## Robin Scherr

**From:** Tom Marston
**Sent:** Thursday, November 01, 2012 3:25 PM
**To:** Rose, Daisy
**Cc:** Robin Scherr
**Subject:** RE: San Gabriel Due Diligence Review
**Attachments:** Trial Balances.pdf; Revenue Reports.pdf; Expenditure Reports.pdf

Daisy,

Attached are the reports you requested that will allow you to tie out to the $1,958,083 in the DDR. Let me know if you need something else or have questions. Thanks, Tom.

THOMAS C. MARSTON
Finance Director
City of San Gabriel
425 South Mission Drive
San Gabriel, California 91776

(626) 308-2812 Ext. 4610
(626) 458-2830 Fax
tmarston@sgch.org
www.sangabrielcity.com

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CONSERVE ... RECYCLE

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**From:** Rose, Daisy [mailto:Daisy.Rose@dof.ca.gov]
**Sent:** Thursday, November 01, 2012 8:29 AM
**To:** Tom Marston
**Cc:** Robin Scherr
**Subject:** San Gabriel Due Diligence Review

Dear Mr. Marston,

I am currently reviewing the Due Diligence Review recently submitted to the Department of Finance.

For my review, I need to verify the Low and Moderate Income Housing Fund (LMIHF) balance of $1,958,083 as of June 30, 2012, as reported in Procedure 5.

Please provide the following information:

- LMIHF (or relevant fund/group of funds) financial statements as of June 30, 2012

- General Ledger transactions for LMIHF (or relevant fund/group of funds) to include the period January 1, 2011 – July 31, 2012

Please provide the requested documents no later than the end of today. Thank you in advance for your help and please feel free to contact me for any questions.

Sincerely,

Daisy Rose
Analyst
California Department of Finance
Local Government Unit
(916) 327-0103 ext. 3720
Daisy.Rose@dof.ca.gov

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# Expenditure Status Report

City of San Gabriel
1/1/2011 through 6/30/2011



192 LOW INCOME HOUSING

960 LOW INCOME HOUSING

00 DEPARTMENT

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 11-000 | FULL TIME EMPLOYEES | 93,151.00 | 19,957.08 | 46,386.02 | 0.00 | 46,764.98 | 49.80 |
| 13-000 | OVERTIME EMPLOYEES | 0.00 | 10,917.63 | 13,994.95 | 0.00 | -13,994.95 | 0.00 |
| 19-001 | HEALTH INSURANCE | 15,576.00 | 5,245.71 | 10,634.82 | 0.00 | 4,941.18 | 68.28 |
| 19-002 | RETIREMENT | 24,544.00 | 6,146.44 | 14,137.17 | 0.00 | 10,406.83 | 57.60 |
| 21-000 | SPECIAL DEPARTMENTAL | 0.00 | -3,960.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22-000 | CONTRACTUAL | 65,000.00 | 9,377.57 | 13,629.57 | 0.00 | 51,370.43 | 20.97 |
| 33-000 | VEHICLE OPERATING | 0.00 | -9.00 | 2.25 | 0.00 | -2.25 | 0.00 |
| 40-003 | ELECTRICITY | 1,250.00 | 0.00 | 0.00 | 0.00 | 1,250.00 | 0.00 |
| 40-004 | GAS | 750.00 | 0.00 | 0.00 | 0.00 | 750.00 | 0.00 |
| 40-005 | TELEPHONE | 1,250.00 | 93.94 | 93.94 | 0.00 | 1,156.06 | 7.52 |
| 40-006 | WATER | 250.00 | 110.89 | 110.89 | 0.00 | 139.11 | 44.36 |
| 53-000 | MEMBERSHIP AND DUES | 1,960.00 | 1,389.22 | 1,389.22 | 0.00 | 570.78 | 70.88 |
| 55-000 | LEASE PAYMENTS | 15,750.00 | 0.00 | 0.00 | 0.00 | 15,750.00 | 0.00 |
| 64-007 | AUDITING SERVICES | 2,000.00 | 750.00 | 750.00 | 0.00 | 1,250.00 | 37.50 |
| | **Total** LOW INCOME HOUSING | 221,481.00 | 50,019.48 | 101,128.83 | 0.00 | 120,352.17 | 45.66 |

# Expenditure Status Report

City of San Gabriel
1/1/2011 through 6/30/2011

192 LOW INCOME HOUSING

999 TRANSFERS TO OTHER FUNDS

00 DEPARTMENT

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 90-000 | TRANSFER OUT | 1,668,900.00 | 1,668,900.00 | 1,668,900.00 | 0.00 | 0.00 | 100.00 |
| Total | TRANSFERS TO OTHER FUNDS | 1,668,900.00 | 1,668,900.00 | 1,668,900.00 | 0.00 | 0.00 | 100.00 |
| Total | LOW INCOME HOUSING | 1,890,381.00 | 1,718,919.48 | 1,770,028.83 | 0.00 | 120,352.17 | 93.63 |
| | Grand Total | 1,890,381.00 | 1,718,919.48 | 1,770,028.83 | 0.00 | 120,352.17 | 93.63 |

