



Financial Report  
February 28, 2021  
Fiscal Year 2020-2021

**CITY OF CHINO HILLS**  
**SUMMARY OF CHANGES IN THE GENERAL FUND BALANCE - ACTUAL**  
**FOR THE MONTH ENDED FEBRUARY 28, 2021**

|  |    |                     |  |
|--|----|---------------------|--|
| Beginning Fund Balance at 7/1/20                         |    | \$                  | 48,108,815   |
| Revenues   | \$ | 28,700,708          |  |
| Expenditures   |    | <u>(32,846,439)</u> |  |
| Revenues over (under) expenditures                       |    |                     | <u>(4,145,731)</u>   |
| Fair Market Value Adjustment                             |    |                     | <u>(2,116,023)</u>   |
| Fund Balance at 2/28/21                                  |    | \$                  | <u>41,847,061</u>  |
| <b>Less:</b>   |    |                     |  |
| Restricted for PARS, capital projects & special purposes |    | \$                  | <u>(7,069,044)</u>   |
| Unrestricted Fund Balance at 2/28/21                     |    | \$                  | <u>34,778,017</u>  |
|  |    |                     |  |
|  |    |                     | Unrestricted Fund Balance as a % of Budgeted Expenditures 63.79% |

**CITY OF CHINO HILLS**  
**SUMMARY OF CHANGES IN THE GENERAL FUND BALANCE - BUDGET**  
**FOR THE YEAR ENDING JUNE 30, 2021**

|  |    |                     |  |
|--|----|---------------------|--|
| Beginning Fund Balance at 7/1/20                         |    | \$                  | 48,108,815   |
| Budgeted Revenues  | \$ | 54,247,048          |  |
| Budgeted Expenditures                                    |    | <u>(54,523,539)</u> |  |
| Revenues over (under) expenditures                       |    |                     | <u>(276,491)</u>   |
| Projected Fund Balance at 6/30/21                        |    | \$                  | <u>47,832,324</u>  |
| <b>Less:</b>   |    |                     |  |
| Restricted for PARS, capital projects & special purposes |    | \$                  | <u>(7,069,044)</u>   |
| Projected Unrestricted Fund Balance at 6/30/21           |    | \$                  | <u>40,763,280</u>  |
|  |    |                     |  |
|  |    |                     | Unrestricted Fund Balance as a % of Budgeted Expenditures 74.76% |

Note: The Beginning Fund Balance now reflects the audited ending fund balance at 6/30/2020.

**CITY OF CHINO HILLS  
GENERAL FUND REVENUES  
FOR THE MONTH ENDED FEBRUARY 28, 2021**

| <b>Revenue Type</b>          | <b>Adjusted Budget</b> | <b>FY 2020-21<br/>Year-to-Date<br/>Actuals through<br/>2/28/2021</b> | <b>Actuals<br/>as a % of<br/>Adjusted<br/>Budget</b> | <b>Prior Year<br/>Adjusted<br/>Budget</b> | <b>FY 2019-20<br/>Prior YTD<br/>Actuals through<br/>2/29/2020</b> | <b>Actuals<br/>as a % of<br/>Adjusted<br/>Budget</b> | <b>Actuals<br/>Year-to-Date<br/>Variance<br/>Increase /<br/>(Decrease)</b> |
|------------------------------|------------------------|--|--|---|---|--|--|
| Property Tax                 | \$ 16,208,836          | \$ 8,720,094   | 54%  | \$ 14,972,300                             | \$ 8,261,726  | 55%  | \$ 458,368   |
| Sales & Use Tax              | 6,925,029              | 4,246,392  | 61%  | 8,192,000                                 | 4,255,553   | 52%  | (9,161)  |
| Transient Occupancy Tax      | 1,308,000              | 517,585  | 40%  | 1,360,700                                 | 696,971   | 51%  | (179,386) <b>A</b>   |
| Franchise Tax                | 2,295,500              | 743,265  | 32%  | 2,414,220                                 | 888,025   | 37%  | (144,760) <b>B</b>   |
| Intergovernmental            | 300,477                | 196,655  | 65%  | 292,745                                   | 277,621   | 95%  | (80,966)   |
| Charges for Services         | 8,264,307              | 3,250,542  | 39%  | 10,391,087                                | 4,065,064   | 39%  | (814,522) <b>C</b>   |
| Fines & Forfeitures          | 232,665                | 91,227   | 39%  | 424,000                                   | 286,723   | 68%  | (195,496) <b>D</b>   |
| Use of Money and Property    | 1,840,237              | 1,204,605  | 65%  | 1,854,628                                 | 4,305,803   | 232%   | (3,101,198) <b>E</b>   |
| City Wide Overhead           | 9,204,029              | 5,921,511  | 64%  | 9,810,456                                 | 6,431,466   | 66%  | (509,955)  |
| Other Revenues               | 68,493                 | 40,693   | 59%  | 50,808                                    | 37,531  | 74%  | 3,162  |
| Transfers In                 | 7,599,475              | 3,768,139  | 50%  | 5,596,211                                 | 3,674,990   | 66%  | 93,149   |
| <b>Subtotal Revenues</b>     | <b>54,247,048</b>      | <b>28,700,708</b>  | <b>53%</b>   | <b>55,359,155</b>                         | <b>33,181,473</b>   | <b>60%</b>   | <b>\$ (4,480,765)</b>  |
| Fair Market Value Adjustment |                        | (2,116,023)  |  |   | (924,877)   |  |  |
| <b>Total Revenues</b>        | <b>\$ 54,247,048</b>   | <b>\$ 26,584,685</b>   | <b>49%</b>   | <b>\$ 55,359,155</b>                      | <b>\$ 32,256,596</b>  | <b>58%</b>   |  |

