to be used by the Agency in accordance with the provisions of certain agreements entered into by the Agency.

The Agency has entered into cooperative agreements with taxing agencies affected by the Redevelopment Project. Such agreements have been entered into with: a) the Chino Basin Municipal Water District, b) the County of San Bernardino on behalf of the County Free Library and the San Bernardino County Flood Control District, c) the Cucamonga County Water District, d) the Foothill Fire Protection District, and e) various school districts located within the project area. Under the terms of these agreements, the Agency has agreed that certain tax revenues attributable to those areas and which are allocated to the Agency pursuant to Section 33670 (b), shall be pledged by the Agency to make certain cash payments or in lieu of contributions to each affected taxing agency. Such payments are to be made from tax revenues allocated to the Agency. Pledged Tax Revenues also do not include interest income on various funds and accounts created by the series resolutions.

Any such investment income is available to the Agency to meet debt service payments on the bonds, but is not specifically pledged therefore. The balance at June 30, 2013, amounted to \$71,750,000.

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

Note 14: Successor Agency Trust For Assets of Former Redevelopment Agency (Continued)

The following schedule illustrates the debt service requirements to maturity for the 2001 Tax Allocation Bonds as of June 30, 2013:

	<u>Principal</u>	<u>Interest</u>
2013 - 2014	\$ 10,000	\$ 3,718,244
2014 - 2015	15,000	3,717,619
2015 - 2016	15,000	3,716,869
2016 - 2017	15,000	3,716,119
2017 - 2018	15,000	3,715,369
2018 - 2023	1,230,000	18,507,469
2023 - 2028	37,490,000	14,338,691
2028 - 2033	32,960,000	2,590,175
Total	<u>\$ 71,750,000</u>	<u>\$ 54,020,555</u>

3. **Rancho Cucamonga Redevelopment Agency, Rancho Redevelopment Project, 2004 Tax Allocation Bonds, \$165,680,000.** These bonds are dated March 1, 2004, and were issued in order a.) to refund and defease the Agency's \$52,225,000 outstanding principal amount Rancho Redevelopment Project 1994 Tax Allocation Refunding Bonds, and b.) to fund redevelopment activities. The issue consists of \$109,690,000 Serial Bonds with maturities beginning September 1, 2005 through September 1, 2025, \$12,210,000 Term Bonds due September 1, 2028, bearing interest at 4.45% per annum and \$43,780,000 Term Bonds due September 1, 2032, bearing interest at 4.50% per annum. Interest is payable semi-annually on March 1 and September 1 of each year commencing September 1, 2004. The Serial Bonds mature in annual installments ranging from \$2,950,000 to \$10,955,000 starting September 1, 2005 to September 1, 2025, and bearing interest ranging from 2.00% to 5.00%.

Bonds maturing on or before September 1, 2014, are not subject to call and redemption prior to their stated maturities. Bonds maturing on or after September 1, 2015, are subject, at the option of the Agency, to redemption in whole or in part, prior to their stated maturities on any date, commencing September 1, 2014. The bonds maturing on September 1, 2028 and September 1, 2032, are subject to mandatory redemption in part from sinking account installments on September 1, 2026 and September 1, 2029, respectively, and on each September 1 thereafter, at a redemption price equal to 100% of the principal amount plus accrued interest, if any, to the redemption date, without premium.

The Agency has pledged for the repayment of the Bonds the Tax Revenues which constitute all taxes allocated to the Agency with respect to the Project, pursuant to Article 6 of Chapter 6 (commencing with Section 33670) of the Law and Section 16 of Article XVI of the Constitution of the State, or pursuant to other applicable state laws, and as provided in the Redevelopment Plan.

Pledged Tax Revenues also do not include that portion of tax revenues derived from the Project Area which are required to be used by the Agency in accordance with the provisions of certain agreements entered into by the Agency.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013
Note 14: Successor Agency Trust For Assets of Former Redevelopment Agency (Continued)

The Agency has entered into cooperative agreements with taxing agencies affected by the Redevelopment Project. Such agreements have been entered into with a.) the Chino Basin Municipal Water District, b.) the County of San Bernardino on behalf of the County Free Library and the San Bernardino County Flood Control District, c.) the Cucamonga County Water District, d.) the Foothill Fire Protection District, and e.) various school districts located within the project area. Under the terms of these agreements, the Agency has agreed that certain tax revenues attributable to those areas and which are allocated to the Agency pursuant to Section 33670 (b), shall be pledged by the Agency to make certain cash payments or in lieu of contributions to each affected taxing agency. Such payments are to be made from tax revenues allocated to the Agency. Pledged Tax Revenues also do not include interest income on various funds and accounts created by the series resolutions. Any such investment income is available to the Agency to meet debt service payments on the bonds but is not specifically pledged therefore. The bonds are further secured by a financial guarantee insurance policy in the event of nonpayment of principal and/or interest.

The balance at June 30, 2013, amounted to \$136,470,000, plus unamortized bond premium of \$3,416,331.

The following schedule illustrates the debt service requirements to maturity for the 2004 Tax Allocation Bonds as of June 30, 2013:

	<u>Principal</u>	<u>Interest</u>
2013 - 2014	\$ 4,405,000	\$ 5,917,115
2014 - 2015	4,620,000	5,691,490
2015 - 2016	4,860,000	5,454,490
2016 - 2017	5,100,000	5,205,490
2017 - 2018	5,345,000	4,975,099
2018 - 2023	37,905,000	21,082,783
2023 - 2028	26,205,000	13,094,909
2028 - 2033	48,030,000	7,180,938
Total	<u>\$ 136,470,000</u>	<u>\$ 68,602,314</u>

4. **Rancho Cucamonga Redevelopment Agency, Rancho Redevelopment Project, Housing Set-aside Tax Allocation Bonds, Tax Exempt Series 2007A and Taxable Series 2007B. \$155,620,000.** In November 2007, the Rancho Cucamonga Redevelopment Agency issued \$73,305,000 Rancho Redevelopment Project Housing Set-Aside Tax Allocation Bonds Tax-Exempt Series 2007A and \$82,315,000 Rancho Redevelopment Project Housing Set-Aside Tax Allocation Bonds Taxable series 2007B to (a) refund and redeem the Agency's outstanding Rancho Redevelopment Project 1996 Housing Set-Aside Tax Allocation Bonds, (b) provide for the refunding and defeasance of the California Statewide Communities Development Authority Multifamily Housing Revenue Bonds, (c) extend set-aside and affordability restriction on 558 units within four apartment projects located in the City of Rancho Cucamonga pursuant to an Extended Affordability Agreement, and (d) finance other low and moderate income housing projects in or of benefit to the Project Area.

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

Note 14: Successor Agency Trust For Assets of Former Redevelopment Agency (Continued)

The Series A issue consists of \$29,950,000 in Serial bonds with maturities beginning September 1, 2008 through September 1, 2026, bearing interest ranging from 3.25% through 5.0%; and \$43,355,000 in Term bonds due September 1, 2034, bearing interest at 5%. The Series B issue consists of \$19,675,000 Term bonds due September 1, 2017, bearing interest at 5.529%; and \$62,640,000 Term bonds due September 1, 2031, bearing interest at 6.262%. Interest on both Series A and B bonds is payable semi-annually on March 1 and September 1 of each year, commencing March 1, 2008.

The Series A Bonds maturing on or before September 1, 2017, are not subject to call and redemption prior to maturity. The Series A Bonds maturing on or after September 1, 2018, will be subject to call and redemption prior to maturity at the option of the Agency, on or after September 1, 2017. The Taxable Series B Bonds are subject to optional redemption, on any date prior to their maturity.

The 2007 bonds are secured and payable from Tax Revenues on a subordinate basis with respect to a Loan Agreement dated as of December 15, 1997, between the Agency, Northtown Housing Development Corporation and Pacific Life Insurance Company (Loan Payable-Bank of New York) – the Senior Loan. The Indenture does not permit additional senior obligations. The Agency is permitted under the Indenture to incur additional obligations – Parity Bonds – secured by a pledge of Tax Revenues on a parity basis with the pledge of Tax Revenues to the 2007 Bonds. Tax Revenues which secure the 2007 Bonds consist solely of the Housing Set-Aside.

The balance at June 30, 2013, amounted to \$140,170,000, plus unamortized bond premium of \$720,889.

	<u>Principal</u>	<u>Interest</u>
2013 - 2014	\$ 3,070,000	\$ 7,578,586
2014 - 2015	3,230,000	7,727,206
2015 - 2016	3,390,000	7,253,473
2016 - 2017	3,565,000	7,375,282
2017 - 2018	3,750,000	6,890,735
2018 - 2023	22,110,000	31,837,355
2023 - 2028	30,635,000	24,200,072
2028 - 2033	47,585,000	12,594,724
2033 - 2038	22,835,000	944,399
Total	<u>\$ 140,170,000</u>	<u>\$ 106,401,832</u>

Developer Loans Payable

1. In December 1990, the Rancho Cucamonga Redevelopment Agency entered into a Disposition and Development Agreement with The Price Company (Developer). In accordance with this agreement the Agency executed a 23-year note in the amount of \$3,756,615. The note was issued to provide financing of certain redevelopment activities that included the acquisition of approximately 13 acres of land. The note bears interest at 9% per annum. The Agency shall pay the Developer quarterly payments amounting to 50% of taxes derived from the imposition of the Bradley Burns Uniform Local Sales and Use Tax Law commencing with Section 7200 of the

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

Note 14: Successor Agency Trust For Assets of Former Redevelopment Agency (Continued)

revenue and Taxation Code of the State of California, as amended, arising from all businesses and activities conducted on the Costco Parcel. The Note was renegotiated on July 18, 2002, as the Costco Note. The new loan principal of \$6,347,171 included accrued interest through that date. In the event that the debt service payments are insufficient to fully discharge the principal and interest on this note with the 23 note years, then, in such event, the unpaid balance of principal and accrued interest, if any, shall be deemed forgiven. The balance at June 30, 2013, amounted to \$7,976,246.

2. On August 21, 1996, the Agency executed a note payable to Pacific Life Insurance Company (subsequently assigned to Bank of New York) in the amount of \$9,411,477. The proceeds of the note were paid directly to Northtown Housing Development Corporation for the development of the Northtown Housing project. The outstanding principal bears interest at 8.78% compounding semi-annually from the date of the note until paid. Interest was added to the principal on each March 15 and September 15 through March 15, 2002, amounting to \$4,210,264 in addition to principal. Commencing on September 15, 2002, both principal and interest shall be due and payable semi-annually on March 15 and September 15, of each year through March 2026. The balance at June 30, 2013, amounted to \$10,727,351.

The following schedule illustrates the debt service requirements to maturity as of June 30, 2013:

	Principal	Interest
2013 - 2014	\$ 468,194	\$ 931,806
2014 - 2015	510,204	889,796
2015 - 2016	555,984	844,016
2016 - 2017	605,871	794,129
2017 - 2018	660,233	739,767
2018 - 2023	4,303,505	2,696,495
2023 - 2028	3,623,360	576,640
Total	<u>\$ 10,727,351</u>	<u>\$ 7,472,649</u>

Advances from the City

During the prior fiscal years, the City of Rancho Cucamonga loaned the Rancho Cucamonga Redevelopment Agency funds for use in financing various projects with interest at 12% per annum. At June 30, 2013, the principal balance on these loans amount to \$9,521,227.

Pledged Revenue

The City pledged, as security for bonds issued, either directly or through the Financing Authority, a portion of tax increment revenue (including Low and Moderate Income Housing set-aside and pass through allocations) that it receives. The bonds issued were to provide financing for various capital projects, accomplish Low and Moderate Income Housing projects and to defease previously issued bonds. Assembly Bill 1X 26 provided that upon dissolution of the Redevelopment Agency, property taxes allocated to

Note 14: Successor Agency Trust For Assets of Former Redevelopment Agency (Continued)

redevelopment agencies no longer are deemed tax increment but rather property tax revenues and will be allocated first to successor agencies to make payments on the indebtedness incurred by the dissolved redevelopment agency. Total principal and interest remaining on the debt is \$611,702,637 with annual debt service requirements as indicated above. For the current year, the total property tax revenue recognized by the City for the payment of indebtedness incurred by the dissolved redevelopment agency was \$34,580,146 and the debt service obligation on the bonds was \$29,372,086.

e. Insurance

The Successor Agency is covered under the City of Rancho Cucamonga's insurance policies. Therefore, the limitation and self-insured retentions applicable to the City also apply to the Successor Agency. Additional information as to coverage and self-insured retentions can be found in Note 12.

f. Commitments and Contingencies

At June 30, 2013, the Successor Agency was involved as a defendant in several lawsuits arising out of the ordinary conduct of its affairs. It is the opinion of management that settlements of these lawsuits, including losses for claims that are incurred but not reported, if any, will not have a material effect on the financial position of the Successor Agency.

g. Participation Agreements

In August 2005, the Agency entered into a real estate tax, sales tax, tax increment and business license tax participation agreement with Bass Outdoor World, LLC (Bass Pro), 80 VGL, LLC and 20 VGL, LLC (80 VGL, LLC and 20 VGL, LLC are collectively referred to as Landlord). Under the terms of the agreement, the Agency is required to make annual payments equal to one hundred percent (100%) of the tax increment revenues, sales tax revenues and business license tax paid during each year. However, Landlord has the priority for reimbursements of real estate taxes paid for each year prior to any payments being made to Bass Pro. The total amount paid to Landlord and Bass Pro shall not exceed \$1,100,000 in any given year. The agreement terminates in fiscal year 2032-2033. During the year ended June 30, 2013, the Agency made payments totaling \$572,687.

h. Net Position Restatement

Beginning net position was restated by \$3,399,932 to write off deferred cost of issuance on the 2004 and 2007 Tax Allocation Bonds as the result of the early implementation of GASB Statement No. 65.

Note 15: Fund Balance Restatement

Beginning fund balance in the Housing Fund has been restated by \$190,787 to correct deferred accrued interest on a note receivable.

CITY OF RANCHO CUCAMONGA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

Note 16: Subsequent Events

On July 16, 2013, the City issued Special Tax Refunding Bonds, Series 2013 in the amount of \$14,170,000. The proceeds of the bonds will be used to (i) refund in full the City of Rancho Cucamonga Community Facilities District No. 2003-01 Improvement Area No. 1 Special Tax Bonds, Series 2003-A; (ii) fund a reserve fund for the 2013 Bonds; and (iii) pay the costs of issuing the 2013 Bonds. The bonds mature on September 1, 2033. The bonds were issued with interest rates ranging from 2.00% to 5.75%.

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CITY OF RANCHO CUCAMONGA
Non-Major Governmental Funds
Special Revenue Funds

Special Revenue Funds account for revenues derived from specific sources which are required by law or administrative regulation to be accounted for in a separated fund. Funds included are:

Gas Tax Fund - Established to account for the revenue and disbursement of funds used for road construction and maintenance of the City network system. The City's share of state gasoline taxes provided the financing.

Recreation Fund - Established to account for the wide variety of classes, special events, and activities sponsored by the Community Services Department.

Park Development Fund - Established to account for the residential park development fees charged subdividers upon issuance of a building permit for development of future park or recreational sites.

Beautification Fund - Established to account for fees collected to provide proper landscaping and irrigation systems after parkway and median improvements are made.

Lighting Districts Fund - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.

Landscape Maintenance Fund - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.

Transportation Fund - Established to account for fees charged a subdivider for the construction and expansion of City streets and highways which provide additional capacity and safety.

Pedestrian Grant Fund - Established to account for the revenue and disbursement of funds received for the construction of facilities provided for the exclusive use of pedestrians and bicycles.

Community Development Block Grant Fund - Established to account for grants received from the Department of Housing and Urban Development. These revenues must be expended to accomplish one of the following objectives: elimination of slum or blight; or benefit to low and moderate income persons by providing loans and grants to owner-occupants and rental property owners to rehabilitate residential properties.

Assessment Administration Fund - Established to account for the revenue and disbursement of administration of assessment districts.

San Sevaine/Etiwanda Drainage Fund - Established to account for Development Impact fees collected in the San Sevaine/Etiwanda Drainage Assessment District for the construction of regional and mainline flood control projects in that district.

SB 140 Fund - Established to account for the revenue and disbursement of State matching funds for the construction of eligible street construction projects.

CITY OF RANCHO CUCAMONGA
Non-Major Governmental Funds
Special Revenue Funds
(Continued)

Air Quality Improvement Fund - Established to account for the revenue and disbursement of funds received as a result of Assembly Bill 2766 which imposed an additional registration fee on motor vehicles. These revenues are to be used to reduce air pollution from motor vehicles and for related planning, monitoring, enforcement, and technical studies (Vehicle Code Section 9250.17 and Health and Safety Code Chapter 7, Part 5 of Division 26, commencing with Section 44220).

South Etiwanda Drainage Fund - Established to account for monies deposited by property owners for initial consulting costs related to a possible formation of an assessment district for master planned drainage facilities.

Lower Etiwanda Drainage Fund - Established to account for development impact fees collected in the Etiwanda area south of Base Line Road for the construction of master plan storm drain projects.

Masi Commerce Center (Assessment District No. 93-1) Fund - Established to acquire the necessary infrastructure from the developer after the completion and acceptance of the approved improvements. Financing was provided by the sale of bonds pursuant to the provisions of the Improvement Act of 1915.

Measure I Fund - Established to account for the revenue and disbursement of county/local gasoline tax funds for the construction and maintenance of eligible street projects.

Library Services Fund - Established to account for services provided by the City of Rancho Cucamonga Library. Funding for this service is made possible through a transfer of San Bernardino County library tax revenues to the City of Rancho Cucamonga for library purposes. Some start-up costs were incurred during 1993/94; however, full implementation of City library services did not begin until September 1994.

California Literacy Program Fund - The California Literacy Campaign Grant is administered by the State Library of California for the purpose of promoting literacy.

Proposition 84 – Park Bond Act Fund- Prop 84 provides state funding, on a competitive basis, to local governments for the creation of new parks and recreation opportunities. The Statewide Park Program legislation requires projects to meet six eligibility requirements. The fund was established to account for the financial activities associated with the design and construction of the neighborhood park in southwest Rancho Cucamonga.

Asset Forfeiture Fund - Established to account for the funds received from the Federal and State government for the equitable transfer of forfeited property and cash in which the City directly participates in the law enforcement efforts leading to the seizure and forfeiture of the property.

Used Oil Recycling Grant Fund - In 1991, the Legislature passed AB 2076, the California Oil Recovery Enhancement Act. The act requires oil manufacturers to pay \$0.04 to the California Integrated Waste Management Board for each quart of lubricating oil sold in the State of California. These grant funds are available to governmental agencies, based on population, for the purpose of establishing and administering used oil collection programs. These funds must be used expressly for oil recycling collection and educational programs.

COPS Program Grant Fund - Established to account for a grant awarded as the result of the approval of State Assembly Bill 3229. The grant is a one-year award with no matching fund requirements.

CITY OF RANCHO CUCAMONGA
Non-Major Governmental Funds
Special Revenue Funds
(Continued)

Drainage Facilities Fund - Established to account for fees charged developers for purposes of defraying the actual or estimated costs of constructing planned drainage or sewer facilities that are in the subdivision.

CA State Library Fund - This "Family Place" training grant from the California State Library provided funding for two Library staff to attend a one-week training that will enable them to develop special programs at the Biane Library and the Family Resource Center. This grant has no matching requirements.

Library Services and Technologies Act Fund - In fiscal year 1994/95, the City began providing library services to the residents of Rancho Cucamonga. In the fall of 1994, the City opened the interim municipal library facility with a 70,000 piece collection consisting of books, audio, video and reference materials. The 22,000 square foot facility doubled the amount of space previously available through the County system. The City's library collection and programs are designed to meet the needs of adults, young adults and children of Rancho Cucamonga. Funding for the library system comes from current taxes that are collected by the County for library services. The City's library system continues to operate from these same tax dollars and does not receive any additional funding from the City's general fund.

AB 2928 Traffic Congestion Relief - Established fund to account for the revenue and disbursement of funds received as a result of Assembly Bill 2928. The purpose of the Traffic Congestion Program was to provide funding for transportation projects that would relieve congestion, connect transportation systems, and provide for better goods movement.

Litter Reduction Grant Fund - Established to account for a grant from the State Department of Conservation. This grant will fund a program that will emphasize the collection and recycling of beverage containers at large venues, public areas, residential communities or schools.

Energy Efficient and Conservation Block Grant (EECBG) Fund – Through the American Recovery and Reinvestment Act of 2009, the U.S. Department of Energy issued formula-based grants under the EECBG program. The grant funds received by the City funded the following activities: 1) Civic Center Phase I – Replacement of HVAC Controls; 2) Home Improvement Program Energy Efficiency Revolving Loan; 3) Energy Efficient Appliances, Electrical, and Mechanical Equipment Program; and 4) partial funding for an Energy Efficiency Coordinator to oversee the City's efforts to reduce energy consumption and conduct a public outreach campaign to promote energy efficiency.

Library Capital Fund – Established to account for the non-operating component of the Library Services Fund. Prior to the dissolution of the City's Redevelopment Agency (RDA), capital funding was provided by the RDA for the Library. This fund was established to accumulate resources for future capital needs of the Library post-RDA.

Senior Outreach Grant Fund – This fund was established to account for funds passed through the San Bernardino County Department of Aging and Adult Services from the California Department of Aging to provide free recreation classes and programs for senior citizens in the City of Rancho Cucamonga. These recreation activities focused on physical, social, psychological, educational, and recreational needs of older persons. The City provided an in-kind match of \$1,200 in the form of marketing, staff oversight, and supplies.

CITY OF RANCHO CUCAMONGA
Non-Major Governmental Funds
Special Revenue Funds
(Continued)

Underground Utilities Fund – This fund was established to account for fees collected from developers for future undergrounding of overhead utilities.

Safe Routes to School Program - The Safe Routes to School Program fund is a grant fund for monies provided by the State of California. The state funds are administered through Caltrans as part of the California Department of Health Services' "Safe Routes to School Program" and are available for transportation projects that increase the safety of pedestrians and bicyclists.

COPS Hiring Program Grant – This is a multi-year grant awarded by U.S. Department of Justice to provide partial supplementary funding to hire a new sworn officer. The grant must be used to enhance community policing activities.

Foothill Boulevard Maintenance Fund - This fund was established to account for funding provided by Cal Trans as part of their relinquishment of Foothill Boulevard to the City of Rancho Cucamonga. This limited funding source will be utilized to repair and maintain portions of Foothill Boulevard.

COPS Secure our School Grant Fund – This fund was established to account for the grant money use in partnership with public schools to improve school safety.

CA State Library Staff Innovation Grant Fund – This fund was established to account for the grant money awarded by California State Library. The purpose of the grant is to provide training for innovative writing skills for future grant writers.

The Big Read Library Grant Fund – This fund was established to account for the grant money receiving from the National Endowment for the Arts. The purpose of the grant is to emphasize a city wide media campaign through guest lectures, group discussions, film showings, and a community theater performance of a designated book.

Drink, Drive, Lose Grant Fund - This grant was awarded by the State of California Office of Traffic Safety to provide supplementary funding for overtime costs incurred during sobriety checkpoints. The overall goal of the project is to reduce the number of victims killed and injured as a result of alcohol-involved crashes.

Department of Homeland Security Grant Fund - This grant from the State Homeland Security Grant Program is administered by the San Bernardino County Office of Emergency Services. The grant is funded by the Federal Department of Homeland Security. The funds will be utilized to purchase terrorism and weapons of mass destruction (WMDs) response equipment and supplies in conjunction with an appropriate level of training cost funding for national security. There are no matching funds required for this grant.

Public Resource Grants Fund - The City had received and will continue to receive from various funding sources for the Healthy Cities concept, which was adopted by the Council in March 2008, as a means of integrating health concerns into a holistic approach to improving the overall quality of life in the community.”