# Expenditure Status Report

City of San Gabriel
1/1/2011 through 6/30/2011

122 CAPITAL AND SPECIAL PROJECTS

960 LOW INCOME HOUSING

60 LOW -AND MODERATE-INCOME HOUSING FUND

| Account Number | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|
| 96-550 HOUSING SUBSIDY - SKYCOURTS | 1,668,900.00 | 1,668,900.00 | 1,668,900.00 | 0.00 | 0.00 | 100.00 |
| Total CAPITAL AND SPECIAL PROJECTS | 1,668,900.00 | 1,668,900.00 | 1,668,900.00 | 0.00 | 0.00 | 100.00 |
| **Grand Total** | 1,668,900.00 | 1,668,900.00 | 1,668,900.00 | 0.00 | 0.00 | 100.00 |

# Expenditure Status Report

City of San Gabriel
7/1/2011 through 6/30/2012



192 LOW INCOME HOUSING

960 LOW INCOME HOUSING

00 DEPARTMENT

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 11-000 | FULL TIME EMPLOYEES | 26,608.83 | 26,529.35 | 26,529.35 | 0.00 | 79.48 | 99.70 |
| 13-000 | OVERTIME EMPLOYEES | 5,184.98 | 5,063.41 | 5,063.41 | 0.00 | 121.57 | 97.66 |
| 19-001 | HEALTH INSURANCE | 6,515.67 | 6,405.37 | 6,405.37 | 0.00 | 110.30 | 98.31 |
| 19-002 | RETIREMENT | 8,674.14 | 8,644.97 | 8,644.97 | 0.00 | 29.17 | 99.66 |
| 22-000 | CONTRACTUAL | 3,500.00 | 3,500.00 | 3,500.00 | 0.00 | 0.00 | 100.00 |
| 40-005 | TELEPHONE | 188.05 | 188.05 | 188.05 | 0.00 | 0.00 | 100.00 |
| | **Total** LOW INCOME HOUSING | 50,671.67 | 50,331.15 | 50,331.15 | 0.00 | 340.52 | 99.33 |

# Expenditure Status Report

City of San Gabriel
7/1/2011 through 6/30/2012

192 LOW INCOME HOUSING

999 TRANSFERS TO OTHER FUNDS

00 DEPARTMENT

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 90-000 | TRANSFER OUT | 191,100.00 | 289,183.35 | 289,183.35 | 0.00 | -98,083.35 | 151.33 |
| Total | TRANSFERS TO OTHER FUNDS | 191,100.00 | 289,183.35 | 289,183.35 | 0.00 | -98,083.35 | 151.33 |
| Total | LOW INCOME HOUSING | 241,771.67 | 339,514.50 | 339,514.50 | 0.00 | -97,742.83 | 140.43 |
| | Grand Total | 241,771.67 | 339,514.50 | 339,514.50 | 0.00 | -97,742.83 | 140.43 |

neral Journal History

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Main | Approval Queues

Posting # 8742 Posting date 09/07/2012 Journal GJ

Document # 766394 Group swei

Doc source genjrnl General Journal

Reference # YE1112 - 06 Originating cross-ref #

Description RDA CLOSE OUT

Queue

Year 2012

Date 01/31/2012

Period

Period type
- Opening
- Closing
- Regular

☑ Summarize ☐ EOP Reverse

| | Account # | Description | Amount | |
|---|---|---|---|---|
| E | 193-999-00-90-000 | TRANSFERS OUT | 1,694,485.51 | D |
| E | 192-999-00-90-000 | TRANSFER OUT | 289,183.35 | D |
| R | 191-3801 | TRANSFERS IN | 1,694,485.51 | C |
| R | 193-3801 | TRANSFERS IN | 289,183.35 | C |

Debits 1,983,668.86 Credits 1,983,668.86 Difference 0.00

# Expenditure Status Report

City of San Gabriel
7/1/2011 through 6/30/2012

122 CAPITAL AND SPECIAL PROJECTS

960 LOW INCOME HOUSING

60 LOW -AND MODERATE-INCOME HOUSING FUND

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 96-560 | AFFORDABLE HOUSING STRATEGY | 191,100.00 | 0.00 | 0.00 | 0.00 | 191,100.00 | 0.00 |
| Total | CAPITAL AND SPECIAL PROJECTS | 191,100.00 | 0.00 | 0.00 | 0.00 | 191,100.00 | 0.00 |
| | **Grand Total** | 191,100.00 | 0.00 | 0.00 | 0.00 | 191,100.00 | 0.00 |