**A** - The decrease in Transient Occupancy Tax is due to the COVID-19 pandemic.

**B** - The decrease in Franchise Tax is due to a one-time refund to Republic Services in the amount of \$150,925.10 for the overpayment of commercial solid waste franchise fees paid from 2017 through 2020. This issue was discovered during a franchise fee audit contracted by the City.

**C** - The decrease in Charges for Services is due to Community Services classes being cancelled due to the COVID-19 pandemic and a decrease in passport services.

**D** - The decrease in Fines & Forfeitures is because the City has not been issuing street sweeping tickets due to the COVID-19 pandemic.

**E** - The decrease in Use of Money and Property is partially due to the COVID-19 pandemic causing a decrease of approximately \$428,400 in facility rentals as well as a decrease of \$2.6 million in interest income compared to the prior year due to a delay in interest allocation to other funds and a decrease in the interest rates. Interest was allocated to the other funds in April 2020.

**CITY OF CHINO HILLS  
GENERAL FUND EXPENDITURES BY DEPARTMENT  
FOR THE MONTH ENDED FEBRUARY 28, 2021**

| <b>Department</b>                   | <b>Adjusted Budget</b> | <b>FY 2020-21<br/>Year-to-Date<br/>Actuals through<br/>2/28/2021</b> | <b>Actuals<br/>as a % of<br/>Adjusted<br/>Budget</b> | <b>Prior Year<br/>Adjusted<br/>Budget</b> | <b>FY 2019-20<br/>Prior YTD<br/>Actuals through<br/>2/29/2020</b> | <b>Actuals<br/>as a % of<br/>Adjusted<br/>Budget</b> | <b>Actuals<br/>Year-to-Date<br/>Variance<br/>Increase /<br/>(Decrease)</b> |
|-------------------------------------|------------------------|--|--|---|---|--|--|
| <u>City Clerk's Office</u>          |                        |  |  |   |   |  |  |
| City Council                        | \$ 336,098             | \$ 200,105   | 60%  | \$ 365,507                                | \$ 223,346  | 61%  | \$ (23,241)  |
| City Attorney                       | 285,000                | 207,681  | 73%  | 300,000                                   | 173,290   | 58%  | 34,391   |
| City Clerk                          | 1,649,238              | 835,134  | 51%  | 1,441,970                                 | 859,649   | 60%  | (24,515)   |
| <u>City Manager's Office</u>        |                        |  |  |   |   |  |  |
| Administration                      | 2,021,806              | 1,009,318  | 50%  | 1,676,181                                 | 880,563   | 53%  | 128,755  |
| Code Enforcement                    | 757,878                | 443,134  | 58%  | 757,000                                   | 439,039   | 58%  | 4,095  |
| Community Relations                 | 757,770                | 414,069  | 55%  | 823,860                                   | 453,054   | 55%  | (38,985)   |
| Contract Services                   | 164,800                | 87,274   | 53%  | 274,603                                   | 94,726  | 34%  | (7,452)  |
| Emergency Preparedness              | 269,550                | 55,066   | 20%  | 276,200                                   | 48,119  | 17%  | 6,947  |
| Human Resources                     | 650,850                | 369,493  | 57%  | 677,700                                   | 372,543   | 55%  | (3,050)  |
| Public Safety                       | 15,790,144             | 10,384,897   | 66%  | 14,857,177                                | 8,374,154   | 56%  | 2,010,743 A  |
| Risk Management                     | 1,960,209              | 1,880,336  | 96% B  | 2,153,253                                 | 2,052,433   | 95%  | (172,097)  |
| <u>Community Development</u>        |                        |  |  |   |   |  |  |
| Administration                      | 889,059                | 498,902  | 56%  | 1,276,203                                 | 699,437   | 55%  | (200,535)  |
| Building Services                   | 1,048,868              | 640,016  | 61%  | 1,406,768                                 | 865,762   | 62%  | (225,746)  |
| Development Services                | 1,820,585              | 706,502  | 39%  | 2,211,300                                 | 875,653   | 40%  | (169,151)  |
| Economic Development                | 208,610                | 121,642  | 58%  | 218,420                                   | 129,294   | 59%  | (7,652)  |
| <u>Community Services</u>           |                        |  |  |   |   |  |  |
| Administration                      | 5,281,420              | 3,279,527  | 62%  | 5,495,062                                 | 3,477,866   | 63%  | (198,339)  |
| Recreation                          | 1,386,185              | 459,759  | 33%  | 1,757,835                                 | 1,083,407   | 62%  | (623,648) C  |
| <u>Finance</u>                      |                        |  |  |   |   |  |  |
| Administration                      | 2,575,386              | 1,455,448  | 57%  | 2,823,993                                 | 1,483,594   | 53%  | (28,146)   |
| Development Fee Program             | 295,000                | 292,224  | 99% D  | 283,713                                   | 283,712   | 100%   | 8,512  |
| <u>Public Works</u>                 |                        |  |  |   |   |  |  |
| Administration                      | 1,398,518              | 852,560  | 61%  | 1,310,500                                 | 756,559   | 58%  | 96,001   |
| Engineering                         | 1,810,218              | 1,062,948  | 59%  | 2,129,700                                 | 1,223,804   | 57%  | (160,856)  |
| Facilities Maintenance              | 2,289,895              | 1,442,027  | 63%  | 2,235,400                                 | 1,350,707   | 60%  | 91,320   |
| Other Maintenance                   | 2,408,500              | 1,275,025  | 53%  | 2,978,775                                 | 993,545   | 33%  | 281,480  |
| <b>Total Operating Expenditures</b> | <b>\$ 46,055,587</b>   | <b>\$ 27,973,087</b>   | <b>61%</b>   | <b>\$ 47,731,120</b>                      | <b>\$ 27,194,256</b>  | <b>57%</b>   | <b>\$ 778,831</b>  |
| <u>Capital Improvement Projects</u> | \$ 2,229,244           | \$ 2,214   | 0%   | \$ 1,046,825                              | \$ 159,709  | 15%  | \$ (157,495)   |
| <u>Transfers Out</u>                | 6,238,708              | 4,871,138  | 78%  | 7,639,985                                 | 4,492,162   | 59%  | 378,976  |
| <b>Total Expenditures</b>           | <b>\$ 54,523,539</b>   | <b>\$ 32,846,439</b>   | <b>60%</b>   | <b>\$ 56,417,930</b>                      | <b>\$ 31,846,127</b>  | <b>56%</b>   | <b>\$ 1,000,312</b>  |

