

CITY OF SAN GABRIEL

Notes to the Basic Financial Statements

(Continued)

(8) Defined Benefit Pension Plan (PERS), (Continued)

Participants are required to contribute 7% (9% for safety employees) of their annual covered salary. The City makes the contributions required of City employees on their behalf and for their account. Benefit provisions and all other requirements are established by state statute and city contract with employee bargaining groups.

Under GASB 27, the City reports an annual pension cost (APC) equal to the annual required contribution (ARC) plus an adjustment for the cumulative difference between the APC and the employer's actual plan contributions for the year. The cumulative difference is called the "net pension obligation (NPO)." The ARC for the period July 1, 2004 to June 30, 2005 has been determined by an actuarial valuation of the plan as of June 30, 2002. The contribution rate indicated for the period is 25.614% of payroll for the safety plan and 5.929% of payroll for the miscellaneous plan. In order to calculate the dollar value of the ARC for inclusion in financial statements prepared as of June 30, 2005, this contribution rate would be multiplied by the payroll of covered employees that was actually paid during the period July 1, 2004 to June 30, 2005.

A summary of principle assumptions and methods used to determine the ARC is shown below.

	<u>Safety Plan</u>	<u>Miscellaneous Plan</u>
Valuation Date	June 30, 2002	June 30, 2002
Actuarial Cost Method	Entry Age Actuarial Cost Method	Entry Age Actuarial Cost Method
Amortization Method	Level Percent of Payroll	Level Percent of Payroll
Average Remaining Pool	32 Years as of the Valuation Date	22 Years as of Valuation Date
Asset Valuation Method	3 Year Smoothed Market	3 Year Smoothed Market
Actuarial Assumptions:		
Investment Rate of Return	8.25% (net of administrative expenses)	8.25% (net of administrative expenses)
Projected Salary Increases	4.27% to 11.59% depending on Age, Service, and type of employment	3.75% to 14.20% depending on Age, Service, and type of employment
Inflation	3.50%	3.50%
Payroll Growth	3.75%	3.75%
Individual Salary Growth	A merit scale varying by duration of employment coupled with an assumed annual inflation component of 3.5% and an annual production growth of 0.25%	A merit scale varying by duration of employment coupled with an assumed annual inflation component of 3.5% and an annual production growth of 0.25%

CITY OF SAN GABRIEL

Notes to the Basic Financial Statements

(Continued)

(8) Defined Benefit Pension Plan (PERS), (Continued)

Initial unfunded liabilities are amortized over a closed period that depends on the plan's date of entry into CalPERS Risk Pool. Subsequent plan amendments are amortized as a level percentage 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 10% 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.

The City is amortized the unfunded actuarial liability over a period ending June 30, 2024 for the safety plan and June 30, 2016 for the miscellaneous plan.

The Schedule of Funding Progress below shows the recent history of the actuarial value of assets, actuarial accrued liability, their relationship, and the relationship of the unfunded accrued liability to payroll. The most recent PERS information is not available.

Required Supplementary Information – Safety

<u>Valuation Date</u>	<u>Entry Age Normal Accrued Liability</u>	<u>Actuarial Value of Assets</u>	<u>Unfunded Liability/ (Excess Assets)</u>	<u>Funded Status</u>	<u>Annual Covered Payroll</u>	<u>UAAL As a % of Payroll</u>
6/30/01	\$58,962,281	\$61,199,255	\$(2,236,974)	103.8%	\$5,907,097	(37.9%)
6/30/02	62,529,298	57,017,103	5,512,195	91.2%	6,051,059	91.1%
6/30/03	65,562,025	57,233,604	8,328,421	87.3%	6,481,488	128.5%

Required Supplementary Information – Miscellaneous

<u>Valuation Date</u>	<u>Entry Age Normal Accrued Liability</u>	<u>Actuarial Value of Assets</u>	<u>Unfunded Liability/ (Excess Assets)</u>	<u>Funded Status</u>	<u>Annual Covered Payroll</u>	<u>UAAL As a % of Payroll</u>
6/30/01	\$20,307,175	\$25,981,503	\$(5,674,328)	127.9%	\$3,340,000	(169.9%)
6/30/02	22,026,548	23,878,116	(1,851,568)	108.4%	3,783,847	(48.9%)
6/30/03	24,527,430	23,665,230	862,200	96.5%	4,229,858	20.4%

CITY OF SAN GABRIEL
Notes to the Basic Financial Statements

(Continued)

(8) Defined Benefit Pension Plan (PERS), (Continued)

Three-Year Trend Information

<u>Fiscal Year</u>	<u>Annual Pension Cost (Employer Contribution)</u>			<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
	<u>Safety</u>	<u>Miscellaneous</u>			
6/30/03	\$ 443,926	\$0		100%	\$0
6/30/04	670,730	0		100%	0
6/30/05	1,903,787	302,485		100%	0

(9) Other Post Employment Benefits

In addition to providing pension benefits, the City of San Gabriel allows retired City employees to continue their health care coverages through the City's group health plan. The City makes contributions toward the cost of retiree health care benefits. No other post-employment benefits are provided by the City.

Approximately 50 retirees are eligible to receive these benefits at the present time. The City pays insurance premiums for these benefits depending upon the retiree's date of retirement. For individuals with a retirement date prior to September 1, 2003, the City contributes \$150 per month for these retirees. For all other retirees, the City follows Government Code Section 22825.5 providing a vesting schedule whereby the amount the City contributes is based on years of service. The City finances these post-employment benefits on a pay-as-you-go basis. The City recognizes as an expenditure its share of the annual premiums for these benefits as they become due. For the fiscal year ended June 30, 2005, \$131,604 of post-employment benefit expenditures were recognized.

CITY OF SAN GABRIEL

Notes to the Basic Financial Statements

(Continued)

(10) Contingencies

The City is presently involved in other matters of litigation that have arisen in the normal course of the City's business. City management believes, based upon consultation with the City Attorney, that these cases, in the aggregate, are not expected to have a material adverse financial impact on the City.

The City annually imposes a special tax for payment of PERS retirement costs for City employees. This tax, approved by the voters prior to the passage of Proposition 13, is not subject to the limitations of that enactment. An Appellate Court ruled that the City of Huntington Beach could not levy and use its voter approved retirement tax to pay for retirement plan enhancements that had been added after the date of voter approval. The City of San Gabriel currently levies and uses its tax to pay for subsequently added retirement benefits. After reviewing the decision and the text of San Gabriel's voter approved initiative, the City Attorneys have concluded that the measure approved by San Gabriel's voters does authorize the City to levy and use the tax to pay for subsequently added benefits and have advised the City that it may continue to do so. The City has potential exposure to litigation over this issue. However, due to tax claim procedures enacted by City Ordinance No. 516, if a challenge were successfully mounted, the City Attorneys believe that any significant impact would be prospective in nature.

(11) Construction Commitments

The following material construction commitments existed at June 30, 2005:

<u>Project Name</u>	<u>Expenditures as of June 30, 2005</u>	<u>Remaining Commitments</u>
Millennium Miles Street Improvements	\$2,388,861	1,526,444
Del Mar Wash/Bridge Rehabilitation	25	612,475
Vincent Lugo Park	-	378,000
San Gabriel Boulevard Rehabilitation	537,666	94,754
San Gabriel/Las Tunas Intersection Improvement	-	250,000
Broadway/Walnut Grove Improvement	-	175,000

CITY OF SAN GABRIEL

Notes to the Basic Financial Statements

(Continued)

(12) Claims Payable/Self Insurance

The City is self-insured for workers' compensation and general liability insurance. The City maintains outside insurance coverage for individual workers' compensation claims in excess of \$300,000 up to a maximum of \$2,000,000 per claim and general liability claims in excess of \$500,000 up to a maximum of \$10,000,000 per occurrence. The City purchases commercial insurance for real and personal property (including vehicles) and maintains public official bonds on the City Treasurer, City Clerk and Finance Director. There have been no reductions in insurance coverage during the fiscal year. The City has entered into contracts with insurance administrators to process claims against the City for workers' compensation and general liability claims. These administrators have estimated losses from such claims and established estimated liabilities, including estimates for incurred but not reported claims, as of June 30, 2005 in an amount of \$1,823,145. For the past three years, claim payments have not exceeded the amount of applicable insurance coverage.