# Expenditure Status Report

City of San Gabriel
7/1/2012 through 7/31/2012



193 REDEVELOPMENT OBLIGATION RETIREMENT FUND

946 RDA SUCCESSOR AGENCY

00 DEPARTMENT

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 11-000 | FULL TIME EMPLOYEES | 22,309.00 | 3,060.20 | 3,060.20 | 0.00 | 19,248.80 | 13.72 |
| 12-000 | LIMITED SERVICE EMPLOYEES | 60,585.00 | 4,830.22 | 4,830.22 | 0.00 | 55,754.78 | 7.97 |
| 13-000 | OVERTIME EMPLOYEES | 0.00 | 433.20 | 433.20 | 0.00 | -433.20 | 0.00 |
| 19-001 | HEALTH INSURANCE | 3,412.00 | 275.37 | 275.37 | 0.00 | 3,136.63 | 8.07 |
| 19-002 | RETIREMENT | 6,604.00 | 875.53 | 875.53 | 0.00 | 5,728.47 | 13.26 |
| 22-000 | CONTRACTUAL | 38,636.00 | 132.42 | 132.42 | 13,447.84 | 25,055.74 | 35.15 |
| 31-000 | OFFICE OPERATING | 10,850.00 | 873.28 | 873.28 | 0.00 | 9,976.72 | 8.05 |
| 40-003 | ELECTRICITY | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 0.00 |
| 40-005 | TELEPHONE | 1,090.00 | 0.00 | 0.00 | 0.00 | 1,090.00 | 0.00 |
| 40-006 | WATER | 276.00 | 0.00 | 0.00 | 0.00 | 276.00 | 0.00 |
| 45-000 | EDUCATIONAL | 1,250.00 | 0.00 | 0.00 | 0.00 | 1,250.00 | 0.00 |
| 55-000 | LEASE PAYMENTS | 31,500.00 | 0.00 | 0.00 | 0.00 | 31,500.00 | 0.00 |
| 64-007 | AUDITING SERVICES | 9,000.00 | 0.00 | 0.00 | 0.00 | 9,000.00 | 0.00 |
| | **Total** RDA SUCCESSOR AGENCY | 187,012.00 | 10,480.22 | 10,480.22 | 13,447.84 | 163,083.94 | 12.79 |

# Expenditure Status Report

City of San Gabriel
7/1/2012 through 7/31/2012

193 REDEVELOPMENT OBLIGATION RETIREMENT FUND

999 TRANSFERS TO OTHER FUNDS

00 DEPARTMENT

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 90-000 | TRANSFERS OUT | -327,000.00 | 0.00 | 0.00 | 0.00 | -327,000.00 | 0.00 |
| Total | TRANSFERS TO OTHER FUNDS | -327,000.00 | 0.00 | 0.00 | 0.00 | -327,000.00 | 0.00 |
| Total | REDEVELOPMENT OBLIGATION RETIREMENT FUND | -139,988.00 | 10,480.22 | 10,480.22 | 13,447.84 | -163,916.06 | 0.00 |
| | Grand Total | -139,988.00 | 10,480.22 | 10,480.22 | 13,447.84 | -163,916.06 | 17.09 |

# Revenue Status Report

City of San Gabriel
1/1/2011 through 6/30/2011

## 192 LOW INCOME HOUSING

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 3117 | 20% SET-A-SIDE | 275,000.00 | 169,582.54 | 242,935.56 | 32,064.44 | 88.34 |
| Total | TAXES | 275,000.00 | 169,582.54 | 242,935.56 | 32,064.44 | 88.34 |
| 3511 | INTEREST | 50,000.00 | 20,907.92 | 49,622.30 | 377.70 | 99.24 |
| Total | USE OF MONEY AND PROPERTY | 50,000.00 | 20,907.92 | 49,622.30 | 377.70 | 99.24 |
| 3801 | TRANSFERS IN | 0.00 | 16,762.55 | 16,762.55 | -16,762.55 | 0.00 |
| Total | OTHER FINANCING SOURCES | 0.00 | 16,762.55 | 16,762.55 | -16,762.55 | 0.00 |
| 3913 | CDBG ADMINISTRATION | 48,602.00 | 0.00 | 0.00 | 48,602.00 | 0.00 |
| Total | COST RECOVERIES | 48,602.00 | 0.00 | 0.00 | 48,602.00 | 0.00 |
| 3990 | MISCELLANEOUS | 0.00 | 700,000.00 | 700,000.00 | -700,000.00 | 0.00 |
| Total | MISCELLANEOUS | 0.00 | 700,000.00 | 700,000.00 | -700,000.00 | 0.00 |
| Total | OTHER REVENUE | 48,602.00 | 700,000.00 | 700,000.00 | -651,398.00 | 1440.27 |
| Total | LOW INCOME HOUSING | 373,602.00 | 907,253.01 | 1,009,320.41 | -635,718.41 | 270.16 |
| | Grand Total | 373,602.00 | 907,253.01 | 1,009,320.41 | -635,718.41 | 270.16 |

# Revenue Status Report

City of San Gabriel
7/1/2011 through 6/30/2012

## 192 LOW INCOME HOUSING

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 3117 | 20% SET-A-SIDE | 100,000.00 | 95,063.21 | 95,063.21 | 4,936.79 | 95.06 |
| Total | TAXES | 100,000.00 | 95,063.21 | 95,063.21 | 4,936.79 | 95.06 |
| 3511 | INTEREST | 30,000.00 | 35,563.88 | 35,563.88 | -5,563.88 | 118.55 |
| Total | USE OF MONEY AND PROPERTY | 30,000.00 | 35,563.88 | 35,563.88 | -5,563.88 | 118.55 |
| Total | OTHER FINANCING SOURCES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | OTHER REVENUE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | LOW INCOME HOUSING | 130,000.00 | 130,627.09 | 130,627.09 | -627.09 | 100.48 |
| | **Grand Total** | 130,000.00 | 130,627.09 | 130,627.09 | -627.09 | 100.48 |

# Revenue Status Report

City of San Gabriel
7/1/2012 through 7/31/2012

## 193 REDEVELOPMENT OBLIGATION RETIREMENT FUND

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| Total | TAXES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3224 | FEDERAL/STATE REIMBURSEMENTS | 1,120,869.00 | 0.00 | 0.00 | 1,120,869.00 | 0.00 |
| Total | REV FROM OTHER AGENCIES | 1,120,869.00 | 0.00 | 0.00 | 1,120,869.00 | 0.00 |
| Total | USE OF MONEY AND PROPERTY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | OTHER FINANCING SOURCES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | OTHER REVENUE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | REDEVELOPMENT OBLIGATION RETIREMENT FUND | 1,120,869.00 | 0.00 | 0.00 | 1,120,869.00 | 0.00 |
| | **Grand Total** | 1,120,869.00 | 0.00 | 0.00 | 1,120,869.00 | 0.00 |

