

CITY OF ROLLING HILLS
 BALANCE SHEET
 October 31, 2018

	GENERAL & CAPITAL FUND	DEPOSIT FUND	COPS & CLEEP	COMMUN. FACILITIES	MUNICIPAL SELF-INSUR.	REFUSE COLLECT.	TRAFFIC SAFETY	TRANSIT PROP A, C, M & TDA	UTILITY FUND	YTD TOTAL	BEGINNING OF YEAR TOTAL
ASSETS											
Cash & Cash Equivalents	\$ 4,744,237	\$ 1,771	\$ 96,275	\$ 13,442	\$ 260,374	\$ 193,499	\$ (1,407)	\$ 188,629	\$ 1,463,200	\$ 6,960,020	\$ 7,138,306
Cash & Cash Equivalents - Capital Project Fund	-	-	-	-	-	-	-	-	-	-	-
Poppy Trail Grading Bond	-	-	-	-	-	-	-	-	-	-	305,000
Accounts Receivable	43,585	-	-	-	-	280,843	-	-	-	324,428	266,996
Prepaid Expense & Deposits	25,700	-	-	-	-	-	-	-	-	25,700	39,272
TOTAL ASSETS	\$ 4,813,522	\$ 1,771	\$ 96,275	\$ 13,442	\$ 260,374	\$ 474,342	\$ (1,407)	\$ 188,629	\$ 1,463,200	\$ 7,310,148	\$ 7,749,574
LIABILITIES											
Accounts & Contract Payable	\$ 941	\$ -	\$ -	\$ -	\$ -	\$ 225,316	\$ -	\$ -	\$ -	\$ 226,257	\$ 489,389
Employee Benefits Payable	6,398	-	-	-	-	-	-	-	-	6,398	18,525
Deposits	7,964	1,771	-	-	-	-	-	-	-	9,735	314,735
Deferred revenues	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	15,303	1,771	-	-	-	225,316	-	-	-	242,390	822,649
FUND BALANCE											
Restricted Fund Balance	-	-	96,275	-	-	249,026	-	188,629	-	533,930	1,647,848
Unassigned Fund Balance	4,798,219	-	-	13,442	260,374	-	(1,407)	-	1,463,200	6,533,828	5,279,977
TOTAL UNASSIGNED FUND BALANCE	4,798,219	-	96,275	13,442	260,374	249,026	(1,407)	188,629	1,463,200	7,067,758	6,976,925
TOTAL UNASSIGNED FUND BALANCE & LIABILITY	\$ 4,813,522	\$ 1,771	\$ 96,275	\$ 13,442	\$ 260,374	\$ 474,342	\$ (1,407)	\$ 188,629	\$ 1,463,200	\$ 7,310,148	\$ 7,749,574

COMPOSITION OF CASH

Petty Cash	\$ 1,500
OPUS Bank - Checking Account	22,578
OPUS Bank - Money Market	69,624
Opus Bank Interest Checking	1,032,096
Calif. State Local Agency Investment Fund	3,134,222
Malaga Bank - CDARS - CD's	2,700,000
Total	\$ 6,960,020

Prepared By:  Date: 1-23-19

Terry Shih Finance Director

Approved By:  Date: 1/23/19

Elaine Jeng, P.E., City Manager

CITY OF ROLLING HILLS
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
Actual Compared to Annual Budget
July 1, 2018 to October 31, 2018