Reconciliation of the changes in the City's aggregate liabilities for the years ended June 30, 2005 and 2004 are as follows:

<u>2005</u>	<u>Liability Beginning of Year</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Liability End of Year</u>
Liability claims	\$ 95,631	314,853	335,773	74,711
Workers' compensation	<u>1,285,272</u>	<u>1,716,705</u>	<u>1,253,543</u>	<u>1,748,434</u>
	<u>\$1,380,903</u>	<u>2,031,558</u>	<u>1,589,316</u>	<u>1,823,145</u>
 <u>2004</u>	 <u>Liability Beginning of Year</u>	 <u>Claims and Changes in Estimates</u>	 <u>Claim Payments</u>	 <u>Liability End of Year</u>
Liability claims	\$ 238,361	155,694	298,424	95,631
Workers' compensation	<u>1,092,836</u>	<u>1,228,071</u>	<u>1,035,635</u>	<u>1,285,272</u>
	<u>\$1,331,197</u>	<u>1,383,765</u>	<u>1,334,059</u>	<u>1,380,903</u>

CITY OF SAN GABRIEL

Notes to the Basic Financial Statements

(Continued)

(13) Operating Leases

During the year ended June 30, 2005, the City entered into several operating leases for certain office equipment and auto vehicle. The leases provide for monthly payments, commencing date, and maturity date as follows:

	<u>Monthly Payments</u>	<u>Commencing Date</u>	<u>Maturity Date</u>
Copier/printer	\$ 468	November 2003	October 2006
Imaging system	745	November 2003	October 2006
Auto vehicle	484	July 2004	June 2007

Minimum future rental payments under the operating leases are as follows:

2006	\$ 28,464
2007	<u>10,659</u>
	<u>\$39,123</u>

REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND

General Fund – This fund has been classified as a major fund and is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for a particular purpose. The following funds have been classified as major funds. The budget-actual comparisons for these funds have been presented in the accompanying financial statements are *required supplementary information*:

Retirement Fund – This fund is used to account for the receipt of property taxes of a voter-approved tax levy and pay the City's cost of retirement for employees.

Proposition C Local Return Fund – This fund is used to account for monies received from an allocation of sales tax revenue restricted to fund local transportation related activities in accordance with Proposition C regulations.

Grants Fund – This fund is used to account for funds from the Community Development Block Grant and State-Federal Natural Disaster Assistance Act for neighborhood improvement and rehabilitation purposes.

CITY OF SAN GABRIEL

Notes to Required Supplementary Information

Year ended June 30, 2005

(1) Budgetary Control and Accounting

The City adheres to the following general procedures in establishing its annual budget, which is reflected in the accompanying basic financial statements:

- The annual budget adopted by the City Council provides for the general operations of the City. It includes proposed expenditures and the means of financing them. Budgeted appropriations lapse at the end of the year.
- The City Council approves total budgeted appropriations and amendments to appropriations throughout the year. The City Council must approve budget appropriation transfers between departments within a fund. The departments of the General Fund are considered to be departments for purposes of this requirement. Actual expenditures may not legally exceed budgeted appropriations at the department level.
- Annual budgets are adopted for all Governmental Fund Types on a basis substantially consistent with Generally Accepted Accounting Principles (GAAP).
- The budgetary information shown for revenues and expenditures represents the original adopted budget adjusted for any changes made by the City Council. For the year ended June 30, 2005, supplemental appropriations in the amount of \$8,557,876 were made.
- Formal budgetary information is employed as a management control device. Commitments for materials and services, such as purchase orders and contracts are recorded during the year as encumbrances to assist in controlling expenditures. Appropriations which are encumbered at year end lapse, and then are added to the following year's budgeted appropriations. However, encumbrances at year-end are reported as reservations of fund balance.

CITY OF SAN GABRIEL
General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year ended June 30, 2005

	2005			Variance with Final Budget Positive (Negative)	2004
	Budgeted Amounts		Actual		Actual
	Original	Final			
Revenues:					
Taxes	\$ 10,860,000	10,350,000	10,795,960	445,960	10,236,517
Licenses and permits	1,130,200	1,391,070	1,522,070	131,000	1,466,456
Fines and forfeitures	600,000	530,000	505,031	(24,969)	589,054
Investment income	390,000	390,000	353,378	(36,622)	292,887
Intergovernmental	2,638,000	2,622,000	3,460,188	838,188	2,068,589
Charges for services	2,401,200	2,538,374	2,511,411	(26,963)	2,329,593
Other revenue	253,000	223,000	123,743	(99,257)	295,356
Total revenues	<u>18,272,400</u>	<u>18,044,444</u>	<u>19,271,781</u>	<u>1,227,337</u>	<u>17,278,452</u>
Expenditures:					
General government:					
City Council	178,967	203,153	218,668	(15,515)	226,395
City Clerk	266,389	293,215	293,588	(373)	189,923
City Treasurer	56,975	65,331	62,384	2,947	55,329
City Manager	233,528	317,492	331,057	(13,565)	278,766
City Attorney	101,000	116,000	138,152	(22,152)	121,206
Finance	663,160	732,353	763,119	(30,766)	726,496
Information services	112,151	120,838	101,463	19,375	133,399
Personnel and purchasing	195,525	220,678	244,718	(24,040)	207,713
General services	1,051,791	1,053,065	1,073,611	(20,546)	1,166,924
Community promotion	82,564	84,630	95,611	(10,981)	96,743
Disaster preparedness	10,491	12,012	20,282	(8,270)	9,227
Total general government	<u>2,952,541</u>	<u>3,218,767</u>	<u>3,342,653</u>	<u>(123,886)</u>	<u>3,212,121</u>
Public safety:					
Police	7,623,915	8,368,986	7,935,882	433,104	6,876,057
Fire	4,623,824	5,079,981	4,955,281	124,700	4,433,485
Total public safety	<u>12,247,739</u>	<u>13,448,967</u>	<u>12,891,163</u>	<u>557,804</u>	<u>11,309,542</u>

CITY OF SAN GABRIEL
General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

(Continued)

	2005			Variance with Final Budget Positive (Negative)	2004
	Budgeted Amounts		Actual		Actual
	Original	Final			
Community development:					
Development services	1,419,249	1,585,307	1,820,752	(235,445)	1,496,837
Street services	1,023,134	1,098,820	1,180,958	(82,138)	1,071,681
Maintenance services	512,988	529,242	495,666	33,576	444,837
Total community development	<u>2,955,371</u>	<u>3,213,369</u>	<u>3,497,376</u>	<u>(284,007)</u>	<u>3,013,355</u>
Culture and recreation:					
Civic auditorium	605,658	687,771	736,040	(48,269)	702,430
Park maintenance	587,325	647,791	685,137	(37,346)	646,321
Swimming pool	160,932	170,712	161,401	9,311	162,369
Facilities maintenance	121,198	130,539	116,053	14,486	107,381
Concessions	39,322	44,831	31,593	13,238	31,636
Recreation	468,729	503,551	518,643	(15,092)	493,362
Total culture and recreation	<u>1,983,164</u>	<u>2,185,195</u>	<u>2,248,867</u>	<u>(63,672)</u>	<u>2,143,499</u>
Capital outlay	<u>363,755</u>	<u>998,385</u>	<u>568,420</u>	<u>429,965</u>	<u>989,902</u>
Total expenditures	<u>20,502,570</u>	<u>23,064,683</u>	<u>22,548,479</u>	<u>516,204</u>	<u>20,668,419</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,230,170)</u>	<u>(5,020,239)</u>	<u>(3,276,698)</u>	<u>1,743,541</u>	<u>(3,389,967)</u>
Other financing sources:					
Transfers in	<u>3,472,197</u>	<u>3,861,447</u>	<u>4,479,963</u>	<u>618,516</u>	<u>2,668,925</u>
Total other financing sources	<u>3,472,197</u>	<u>3,861,447</u>	<u>4,479,963</u>	<u>618,516</u>	<u>2,668,925</u>
Net change in fund balances	1,242,027	(1,158,792)	1,203,265	2,362,057	(721,042)
Fund balance at beginning of year	<u>3,473,940</u>	<u>3,473,940</u>	<u>3,473,940</u>	-	<u>4,194,982</u>
Fund balance at end of year	<u>\$ 4,715,967</u>	<u>2,315,148</u>	<u>4,677,205</u>	<u>2,362,057</u>	<u>3,473,940</u>

CITY OF SAN GABRIEL
Special Revenue Fund

Retirement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005			Variance with Final Budget Positive (Negative)	2004
	Budget		Actual		Actual
	Original	Final			
Revenues:					
Taxes	<u>\$ 2,675,000</u>	<u>2,900,000</u>	<u>2,929,103</u>	<u>29,103</u>	<u>2,658,563</u>
Total revenues	<u>2,675,000</u>	<u>2,900,000</u>	<u>2,929,103</u>	<u>29,103</u>	<u>2,658,563</u>
Other financing uses:					
Transfer out	<u>(3,023,345)</u>	<u>(3,458,344)</u>	<u>(3,922,431)</u>	<u>(464,087)</u>	<u>(2,268,916)</u>
Net change in fund balances	(348,345)	(558,344)	(993,328)	(434,984)	389,647
Fund balance at beginning of year	<u>6,147,863</u>	<u>6,147,863</u>	<u>6,147,863</u>	<u>-</u>	<u>5,758,216</u>
Fund balance at end of year	<u><u>\$ 5,799,518</u></u>	<u><u>5,589,519</u></u>	<u><u>5,154,535</u></u>	<u><u>(434,984)</u></u>	<u><u>6,147,863</u></u>