A - FY 20/21 expenditures contains the February invoice compared to FY 19/20, which only had through January 2020.

B - Risk Management has expended 96% of their budget on the City's liability and workers compensation insurance. These are one-time expenditures by nature, and are required to be paid at the beginning of each fiscal year.

C - The decrease in Recreation expenses in FY 20-21 is due to programing being cancelled due to the COVID-19 pandemic.

D - The Western Water Works Sales Tax Reimbursement Agreement, which is 100% of the budget, is paid out in September of each year.

**CITY OF CHINO HILLS**  
**CHANGES IN FUND BALANCE - ACTUAL**  
**FOR THE MONTH ENDED FEBRUARY 28, 2021**

| Fund #                             | Fund Title                                | Audited              |           | Actuals through 2/28/21 |                      | Change in Fund Balance | Fund Balance 2/28/21 |
|------------------------------------|---|----------------------|-----------|-------------------------|----------------------|------------------------|----------------------|
|                                    |   | Fund Balance 7/1/20  |           | Revenues                | Expenditures         |                        |                      |
| 1000                               | General Fund*                             | \$ 48,085,809        | \$        | 22,486,271              | \$ 28,748,025        | \$ (6,261,754)         | \$ 41,824,055        |
| 1300                               | Community Services                        | 23,006               |           | 3,739,288               | 3,739,288            | -                      | 23,006               |
| 1500                               | TDA Pass Thru                             | -                    |           | 359,126                 | 359,126              | -                      | -                    |
| 6102                               | General Agency                            | -                    |           | -                       | -                    | -                      | -                    |
| <b>TOTAL GENERAL FUND</b>          |   | <b>\$ 48,108,815</b> | <b>\$</b> | <b>26,584,685</b>       | <b>\$ 32,846,439</b> | <b>\$ (6,261,754)</b>  | <b>\$ 41,847,061</b> |
| 2110                               | Gas Tax*                                  | \$ 1,434,682         | \$        | 1,111,459               | \$ 1,508,642         | \$ (397,183)           | \$ 1,037,499         |
| 2116                               | Road Maintenance & Rehabilitation Account | 1,230,410            |           | 734,371                 | 163,745              | 570,626                | 1,801,036            |
| 2120                               | Air Quality Management District           | 675,254              |           | 14,335                  | 7,959                | 6,376                  | 681,630              |
| 2130                               | Measure I                                 | 711,222              |           | 652,767                 | 473,443              | 179,324                | 890,546              |
| 2140                               | Citizen's Option for Public Safety        | 7,542                |           | 163,999                 | 5,457                | 158,542                | 166,084              |
| 2150                               | Community Development Block Grant         | -                    |           | -                       | 319,329              | (319,329)              | (319,329) <b>A</b>   |
| 2160                               | PEG Access Fee                            | 1,039,945            |           | 68,903                  | 10,527               | 58,376                 | 1,098,321            |
| 2210                               | Landscape & Lighting - Administration     | 90,741               |           | 1,006,530               | 910,723              | 95,807                 | 186,548              |
| 2220                               | Open Space Management                     | -                    |           | 235,352                 | 178,410              | 56,942                 | 56,942               |
| 2230                               | Parks Maintenance                         | -                    |           | 298,967                 | 285,224              | 13,743                 | 13,743               |
| 2240                               | L & L - Los Ranchos Arterial*             | 26,110               |           | 178,503                 | 137,772              | 40,731                 | 66,841               |
| 2241                               | L & L - Woodview Arterial                 | 1,689                |           | 4,157                   | 2,386                | 1,771                  | 3,460                |
| 2242                               | L & L - Carbon Canyon Arterial            | 5,350                |           | 7,296                   | 5,478                | 1,818                  | 7,168                |
| 2250                               | L & L - 1-C Commercial                    | 278,117              |           | 133,527                 | 301,167              | (167,640)              | 110,477              |
| 2251                               | L & L - Rolling Ridge*                    | 471,581              |           | 508,190                 | 620,811              | (112,621)              | 358,960              |
| 2252                               | L & L - 1-H Los Ranchos*                  | -                    |           | 2,284,707               | 2,527,030            | (242,323)              | (242,323) <b>B</b>   |
| 2253                               | L & L - 1-I Los Ranchos*                  | -                    |           | 11,460                  | 12,764               | (1,304)                | (1,304) <b>B</b>     |