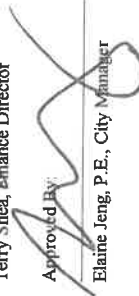
<u>Fund</u>	This Year	Last Year	This Year Better (Worse)	Annual Budget & Adj.	Remaining Budget
GENERAL					
Revenues	\$ 139,978	\$ 113,262	\$ 26,716	2,168,950	\$ 2,028,972
Expenditures	470,556	649,262	178,706	2,288,150	1,817,594
Net Revenue before transfers	(330,578)	(536,000)	205,422	(119,200)	211,378
Transfers in (out)	8,000	6,965	1,035	(262,800)	(270,800)
Net Revenue	(322,578)	(529,035)	206,457	(382,000)	(59,422)
CITIZENS' OPTION FOR PUBLIC SAFETY (COPS)					
Revenues	68,029	59,712	8,317.00	140,125	72,096
Expenditures	41,218	36,102	(5,116)	142,700	101,482
Net Revenue before transfers	26,811	23,610	3,201	(2,575)	(29,386)
Transfers in (out)	-	-	-	-	0
Net Revenue	26,811	23,610	3,201	(2,575)	(29,386)
CAPITAL IMPROVEMENT FUND					
Revenues	-	-	-	-	-
Expenditures	-	-	-	234,000	234,000.00
Net Revenue before transfers	-	-	-	(234,000)	(234,000.00)
Transfers in (out)	-	-	-	234,000	234,000.00
Net Revenue	-	-	-	-	-
COMMUNITY FACILITIES					
Revenues	-	-	-	100	100
Expenditures	-	-	-	7,500	7,500
Net Revenue before transfers	-	-	-	(7,400)	(7,400)
Transfers in (out)	-	-	-	6,300	6,300.00
Net Revenue	-	-	-	(1,100)	(1,100)
MUNICIPAL SELF-INSURANCE					
Revenues	-	-	-	-	-
Expenditures	-	-	-	3,000	3,000.00
Net Revenue before transfers	-	-	-	(3,000)	(3,000.00)
Transfers in (out)	-	-	-	-	-
Net Revenue	-	-	-	(3,000)	(3,000.00)
REFUSE COLLECTION					
Revenues	257,026	258,417	(1,391)	770,900	513,874
Expenditures	264,732	258,268	(6,464)	794,200	529,468
Net Revenue before transfers	(7,706)	149	(7,855)	(23,300)	(15,594)
Transfers in (out)	(8,000)	(8,000)	-	(24,000)	(16,000)
Net Revenue	(15,706)	(7,851)	(7,855)	(47,300)	(31,594)
TRAFFIC SAFETY					
Revenues	-	-	-	50	50
Expenditures	1,407	1,555	148	46,550	45,143
Net Revenue before transfers	(1,407)	(1,555)	148	(46,500)	(45,093)
Transfers in (out)	-	1,035	(1,035)	46,500	46,500
Net Revenue	(1,407)	(520)	(887)	-	1,407
TRANSIT - PROPOSITION A, C & M					
Revenues	43,484	31,286	12,198	119,400	75,916
Expenditures	-	-	-	255,000	255,000.00
Net Revenue before transfers	43,484	31,286	12,198	(135,600)	(179,084)
Transfers in (out)	-	-	-	-	-
Net Revenue	43,484	31,286	12,198	(135,600)	(179,084)
UTILITY FUND					
Revenues	-	-	-	-	-
Expenditures	17,500	-	(17,500)	150,000	132,500.00
Net Revenue before transfers	(17,500)	-	(17,500)	(150,000)	(132,500.00)
Transfers in (out)	-	-	-	-	-
Net Revenue	(17,500)	-	(17,500)	(150,000)	(132,500.00)
TOTAL ALL FUNDS					
Revenues	508,517	462,677	45,840	3,199,525	2,691,008
Expenditures	795,413	945,187	149,774	3,921,100	3,125,687
Net Revenue before transfers	(286,896)	(482,510)	195,614	(721,575)	(434,679)
Transfers in (out)	-	-	-	-	-
Net Revenue	\$ (286,896)	\$ (482,510)	\$ 195,614	\$ (721,575)	\$ (434,679)