Proposition 1B Fund - Proposition 1B (Prop 1B) provides state funding to cities and counties to fund the maintenance and improvement of local transportation facilities. The funding is allocated based on population.

CITY OF RANCHO CUCAMONGA
Non-Major Governmental Funds
Special Revenue Funds
(Continued)

Henderson/Wardman Drainage Fund - The Henderson/Wardman Drainage fund is a developer impact fee supported fund for the construction of storm drain improvements in the Henderson/Wardman drainage area.

Integrated Waste Management Fund – Established to account for AB939 recycling fee revenues from the City's refuse haulers and can only be used for the City's Household Hazardous Waste Disposal program. Assembly Bill 939 is a law that was passed by the State of California that mandates that all cities divert a specified percentage of their solid waste from their landfills in accordance with established deadlines.

Federal Grant Fund – Dreier - Initially, this fund was established to account for a \$50,000 grant from Congressman David Dreier. The funds were used to begin the preliminary design process for a new senior center facility in Central Park. During FY 2003/04, the grant was supplemented with an additional \$804,000 from Congressman Dreier which will be used in conjunction with other funds to construct the new senior center facility in Central Park.

Proposition 42 - Traffic Congestion Relief Fund - This fund was established to account for gasoline sales tax revenue received from the State of California for transportation purposes, including city and county street and road repairs and maintenance. Proposition 42, a legislative constitutional amendment, permanently dedicated revenues from this sales tax on gasoline to transportation infrastructure needs.

Freedom Courtyard Resource Grant – This fund was established to account for revenues and expenditures strictly to support the operation and construction of the Freedom Courtyard.

Justice Assistance Grant Fund - Two Justice Assistance Grants (JAG) were awarded to the Police Department by the United States Department of Justice. The first was in 2005 in the amount of \$30,833.00 to purchase police related equipment and technology. The second JAG grant was awarded in 2006 in the amount of \$19,514.00. This grant will be used to purchase 14 radar guns for the Police Department's traffic division. This fund accounts for the revenues and expenditures associated with the JAG grants.

OTS 2005 State Seatbelt Grant Fund - This fund was established to account for the revenues and expenditures associated with the State of California's Office of Traffic Safety (OTS) Seat Belt Compliance Campaign grant. The grant provided funding for overtime for the Police Department to conduct a twenty-one day seat belt enforcement operation.

Senior Transportation Service Fund - Through funding from the County of San Bernardino/Department of Aging and Adult Services, the Senior Transportation Program provides funding for the continuation/enhancement of senior transportation services to homebound senior citizens in the community. Specifically, the program will bring homebound seniors to the James L. Brulte Senior Center (the Center) for the hot lunch program and will allow senior citizens to participate in classes, programs, and other activities at the Center that they may not have been able to participate in due to transportation needs. Funding provided by the County allows for the continuation of our current program, an expansion of services, or the purchase of vehicles, depending upon City needs.

Homeland Security Grant 2005 Fund - The City was awarded a \$147,776 grant from the State Homeland Security Grant Program administered by the San Bernardino County Office of Emergency Services. The grant is funded by the Federal Department of Homeland Security. The funds will be utilized to purchase terrorism and weapons of mass destruction (WMD's) response equipment and supplies in conjunction with an appropriate level of training costs funding for national security. There are no matching funds required for this grant.

CITY OF RANCHO CUCAMONGA
Non-Major Governmental Funds
Special Revenue Funds
(Continued)

Used Oil Recycling Program - The California Integrated Waste Management allocates funding to governmental agencies on a population basis. The fund was established to administer the used oil collection programs. The fund must be used specifically for oil recycling collection and educational programs.

CITY OF RANCHO CUCAMONGA
Non-Major Governmental Funds
Capital Projects Funds

Assessment District 82-1 Fund - Established to account for the receipt and disbursement of funds used in the construction of streets, storm drainage and utility improvements within the project area. Financing was provided by the sale of bonds under the Refunding Act of 1984 for 1915 Improvement Act Bonds.

Assessment District 84-1 Fund - Established to account for the receipt and disbursement of funds used in the construction and installation of public capital drainage facilities, together with appurtenant work and incidental expenses, to serve and provide drainage protection to property located within Assessment District No. 84-1 (Day Creek Drainage System). Financing was provided by the sale of bonds under the Mello-Roos Community Facilities Act of 1982.

Assessment District 86-2 Fund - Established to account for the receipt and disbursement of funds used in construction and acquisition of drainage improvements together with appurtenances and appurtenant work, acquisition of real property, if necessary, and incidental expenses within the Assessment District No. 86-2. Financing was provided by the sale of limited obligation bonds under the Improvement Bond Act of 1915.

Community Facilities District 2000-01 South Etiwanda Fund – Established to account for the receipt and disbursement of funds used in the acquisition and construction of facilities consisting primarily of storm drain, sewer, water, landscaping, park facilities and improvements. Financing was provided by the sale of bonds under the Mello-Roos Community Facilities Act of 1982.

Community Facilities District 2000-02 Rancho Cucamonga Corporate Park Fund - Established to account for the receipt and disbursement of funds used in the acquisition and construction of facilities consisting primarily of improvements to Milliken Avenue, Arrow Route, and Foothill Boulevard, and water and sewer improvements to be acquired and operated by Cucamonga County Water District. Financing was provided by the sale of bonds under the Mello-Roos Community Facilities Act of 1982.

Community Facilities District 2000-03 Rancho Summit Fund – Established to account for monies deposited by developers for initial consulting and administrative costs and expenses related to a proposed public financing district.

Community Facilities District 2001-01 Fund - This CFD was established to fund the necessary infrastructure (streets, storm drains, sewer, water, landscaping, and traffic signals) integral to the proposed mall located at Foothill Blvd. and the I-15 Freeway. The improvements are located south of Base Line Rd., primarily north of Foothill Blvd., primarily east of Day Creek Channel, and west of Etiwanda Ave. Financing was provided by the sale of bonds under the Mello-Roos Community Facilities Act of 1982.

Community Facilities 2003-01 Project Fund – This CFD was established to fund the necessary infrastructure (streets, storm drains, sewer, water, landscaping, and traffic signals) integral to the proposed mall located at Foothill Blvd. and the I-15 Freeway. The improvements are generally bordered on the north by Church Street, on the east by Interstate 15, on the south by Arrow Route and on the west by a Southern California Edison easement from Arrow Route north to Foothill Boulevard and by Day Creek Boulevard from Foothill Boulevard north to Church Street. Financing will be provided by the sale of bonds under the Mello-Roos Community Facilities Act of 1982.

CITY OF RANCHO CUCAMONGA
Non-Major Governmental Funds
Capital Projects Funds
(Continued)

Public Library Bond Act 2000 Fund – This grant is from funds made available by the California Reading and Literacy Improvement and Public Library Construction and Renovation Bond Act of 2000 for the construction of the Victoria Gardens Library.

Etiwanda Equestrian Facility – Established to account for monies paid by developers for the future construction of an equestrian facility in the Rancho Etiwanda Estates development.

Community Facilities District 2004-01 Rancho Etiwanda Fund – Established to account for monies deposited by developers for initial consulting and administrative costs and expenses related to the proposed public financing district. Financing was provided by the sale of bonds under the Mello-Roos Community Facilities Act of 1982.

Community Facilities District 2003-01 Cultural Center Fund - Established to account for the portion of the costs associated with the development of the City's Cultural Arts Center that is being funded by Community Facilities District (CFD) 2003-01. Financing for the CFD will be provided by the sale of bonds under the Mello-Roos Community Facilities Act of 1982.

Community Facilities District 2006-01 Vintner's Grove Fund - Established to account for monies deposited by developers for initial consulting and administrative costs and expenses related to a proposed public financing district.

Community Facilities District 2006-02 Amador on Route 66 Fund - Established to account for monies deposited by developers for initial consulting and administrative costs and expenses related to a proposed public financing district.

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CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

	Special Revenue Funds			
	Gas Tax	Recreation	Park Development	Beautification
Assets:				
Cash and investments	\$ 6,455,836	\$ 2,673,836	\$ 11,113,331	\$ 1,125,717
Receivables:				
Accounts	344	12,868	-	-
Taxes	339,123	-	-	-
Accrued interest	3,113	1,157	6,251	592
Loans	-	-	-	-
Grants	-	-	-	-
Prepaid costs	-	24,284	-	-
Deposits	-	12,274	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 6,798,416	\$ 2,724,419	\$ 11,119,582	\$ 1,126,309
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 575,036	\$ 355,565	\$ 17,644	\$ -
Accrued liabilities	34,457	105,615	3,147	-
Unearned revenues	-	78,119	-	93,407
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	300,000	-
Total Liabilities	609,493	539,299	320,791	93,407
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Prepaid costs	-	24,284	-	-
Deposits	-	12,274	-	-
Land held for resale	-	-	-	-
Restricted for:				
Community development projects	-	-	10,798,791	-
Public safety - police	-	-	-	-
Parks and recreation	-	2,148,562	-	-
Engineering and public works	6,188,923	-	-	1,032,902
Capital improvement projects	-	-	-	-
Street lighting	-	-	-	-
Underground utilities	-	-	-	-
Landscape maintenance	-	-	-	-
Library services	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	6,188,923	2,185,120	10,798,791	1,032,902
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,798,416	\$ 2,724,419	\$ 11,119,582	\$ 1,126,309

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

(CONTINUED)

	Special Revenue Funds			
	Lighting Districts	Landscape Maintenance Districts	Transportation	Pedestrian Grant
Assets:				
Cash and investments	\$ 5,612,207	\$ 12,965,859	\$ 17,476,431	\$ -
Receivables:				
Accounts	65	7,042	-	-
Taxes	17,347	81,417	-	-
Accrued interest	3,012	6,223	9,759	-
Loans	-	-	-	-
Grants	-	-	-	-
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 5,632,631	\$ 13,060,541	\$ 17,486,190	\$ -
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 134,546	\$ 806,444	\$ 59,440	\$ -
Accrued liabilities	5,106	90,939	12,339	-
Unearned revenues	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	17,424	-	-	80
Advances from other funds	-	-	-	-
Total Liabilities	157,076	897,383	71,779	80
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted for:				
Community development projects	-	-	-	-
Public safety - police	-	-	-	-
Parks and recreation	-	-	-	-
Engineering and public works	-	-	17,414,411	-
Capital improvement projects	-	-	-	-
Street lighting	5,475,555	-	-	-
Underground utilities	-	-	-	-
Landscape maintenance	-	12,163,158	-	-
Library services	-	-	-	-
Unassigned	-	-	-	(80)
Total Fund Balances	5,475,555	12,163,158	17,414,411	(80)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,632,631	\$ 13,060,541	\$ 17,486,190	\$ -

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

	<u>Special Revenue Funds</u>			
	<u>Community Development Block Grant</u>	<u>Assessment Administration</u>	<u>San Sevaine/ Etiwanda Drainage</u>	<u>SB 140</u>
Assets:				
Cash and investments	\$ -	\$ 978,983	\$ 1,450,935	\$ 36,470
Receivables:				
Accounts	-	38	-	-
Taxes	-	-	-	-
Accrued interest	-	551	737	-
Loans	638,898	-	-	-
Grants	255,571	-	-	-
Prepaid costs	-	450	-	-
Deposits	-	-	-	-
Land held for resale	1,076,211	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 1,970,680	\$ 980,022	\$ 1,451,672	\$ 36,470
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 4,538	\$ 53,011	\$ -	\$ -
Accrued liabilities	10,142	4,124	-	-
Unearned revenues	-	-	-	-
Due to other governments	638,898	-	-	-
Due to other funds	235,521	-	-	-
Advances from other funds	-	-	-	-
Total Liabilities	889,099	57,135	-	-
Deferred Inflows of Resources:				
Unavailable revenues	226,449	-	-	-
Total Deferred Inflows of Resources	226,449	-	-	-
Fund Balances:				
Nonspendable:				
Prepaid costs	-	450	-	-
Deposits	-	-	-	-
Land held for resale	1,076,211	-	-	-
Restricted for:				
Community development projects	-	922,437	-	-
Public safety - police	-	-	-	-
Parks and recreation	-	-	-	-
Engineering and public works	-	-	-	36,470
Capital improvement projects	-	-	1,451,672	-
Street lighting	-	-	-	-
Underground utilities	-	-	-	-
Landscape maintenance	-	-	-	-
Library services	-	-	-	-
Unassigned	(221,079)	-	-	-
Total Fund Balances	855,132	922,887	1,451,672	36,470
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,970,680	\$ 980,022	\$ 1,451,672	\$ 36,470

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

(CONTINUED)

	Special Revenue Funds			
	Air Quality Improvement	South Etiwanda Drainage	Lower Etiwanda Drainage	Masi Commerce Center
Assets:				
Cash and investments	\$ 283,074	\$ 301,389	\$ 470,536	\$ 10,501
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Accrued interest	295	168	264	5
Loans	-	-	-	-
Grants	113,539	-	-	-
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	290,297
Total Assets	\$ 396,908	\$ 301,557	\$ 470,800	\$ 300,803
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 500	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Unearned revenues	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Total Liabilities	500	-	-	-
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted for:				
Community development projects	396,408	-	-	-
Public safety - police	-	-	-	-
Parks and recreation	-	-	-	-
Engineering and public works	-	301,557	470,800	-
Capital improvement projects	-	-	-	300,803
Street lighting	-	-	-	-
Underground utilities	-	-	-	-
Landscape maintenance	-	-	-	-
Library services	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	396,408	301,557	470,800	300,803
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 396,908	\$ 301,557	\$ 470,800	\$ 300,803

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

	Special Revenue Funds			
	Measure I	Library Services	California Literacy Program	Proposition 84 - Park Bond Act
Assets:				
Cash and investments	\$ 5,206,458	\$ 5,932,020	\$ -	\$ -
Receivables:				
Accounts	628,239	-	-	-
Taxes	-	8,966	-	-
Accrued interest	2,993	3,143	-	-
Loans	-	-	-	-
Grants	-	-	-	-
Prepaid costs	-	48,265	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 5,837,690	\$ 5,992,394	\$ -	\$ -
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 176,836	\$ 61,655	\$ -	\$ -
Accrued liabilities	5,293	79,005	-	-
Unearned revenues	-	286	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	4,377
Advances from other funds	-	-	-	-
Total Liabilities	182,129	140,946	-	4,377
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Prepaid costs	-	48,265	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted for:				
Community development projects	-	-	-	-
Public safety - police	-	-	-	-
Parks and recreation	-	-	-	-
Engineering and public works	5,655,561	-	-	-
Capital improvement projects	-	-	-	-
Street lighting	-	-	-	-
Underground utilities	-	-	-	-
Landscape maintenance	-	-	-	-
Library services	-	5,803,183	-	-
Unassigned	-	-	-	(4,377)
Total Fund Balances	5,655,561	5,851,448	-	(4,377)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,837,690	\$ 5,992,394	\$ -	\$ -

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

(CONTINUED)

	Special Revenue Funds			
	Asset Forfeiture	Used Oil Recycling Grant	COPS Program Grant	Drainage Facilities
Assets:				
Cash and investments	\$ 531,721	\$ 64,536	\$ 390,476	\$ 3,625,236
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Accrued interest	80	-	-	2,043
Loans	-	-	-	-
Grants	-	-	-	-
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 531,801	\$ 64,536	\$ 390,476	\$ 3,627,279
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	3,523
Unearned revenues	-	65,098	-	5,102
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Total Liabilities	-	65,098	-	8,625
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted for:				
Community development projects	-	-	-	-
Public safety - police	531,801	-	390,476	-
Parks and recreation	-	-	-	-
Engineering and public works	-	-	-	3,618,654
Capital improvement projects	-	-	-	-
Street lighting	-	-	-	-
Underground utilities	-	-	-	-
Landscape maintenance	-	-	-	-
Library services	-	-	-	-
Unassigned	-	(562)	-	-
Total Fund Balances	531,801	(562)	390,476	3,618,654
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 531,801	\$ 64,536	\$ 390,476	\$ 3,627,279

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

	Special Revenue Funds			
	CA State Library	Library Services & Technologies Act	AB 2928 Traffic Congestion Relief	Litter Reduction Grant
Assets:				
Cash and investments	\$ 24,753	\$ 36,840	\$ 292,663	\$ 51,906
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Accrued interest	-	-	-	-
Loans	-	-	-	-
Grants	-	-	-	45,501
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 24,753	\$ 36,840	\$ 292,663	\$ 97,407
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 92
Accrued liabilities	1,340	-	-	-
Unearned revenues	13,796	-	-	97,631
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Total Liabilities	15,136	-	-	97,723
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted for:				
Community development projects	-	-	-	-
Public safety - police	-	-	-	-
Parks and recreation	-	-	-	-
Engineering and public works	-	-	292,663	-
Capital improvement projects	-	-	-	-
Street lighting	-	-	-	-
Underground utilities	-	-	-	-
Landscape maintenance	-	-	-	-
Library services	9,617	36,840	-	-
Unassigned	-	-	-	(316)
Total Fund Balances	9,617	36,840	292,663	(316)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 24,753	\$ 36,840	\$ 292,663	\$ 97,407

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

(CONTINUED)

	Special Revenue Funds			
	Energy Efficient & Conservation Block Grant	Library Capital Fund	Senior Outreach Grant	Underground Utilities
Assets:				
Cash and investments	\$ 19,621	\$ 499,996	\$ -	\$ 10,672,500
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Accrued interest	-	14	-	3,495
Loans	466,520	-	-	-
Grants	-	-	3,738	-
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 486,141	\$ 500,010	\$ 3,738	\$ 10,675,995
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	500	-	-	-
Unearned revenues	-	-	-	-
Due to other governments	466,520	-	-	-
Due to other funds	-	-	3,738	-
Advances from other funds	-	-	-	-
Total Liabilities	467,020	-	3,738	-
Deferred Inflows of Resources:				
Unavailable revenues	-	-	1,993	-
Total Deferred Inflows of Resources	-	-	1,993	-
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted for:				
Community development projects	19,121	-	-	-
Public safety - police	-	-	-	-
Parks and recreation	-	-	-	-
Engineering and public works	-	-	-	-
Capital improvement projects	-	-	-	-
Street lighting	-	-	-	-
Underground utilities	-	-	-	10,675,995
Landscape maintenance	-	-	-	-
Library services	-	500,010	-	-
Unassigned	-	-	(1,993)	-
Total Fund Balances	19,121	500,010	(1,993)	10,675,995
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 486,141	\$ 500,010	\$ 3,738	\$ 10,675,995

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

	Special Revenue Funds			
	Safe Routes to School Program	COPS Hiring Program Grant	Foothill Blvd. Maintenance	COPS Secure our School Grant
Assets:				
Cash and investments	\$ -	\$ -	\$ 19,817	\$ 5,469
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Accrued interest	-	-	-	-
Loans	-	-	-	-
Grants	100,551	15,000	-	4,029
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 100,551	\$ 15,000	\$ 19,817	\$ 9,498
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 465	\$ -	\$ -	\$ -
Accrued liabilities	1,519	-	802	996
Unearned revenues	-	-	-	8,530
Due to other governments	-	-	-	-
Due to other funds	92,412	15,000	-	-
Advances from other funds	-	-	-	-
Total Liabilities	94,396	15,000	802	9,526
Deferred Inflows of Resources:				
Unavailable revenues	37,395	-	-	-
Total Deferred Inflows of Resources	37,395	-	-	-
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted for:				
Community development projects	-	-	-	-
Public safety - police	-	-	-	-
Parks and recreation	-	-	-	-
Engineering and public works	-	-	19,015	-
Capital improvement projects	-	-	-	-
Street lighting	-	-	-	-
Underground utilities	-	-	-	-
Landscape maintenance	-	-	-	-
Library services	-	-	-	-
Unassigned	(31,240)	-	-	(28)
Total Fund Balances	(31,240)	-	19,015	(28)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 100,551	\$ 15,000	\$ 19,817	\$ 9,498

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

(CONTINUED)

	Special Revenue Funds			
	CA State Library Staff Innovation Fund Grant	The Big Read Library Grant	Drink, Drive, Lose Grant	Department of Homeland Security Grant
Assets:				
Cash and investments	\$ 63,219	\$ 19,690	\$ 15,255	\$ 5,762
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Accrued interest	18	-	-	-
Loans	-	-	-	-
Grants	-	-	-	-
Prepaid costs	-	-	-	601
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 63,237	\$ 19,690	\$ 15,255	\$ 6,363
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 1,525	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	1,005
Unearned revenues	125,043	9,814	13,574	5,387
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Total Liabilities	126,568	9,814	13,574	6,392
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	601
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted for:				
Community development projects	-	-	-	-
Public safety - police	-	-	1,681	-
Parks and recreation	-	-	-	-
Engineering and public works	-	-	-	-
Capital improvement projects	-	-	-	-
Street lighting	-	-	-	-
Underground utilities	-	-	-	-
Landscape maintenance	-	-	-	-
Library services	-	9,876	-	-
Unassigned	(63,331)	-	-	(630)
Total Fund Balances	(63,331)	9,876	1,681	(29)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 63,237	\$ 19,690	\$ 15,255	\$ 6,363

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

	Special Revenue Funds			
	Public Resource Grants	Proposition 1B	Henderson/ Wardman Drainage	Integrated Waste Management
Assets:				
Cash and investments	\$ 51,722	\$ 231,844	\$ 802,989	\$ 1,821,694
Receivables:				
Accounts	39,551	-	-	-
Taxes	-	-	-	248,739
Accrued interest	-	130	-	1,153
Loans	-	-	-	-
Grants	45,583	-	-	-
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 136,856	\$ 231,974	\$ 802,989	\$ 2,071,586
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 48,286	\$ -	\$ -	\$ 107,700
Accrued liabilities	8,118	-	-	20,083
Unearned revenues	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Total Liabilities	56,404	-	-	127,783
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted for:				
Community development projects	80,452	-	-	-
Public safety - police	-	-	-	-
Parks and recreation	-	-	-	-
Engineering and public works	-	231,974	802,989	1,943,803
Capital improvement projects	-	-	-	-
Street lighting	-	-	-	-
Underground utilities	-	-	-	-
Landscape maintenance	-	-	-	-
Library services	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	80,452	231,974	802,989	1,943,803
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 136,856	\$ 231,974	\$ 802,989	\$ 2,071,586

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

(CONTINUED)

	Special Revenue Funds			
	Federal Grant Fund - Dreier	Proposition 42 - Traffic Congestion Relief	Freedom Courtyard Resource Grants	Justice Assistance Grant
Assets:				
Cash and investments	\$ 13,462	\$ 863,214	\$ -	\$ 164,711
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Accrued interest	-	683	-	89
Loans	-	-	-	-
Grants	-	-	-	-
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 13,462	\$ 863,897	\$ -	\$ 164,800
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 13,545	\$ 3,520	\$ 11	\$ 71,623
Accrued liabilities	-	-	-	-
Unearned revenues	-	-	-	85,070
Due to other governments	-	-	-	-
Due to other funds	-	-	74,100	-
Advances from other funds	-	-	-	-
Total Liabilities	13,545	3,520	74,111	156,693
Deferred Inflows of Resources:				
Unavailable revenues	-	-	74,692	-
Total Deferred Inflows of Resources	-	-	74,692	-
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted for:				
Community development projects	-	-	-	-
Public safety - police	-	-	-	8,107
Parks and recreation	-	-	-	-
Engineering and public works	-	860,377	-	-
Capital improvement projects	-	-	-	-
Street lighting	-	-	-	-
Underground utilities	-	-	-	-
Landscape maintenance	-	-	-	-
Library services	-	-	-	-
Unassigned	(83)	-	(148,803)	-
Total Fund Balances	(83)	860,377	(148,803)	8,107
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 13,462	\$ 863,897	\$ -	\$ 164,800