CITY OF SAN GABRIEL
Special Revenue Fund

Proposition C Local Return Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005			Variance with Final Budget Positive (Negative)	2004
	Budget		Actual		Actual
	Original	Final			
Revenues:					
Intergovernmental	\$ 430,000	480,000	502,344	22,344	472,920
Investment income	80,000	80,000	97,576	17,576	77,193
Total revenues	<u>510,000</u>	<u>560,000</u>	<u>599,920</u>	<u>39,920</u>	<u>550,113</u>
Expenditures:					
Current:					
Transportation	-	15,000	15,000	-	448,148
Capital outlay	250,000	1,671,719	411,827	1,259,892	-
Total expenditures	<u>250,000</u>	<u>1,686,719</u>	<u>426,827</u>	<u>1,259,892</u>	<u>448,148</u>
Excess (deficiency) of revenues over (under) expenditures	<u>260,000</u>	<u>(1,126,719)</u>	<u>173,093</u>	<u>1,299,812</u>	<u>101,965</u>
Net change in fund balances	260,000	(1,126,719)	173,093	1,299,812	101,965
Fund balance at beginning of year	<u>2,392,558</u>	<u>2,392,558</u>	<u>2,392,558</u>	-	<u>2,290,593</u>
Fund balance at end of year	<u><u>\$ 2,652,558</u></u>	<u><u>1,265,839</u></u>	<u><u>2,565,651</u></u>	<u><u>1,299,812</u></u>	<u><u>2,392,558</u></u>

CITY OF SAN GABRIEL
Special Revenue Fund
Grants Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005			Variance with Final Budget Positive (Negative)	2004
	Budget		Actual		Actual
	Original	Final			
Revenues:					
Intergovernmental	\$ 1,077,616	3,567,187	1,060,143	(2,507,044)	1,589,512
Investment income	-	-	12	12	114
Total revenues	<u>1,077,616</u>	<u>3,567,187</u>	<u>1,060,155</u>	<u>(2,507,032)</u>	<u>1,589,626</u>
Expenditures:					
Current:					
General government	137,304	148,301	141,722	6,579	136,222
Culture and recreation	77,246	65,176	59,341	5,835	77,502
Capital outlay	20,000	3,440,425	1,364,692	2,075,733	982,989
Total expenditures	<u>234,550</u>	<u>3,653,902</u>	<u>1,565,755</u>	<u>2,088,147</u>	<u>1,196,713</u>
Excess (deficiency) of revenues over (under) expenditures	<u>843,066</u>	<u>(86,715)</u>	<u>(505,600)</u>	<u>(418,885)</u>	<u>392,913</u>
Other financing sources (uses):					
Transfers in	22,315	24,656	27,956	3,300	22,555
Transfers out	(881,371)	-	-	-	(122,337)
Total other financing sources (uses)	<u>(859,056)</u>	<u>24,656</u>	<u>27,956</u>	<u>3,300</u>	<u>(99,782)</u>
Net change in fund balances	(15,990)	(62,059)	(477,644)	(415,585)	293,131
Fund balances at beginning of year	<u>373,982</u>	<u>373,982</u>	<u>373,982</u>	-	<u>80,851</u>
Fund balances (deficit) at end of year	<u>\$ 357,992</u>	<u>311,923</u>	<u>(103,662)</u>	<u>(415,585)</u>	<u>373,982</u>

SUPPLEMENTARY SCHEDULES

NON- MAJOR SPECIAL REVENUE FUNDS

The following Special Revenue Funds have been classified as non-major funds:

Special Gas Tax Fund

To account for the city's share of state and county gasoline tax allocation. These funds are expended on street maintenance and construction.

Proposition A Local Return Fund

To account for the City's share of the ½ cent sales tax. These funds are used for local transit.

Low and Moderate Income Housing Fund

Established per Section 33334.3 of the Health and Safety Code to account for 20% of tax increment received by the San Gabriel Redevelopment Agency which is to be expended for the purpose of increasing, improving, and preserving the low and moderate income housing available at affordable housing costs to persons and families of low or moderate income and to very low income households.

Citizens Option for Public Safety Fund

To account for the revenues received from the California Department of Justice to be used to enhance existing law enforcement services.

Traffic Congestion Relief Fund

To account for the revenues and expenditures for the City's street or road maintenance or reconstruction pursuant to AB2928.

Parks and Recreation Activity Fund

To account for revenues and expenditures for the City's recreation programs provided through contract services.

Civic Auditorium Facility Fund

To account for a portion of the monies paid by the facility clients and to assure that they are set aside for capital and facility maintenance and improvements to the Civic Auditorium.

Local Law Enforcement Block Grant Fund

To account for the revenues received from the U.S. Department of Justice to be used for local public safety enhancements.

Air Quality Management District Fund

To account for revenues received from the Air Quality Management District for the improvement of air quality.

NON- MAJOR SPECIAL REVENUE FUNDS, (CONTINUED)

Narcotic Seizure Fund

To account for revenues seized by the Police Department during narcotics investigations.

Waste Management Fund

To account for the collection of a waste surcharge from consumers to finance waste management programs.

Development Impact Fees

To account for the collection of fees from developers. These funds are used for public facility improvements.

Street Light Fund

To account for fees collected from new developments. These funds are used for the construction of street lights in certain areas of the City.

Office of Traffic Safety Grant Fund

To account for the revenues from the California Office of Traffic Safety to be used to a multi-ethnic comprehensive traffic safety program.

CITY OF SAN GABRIEL
Non-Major Special Revenue Funds

Combining Balance Sheet

June 30, 2005

	Special Gas Tax	Proposition A Local Return	Low and Moderate Income Housing	Citizens Option for Public Safety	Traffic Congestion Relief	Parks and Recreation Activity	Civic Auditorium Facility
<u>Assets</u>							
Cash and investments	\$ -	940,589	394,381	77,489	-	190,926	204,737
Accounts receivable, net	-	749	-	-	-	955	-
Due from other governments	-	-	4,544	-	-	-	-
Prepays	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>941,338</u>	<u>398,925</u>	<u>77,489</u>	<u>-</u>	<u>191,881</u>	<u>204,737</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	22,795	-	-	-	2,303	-
Accrued payroll	-	3,830	-	2,321	-	-	-
Due to other funds	31,296	-	-	-	89,852	-	-
Deferred revenue	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>31,296</u>	<u>26,625</u>	<u>-</u>	<u>2,321</u>	<u>89,852</u>	<u>2,303</u>	<u>-</u>
Fund balances (deficit):							
Reserved for prepaids	-	-	-	-	-	-	-
Unreserved	(31,296)	914,713	398,925	75,168	(89,852)	189,578	204,737
	<u>(31,296)</u>	<u>914,713</u>	<u>398,925</u>	<u>75,168</u>	<u>(89,852)</u>	<u>189,578</u>	<u>204,737</u>
Total fund balances (deficit)	<u>(31,296)</u>	<u>914,713</u>	<u>398,925</u>	<u>75,168</u>	<u>(89,852)</u>	<u>189,578</u>	<u>204,737</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>941,338</u>	<u>398,925</u>	<u>77,489</u>	<u>-</u>	<u>191,881</u>	<u>204,737</u>

Local Law Enforcement Block Grant	Air Quality Management District	Narcotic Seizure	Waste Management	Development Impact Fees	Street Light	Office of Traffic Safety Grant	Totals	
							2005	2004
189,781	84,277	277,554	212,266	419,790	13,980	-	3,005,770	2,526,604
-	-	-	53,428	-	-	-	55,132	57,197
-	12,330	5,353	-	-	-	12,701	34,928	438,610
-	-	-	-	-	-	-	-	10,056
<u>189,781</u>	<u>96,607</u>	<u>282,907</u>	<u>265,694</u>	<u>419,790</u>	<u>13,980</u>	<u>12,701</u>	<u>3,095,830</u>	<u>3,032,467</u>
-	-	-	13,192	-	-	-	38,290	121,640
-	-	-	-	-	-	-	6,151	5,360
-	-	-	-	-	-	16,564	137,712	314,639
39,359	-	-	-	-	-	12,701	52,060	63,126
<u>39,359</u>	<u>-</u>	<u>-</u>	<u>13,192</u>	<u>-</u>	<u>-</u>	<u>29,265</u>	<u>234,213</u>	<u>504,765</u>
-	-	-	-	-	-	-	-	10,056
150,422	96,607	282,907	252,502	419,790	13,980	(16,564)	2,861,617	2,517,646
<u>150,422</u>	<u>96,607</u>	<u>282,907</u>	<u>252,502</u>	<u>419,790</u>	<u>13,980</u>	<u>(16,564)</u>	<u>2,861,617</u>	<u>2,527,702</u>
<u>189,781</u>	<u>96,607</u>	<u>282,907</u>	<u>265,694</u>	<u>419,790</u>	<u>13,980</u>	<u>12,701</u>	<u>3,095,830</u>	<u>3,032,467</u>