**CITY OF ROLLING HILLS
BALANCE SHEET
November 30, 2018**

	GENERAL & CAPITAL FUND	DEPOSIT FUND	COFS & CLEEF	COMMUN. FACILITIES	MUNICIPAL SELF-INSUR.	REFUSE COLLECT.	TRAFFIC SAFETY	TRANSIT PROP. A, C, R, M & TDA	UTILITY FUND	YTD TOTAL	BEGINNING OF YEAR TOTAL
ASSETS											
Cash & Cash Equivalents	\$ 4,658,189	\$ 1,771	\$ 108,622	\$ 13,442	\$ 260,374	\$ 198,033	\$ (2,375)	\$ 196,298	\$ 1,463,200	\$ 6,897,554	\$ 7,138,306
Cash & Cash Equivalents - Capital Project Fund	-	-	-	-	-	-	-	-	-	-	-
Poppy Trail Grading Bond	36,587	-	-	-	-	-	-	-	-	375,046	305,000
Accounts Receivable	23,224	-	-	-	338,459	-	-	-	-	23,224	266,996
Prepaid Expense & Deposits	-	-	-	-	-	-	-	-	-	-	39,272
TOTAL ASSETS	\$ 4,718,000	\$ 1,771	\$ 108,622	\$ 13,442	\$ 260,374	\$ 536,492	\$ (2,375)	\$ 196,298	\$ 1,463,200	\$ 7,295,824	\$ 7,749,574
LIABILITIES											
Accounts & Contract Payable	\$ 853	\$ -	\$ -	\$ -	\$ -	\$ 330,915	\$ -	\$ -	\$ -	\$ 331,768	\$ 489,389
Employee Benefits Payable	6,553	-	-	-	-	-	-	-	-	6,553	18,525
Deposits	7,964	1,771	-	-	-	-	-	-	-	9,735	314,735
Deferred revenues	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	15,370	1,771	-	-	-	330,915	-	-	-	348,056	822,649
FUND BALANCE											
Restricted Fund Balance	-	-	108,622	-	-	-	-	196,298	-	304,920	1,647,848
Unassigned Fund Balance	4,702,630	-	-	13,442	260,374	205,577	(2,375)	-	1,463,200	6,642,848	5,279,077
TOTAL UNASSIGNED FUND BALANCE	4,702,630	-	108,622	13,442	260,374	205,577	(2,375)	196,298	1,463,200	6,947,768	6,926,925
TOTAL UNASSIGNED FUND BALANCE & LIABILITY	\$ 4,718,000	\$ 1,771	\$ 108,622	\$ 13,442	\$ 260,374	\$ 536,492	\$ (2,375)	\$ 196,298	\$ 1,463,200	\$ 7,295,824	\$ 7,749,574

COMPOSITION OF CASH

Petty Cash	\$ 1,500
OPUS Bank - Checking Account	(45,788)
OPUS Bank - Money Market	73,630
Opus Bank Interest Checking	1,033,990
Calif. State Local Agency Investment Fund	3,134,222
Malaga Bank - CDARS - CD's	2,700,000
	<u>\$ 6,897,554</u>

Prepared By:  Date: 1-14-19
 Approved By:  Date: 1/19/19
 Terry Shea, Finance Director
 Elaine Jeng, P.E., City Manager

CITY OF ROLLING HILLS
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
Actual Compared to Annual Budget
July 1, 2018 to November 30, 2018

<u>Fund</u>	This Year	Last Year	This Year Better (Worse)	Annual Budget & Adj.	Remaining Budget
GENERAL					
Revenues	\$ 221,839	\$ 148,354	\$ 73,485	2,168,950	\$ 1,947,111
Expenditures	650,006	775,125	125,119	2,288,150	1,638,144
Net Revenue before transfers	(428,167)	(626,771)	198,604	(119,200)	308,967
Transfers in (out)	10,000	8,965	1,035	(262,800)	(272,800)
Net Revenue	(418,167)	(617,806)	199,639	(382,000)	36,167
CITIZENS' OPTION FOR PUBLIC SAFETY (COPS)					
Revenues	92,043	82,780	9,263	140,125	48,082
Expenditures	52,884	47,769	(5,115)	142,700	89,816
Net Revenue before transfers	39,159	35,011	4,148	(2,575)	(41,734)
Transfers in (out)	-	-	-	-	0
Net Revenue	39,159	35,011	4,148	(2,575)	(41,734)
CAPITAL IMPROVEMENT FUND					
Revenues	-	-	-	-	-
Expenditures	-	-	-	234,000	234,000
Net Revenue before transfers	-	-	-	(234,000)	(234,000)
Transfers in (out)	-	-	-	234,000	234,000
Net Revenue	-	-	-	-	-
COMMUNITY FACILITIES					
Revenues	-	-	-	100	100
Expenditures	-	-	-	7,500	7,500
Net Revenue before transfers	-	-	-	(7,400)	(7,400)
Transfers in (out)	-	-	-	6,300	6,300
Net Revenue	-	-	-	(1,100)	(1,100)
MUNICIPAL SELF-INSURANCE					
Revenues	-	-	-	-	-
Expenditures	-	-	-	3,000	3,000
Net Revenue before transfers	-	-	-	(3,000)	(3,000)
Transfers in (out)	-	-	-	-	-
Net Revenue	-	-	-	(3,000)	(3,000)
REFUSE COLLECTION					
Revenues	321,176	322,692	(1,516)	770,900	449,724
Expenditures	330,915	322,835	(8,080)	794,200	463,285
Net Revenue before transfers	(9,739)	(143)	(9,596)	(23,300)	(13,561)
Transfers in (out)	(10,000)	(10,000)	-	(24,000)	(14,000)
Net Revenue	(19,739)	(10,143)	(9,596)	(47,300)	(27,561)
TRAFFIC SAFETY					
Revenues	-	-	-	50	50
Expenditures	2,375	3,167	792	46,550	44,175
Net Revenue before transfers	(2,375)	(3,167)	792	(46,500)	(44,125)
Transfers in (out)	-	1,035	(1,035)	46,500	46,500
Net Revenue	(2,375)	(2,132)	(243)	-	2,375
TRANSIT - PROPOSITION A, C, M & TDA					
Revenues	51,151	41,047	10,104	119,400	68,249
Expenditures	-	-	-	255,000	255,000
Net Revenue before transfers	51,151	41,047	10,104	(135,600)	(186,751)
Transfers in (out)	-	-	-	-	-
Net Revenue	51,151	41,047	10,104	(135,600)	(186,751)
UTILITY FUND					
Revenues	-	-	-	-	-
Expenditures	17,500	-	(17,500)	150,000	132,500
Net Revenue before transfers	(17,500)	-	(17,500)	(150,000)	(132,500)
Transfers in (out)	-	-	-	-	-
Net Revenue	(17,500)	-	(17,500)	(150,000)	(132,500)
TOTAL ALL FUNDS					
Revenues	686,209	594,873	91,336	3,199,525	2,513,316
Expenditures	1,053,680	1,148,896	95,216	3,921,100	2,867,420
Net Revenue before transfers	(367,471)	(554,023)	186,552	(721,575)	(354,104)
Transfers in (out)	-	-	-	-	-
Net Revenue (Deficit)	\$ (367,471)	\$ (554,023)	\$ 186,552	\$ (721,575)	\$ (354,104)