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

	Special Revenue Funds			
	OTS 2005 State Seatbelt Grant	Senior Transportation Service	Homeland Security Grant 2005	Used Oil Recycling Program
Assets:				
Cash and investments	\$ -	\$ 65	\$ -	\$ -
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Accrued interest	-	-	-	-
Loans	-	-	-	-
Grants	-	-	58,228	4,445
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ -	\$ 65	\$ 58,228	\$ 4,445
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 26
Accrued liabilities	-	-	-	1,368
Unearned revenues	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	58,228	2,895
Advances from other funds	-	-	-	-
Total Liabilities	-	-	58,228	4,289
Deferred Inflows of Resources:				
Unavailable revenues	-	-	58,228	4,445
Total Deferred Inflows of Resources	-	-	58,228	4,445
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted for:				
Community development projects	-	-	-	-
Public safety - police	-	-	-	-
Parks and recreation	-	65	-	-
Engineering and public works	-	-	-	-
Capital improvement projects	-	-	-	-
Street lighting	-	-	-	-
Underground utilities	-	-	-	-
Landscape maintenance	-	-	-	-
Library services	-	-	-	-
Unassigned	-	-	(58,228)	(4,289)
Total Fund Balances	-	65	(58,228)	(4,289)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ -	\$ 65	\$ 58,228	\$ 4,445

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

(CONTINUED)

	Capital Projects Funds			
	Assessment District 82-1	Assessment District 84-1	Assessment District 86-2	CFD 2000-01 South Etiwanda
Assets:				
Cash and investments	\$ 12,633	\$ 1,078,451	\$ -	\$ 76
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Accrued interest	7	602	-	-
Loans	-	-	-	-
Grants	-	-	-	-
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	\$ 12,640	\$ 1,079,053	\$ -	\$ 76
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Unearned revenues	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	41,128	-
Advances from other funds	-	-	-	-
Total Liabilities	-	-	41,128	-
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted for:				
Community development projects	-	-	-	-
Public safety - police	-	-	-	-
Parks and recreation	-	-	-	-
Engineering and public works	-	-	-	-
Capital improvement projects	12,640	1,079,053	-	76
Street lighting	-	-	-	-
Underground utilities	-	-	-	-
Landscape maintenance	-	-	-	-
Library services	-	-	-	-
Unassigned	-	-	(41,128)	-
Total Fund Balances	12,640	1,079,053	(41,128)	76
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 12,640	\$ 1,079,053	\$ -	\$ 76

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

	Capital Projects Funds			
	CFD 2000-02 Rancho Cucamonga Corporate Park	CFD 2000-03 Rancho Summit	CFD 2001-01	CFD 2003-01 Project Fund
Assets:				
Cash and investments	\$ -	\$ 18,975	\$ 475,633	\$ 5,553
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Accrued interest	-	-	265	-
Loans	-	-	-	-
Grants	-	-	-	-
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	169,304
Total Assets	\$ -	\$ 18,975	\$ 475,898	\$ 174,857
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Unearned revenues	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Total Liabilities	-	-	-	-
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted for:				
Community development projects	-	-	-	-
Public safety - police	-	-	-	-
Parks and recreation	-	-	-	-
Engineering and public works	-	-	-	-
Capital improvement projects	-	18,975	475,898	174,857
Street lighting	-	-	-	-
Underground utilities	-	-	-	-
Landscape maintenance	-	-	-	-
Library services	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	-	18,975	475,898	174,857
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ -	\$ 18,975	\$ 475,898	\$ 174,857

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

(CONTINUED)

	Capital Projects Funds			
	Public Library Bond Act - 2000	Etiwanda Equestrian Facility	CFD 2004-01 Rancho Etiwanda	CFD 2003-01 Cultural Center
Assets:				
Cash and investments	\$ 32,469	\$ 629,533	\$ 4,908	\$ -
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Accrued interest	-	80	3	-
Loans	-	-	-	-
Grants	-	-	-	-
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	944,647	184,646
Total Assets	\$ 32,469	\$ 629,613	\$ 949,558	\$ 184,646
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 6,128	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Unearned revenues	26,534	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	179,578
Advances from other funds	-	-	-	-
Total Liabilities	32,662	-	-	179,578
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	-
Deposits	-	-	-	-
Land held for resale	-	-	-	-
Restricted for:				
Community development projects	-	-	-	-
Public safety - police	-	-	-	-
Parks and recreation	-	629,613	-	-
Engineering and public works	-	-	-	-
Capital improvement projects	-	-	949,558	5,068
Street lighting	-	-	-	-
Underground utilities	-	-	-	-
Landscape maintenance	-	-	-	-
Library services	-	-	-	-
Unassigned	(193)	-	-	-
Total Fund Balances	(193)	629,613	949,558	5,068
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 32,469	\$ 629,613	\$ 949,558	\$ 184,646

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

	<u>Capital Projects Funds</u>		
	<u>CFD 2006-01 Vintner's Grove</u>	<u>CFD 2006-02 Amador on Route 66</u>	<u>Total Nonmajor Governmental Funds</u>
Assets:			
Cash and investments	\$ 1,825	\$ 5,853	\$ 94,648,653
Receivables:			
Accounts	-	-	688,147
Taxes	-	-	695,592
Accrued interest	1	3	46,929
Loans	-	-	1,105,418
Grants	-	-	646,185
Prepaid costs	-	-	73,600
Deposits	-	-	12,274
Land held for resale	-	-	1,076,211
Restricted assets:			
Cash and investments with fiscal agents	606,749	1,963	2,197,606
Total Assets	<u>\$ 608,575</u>	<u>\$ 7,819</u>	<u>\$ 101,190,615</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances:			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 2,498,136
Accrued liabilities	-	-	389,421
Unearned revenues	-	-	627,391
Due to other governments	-	-	1,105,418
Due to other funds	-	-	724,481
Advances from other funds	-	-	300,000
Total Liabilities	<u>-</u>	<u>-</u>	<u>5,644,847</u>
Deferred Inflows of Resources:			
Unavailable revenues	-	-	403,202
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>403,202</u>
Fund Balances:			
Nonspendable:			
Prepaid costs	-	-	73,600
Deposits	-	-	12,274
Land held for resale	-	-	1,076,211
Restricted for:			
Community development projects	-	-	12,217,209
Public safety - police	-	-	932,065
Parks and recreation	-	-	2,778,240
Engineering and public works	-	-	38,870,099
Capital improvement projects	608,575	7,819	5,084,994
Street lighting	-	-	5,475,555
Underground utilities	-	-	10,675,995
Landscape maintenance	-	-	12,163,158
Library services	-	-	6,359,526
Unassigned	<u>-</u>	<u>-</u>	<u>(576,360)</u>
Total Fund Balances	<u>608,575</u>	<u>7,819</u>	<u>95,142,566</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 608,575</u>	<u>\$ 7,819</u>	<u>\$ 101,190,615</u>

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CITY OF RANCHO CUCAMONGA

COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

	Special Revenue Funds			
	Gas Tax	Recreation	Park Development	Beautification
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	4,018,903	-	-	-
Charges for services	-	2,875,780	-	-
Use of money and property	(14,184)	873,356	(25,327)	(2,273)
Contributions	-	358,894	40,000	-
Developer participation	-	-	984,625	165,468
Miscellaneous	3,099	149,769	-	-
Total Revenues	4,007,818	4,257,799	999,298	163,195
Expenditures:				
Current:				
General government	-	-	-	-
Public safety - police	-	-	-	-
Public safety - fire protection	-	-	-	-
Community development	-	-	181,756	-
Community services	-	3,983,302	-	-
Engineering and public works	2,529,441	-	-	4,850
Capital outlay	827,815	-	343,717	17,649
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	3,357,256	3,983,302	525,473	22,499
Excess (Deficiency) of Revenues Over (Under) Expenditures	650,562	274,497	473,825	140,696
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	(632,000)	-
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(632,000)	-
Net Change in Fund Balances	650,562	274,497	(158,175)	140,696
Fund Balances, Beginning of Year	5,538,361	1,910,623	10,956,966	892,206
Fund Balances, End of Year	\$ 6,188,923	\$ 2,185,120	\$ 10,798,791	\$ 1,032,902

CITY OF RANCHO CUCAMONGA

**COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013**

(CONTINUED)

	Special Revenue Funds			
	Lighting Districts	Landscape Maintenance Districts	Transportation	Pedestrian Grant
Revenues:				
Taxes	\$ 2,091,443	\$ 10,006,032	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	(16,738)	2,059	(37,985)	-
Contributions	-	-	-	-
Developer participation	1,957	-	1,154,496	-
Miscellaneous	-	-	-	-
Total Revenues	2,076,662	10,008,091	1,116,511	-
Expenditures:				
Current:				
General government	2,166,594	-	-	-
Public safety - police	-	-	-	-
Public safety - fire protection	-	-	-	-
Community development	-	10,482,203	-	80
Community services	-	-	-	-
Engineering and public works	-	-	905,751	-
Capital outlay	55,770	173,054	567,600	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	2,222,364	10,655,257	1,473,351	80
Excess (Deficiency) of Revenues Over (Under) Expenditures	(145,702)	(647,166)	(356,840)	(80)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(145,702)	(647,166)	(356,840)	(80)
Fund Balances, Beginning of Year	5,621,257	12,810,324	17,771,251	-
Fund Balances, End of Year	\$ 5,475,555	\$ 12,163,158	\$ 17,414,411	\$ (80)

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

	Special Revenue Funds			
	Community Development Block Grant	Assessment Administration	San Sevaine/ Etiwanda Drainage	SB 140
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	996,802	-	-	-
Charges for services	-	-	-	-
Use of money and property	(535)	(2,183)	(2,612)	(435)
Contributions	-	-	-	-
Developer participation	-	-	276,818	-
Miscellaneous	25,859	907,616	-	-
Total Revenues	1,022,126	905,433	274,206	(435)
Expenditures:				
Current:				
General government	-	1,086,976	-	-
Public safety - police	-	-	-	-
Public safety - fire protection	-	-	-	-
Community development	407,893	-	-	-
Community services	-	-	-	-
Engineering and public works	-	-	160	-
Capital outlay	395,274	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	803,167	1,086,976	160	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	218,959	(181,543)	274,046	(435)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	218,959	(181,543)	274,046	(435)
Fund Balances, Beginning of Year	636,173	1,104,430	1,177,626	36,905
Fund Balances, End of Year	\$ 855,132	\$ 922,887	\$ 1,451,672	\$ 36,470

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

(CONTINUED)

	Special Revenue Funds			
	Air Quality Improvement	South Etiwanda Drainage	Lower Etiwanda Drainage	Masi Commerce Center
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	301,583	-	-	-
Charges for services	-	-	-	-
Use of money and property	(284)	(620)	(1,039)	(10)
Contributions	-	-	-	-
Developer participation	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	301,299	(620)	(1,039)	(10)
Expenditures:				
Current:				
General government	29,357	-	-	-
Public safety - police	-	-	-	-
Public safety - fire protection	-	-	-	-
Community development	-	-	-	-
Community services	-	-	-	-
Engineering and public works	-	30	90	-
Capital outlay	521,145	-	8,525	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	550,502	30	8,615	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(249,203)	(650)	(9,654)	(10)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(249,203)	(650)	(9,654)	(10)
Fund Balances, Beginning of Year	645,611	302,207	480,454	300,813
Fund Balances, End of Year	\$ 396,408	\$ 301,557	\$ 470,800	\$ 300,803

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

	Special Revenue Funds			
	Measure I	Library Services	California Literacy Program	Proposition 84 - Park Bond Act
Revenues:				
Taxes	\$ -	\$ 2,736,286	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	2,706,932	1,040	-	-
Charges for services	-	397,451	-	-
Use of money and property	(9,987)	(15,026)	24	23
Contributions	-	115,000	-	-
Developer participation	-	-	-	-
Miscellaneous	36,659	-	-	-
Total Revenues	2,733,604	3,234,751	24	23
Expenditures:				
Current:				
General government	-	-	-	-
Public safety - police	-	-	-	-
Public safety - fire protection	-	-	-	-
Community development	-	-	-	-
Community services	-	3,513,953	-	-
Engineering and public works	1,290,114	-	-	-
Capital outlay	1,001,394	42,611	-	-
Debt service:				
Principal retirement	-	1,531	-	-
Interest and fiscal charges	-	161	-	-
Total Expenditures	2,291,508	3,558,256	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	442,096	(323,505)	24	23
Other Financing Sources (Uses):				
Transfers in	-	-	8,178	-
Transfers out	-	(511,078)	-	-
Capital leases	-	42,611	-	-
Total Other Financing Sources (Uses)	-	(468,467)	8,178	-
Net Change in Fund Balances	442,096	(791,972)	8,202	23
Fund Balances, Beginning of Year	5,213,465	6,643,420	(8,202)	(4,400)
Fund Balances, End of Year	\$ 5,655,561	\$ 5,851,448	\$ -	\$ (4,377)

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

(CONTINUED)

	Special Revenue Funds			
	Asset Forfeiture	Used Oil Recycling Grant	COPS Program Grant	Drainage Facilities
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	4,227	-	201,328	-
Charges for services	-	-	-	-
Use of money and property	(5,276)	(705)	(2,609)	(18,095)
Contributions	-	-	-	-
Developer participation	-	-	-	711,756
Miscellaneous	-	-	-	-
Total Revenues	(1,049)	(705)	198,719	693,661
Expenditures:				
Current:				
General government	-	-	-	-
Public safety - police	30,070	-	1,200	-
Public safety - fire protection	-	-	-	-
Community development	-	-	-	-
Community services	-	-	-	-
Engineering and public works	-	-	-	174,046
Capital outlay	-	-	-	1,459,355
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	30,070	-	1,200	1,633,401
Excess (Deficiency) of Revenues Over (Under) Expenditures	(31,119)	(705)	197,519	(939,740)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(31,119)	(705)	197,519	(939,740)
Fund Balances, Beginning of Year	562,920	143	192,957	4,558,394
Fund Balances, End of Year	\$ 531,801	\$ (562)	\$ 390,476	\$ 3,618,654

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

	Special Revenue Funds			
	CA State Library	Library Services & Technologies Act	AB 2928 Traffic Congestion Relief	Litter Reduction Grant
Revenues:				
Taxes	\$ -	\$ -	\$ 294,506	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	18,016	2,500	-	23,857
Charges for services	-	-	-	-
Use of money and property	(275)	(503)	(1,843)	(769)
Contributions	-	-	-	-
Developer participation	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	17,741	1,997	292,663	23,088
Expenditures:				
Current:				
General government	-	-	-	-
Public safety - police	-	-	-	-
Public safety - fire protection	-	-	-	-
Community development	-	-	-	-
Community services	27,720	11,673	-	-
Engineering and public works	-	-	-	23,857
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	27,720	11,673	-	23,857
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,979)	(9,676)	292,663	(769)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(9,979)	(9,676)	292,663	(769)
Fund Balances, Beginning of Year	19,596	46,516	-	453
Fund Balances, End of Year	\$ 9,617	\$ 36,840	\$ 292,663	\$ (316)

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

(CONTINUED)

	Special Revenue Funds			
	Energy Efficient & Conservation Block Grant	Library Capital Fund	Senior Outreach Grant	Underground Utilities
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	11,514	-	8,167	-
Charges for services	-	-	-	46,261
Use of money and property	(324)	(2,890)	-	13,783
Contributions	-	-	-	-
Developer participation	-	-	-	-
Miscellaneous	10,529	-	-	-
Total Revenues	21,719	(2,890)	8,167	60,044
Expenditures:				
Current:				
General government	-	-	-	-
Public safety - police	-	-	-	-
Public safety - fire protection	-	-	-	-
Community development	8,991	-	-	-
Community services	-	-	6,920	-
Engineering and public works	-	-	-	11,810
Capital outlay	-	-	-	62,457
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	8,991	-	6,920	74,267
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,728	(2,890)	1,247	(14,223)
Other Financing Sources (Uses):				
Transfers in	-	502,900	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	-	502,900	-	-
Net Change in Fund Balances	12,728	500,010	1,247	(14,223)
Fund Balances, Beginning of Year	6,393	-	(3,240)	10,690,218
Fund Balances, End of Year	\$ 19,121	\$ 500,010	\$ (1,993)	\$ 10,675,995

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

	Special Revenue Funds			
	Safe Routes to School Program	COPS Hiring Program Grant	Foothill Blvd. Maintenance	COPS Secure our School Grant
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	63,156	30,000	-	13,670
Charges for services	-	-	-	-
Use of money and property	213	-	(441)	(708)
Contributions	-	-	-	-
Developer participation	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	63,369	30,000	(441)	12,962
Expenditures:				
Current:				
General government	-	-	-	-
Public safety - police	-	73,979	-	37,694
Public safety - fire protection	-	-	-	-
Community development	-	-	-	-
Community services	-	-	-	-
Engineering and public works	55,051	-	33,258	-
Capital outlay	-	-	-	6,136
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	55,051	73,979	33,258	43,830
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,318	(43,979)	(33,699)	(30,868)
Other Financing Sources (Uses):				
Transfers in	-	43,979	-	30,160
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	-	43,979	-	30,160
Net Change in Fund Balances	8,318	-	(33,699)	(708)
Fund Balances, Beginning of Year	(39,558)	-	52,714	680
Fund Balances, End of Year	\$ (31,240)	\$ -	\$ 19,015	\$ (28)

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

(CONTINUED)

	Special Revenue Funds			
	CA State Library Staff Innovation Fund Grant	The Big Read Library Grant	Drink, Drive, Lose Grant	Department of Homeland Security Grant
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	34,088	9,412	-	83,294
Charges for services	-	-	-	-
Use of money and property	(180)	(203)	(186)	18
Contributions	-	-	-	-
Developer participation	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	33,908	9,209	(186)	83,312
Expenditures:				
Current:				
General government	-	-	-	-
Public safety - police	-	-	-	-
Public safety - fire protection	-	-	-	72,213
Community development	-	-	-	-
Community services	114,267	9,411	-	-
Engineering and public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	114,267	9,411	-	72,213
Excess (Deficiency) of Revenues Over (Under) Expenditures	(80,359)	(202)	(186)	11,099
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(80,359)	(202)	(186)	11,099
Fund Balances, Beginning of Year	17,028	10,078	1,867	(11,128)
Fund Balances, End of Year	\$ (63,331)	\$ 9,876	\$ 1,681	\$ (29)

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

	Special Revenue Funds			
	Public Resource Grants	Proposition 1B	Henderson/ Wardman Drainage	Integrated Waste Management
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ 1,108,184
Licenses and permits	-	-	-	875
Intergovernmental	101,742	-	-	-
Charges for services	-	-	-	-
Use of money and property	(883)	(481)	(9,949)	(7,060)
Contributions	109,957	-	-	-
Developer participation	-	-	-	-
Miscellaneous	10,440	-	-	-
Total Revenues	221,256	(481)	(9,949)	1,101,999
Expenditures:				
Current:				
General government	224,278	-	-	-
Public safety - police	-	-	-	-
Public safety - fire protection	-	-	-	-
Community development	-	430	-	-
Community services	-	-	-	-
Engineering and public works	-	-	-	801,733
Capital outlay	-	-	-	1,084,335
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	224,278	430	-	1,886,068
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,022)	(911)	(9,949)	(784,069)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(3,022)	(911)	(9,949)	(784,069)
Fund Balances, Beginning of Year	83,474	232,885	812,938	2,727,872
Fund Balances, End of Year	\$ 80,452	\$ 231,974	\$ 802,989	\$ 1,943,803

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

(CONTINUED)

	Special Revenue Funds			
	Federal Grant Fund - Dreier	Proposition 42 - Traffic Congestion Relief	Freedom Courtyard Resource Grants	Justice Assistance Grant
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	186,648
Charges for services	-	-	-	-
Use of money and property	(162)	(4,699)	581	(934)
Contributions	-	-	-	-
Developer participation	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	(162)	(4,699)	581	185,714
Expenditures:				
Current:				
General government	-	-	-	-
Public safety - police	-	-	-	1,392
Public safety - fire protection	-	-	-	-
Community development	-	-	-	-
Community services	-	-	-	-
Engineering and public works	-	210,367	-	-
Capital outlay	-	333,629	149,384	185,256
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	543,996	149,384	186,648
Excess (Deficiency) of Revenues Over (Under) Expenditures	(162)	(548,695)	(148,803)	(934)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(162)	(548,695)	(148,803)	(934)
Fund Balances, Beginning of Year	79	1,409,072	-	9,041
Fund Balances, End of Year	\$ (83)	\$ 860,377	\$ (148,803)	\$ 8,107

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

	Special Revenue Funds			
	OTS 2005 State Seatbelt Grant	Senior Transportation Service	Homeland Security Grant 2005	Used Oil Recycling Program
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	90,680	48,033
Charges for services	-	-	-	-
Use of money and property	(34)	1	(34)	(225)
Contributions	-	-	-	-
Developer participation	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	(34)	1	90,646	47,808
Expenditures:				
Current:				
General government	-	-	-	-
Public safety - police	-	-	-	-
Public safety - fire protection	-	-	-	-
Community development	-	-	-	52,478
Community services	-	-	-	-
Engineering and public works	-	-	-	-
Capital outlay	-	-	75,838	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	75,838	52,478
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34)	1	14,808	(4,670)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(34)	1	14,808	(4,670)
Fund Balances, Beginning of Year	34	64	(73,036)	381
Fund Balances, End of Year	\$ -	\$ 65	\$ (58,228)	\$ (4,289)

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

(CONTINUED)

	Capital Projects Funds			
	<u>Assessment District 82-1</u>	<u>Assessment District 84-1</u>	<u>Assessment District 86-2</u>	<u>CFD 2000-01 South Etiwanda</u>
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	(7)	(2,287)	-	13
Contributions	-	-	-	-
Developer participation	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>(7)</u>	<u>(2,287)</u>	<u>-</u>	<u>13</u>
Expenditures:				
Current:				
General government	-	150	-	-
Public safety - police	-	-	-	-
Public safety - fire protection	-	-	-	-
Community development	-	-	-	-
Community services	-	-	-	-
Engineering and public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>150</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(7)</u>	<u>(2,437)</u>	<u>-</u>	<u>13</u>
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(7)	(2,437)	-	13
Fund Balances, Beginning of Year	<u>12,647</u>	<u>1,081,490</u>	<u>(41,128)</u>	<u>63</u>
Fund Balances, End of Year	<u><u>\$ 12,640</u></u>	<u><u>\$ 1,079,053</u></u>	<u><u>\$ (41,128)</u></u>	<u><u>\$ 76</u></u>

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

	Capital Projects Funds			
	CFD 2000-02 Rancho Cucamonga Corporate Park	CFD 2000-03 Rancho Summit	CFD 2001-01	CFD 2003-01 Project Fund
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	4	(222)	(1,009)	25,971
Contributions	-	-	-	-
Developer participation	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	4	(222)	(1,009)	25,971
Expenditures:				
Current:				
General government	399,968	143,879	-	-
Public safety - police	-	-	-	-
Public safety - fire protection	-	-	-	-
Community development	-	-	70	-
Community services	-	-	-	-
Engineering and public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	399,968	143,879	70	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(399,964)	(144,101)	(1,079)	25,971
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(399,964)	(144,101)	(1,079)	25,971
Fund Balances, Beginning of Year	399,964	163,076	476,977	148,886
Fund Balances, End of Year	\$ -	\$ 18,975	\$ 475,898	\$ 174,857

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

(CONTINUED)