CITY OF SAN GABRIEL
Non-Major Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year ended June 30, 2005

	<u>Special Gas Tax</u>	<u>Proposition A Local Return</u>	<u>Low and Moderate Income Housing</u>	<u>Citizens Option for Public Safety</u>	<u>Traffic Congestion Relief</u>	<u>Parks and Recreation Activity</u>
Revenues:						
Taxes	\$ -	-	110,970	-	-	-
Intergovernmental	773,342	605,467	-	100,000	-	-
Charges for services	-	-	-	-	-	196,670
Investment income	7,280	29,008	10,936	3,921	-	-
Other	-	-	-	-	-	-
	<u>780,622</u>	<u>634,475</u>	<u>121,906</u>	<u>103,921</u>	<u>-</u>	<u>196,670</u>
Total revenues						
Expenditures:						
Current:						
Culture and recreation	-	-	-	-	-	169,578
Public safety	-	-	-	140,426	-	-
Transportation	-	606,934	-	-	-	-
Capital outlay	-	-	-	29,750	-	-
	<u>-</u>	<u>606,934</u>	<u>-</u>	<u>170,176</u>	<u>-</u>	<u>169,578</u>
Total expenditures						
Excess (deficiency) of revenues over (under) expenditures	<u>780,622</u>	<u>27,541</u>	<u>121,906</u>	<u>(66,255)</u>	<u>-</u>	<u>27,092</u>
Other financing sources (uses):						
Transfers in	-	339,570	7,657	22,589	-	-
Transfers out	<u>(600,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(600,000)</u>	<u>339,570</u>	<u>7,657</u>	<u>22,589</u>	<u>-</u>	<u>-</u>
Net change in fund balances	180,622	367,111	129,563	(43,666)	-	27,092
Fund balances (deficit) at beginning of year	<u>(211,918)</u>	<u>547,602</u>	<u>269,362</u>	<u>118,834</u>	<u>(89,852)</u>	<u>162,486</u>
Fund balances (deficit) at end of year	<u>\$ (31,296)</u>	<u>914,713</u>	<u>398,925</u>	<u>75,168</u>	<u>(89,852)</u>	<u>189,578</u>

Civic Auditorium Facility	Local Law Enforcement Block Grant	Air Quality Management District	Narcotic Seizure	Waste Management	Development Impact Fees	Street Light	Office of Traffic Safety Grant	Totals	
								2005	2004
-	-	-	-	-	-	-	-	110,970	144,189
-	2,701	49,274	18,799	-	-	13,980	59,604	1,623,167	1,614,662
45,726	-	-	-	465,413	213,954	-	-	921,763	688,257
-	-	2,205	10,432	-	207	-	-	63,989	38,657
320	-	-	-	-	-	-	-	320	10
<u>46,046</u>	<u>2,701</u>	<u>51,479</u>	<u>29,231</u>	<u>465,413</u>	<u>214,161</u>	<u>13,980</u>	<u>59,604</u>	<u>2,720,209</u>	<u>2,485,775</u>
-	-	-	-	-	-	-	-	169,578	213,396
-	-	-	-	-	-	-	53,672	194,098	161,809
-	-	-	-	-	-	-	-	606,934	602,115
<u>19,469</u>	<u>2,701</u>	<u>5,028</u>	<u>28,076</u>	<u>207,345</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>292,369</u>	<u>385,269</u>
<u>19,469</u>	<u>2,701</u>	<u>5,028</u>	<u>28,076</u>	<u>207,345</u>	<u>-</u>	<u>-</u>	<u>53,672</u>	<u>1,262,979</u>	<u>1,362,589</u>
<u>26,577</u>	<u>-</u>	<u>46,451</u>	<u>1,155</u>	<u>258,068</u>	<u>214,161</u>	<u>13,980</u>	<u>5,932</u>	<u>1,457,230</u>	<u>1,123,186</u>
-	-	-	-	-	-	-	-	369,816	347,809
-	-	-	-	(417,023)	-	(83,493)	(18,633)	(1,119,149)	(778,850)
-	-	-	-	(417,023)	-	(83,493)	(18,633)	(749,333)	(431,041)
26,577	-	46,451	1,155	(158,955)	214,161	(69,513)	(12,701)	707,897	692,145
<u>178,160</u>	<u>150,422</u>	<u>50,156</u>	<u>281,752</u>	<u>411,457</u>	<u>205,629</u>	<u>83,493</u>	<u>(3,863)</u>	<u>2,153,720</u>	<u>1,461,575</u>
<u>204,737</u>	<u>150,422</u>	<u>96,607</u>	<u>282,907</u>	<u>252,502</u>	<u>419,790</u>	<u>13,980</u>	<u>(16,564)</u>	<u>2,861,617</u>	<u>2,153,720</u>

CITY OF SAN GABRIEL
Special Gas Tax Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005		Variance with Final Budget Positive (Negative)	2004
	Final Budget	Actual		Actual
Revenues:				
Intergovernmental	\$ 766,000	773,342	7,342	768,122
Investment income	1,000	7,280	6,280	2,041
	767,000	780,622	13,622	770,163
Total revenues				
	767,000	780,622	13,622	770,163
Excess of revenues over expenditures				
	767,000	780,622	13,622	770,163
Other financing sources (uses):				
Transfers out	(600,000)	(600,000)	-	(627,654)
	167,000	180,622	13,622	142,509
Net change in fund balances				
	167,000	180,622	13,622	142,509
Fund balances (deficit) at beginning of year	(211,918)	(211,918)	-	(354,427)
	(211,918)	(211,918)	-	(354,427)
Fund balances (deficit) at end of year	\$ (44,918)	(31,296)	13,622	(211,918)
	(44,918)	(31,296)	13,622	(211,918)

CITY OF SAN GABRIEL
Proposition A Local Return Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005		Variance with Final Budget Positive (Negative)	2004
	Final Budget	Actual		Actual
Revenues:				
Intergovernmental	\$ 580,000	605,467	25,467	568,012
Investment income	26,000	29,008	3,008	12,106
	606,000	634,475	28,475	580,118
Total revenues				
Expenditures:				
Current:				
Transportation	705,893	606,934	98,959	602,115
	705,893	606,934	98,959	602,115
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	(99,893)	27,541	127,434	(21,997)
Other financing sources:				
Transfer in	310,290	339,570	29,280	327,763
Net change in fund balances	210,397	367,111	156,714	305,766
Fund balances at end of year	547,602	547,602	-	241,836
Fund balances at end of year	\$ 757,999	914,713	156,714	547,602

CITY OF SAN GABRIEL
Low and Moderate Income Housing Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005			2004
	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Actual
Revenues:				
Taxes	\$ 140,000	110,970	(29,030)	77,742
Investment income	8,000	10,936	2,936	5,880
Total revenues	<u>148,000</u>	<u>121,906</u>	<u>(26,094)</u>	<u>83,622</u>
Excess of revenues over expenditures	<u>148,000</u>	<u>121,906</u>	<u>(26,094)</u>	<u>83,622</u>
Other financing sources:				
Transfers in	-	7,657	7,657	5,364
Net change in fund balances	148,000	129,563	(18,437)	88,986
Fund balances at beginning of year	<u>269,362</u>	<u>269,362</u>	<u>-</u>	<u>180,376</u>
Fund balances at end of year	<u><u>\$ 417,362</u></u>	<u><u>398,925</u></u>	<u><u>(18,437)</u></u>	<u><u>269,362</u></u>

CITY OF SAN GABRIEL
Citizens Option for Public Safety Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005		Variance with Final Budget Positive (Negative)	2004
	Final Budget	Actual		Actual
Revenues:				
Intergovernmental	\$ 100,000	100,000	-	100,000
Investment income	2,500	3,921	1,421	9,220
	102,500	103,921	1,421	109,220
Total revenues				
Expenditures:				
Current:				
Public safety	143,417	140,426	2,991	124,190
Capital outlay	86,191	29,750	56,441	238,234
	229,608	170,176	59,432	362,424
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	(127,108)	(66,255)	60,853	(253,204)
Other financing sources:				
Transfers in	18,055	22,589	4,534	14,682
Net change in fund balances	(109,053)	(43,666)	65,387	(238,522)
Fund balances at beginning of year	118,834	118,834	-	357,356
Fund balances at end of year	\$ 9,781	75,168	65,387	118,834

CITY OF SAN GABRIEL
Traffic Congestion Relief Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005		Variance with Final Budget Positive (Negative)	2004
	Final Budget	Actual		Actual
Revenues:				
Intergovernmental	\$ -	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Capital outlay	49,274	-	49,274	4,676
Total expenditures	<u>49,274</u>	<u>-</u>	<u>49,274</u>	<u>4,676</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(49,274)</u>	<u>-</u>	<u>49,274</u>	<u>(4,676)</u>
Net change in fund balances	(49,274)	-	49,274	(4,676)
Fund balances (deficit) at beginning of year	<u>(89,852)</u>	<u>(89,852)</u>	<u>-</u>	<u>(85,176)</u>
Fund balances (deficit) at end of year	<u><u>\$ (139,126)</u></u>	<u><u>(89,852)</u></u>	<u><u>49,274</u></u>	<u><u>(89,852)</u></u>