**CITY OF ROLLING HILLS
BALANCE SHEET
December 31, 2018**

	GENERAL & CAPITAL FUND	DEPOSIT FUND	COFS & CLEEF	COMMUN. FACILITIES	MUNICIPAL SELF-INSUR.	REFUSE COLLECT.	TRAFFIC SAFETY	TRANSIT PROP A, C, R, M & TDA	UTILITY FUND	YTD TOTAL	BEGINNING OF YEAR TOTAL
ASSETS											
Cash & Cash Equivalents	\$ 5,022,144	\$ 1,771	\$ 123,756	\$ 13,442	\$ 260,374	\$ 103,298	\$ (13,121)	\$ 206,848	\$ 1,463,200	\$ 7,181,712	\$ 7,138,306
Cash & Cash Equivalents - Capital Project Fund	-	-	-	-	-	-	-	-	-	-	-
Poppy Trail Grading Bond	-	-	-	-	-	-	-	-	-	-	305,000
Accounts Receivable	25,681	-	-	-	-	98,284	-	-	-	123,965	266,996
Prepaid Expense & Deposits	14,857	-	-	-	-	-	-	-	-	14,857	39,272
TOTAL ASSETS	\$ 5,062,682	\$ 1,771	\$ 123,756	\$ 13,442	\$ 260,374	\$ 201,582	\$ (13,121)	\$ 206,848	\$ 1,463,200	\$ 7,320,534	\$ 7,749,574
LIABILITIES											
Accounts & Contract Payable	\$ 917	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ -	\$ -	\$ -	\$ 955	\$ 489,389
Employees Benefits Payable	6,751	-	-	-	-	-	-	-	-	6,751	18,525
Deposits	7,964	1,771	-	-	-	-	-	-	-	9,735	314,735
Deferred Revenues	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	15,632	1,771	-	-	-	38	-	-	-	17,441	822,649
Restricted Fund Balance	-	-	123,756	13,442	-	-	-	206,848	-	344,046	1,647,848
Unassigned Fund Balance	5,047,050	-	-	-	260,374	201,544	(13,121)	-	1,463,200	6,959,047	5,279,077
TOTAL UNASSIGNED FUND BALANCE	5,047,050	-	123,756	13,442	260,374	201,544	(13,121)	206,848	1,463,200	7,303,093	6,926,925
TOTAL UNASSIGNED FUND BALANCE & LIABILITIES	\$ 5,062,682	\$ 1,771	\$ 123,756	\$ 13,442	\$ 260,374	\$ 201,582	\$ (13,121)	\$ 206,848	\$ 1,463,200	\$ 7,320,534	\$ 7,749,574

COMPOSITION OF CASH

Petty Cash	\$ 1,500
OPUS Bank - Checking Account	52,177
OPUS Bank - Money Market	62,784
OPUS Bank - Interest Checking	1,036,029
Calif. State Local Agency Investment Fund	3,329,222
Malaga Bank/Preferred Bank - CDs	2,700,000
	\$ 7,181,712