	Capital Projects Funds			
	Public Library Bond Act - 2000	Etiwanda Equestrian Facility	CFD 2004-01 Rancho Etiwanda	CFD 2003-01 Cultural Center
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	(5,108)	(2,387)	94	1,056
Contributions	-	-	-	-
Developer participation	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	(5,108)	(2,387)	94	1,056
Expenditures:				
Current:				
General government	-	-	-	-
Public safety - police	-	-	-	-
Public safety - fire protection	-	-	-	-
Community development	-	-	-	-
Community services	-	-	-	-
Engineering and public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,108)	(2,387)	94	1,056
Other Financing Sources (Uses):				
Transfers in	-	632,000	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	-	632,000	-	-
Net Change in Fund Balances	(5,108)	629,613	94	1,056
Fund Balances, Beginning of Year	4,915	-	949,464	4,012
Fund Balances, End of Year	\$ (193)	\$ 629,613	\$ 949,558	\$ 5,068

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

	<u>Capital Projects Funds</u>		
	<u>CFD 2006-01 Vintner's Grove</u>	<u>CFD 2006-02 Amador on Route 66</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:			
Taxes	\$ -	\$ -	\$ 16,236,451
Licenses and permits	-	-	875
Intergovernmental	-	-	8,955,592
Charges for services	-	-	3,319,492
Use of money and property	81	(2)	717,549
Contributions	-	-	623,851
Developer participation	-	-	3,295,120
Miscellaneous	-	-	1,143,971
Total Revenues	81	(2)	34,292,901
Expenditures:			
Current:			
General government	-	-	4,051,202
Public safety - police	-	-	144,335
Public safety - fire protection	-	-	72,213
Community development	-	-	11,133,901
Community services	-	-	7,667,246
Engineering and public works	-	-	6,040,558
Capital outlay	-	-	7,310,944
Debt service:			
Principal retirement	-	-	1,531
Interest and fiscal charges	-	-	161
Total Expenditures	-	-	36,422,091
Excess (Deficiency) of Revenues Over (Under) Expenditures	81	(2)	(2,129,190)
Other Financing Sources (Uses):			
Transfers in	-	-	1,217,217
Transfers out	-	-	(1,143,078)
Capital leases	-	-	42,611
Total Other Financing Sources (Uses)	-	-	116,750
Net Change in Fund Balances	81	(2)	(2,012,440)
Fund Balances, Beginning of Year	608,494	7,821	97,155,006
Fund Balances, End of Year	\$ 608,575	\$ 7,819	\$ 95,142,566

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

GAS TAX

YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$5,538,361	\$ 5,538,361	\$ 5,538,361	\$ -
Resources (Inflows):				
Intergovernmental	4,640,840	4,480,850	4,018,903	(461,947)
Use of money and property	51,300	59,160	(14,184)	(73,344)
Miscellaneous	-	1,640	3,099	1,459
Amounts Available for Appropriation	10,230,501	10,080,011	9,546,179	(533,832)
Charges to Appropriation (Outflow):				
Engineering and public works	2,737,100	2,794,727	2,629,441	165,286
Capital outlay	2,108,200	1,978,090	1,311,638	666,452
Transfers out	-	84,610	-	84,610
Total Charges to Appropriation	4,845,300	4,857,427	3,941,079	916,348
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 5,385,201	\$ 5,222,584	5,605,100	\$ 382,516
Encumbrances			583,823	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 6,188,923	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
RECREATION
YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,910,623	\$ 1,910,623	\$ 1,910,623	\$ -
Resources (Inflows):				
Charges for services	3,002,520	2,946,000	2,875,780	(70,220)
Use of money and property	996,890	884,340	873,356	(10,984)
Contributions	345,110	357,720	358,894	1,174
Miscellaneous	128,740	131,550	149,769	18,219
Amounts Available for Appropriation	6,383,883	6,230,233	6,168,422	(61,811)
Charges to Appropriation (Outflow):				
Community services	4,694,980	4,581,649	4,026,962	554,687
Capital outlay	95,760	11,480	5,719	5,761
Total Charges to Appropriation	4,790,740	4,593,129	4,032,681	560,448
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 1,593,143	\$ 1,637,104	2,135,741	\$ 498,637
Encumbrances			49,379	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 2,185,120	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 PARK DEVELOPMENT
 YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 10,956,966	\$ 10,956,966	\$ 10,956,966	\$ -
Resources (Inflows):				
Use of money and property	155,030	125,600	(25,327)	(150,927)
Contributions	-	-	40,000	40,000
Developer participation	89,000	89,000	984,625	895,625
Amounts Available for Appropriation	11,200,996	11,171,566	11,956,264	784,698
Charges to Appropriation (Outflow):				
Community development	201,750	191,810	181,756	10,054
Capital outlay	350,000	1,726,954	408,685	1,318,269
Transfers out	-	632,000	632,000	-
Total Charges to Appropriation	551,750	2,550,764	1,222,441	1,328,323
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 10,649,246	\$ 8,620,802	10,733,823	\$ 2,113,021
Encumbrances			64,968	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 10,798,791	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 BEAUTIFICATION
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 892,206	\$ 892,206	\$ 892,206	\$ -
Resources (Inflows):				
Use of money and property	12,620	11,630	(2,273)	(13,903)
Developer participation	15,000	85,000	165,468	80,468
Amounts Available for Appropriation	919,826	988,836	1,055,401	66,565
Charges to Appropriation (Outflow):				
Engineering and public works	4,850	4,850	4,850	-
Capital outlay	75,850	275,850	63,626	212,224
Total Charges to Appropriation	80,700	280,700	68,476	212,224
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 839,126	\$ 708,136	986,925	\$ 278,789
Encumbrances			45,977	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 1,032,902	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
LIGHTING DISTRICTS
YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$5,621,257	\$ 5,621,257	\$ 5,621,257	\$ -
Resources (Inflows):				
Taxes	1,976,590	2,035,480	2,091,443	55,963
Use of money and property	76,400	60,120	(16,738)	(76,858)
Developer participation	2,900	2,900	1,957	(943)
Transfers in	-	84,610	-	(84,610)
Amounts Available for Appropriation	7,677,147	7,804,367	7,697,919	(106,448)
Charges to Appropriation (Outflow):				
General government	2,179,490	2,115,940	2,166,594	(50,654)
Capital outlay	-	110,064	55,770	54,294
Total Charges to Appropriation	2,179,490	2,226,004	2,222,364	3,640
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$5,497,657	\$ 5,578,363	5,475,555	\$ (102,808)
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 5,475,555	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 LANDSCAPE MAINTENANCE DISTRICTS
 YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 12,810,324	\$ 12,810,324	\$ 12,810,324	\$ -
Resources (Inflows):				
Taxes	9,539,720	9,760,470	10,006,032	245,562
Use of money and property	151,440	148,800	2,059	(146,741)
Miscellaneous	200	200	-	(200)
Amounts Available for Appropriation	22,501,684	22,719,794	22,818,415	98,621
Charges to Appropriation (Outflow):				
Community development	10,998,900	11,435,852	10,629,369	806,483
Capital outlay	733,000	693,000	330,614	362,386
Total Charges to Appropriation	11,731,900	12,128,852	10,959,983	1,168,869
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 10,769,784	\$ 10,590,942	11,858,432	\$ 1,267,490
Encumbrances			304,726	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 12,163,158	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
TRANSPORTATION
YEAR ENDED JUNE 30, 2013

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balance, July 1	\$ 17,771,251	\$ 17,771,251	\$ 17,771,251	\$ -
Resources (Inflows):				
Use of money and property	223,510	195,330	(37,985)	(233,315)
Developer participation	371,000	656,500	1,154,496	497,996
Amounts Available for Appropriation	<u>18,365,761</u>	<u>18,623,081</u>	<u>18,887,762</u>	<u>264,681</u>
Charges to Appropriation (Outflow):				
Engineering and public works	982,590	977,460	905,751	71,709
Capital outlay	2,065,000	4,902,366	3,380,096	1,522,270
Total Charges to Appropriation	<u>3,047,590</u>	<u>5,879,826</u>	<u>4,285,847</u>	<u>1,593,979</u>
Budgetary Fund Balance, June 30 (Budgetary Basis)	<u>\$ 15,318,171</u>	<u>\$ 12,743,255</u>	14,601,915	<u>\$ 1,858,660</u>
Encumbrances			2,812,496	
Budgetary Fund Balance, June 30 (GAAP Basis)			<u>\$ 17,414,411</u>	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 PEDESTRIAN GRANT
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Intergovernmental	215,870	215,880	-	(215,880)
Amounts Available for Appropriation	215,870	215,880	-	(215,880)
Charges to Appropriation (Outflow):				
Community development	80	80	80	-
Capital outlay	215,880	90,880	-	90,880
Total Charges to Appropriations	215,960	90,960	80	90,880
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ (90)	\$ 124,920	(80)	\$ (125,000)
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ (80)	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 COMMUNITY DEVELOPMENT BLOCK GRANT
 YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 636,173	\$ 636,173	\$ 636,173	\$ -
Resources (Inflows):				
Intergovernmental	1,034,580	1,034,580	996,802	(37,778)
Use of money and property	-	-	(535)	(535)
Miscellaneous	-	-	25,859	25,859
Amounts Available for Appropriation	1,670,753	1,670,753	1,658,299	(12,454)
Charges to Appropriation (Outflow):				
Community development	440,130	435,490	407,893	27,597
Capital outlay	594,450	595,386	468,104	127,282
Total Charges to Appropriation	1,034,580	1,030,876	875,997	154,879
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 636,173	\$ 639,877	782,302	\$ 142,425
Encumbrances			72,830	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 855,132	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 ASSESSMENT ADMINISTRATION
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,104,430	\$ 1,104,430	\$ 1,104,430	\$ -
Resources (Inflows):				
Use of money and property	13,960	11,380	(2,183)	(13,563)
Miscellaneous	915,110	1,052,450	907,616	(144,834)
Amounts Available for Appropriation	2,033,500	2,168,260	2,009,863	(158,397)
Charges to Appropriation (Outflow):				
General government	1,109,880	1,221,640	1,089,225	132,415
Total Charges to Appropriation	1,109,880	1,221,640	1,089,225	132,415
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 923,620	\$ 946,620	920,638	\$ (25,982)
Encumbrances			2,249	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 922,887	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 SAN SEVAINE / ETIWANDA DRAINAGE
 YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,177,626	\$ 1,177,626	\$ 1,177,626	\$ -
Resources (Inflows):				
Use of money and property	14,590	14,280	(2,612)	(16,892)
Developer participation	26,000	175,000	276,818	101,818
Amounts Available for Appropriation	1,218,216	1,366,906	1,451,832	84,926
Charges to Appropriation (Outflow):				
Engineering and public works	160	160	160	-
Capital outlay	-	604,480	495,000	109,480
Total Charges to Appropriation	160	604,640	495,160	109,480
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 1,218,056	\$ 762,266	956,672	\$ 194,406
Encumbrances			495,000	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 1,451,672	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 AIR QUALITY IMPROVEMENT
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 645,611	\$ 645,611	\$ 645,611	\$ -
Resources (Inflows):				
Intergovernmental	203,320	203,320	301,583	98,263
Use of money and property	8,850	7,260	(284)	(7,544)
Amounts Available for Appropriation	857,781	856,191	946,910	90,719
Charges to Appropriation (Outflow):				
General government	37,090	35,000	31,107	3,893
Capital outlay	277,000	1,108,618	589,835	518,783
Total Charges to Appropriation	314,090	1,143,618	620,942	522,676
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 543,691	\$ (287,427)	325,968	\$ 613,395
Encumbrances			70,440	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 396,408	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 SOUTH ETIWANDA DRAINAGE
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 302,207	\$ 302,207	\$ 302,207	\$ -
Resources (Inflows):				
Use of money and property	4,490	3,360	(620)	(3,980)
Amounts Available for Appropriation	306,697	305,567	301,587	(3,980)
Charges to Appropriation (Outflow):				
Engineering and public works	30	30	30	-
Total Charges to Appropriation	30	30	30	-
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 306,667	\$ 305,537	301,557	\$ (3,980)
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 301,557	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 LOWER ETIWANDA DRAINAGE
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 480,454	\$ 480,454	\$ 480,454	\$ -
Resources (Inflows):				
Use of money and property	6,700	5,280	(1,039)	(6,319)
Amounts Available for Appropriation	487,154	485,734	479,415	(6,319)
Charges to Appropriation (Outflow):				
Engineering and public works	90	90	90	-
Capital outlay	-	69,460	8,525	60,935
Total Charges to Appropriation	90	69,550	8,615	60,935
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 487,064	\$ 416,184	470,800	\$ 54,616
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 470,800	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 MASI COMMERCE CENTER
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 300,813	\$ 300,813	\$ 300,813	\$ -
Resources (Inflows):				
Use of money and property	130	100	(10)	(110)
Amounts Available for Appropriation	300,943	300,913	300,803	(110)
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 300,943	\$ 300,913	300,803	\$ (110)
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 300,803	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
MEASURE I
YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$5,213,465	\$ 5,213,465	\$ 5,213,465	\$ -
Resources (Inflows):				
Intergovernmental	2,211,910	2,286,440	2,706,932	420,492
Use of money and property	55,630	59,800	(9,987)	(69,787)
Miscellaneous	-	36,650	36,659	9
Amounts Available for Appropriation	7,481,005	7,596,355	7,947,069	350,714
Charges to Appropriation (Outflow):				
Engineering and public works	1,415,900	1,497,412	1,337,154	160,258
Capital outlay	1,958,000	1,934,153	1,620,597	313,556
Total Charges to Appropriation	3,373,900	3,431,565	2,957,751	473,814
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$4,107,105	\$ 4,164,790	4,989,318	\$ 824,528
Encumbrances			666,243	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 5,655,561	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
LIBRARY SERVICES
YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$6,643,420	\$ 6,643,420	\$ 6,643,420	\$ -
Resources (Inflows):				
Taxes	3,242,540	3,280,240	2,736,286	(543,954)
Intergovernmental	-	-	1,040	1,040
Charges for services	388,500	367,800	397,451	29,651
Use of money and property	67,290	61,620	(15,026)	(76,646)
Contributions	140,000	140,000	115,000	(25,000)
Capital leases	-	-	42,611	42,611
Amounts Available for Appropriation	10,481,750	10,493,080	9,920,782	(572,298)
Charges to Appropriation (Outflow):				
Community services	3,919,220	3,936,273	3,586,158	350,115
Capital outlay	5,760	22,110	42,611	(20,501)
Debt service:				
Principal retirement	-	3,009	3,001	8
Interest and fiscal charges	-	161	161	-
Transfers out	-	511,110	511,078	32
Total Charges to Appropriation	3,924,980	4,472,663	4,143,009	329,654
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$6,556,770	\$ 6,020,417	5,777,773	\$ (242,644)
Encumbrances			73,675	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 5,851,448	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 CALIFORNIA LITERACY PROGRAM
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ (8,202)	\$ (8,202)	\$ (8,202)	\$ -
Resources (Inflows):				
Use of money and property	-	-	24	24
Transfers in	-	-	8,178	8,178
Amounts Available for Appropriation	(8,202)	(8,202)	-	8,202
Charges to Appropriation (Outflow):				
Community services	-	22	-	22
Total Charges to Appropriation	-	22	-	22
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ (8,202)	\$ (8,224)	-	\$ 8,224
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ -	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 PROPOSITION 84 - PARK BOND ACT
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ (4,400)	\$ (4,400)	\$ (4,400)	\$ -
Resources (Inflows):				
Use of money and property	-	-	23	23
Amounts Available for Appropriation	(4,400)	(4,400)	(4,377)	23
Charges to Appropriation (Outflow):				
Capital outlay	283,500	-	-	-
Total Charges to Appropriation	283,500	-	-	-
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ (287,900)	\$ (4,400)	(4,377)	\$ 23
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ (4,377)	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 ASSET FORFEITURE
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 562,920	\$ 562,920	\$ 562,920	\$ -
Resources (Inflows):				
Intergovernmental	-	-	4,227	4,227
Use of money and property	1,550	1,570	(5,276)	(6,846)
Amounts Available for Appropriation	564,470	564,490	561,871	(2,619)
Charges to Appropriation (Outflow):				
Public safety - Police	30,070	80,070	65,395	14,675
Capital outlay	146,140	37,767	37,767	-
Total Charges to Appropriation	176,210	117,837	103,162	14,675
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 388,260	\$ 446,653	458,709	\$ 12,056
Encumbrances			73,092	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 531,801	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 COPS PROGRAM GRANT
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 192,957	\$ 192,957	\$ 192,957	\$ -
Resources (Inflows):				
Intergovernmental	200,000	200,000	201,328	1,328
Use of money and property	-	-	(2,609)	(2,609)
Amounts Available for Appropriation	392,957	392,957	391,676	(1,281)
Charges to Appropriation (Outflow):				
Public safety - Police	401,200	201,200	1,200	200,000
Total Charges to Appropriation	401,200	201,200	1,200	200,000
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ (8,243)	\$ 191,757	390,476	\$ 198,719
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 390,476	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 DRAINAGE FACILITIES
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$4,558,394	\$ 4,558,394	\$ 4,558,394	\$ -
Resources (Inflows):				
Use of money and property	66,160	41,540	(18,095)	(59,635)
Developer participation	260,000	360,000	711,756	351,756
Amounts Available for Appropriation	4,884,554	4,959,934	5,252,055	292,121
Charges to Appropriation (Outflow):				
Engineering and public works	199,290	176,770	174,046	2,724
Capital outlay	260,000	3,171,595	1,610,429	1,561,166
Total Charges to Appropriation	459,290	3,348,365	1,784,475	1,563,890
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$4,425,264	\$ 1,611,569	3,467,580	\$ 1,856,011
Encumbrances			151,074	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 3,618,654	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 CA STATE LIBRARY
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 19,596	\$ 19,596	\$ 19,596	\$ -
Resources (Inflows):				
Intergovernmental	-	31,810	18,016	(13,794)
Use of money and property	-	-	(275)	(275)
Amounts Available for Appropriation	19,596	51,406	37,337	(14,069)
Charges to Appropriation (Outflow):				
Community services	6,610	45,850	27,720	18,130
Total Charges to Appropriation	6,610	45,850	27,720	18,130
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 12,986	\$ 5,556	9,617	\$ 4,061
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 9,617	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 LIBRARY SERVICES & TECHNOLOGIES ACT
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 46,516	\$ 46,516	\$ 46,516	\$ -
Resources (Inflows):				
Intergovernmental	-	-	2,500	2,500
Use of money and property	-	-	(503)	(503)
Amounts Available for Appropriation	46,516	46,516	48,513	1,997
Charges to Appropriation (Outflow):				
Community services	3,000	12,000	11,673	327
Total Charges to Appropriation	3,000	12,000	11,673	327
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 43,516	\$ 34,516	36,840	\$ 2,324
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 36,840	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 LITTER REDUCTION GRANT
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 453	\$ 453	\$ 453	\$ -
Resources (Inflows):				
Intergovernmental	44,020	44,590	23,857	(20,733)
Use of money and property	-	-	(769)	(769)
Amounts Available for Appropriation	44,473	45,043	23,541	(21,502)
Charges to Appropriation (Outflow):				
Engineering and public works	44,020	45,470	23,857	21,613
Total Charges to Appropriation	44,020	45,470	23,857	21,613
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 453	\$ (427)	(316)	\$ 111
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ (316)	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
ENERGY EFFICIENT & CONSERVATION BLOCK GRANT
YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 6,393	\$ 6,393	\$ 6,393	\$ -
Resources (Inflows):				
Intergovernmental	18,480	18,480	11,514	(6,966)
Use of money and property	-	-	(324)	(324)
Miscellaneous	-	-	10,529	10,529
Amounts Available for Appropriation	24,873	24,873	28,112	3,239
Charges to Appropriation (Outflow):				
Community development	4,360	9,000	8,991	9
Capital outlay	4,370	4,370	-	4,370
Total Charges to Appropriation	8,730	13,370	8,991	4,379
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 16,143	\$ 11,503	19,121	\$ 7,618
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 19,121	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 LIBRARY CAPITAL FUND
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Use of money and property	-	-	(2,890)	(2,890)
Transfers in	-	502,900	502,900	-
Amounts Available for Appropriation	-	502,900	500,010	(2,890)
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ -	\$ 502,900	500,010	\$ (2,890)
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 500,010	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 SENIOR OUTREACH GRANT
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ (3,240)	\$ (3,240)	\$ (3,240)	\$ -
Resources (Inflows):				
Intergovernmental	-	6,920	8,167	1,247
Amounts Available for Appropriation	(3,240)	3,680	4,927	1,247
Charges to Appropriation (Outflow):				
Parks and recreation	-	6,920	6,920	-
Total Charges to Appropriation	-	6,920	6,920	-
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ (3,240)	\$ (3,240)	(1,993)	\$ 1,247
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ (1,993)	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 UNDERGROUND UTILITIES
 YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 10,690,218	\$ 10,690,218	\$ 10,690,218	\$ -
Resources (Inflows):				
Charges for services	100,000	50,000	46,261	(3,739)
Use of money and property	16,930	57,940	13,783	(44,157)
Amounts Available for Appropriation	10,807,148	10,798,158	10,750,262	(47,896)
Charges to Appropriation (Outflow):				
Engineering and public works	11,810	11,810	11,810	-
Capital outlay	1,373,930	100,000	62,457	37,543
Total Charges to Appropriation	1,385,740	111,810	74,267	37,543
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 9,421,408	\$ 10,686,348	10,675,995	\$ (10,353)
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 10,675,995	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
SAFE ROUTES TO SCHOOL PROGRAM
YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ (39,558)	\$ (39,558)	\$ (39,558)	\$ -
Resources (Inflows):				
Intergovernmental	316,790	770,390	63,156	(707,234)
Use of money and property	-	-	213	213
Amounts Available for Appropriation	277,232	730,832	23,811	(707,021)
Charges to Appropriation (Outflow):				
Engineering and public works	161,990	148,520	55,051	93,469
Capital outlay	316,790	445,790	403,157	42,633
Total Charges to Appropriation	478,780	594,310	458,208	136,102
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ (201,548)	\$ 136,522	(434,397)	\$ (570,919)
Encumbrances			403,157	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ (31,240)	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 COPS HIRING PROGRAM GRANT
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Intergovernmental	-	45,000	30,000	(15,000)
Transfers in	-	57,460	43,979	(13,481)
Amounts Available for Appropriation	-	102,460	73,979	(28,481)
Charges to Appropriation (Outflow):				
Public safety	-	102,460	73,979	28,481
Total Charges to Appropriation	-	102,460	73,979	28,481
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ -	\$ -	-	\$ -
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ -	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FOOTHILL BLVD. MAINTNENANCE
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 52,714	\$ 52,714	\$ 52,714	\$ -
Resources (Inflows):				
Use of money and property	-	-	(441)	(441)
Amounts Available for Appropriation	52,714	52,714	52,273	(441)
Charges to Appropriation (Outflow):				
Engineering and public works	33,220	33,220	33,258	(38)
Total Charges to Appropriation	33,220	33,220	33,258	(38)
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 19,494	\$ 19,494	19,015	\$ (479)
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 19,015	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 COPS SECURE OUR SCHOOL GRANT
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 680	\$ 680	\$ 680	\$ -
Resources (Inflows):				
Intergovernmental	1,560	20,280	13,670	(6,610)
Use of money and property	-	-	(708)	(708)
Transfers in	16,440	30,160	30,160	-
Amounts Available for Appropriation	18,680	51,120	43,802	(7,318)
Charges to Appropriation (Outflow):				
Public safety - Police	18,000	47,613	37,902	9,711
Capital outlay	-	12,276	6,136	6,140
Total Charges to Appropriation	18,000	59,889	44,038	15,851
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 680	\$ (8,769)	(236)	\$ 8,533
Encumbrances			208	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ (28)	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 CA STATE LIBRARY STAFF INNOVATION FUND GRANT
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 17,028	\$ 17,028	\$ 17,028	\$ -
Resources (Inflows):				
Intergovernmental	-	167,090	34,088	(133,002)
Use of money and property	-	-	(180)	(180)
Amounts Available for Appropriation	17,028	184,118	50,936	(133,182)
Charges to Appropriation (Outflow):				
Parks and recreation	16,350	127,780	114,267	13,513
Total Charges to Appropriation	16,350	127,780	114,267	13,513
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 678	\$ 56,338	(63,331)	\$ (119,669)
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ (63,331)	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 THE BIG READ LIBRARY GRANT
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 10,078	\$ 10,078	\$ 10,078	\$ -
Resources (Inflows):				
Intergovernmental	15,000	15,000	9,412	(5,588)
Use of money and property	-	-	(203)	(203)
Amounts Available for Appropriation	25,078	25,078	19,287	(5,791)
Charges to Appropriation (Outflow):				
Parks and recreation	15,000	12,000	9,411	2,589
Total Charges to Appropriation	15,000	12,000	9,411	2,589
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 10,078	\$ 13,078	9,876	\$ (3,202)
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 9,876	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 DEPARTMENT OF HOMELAND SECURITY GRANT
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ (11,128)	\$ (11,128)	\$ (11,128)	\$ -
Resources (Inflows):				
Intergovernmental	37,940	99,350	83,294	(16,056)
Use of money and property	-	-	18	18
Amounts Available for Appropriation	26,812	88,222	72,184	(16,038)
Charges to Appropriation (Outflow):				
Public safety - fire protection	37,940	104,350	72,213	32,137
Total Charges to Appropriation	37,940	104,350	72,213	32,137
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ (11,128)	\$ (16,128)	(29)	\$ 16,099
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ (29)	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
PUBLIC RESOURCE GRANTS
YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 83,474	\$ 83,474	\$ 83,474	\$ -
Resources (Inflows):				
Intergovernmental	-	-	101,742	101,742
Use of money and property	-	-	(883)	(883)
Contributions	90,000	210,620	109,957	(100,663)
Miscellaneous	-	-	10,440	10,440
Amounts Available for Appropriation	173,474	294,094	304,730	10,636
Charges to Appropriation (Outflow):				
General government	157,890	288,810	241,082	47,728
Total Charges to Appropriation	157,890	288,810	241,082	47,728
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 15,584	\$ 5,284	63,648	\$ 58,364
Encumbrances			16,804	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 80,452	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 PROPOSITION 1B
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 232,885	\$ 232,885	\$ 232,885	\$ -
Resources (Inflows):				
Use of money and property	2,340	2,590	(481)	(3,071)
Amounts Available for Appropriation	235,225	235,475	232,404	(3,071)
Charges to Appropriation (Outflow):				
Community development	430	62,930	430	62,500
Capital outlay	125,300	-	-	-
Total Charges to Appropriation	125,730	62,930	430	62,500
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 109,495	\$ 172,545	231,974	\$ 59,429
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 231,974	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 INTEGRATED WASTE MANAGEMENT
 YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$2,727,872	\$ 2,727,872	\$ 2,727,872	\$ -
Resources (Inflows):				
Taxes	1,048,320	1,106,290	1,108,184	1,894
Licenses and permits	-	-	875	875
Use of money and property	43,860	24,320	(7,060)	(31,380)
Amounts Available for Appropriation	3,820,052	3,858,482	3,829,871	(28,611)
Charges to Appropriation (Outflow):				
Engineering and public works	911,010	925,010	809,585	115,425
Capital outlay	45,520	2,305,401	1,084,335	1,221,066
Total Charges to Appropriation	956,530	3,230,411	1,893,920	1,336,491
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$2,863,522	\$ 628,071	1,935,951	\$ 1,307,880
Encumbrances			7,852	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 1,943,803	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 PROPOSITION 42 - TRAFFIC CONGESTION MITIGATION
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,409,072	\$ 1,409,072	\$ 1,409,072	\$ -
Resources (Inflows):				
Use of money and property	24,670	14,490	(4,699)	(19,189)
Amounts Available for Appropriation	1,433,742	1,423,562	1,404,373	(19,189)
Charges to Appropriation (Outflow):				
Engineering and public works	370	210,370	210,367	3
Capital outlay	697,000	1,572,872	838,938	733,934
Total Charges to Appropriation	697,370	1,783,242	1,049,305	733,937
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 736,372	\$ (359,680)	355,068	\$ 714,748
Encumbrances			505,309	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 860,377	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 FREEDOM COURTYARD RESOURCE GRANT
 YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Use of money and property	-	-	581	581
Amounts Available for Appropriation	-	-	581	581
Charges to Appropriation (Outflow):				
Capital outlay	-	276,544	149,384	127,160
Total Charges to Appropriation	-	276,544	149,384	127,160
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ -	\$ (276,544)	(148,803)	\$ 127,741
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ (148,803)	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 JUSTICE ASSISTANCE GRANT
 YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 9,041	\$ 9,041	\$ 9,041	\$ -
Resources (Inflows):				
Intergovernmental	40,000	214,800	186,648	(28,152)
Use of money and property	1,870	1,910	(934)	(2,844)
Amounts Available for Appropriation	50,911	225,751	194,755	(30,996)
Charges to Appropriation (Outflow):				
Public safety	280	16,160	16,156	4
Capital outlay	-	213,620	213,616	4
Total Charges to Appropriation	280	229,780	229,772	8
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 50,631	\$ (4,029)	(35,017)	\$ (30,988)
Encumbrances			43,124	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 8,107	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 HOMELAND SECURITY GRANT 2005
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ (73,036)	\$ (73,036)	\$ (73,036)	\$ -
Resources (Inflows):				
Intergovernmental	-	124,360	90,680	(33,680)
Use of money and property	-	-	(34)	(34)
Amounts Available for Appropriation	(73,036)	51,324	17,610	(33,714)
Charges to Appropriation (Outflow):				
Capital outlay	-	128,907	75,838	53,069
Total Charges to Appropriation	-	128,907	75,838	53,069
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ (73,036)	\$ (77,583)	(58,228)	\$ 19,355
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ (58,228)	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 USED OIL RECYCLING PROGRAM
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 381	\$ 381	\$ 381	\$ -
Resources (Inflows):				
Intergovernmental	49,260	39,260	48,033	8,773
Use of money and property	-	-	(225)	(225)
Amounts Available for Appropriation	49,641	39,641	48,189	8,548
Charges to Appropriation (Outflow):				
Community development	49,260	59,260	52,478	6,782
Total Charges to Appropriations	49,260	59,260	52,478	6,782
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 381	\$ (19,619)	(4,289)	\$ 15,330
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ (4,289)	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 ASSESSMENT DISTRICT 82-1
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 12,647	\$ 12,647	\$ 12,647	\$ -
Resources (Inflows):				
Use of money and property	170	140	(7)	(147)
Amounts Available for Appropriation	12,817	12,787	12,640	(147)
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 12,817	\$ 12,787	12,640	\$ (147)
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 12,640	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
ASSESSMENT DISTRICT 84-1
YEAR ENDED JUNE 30, 2013**