| 2254                               | L & L - 1-B The Oaks*                     | 18,957               |           | 79,312                  | 93,930               | (14,618)               | 4,339                |
| 2255                               | L & L - 1-K Woodview*                     | 157,516              |           | 6,889                   | 6,559                | 330                    | 157,846              |
| 2256                               | L & L - 1-N Carbon Canyon*                | 6,919                |           | 982                     | 2,473                | (1,491)                | 5,428                |
| 2257                               | L & L - 1-P Carbon Canyon*                | -                    |           | 54,281                  | 42,683               | 11,598                 | 11,598               |
| 2258                               | L & L - 1-T Carbon Canyon*                | 22,861               |           | 1,155                   | 2,549                | (1,394)                | 21,467               |
| 2259                               | L & L - 1-M Rincon*                       | -                    |           | 895,348                 | 926,091              | (30,743)               | (30,743) <b>B</b>    |
| 2260                               | L & L - Los Serranos*                     | 77,906               |           | 28,170                  | 11,634               | 16,536                 | 94,442               |
| 2270                               | L & L - Vellano*                          | 316,676              |           | 135,408                 | 148,082              | (12,674)               | 304,002              |
| 2280                               | CFD-Vila Borba*                           | 1,016,589            |           | 154,278                 | 132,175              | 22,103                 | 1,038,692            |
| 2310                               | SMA1 - Street Sweeping                    | 26,739               |           | 128,930                 | 126,850              | 2,080                  | 28,819               |
| 2320                               | SMA2 - Sleepy Hollow Road Improvements    | 68,262               |           | 4,555                   | 458                  | 4,097                  | 72,359               |
| 2330                               | Protected Tree Replacement                | -                    |           | -                       | -                    | -                      | -                    |
| 2410                               | Miscellaneous Grants                      | 807,113              |           | 2,414,633               | 311,628              | 2,103,005              | 2,910,118            |
| 2420                               | Public Safety Programs                    | 7,024                |           | (133)                   | -                    | (133)                  | 6,891 <b>C</b>       |
| 2501                               | Affordable Housing Program                | 3,332,334            |           | (41,624)                | 8,645                | (50,269)               | 3,282,065 <b>C</b>   |
| 2502                               | General City Facilities Fee               | 5,372,726            |           | (56,650)                | 4,021                | (60,671)               | 5,312,055 <b>C</b>   |
| 2503                               | Existing Infrastructure Fee               | 9,677,811            |           | 419,727                 | 1,956,710            | (1,536,983)            | 8,140,828            |
| 2504                               | Quimby In-Lieu                            | 35,554               |           | (6,853)                 | 6,798                | (13,651)               | 21,903 <b>C</b>      |
| 2505                               | Parks & Recreation Facilities Fee         | -                    |           | 73,114                  | 5,438                | 67,676                 | 67,676               |
| 2506                               | Sewer Facilities Fee                      | 4,011,808            |           | (62,181)                | 40,183               | (102,364)              | 3,909,444 <b>C</b>   |
| 2507                               | Storm Drain Facilities Fee                | 8,046,427            |           | (22,701)                | 20,646               | (43,347)               | 8,003,080 <b>C</b>   |
| 2508                               | Traffic Facilities Fee                    | 2,742,407            |           | (49,153)                | 550                  | (49,703)               | 2,692,704 <b>C</b>   |
| 2509                               | Traffic Signal Fee                        | 205,022              |           | (4,228)                 | -                    | (4,228)                | 200,794 <b>C</b>     |
| 2510                               | Water Facilities Fee                      | 18,285,878           |           | (267,148)               | 121,991              | (389,139)              | 17,896,739 <b>C</b>  |
| 2511                               | Traffic Impact Fee                        | 78,065               |           | 72,322                  | 5,303                | 67,019                 | 145,084              |
| 2512                               | Mitigation Fee*                           | 1,062,213            |           | -                       | 54,935               | (54,935)               | 1,007,278            |
| 2600                               | Solid Waste                               | -                    |           | 3,612,362               | 2,717,664            | 894,698                | 894,698              |
| <b>TOTAL SPECIAL REVENUE FUNDS</b> |   | <b>\$ 61,349,450</b> | <b>\$</b> | <b>14,985,318</b>       | <b>\$ 14,218,863</b> | <b>\$ 766,455</b>      | <b>\$ 62,115,905</b> |