CITY OF SAN GABRIEL
Parks and Recreation Activity Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005		Variance with Final Budget Positive (Negative)	2004
	Final Budget	Actual		Actual
Revenues:				
Charges for services	\$ 278,000	196,670	(81,330)	197,772
Total revenues	278,000	196,670	(81,330)	197,772
Expenditures:				
Culture and recreation	279,000	169,578	109,422	213,396
Total expenditures	279,000	169,578	109,422	213,396
Excess (deficiency) of revenues over (under) expenditures	(1,000)	27,092	28,092	(15,624)
Net change in fund balances	(1,000)	27,092	28,092	(15,624)
Fund balances at beginning of year	162,486	162,486	-	178,110
Fund balances at end of year	\$ 161,486	189,578	28,092	162,486

CITY OF SAN GABRIEL
Civic Auditorium Facility Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005		Variance with Final Budget Positive (Negative)	2004
	Final Budget	Actual		Actual
Revenues:				
Charges for services	\$ 45,000	45,726	726	38,785
Other revenue	-	320	320	10
	45,000	46,046	1,046	38,795
Total revenues				
Expenditures:				
Capital outlay	165,469	19,469	146,000	43,187
	165,469	19,469	146,000	43,187
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	(120,469)	26,577	147,046	(4,392)
Net change in fund balances	(120,469)	26,577	147,046	(4,392)
Fund balances at beginning of year	178,160	178,160	-	182,552
Fund balances at end of year	\$ 57,691	204,737	147,046	178,160

CITY OF SAN GABRIEL
Local Law Enforcement Block Grant Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005		Variance with Final Budget Positive (Negative)	2004
	Final Budget	Actual		Actual
Revenues:				
Intergovernmental	\$ 42,059	2,701	(39,358)	65,051
Total revenues	<u>42,059</u>	<u>2,701</u>	<u>(39,358)</u>	<u>65,051</u>
Expenditures:				
Capital outlay	113,674	2,701	110,973	65,051
Total expenditures	<u>113,674</u>	<u>2,701</u>	<u>110,973</u>	<u>65,051</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(71,615)</u>	<u>-</u>	<u>71,615</u>	<u>-</u>
Net change in fund balances	(71,615)	-	71,615	-
Fund balances at beginning of year	<u>150,422</u>	<u>150,422</u>	<u>-</u>	<u>150,422</u>
Fund balances at end of year	<u>\$ 78,807</u>	<u>150,422</u>	<u>71,615</u>	<u>150,422</u>

CITY OF SAN GABRIEL
Air Quality Management District Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005			2004
	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Actual
Revenues:				
Intergovernmental	\$ 45,000	49,274	4,274	49,360
Investment income	<u>1,000</u>	<u>2,205</u>	<u>1,205</u>	<u>380</u>
Total revenues	<u>46,000</u>	<u>51,479</u>	<u>5,479</u>	<u>49,740</u>
Expenditures:				
Capital outlay	<u>60,000</u>	<u>5,028</u>	<u>54,972</u>	<u>4,986</u>
Total expenditures	<u>60,000</u>	<u>5,028</u>	<u>54,972</u>	<u>4,986</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,000)</u>	<u>46,451</u>	<u>60,451</u>	<u>44,754</u>
Net change in fund balances	(14,000)	46,451	60,451	44,754
Fund balances at beginning of year	<u>50,156</u>	<u>50,156</u>	-	<u>5,402</u>
Fund balances at end of year	<u><u>\$ 36,156</u></u>	<u><u>96,607</u></u>	<u><u>60,451</u></u>	<u><u>50,156</u></u>

CITY OF SAN GABRIEL
Narcotic Seizure Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005		Variance with Final Budget Positive (Negative)	2004
	Final Budget	Actual		Actual
Revenues:				
Intergovernmental	\$ 54,000	18,799	(35,201)	-
Investment income	10,500	10,432	(68)	9,030
Total revenues	64,500	29,231	(35,269)	9,030
Expenditures:				
Capital outlay	77,254	28,076	49,178	24,152
Total expenditures	77,254	28,076	49,178	24,152
Excess (deficiency) of revenues over (under) expenditures	(12,754)	1,155	13,909	(15,122)
Net change in fund balances	(12,754)	1,155	13,909	(15,122)
Fund balances at beginning of year	281,752	281,752	-	296,874
Fund balances at end of year	\$ 268,998	282,907	13,909	281,752

CITY OF SAN GABRIEL
Waste Management Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005		Variance with Final Budget Positive (Negative)	2004
	Final Budget	Actual		Actual
Revenues:				
Charges for services	\$ 441,250	465,413	24,163	451,700
Total revenues	441,250	465,413	24,163	451,700
Expenditures:				
Capital outlay	247,025	207,345	39,680	-
Total expenditures	247,025	207,345	39,680	-
Excess of revenues over expenditures	194,225	258,068	63,843	451,700
Other financing uses:				
Transfers out	(496,829)	(417,023)	79,806	(151,196)
Net change in fund balances	(302,604)	(158,955)	143,649	300,504
Fund balances at beginning of year	411,457	411,457	-	110,953
Fund balances at end of year	\$ 108,853	252,502	143,649	411,457

CITY OF SAN GABRIEL
Development Impact Fees Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005		Variance with Final Budget Positive (Negative)	2004
	Final Budget	Actual		Actual
Revenues:				
Charges for services	\$ 110,000	213,954	103,954	66,447
Investment income	1,000	207	(793)	-
Total revenues	111,000	214,161	103,161	66,447
Expenditures:				
Capital outlay	40,994	-	40,994	4,983
Total expenditures	40,994	-	40,994	4,983
Excess of revenues over expenditures	70,006	214,161	144,155	61,464
Net change in fund balances	70,006	214,161	144,155	61,464
Fund balances at beginning of year	205,629	205,629	-	144,165
Fund balances at end of year	\$ 275,635	419,790	144,155	205,629

CITY OF SAN GABRIEL
Street Light Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005		Variance with Final Budget Positive (Negative)	2004
	Final Budget	Actual		Actual
Revenues:				
Intergovernmental	\$ 5,800	13,980	8,180	5,641
Total revenues	5,800	13,980	8,180	5,641
Excess of revenues over expenditures	5,800	13,980	8,180	5,641
Other financing uses:				
Transfers out	-	(83,493)	(83,493)	-
Net change in fund balances	5,800	(69,513)	(75,313)	5,641
Fund balances at beginning of year	83,493	83,493	-	77,852
Fund balances at end of year	\$ 89,293	13,980	(75,313)	83,493

CITY OF SAN GABRIEL
Office of Traffic Safety Grant Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005		Variance with Final Budget Positive (Negative)	2004
	Final Budget	Actual		Actual
Revenues:				
Intergovernmental	\$ 67,041	59,604	(7,437)	58,476
Total revenues	67,041	59,604	(7,437)	58,476
Expenditures:				
Current:				
Public safety	45,178	53,672	(8,494)	37,619
Total expenditures	45,178	53,672	(8,494)	37,619
Excess of revenues over expenditures	21,863	5,932	(15,931)	20,857
Other financing uses:				
Transfers out	(18,000)	(18,633)	(633)	-
Net change in fund balances	3,863	(12,701)	(16,564)	20,857
Fund balances (deficit) at beginning of year	(3,863)	(3,863)	-	(24,720)
Fund balances (deficit) at end of year	\$ -	(16,564)	(16,564)	(3,863)

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MAJOR CAPITAL PROJECT FUND

The Capital Project Fund is established to account for administrative cost for start-up of the Redevelopment Agency and costs of redevelopment.

Major Fund:

Redevelopment Fund - to account for administrative and other costs of the Redevelopment Agency.