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balance, July 1	\$ 1,081,490	\$ 1,081,490	\$ 1,081,490	\$ -
Resources (Inflows):				
Use of money and property	14,430	12,030	(2,287)	(14,317)
Amounts Available for Appropriation	1,095,920	1,093,520	1,079,203	(14,317)
Charges to Appropriation (Outflow):				
General government	150	150	150	-
Total Charges to Appropriation	150	150	150	-
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 1,095,770	\$ 1,093,370	1,079,053	\$ (14,317)
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 1,079,053	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 CFD 2000-01 SOUTH ETIWANDA
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 63	\$ 63	\$ 63	\$ -
Resources (Inflows):				
Use of money and property	10	10	13	3
Amounts Available for Appropriation	73	73	76	3
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 73	\$ 73	76	\$ 3
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 76	

CITY OF RANCHO CUCAMONGA

**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
CFD 2000-02 RANCHO CUCAMONGA CORPORATE PARK
YEAR ENDED JUNE 30, 2013**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 399,964	\$ 399,964	\$ 399,964	\$ -
Resources (Inflows):				
Use of money and property	60	60	4	(56)
Amounts Available for Appropriation	400,024	400,024	399,968	(56)
Charges to Appropriation (Outflow):				
General government	-	-	399,968	(399,968)
Total Charges to Appropriation	-	-	399,968	(399,968)
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 400,024	\$ 400,024	-	\$ (400,024)
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ -	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 CFD 2000-03 RANCHO SUMMIT
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 163,076	\$ 163,076	\$ 163,076	\$ -
Resources (Inflows):				
Use of money and property	1,200	1,200	(222)	(1,422)
Amounts Available for Appropriation	164,276	164,276	162,854	(1,422)
Charges to Appropriation (Outflow):				
General government	-	-	143,879	(143,879)
Transfers out	-	143,879	-	143,879
Total Charges to Appropriation	-	143,879	143,879	-
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 164,276	\$ 20,397	18,975	\$ (1,422)
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 18,975	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 CFD 2001-01
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 476,977	\$ 476,977	\$ 476,977	\$ -
Resources (Inflows):				
Use of money and property	6,370	5,310	(1,009)	(6,319)
Amounts Available for Appropriation	483,347	482,287	475,968	(6,319)
Charges to Appropriation (Outflow):				
Community development	70	70	70	-
Total Charges to Appropriation	70	70	70	-
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 483,277	\$ 482,217	475,898	\$ (6,319)
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 475,898	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 CFD 2003-01 PROJECT FUND
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 148,886	\$ 148,886	\$ 148,886	\$ -
Resources (Inflows):				
Use of money and property	100	100	25,971	25,871
Amounts Available for Appropriation	148,986	148,986	174,857	25,871
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 148,986	\$ 148,986	174,857	\$ 25,871
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 174,857	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE
 ETIWANDA EQUESTRIAN FACILITY
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Use of money and property	-	-	(2,387)	(2,387)
Transfers in	-	632,000	632,000	-
Amounts Available for Appropriation	-	632,000	629,613	(2,387)
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ -	\$ 632,000	629,613	\$ (2,387)
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 629,613	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 CFD 2004-01 RANCHO ETIWANDA
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 949,464	\$ 949,464	\$ 949,464	\$ -
Resources (Inflows):				
Use of money and property	190	170	94	(76)
Amounts Available for Appropriation	949,654	949,634	949,558	(76)
Charges to Appropriation (Outflow):				
Capital outlay	500,000	500,000	-	500,000
Total Charges to Appropriation	500,000	500,000	-	500,000
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 449,654	\$ 449,634	949,558	\$ 499,924
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 949,558	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 CFD 2003-01 CULTURAL CENTER
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 4,012	\$ 4,012	\$ 4,012	\$ -
Resources (Inflows):				
Use of money and property	130	130	1,056	926
Amounts Available for Appropriation	4,142	4,142	5,068	926
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 4,142	\$ 4,142	5,068	\$ 926
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 5,068	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 CFD 2006-01 VINTNER'S GROVE
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 608,494	\$ 608,494	\$ 608,494	\$ -
Resources (Inflows):				
Use of money and property	320	310	81	(229)
Amounts Available for Appropriation	608,814	608,804	608,575	(229)
Charges to Appropriation (Outflow):				
Capital outlay	100,000	100,000	-	100,000
Total Charges to Appropriation	100,000	100,000	-	100,000
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 508,814	\$ 508,804	608,575	\$ 99,771
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 608,575	

CITY OF RANCHO CUCAMONGA

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
 CFD 2006-02 AMADOR ON ROUTE 66
 YEAR ENDED JUNE 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 7,821	\$ 7,821	\$ 7,821	\$ -
Resources (Inflows):				
Use of money and property	200	180	(2)	(182)
Amounts Available for Appropriation	8,021	8,001	7,819	(182)
Budgetary Fund Balance, June 30 (Budgetary Basis)	\$ 8,021	\$ 8,001	7,819	\$ (182)
Encumbrances			-	
Budgetary Fund Balance, June 30 (GAAP Basis)			\$ 7,819	

CITY OF RANCHO CUCAMONGA
Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Equipment and Vehicle Replacement – Established to account for the accumulation of user charges to various City departments and the costs associated with replacing the City's vehicles.

Computer Equipment/Technology Replacement – Established to account for the accumulation of resources and the costs associated with replacing the City's data processing equipment and maintaining current technology.

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2013

	<u>Equipment and Vehicle Replacement</u>	<u>Computer Equipment/ Technology Replacement</u>	<u>Total</u>
Assets:			
Current:			
Cash and investments	\$ 9,064,167	\$ 4,661,204	\$ 13,725,371
Receivables:			
Accrued interest	4,327	1,594	5,921
Total Current Assets	<u>9,068,494</u>	<u>4,662,798</u>	<u>13,731,292</u>
Noncurrent:			
Capital assets - net of accumulated depreciation	1,951,974	2,708,782	4,660,756
Total Noncurrent Assets	<u>1,951,974</u>	<u>2,708,782</u>	<u>4,660,756</u>
Total Assets	<u>\$ 11,020,468</u>	<u>\$ 7,371,580</u>	<u>\$ 18,392,048</u>
Liabilities and Net Position:			
Liabilities:			
Current:			
Accounts payable	\$ 236,134	\$ 121,992	\$ 358,126
Capital leases	69,051	449,891	518,942
Total Current Liabilities	<u>305,185</u>	<u>571,883</u>	<u>877,068</u>
Noncurrent:			
Capital leases	239,677	1,755,044	1,994,721
Total Noncurrent Liabilities	<u>239,677</u>	<u>1,755,044</u>	<u>1,994,721</u>
Total Liabilities	<u>544,862</u>	<u>2,326,927</u>	<u>2,871,789</u>
Net Position:			
Net investment in capital assets	1,643,246	503,847	2,147,093
Unrestricted	8,832,360	4,540,806	13,373,166
Total Net Position	<u>10,475,606</u>	<u>5,044,653</u>	<u>15,520,259</u>
Total Liabilities and Net Position	<u>\$ 11,020,468</u>	<u>\$ 7,371,580</u>	<u>\$ 18,392,048</u>

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2013

	Equipment and Vehicle Replacement	Computer Equipment/ Technology Replacement	Total
Operating Revenues:			
Sales and service charges	\$ 38,440	\$ 98,330	\$ 136,770
Total Operating Revenues	38,440	98,330	136,770
Operating Expenses:			
Maintenance and operations	232,987	572,149	805,136
Depreciation expense	1,134,192	509,051	1,643,243
Total Operating Expenses	1,367,179	1,081,200	2,448,379
Operating Income (Loss)	(1,328,739)	(982,870)	(2,311,609)
Nonoperating Revenues (Expenses):			
Interest revenue	(13,203)	(3,962)	(17,165)
Interest expense	(1,213)	(151)	(1,364)
Total Nonoperating Revenues (Expenses)	(14,416)	(4,113)	(18,529)
Income (Loss) Before Transfers	(1,343,155)	(986,983)	(2,330,138)
Transfers in	1,400,000	2,128,700	3,528,700
Changes in Net Position	56,845	1,141,717	1,198,562
Net Position:			
Beginning of Year	10,418,761	3,902,936	14,321,697
End of Fiscal Year	\$ 10,475,606	\$ 5,044,653	\$ 15,520,259

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2013

	Equipment and Vehicle Replacement	Computer Equipment/ Technology Replacement	Total
Cash Flows from Operating Activities:			
Cash received from customers and users	\$ 38,440	\$ 98,330	\$ 136,770
Cash paid to suppliers for goods and services	(36,542)	(529,219)	(565,761)
Net Cash Provided (Used) by Operating Activities	1,898	(430,889)	(428,991)
Cash Flows from Non-Capital Financing Activities:			
Cash transfers in	1,400,000	2,128,700	3,528,700
Net Cash Provided (Used) by Non-Capital Financing Activities	1,400,000	2,128,700	3,528,700
Cash Flows from Capital and Related Financing Activities:			
Acquisition and construction of capital assets	(270,441)	(101,214)	(371,655)
Principal paid on capital debt	(11,508)	(65,318)	(76,826)
Interest paid on capital debt	(1,213)	(151)	(1,364)
Net Cash Provided (Used) by Capital and Related Financing Activities	(283,162)	(166,683)	(449,845)
Cash Flows from Investing Activities:			
Interest received	(11,698)	(3,987)	(15,685)
Net Cash Provided (Used) by Investing Activities	(11,698)	(3,987)	(15,685)
Net Increase (Decrease) in Cash and Cash Equivalents	1,107,038	1,527,141	2,634,179
Cash and Cash Equivalents at Beginning of Year	7,957,129	3,134,063	11,091,192
Cash and Cash Equivalents at End of Year	\$ 9,064,167	\$ 4,661,204	\$ 13,725,371
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ (1,328,739)	\$ (982,870)	\$ (2,311,609)
Adjustments to reconcile operating income (loss) net cash provided (used) by operating activities:			
Depreciation	1,134,192	509,051	1,643,243
Increase (decrease) in accounts payable	196,445	42,930	239,375
Total Adjustments	1,330,637	551,981	1,882,618
Net Cash Provided (Used) by Operating Activities	\$ 1,898	\$ (430,889)	\$ (428,991)
Non-Cash Investing, Capital, and Financing Activities:			
Capital leases	\$ 320,236	\$ 2,204,935	\$ 2,525,171

CITY OF RANCHO CUCAMONGA
Agency Funds

Agency funds are used to account for assets held by the City as trustee or agent for individuals, private organizations, or other governmental units, and/or other funds.

Special Deposits Fund - Established to account for all deposits held by the City in its fiduciary capacity.

Assessment District 82-1 Fund - Established to account for assessments received under the Refunding Act of 1984 for 1915 Improvement Act Bonds. Assessments received are restricted for payment of principal, interest and penalties thereon, upon presentation proper coupons.

Assessment District 84-2 Fund - Established to account for assessments received under the Improvement Bond Act of 1915. Assessments received are restricted for payment of principal, interest and penalties thereon, upon presentation of proper coupons.

Assessment District 85-PD Fund - Established to account for assessments received under the Refunding Act of 1984 for 1915 Improvement Act Bonds and Landscape/Lighting Act of 1972. Assessments received are restricted for payment of principal, interest and penalties thereon, upon presentation of proper coupons.

Community Facilities District 88-2 Fund - Established to account for assessments received under the Improvement Bond Act of 1915. Assessments received are restricted for payment of principal, interest and penalties thereon, upon presentation of proper coupons.

Assessment District 91-2 Fund - Established to account for assessments received under the Improvement Bond Act of 1915. Assessments received are restricted for payment of principal, interest and penalties thereon, upon presentation of proper coupons.

Community Facilities District 93-3 Fund - Established to account for assessments received under the Improvement Bond Act of 1915. Assessments received are restricted for payment of principal, interest and penalties thereon, upon presentation of proper coupons.

Assessment District 99-1 Fund - Established to account for assessments received under the Improvement Bond Act of 1915. Assessments received are restricted for payment of principal, interest and penalties thereon, upon presentation of proper coupons.

Community Facilities District 2000-01 South Etiwanda Fund – Established to account for assessments received under the Mello-Roos Community Facilities Act of 1982. Assessments received are restricted for payment of principal, interest and penalties thereon, upon presentation of proper coupons.

Community Facilities District 2000-02 Rancho Cucamonga Corporate Park Fund – Established to account for assessments received under the Mello-Roos Community Facilities Act of 1982. Assessments received are restricted for payment of principal, interest and penalties thereon, upon presentation of proper coupons.

Assessment District No. 93-1 Masi Commerce Center Fund - Established to account for assessments received under the Improvement Bond Act of 1915. Assessments received are restricted for payment of principal, interest and penalties thereon, upon presentation of proper coupons.

CITY OF RANCHO CUCAMONGA

Agency Funds (Continued)

Community Facilities District No. 2001-01 Special Tax Bonds, Series 2001-A Fund - Established to account for assessments received under the Mello-Roos Community Facilities Act of 1982. Assessments received are restricted for payment of principal, interest and penalties thereon, upon presentation of proper coupons.

Community Facilities District No. 2001-01 Special Tax Bonds, Series 2001-B Fund - Established to account for assessments received under the Mello-Roos Community Facilities Act of 1982. Assessments received are restricted for payment of principal, interest and penalties thereon, upon presentation of proper coupons.

Community Facilities District 2003-01 Series A Fund - This fund is used for the Community Facilities District 2003-01 bond redemption process. The Bond Redemption fund is a short-term rotating fund, generally used to consolidate the collections received from the payments of the property owners upon payment of their annual assessments at the time of payment of their tax bills. Furthermore, the monies in this fund are used to meet the annual principal and semiannual interest payment on the bonds.

Community Facilities District 2003-01 Series B Fund - This fund is used for the Community Facilities District 2003-01 bond redemption process. The Bond Redemption fund is a short-term rotating fund, generally used to consolidate the collections received from the payments of the property owners upon payment of their annual assessments at the time of payment of their tax bills. Furthermore, the monies in this fund are used to meet the annual principal and semiannual interest payment on the bonds.

Community Facilities District 2000-03 Rancho Summit Redemption Fund - Established to account for assessments received under the Mello-Roos Community Facilities Act of 1982. Assessments received are restricted for payment of principal, interest and penalties thereon, upon presentation of proper coupons.

Community Facilities District 2000-03 Rancho Summit Reserve Fund - Established to account for the reserve fund held by the trustee.

Community Facilities District 2004-01 Fund - This fund is used for the Community Facilities District 2004-01 bond redemption process. The Bond Redemption fund is a short-term rotating fund, generally used to consolidate the collections received from the payments of the property owners upon payment of their annual assessments at the time of payment of their tax bills. Furthermore, the monies in this fund are used to meet the annual principal and semiannual interest payment on the bonds.

Community Facilities District 2000-03 Park Maintenance Fund - This fund is used for the maintenance of parks and parkways located within the Community Facilities District No. 2000-03. The District is located south of Summit Avenue on the east and west sides of Wardman Bullock Road.

Community Facilities District 2006-01 Redemption Fund - This fund was established to account for monies deposited by developers for initial consulting and administrative costs and expenses related to a proposed public financing district.

Community Facilities District 2006-02 Redemption Fund - This fund was established to account for monies deposited by developers for initial consulting and administrative costs and expenses related to a proposed public financing district.

Employee Deduction Account Fund - Established to account for the contribution by City employees towards specific employee-paid benefits.

Assessment District No. 82-2 - Established to account for assessments received under the Improvement Bond Act of 1915. Assessments received are restricted for payment of principal, interest and penalties thereon, upon presentation of proper coupons.