**A** - Grant expenditures are reimbursed after they have been requested.

**B** - Property tax distributions are the main funding source for these funds. The two largest installments are received in December and April of each year.

**C** - The negative revenue balance is caused by the reversal of the fair market value adjustment from the prior fiscal year without enough current year revenue to offset it.

\*Long-term debt, fixed assets, advances, and investment in joint venture have been removed to reflect working capital.

CITY OF CHINO HILLS  
 CHANGES IN FUND BALANCE - ACTUAL  
 FOR THE MONTH ENDED FEBRUARY 28, 2021

| Fund #                               | Fund Title                             | Audited               |             | Actuals through 2/28/21 |                      | Change in Fund Balance | Fund Balance 2/28/21  |
|--------------------------------------|--|-----------------------|-------------|-------------------------|----------------------|------------------------|-----------------------|
|                                      |  | Fund Balance 7/1/20   |             | Revenues                | Expenditures         |                        |                       |
| 3100                                 | Capital Improvement                    | \$ -                  | \$ -        | \$ 57,271               | \$ 57,271            | \$ -                   | \$ -                  |
| 3109                                 | CFD 9 Construction                     | 4,758,667             |             | 508,629                 | 21,612               | 487,017                | 5,245,684             |
| 3110                                 | CFD 10 Construction                    | -                     |             | -                       | -                    | -                      | -                     |
| <b>TOTAL CAPITAL PROJECT FUNDS</b>   |  | <b>\$ 4,758,667</b>   | <b>\$ -</b> | <b>\$ 565,900</b>       | <b>\$ 78,883</b>     | <b>\$ 487,017</b>      | <b>\$ 5,245,684</b>   |
| 4100                                 | Information Technology                 | \$ 382,383            | \$ -        | \$ 1,062,262            | \$ 1,143,746         | \$ (81,484)            | \$ 300,899            |
| 4200                                 | Equipment Maintenance                  | 5,027,785             |             | 638,488                 | 1,018,075            | (379,587)              | 4,648,198             |
| <b>TOTAL INTERNAL SERVICE FUNDS*</b> |  | <b>\$ 5,410,168</b>   | <b>\$ -</b> | <b>\$ 1,700,750</b>     | <b>\$ 2,161,821</b>  | <b>\$ (461,071)</b>    | <b>\$ 4,949,097</b>   |
| 5100                                 | Water Utility                          | \$ 53,092,855         | \$ -        | \$ 21,148,245           | \$ 15,424,399        | \$ 5,723,846           | \$ 58,816,701         |
| 5110                                 | Water Depreciation/Rate Stabilization  | 8,368,799             |             | (164,393)               | -                    | (164,393)              | 8,204,406 C           |
| 5200                                 | Sewer Utility                          | 25,835,686            |             | 4,560,707               | 5,889,464            | (1,328,757)            | 24,506,929            |
| <b>TOTAL ENTERPRISE FUNDS*</b>       |  | <b>\$ 87,297,340</b>  | <b>\$ -</b> | <b>\$ 25,544,559</b>    | <b>\$ 21,313,863</b> | <b>\$ 4,230,696</b>    | <b>\$ 91,528,036</b>  |
| 6201                                 | CFD 1 - Rolling Ridge                  | \$ 245,847            | \$ -        | \$ 163,369              | \$ 15,847            | \$ 147,522             | \$ 393,369            |
| 6202                                 | CFD 2 - Los Ranchos*                   | 2,668,456             |             | 479,454                 | 434,776              | 44,678                 | 2,713,134             |
| 6204                                 | CFD 4 - The Oaks                       | 2,030,504             |             | (7,901)                 | 651,386              | (659,287)              | 1,371,217 C           |
| 6205                                 | CFD 5 - Soquel Cyn, Rincon & Woodview* | 4,407,457             |             | 1,825,964               | 1,933,138            | (107,174)              | 4,300,283             |
| 6206                                 | CFD 6 - Carbon Canyon                  | 800,362               |             | 138,877                 | 125,179              | 13,698                 | 814,060               |
| 6208                                 | CFD 8 - Butterfield                    | 77,232                |             | 47,555                  | 18,039               | 29,516                 | 106,748               |
| 6209                                 | CFD 9 - Rincon Village-1998*           | 1,816,609             |             | 618,776                 | 1,260,485            | (641,709)              | 1,174,900             |
| 6210                                 | CFD 10 - Fairfield Ranch*              | 2,011,959             |             | 1,375,832               | 401,980              | 973,852                | 2,985,811             |
| 6301                                 | Reassessment District 10-1*            | 485,930               |             | (5,339)                 | 444,310              | (449,649)              | 36,281 C              |
| <b>TOTAL CUSTODIAL FUNDS</b>         |  | <b>\$ 14,544,356</b>  | <b>\$ -</b> | <b>\$ 4,636,587</b>     | <b>\$ 5,285,140</b>  | <b>\$ (648,553)</b>    | <b>\$ 13,895,803</b>  |
| <b>GRAND TOTAL</b>                   |  | <b>\$ 221,468,796</b> | <b>\$ -</b> | <b>\$ 74,017,799</b>    | <b>\$ 75,905,009</b> | <b>\$ (1,887,210)</b>  | <b>\$ 219,581,586</b> |