192 LOW INCOME HOUSING

| Account Number | Beginning Balance | Debits | Credits | YTD Debits | YTD Credits | Balance |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| 201 CASH | 1,722,031.30 | 3,418,877.11 | 3,263,185.06 | 3,617,749.76 | 3,404,147.87 | 1,877,723.35 |
| 230 DUE FROM OTHER AGENCY | 0.00 | 3,418.87 | 54.06 | 3,418.87 | 7,005.85 | 3,364.81 |
| **Total Assets** | 1,722,031.30 | 3,422,295.98 | 3,263,239.12 | 3,621,168.63 | 3,411,153.72 | 1,881,088.16 |
| **Liabilities** | | | | | | |
| 303 ACCRUED PAYROLL | 1,477.42 *CR* | 1,477.42 | 3,174.60 | 1,477.42 | 3,174.60 | 3,174.60 *CR* |
| 304 ACCOUNTS PAYABLE | 0.00 | 6,184.31 | 6,310.46 | 14,396.31 | 14,522.46 | 126.15 *CR* |
| 351 AMOUNTS DUE TO OTHER PARTIES | 700,000.00 *CR* | 700,000.00 | 1,668,900.00 | 700,000.00 | 1,668,900.00 | 1,668,900.00 *CR* |
| **Total Liabilities** | 701,477.42 *CR* | 707,661.73 | 1,678,385.06 | 715,873.73 | 1,686,597.06 | 1,672,200.75 *CR* |
| **Equities** | | | | | | |
| 361 FUND BALANCE | 723,583.17 | 2,877,553.56 | 3,805,794.14 | 4,959,034.56 | 4,194,096.14 | 204,657.41 *CR* |
| 362 RESTRICTED FUND BALANCE | 0.00 | 0.00 | 4,230.00 | 0.00 | 4,230.00 | 4,230.00 *CR* |
| **Total Equities** | 723,583.17 | 2,877,553.56 | 3,810,024.14 | 4,959,034.56 | 4,198,326.14 | 208,887.41 *CR* |
| **Operating** | | | | | | |
| 402 REVENUES | 102,067.40 *CR* | 1,013,391.11 | 911,323.71 | 1,013,391.11 | 1,013,391.11 | 0.00 |
| 412 EXPENDITURES | 51,109.35 | 1,735,153.76 | 1,786,263.11 | 1,795,811.76 | 1,795,811.76 | 0.00 |
| **Total Operating** | 50,958.05 *CR* | 2,748,544.87 | 2,697,586.82 | 2,809,202.87 | 2,809,202.87 | 0.00 |
| **Budgetary** | | | | | | |
| 401 ESTIMATED REVENUES | 380,602.00 | 0.00 | 380,602.00 | 380,602.00 | 380,602.00 | 0.00 |

## Grand Totals

| | | Beginning Balance | Debits | Credits | YTD Debits | YTD Credits | Balance |
|---|---|---|---|---|---|---|---|
| Total | Assets | 1,722,031.30 | 3,422,295.98 | 3,263,239.12 | 3,621,168.63 | 3,411,153.72 | 1,881,088.16 |
| Total | Liabilities | 701,477.42 *CR* | 707,661.73 | 1,678,385.06 | 715,873.73 | 1,686,597.06 | 1,672,200.75 *CR* |
| Total | Equities | 723,583.17 | 2,877,553.56 | 3,810,024.14 | 4,959,034.56 | 4,198,326.14 | 208,887.41 *CR* |
| Total | Operating | 50,958.05 *CR* | 2,748,544.87 | 2,697,586.82 | 2,809,202.87 | 2,809,202.87 | 0.00 |
| Total | Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | Budgetary | 1,693,179.00 *CR* | 2,150,395.41 | 457,216.41 | 2,565,011.25 | 2,565,011.25 | 0.00 |
| Total | All Funds | 0.00 | 11,906,451.55 | 11,906,451.55 | 14,670,291.04 | 14,670,291.04 | 0.00 |