CITY OF SAN GABRIEL
Capital Project Fund
Redevelopment Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual

Year ended June 30, 2005

	2005			Variance with Final Budget Positive (Negative)	2004
	Budget		Actual		Actual
	Original	Final			
Revenues:					
Taxes	\$ 240,000	500,000	443,883	(56,117)	310,968
Investment income	10,000	10,000	28,229	18,229	12,390
Total revenues	<u>250,000</u>	<u>510,000</u>	<u>472,112</u>	<u>(37,888)</u>	<u>323,358</u>
Expenditures:					
Current:					
Community development	247,982	308,464	271,649	36,815	198,155
Pass-throughs	-	-	154,563	(154,563)	131,342
Total expenditures	<u>247,982</u>	<u>308,464</u>	<u>426,212</u>	<u>(117,748)</u>	<u>329,497</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,018</u>	<u>201,536</u>	<u>45,900</u>	<u>(155,636)</u>	<u>(6,139)</u>
Other financing sources (uses):					
Transfers in	1,702	1,945	2,323	378	1,588
Transfers out	-	-	(7,657)	(7,657)	(5,364)
Total other financing sources (uses)	<u>1,702</u>	<u>1,945</u>	<u>(5,334)</u>	<u>(7,279)</u>	<u>(3,776)</u>
Net change in fund balances	3,720	203,481	40,566	(162,915)	(9,915)
Fund balances (deficit) at beginning of year	<u>(802,329)</u>	<u>(802,329)</u>	<u>(802,329)</u>	-	<u>(792,414)</u>
Fund balances (deficit) at end of year	<u><u>\$ (798,609)</u></u>	<u><u>(598,848)</u></u>	<u><u>(761,763)</u></u>	<u><u>(162,915)</u></u>	<u><u>(802,329)</u></u>

INTERNAL SERVICE FUNDS

Internal Service Funds are used to finance and account for goods and services provided by one City department to other City departments or agencies. Funds included are:

Self-Insurance Fund - to account for payments made for the City's workers' compensation and general liability claims.

Automotive Maintenance Fund - to account for costs of operating a maintenance facility for automotive equipment used by City departments.

CITY OF SAN GABRIEL
Internal Service Funds

Combining Statement of Net Assets

June 30, 2005

	<u>Self- Insurance</u>	<u>Automotive Maintenance</u>	<u>Totals</u>	
			<u>2005</u>	<u>2004</u>
<u>Assets</u>				
Current assets:				
Cash and investments	\$ 1,015,478	21,822	1,037,300	1,706,802
Accounts receivable, net	373,075	-	373,075	48,075
Prepays	36,461	-	36,461	24,914
Total current assets	1,425,014	21,822	1,446,836	1,779,791
Noncurrent assets:				
Capital assets:				
Building	-	115,780	115,780	115,780
Machinery and equipment	-	11,200	11,200	11,200
Accumulated depreciation	-	(87,335)	(87,335)	(85,097)
Capital assets, net	-	39,645	39,645	41,883
Total assets	1,425,014	61,467	1,486,481	1,821,674
<u>Liabilities</u>				
Current liabilities:				
Accounts payable	63,200	5,134	68,334	26,830
Accrued payroll	-	3,664	3,664	2,603
Compensated absences	-	43,086	43,086	35,199
Claims payable - current portion	1,823,145	-	1,823,145	1,380,903
Total current liabilities	1,886,345	51,884	1,938,229	1,445,535
Total liabilities	1,886,345	51,884	1,938,229	1,445,535
<u>Net assets</u>				
Unrestricted	(461,331)	9,583	(451,748)	376,139
Total net assets	\$ (461,331)	9,583	(451,748)	376,139

CITY OF SAN GABRIEL
Internal Service Funds

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

Year ended June 30, 2005

	<u>Self- Insurance</u>	<u>Automotive Maintenance</u>	<u>Totals</u>	
			<u>2005</u>	<u>2004</u>
Operating revenues:				
Charges for services	\$ 2,117,117	409,400	2,526,517	2,656,242
Total operating revenues	<u>2,117,117</u>	<u>409,400</u>	<u>2,526,517</u>	<u>2,656,242</u>
Operating expenses:				
Personnel services	-	239,024	239,024	212,810
Contractual services	-	4,014	4,014	11,544
Vehicle operating	-	246,595	246,595	183,831
Depreciation	-	2,238	2,238	2,516
Utilities	-	5,539	5,539	4,605
Uniforms	-	2,158	2,158	2,087
Allowances	-	-	-	50
Insurance premiums	645,896	-	645,896	570,663
Claims and judgments	2,417,720	-	2,417,720	2,194,093
Total operating expenses	<u>3,063,616</u>	<u>499,568</u>	<u>3,563,184</u>	<u>3,182,199</u>
Operating income (loss)	<u>(946,499)</u>	<u>(90,168)</u>	<u>(1,036,667)</u>	<u>(525,957)</u>
Non-operating revenues:				
Investment income	38,137	1,464	39,601	47,756
Income (loss) before transfers	<u>(908,362)</u>	<u>(88,704)</u>	<u>(997,066)</u>	<u>(478,201)</u>
Transfers in	<u>131,604</u>	<u>37,575</u>	<u>169,179</u>	<u>134,590</u>
Net change in net assets	(776,758)	(51,129)	(827,887)	(343,611)
Total net assets at beginning of year	<u>315,427</u>	<u>60,712</u>	<u>376,139</u>	<u>719,750</u>
Total net assets at end of year	<u>\$ (461,331)</u>	<u>9,583</u>	<u>(451,748)</u>	<u>376,139</u>

CITY OF SAN GABRIEL
Internal Service Funds
Combining Statement of Cash Flows
Year ended June 30, 2005

	Self- Insurance	Automotive Maintenance	Totals	
			<u>2005</u>	<u>2004</u>
Cash flows from operating activities:				
Cash received from user departments	\$ 1,792,117	409,400	2,201,517	2,652,003
Cash payments to suppliers for goods and services	(2,589,131)	(260,592)	(2,849,723)	(2,916,420)
Cash payments to employees for services	<u>-</u>	<u>(230,076)</u>	<u>(230,076)</u>	<u>(209,713)</u>
Net cash provided by (used for) operating activities	<u>(797,014)</u>	<u>(81,268)</u>	<u>(878,282)</u>	<u>(474,130)</u>
Cash flows from capital related and financing activities:				
Purchase of capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>(37,980)</u>
Net cash provided by (used for) capital related and financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(37,980)</u>
Cash flows from noncapital financing activities:				
Cash received from other funds	<u>131,604</u>	<u>37,575</u>	<u>169,179</u>	<u>134,590</u>
Net cash provided by noncapital financing activities	<u>131,604</u>	<u>37,575</u>	<u>169,179</u>	<u>134,590</u>
Cash flows from investing activities:				
Interest received from investments	<u>38,137</u>	<u>1,464</u>	<u>39,601</u>	<u>47,756</u>
Net cash provided by investing activities	<u>38,137</u>	<u>1,464</u>	<u>39,601</u>	<u>47,756</u>
Net increase (decrease) in cash and cash equivalents	(627,273)	(42,229)	(669,502)	(329,764)
Cash and cash equivalents at beginning of year	<u>1,642,751</u>	<u>64,051</u>	<u>1,706,802</u>	<u>2,036,566</u>
Cash and cash equivalents at end of year	<u>\$ 1,015,478</u>	<u>21,822</u>	<u>1,037,300</u>	<u>1,706,802</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	<u>\$ (946,499)</u>	<u>(90,168)</u>	<u>(1,036,667)</u>	<u>(525,957)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	-	2,238	2,238	2,516
(Increase) decrease in accounts receivable	(325,000)	-	(325,000)	(4,239)
(Increase) decrease in prepaids	(11,547)	-	(11,547)	25,281
Increase (decrease) in accounts payable	43,790	(2,286)	41,504	(24,379)
Increase (decrease) in accrued payroll	-	1,061	1,061	1,179
Increase (decrease) in compensated absences	-	7,887	7,887	1,763
Increase (decrease) in claims payable	<u>442,242</u>	<u>-</u>	<u>442,242</u>	<u>49,706</u>
Total adjustments	<u>149,485</u>	<u>8,900</u>	<u>158,385</u>	<u>51,827</u>
Net cash provided by (used for) operating activities	<u>\$ (797,014)</u>	<u>(81,268)</u>	<u>(878,282)</u>	<u>(474,130)</u>

Supplemental information:

During the fiscal year ended June 30, 2005, there were no noncash investing, capital or financing activities.

FIDUCIARY FUNDS

AGENCY FUND

The Agency Fund is used to accounting for assets held by the City as an agent for individuals. Private organizations, other governments and/or other funds. The Agency Fund operates as a clearing mechanism. Cash resources are collected, held for a brief period and then distributed to the proper recipients. The City has a fiduciary responsibility for the assets, which it does not own outright.

Deposit Fund- This fund is used to account for deposits collected by the city which will be refunded at some later date.

