

City of Pomona
California

Comprehensive Annual Financial Report

For the Year Ended
June 30, 2000

CITY OF POMONA
Comprehensive Annual Financial Report
June 30, 2000

TABLE OF CONTENTS

| | <u>PAGE</u> |
|--|-------------|
| <u>INTRODUCTORY SECTION</u> | |
| Letter of Transmittal | i |
| Principal City Officials | xv |
| Organizational Chart of City Government | xvi |
| GFOA Certificate of Achievement for Excellence in Financial Reporting | xvii |
| CSMFO Certificate of Outstanding Achievement | xviii |
| <u>FINANCIAL SECTION</u> | |
| Independent Auditors' Report | 1 |
| GENERAL PURPOSE FINANCIAL STATEMENTS: | |
| Combined Balance Sheet - All Fund Types and Account Groups | 2 |
| Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types | 6 |
| Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - All Governmental Fund Types | 8 |
| Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types | 12 |
| Combined Statement of Cash Flows - All Proprietary Fund Types | 14 |
| Notes to General Purpose Financial Statements | 18 |
| SUPPLEMENTARY INFORMATION: | |
| Comparative Balance Sheets - General Fund | 64 |
| Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund | 65 |
| Schedule of Expenditures by Department - Budget and Actual - General Fund | 66 |
| Combining Balance Sheet - All Special Revenue Funds | 70 |

CITY OF POMONA
Comprehensive Annual Financial Report (Continued)
June 30, 2000

TABLE OF CONTENTS

| | <u>PAGE</u> |
|---|-------------|
| SUPPLEMENTARY INFORMATION (Continued): | |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Special Revenue Funds | 72 |
| Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Individual Special Revenue Funds: | |
| Housing Assistance Programs Fund | 74 |
| Community Development Block Grant Fund | 75 |
| Miscellaneous Grants Fund | 76 |
| Traffic Safety Fund | 77 |
| State Gas Tax Fund | 78 |
| Proposition A Fund | 79 |
| Proposition C Fund | 80 |
| Vehicle Parking Districts Fund | 81 |
| Mall Maintenance, Repair and Improvement Fund | 82 |
| Air Quality Improvement Fund | 83 |
| Landscape Maintenance District Fund | 84 |
| Narcotics Forfeiture Fund | 85 |
| Low and Moderate Income Housing Fund | 86 |
| Combining Balance Sheet - All Debt Service Funds | 88 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Debt Service Funds | 90 |
| Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Individual Debt Service Funds: | |
| General Debt Service Fund | 92 |
| Pomona Public Financing Authority | 93 |
| Redevelopment Agency Fund | 94 |
| Combining Balance Sheet - All Capital Projects Funds | 96 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Capital Projects Funds | 98 |

CITY OF POMONA
 Comprehensive Annual Financial Report (Continued)
 June 30, 2000

TABLE OF CONTENTS

| | <u>PAGE</u> |
|--|-------------|
| Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Individual Capital Projects Funds: | |
| Capital Outlay Fund | 100 |
| Assessment District Improvement Fund | 101 |
| Redevelopment Agency Fund | 102 |
| Combining Balance Sheet - All Enterprise Funds | 104 |
| Combining Statement of Revenues, Expenses and Changes in Retained Earnings - All Enterprise Funds | 108 |
| Combining Statement of Cash Flows - All Enterprise Funds | 110 |
| Combining Balance Sheet - All Internal Service Funds | 116 |
| Combining Statement of Revenues, Expenses and Changes in Retained Earnings - All Internal Service Funds | 117 |
| Combining Statement of Cash Flows - All Internal Service Funds | 118 |
| Combining Balance Sheet - All Agency Funds | 124 |
| Combining Statement of Changes in Assets and Liabilities - All Agency Funds | 126 |
| Schedule of General Fixed Assets - By Source | 131 |
| Schedule of Changes in General Fixed Assets - By Function and Activity | 132 |
| Schedule of General Fixed Assets - By Function and Activity | 134 |
| <u>STATISTICAL SECTION (UNAUDITED)</u> | |
| General Governmental Expenditures by Function | 135 |
| General Governmental Revenues by Source | 136 |
| Property Tax Levies and Collections | 137 |
| Schedule of Assessed Property Values | 138 |
| Property Tax Rates - All Direct and Overlapping Governments | 139 |
| Top Sales Tax Producers | 140 |