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CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
ALL AGENCY FUNDS
JUNE 30, 2013

	<u>Special Deposits</u>	<u>Assessment District 82-1</u>	<u>Assessment District 84-2</u>	<u>Assessment District 85-PD</u>
Assets:				
Cash and investments	\$ 7,692,320	\$ 46	\$ 46	\$ 1,187,059
Receivables:				
Accounts	1,500	-	-	-
Taxes	47,637	-	-	13,775
Accrued interest	-	-	-	579
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	<u>\$ 7,741,457</u>	<u>\$ 46</u>	<u>\$ 46</u>	<u>\$ 1,201,413</u>
Liabilities:				
Accounts payable	\$ 13,012	\$ -	\$ -	\$ 44,139
Accrued liabilities	-	-	-	20,457
Deposits payable	7,728,445	-	-	-
Payable to trustee	-	46	46	1,136,817
Due to external parties/other agencies	-	-	-	-
Total Liabilities	<u>\$ 7,741,457</u>	<u>\$ 46</u>	<u>\$ 46</u>	<u>\$ 1,201,413</u>

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
ALL AGENCY FUNDS
JUNE 30, 2013

(CONTINUED)

	<u>CFD 88-2</u>	<u>Assessment District 91-2</u>	<u>CFD 93-3</u>	<u>Assessment District 99-1</u>
Assets:				
Cash and investments	\$ 5,136,852	\$ 124,630	\$ 771,944	\$ 289,352
Receivables:				
Accounts	-	-	-	7,746
Taxes	-	290	-	-
Accrued interest	1,935	71	322	193
Restricted assets:				
Cash and investments with fiscal agents	23,266	-	38,049	1,671,146
Total Assets	<u>\$ 5,162,053</u>	<u>\$ 124,991</u>	<u>\$ 810,315</u>	<u>\$ 1,968,437</u>
Liabilities:				
Accounts payable	\$ 16,065	\$ -	\$ -	\$ -
Accrued liabilities	-	1,187	-	-
Deposits payable	-	-	-	-
Payable to trustee	5,145,988	123,804	810,315	1,968,437
Due to external parties/other agencies	-	-	-	-
Total Liabilities	<u>\$ 5,162,053</u>	<u>\$ 124,991</u>	<u>\$ 810,315</u>	<u>\$ 1,968,437</u>

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
ALL AGENCY FUNDS
JUNE 30, 2013

	CFD 2000-01 South Etiwanda	CFD 2000-02 Rancho Cucamonga Corporate Park	AD 93-1 Masi Commerce Center	CFD 2001-01 Series A
Assets:				
Cash and investments	\$ 83,492	\$ 405,496	\$ 473,567	\$ 920,456
Receivables:				
Accounts	-	-	-	100,000
Taxes	127	1,194	-	5,647
Accrued interest	34	237	211	2
Restricted assets:				
Cash and investments with fiscal agents	90,290	540,709	242,500	776,190
Total Assets	\$ 173,943	\$ 947,636	\$ 716,278	\$ 1,802,295
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Deposits payable	-	-	-	-
Payable to trustee	173,943	947,636	716,278	1,802,295
Due to external parties/other agencies	-	-	-	-
Total Liabilities	\$ 173,943	\$ 947,636	\$ 716,278	\$ 1,802,295

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
ALL AGENCY FUNDS
JUNE 30, 2013

(CONTINUED)

	CFD 2001-01 Series B	CFD 2003-01 Series A	CFD 2003-01 Series B	CFD 2000-03 Rancho Summit Redemption
Assets:				
Cash and investments	\$ 50,104	\$ 831,478	\$ 162,645	\$ 1,288,035
Receivables:				
Accounts	-	-	-	-
Taxes	-	510	-	2,977
Accrued interest	-	441	60	526
Restricted assets:				
Cash and investments with fiscal agents	-	1,464,500	292,979	13
Total Assets	\$ 50,104	\$ 2,296,929	\$ 455,684	\$ 1,291,551
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Deposits payable	-	-	-	-
Payable to trustee	50,104	2,296,929	455,684	1,291,551
Due to external parties/other agencies	-	-	-	-
Total Liabilities	\$ 50,104	\$ 2,296,929	\$ 455,684	\$ 1,291,551

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
ALL AGENCY FUNDS
JUNE 30, 2013

	CFD 2000-03 Rancho Summit Reserve	CFD 2004-01	CFD 2000-03 Park Maintenance	CFD 2006-01
Assets:				
Cash and investments	\$ -	\$ 2,617,925	\$ 771,807	\$ 592,750
Receivables:				
Accounts	-	-	-	-
Taxes	-	8,821	3,651	-
Accrued interest	-	908	410	249
Restricted assets:				
Cash and investments with fiscal agents	665,453	2,810,462	-	379,650
Total Assets	\$ 665,453	\$ 5,438,116	\$ 775,868	\$ 972,649
Liabilities:				
Accounts payable	\$ -	\$ 1,700	\$ 7,192	\$ -
Accrued liabilities	-	-	7,688	-
Deposits payable	-	-	-	-
Payable to trustee	665,453	5,436,416	760,988	972,649
Due to external parties/other agencies	-	-	-	-
Total Liabilities	\$ 665,453	\$ 5,438,116	\$ 775,868	\$ 972,649

CITY OF RANCHO CUCAMONGA

COMBINING BALANCE SHEET
ALL AGENCY FUNDS
JUNE 30, 2013

	<u>CFD 2006-02</u>	<u>Employee Deduction Account</u>	<u>Assessment District 82-2</u>	<u>Total</u>
Assets:				
Cash and investments	\$ 313,025	\$ 57,314	\$ 5	\$ 23,770,348
Receivables:				
Accounts	-	-	-	109,246
Taxes	1,408	-	-	86,037
Accrued interest	130	-	-	6,308
Restricted assets:				
Cash and investments with fiscal agents	197,741	-	-	9,192,948
Total Assets	<u>\$ 512,304</u>	<u>\$ 57,314</u>	<u>\$ 5</u>	<u>\$ 33,164,887</u>
Liabilities:				
Accounts payable	\$ -	\$ 685	\$ -	\$ 82,793
Accrued liabilities	-	-	-	29,332
Deposits payable	-	-	-	7,728,445
Payable to trustee	512,304	-	5	25,267,688
Due to external parties/other agencies	-	56,629	-	56,629
Total Liabilities	<u>\$ 512,304</u>	<u>\$ 57,314</u>	<u>\$ 5</u>	<u>\$ 33,164,887</u>

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED JUNE 30, 2013

	<u>Balance 7/1/2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2013</u>
<u>Special Deposits</u>				
Assets:				
Cash and investments	\$ 7,693,676	\$ 967,720	\$ 969,076	\$ 7,692,320
Receivables:				
Accounts	1,500	-	-	1,500
Taxes	-	47,637	-	47,637
Total Assets	<u>\$ 7,695,176</u>	<u>\$ 1,015,357</u>	<u>\$ 969,076</u>	<u>\$ 7,741,457</u>
Liabilities:				
Accounts payable	\$ 12,942	\$ 825,319	\$ 825,249	\$ 13,012
Deposits payable	7,682,234	1,366,856	1,320,645	7,728,445
Total Liabilities	<u>\$ 7,695,176</u>	<u>\$ 2,192,175</u>	<u>\$ 2,145,894</u>	<u>\$ 7,741,457</u>
<u>Assessment District 82-1</u>				
Assets:				
Cash and investments	\$ 46	\$ -	\$ -	\$ 46
Total Assets	<u>\$ 46</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46</u>
Liabilities:				
Payable to trustee	\$ 46	\$ -	\$ -	\$ 46
Total Liabilities	<u>\$ 46</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46</u>
<u>Assessment District 84-2</u>				
Assets:				
Cash and investments	\$ 46	\$ -	\$ -	\$ 46
Total Assets	<u>\$ 46</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46</u>
Liabilities:				
Payable to trustee	\$ 46	\$ -	\$ -	\$ 46
Total Liabilities	<u>\$ 46</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46</u>
<u>Assessment District 85-PD</u>				
Assets:				
Cash and investments	\$ 1,525,747	\$ 1,352,247	\$ 1,690,935	\$ 1,187,059
Receivables:				
Accounts	-	1,245	1,245	-
Taxes	12,110	13,775	12,110	13,775
Accrued interest	1,233	579	1,233	579
Total Assets	<u>\$ 1,539,090</u>	<u>\$ 1,367,846</u>	<u>\$ 1,705,523</u>	<u>\$ 1,201,413</u>
Liabilities:				
Accounts payable	\$ 49,602	\$ 630,856	\$ 636,319	44,139
Accrued liabilities	17,860	20,457	17,860	20,457
Payable to trustee	1,471,628	1,386,905	1,721,716	1,136,817
Total Liabilities	<u>\$ 1,539,090</u>	<u>\$ 2,038,218</u>	<u>\$ 2,375,895</u>	<u>\$ 1,201,413</u>

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED JUNE 30, 2013

(CONTINUED)

	<u>Balance 7/1/2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2013</u>
<u>CFD 88-2</u>				
Assets:				
Cash and investments	\$ 5,094,391	\$ 3,530,842	\$ 3,488,381	\$ 5,136,852
Receivables:				
Taxes	3,290	-	3,290	-
Accrued interest	2,752	1,935	2,752	1,935
Restricted assets:				
Cash and investments with fiscal agents	4,651	23,266	4,651	23,266
Total Assets	<u>\$ 5,105,084</u>	<u>\$ 3,556,043</u>	<u>\$ 3,499,074</u>	<u>\$ 5,162,053</u>
Liabilities:				
Accounts payable	\$ -	\$ 17,065	\$ 1,000	\$ 16,065
Payable to trustee	5,105,084	414,108	373,204	5,145,988
Total Liabilities	<u>\$ 5,105,084</u>	<u>\$ 431,173</u>	<u>\$ 374,204</u>	<u>\$ 5,162,053</u>
<u>Assessment District 91-2</u>				
Assets:				
Cash and investments	\$ 143,298	\$ 42,112	\$ 60,780	\$ 124,630
Receivables:				
Taxes	139	290	139	290
Accrued interest	113	71	113	71
Total Assets	<u>\$ 143,550</u>	<u>\$ 42,473</u>	<u>\$ 61,032</u>	<u>\$ 124,991</u>
Liabilities:				
Accrued liabilities	\$ 1,004	\$ 1,187	\$ 1,004	\$ 1,187
Payable to trustee	142,546	43,517	62,259	123,804
Total Liabilities	<u>\$ 143,550</u>	<u>\$ 44,704</u>	<u>\$ 63,263</u>	<u>\$ 124,991</u>
<u>CFD 93-3</u>				
Assets:				
Cash and investments	\$ 746,190	\$ 430,243	\$ 404,489	\$ 771,944
Receivables:				
Accrued interest	585	322	585	322
Restricted assets:				
Cash and investments with fiscal agents	7,764	38,049	7,764	38,049
Total Assets	<u>\$ 754,539</u>	<u>\$ 468,614</u>	<u>\$ 412,838</u>	<u>\$ 810,315</u>
Liabilities:				
Payable to trustee	\$ 754,539	\$ 468,292	\$ 412,516	\$ 810,315
Total Liabilities	<u>\$ 754,539</u>	<u>\$ 468,292</u>	<u>\$ 412,516</u>	<u>\$ 810,315</u>

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED JUNE 30, 2013

	<u>Balance 7/1/2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2013</u>
<u>Assessment District 99-1</u>				
Assets:				
Cash and investments	\$ 610,571	\$ 4,029	\$ 325,248	\$ 289,352
Receivables:				
Accounts	-	7,746	-	7,746
Taxes	233	-	233	-
Accrued interest	480	193	480	193
Restricted assets:				
Cash and investments with fiscal agents	1,706,893	158	35,905	1,671,146
Total Assets	<u>\$ 2,318,177</u>	<u>\$ 12,126</u>	<u>\$ 361,866</u>	<u>\$ 1,968,437</u>
Liabilities:				
Payable to trustee	\$ 2,318,177	\$ 118,973	\$ 468,713	\$ 1,968,437
Total Liabilities	<u>\$ 2,318,177</u>	<u>\$ 118,973</u>	<u>\$ 468,713</u>	<u>\$ 1,968,437</u>
<u>CFD 2000-01 South Etiwanda</u>				
Assets:				
Cash and investments	\$ 106,860	\$ 83,120	\$ 106,488	\$ 83,492
Receivables:				
Taxes	250	127	250	127
Accrued interest	85	34	85	34
Restricted assets:				
Cash and investments with fiscal agents	90,299	5	14	90,290
Total Assets	<u>\$ 197,494</u>	<u>\$ 83,286</u>	<u>\$ 106,837</u>	<u>\$ 173,943</u>
Liabilities:				
Accounts payable	\$ -	\$ 3,000	\$ 3,000	\$ -
Payable to trustee	197,494	83,252	106,803	173,943
Total Liabilities	<u>\$ 197,494</u>	<u>\$ 86,252</u>	<u>\$ 109,803</u>	<u>\$ 173,943</u>
<u>CFD 2000-02 Rancho Cucamonga Corporate Park</u>				
Assets:				
Cash and investments	\$ 391,303	\$ 940,890	\$ 926,697	\$ 405,496
Receivables:				
Taxes	5,462	1,194	5,462	1,194
Accrued interest	307	237	307	237
Restricted assets:				
Cash and investments with fiscal agents	540,839	540,700	540,830	540,709
Total Assets	<u>\$ 937,911</u>	<u>\$ 1,483,021</u>	<u>\$ 1,473,296</u>	<u>\$ 947,636</u>
Liabilities:				
Payable to trustee	\$ 937,911	\$ 1,082,705	\$ 1,072,980	\$ 947,636
Total Liabilities	<u>\$ 937,911</u>	<u>\$ 1,082,705</u>	<u>\$ 1,072,980</u>	<u>\$ 947,636</u>

CITY OF RANCHO CUCAMONGA

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED JUNE 30, 2013**

(CONTINUED)

	<u>Balance 7/1/2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2013</u>
<u>AD 93-1 Masi Commerce Center</u>				
Assets:				
Cash and investments	\$ 473,463	\$ 249,977	\$ 249,873	\$ 473,567
Receivables:				
Accrued interest	371	211	371	211
Restricted assets:				
Cash and investments with fiscal agents	242,500	4	4	242,500
Total Assets	<u>\$ 716,334</u>	<u>\$ 250,192</u>	<u>\$ 250,248</u>	<u>\$ 716,278</u>
Liabilities:				
Accounts payable	\$ -	\$ 2,500	\$ 2,500	\$ -
Payable to trustee	716,334	249,981	250,037	716,278
Total Liabilities	<u>\$ 716,334</u>	<u>\$ 252,481</u>	<u>\$ 252,537</u>	<u>\$ 716,278</u>
<u>CFD 2001-01 Series A</u>				
Assets:				
Cash and investments	\$ 979,439	\$ 794,935	\$ 853,918	\$ 920,456
Receivables:				
Accounts	-	100,000	-	100,000
Taxes	14,246	5,647	14,246	5,647
Accrued interest	1	2	1	2
Restricted assets:				
Cash and investments with fiscal agents	888,799	-	112,609	776,190
Total Assets	<u>\$ 1,882,485</u>	<u>\$ 900,584</u>	<u>\$ 980,774</u>	<u>\$ 1,802,295</u>
Liabilities:				
Accounts payable	\$ -	\$ 3,000	\$ 3,000	\$ -
Payable to trustee	1,882,485	800,626	880,816	1,802,295
Total Liabilities	<u>\$ 1,882,485</u>	<u>\$ 803,626</u>	<u>\$ 883,816</u>	<u>\$ 1,802,295</u>
<u>CFD 2001-01 Series B</u>				
Assets:				
Cash and investments	\$ 26,016	\$ 56,062	\$ 31,974	\$ 50,104
Total Assets	<u>\$ 26,016</u>	<u>\$ 56,062</u>	<u>\$ 31,974</u>	<u>\$ 50,104</u>
Liabilities:				
Payable to trustee	\$ 26,016	\$ 56,062	\$ 31,974	\$ 50,104
Total Liabilities	<u>\$ 26,016</u>	<u>\$ 56,062</u>	<u>\$ 31,974</u>	<u>\$ 50,104</u>

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED JUNE 30, 2013

	<u>Balance 7/1/2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2013</u>
<u>CFD 2003-01 Series A</u>				
Assets:				
Cash and investments	\$ 1,068,327	\$ 1,065,151	\$ 1,302,000	\$ 831,478
Receivables:				
Taxes	996	510	996	510
Accrued interest	838	441	838	441
Restricted assets:				
Cash and investments with fiscal agents	1,464,501	23	24	1,464,500
Total Assets	<u>\$ 2,534,662</u>	<u>\$ 1,066,125</u>	<u>\$ 1,303,858</u>	<u>\$ 2,296,929</u>
Liabilities:				
Accounts payable	\$ -	\$ 221,427	\$ 221,427	\$ -
Payable to trustee	2,534,662	1,065,710	1,303,443	2,296,929
Total Liabilities	<u>\$ 2,534,662</u>	<u>\$ 1,287,137</u>	<u>\$ 1,524,870</u>	<u>\$ 2,296,929</u>
<u>CFD 2003-01 Series B</u>				
Assets:				
Cash and investments	\$ 165,176	\$ 206,301	\$ 208,832	\$ 162,645
Receivables:				
Accrued interest	130	60	130	60
Restricted assets:				
Cash and investments with fiscal agents	292,974	5	-	292,979
Total Assets	<u>\$ 458,280</u>	<u>\$ 206,366</u>	<u>\$ 208,962</u>	<u>\$ 455,684</u>
Liabilities:				
Accounts payable	\$ -	\$ 3,500	\$ 3,500	\$ -
Payable to trustee	458,280	206,306	208,902	455,684
Total Liabilities	<u>\$ 458,280</u>	<u>\$ 209,806</u>	<u>\$ 212,402</u>	<u>\$ 455,684</u>
<u>CFD 2000-03 Rancho Summit Redemption</u>				
Assets:				
Cash and investments	\$ 1,064,810	\$ 789,144	\$ 565,919	\$ 1,288,035
Receivables:				
Taxes	-	2,977	-	2,977
Accrued interest	835	526	835	526
Restricted assets:				
Cash and investments with fiscal agents	63	143,892	143,942	13
Total Assets	<u>\$ 1,065,708</u>	<u>\$ 936,539</u>	<u>\$ 710,696</u>	<u>\$ 1,291,551</u>
Liabilities:				
Accounts payable	\$ -	\$ 3,500	\$ 3,500	\$ -
Payable to trustee	1,065,708	936,024	710,181	1,291,551
Total Liabilities	<u>\$ 1,065,708</u>	<u>\$ 939,524</u>	<u>\$ 713,681</u>	<u>\$ 1,291,551</u>

CITY OF RANCHO CUCAMONGA

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED JUNE 30, 2013**

(CONTINUED)

	<u>Balance 7/1/2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2013</u>
<u>CFD 2000-03 Rancho Summit Reserve</u>				
Assets:				
Restricted assets:				
Cash and investments with fiscal agents	\$ 665,452	\$ 1	\$ -	\$ 665,453
Total Assets	<u>\$ 665,452</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 665,453</u>
Liabilities:				
Payable to trustee	\$ 665,452	\$ 11	\$ 10	\$ 665,453
Total Liabilities	<u>\$ 665,452</u>	<u>\$ 11</u>	<u>\$ 10</u>	<u>\$ 665,453</u>
<u>CFD 2004-01</u>				
Assets:				
Cash and investments	\$ 2,375,193	\$ 3,194,568	\$ 2,951,836	\$ 2,617,925
Receivables:				
Taxes	25,907	8,821	25,907	8,821
Accrued interest	1,844	908	1,844	908
Restricted assets:				
Cash and investments with fiscal agents	2,814,147	4,265	7,950	2,810,462
Total Assets	<u>\$ 5,217,091</u>	<u>\$ 3,208,562</u>	<u>\$ 2,987,537</u>	<u>\$ 5,438,116</u>
Liabilities:				
Accounts payable	\$ 474	\$ 12,748	\$ 11,522	\$ 1,700
Payable to trustee	5,216,617	3,207,935	2,988,136	5,436,416
Total Liabilities	<u>\$ 5,217,091</u>	<u>\$ 3,220,683</u>	<u>\$ 2,999,658</u>	<u>\$ 5,438,116</u>
<u>CFD 2000-03 Park Maintenance</u>				
Assets:				
Cash and investments	\$ 868,416	\$ 381,968	\$ 478,577	\$ 771,807
Receivables:				
Taxes	5,565	3,651	5,565	3,651
Accrued interest	694	410	694	410
Total Assets	<u>\$ 874,675</u>	<u>\$ 386,029</u>	<u>\$ 484,836</u>	<u>\$ 775,868</u>
Liabilities:				
Accounts payable	\$ 3,055	\$ 110,788	\$ 106,651	\$ 7,192
Accrued liabilities	6,506	7,688	6,506	7,688
Payable to trustee	865,114	396,379	500,505	760,988
Total Liabilities	<u>\$ 874,675</u>	<u>\$ 514,855</u>	<u>\$ 613,662</u>	<u>\$ 775,868</u>
<u>CFD 2006-01</u>				
Assets:				
Cash and investments	\$ 529,384	\$ 466,321	\$ 402,955	\$ 592,750
Receivables:				
Accounts	-	-	-	-
Taxes	2,774	-	2,774	-
Accrued interest	414	249	414	249
Restricted assets:				
Cash and investments with fiscal agents	379,647	38	35	379,650
Total Assets	<u>\$ 912,219</u>	<u>\$ 466,608</u>	<u>\$ 406,178</u>	<u>\$ 972,649</u>
Liabilities:				
Accounts payable	\$ -	\$ 3,500	\$ 3,500	\$ -
Payable to trustee	912,219	466,398	405,968	972,649
Total Liabilities	<u>\$ 912,219</u>	<u>\$ 469,898</u>	<u>\$ 409,468</u>	<u>\$ 972,649</u>

CITY OF RANCHO CUCAMONGA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED JUNE 30, 2013

	<u>Balance 7/1/2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2013</u>
<u>CFD 2006-02</u>				
Assets:				
Cash and investments	\$ 272,301	\$ 257,090	\$ 216,366	\$ 313,025
Receivables:				
Taxes	4,105	1,408	4,105	1,408
Accrued interest	213	130	213	130
Restricted assets:				
Cash and investments with fiscal agents	197,792	70	121	197,741
Total Assets	<u>\$ 474,411</u>	<u>\$ 258,698</u>	<u>\$ 220,805</u>	<u>\$ 512,304</u>
Liabilities:				
Accounts payable	\$ -	\$ 3,500	\$ 3,500	\$ -
Payable to trustee	474,411	258,588	220,695	512,304
Total Liabilities	<u>\$ 474,411</u>	<u>\$ 262,088</u>	<u>\$ 224,195</u>	<u>\$ 512,304</u>
<u>Employee Deduction Account</u>				
Assets:				
Cash and investments	\$ 64,319	\$ 339,699	\$ 346,704	\$ 57,314
Total Assets	<u>\$ 64,319</u>	<u>\$ 339,699</u>	<u>\$ 346,704</u>	<u>\$ 57,314</u>
Liabilities:				
Accounts payable	\$ 722	\$ 4,218	\$ 4,255	\$ 685
Due to external parties/other agencies	63,597	208,808	215,776	56,629
Total Liabilities	<u>\$ 64,319</u>	<u>\$ 213,026</u>	<u>\$ 220,031</u>	<u>\$ 57,314</u>
<u>Assessment District 82-2</u>				
Assets:				
Cash and investments	\$ 5	\$ -	\$ -	\$ 5
Total Assets	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>
Liabilities:				
Payable to trustee	\$ 5	\$ -	\$ -	\$ 5
Total Liabilities	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>
<u>Totals - All Agency Funds</u>				
Assets:				
Cash and investments	\$ 24,198,977	\$15,152,419	\$15,581,048	\$ 23,770,348
Receivables:				
Accounts	1,500	108,991	1,245	109,246
Taxes	75,077	86,037	75,077	86,037
Accrued interest	10,895	6,308	10,895	6,308
Restricted assets:				
Cash and investments with fiscal agents	9,296,321	750,476	853,849	9,192,948
Total Assets	<u>\$ 33,582,770</u>	<u>\$ 16,104,231</u>	<u>\$ 16,522,114</u>	<u>\$ 33,164,887</u>
Liabilities:				
Accounts payable	\$ 66,795	\$ 1,844,921	\$ 1,828,923	\$ 82,793
Accrued liabilities	25,370	29,332	25,370	29,332
Deposits payable	7,682,234	1,366,856	1,320,645	7,728,445
Payable to trustee	25,744,774	11,241,772	11,718,858	25,267,688
Due to external parties/other agencies	63,597	208,808	215,776	56,629
Total Liabilities	<u>\$ 33,582,770</u>	<u>\$ 14,691,689</u>	<u>\$ 15,109,572</u>	<u>\$ 33,164,887</u>

City of Rancho Cucamonga
Comprehensive Annual Financial Report
June 30, 2013

Statistical Section

Certain schedules recommended for inclusion in Comprehensive Annual Financial Reports of Municipalities by the government Finance Officers Association have been omitted from this report. The omission of such schedules was made only after careful consideration of the merits of each recommended schedule by City management.