C - The negative revenue balance is caused by the reversal of the fair market value adjustment from the prior fiscal year without enough current year revenue to offset it.

\*Long-term debt, fixed assets, advances, and investment in joint venture have been removed to reflect working capital.

**CITY OF CHINO HILLS  
CHANGES IN FUND BALANCE - BUDGET  
FOR THE YEAR ENDED JUNE 30, 2021**

| <b>Fund #</b>                      | <b>Fund Title</b>                         | <b>Audited<br/>Fund Balance<br/>7/1/20</b> | <b>Budgeted<br/>Revenues</b> | <b>Budgeted<br/>Expenditures</b> | <b>Change in<br/>Fund Balance</b> | <b>Projected<br/>Fund Balance<br/>6/30/21</b> |
|------------------------------------|---|--|------------------------------|----------------------------------|-----------------------------------|---|
| 1000                               | General Fund*                             | \$ 48,085,809                              | \$ 46,152,198                | \$ 46,517,884                    | \$ (365,686)                      | \$ 47,720,123                                 |
| 1300                               | Community Services                        | 23,006                                     | 6,756,800                    | 6,667,605                        | 89,195                            | 112,201                                       |
| 1500                               | TDA Pass Thru                             | -  | 1,338,050                    | 1,338,050                        | -                                 | -   |
| 6102                               | General Agency                            | -  | -                            | -                                | -                                 | -   |
| <b>TOTAL GENERAL FUND</b>          |   | <b>\$ 48,108,815</b>                       | <b>\$ 54,247,048</b>         | <b>\$ 54,523,539</b>             | <b>\$ (276,491)</b>               | <b>\$ 47,832,324</b>                          |
| 2110                               | Gas Tax*                                  | \$ 1,434,682                               | \$ 2,195,636                 | \$ 2,937,754                     | \$ (742,118)                      | \$ 692,564                                    |
| 2116                               | Road Maintenance & Rehabilitation Account | 1,230,410                                  | 1,593,370                    | 246,165                          | 1,347,205                         | 2,577,615                                     |
| 2120                               | Air Quality Management District           | 675,254                                    | 109,300                      | 531,753                          | (422,453)                         | 252,801                                       |
| 2130                               | Measure I                                 | 711,222                                    | 1,482,800                    | 757,268                          | 725,532                           | 1,436,754                                     |
| 2140                               | Citizen's Option for Public Safety        | 7,542                                      | 110,000                      | 110,000                          | -                                 | 7,542   |
| 2150                               | Community Development Block Grant         | -  | 943,480                      | 943,480                          | -                                 | -   |
| 2160                               | PEG Access Fee                            | 1,039,945                                  | 100,000                      | 381,000                          | (281,000)                         | 758,945                                       |
| 2210                               | Landscape & Lighting - Administration     | 90,741                                     | 1,621,957                    | 1,712,515                        | (90,558)                          | 183   |
| 2220                               | Open Space Management                     | -  | 350,003                      | 344,400                          | 5,603                             | 5,603   |
| 2230                               | Parks Maintenance                         | -  | 456,462                      | 456,462                          | -                                 | -   |
| 2240                               | L & L - Los Ranchos Arterial*             | 26,110                                     | 272,392                      | 272,392                          | -                                 | 26,110  |
| 2241                               | L & L - Woodview Arterial                 | 1,689                                      | 6,404                        | 6,404                            | -                                 | 1,689   |
| 2242                               | L & L - Carbon Canyon Arterial            | 5,350                                      | 11,304                       | 11,304                           | -                                 | 5,350   |
| 2250                               | L & L - 1-C Commercial                    | 278,117                                    | 312,700                      | 451,751                          | (139,051)                         | 139,066                                       |
| 2251                               | L & L - Rolling Ridge*                    | 471,581                                    | 852,000                      | 1,061,268                        | (209,268)                         | 262,313                                       |
| 2252                               | L & L - 1-H Los Ranchos*                  | -  | 3,911,773                    | 3,911,773                        | -                                 | -   |
| 2253                               | L & L - 1-I Los Ranchos*                  | -  | 19,146                       | 19,146                           | -                                 | -   |
| 2254                               | L & L - 1-B The Oaks*                     | 18,957                                     | 143,930                      | 162,472                          | (18,542)                          | 415   |
| 2255                               | L & L - 1-K Woodview*                     | 157,516                                    | 21,700                       | 9,839                            | 11,861                            | 169,377                                       |
