



# City of Arvin

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11/30/2015

Unaudited Basic Financial  
Statements  
*For the Year Ended June 30, 2015*

**City of Arvin**  
**Statement of Net Position**  
**June 30, 2015**

	Audited 2014	Un-Audited 2015
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash and investments	\$ 4,866,078	\$ 7,838,435
Cash with fiscal agents	693,862	1,117,695
Receivables:		
Accounts	867,305	1,839,142
Prepaid items	3,493	4,462
Due from other governments	389,938	300,000
Internal balances	-	-
<b>Total current assets</b>	<b>6,820,676</b>	<b>11,099,734</b>
<b>Noncurrent assets:</b>		
Notes receivable - Successor Agency	603,292	551,675
Capital assets:		
Nondepreciable	4,014,400	4,014,400
Depreciable, net	15,844,915	16,254,461
<b>Total capital assets</b>	<b>19,859,315</b>	<b>20,268,861</b>
<b>Total noncurrent assets</b>	<b>20,462,607</b>	<b>20,820,536</b>
<b>Total assets</b>	<b>27,283,283</b>	<b>31,920,270</b>
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts payable	722,240	1,534,158
Accrued payroll	403,367	380,077
Deposits	175,683	179,770
Compensated absences - due within one year	36,707	78,126
Long-term debt - due within one year	132,024	128,952
<b>Total current liabilities</b>	<b>1,470,021</b>	<b>2,301,083</b>
<b>Noncurrent liabilities:</b>		
Compensated absences - due in more than one year	146,826	312,498
Long-term debt - due in more than one year	4,581,605	4,443,347
<b>Total noncurrent liabilities</b>	<b>4,728,431</b>	<b>4,755,845</b>
<b>Total liabilities</b>	<b>6,198,452</b>	<b>7,056,928</b>
<b>NET POSITION</b>		
Net investment in capital assets	15,145,686	16,103,104
Total restricted	2,570,874	3,792,039
Unrestricted	3,368,271	4,968,199
<b>Total net position</b>	<b>\$ 21,084,831</b>	<b>\$ 24,863,342</b>

City of Arvin prepared financial report.



**CITY OF ARVIN**  
*Fiscal Year 2014- 2015*  
**Annual Financial Report**  
**GENERAL & ENTERPRISE FUNDS**

**UNAUDITED**

	UNAUDITED				BUDGET			Actual VS Budget	
	Fund Balance 6/30/2014	Revenues	Expenditures	Increase/ (Decrease) to Fund	Fund Balance 6/30/2015	Revenues	Expenditures		Increase/ (Decrease) to Fund
<b>ENTERPRISE FUNDS</b>									
Administration		\$ 3,484,072	\$ 956,316	\$ 2,527,757		\$ 3,176,807	\$ 896,449	2,280,358	247,398.31
Adobe Complex		35,195	56,750	(21,554)		32,000	54,605	(22,605)	1,050.47
Animal Control		10,891	148,905	(138,014)		6,500	162,173	(155,673)	17,659.07
Building & Grounds		1,312	64,463	(63,151)		0	60,700	(60,700)	(2,450.87)
Building-Planning-Engineering		572,099	359,132	212,966		331,315	287,940	43,375	169,591.86
Senior Center		8,000	30,627	(22,627)		5,100	37,126	(32,026)	9,398.87
Mayor & Council		0	33,185	(33,185)		0	49,276	(49,276)	16,091.04
Parks		15,573	165,515	(149,942)		13,200	115,372	(102,172)	(47,769.68)
Police		139,917	2,343,979	(2,204,062)		117,646	2,245,812	(2,128,166)	(75,896.26)
Public Works		255	19,762	(19,507)		0	8,089	(8,089)	(11,417.57)
Measure L - 1% Tax		2,027,403	1,358,142	669,261		950,000	1,160,260	(210,260)	879,521.15
Capital Projects		0	178,363	(178,363)		4,055,413	4,073,339	(17,926)	(160,436.40)
<b>Total General Fund</b>	<b>2,968,045</b>	<b>6,294,718</b>	<b>5,715,139</b>	<b>579,580</b>	<b>3,547,625</b>	<b>8,687,980</b>	<b>9,151,141</b>	<b>(463,160)</b>	<b>1,042,740</b>
				% Increase over Prior	19.5%				
<b>ENTERPRISE FUND</b>									
Transit	311,661	734,694	742,137	(7,444)	304,217	973,551	521,212	452,339	(459,782.85)
Sanitation	4,565,114	2,388,919	2,462,212	(73,293)	4,491,821	2,177,913	2,343,511	(165,598)	92,305.17
<b>Total Enterprise Fund</b>	<b>4,876,775</b>	<b>3,123,613</b>	<b>3,204,350</b>	<b>(80,737)</b>	<b>4,796,038</b>	<b>3,151,464</b>	<b>2,864,723</b>	<b>286,741</b>	<b>(367,478)</b>
							151.18%		



**CITY OF ARVIN**  
 Fiscal Year 2014- 2015  
 Detail of General Fund Departments  
**Annual Financial Report**  
**SPECIAL REVENUE FUNDS**  
**UNAUDITED**