Prepared By:  Date: 1-14-19
 Terry Shea, Finance Director
 Approved By:  Date: 1-16-19
 Elaine Long, P.E., City Manager

CITY OF ROLLING HILLS
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
Actual Compared to Annual Budget
July 1, 2018 to December 31, 2018

<u>Fund</u>	This Year	Last Year	This Year Better (Worse)	Annual Budget & Adj.	Remaining Budget
GENERAL					
Revenues	\$ 718,641	\$ 738,020	\$ (19,379)	2,168,950	\$ 1,450,309
Expenditures	804,388	959,770	155,382	2,288,150	1,483,762
Net Revenue before transfers	(85,747)	(221,750)	136,003	(119,200)	(33,453)
Transfers in (out)	12,000	10,965	1,035	(262,800)	(274,800)
Net Revenue	(73,747)	(210,785)	137,038	(382,000)	(308,253)
CITIZENS' OPTION FOR PUBLIC SAFETY (COPS)					
Revenues	118,843	106,786	12,057	140,125	21,282
Expenditures	64,551	65,363	812	142,700	78,149
Net Revenue before transfers	54,292	41,423	12,869	(2,575)	(56,867)
Transfers in (out)	-	-	-	-	-
Net Revenue	54,292	41,423	12,869	(2,575)	(56,867)
CAPITAL IMPROVEMENT FUND					
Revenues	-	-	-	-	-
Expenditures	-	475	475	234,000	234,000
Net Revenue before transfers	-	(475)	475	(234,000)	(234,000)
Transfers in (out)	-	-	-	234,000	234,000
Net Revenue	-	(475)	475	-	-
COMMUNITY FACILITIES					
Revenues	-	-	-	100	100
Expenditures	-	-	-	7,500	7,500
Net Revenue before transfers	-	-	-	(7,400)	(7,400)
Transfers in (out)	-	-	-	6,300	6,300
Net Revenue	-	-	-	(1,100)	(1,100)
MUNICIPAL SELF-INSURANCE					
Revenues	-	-	-	-	-
Expenditures	-	-	-	3,000	3,000
Net Revenue before transfers	-	-	-	(3,000)	(3,000)
Transfers in (out)	-	-	-	-	-
Net Revenue	-	-	-	(3,000)	(3,000)
REFUSE COLLECTION					
Revenues	385,326	386,968	(1,642)	770,900	385,574
Expenditures	397,098	387,402	(9,696)	794,200	397,102
Net Revenue before transfers	(11,772)	(434)	(11,338)	(23,300)	(11,528)
Transfers in (out)	(12,000)	(12,000)	-	(24,000)	(12,000)
Net Revenue	(23,772)	(12,434)	(11,338)	(47,300)	(23,528)
TRAFFIC SAFETY					
Revenues	-	-	-	50	50
Expenditures	13,121	3,454	(9,667)	46,550	33,429
Net Revenue before transfers	(13,121)	(3,454)	(9,667)	(46,500)	(33,379)
Transfers in (out)	-	1,035	(1,035)	46,500	46,500
Net Revenue	(13,121)	(2,419)	(10,702)	-	13,121
TRANSIT - PROPOSITION A, C, M & TDA					
Revenues	61,702	50,916	10,786	119,400	57,698
Expenditures	-	-	-	255,000	255,000
Net Revenue before transfers	61,702	50,916	10,786	(135,600)	(197,302)
Transfers in (out)	-	-	-	-	-
Net Revenue	61,702	50,916	10,786	(135,600)	(197,302)
UNDERGROUND UTILITY					
Revenues	-	-	-	-	-
Expenditures	17,500	-	(17,500)	150,000	132,500
Net Revenue before transfers	17,500	-	(17,500)	(150,000)	(132,500)
Transfers in (out)	-	-	-	-	-
Net Revenue	17,500	-	(17,500)	(150,000)	(132,500)
TOTAL ALL FUNDS					
Revenues	1,284,512	1,282,690	1,822	3,199,525	1,915,013
Expenditures	1,296,658	1,416,464	119,806	3,921,100	2,624,442
Net Revenue before transfers	(12,146)	(133,774)	121,628	(721,575)	(709,429)
Transfers in (out)	-	-	-	-	-
Net Revenue (Deficit)	\$ (12,146)	\$ (133,774)	\$ 121,628	\$ (721,575)	\$ (709,429)