This part of the City of Rancho Cucamonga's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the city's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends <i>These schedules contain trend information to help the reader understand how the city's financial performance and well-being have changed over time.</i>	207-211
Revenue Capacity <i>These schedules contain information to help the reader assess the factors affecting the city's ability to generate its property and sales taxes.</i>	212-216
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the city's current levels of outstanding debt and the city's ability to issue additional debt in the future.</i>	218-224
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the city's financial activities take place and to help make comparisons over time and with other governments.</i>	225-226
Operating Information <i>These schedules contain information about the city's operations and resources to help the reader understand how the city's financial information relates to the services the city provides and the activities it performs.</i>	227-229

Sources: *Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.*

CITY OF RANCHO CUCAMONGA

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Governmental activities:										
Net investment in capital assets	\$ 687,839,504	\$ 683,206,928	\$ 392,183,411	\$ 402,124,347	\$ 421,373,661	\$ 223,110,913	\$ 284,189,698	\$ 252,179,225	\$ 173,946,989	\$ 98,959,875
Restricted	340,219,852	284,653,397	551,039,162	473,380,645	401,458,846	535,665,172	429,254,008	375,758,005	376,096,419	397,653,555
Unrestricted	101,236,260	81,192,537	82,256,759	121,977,002	120,603,619	115,317,370	119,076,369	99,633,038	82,020,646	103,891,437
Total governmental activities net position	\$ 1,129,295,616	\$ 1,049,052,862	\$ 1,025,479,332	\$ 997,481,994	\$ 943,436,126	\$ 874,093,455	\$ 832,520,075	\$ 727,570,268	\$ 632,064,054	\$ 600,504,867
Business-type activities:										
Net investment in capital assets	\$ 26,158,620	\$ 27,166,018	\$ 28,435,630	\$ 29,732,535	\$ 30,555,102	\$ 30,588,075	\$ 21,022,879	\$ 27,333,959	\$ 28,184,177	\$ 27,066,800
Restricted	827,164	19,230	18,984	1,318,141	680,598	3,923,938	418,007	256,615	-	-
Unrestricted	7,668,810	6,305,053	3,431,455	2,133,975	1,458,603	1,606	11,518,699	2,967,744	2,915,713	2,279,621
Total business-type activities net position	\$ 34,654,594	\$ 33,490,301	\$ 31,886,069	\$ 33,184,651	\$ 32,694,303	\$ 34,513,619	\$ 32,959,585	\$ 30,558,318	\$ 31,099,890	\$ 29,346,421
Primary government:										
Net investment in capital assets	\$ 713,998,124	\$ 710,372,946	\$ 420,619,041	\$ 431,856,882	\$ 451,928,763	\$ 253,698,988	\$ 305,212,577	\$ 279,513,184	\$ 202,131,166	\$ 126,026,675
Restricted	341,047,016	284,672,627	551,058,146	474,698,786	402,139,444	539,589,110	429,672,015	376,014,620	376,096,419	397,653,555
Unrestricted	108,905,070	87,497,590	85,688,214	124,110,977	122,062,222	115,318,976	130,595,068	102,600,782	84,936,359	106,171,058
Total primary government net position	\$ 1,163,950,210	\$ 1,082,543,163	\$ 1,057,365,401	\$ 1,030,666,645	\$ 976,130,429	\$ 908,607,074	\$ 865,479,660	\$ 758,128,586	\$ 663,163,944	\$ 629,851,288

CITY OF RANCHO CUCAMONGA

Statement of Activities (Condensed)
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Expenses:										
Governmental activities:										
General government	\$ 18,009,415	\$ 38,658,739	\$ 49,581,126	\$ 81,909,949	\$ 54,217,684	\$ 47,391,797	\$ 40,172,577	\$ 39,749,329	\$ 34,618,681	\$ 33,250,080
Public safety-police	29,750,436	28,116,587	28,035,606	27,424,940	28,253,507	28,030,856	26,329,992	23,166,100	19,057,230	17,140,884
Public safety-fire protection	28,126,113	33,196,194	24,550,466	26,525,691	24,668,576	23,197,346	21,603,980	20,172,151	17,001,682	16,610,279
Public safety-animal center	2,795,585	2,532,280	2,492,725	2,475,862	2,611,744	2,731,829	-	-	-	-
Community development	15,781,913	16,244,217	19,073,512	22,427,741	20,986,288	60,637,449	53,119,509	16,087,789	15,027,950	16,285,163
Community services	13,193,275	12,452,334	12,715,076	13,065,728	14,445,691	13,742,620	12,391,620	9,279,222	7,806,258	7,469,609
Engineering and public works	26,363,913	29,999,633	30,466,021	33,090,795	31,015,846	34,717,941	16,848,905	16,517,301	34,841,336	25,698,369
Interest on long-term debt	202,737	4,402,503	28,464,743	28,386,763	23,945,249	23,869,342	19,705,818	20,828,531	20,375,890	17,405,099
Total governmental activities expenses	<u>134,223,387</u>	<u>165,602,487</u>	<u>195,379,275</u>	<u>235,307,469</u>	<u>200,144,585</u>	<u>234,319,380</u>	<u>190,172,401</u>	<u>145,800,423</u>	<u>148,729,027</u>	<u>133,859,483</u>
Business-type activities:										
Sports Complex	2,229,025	2,357,022	2,253,407	2,087,757	1,968,331	2,052,181	2,010,145	1,885,693	1,946,407	1,908,620
Municipal Utility	8,524,944	8,447,347	11,387,582	9,777,796	10,799,700	7,268,058	7,152,633	5,787,358	2,481,249	702,987
Total business-type activities expenses	<u>10,753,969</u>	<u>10,804,369</u>	<u>13,640,989</u>	<u>11,865,553</u>	<u>12,768,031</u>	<u>9,320,239</u>	<u>9,162,778</u>	<u>7,673,051</u>	<u>4,427,656</u>	<u>2,611,607</u>
Total primary government expenses	<u>144,977,356</u>	<u>176,406,856</u>	<u>209,020,264</u>	<u>247,173,022</u>	<u>212,912,616</u>	<u>243,639,619</u>	<u>199,335,179</u>	<u>153,473,474</u>	<u>153,156,683</u>	<u>136,471,090</u>
Program revenues:										
Governmental activities:										
Charges for services:										
General government	3,984,959	4,005,944	3,588,085	2,955,830	2,680,824	4,144,481	746,341	612,988	867,945	165,206
Public safety-police	939,077	999,851	1,131,794	1,258,742	1,154,126	1,187,255	1,242,344	950,340	1,136,856	1,104,284
Public safety-fire protection	1,811,862	1,817,225	1,000,930	1,420,881	1,080,125	967,359	393,119	157,346	377,478	377,630
Public safety-animal center	206,758	199,778	210,948	451,383	430,649	442,804	-	-	-	-
Community development	984,400	236,334	150,473	1,933,934	1,425,759	1,552,777	2,798,329	7,954,213	2,119,111	5,245,302
Community services	3,317,910	3,254,444	3,248,668	3,211,238	3,233,081	3,601,259	4,212,904	3,557,333	2,509,256	2,447,436
Engineering and public works	3,660,502	3,908,462	3,836,372	3,396,052	4,407,074	4,207,159	4,449,690	5,470,174	8,011,741	10,476,124
Operating contributions and grants	6,572,325	9,857,896	7,864,980	6,275,614	6,219,772	5,826,881	8,189,642	9,337,299	9,208,789	16,615,891
Capital contributions and grants	13,439,525	4,500,872	6,121,392	59,877,383	14,736,368	25,558,886	67,921,255	34,408,882	8,314,267	22,115,926
Total governmental activities program revenues	<u>34,917,318</u>	<u>28,780,806</u>	<u>27,153,642</u>	<u>80,781,057</u>	<u>35,367,778</u>	<u>47,488,861</u>	<u>89,953,624</u>	<u>62,448,575</u>	<u>32,545,443</u>	<u>58,547,799</u>
Business-type activities:										
Charges for services:										
Sports Complex	319,764	327,490	362,708	447,079	482,633	421,728	498,706	554,609	497,435	529,725
Municipal Utility	11,085,315	11,523,731	11,540,183	11,071,047	9,080,824	8,733,811	9,052,392	5,795,469	3,680,722	312,808
Total business-type activities program revenues	<u>11,405,079</u>	<u>11,851,221</u>	<u>11,902,891</u>	<u>11,518,126</u>	<u>9,563,457</u>	<u>9,155,539</u>	<u>9,551,098</u>	<u>6,350,078</u>	<u>4,178,157</u>	<u>842,533</u>
Total primary government program revenues	<u>46,322,397</u>	<u>40,632,027</u>	<u>39,056,533</u>	<u>92,299,183</u>	<u>44,931,235</u>	<u>56,644,400</u>	<u>99,504,722</u>	<u>68,798,653</u>	<u>36,723,600</u>	<u>59,390,332</u>

CITY OF RANCHO CUCAMONGA

Statement of Activities (Condensed)
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Net revenues (expenses):										
Governmental activities	(99,306,069)	(136,821,681)	(168,225,633)	(154,526,412)	(164,776,807)	(186,830,519)	(100,218,777)	(83,351,848)	(116,183,584)	(75,311,684)
Business-type activities	651,110	1,046,852	(1,738,098)	(347,427)	(3,204,574)	(164,700)	388,320	(1,322,973)	(249,499)	(1,769,074)
Total net revenues (expenses)	<u>(98,654,959)</u>	<u>(135,774,829)</u>	<u>(169,963,731)</u>	<u>(154,873,839)</u>	<u>(167,981,381)</u>	<u>(186,995,219)</u>	<u>(99,830,457)</u>	<u>(84,674,821)</u>	<u>(116,433,083)</u>	<u>(77,080,758)</u>
General revenues and other changes in net assets:										
Governmental activities:										
Taxes:										
Property taxes	137,816,507	112,748,776	143,094,069	152,192,987	155,631,274	150,978,393	140,516,465	118,431,406	87,090,523	78,057,324
Admissions tax	78,508	11,649	-	-	-	-	-	-	-	-
Transient occupancy taxes	2,056,597	1,927,812	1,827,439	1,586,652	1,694,489	1,762,291	1,745,060	628,991	191,207	254,538
Sales taxes	25,281,021	25,547,933	22,750,935	21,586,138	23,207,504	25,578,737	26,714,718	27,378,940	21,631,153	16,398,011
Franchise taxes	7,037,905	5,812,817	5,642,811	5,708,397	7,391,564	6,588,716	7,965,992	7,369,620	6,289,730	5,535,183
Business licenses and building permits*	-	-	-	-	-	-	4,307,742	3,890,016	4,835,514	5,055,660
Motor vehicle in lieu, unrestricted	91,710	88,508	812,616	522,294	640,046	689,020	996,688	1,123,537	13,797,086	6,515,014
Use of money and property	2,872,457	20,205,266	17,024,238	21,378,598	27,728,809	30,785,171	28,788,295	16,707,137	18,572,290	8,805,041
Other	4,550,772	4,751,712	5,093,895	5,053,904	5,073,973	4,730,412	5,738,325	4,809,611	3,807,373	5,186,203
(Loss)/gain on sale of capital assets	-	-	-	-	-	16,098	-	(632,922)	26,440	(312,458)
Loss on sale of land held for resale	-	-	-	-	-	-	-	-	-	-
Extraordinary gain/(loss) on dissolution of Redevelopment Agency	-	(11,296,301)	-	-	-	-	-	-	-	-
Transfers	(236,654)	(166,110)	(23,032)	66,911	(468,133)	(83,015)	(1,719,160)	(557,890)	(1,606,050)	(10,883,294)
Total governmental activities	<u>179,548,823</u>	<u>159,632,062</u>	<u>196,222,971</u>	<u>208,095,881</u>	<u>220,899,526</u>	<u>221,045,823</u>	<u>215,054,125</u>	<u>179,148,446</u>	<u>154,635,266</u>	<u>105,585,325</u>
Business-type activities:										
Admission tax	105,839	69,581	6,594	11,638	18,156	1,550	23,881	9,550	19,742	26,883
Use of money and property	156,824	310,237	334,044	383,583	488,998	457,593	254,344	200,335	223,885	178,753
Other	13,866	11,452	9,184	33,088	18,983	17,844	15,562	13,626	11,487	13,915
Loss on disposition of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers	236,654	166,110	23,032	(66,911)	468,133	83,015	1,719,160	557,890	1,606,050	10,883,294
Total business-type activities	<u>513,183</u>	<u>557,380</u>	<u>372,854</u>	<u>361,398</u>	<u>994,270</u>	<u>560,002</u>	<u>2,012,947</u>	<u>781,401</u>	<u>1,861,164</u>	<u>11,102,845</u>
Total primary government	<u>180,062,006</u>	<u>160,189,442</u>	<u>196,595,825</u>	<u>208,457,279</u>	<u>221,893,796</u>	<u>221,605,825</u>	<u>217,067,072</u>	<u>179,929,847</u>	<u>156,496,430</u>	<u>116,688,170</u>
Changes in net position:										
Governmental activities	80,242,754	22,810,381	27,997,338	53,569,469	56,122,719	34,215,304	114,835,348	95,796,598	38,451,682	30,273,641
Business-type activities	1,164,293	1,604,232	(1,365,244)	13,971	(2,210,304)	395,302	2,401,267	(541,572)	1,611,665	9,333,771
Total primary government	<u>\$ 81,407,047</u>	<u>\$ 24,414,613</u>	<u>\$ 26,632,094</u>	<u>\$ 53,583,440</u>	<u>\$ 53,912,415</u>	<u>\$ 34,610,606</u>	<u>\$ 117,236,615</u>	<u>\$ 95,255,026</u>	<u>\$ 40,063,347</u>	<u>\$ 39,607,412</u>

* Beginning FY 2007/08 now included in governmental activities; charges for services.

CITY OF RANCHO CUCAMONGA

Fund Balances of Governmental Funds
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General fund:										
Reserved	\$ -	\$ -	\$ -	\$ 10,780,733	\$ 12,807,973	\$ 16,194,519	\$ 17,878,512	\$ 13,927,950	\$ 15,126,963	\$ 11,629,652
Unreserved	-	-	-	62,582,734	79,507,259	78,816,252	77,139,039	73,029,344	61,834,024	58,063,058
Nonspendable	14,516,414	15,006,552	10,409,332	-	-	-	-	-	-	-
Restricted	1,853,526	1,331,926	4,743,201	-	-	-	-	-	-	-
Committed	66,508,246	52,707,232	52,252,923	-	-	-	-	-	-	-
Assigned	17,248,317	4,659,235	4,604,598	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total general fund	\$ 100,126,503	\$ 73,704,945	\$ 72,010,054	\$ 73,363,467	\$ 92,315,232	\$ 95,010,771	\$ 95,017,551	\$ 86,957,294	\$ 76,960,987	\$ 69,692,710
All other governmental funds:										
Reserved	\$ -	\$ -	\$ -	\$ 151,167,736	\$ 119,168,431	\$ 148,330,633	\$ 181,563,287	\$ 117,714,655	\$ 124,668,088	\$ 101,773,597
Unreserved, reported in:										
Special revenue funds	-	-	-	106,099,897	87,633,424	49,089,518	45,911,910	53,959,047	39,666,462	43,806,876
Capital projects funds	-	-	-	147,358,727	190,040,086	210,751,308	96,985,959	129,186,661	144,300,892	209,888,139
Debt service funds	-	-	-	135,584,087	145,573,097	122,237,714	100,183,068	64,593,304	49,412,434	36,818,337
Nonspendable	123,138,331	123,034,481	140,149,487	-	-	-	-	-	-	-
Restricted	96,921,657	97,589,375	378,801,253	-	-	-	-	-	-	-
Committed	43,796,727	21,901,192	10,386,321	-	-	-	-	-	-	-
Assigned	20,982,247	1,677,804	22,778,312	-	-	-	-	-	-	-
Unassigned	(576,360)	(620,730)	(4,633,359)	-	-	-	-	-	-	-
Total all other governmental funds	\$ 284,262,602	\$ 243,582,122	\$ 547,482,014	\$ 540,210,447	\$ 542,415,038	\$ 530,409,173	\$ 424,644,224	\$ 365,453,667	\$ 358,047,876	\$ 392,286,949

CITY OF RANCHO CUCAMONGA

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Revenues:										
Taxes	\$ 173,570,492	\$ 145,260,709	\$ 172,879,922	\$ 180,707,125	\$ 188,153,758	\$ 185,191,954	\$ 176,903,728	\$ 152,502,083	\$ 113,942,930	\$ 100,482,113
Licenses and permits	3,896,973	3,877,269	3,729,732	4,046,186	3,680,746	4,058,508	4,479,101	3,890,016	4,835,514	5,055,660
Intergovernmental	11,636,537	14,533,427	17,805,586	15,682,887	13,851,464	15,285,929	12,123,472	20,530,213	23,881,601	26,348,063
Charges for services	6,322,317	6,941,778	7,272,362	6,444,400	6,752,534	8,836,034	10,808,207	10,645,020	7,814,531	8,581,890
Use of money and property	423,663	14,102,161	16,063,730	13,195,388	21,914,294	26,509,924	24,425,510	11,787,418	13,961,117	5,060,744
Fines and forfeitures	1,135,815	1,073,312	1,155,716	1,416,700	1,172,474	1,160,918	1,015,139	871,277	1,089,943	1,066,590
Contributions	1,081,330	2,724,115	861,906	782,251	784,324	18,374,453	294,836	484,612	157,276	14,410,325
Developer participation	3,295,120	2,197,474	2,233,351	3,925,926	3,694,404	4,149,416	13,181,438	23,834,796	10,497,490	17,456,333
Proceeds from non-committal debt	-	-	-	-	-	-	47,467,127	8,672,914	-	-
Miscellaneous	25,131,589	5,739,953	5,325,635	15,779,716	5,644,865	4,950,868	5,975,438	4,989,448	6,332,794	4,063,410
Total revenues	226,493,836	196,450,198	227,327,940	241,980,579	245,648,863	268,518,004	296,673,996	238,207,797	182,512,596	182,525,128
Expenditures										
Current:										
General government	16,025,746	32,711,300	55,514,685	78,583,947	50,420,699	42,067,194	36,465,738	37,304,593	33,252,219	30,100,380
Public safety-police	29,331,461	27,656,575	27,545,684	26,887,199	27,704,772	27,463,927	25,808,081	22,692,237	18,718,776	15,373,353
Public safety-fire protection	45,796,870	31,901,079	24,075,755	40,015,819	25,751,529	22,030,865	20,720,658	18,984,948	16,548,920	14,966,408
Public safety-animal center	2,518,831	2,532,280	2,492,725	2,475,862	2,608,654	2,731,829	-	-	-	-
Community development	15,656,282	15,024,831	17,005,761	20,175,681	20,862,198	60,547,847	53,028,611	15,254,966	14,503,251	12,907,073
Community services	11,621,182	12,151,003	12,179,582	12,492,261	13,734,630	13,068,606	11,693,666	8,900,046	7,059,052	5,941,578
Engineering and public works	16,437,903	16,917,057	18,440,038	20,962,876	26,272,689	17,832,677	15,626,770	14,719,435	13,560,413	12,412,987
Capital outlay	18,387,329	22,863,638	25,886,518	23,987,176	39,863,945	71,839,411	34,297,573	77,426,305	79,560,931	63,406,390
Debt service:										
Principal retirement	3,803	9,884,677	10,520,980	10,133,562	11,849,923	37,222,622	7,798,925	7,658,097	4,646,588	57,628,362
Interest and fiscal charges	201,373	11,092,047	28,649,033	28,411,349	24,138,754	21,607,166	19,828,904	20,922,421	20,069,910	16,354,837
Pass-through agreement payments	-	3,030,962	-	-	-	-	-	-	-	-
Total expenditures	155,980,780	185,765,449	222,310,761	264,125,732	243,207,793	316,412,144	225,268,926	223,843,048	207,920,060	229,091,368
Excess (deficiency) of revenues over (under) expenditures	70,513,056	10,684,749	5,017,179	(22,145,153)	2,441,070	(47,894,140)	71,405,070	14,364,749	(25,407,464)	(46,566,240)
Other financing sources (uses):										
Transfers in	2,339,457	1,280,073	10,767,048	26,146,697	16,306,386	13,776,675	21,480,334	6,479,847	11,658,124	10,926,010
Transfers out	(6,104,811)	(3,191,663)	(10,698,687)	(26,079,786)	(16,774,519)	(13,859,690)	(23,199,494)	(7,037,737)	(13,264,174)	(21,809,304)
Long-term debt issued	-	57,242	665,302	700,536	618,392	155,819,465	732,457	-	-	165,680,000
Bond Premium	-	-	-	-	-	919,360	-	-	-	4,776,363
Debt issuance cost	-	-	-	-	-	(2,809,033)	-	-	-	(4,087,476)
Capital leases	105,848	-	-	-	-	-	-	-	-	-
Proceeds from sale of fixed asset	57,701	52,819	167,312	221,350	208,950	1,685	-	-	-	163,578
Loss on sale of land held for resale	-	-	-	-	-	-	-	-	-	(9,025,897)
Total other financing sources (uses)	(3,601,805)	(1,801,529)	900,975	988,797	359,209	153,848,462	(986,703)	(557,890)	(1,606,050)	146,623,274
Extraordinary gain/(loss) on dissolution of RDA	-	(315,804,995)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ 66,911,251	\$ (306,921,775)	\$ 5,918,154	\$ (21,156,356)	\$ 2,800,279	\$ 105,954,322	\$ 70,418,367	\$ 13,806,859	\$ (27,013,514)	\$ 100,057,034
Debt service as a percentage of noncapital expenditures*	0.15%	12.77%	19.96%	17.75%	18.36%	24.05%	14.47%	19.52%	19.26%	44.65%

*For 2009, 2010 & 2011 the amount excluded for capital outlay from total expenditures for this calculation was obtained from Note 1 to the financial statements.

CITY OF RANCHO CUCAMONGA

Assessed Value and Estimated Value of Taxable Property
(in thousands of dollars)
Last Ten Fiscal Years

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Residential	\$13,346,484	\$13,121,710	\$12,893,924	\$13,026,765	\$14,162,263	\$13,849,257	\$12,332,500	\$10,538,590	\$ 8,956,678	\$ 7,692,760
Commercial	2,318,264	2,385,782	2,515,904	2,487,441	2,291,045	1,866,145	1,401,926	1,038,305	837,973	733,757
Industrial	2,279,456	2,244,509	2,314,277	2,441,705	2,316,429	2,018,314	1,881,442	1,522,528	1,355,431	1,191,921
Dry Farm	902	884	878	880	863	846	829	1,236	1,319	1,353
Gov't Owned	4,613	4,080	4,050	4,059	3,980	3,901	4,056	3,685	3,613	4,489
Institutional	43,504	42,727	47,866	50,359	45,316	42,141	43,191	41,145	22,610	30,484
Irrigated	3,372	3,306	3,286	2,855	2,798	2,743	4,344	4,260	4,735	6,777
Miscellaneous	29,486	17,908	27,470	25,112	27,113	37,987	31,453	26,944	34,402	65,139
Recreational	47,419	52,076	42,123	48,077	47,071	51,361	46,524	29,661	29,716	24,451
Vacant	348,323	387,514	412,960	543,857	586,409	654,541	698,378	592,893	487,964	469,206
SBE Nonunitary	36,691	54,451	55,151	48,621	42,196	38,596	42,921	25,081	36,763	87,524
Unsecured	1,125,986	1,092,355	1,152,570	1,219,275	1,179,919	1,073,343	1,005,113	900,206	770,471	798,336
Unknown	16,326	49,698	-	-	-	-	-	-	-	-
TOTALS	\$19,600,826	\$19,457,000	\$19,470,459	\$19,899,006	\$20,705,402	\$19,639,175	\$17,492,677	\$14,724,534	\$12,541,675	\$11,106,197
Total Direct Rate	0.47780%	0.48250%	0.49229%	0.49807%	0.47994%	0.46829%	0.46645%	0.45051%	0.43603%	0.43815%

Notes:
Exempt values are not included in Total.