192 LOW INCOME HOUSING

| Account Number | Beginning Balance | Debits | Credits | YTD Debits | YTD Credits | Balance |
|---|---|---|---|---|---|---|
| **Budgetary** (Continued) | | | | | | |
| 411 APPROPRIATIONS | 2,081,481.00 *CR* | 2,147,731.00 | 66,250.00 | 2,147,731.00 | 2,147,731.00 | 0.00 |
| 430 RESERVE FOR ENCUMBRANCE | 2,453.84 *CR* | 2,664.41 | 210.57 | 14,594.41 | 14,594.41 | 0.00 |
| 431 ENCUMBRANCE | 10,153.84 | 0.00 | 10,153.84 | 22,083.84 | 22,083.84 | 0.00 |
| **Total Budgetary** | 1,693,179.00 *CR* | 2,150,395.41 | 457,216.41 | 2,565,011.25 | 2,565,011.25 | 0.00 |
| **Assets** | 1,722,031.30 | 3,422,295.98 | 3,263,239.12 | 3,621,168.63 | 3,411,153.72 | 1,881,088.16 |
| **Liabilities** | 701,477.42 *CR* | 707,661.73 | 1,678,385.06 | 715,873.73 | 1,686,597.06 | 1,672,200.75 *CR* |
| **Equities** | 723,583.17 | 2,877,553.56 | 3,810,024.14 | 4,959,034.56 | 4,198,326.14 | 208,887.41 *CR* |
| **Operating** | 50,958.05 *CR* | 2,748,544.87 | 2,697,586.82 | 2,809,202.87 | 2,809,202.87 | 0.00 |
| **Budgetary** | 1,693,179.00 *CR* | 2,150,395.41 | 457,216.41 | 2,565,011.25 | 2,565,011.25 | 0.00 |
| **Total LOW INCOME HOUSING** | 0.00 | 11,906,451.55 | 11,906,451.55 | 14,670,291.04 | 14,670,291.04 | 0.00 |

G/L Trial Balance Report

City of San Gabriel
7/ 1/2011 through 6/30/2012

(BEFORE TRANSFER)
CLOSE OUT



192 LOW INCOME HOUSING

| Account Number | Beginning Balance | Debits | Credits | YTD Debits | YTD Credits | Balance |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| 201 CASH | 1,877,723.35 | 260,395.35 | 180,035.35 | 260,395.35 | 180,035.35 | 1,958,083.35 |
| 230 DUE FROM OTHER AGENCY | 3,364.81 | 54.06 | 3,418.87 | 54.06 | 3,418.87 | 0.00 |
| **Total Assets** | 1,881,088.16 | 260,449.41 | 183,454.22 | 260,449.41 | 183,454.22 | 1,958,083.35 |
| **Liabilities** | | | | | | |
| 303 ACCRUED PAYROLL | 3,174.60 *CR* | 3,174.60 | 0.00 | 3,174.60 | 0.00 | 0.00 |
| 304 ACCOUNTS PAYABLE | 126.15 *CR* | 3,868.26 | 3,742.11 | 3,868.26 | 3,742.11 | 0.00 |
| 351 AMOUNTS DUE TO OTHER PARTIES | 1,668,900.00 *CR* | 0.00 | 0.00 | 0.00 | 0.00 | 1,668,900.00 *CR* |
| **Total Liabilities** | 1,672,200.75 *CR* | 7,042.86 | 3,742.11 | 7,042.86 | 3,742.11 | 1,668,900.00 *CR* |
| **Equities** | | | | | | |
| 361 FUND BALANCE | 204,657.41 *CR* | 691,490.41 | 587,208.17 | 691,490.41 | 587,208.17 | 100,375.17 *CR* |
| 362 RESTRICTED FUND BALANCE | 4,230.00 *CR* | 0.00 | 0.00 | 0.00 | 0.00 | 4,230.00 *CR* |
| **Total Equities** | 208,887.41 *CR* | 691,490.41 | 587,208.17 | 691,490.41 | 587,208.17 | 104,605.17 *CR* |
| **Operating** | | | | | | |
| 402 REVENUES | 0.00 | 0.00 | 130,627.09 | 0.00 | 130,627.09 | 130,627.09 *CR* |
| 412 EXPENDITURES | 0.00 | 76,133.16 | 25,802.01 | 76,133.16 | 25,802.01 | 50,331.15 |
| **Total Operating** | 0.00 | 76,133.16 | 156,429.10 | 76,133.16 | 156,429.10 | 80,295.94 *CR* |
| **Budgetary** | | | | | | |
| 401 ESTIMATED REVENUES | 0.00 | 353,472.00 | 223,472.00 | 353,472.00 | 223,472.00 | 130,000.00 |

192 LOW INCOME HOUSING

| Account Number | Beginning Balance | Debits | Credits | YTD Debits | YTD Credits | Balance |
|---|---|---|---|---|---|---|
| **Budgetary** (Continued) | | | | | | |
| 411 APPROPRIATIONS | 0.00 | 226,246.74 | 468,018.41 | 226,246.74 | 468,018.41 | 241,771.67 CR |
| 430 RESERVE FOR ENCUMBRANCE | 0.00 | 7,489.43 | 0.00 | 7,489.43 | 0.00 | 7,489.43 |
| 431 ENCUMBRANCE | 0.00 | 7,489.43 | 7,489.43 | 7,489.43 | 7,489.43 | 0.00 |
| Total Budgetary | 0.00 | 594,697.60 | 698,979.84 | 594,697.60 | 698,979.84 | 104,282.24 CR |
| Assets | 1,881,088.16 | 260,449.41 | 183,454.22 | 260,449.41 | 183,454.22 | 1,958,083.35 |
| Liabilities | 1,672,200.75 CR | 7,042.86 | 3,742.11 | 7,042.86 | 3,742.11 | 1,668,900.00 CR |
| Equities | 208,887.41 CR | 691,490.41 | 587,208.17 | 691,490.41 | 587,208.17 | 104,605.17 CR |
| Operating | 0.00 | 76,133.16 | 156,429.10 | 76,133.16 | 156,429.10 | 80,295.94 CR |
| Budgetary | 0.00 | 594,697.60 | 698,979.84 | 594,697.60 | 698,979.84 | 104,282.24 CR |
| Total LOW INCOME HOUSING | 0.00 | 1,629,813.44 | 1,629,813.44 | 1,629,813.44 | 1,629,813.44 | 0.00 |