	Fund Balance 6/30/2014	Revenues	Expenditures	Increase/ (Decrease) to Fund	Fund Balance 6/30/2015	Budget			Actual VS Budget
						Revenues	Expenditures	Increase/ (Decrease) to Fund	
<b>SPECIAL REVENUE FUND</b>									
State Gas Tax	222,955	588,149	427,212	\$ 160,937	383,892	518,228	531,919	(13,691)	174,628
TDA Non-Transit	143,562	100,000	11,738	\$ 88,262	231,824	200,000	321,170	(121,170)	209,432
State COPS Grant	(6,878)	106,230	123,631	\$ (17,401)	(24,279)	100,000	99,979	21	(17,422)
Asset Forfeiture	(3,873)	0	0	\$ -	(3,873)	1,000	0	1,000	(1,000)
AB 109	30,150	83,000	107,439	\$ (24,439)	5,711	83,000	52,494	30,506	(54,945)
Traffic Offender Fund	2,576	1,890	0	\$ 1,890	4,466	2,000	0	2,000	(110)
LLMD #1	43,361	88,161	71,656	\$ 16,505	59,866	90,000	85,650	4,350	12,155
LLMD #2	34,847	19,279	18,218	\$ 1,061	35,908	18,806	18,963	(157)	1,218
Federal Police Grant	0	23,832	37,452	\$ (13,620)	(13,620)	50,000	50,000	0	(13,620)
Economic Development Loan	0	0	0	\$ -	0	0	0	0	-
Traffic Impact Fees	609,871	621,391	0	\$ 621,391	1,231,262	291,637	0	291,637	329,753
Park Impact Fees	188,594	90,900	0	\$ 90,900	279,494	75,000	0	75,000	15,900
JARC Grant	(31,578)	(23,812)	29,403	\$ (53,214)	(84,792)	10,862	10,862	0	(53,214)
Sewer Connection Fees	334,524	387,455	0	\$ 387,455	721,979	170,975	0	170,975	216,480
Enterprise Zone	8,555	947	13,972	\$ (13,025)	(4,470)	947	6,940	(5,993)	(7,032)
Successor Agency to ARDA	(3,310,766)	787,679	574,258	\$ 213,420	(3,097,346)	625,000	705,116	(80,116)	293,536
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>(1,734,101)</b>	<b>2,875,100</b>	<b>1,414,978</b>	<b>\$ 1,460,122</b>	<b>(273,979)</b>	<b>2,237,456</b>	<b>1,883,093</b>	<b>354,362</b>	<b>1,105,760</b>
<b>CAPITAL FUNDS</b>									
TEA Grant	(178,590)	0	3,392	\$ (3,392)	(181,982)	0	3,392	(3,392)	-
CMAQ - CNG Station	(2,254)	14,300	930	\$ 13,370	11,116	60,200	59,432	768	12,602
RSTP - Campus Drive	(135,525)	645,035	512,026	\$ 133,009	(2,516)	397,758	277,032	120,726	12,283
PROP 1B - Signal Light Commanche	0	0	0	\$ -	0	0	225,000	(225,000)	225,000
PTMISEA Grant	171,366	646,054	11,778	\$ 634,276	805,642	250,000	327,111	(77,111)	711,386
Community Development Block Grant	(118,030)	337,776	231,850	\$ 105,926	(12,104)	406,422	529,901	(123,479)	229,405
Jewett Square Development	0	0	63,428	\$ (63,428)	(63,428)	0	0	0	(63,428)
Safe Routes to School - ATP	0	34,376	80,432	\$ (46,057)	(46,057)	0	0	0	(46,057)
TDA Article 3 - DiGiorgio Park	0	0	0	\$ -	0	0	0	0	-
HSIP - Derby Signal Light	0	0	2,563	\$ (2,563)	(2,563)	0	0	0	(2,563)
PROP 84 - Sycamore Drainage Project	0	101,149	2,501	\$ 98,648	98,648	0	0	0	98,648
PROP 1B Surveillance System	179,020	0	0	\$ -	179,020	0	0	0	-
PROP 84 - GITS Park	(203,599)	0	7,661	\$ (7,661)	(211,260)	1,750,000	1,750,000	0	(7,661)
JARC Capital Grant	116,038	0	0	\$ -	116,038	0	0	0	-
<b>TOTAL CAPITAL FUNDS</b>	<b>(171,574)</b>	<b>1,778,689</b>	<b>916,561</b>	<b>\$ 862,128</b>	<b>690,554</b>	<b>2,864,380</b>	<b>3,171,867</b>	<b>(307,487)</b>	<b>1,169,615</b>
<b>TOTAL FUND BALANCE</b>	<b>5,939,145</b>	<b>14,072,121</b>	<b>11,251,028</b>	<b>2,821,093</b>	<b>8,760,238</b>	<b>16,941,280</b>	<b>17,070,824</b>	<b>(129,544) #</b>	<b>1,566,759</b>
				% Increase over Prior	47.5%				