| 2256                               | L & L - 1-N Carbon Canyon*                | 6,919                                      | 1,900                        | 3,710                            | (1,810)                           | 5,109   |
| 2257                               | L & L - 1-P Carbon Canyon*                | -  | 88,031                       | 88,031                           | -                                 | -   |
| 2258                               | L & L - 1-T Carbon Canyon*                | 22,861                                     | 3,100                        | 3,823                            | (723)                             | 22,138  |
| 2259                               | L & L - 1-M Rincon*                       | -  | 1,535,447                    | 1,535,447                        | -                                 | -   |
| 2260                               | L & L - Los Serranos*                     | 77,906                                     | 44,500                       | 26,915                           | 17,585                            | 95,491  |
| 2270                               | L & L - Vellano*                          | 316,676                                    | 225,600                      | 264,170                          | (38,570)                          | 278,106                                       |
| 2280                               | CFD-Vila Borba*                           | 1,016,589                                  | 306,652                      | 311,458                          | (4,806)                           | 1,011,783                                     |
| 2310                               | SMA1 - Street Sweeping                    | 26,739                                     | 224,815                      | 224,815                          | -                                 | 26,739  |
| 2320                               | SMA2 - Sleepy Hollow Road Improvements    | 68,262                                     | 10,400                       | 732                              | 9,668                             | 77,930  |
| 2330                               | Protected Tree Replacement                | -  | -                            | -                                | -                                 | -   |
| 2410                               | Miscellaneous Grants                      | 807,113                                    | 4,779,276                    | 5,586,389                        | (807,113)                         | -   |
| 2420                               | Public Safety Programs                    | 7,024                                      | -                            | -                                | -                                 | 7,024   |
| 2501                               | Affordable Housing Program                | 3,332,334                                  | 480,500                      | 40,367                           | 440,133                           | 3,772,467                                     |
| 2502                               | General City Facilities Fee               | 5,372,726                                  | 632,800                      | 74,372                           | 558,428                           | 5,931,154                                     |
| 2503                               | Existing Infrastructure Fee               | 9,677,811                                  | 4,124,500                    | 3,346,255                        | 778,245                           | 10,456,056                                    |
| 2504                               | Quimby In-Lieu                            | 35,554                                     | 297,400                      | 124,177                          | 173,223                           | 208,777                                       |
| 2505                               | Parks & Recreation Facilities Fee         | -  | 864,034                      | 346,884                          | 517,150                           | 517,150                                       |
| 2506                               | Sewer Facilities Fee                      | 4,011,808                                  | 175,300                      | 364,018                          | (188,718)                         | 3,823,090                                     |
| 2507                               | Storm Drain Facilities Fee                | 8,046,427                                  | 561,300                      | 1,881,532                        | (1,320,232)                       | 6,726,195                                     |
| 2508                               | Traffic Facilities Fee                    | 2,742,407                                  | 86,400                       | 9,365                            | 77,035                            | 2,819,442                                     |
| 2509                               | Traffic Signal Fee                        | 205,022                                    | -                            | -                                | -                                 | 205,022                                       |
| 2510                               | Water Facilities Fee                      | 18,285,878                                 | 1,825,800                    | 4,565,401                        | (2,739,601)                       | 15,546,277                                    |
| 2511                               | Traffic Impact Fee                        | 78,065                                     | 287,900                      | 21,600                           | 266,300                           | 344,365                                       |
| 2512                               | Mitigation Fee*                           | 1,062,213                                  | -                            | 137,493                          | (137,493)                         | 924,720                                       |
| 2600                               | Solid Waste                               | -  | 5,864,023                    | 5,864,023                        | -                                 | -   |
| <b>TOTAL SPECIAL REVENUE FUNDS</b> |   | <b>\$ 61,349,450</b>                       | <b>\$ 36,934,035</b>         | <b>\$ 39,148,123</b>             | <b>\$ (2,214,088)</b>             | <b>\$ 59,135,362</b>                          |

\*Long-term debt, fixed assets, advances, and investment in joint venture have been removed to reflect working capital.