In 1978, the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Data Source: San Bernardino County Assessor 2003/04 - 2012/13 Combined Tax Rolls; HdL, Coren & Cone

CITY OF RANCHO CUCAMONGA

Direct and Overlapping Property Tax Rates
(Rate per \$100 of taxable value)

Last Ten Fiscal Years

Agency	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Basic Levy¹	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
Alta Loma Elementary Bond	0.04580	0.04530	0.04510	0.03870	0.03010	0.03480	0.03770	0.04180	0.04600	0.03460
Central Elementary Bond	0.07270	0.06880	0.06900	0.05840	0.05690	0.05500	0.05530	0.07010	0.08100	0.08410
Chaffey Community College Bond	0.01110	0.01530	0.00910	0.01220	0.02090	0.01920	0.01670	0.02930	0.01080	0.01390
Chaffey High School Bond	0.01010	0.01940	0.01920	0.01680	0.01620	0.01690	0.01930	0.02260	0.02640	0.02940
Fontana Unified School Bond	0.15010	0.14600	0.13750	0.11350	0.10710	0.10540	0.10940	0.06810	0.07580	0.08560
Metropolitan Water Agency	0.00350	0.00370	0.00370	0.00430	0.00430	0.00450	0.00470	0.00520	0.00580	0.00610
Ontario-Montclair Elementary Bond	0.02740	0.02890	0.03360	0.02870	0.02380	0.01240	0.02220	0.02210	-	-
Upland Unified School Bond	0.05240	0.04740	0.04430	0.03810	0.03420	0.02610	0.02790	0.03540	0.03050	0.03160
Total Direct & Overlapping² Tax Rates	1.37310	1.37480	1.36150	1.31070	1.29350	1.27430	1.29320	1.29460	1.27630	1.28530
City Share of 1% levy per Prop 13³	0.17591	0.17591	0.17591	0.17591	0.17591	0.05190	0.05190	0.05190	0.05190	0.05190
Redevelopment Rate⁴	-	1.00370	1.00370	1.00430	1.00430	1.00450	1.00470	1.00520	1.00580	1.00610
Total Direct Rate⁵	0.47780	0.48250	0.49229	0.49807	0.47994	0.46829	0.46645	0.45051	0.43603	0.43815

Notes:

- ¹ In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.
- ² Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all city property owners.
- ³ City's share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the city. ERAF general fund tax shifts may not be included in tax ratio figures.
- ⁴ Redevelopment Rate is based on the largest RDA tax rate area (TRA) and only includes rate(s) from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values. The approval of ABX1 26 eliminated Redevelopment from the State of California for the fiscal year 2012/13 and years thereafter.
- ⁵ Because basic and debt rates vary by tax rate area individual rates cannot be summed. The total Direct Rate is the weighted average of all individual direct rates for the City of Rancho Cucamonga.

Data Source: San Bernardino County Assessor 2003/04 - 2012/13 Tax Rate Table; Hdl, Coren & Cone

CITY OF RANCHO CUCAMONGA

Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2013		2004	
	Assessed Value	Percent of Total City Assessed Value	Assessed Value	Percent of Total City Assessed Value
Victoria Gardens Mall LLC	\$ 239,479,427	1.22%	\$ -	0.00%
Homecoming I at Terra Vista LLC	123,791,701	0.63%	-	0.00%
T Napf Meritage Ownership LLC	117,364,505	0.60%	-	0.00%
Catellus Development Corporation	101,216,200	0.52%	64,422,847	0.58%
Frito-Lay North America Inc	96,378,370	0.49%	-	0.00%
EQR-Fanwell 2007 LP	88,000,000	0.45%	-	0.00%
Knickerbocker Properties Inc XLVII	83,181,598	0.42%	-	0.00%
THM Ent LLC	79,914,830	0.41%	-	0.00%
PPF MF 9200 Milliken Ave LP	78,646,980	0.40%	68,000,000	0.61%
WNG Rancho Cucamonga 496 LLC	76,092,892	0.39%	-	0.00%
Western Land Properties	-	0.00%	101,176,275	0.91%
Reliant Energy Etiwanda, Inc	-	0.00%	95,075,561	0.86%
Recot, Inc.	-	0.00%	73,801,747	0.66%
Schlosser Forge Company	-	0.00%	63,366,690	0.57%
Tamco	-	0.00%	60,832,213	0.55%
TBC Rancho Cucamonga I Inc	-	0.00%	56,674,877	0.51%
West Coast Liquidators, Inc.	-	0.00%	56,095,246	0.51%
LDC Cougar LLC	-	0.00%	53,253,324	0.48%
	<u>\$ 1,084,066,503</u>	<u>5.53%</u>	<u>\$ 692,698,780</u>	<u>6.24%</u>

Source: San Bernardino County Assessor 2003/04 and 2012/13 Combined Tax Rolls and the SBE Non Unitary Tax Roll; HdL, Coren & Cone

CITY OF RANCHO CUCAMONGA

Property Tax Levies and Collections

Last Ten Fiscal Years

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy		Collections in Subsequent Years ¹	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2004	\$ 48,523,843	\$ 47,534,048	97.96%	N/A	\$ 47,534,048	97.96%
2005	54,730,054	53,435,838	97.64%	N/A	53,435,838	97.64%
2006	66,676,852	65,853,106	98.76%	N/A	65,853,106	98.76%
2007	80,690,744	80,591,967	99.88%	N/A	80,591,967	99.88%
2008	91,354,251	90,692,622	99.28%	N/A	90,692,622	99.28%
2009	98,855,469	95,515,265	96.62%	N/A	95,515,265	96.62%
2010	98,181,404	95,149,733	96.91%	N/A	95,149,733	96.91%
2011	95,051,899	89,513,493	94.17%	N/A	89,513,493	94.17%
2012	93,318,030	86,742,369	92.95%	N/A	86,742,369	92.95%
2013	93,235,913	85,131,812	91.31%	N/A	85,131,812	91.31%

Note:

¹ Data provided by the San Bernardino County Auditor-Controller for collection of prior year taxes does not segregate the information by fiscal year. Therefore, the City is not able to provide this information in the above schedule.

Source: San Bernardino County Auditor-Controller/Treasurer/Tax Collector

CITY OF RANCHO CUCAMONGA

Principal Sales Tax Remitters

Current Year and Nine Years Ago

2013		2004	
<u>Business Name</u>	<u>Business Category</u>	<u>Business Name</u>	<u>Business Category</u>
Ameron International	Contractors	Albertsons	Grocery Stores Liquor
Apple	Electronics/Appliance Stores	Albertsons	Grocery Stores Liquor
Arco AM PM	Service Stations	Ameron International	Contractors
Bass Pro Shops Outdoor World	Sporting Goods/Bike Stores	Ameron Steel Pipe	Contractors
Best Buy	Electronics/Appliance Stores	Arco AM PM Mini Mart	Service Stations
Chevron	Service Stations	Best Buy	Electronics/Appliance Stores
Circle K	Service Stations	Chevron	Service Stations
Circle K	Service Stations	Circuit City	Electronics/Appliance Stores
Costco	Discount Department Stores	Costco	Discount Department Stores
Day Creek Arco	Service Stations	Edgepark Surgical	Medical/Biotech
Day Creek Shell	Service Stations	Home Depot	Lumber/Building Materials
Haven Mobil	Service Stations	Living Spaces Furniture	Home Furnishings
Home Depot	Lumber/Building Materials	Lowe's	Lumber/Building Materials
JC Penney	Department Stores	McDonalds	Restaurants No Alcohol
Living Spaces Furniture	Home Furnishings	Mervyns	Department Stores
Lowe's	Lumber/Building Materials	Novartis Animal Health	Medical/Biotech
Macys	Department Stores	Proficient Food	Food Manufacturing
Monoprice	Office Supplies/Furniture	Rancho Mobil	Service Stations
NIC Partners	Electrical Equipment	Ross	Family Apparel
Sears	Department Stores	Shell/Texaco	Service Stations
Sharp Electronics Corp	Electronics/Appliance Stores	Stater Bros	Grocery Stores Liquor
Shell	Service Stations	Tamco	Heavy Industrial
Southwire Company	Energy/Utilities	Target	Discount Department Stores
Target	Discount Department Stores	Walmart	Discount Department Stores
Walmart	Discount Department Stores	West End Material Supply	Lumber/Building Materials

* Firms listed alphabetically

Source: The HdL Companies; State Board of Equalization

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CITY OF RANCHO CUCAMONGA

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year Ended June 30	Governmental Activities			Total Governmental Activities
	General Obligation Bonds	Tax Allocation Bonds ¹	Loans	
2004	\$ -	\$ 320,180,000	\$ 20,342,137	\$ 340,522,137
2005	-	317,135,000	18,740,549	335,875,549
2006	-	311,005,000	17,212,452	328,217,452
2007	-	304,685,000	23,102,037	327,787,037
2008	-	424,060,000	21,705,050	445,765,050
2009	-	413,655,000	20,754,833	434,409,833
2010	-	404,990,000	20,005,200	424,995,200
2011	-	395,920,000	19,238,811	415,158,811
2012 ³	-	-	-	-
2013 ³	-	-	-	-

NOTES:

Details regarding the City's outstanding debt can be found in the notes to the financial statements

¹ The City issued over \$155 million of new tax allocation bonds in 2008 and over \$165 million of new tax allocation bonds in 2004.

² This ratio is calculated using personal income and population for the prior calendar year.

³ As a result of the dissolution of the Redevelopment Agency on January 31, 2012, indebtedness was transferred to the Successor Agency.

Business-type Activities

Utility Revenue Bonds	Certificates of Participation	Total Business-type Activities	Total Primary Government	Percentage of Personal Income ²	Debt Per Capita ²
\$ -	\$ -	\$ -	\$ 340,522,137	9.55%	\$ 2,483
-	-	-	335,875,549	8.57%	2,290
-	-	-	328,217,452	7.58%	2,121
-	-	-	327,787,037	6.81%	2,026
-	-	-	445,765,050	8.63%	2,587
-	-	-	434,409,833	7.91%	2,492
-	-	-	424,995,200	7.67%	2,438
-	-	-	415,158,811	7.15%	2,336
-	-	-	-	0.00%	-
-	-	-	-	0.00%	-

CITY OF RANCHO CUCAMONGA

Ratio of General Bonded Debt Outstanding

Last Ten Fiscal Years
(In Thousands, except Per Capita)

Fiscal Year Ended June 30	<u>Outstanding General Bonded Debt</u>			Percent of Assessed Value ¹	Percentage of Personal Income ²	Per Capita ²
	General Obligation Bonds	Tax Allocation Bonds	Total			
2004	\$ -	\$ 320,180	\$ 320,180	2.88%	8.17%	\$ 2,183
2005	-	317,135	317,135	2.53%	7.32%	2,049
2006	-	311,005	311,005	2.11%	6.46%	1,922
2007	-	304,685	304,685	1.74%	5.96%	1,787
2008	-	424,060	424,060	2.16%	7.81%	2,461
2009	-	413,655	413,655	2.00%	7.47%	2,373
2010	-	404,990	404,990	2.04%	6.98%	2,279
2011	-	395,920	395,920	2.03%	7.30%	2,213
2012 ³	-	-	-	0.00%	0.00%	-
2013 ³	-	-	-	0.00%	0.00%	-

General bonded debt is debt payable with governmental fund resources and general obligation bonds recorded in enterprise funds (of which, the City has none).

¹ Assessed value has been used because the actual value of taxable property is not readily available in the State of California.

² These ratios are calculated using personal income and population for the prior calendar year. Information for calendar year 2012 per capita personal income was not available as of the CAFR publication date.

³ As a result of the dissolution of the Redevelopment Agency on January 31, 2012, indebtedness was transferred to the Successor Agency.

CITY OF RANCHO CUCAMONGA

Direct and Overlapping Debt

June 30, 2013

City Assessed Valuation		\$ 19,600,826,000 ²	
	<u>Percentage Applicable ¹</u>	<u>Total Debt 6/30/13</u>	<u>City Share of Debt</u>
<u>Overlapping Tax and Assessment Debt:</u>			
Metropolitan Water District	0.934%	\$ 165,085,000	\$ 1,541,893
Chaffey Community College District	23.979%	166,063,348	39,820,330
Chaffey Joint Union High School District	44.013%	182,305,000	80,237,900
Alta Loma School District	98.741%	15,439,283	15,244,902
Central School District	98.024%	19,603,478	19,216,113
Etiwanda School District CFD Nos. 1, 2 & 3	100.000%	5,600,000	5,600,000
Etiwanda School District CFD No. 7	21.530%	13,275,000	2,858,108
Etiwanda School District CFD No. 8	68.006%	6,920,000	4,706,015
Etiwanda School District CFD No. 9	70.844%	9,620,000	6,815,193
Etiwanda School District CFD Nos. 2004-2 & 2007-1	100.000%	15,520,000	15,520,000
Etiwanda School District Rancho Etiwanda Public Facilities Authority CFD No. 1	100.000%	18,650,000	18,650,000
Fontana Unified School District	0.442%	226,785,165	1,002,390
Upland Unified School District	0.119%	88,933,155	105,830
City of Rancho Cucamonga CFDs	100.000%	90,890,000	90,890,000
City of Rancho Cucamonga 1915 Act Bonds	100.000%	<u>1,745,000</u>	<u>1,745,000</u>
Total overlapping tax and assessment debt		<u>1,026,434,429</u>	<u>303,953,674</u>
<u>Direct and Overlapping General Fund Debt</u>			
San Bernardino County General Fund Obligations	11.988%	573,875,000	68,796,135
San Bernardino County Pension Obligations	11.988%	519,745,214	62,307,056
San Bernardino County Flood Control Dist General Fund Oblig	11.988%	104,705,000	12,552,035
Chaffey Community College District General Fund Obligations	23.979%	12,065,666	2,893,226
Cucamonga School District Certificates of Participation	40.761%	10,320,000	4,206,535
Fontana Unified School District Certificates of Participation	0.442%	48,675,000	215,144
Upland Unified School District General Fund Obligations	0.119%	575,000	684
City of Rancho Cucamonga General Fund Obligations	100.000%	-	-
West Valley Vector Control District Certificates of Participation	33.181%	<u>3,295,000</u>	<u>1,093,314</u>
Total gross direct and overlapping general fund debt		<u>1,273,255,880</u>	<u>152,064,128</u>
<u>Overlapping Tax Increment Debt (Successor Agency)</u>			<u>376,410,000</u>
Total overlapping debt		<u>\$ 2,299,690,309</u>	<u>832,427,802</u>
City direct debt			<u>-</u>
Total direct and overlapping debt			<u>\$ 832,427,802</u>

Notes:

¹ The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

² Includes aircraft values.

Source: California Municipal Statistics, The HdL Companies

CITY OF RANCHO CUCAMONGA

Legal Debt Margin Information

Last Ten Fiscal Years

	2013	2012	2011	2010
Debt limit	\$ 735,030,975 ¹	\$ 399,497,598	\$ 392,269,488	\$ 396,560,873
Total net debt applicable to limit	-	-	-	-
Legal debt margin	<u>\$ 735,030,975</u>	<u>\$ 399,497,598</u>	<u>\$ 392,269,488</u>	<u>\$ 396,560,873</u>
Total net debt applicable to the limit as a percentage of debt limit	0.0%	0.0%	0.0%	0.0%

Legal Debt Margin Calculation for Fiscal Year 2013:

Assessed value

Debt limit (3.75% of assessed value)

Debt applicable to limit:

General obligation bonds

Legal debt margin

Note: The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). Although the statutory debt limit has not been amended by the State since this change, the percentages presented in the above computations have been proportionately modified to 3.75% (25% of 15%) for the purpose of this calculation in order to be consistent with the computational effect of the debt limit at the time of the State's establishment of the limit.

¹ As a result of the dissolution of the Redevelopment Agency on January 31, 2012, total assessed value for the City is no longer reduced by the incremental value of the redevelopment project areas.

Source: California Municipal Statistics, The HdI Companies

Fiscal Year

2009	2008	2007	2006	2005	2004
\$ 427,275,583	\$ 414,196,025	\$ 370,340,380	\$ 321,072,427	\$ 280,523,308	\$ 247,538,676
-	-	-	-	-	-
<u>\$ 427,275,583</u>	<u>\$ 414,196,025</u>	<u>\$ 370,340,380</u>	<u>\$ 321,072,427</u>	<u>\$ 280,523,308</u>	<u>\$ 247,538,676</u>
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

\$ 19,600,826,000

735,030,975

\$ 735,030,975

CITY OF RANCHO CUCAMONGA

Pledged-Revenue Coverage

Last Ten Fiscal Years
(In Thousands)

Fiscal Year Ended June 30	Tax Allocation Bonds				Coverage
	Tax Increment ¹	Debt Service			
		Principal	Interest		
2004	\$ 40,922	\$ 3,830	\$ 10,728	2.81	
2005	45,909	3,045	14,397	2.63	
2006	59,003	6,130	14,814	2.82	
2007	71,985	6,320	14,577	3.44	
2008	77,319	6,600	15,600	3.48	
2009	77,581	10,405	20,994	2.47	
2010	77,255	8,665	20,547	2.64	
2011	69,583	9,070	20,122	2.38	
2012 ²	51,609	9,520	9,950	2.65	
2013 ²	n/a	n/a	n/a	n/a	

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

¹ Tax increment figures are net of related pass-through payments.

² As a result of the dissolution of the Redevelopment Agency on January 31, 2012 indebtedness was transferred to the Successor Agency.

CITY OF RANCHO CUCAMONGA

Demographic and Economic Statistics

Last Ten Calendar Years

Calendar Year	Population (1)	Personal Income ¹ (in thousands) (2)	Per Capita Personal Income ¹ (2)	Unemployment Rate (3)
2003	146,666	\$ 3,920,529	\$ 26,731	3.5%
2004	154,780	4,330,435	27,978	3.2%
2005	161,830	4,814,281	29,749	2.8%
2006	170,479	5,110,790	29,979	2.8%
2007	172,331	5,431,528	31,518	3.9%
2008	174,308	5,540,903	31,788	5.1%
2009	177,736	5,804,680	32,659	8.6%
2010	178,904	5,423,296	30,314	9.4%
2011	168,181	4,854,040	28,862	8.7%
2012	169,498	-	-	7.8%

NOTES:

¹2012 Personal Income unavailable as of the CAFR publication date.

Sources:

- (1) State Department of Finance
- (2) U.S. Census Bureau, American FactFinder
- (3) State of California Employment Development Department

CITY OF RANCHO CUCAMONGA

Principal Employers

Current Year and Nine Years Ago*

Employer	2013			2005 ²		
	Number of Employees ₁	Rank	Percent of Total Income ¹	Number of Employees ₁	Rank	Percent of Total Employment
Chaffey Community College	1,229	1	1.73%	1,100	1	1.45%
Etiwanda School District	1,058	2	1.49%	1,015	2	1.34%
Amphastar Pharmaceutical	880	3	1.24%	n/a	n/a	n/a
City of Rancho Cucamonga	838	4	1.18%	705	4	0.93%
Southern California Edison	800	5	1.13%	450	9	0.59%
Alta Loma School District	670	6	0.94%	920	3	1.22%
Mercury Casualty	606	7	0.85%	437	10	0.58%
West Coast Liquidators	565	8	0.80%	n/a	n/a	n/a
Frito-Lay, Inc.	561	9	0.79%	600	5	0.79%
Central School District	527	10	0.74%	500	7	0.66%
C.W. Construction	n/a	n/a	n/a	600	5	0.79%
Mission Foods	n/a	n/a	n/a	573	6	0.76%
Target	n/a	n/a	n/a	475	8	0.63%

Note: "Total Employment" as used above represents the total employment of all employers located within City limits.

¹ Includes full-time and part-time employees.

² City opted to provide data for 2005 as 2004 is not available.

*Only the top ten employers for each year presented have data displayed. If a company did not rank in the top ten employers for both years presented, then one of the two years will state "n/a".

Source: City Economic and Community Development Department

CITY OF RANCHO CUCAMONGA
 Full-time and Part-time City Employees
 by Function

Last Nine Fiscal Years*

Function	2013	2012	2011	2010	2009	2008	2007	2006	2005
General government	111	112	117	102	107	114	105	84	70
Public safety ¹	119	119	116	117	118	118	112	103	137
Engineering and public works	198	200	212	213	221	231	215	207	189
Community development	46	48	52	52	57	62	53	51	47
Community services	292	276	289	294	307	341	255	210	198
Library	72	81	88	89	91	82	94	68	58
Redevelopment	-	3	6	7	7	6	8	6	6
Total	838	839	880	874	908	954	842	729	705

*Data prior to 2005 not readily available.

NOTES:

¹Police services provided by San Bernardino County with 136 sworn and 39 non-sworn employees for 2013. Effective 2006, crossing guards were contracted with a private company and are no longer part-time employees of the City.

Source: City Finance Department

CITY OF RANCHO CUCAMONGA

Operating Indicators by Function

Last Nine Fiscal Years*

	Fiscal Year								
	2013	2012	2011	2010	2009	2008	2007	2006	2005
General government:									
Building permits issued	2,917	2,424	1,878	2,146	2,559	2,993	3,907	4,763	5,587
Building inspections conducted	20,076	16,452	16,467	21,722	22,662	35,572	52,185	82,166	85,225
Police:									
Arrests	4,617	4,344	6,447	4,988	4,898	5,857	5,379	5,306	5,608
Parking citations issued	4,806	3,460	2,233	3,964	4,300	3,481	4,492	3,846	3,508
Traffic citations issued	19,349	16,135	17,465	21,006	18,334	16,048	17,980	16,395	16,987
Fire:									
Number of emergency calls	13,477	12,761	12,003	11,600	11,419	12,056	11,704	11,430	10,855
Inspections	2,501	2,558	1,942	2,756	2,128	2,670	2,736	2,035	2,774
Public works:									
Number of potholes repaired	2,606	3,250	3,791	3,096	1,803	1,456	1,074	1,107	2,402
Parks and recreation:									
Number of recreation classes	8,321	8,301	8,245	8,196	6,761	4,717	3,524	2,866	2,315
Number of facility rentals	1,385	2,325	1,683	2,231	2,383	2,328	2,370	1,598	824
Library:									
Volumes in collection	301,939	298,985	297,457	291,762	280,712	268,061	257,629	215,606	181,029
Total volumes borrowed	1,107,211	1,163,021	1,221,376	1,227,540	1,120,866	1,024,670	931,031	715,431	737,635
Municipal utility:									
Number of customers	510	488	486	488	480	442	425	375	225
Peak demand (MW)	16	18	16	15	14	14	14	11	8

*Data prior to 2005 not readily available.

Source: Various City departments

CITY OF RANCHO CUCAMONGA

Capital Asset Statistics
by Function

Last Nine Fiscal Years*

	Fiscal Year								
	2013	2012	2011	2010	2009	2008	2007	2006	2005
Police:									
Stations	1	1	1	1	1	1	1	1	1
Patrol units	58	58	58	59	58	56	56	52	48
Fire:									
Fire stations	7	7	6	6	6	6	6	6	6
Public works:									
Streets (miles)	523	523	521	521	521	521	521	511	499
Streetlights	16,262	16,085	15,938	15,938	15,775	15,701	15,229	14,807	14,385
Traffic signals	219	213	209	209	201	201	189	182	170
Parks and recreation:									
Parks	31	31	31	31	31	30	28	28	26
Acreage	343	343	343	343	343	338	322	322	307
Community centers	6	6	6	6	6	6	6	5	5

*Data prior to 2005 not readily available.

Source: Various City departments

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