CITY OF SAN GABRIEL
Agency Fund

Statement of Changes in Fiduciary Net Assets

Year ended June 30, 2005

	<u>Balance at</u> <u>June 30, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at</u> <u>June 30, 2005</u>
<u>DEPOSITS FUND</u>				
<u>Assets</u>				
Cash and investments (note 2)	\$ 113,770	1,823,840	1,757,981	179,629
Accounts receivable	<u>49,293</u>	<u>40,180</u>	<u>49,293</u>	<u>40,180</u>
Total assets	<u>\$ 163,063</u>	<u>1,864,020</u>	<u>1,807,274</u>	<u>219,809</u>
<u>Liabilities</u>				
Accounts payable	\$ 31,877	29,589	31,877	29,589
Deposits payable	<u>131,186</u>	<u>1,721,505</u>	<u>1,662,471</u>	<u>190,220</u>
Total liabilities	<u>\$ 163,063</u>	<u>1,751,094</u>	<u>1,694,348</u>	<u>219,809</u>

STATISTICAL SECTION

TABLE 1

CITY OF SAN GABRIEL

Government-wide Expenses by Function

Last Three Fiscal Years (1)

	<u>2005</u>	<u>2004</u>	<u>2003</u>
General Government	\$ 3,632,467	3,471,388	3,135,735
Public Safety	14,394,449	12,168,593	10,326,967
Community Development	5,989,016	4,161,676	3,712,609
Transportation	697,797	2,331,649	2,142,391
Culture & Recreation	<u>2,784,195</u>	<u>2,625,740</u>	<u>2,182,577</u>
Total	\$ <u><u>27,497,924</u></u>	<u><u>24,759,046</u></u>	<u><u>21,500,279</u></u>

(1) Third year GASB 34 implementation.

TABLE 2

CITY OF SAN GABRIEL

Government-wide Revenues

Last Three Fiscal Years (1)

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<u>General Revenues</u>			
Taxes	13,725,062	13,218,895	12,201,931
Investment Income	353,378	292,887	269,883
Other	<u>123,743</u>	<u>295,356</u>	<u>609,230</u>
	<u>14,202,183</u>	<u>13,807,138</u>	<u>13,081,044</u>
<u>Program Revenues</u>			
Charges for Services	8,281,284	5,560,721	6,026,881
Operating Grants & Contributions	4,026,667	3,184,871	4,358,304
Capital Grants & Contributions	<u>1,040,705</u>	<u>1,966,768</u>	<u>702,835</u>
	<u>13,348,656</u>	<u>10,712,360</u>	<u>11,088,020</u>
Total	<u><u>27,550,839</u></u>	<u><u>24,519,498</u></u>	<u><u>24,169,064</u></u>

(1) Third year GASB 34 implementaion.

TABLE 3

CITY OF SAN GABRIEL

General Government - Expenditures by Function (1)

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Community Development</u>	<u>Transportation</u>	<u>Culture & Recreation</u>	<u>Capital Outlay</u>	<u>Total</u>
1995-96	\$ 2,260,605	7,725,336	1,861,311	540,477	1,462,089	2,908,760	16,758,578
1996-97	2,371,302	7,955,785	1,958,880	1,100,822	1,434,499	1,709,894	16,531,182
1997-98	2,424,357	7,646,798	2,071,595	706,667	1,460,438	3,799,423	18,109,278
1998-99	2,931,371	8,427,301	2,025,218	909,666	1,490,349	3,077,444	18,861,349
1999-00	2,489,976	8,649,350	2,056,376	530,242	1,585,780	2,317,686	17,629,410
2000-01	2,720,049	9,047,111	2,733,475	1,669,441	1,726,772	2,063,184	19,960,032
2001-02	2,728,832	9,762,787	3,100,309	562,258	2,044,634	3,313,686	21,512,506
2002-03	3,056,428	9,877,622	3,120,389	921,018	2,061,358	2,943,895	21,980,710
2003-04	3,348,343	11,471,351	3,342,852	1,050,263	2,434,397	2,358,160	24,005,366
2004-05	3,484,375	13,085,261	3,923,588	621,934	2,477,786	2,637,308	26,230,252

(1) Includes General, Special Revenue and Capital Project Funds

TABLE 4

CITY OF SAN GABRIEL

General Government - Revenues by Source (1)

Last Ten Fiscal Years

Fiscal Year	Taxes (2)	Licenses and Permits	Fines and Forfeitures	Investment Income	From other Agencies	Charges for Services	Other Revenue	Total
1995-96	\$ 9,678,379	671,211	420,227	719,927	4,163,404	1,019,100	521,262	17,193,510
1996-97	9,544,878	662,390	392,108	672,987	4,739,728	1,062,265	319,348	17,393,704
1997-98	10,402,910	708,778	442,730	709,182	6,276,422	1,195,325	208,185	19,943,532
1998-99	10,121,647	734,522	559,364	350,373	5,436,432	1,343,577	159,259	18,705,174
1999-00	10,538,633	730,026	618,930	439,780	4,679,788	1,390,559	172,189	18,569,905
2000-01	11,234,384	783,701	898,242	609,845	5,486,899	1,477,392	733,208	21,223,671
2001-02	12,156,760	894,117	612,893	476,257	5,831,785	2,482,762	265,586	22,720,160
2002-03	12,502,126	1,095,066	653,878	384,816	6,331,359	2,556,007	609,655	24,132,907
2003-04	13,350,237	1,466,456	589,054	421,241	5,745,683	3,017,850	295,366	24,885,887
2004-05	14,279,916	1,522,070	505,031	543,184	6,645,842	3,433,174	124,063	27,053,280

(1) Includes General, Special Revenue and Capital Project Funds

(2) Includes property taxes, sales tax, franchise tax and other taxes

Source: City Finance Department

TABLE 5

CITY OF SAN GABRIEL

General Governmental Tax Revenues by Source

Last Three Fiscal Years (1)

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Property Tax	\$ 5,408,729	5,406,831	4,801,327
Utility Users Tax	3,259,972	3,204,161	2,937,247
Sales Tax	3,924,613	3,783,872	3,626,265
Franchise Taxes	565,710	556,582	608,215
Transient Occupancy Tax	367,974	53,631	64,535
Property Transfer Tax	<u>198,064</u>	<u>213,818</u>	<u>164,342</u>
Total	<u>\$ 13,725,062</u>	<u>13,218,895</u>	<u>12,201,931</u>

(1) Third year GASB 34 implementation.

Source: City Finance Department

CITY OF SAN GABRIEL

Assessed Value, Tax Levies, and Collections (1)

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Assessed Value (2)</u>	<u>Current Tax Levy (3)</u>	<u>Current Collection (3)</u>	<u>Percent of Levy Collected</u>
1995-96	\$ 1,633,213,649	3,844,238	3,723,267	96.85%
1996-97	1,756,702,355	3,829,610	3,775,315	98.58%
1997-98	1,757,102,966	3,830,484	4,064,436	106.11% (4)
1998-99	1,796,464,368	3,916,291	4,038,562	103.12% (4)
1999-2000	1,853,720,244	3,933,835	4,073,602	103.55% (4)
2000-2001	1,944,757,083	4,127,621	4,313,059	104.49% (4)
2001-2002	2,074,780,057	4,379,411	4,687,097	107.03% (4)
2002-2003	2,198,896,771	4,620,864	4,801,327	103.90% (4)
2003-2004	2,394,149,638	5,018,082	5,083,016	101.29% (4)
2004-2005	2,663,250,488	5,320,209	5,408,729	101.66% (4)

(1) Includes General and Special Revenue Funds

(2) Market Value

(3) Includes current secured and unsecured property taxes

(4) Includes collection of delinquent taxes

Source: Los Angeles County Auditor/Controller's Office

TABLE 7

CITY OF SAN GABRIEL

Property Tax Rates for All Overlapping Governments

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>San Gabriel Tax District #1</u>	<u>Los Angeles County General</u>	<u>Other</u>	<u>Los Angeles County Flood Control</u>	<u>Metropolitan Water District</u>	<u>Total Tax Rate (1)</u>
1995-96	0.110000	1.000000	0.001814	0.000963	0.008900	1.121677
1996-97	0.110000	1.000000	0.001584	0.002197	0.008900	1.122681
1997-98	0.110000	1.000000	0.001584	0.002197	0.008900	1.122681
1998-99	0.110000	1.000000	0.001451	0.001953	0.008900	1.122304
1999-2000	0.110000	1.000000	0.001422	0.001765	0.008900	1.122087
2000-2001	0.110000	1.000000	0.001314	0.001552	0.008800	1.121666
2001-2002	0.110000	1.000000	0.001128	0.000473	0.007700	1.11930
2002-2003	0.110000	1.000000	0.001033	0.000881	0.006700	1.11861
2003-2004	0.110000	1.000000	0.000992	0.000462	0.006100	1.11755
2004-2005	0.110000	1.000000	0.000923	0.000245	0.005800	1.11697

(1) Tax rate per \$100 of assessed valuation

Source: Los Angeles County Auditor/Controller's Office

TABLE 8

CITY OF SAN GABRIEL

Ten Largest Locally Secured Taxpayers

June 30, 2005

<u>Name</u>	<u>Type of Business</u>	<u>Assessed Value</u>	<u>% of Value to Total Assessed Value</u>	
San Gabriel Valley Medical Center	Institutional	\$ 77,185,315	2.96%	1
Universal Shopping Plaza	Commercial	53,371,685	2.05%	2
Tony C. Chu Trust	Commercial	19,292,225	0.74%	3
Demer Properties Inc.	Residential	14,247,377	0.55%	4
Hawaii Property Inc.	Commercial	10,152,836	0.39%	5
King Summer Star LLC	Hotel/Retail	10,797,847	0.41%	6
Thomas K. & Hsui Y. Wong	Commercial	8,895,074	0.34%	7
Roman Catholic Archbishop of LA	Institutional	8,583,164	0.33%	8
Lucky Center LLC	Commercial	7,930,362	0.30%	9
Life Plaza Center, LLC	Commercial	6,963,049	0.27%	10