## Grand Totals

| | | Beginning Balance | Debits | Credits | YTD Debits | YTD Credits | Balance |
|---|---|---|---|---|---|---|---|
| Total | Assets | 1,881,088.16 | 260,449.41 | 183,454.22 | 260,449.41 | 183,454.22 | 1,958,083.35 |
| Total | Liabilities | 1,672,200.75 CR | 7,042.86 | 3,742.11 | 7,042.86 | 3,742.11 | 1,668,900.00 CR |
| Total | Equities | 208,887.41 CR | 691,490.41 | 587,208.17 | 691,490.41 | 587,208.17 | 104,605.17 CR |
| Total | Operating | 0.00 | 76,133.16 | 156,429.10 | 76,133.16 | 156,429.10 | 80,295.94 CR |
| Total | Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | Budgetary | 0.00 | 594,697.60 | 698,979.84 | 594,697.60 | 698,979.84 | 104,282.24 CR |
| Total | All Funds | 0.00 | 1,629,813.44 | 1,629,813.44 | 1,629,813.44 | 1,629,813.44 | 0.00 |

TRANSFER CLOSE OUT

.ccounts

File Edit Record Navigate Form Reports Format Tab Help

Jump 1

Main | Activity | Detail | History | Summaries | Reporting

Account # B - 192-201 Fiscal year 2012

Title CASH Filter

| Doc Date | Period | Doc Source | Reference | Description | Amount | |
|---|---|---|---|---|---|---|
| 1/27/2012 | 7 | insben | 192 | Automatic Summary | 13.52 | C |
| 1/27/2012 | 7 | retireben | 192 | Automatic Summary | 329.77 | C |
| 1/27/2012 | 7 | taxben | 192 | Automatic Summary | 37.86 | C |
| 1/31/2012 | 7 | genjrnl | JAN 12 - 06 | CASH | 14,968.14 | D |
| 1/31/2012 | 7 | genjrnl | 192 | Automatic Summary | 14,968.14 | C |
| 1/31/2012 | 7 | genjrnl | 192 | Automatic Summary | 14,968.14 | D |
| 1/31/2012 | 7 | genjrnl | 192 | Automatic Summary | 2,555.29 | D |
| 1/31/2012 | 7 | genjrnl | 192 | Automatic Summary | 3,366.97 | D |
| 1/31/2012 | 7 | genjrnl | 192 | Automatic Summary | 1,668,900.00 | C |
| 1/31/2012 | 7 | genjrnl | 192 | Automatic Summary | 289,183.35 | C |
| 2/10/2012 | 8 | salexp | 192 | Automatic Summary | 1,309.23 | C |
| 2/10/2012 | 8 | retireded | 192 | Automatic Summary | 0.32 | C |
| 2/10/2012 | 8 | taxded | 192 | Automatic Summary | 443.58 | C |
| 2/10/2012 | 8 | insben | 192 | Automatic Summary | 10.63 | C |
| 2/10/2012 | 8 | retireben | 192 | Automatic Summary | 276.07 | C |
| 2/10/2012 | 8 | taxben | 192 | Automatic Summary | 25.46 | C |
| 2/10/2012 | 8 | salexp | 192 | Automatic Summary | 32.05 | C |
| 2/10/2012 | 8 | retireded | 192 | Automatic Summary | 0.01 | C |
| 2/10/2012 | 8 | taxded | 192 | Automatic Summary | 10.86 | C |
| 2/10/2012 | 8 | insben | 192 | Automatic Summary | 0.26 | C |
| 2/10/2012 | 8 | retireben | 192 | Automatic Summary | 13.31 | C |
| 2/10/2012 | 8 | taxben | 192 | Automatic Summary | 0.62 | C |
| 2/10/2012 | 8 | genjrnl | FEB 12-09-2 | CASH | 2,065.29 | D |
| 2/10/2012 | 8 | genjrnl | 192 | Automatic Summary | 2,065.29 | C |
| 2/10/2012 | 8 | genjrnl | 192 | Automatic Summary | 2,065.29 | D |
| 2/29/2012 | 8 | genjrnl | 192 | Automatic Summary | 57.11 | D |
| 2/29/2012 | 8 | genjrnl | 192 | Automatic Summary | 82.02 | C |
| | Total Debit | | | Total Credit | | |
| | 260,395.35 | | | 2,138,118.70 | | |

000 0.00 *

1,668,900.00 +

289,183.35 +

002 1,958,083.35 *

GoldStandard

G/L Trial Balance Report (AFTER TRANSFER CLOSE OUT)