CITY OF CHINO HILLS  
 CHANGES IN FUND BALANCE - BUDGET  
 FOR THE YEAR ENDED JUNE 30, 2021

| Fund #                               | Fund Title                             | Audited<br>Fund Balance<br>7/1/20 | Budgeted<br>Revenues  | Budgeted<br>Expenditures | Change in<br>Fund Balance | Projected<br>Fund Balance<br>6/30/21 |
|--------------------------------------|--|-----------------------------------|-----------------------|--------------------------|---------------------------|--------------------------------------|
| 3100                                 | Capital Improvement                    | \$ -                              | \$ (1,054,204)        | \$ (1,054,204)           | \$ -                      | \$ -                                 |
| 3109                                 | CFD 9 Construction                     | 4,758,667                         | 534,216               | -                        | 534,216                   | 5,292,883                            |
| 3110                                 | CFD 10 Construction                    | -                                 | -                     | -                        | -                         | -                                    |
| <b>TOTAL CAPITAL PROJECT FUNDS</b>   |  | <b>\$ 4,758,667</b>               | <b>\$ (519,988)</b>   | <b>\$ (1,054,204)</b>    | <b>\$ 534,216</b>         | <b>\$ 5,292,883</b>                  |
| 4100                                 | Information Technology                 | \$ 382,383                        | \$ 1,733,996          | \$ 2,030,786             | \$ (296,790)              | \$ 85,593                            |
| 4200                                 | Equipment Maintenance                  | 5,027,785                         | 1,119,200             | 1,185,722                | (66,522)                  | 4,961,263                            |
| <b>TOTAL INTERNAL SERVICE FUNDS*</b> |  | <b>\$ 5,410,168</b>               | <b>\$ 2,853,196</b>   | <b>\$ 3,216,508</b>      | <b>\$ (363,312)</b>       | <b>\$ 5,046,856</b>                  |
| 5100                                 | Water Utility                          | \$ 53,092,855                     | \$ 30,604,800         | \$ 41,815,478            | \$ (11,210,678)           | \$ 41,882,177                        |
| 5110                                 | Water Depreciation/Rate Stabilization  | 8,368,799                         | 413,500               | -                        | 413,500                   | 8,782,299                            |
| 5200                                 | Sewer Utility                          | 25,835,686                        | 9,170,200             | 11,841,858               | (2,671,658)               | 23,164,028                           |
| <b>TOTAL ENTERPRISE FUNDS*</b>       |  | <b>\$ 87,297,340</b>              | <b>\$ 40,188,500</b>  | <b>\$ 53,657,336</b>     | <b>\$ (13,468,836)</b>    | <b>\$ 73,828,504</b>                 |
| 6201                                 | CFD 1 - Rolling Ridge                  | \$ 245,847                        | \$ 320,267            | \$ 49,404                | \$ 270,863                | \$ 516,710                           |
| 6202                                 | CFD 2 - Los Ranchos*                   | 2,668,456                         | 922,218               | 1,266,747                | (344,529)                 | 2,323,927                            |
| 6204                                 | CFD 4 - The Oaks                       | 2,030,504                         | 76,747                | 793,863                  | (717,116)                 | 1,313,388                            |
| 6205                                 | CFD 5 - Soquel Cyn, Rincon & Woodview* | 4,407,457                         | 3,249,411             | 2,601,019                | 648,392                   | 5,055,849                            |
| 6206                                 | CFD 6 - Carbon Canyon                  | 800,362                           | 268,927               | 164,715                  | 104,212                   | 904,574                              |
| 6208                                 | CFD 8 - Butterfield                    | 77,232                            | 92,587                | 56,495                   | 36,092                    | 113,324                              |
| 6209                                 | CFD 9 - Rincon Village-1998*           | 1,816,609                         | 1,192,391             | 1,994,140                | (801,749)                 | 1,014,860                            |
| 6210                                 | CFD 10 - Fairfield Ranch*              | 2,011,959                         | 812,329               | 1,172,452                | (360,123)                 | 1,651,836                            |
| 6301                                 | Reassessment District 10-1*            | 485,930                           | -                     | 462,190                  | (462,190)                 | 23,740                               |
| <b>TOTAL CUSTODIAL FUNDS</b>         |  | <b>\$ 14,544,356</b>              | <b>\$ 6,934,877</b>   | <b>\$ 8,561,025</b>      | <b>\$ (1,626,148)</b>     | <b>\$ 12,918,208</b>                 |
| <b>GRAND TOTAL</b>                   |  | <b>\$ 221,468,796</b>             | <b>\$ 140,637,668</b> | <b>\$ 158,052,327</b>    | <b>\$ (17,414,659)</b>    | <b>\$ 204,054,137</b>                |

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