Source: City Finance Department

The City of San Gabriel
2005 Top Property Owner Summary

TABLE 9

Owner (Number of Parcels)	Assessed Value
1 San Gabriel Valley Medical Center (11)	\$ 77,396,279
2 Universal Shopping Plaza (6)	\$ 53,371,685
3 Tony Chu (5)	\$ 19,292,225
4 Demer Properties Inc. (1)	\$ 14,247,377
5 Hawaii Property Inc. (7)	\$ 11,072,057
6 King Summer Star LLC (44)	\$ 10,797,847
7 Thomas K. & Hsiu Y. Wong (11)	\$ 8,895,074
8 Roman Catholic Archbishop of Los Angeles (15)	\$ 8,583,164
9 Lucky Center LLC (2)	\$ 7,930,362
10 Life Plaza Center LLC (1)	\$ 6,963,049
11 Landwin Investment LLC (2)	\$ 6,567,250
12 Pacific Lion LLC (1)	\$ 6,318,000
13 Julia T. Kan Trust (8)	\$ 6,196,511
14 Lancer Investment LLC (3)	\$ 5,663,264
15 San Gabriel Country Club (9)	\$ 5,524,779
16 Grand Valley LLC (31)	\$ 5,393,595
17 China Times Inc. (4)	\$ 5,332,292
18 Gary & Grace Dunn (7)	\$ 5,309,080
19 Charter Cable Television Inc. (5)	\$ 5,207,060
20 Maria W. Shiau (4)	\$ 4,931,017
21 Stephen B. Kathleen M. Novarro (3)	\$ 4,789,692
22 Pi Ling & Mei Ling Hsiung (1)	\$ 4,566,000
23 Schultz & Schultz LLC (3)	\$ 4,492,959
24 Phillip & Mary Q Tsui Trust (7)	\$ 4,474,449
25 Barbera Family Limited Partnership (3)	\$ 4,468,544

TABLE 10

CITY OF SAN GABRIEL

Schedule of Direct and Overlapping Debt

June 30, 2005

	<u>Percent Applicable to City of San Gabriel</u>	<u>Amount Applicable to City of San Gabriel</u>
Net direct bonded debt	1.000	\$ -
Overlapping bonded debt:		
Los Angeles County Detention Facility 1987 Debt Service	0.372 %	\$ 60,269
Los Angeles County Flood Control District	0.377	7,507
Flood Control Ref. Bonds 1993 Debt Service	0.377	1,037
Metropolitan Water District Area 1116001	0.363	1,521,516
Garvey Elementary SD 2000 Series A Debt Service	14.205	1,081,014
Garvey Elementary SD 2000 Series B Debt Service	14.205	923,280
Rosemead Elementary SD 2000 Series A Debt Service	11.384	842,999
Rosemead Elementary SD 2000 Series B Debt Service	11.081	1,108,136
El Monte Union High SD 2002 Series A Debt Service	2.519	538,349
LA City Comm Coll Dist 2003 Series 2004B	0.613	174,714
LA City Comm Coll Dist 2001 Series 2004A	0.614	462,742
LA City Comm Coll Dist 2001 Series A DS	0.614	297,928
LA City Comm Coll Dist 2003 Ser B DS	0.614	503,247
LA City Comm Coll Dist 2003 Ser C DS	0.614	40,567
LA City Comm Coll Dist 2003 Ref Bond	0.614	396,921
Pasadena Comm Coll DS 2002 Ser A	0.447	129,021
San Gabriel Unified SD 2002 Ser B DS	74.305	5,037,031
San Gabriel Unified SD 2002 Ser A DS	74.305	8,933,349
Alhambra USD DS 1999 SERIES A & B	0.017	3,248
Total Overlapping Debt:		<u>\$ 22,062,875</u>

Source: Los Angeles County Assessor

TABLE 11

CITY OF SAN GABRIEL
Computation of Legal Debt Margin
June 30, 2005

Assessed value	\$ 2,550,004,856
Debt limit - 15% of assessed valuation	382,500,728
Legal debt margin	382,500,728

Source: City Finance Department

TABLE 12

CITY OF SAN GABRIEL

Demographic Statistics

1930-2000

Year	City Population	City Population Percent Change	Los Angeles County Population	City Population Percent of County
1930	7,224	-	2,208,492	0.33%
1940	11,867	64.27%	2,785,643	0.43%
1950	20,343	71.42%	4,151,687	0.49%
1960	22,561	10.90%	6,042,686	0.37%
1970	29,336	30.03%	7,041,980	0.42%
1980	30,072	2.51%	7,477,503	0.40%
1990	37,120	23.40%	8,769,944	0.42%
2000	39,804	7.23%	9,519,338	0.42%

Source: U.S.Bureau of Census and Los Angeles County Regional Planning Department

TABLE 13

CITY OF SAN GABRIEL

Property Value, Construction and Bank Deposits

Last Ten Years

<u>Fiscal Year</u>	<u>Net Assessed Property Value</u>	<u>Number of Building Permits Issued</u>	<u>Construction Value</u>	<u>Bank Deposits</u>
1995-96	1,633,213,649	76	3,666,189	726,334
1996-97	1,756,702,355	99	7,227,634	785,251
1997-98	1,757,102,966	111	8,993,413	891,914
1998-99	1,796,464,368	101	13,074,350	912,537
1999-00	1,853,720,244	101	11,124,170	921,002
2000-01	1,944,757,083	97	11,822,713	936,447
2001-02	2,074,780,057	157	15,324,563	999,130
2002-03	2,198,896,771	648	64,367,717	1,076,637
2003-04	2,394,149,638	81	21,339,475	1,423,982
2004-05	2,550,004,856	44	18,981,033	1,464,146

Source: County Clerk
City Building Division
Federal Deposit Insurance Corporation

CITY OF SAN GABRIEL

Schedule of Insurance

June 30, 2005

<u>Municipal Liability Insurance *</u>	<u>Policy Period</u>	<u>Limits and Coverage</u>	<u>Premium</u>
Clarendon American Insurance Co. Policy XSR00310557	7/1/2004 6/30/2005	\$250,000 Self Insure Retention \$5,000,000 Limit (1st)	\$168,257
Gulf Underwriters Insurance Co. Policy GU5958824	7/1/2004 6/30/2005	\$5,000,000 Limit (2nd)	\$60,645
* Combined Liability Coverage \$10,000,000			
<u>Excess Workers Compensation</u>			
ACE American Insurance Co. Policy WCLC42616175	7/1/2004 6/30/2005	\$1,000,000 Self Insure Retention \$25,000,000 Limit	\$150,484
<u>Commercial Property</u>			
Landmark American Ins. Co. Policy LHT335940	7/1/2004 6/30/2005	\$1,000 Deductible \$18,515,117 Limit	\$38,753
<u>Public Entity Mobile Equipment Program (Auto Physical Damage)</u>			
Twin City Fire Insurance Co. Policy KG0001305	7/1/2004 6/30/2005	\$25,000 Deductible Limit: As Scheduled	\$13,152
<u>Pollution Liability Coverage</u>			
Gulf Underwriters Ins. Co. Policy GU2824043	4/1/2001 6/30/2006	\$100,000 Deductible \$5,000,000 Each Loss \$10,000,000 General Agg.	\$65,399
<u>Public Official Bond</u>			
Hartford Co. Policy 72BSBCQ3187	4/12/2005 4/12/2006	Treasure	\$240
Hartford Co. Policy 72BSBCQ4388	4/14/2005 4/14/2006	City Clerk	\$100
Hartford Co. Policy 72BSBAL5632	5/12/2005 5/12/2006	Finance Director	\$240
<u>Public Employees Honest - Blanket Bond</u>			
Hartford Co. Policy 72BPEAG9172	12/21/2004 12/21/2005		\$783

All employees not specifically bonded have a blanket surety bond of \$25,000.

Source: City Finance Department

CITY OF SAN GABRIEL

Miscellaneous Statistical Data

June 30, 2005

Founded	1771
Date of incorporation	April 24, 1913
Type of city	General Law
Form of government	Council/Manager
Area	4.09 square miles
Location	10 miles northeast of Los Angeles
Population	40,950
Miles of streets	72 miles
Miles of sanitary sewers	125 miles
Fire Protection:	
Number of stations	2
Number of firemen and officers	35
Police Protection:	
Number of safety employees	55
Culture and recreation:	
Number of parks	4
Number of libraries(Los Angeles County Library System)	1
Number of schools	9
Employees	171 total full time employees