City of San Gabriel
7/ 1/2011 through 6/30/2012



192 LOW INCOME HOUSING

| Account Number | Beginning Balance | Debits | Credits | YTD Debits | YTD Credits | Balance |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| 201 CASH | 1,877,723.35 | 260,395.35 | 2,138,118.70 | 260,395.35 | 2,138,118.70 | 0.00 |
| 230 DUE FROM OTHER AGENCY | 3,364.81 | 54.06 | 3,418.87 | 54.06 | 3,418.87 | 0.00 |
| **Total Assets** | 1,881,088.16 | 260,449.41 | 2,141,537.57 | 260,449.41 | 2,141,537.57 | 0.00 |
| **Liabilities** | | | | | | |
| 303 ACCRUED PAYROLL | 3,174.60 *CR* | 3,174.60 | 0.00 | 3,174.60 | 0.00 | 0.00 |
| 304 ACCOUNTS PAYABLE | 126.15 *CR* | 3,868.26 | 3,742.11 | 3,868.26 | 3,742.11 | 0.00 |
| 351 AMOUNTS DUE TO OTHER PARTIES | 1,668,900.00 *CR* | 1,668,900.00 | 0.00 | 1,668,900.00 | 0.00 | 0.00 |
| **Total Liabilities** | 1,672,200.75 *CR* | 1,675,942.86 | 3,742.11 | 1,675,942.86 | 3,742.11 | 0.00 |
| **Equities** | | | | | | |
| 361 FUND BALANCE | 204,657.41 *CR* | 691,490.41 | 587,208.17 | 691,490.41 | 587,208.17 | 100,375.17 *CR* |
| 362 RESTRICTED FUND BALANCE | 4,230.00 *CR* | 0.00 | 0.00 | 0.00 | 0.00 | 4,230.00 *CR* |
| **Total Equities** | 208,887.41 *CR* | 691,490.41 | 587,208.17 | 691,490.41 | 587,208.17 | 104,605.17 *CR* |
| **Operating** | | | | | | |
| 402 REVENUES | 0.00 | 0.00 | 130,627.09 | 0.00 | 130,627.09 | 130,627.09 *CR* |
| 412 EXPENDITURES | 0.00 | 365,316.51 | 25,802.01 | 365,316.51 | 25,802.01 | 339,514.50 |
| **Total Operating** | 0.00 | 365,316.51 | 156,429.10 | 365,316.51 | 156,429.10 | 208,887.41 |
| **Budgetary** | | | | | | |
| 401 ESTIMATED REVENUES | 0.00 | 353,472.00 | 223,472.00 | 353,472.00 | 223,472.00 | 130,000.00 |

192 LOW INCOME HOUSING

| Account Number | Beginning Balance | Debits | Credits | YTD Debits | YTD Credits | Balance |
|---|---|---|---|---|---|---|
| **Budgetary** (Continued) | | | | | | |
| 411 APPROPRIATIONS | 0.00 | 226,246.74 | 468,018.41 | 226,246.74 | 468,018.41 | 241,771.67 *CR* |
| 430 RESERVE FOR ENCUMBRANCE | 0.00 | 7,489.43 | 0.00 | 7,489.43 | 0.00 | 7,489.43 |
| 431 ENCUMBRANCE | 0.00 | 7,489.43 | 7,489.43 | 7,489.43 | 7,489.43 | 0.00 |
| **Total Budgetary** | 0.00 | 594,697.60 | 698,979.84 | 594,697.60 | 698,979.84 | 104,282.24 *CR* |
| **Assets** | 1,881,088.16 | 260,449.41 | 2,141,537.57 | 260,449.41 | 2,141,537.57 | 0.00 |
| **Liabilities** | 1,672,200.75 *CR* | 1,675,942.86 | 3,742.11 | 1,675,942.86 | 3,742.11 | 0.00 |
| **Equities** | 208,887.41 *CR* | 691,490.41 | 587,208.17 | 691,490.41 | 587,208.17 | 104,605.17 *CR* |
| **Operating** | 0.00 | 365,316.51 | 156,429.10 | 365,316.51 | 156,429.10 | 208,887.41 |
| **Budgetary** | 0.00 | 594,697.60 | 698,979.84 | 594,697.60 | 698,979.84 | 104,282.24 *CR* |
| **Total LOW INCOME HOUSING** | 0.00 | 3,587,896.79 | 3,587,896.79 | 3,587,896.79 | 3,587,896.79 | 0.00 |

## Grand Totals

| | | Beginning Balance | Debits | Credits | YTD Debits | YTD Credits | Balance |
|---|---|---|---|---|---|---|---|
| Total | Assets | 1,881,088.16 | 260,449.41 | 2,141,537.57 | 260,449.41 | 2,141,537.57 | 0.00 |
| Total | Liabilities | 1,672,200.75 *CR* | 1,675,942.86 | 3,742.11 | 1,675,942.86 | 3,742.11 | 0.00 |
| Total | Equities | 208,887.41 *CR* | 691,490.41 | 587,208.17 | 691,490.41 | 587,208.17 | 104,605.17 *CR* |
| Total | Operating | 0.00 | 365,316.51 | 156,429.10 | 365,316.51 | 156,429.10 | 208,887.41 |
| Total | Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | Budgetary | 0.00 | 594,697.60 | 698,979.84 | 594,697.60 | 698,979.84 | 104,282.24 *CR* |
| Total | All Funds | 0.00 | 3,587,896.79 | 3,587,896.79 | 3,587,896.79 | 3,587,896.79 | 0.00 |

193 REDEVELOPMENT OBLIGATION RETIREMENT FUND

| Account Number | Beginning Balance | Debits | Credits | YTD Debits | YTD Credits | Balance |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| 201 CASH | 4,032,290.73 | 0.00 | 114,444.78 | 0.00 | 114,444.78 | 3,917,845.95 |
| 212 ACE TRENCH FUNDS | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,000.00 |
| 271 REAL PROPERTY HELD FOR RESALE | 1,500,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500,000.00 |
| **Total Assets** | 5,632,290.73 | 0.00 | 114,444.78 | 0.00 | 114,444.78 | 5,517,845.95 |
| **Liabilities** | | | | | | |
| 304 ACCOUNTS PAYABLE | 213,127.87 *CR* | 104,970.26 | 1,005.70 | 104,970.26 | 1,005.70 | 109,163.31 *CR* |
| 308 ADVANCE FROM GENERAL FUND | 4,277,578.10 *CR* | 0.00 | 0.00 | 0.00 | 0.00 | 4,277,578.10 *CR* |
| 325 AFFILIATED JACOBSEN FAMILY HOLDINGS/DEP | 22,788.83 *CR* | 0.00 | 0.00 | 0.00 | 0.00 | 22,788.83 *CR* |
| 334 WCE GENTON REDEVELOPMENT ENA DEPOSIT | 1,471.30 | 0.00 | 0.00 | 0.00 | 0.00 | 1,471.30 |
| 337 GRAND MISSION - S. D. C. | 165.02 *CR* | 0.00 | 0.00 | 0.00 | 0.00 | 165.02 *CR* |
| 338 SAN GABRIEL CENTER DVLP - ENA DEPOSIT | 48,676.73 *CR* | 0.00 | 0.00 | 0.00 | 0.00 | 48,676.73 *CR* |
| 339 NEW CENTURY LINCOLN MERCURY DEV. DEP | 23,877.31 *CR* | 0.00 | 0.00 | 0.00 | 0.00 | 23,877.31 *CR* |
| 351 AMOUNTS DUE TO OTHER PARTIES | 3,168,900.00 *CR* | 0.00 | 0.00 | 0.00 | 0.00 | 3,168,900.00 *CR* |
| **Total Liabilities** | 7,753,642.56 *CR* | 104,970.26 | 1,005.70 | 104,970.26 | 1,005.70 | 7,649,678.00 *CR* |
| **Equities** | | | | | | |
| 361 FUND BALANCE | 318,336.33 | 0.00 | 16,447.84 | 0.00 | 16,447.84 | 301,888.49 |
| 362 RESTRICTED FUND BALANCE | 137,045.06 *CR* | 0.00 | 0.00 | 0.00 | 0.00 | 137,045.06 *CR* |
| **Total Equities** | 181,291.27 | 0.00 | 16,447.84 | 0.00 | 16,447.84 | 164,843.43 |
| **Operating** | | | | | | |
| 412 EXPENDITURES | 0.00 | 10,480.22 | 0.00 | 10,480.22 | 0.00 | 10,480.22 |

193 REDEVELOPMENT OBLIGATION RETIREMENT FUND

| Account Number | Beginning Balance | Debits | Credits | YTD Debits | YTD Credits | Balance |
|---|---|---|---|---|---|---|
| Total Operating | 0.00 | 10,480.22 | 0.00 | 10,480.22 | 0.00 | 10,480.22 |
| Budgetary | | | | | | |
| 430 RESERVE FOR ENCUMBRANCE | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 |
| 431 ENCUMBRANCE | 0.00 | 16,447.84 | 3,000.00 | 16,447.84 | 3,000.00 | 13,447.84 |
| Total Budgetary | 0.00 | 19,447.84 | 3,000.00 | 19,447.84 | 3,000.00 | 16,447.84 |
| Assets | 5,632,290.73 | 0.00 | 114,444.78 | 0.00 | 114,444.78 | 5,517,845.95 |
| Liabilities | 7,753,642.56 *CR* | 104,970.26 | 1,005.70 | 104,970.26 | 1,005.70 | 7,649,678.00 *CR* |
| Equities | 181,291.27 | 0.00 | 16,447.84 | 0.00 | 16,447.84 | 164,843.43 |
| Operating | 0.00 | 10,480.22 | 0.00 | 10,480.22 | 0.00 | 10,480.22 |
| Budgetary | 0.00 | 19,447.84 | 3,000.00 | 19,447.84 | 3,000.00 | 16,447.84 |
| Total REDEVELOPMENT OBLIGATION RETIREMI | 1,940,060.56 *CR* | 134,898.32 | 134,898.32 | 134,898.32 | 134,898.32 | 1,940,060.56 *CR* |

**** Fund Not in Balance*

## Grand Totals

| | | Beginning Balance | Debits | Credits | YTD Debits | YTD Credits | Balance |
|---|---|---|---|---|---|---|---|
| **Total** | **Assets** | 5,632,290.73 | 0.00 | 114,444.78 | 0.00 | 114,444.78 | 5,517,845.95 |
| **Total** | **Liabilities** | 7,753,642.56 *CR* | 104,970.26 | 1,005.70 | 104,970.26 | 1,005.70 | 7,649,678.00 *CR* |
| **Total** | **Equities** | 181,291.27 | 0.00 | 16,447.84 | 0.00 | 16,447.84 | 164,843.43 |
| **Total** | **Operating** | 0.00 | 10,480.22 | 0.00 | 10,480.22 | 0.00 | 10,480.22 |
| **Total** | **Expenditures** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | **Revenues** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | **Budgetary** | 0.00 | 19,447.84 | 3,000.00 | 19,447.84 | 3,000.00 | 16,447.84 |
| **Total** | **All Funds** | 1,940,060.56 *CR* | 134,898.32 | 134,898.32 | 134,898.32 | 134,898.32 | 1,940,060.56 *CR* |