

**2013-2014**

**ANNUAL**

**REPORT**

---

**V. FINANCIAL  
STATEMENTS**





**FINANCE DEPARTMENT**  
Monthly Financial Report

Financial Results for the Twelve Months Ended June 30, 2014  
Fiscal Year 2013-2014  
*(UNAUDITED)*

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**Finance Department, City of San José**  
**Monthly Financial Report**  
**Financial Results for the Twelve Months Ended June 30, 2014**  
**Fiscal Year 2013-2014**  
*(UNAUDITED)*

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**Finance Department, City of San José**  
**Monthly Financial Report**  
**Financial Results for the Twelve Months Ended June 30, 2014**  
**Fiscal Year 2013-2014**  
*(UNAUDITED)*

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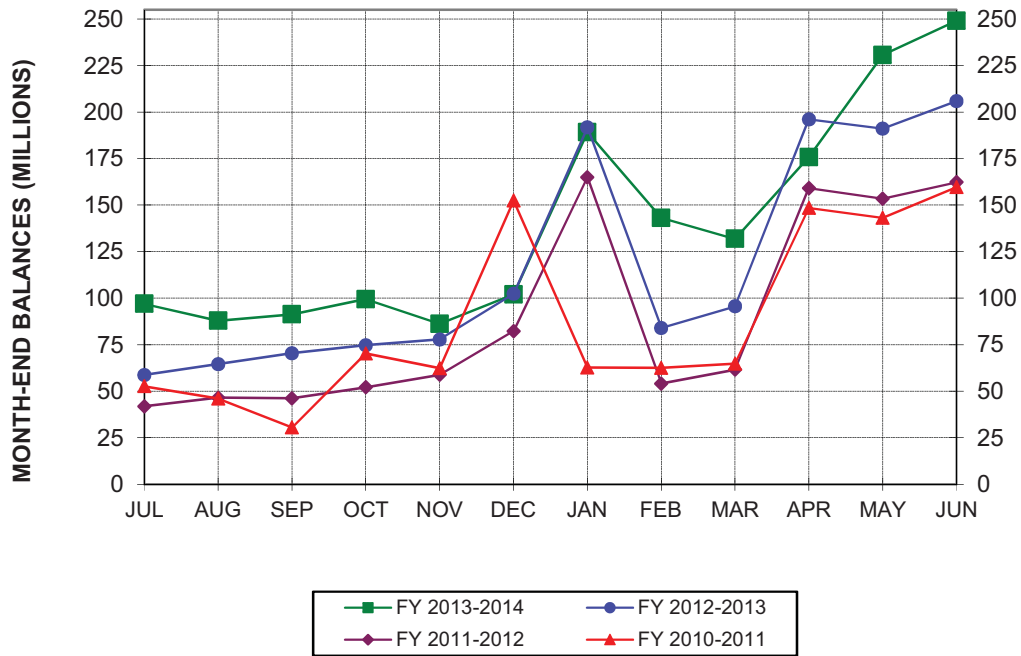
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Submitted by:



JULIA H. COOPER  
Director, Finance Department

## GENERAL FUND Comparison of Cash Balances



### GENERAL FUND MONTHLY CASH BALANCES

MONTH	FY 2013-2014	FY 2012-2013	FY 2011-2012	FY 2010-2011
JULY (1)	\$ 97,000,280	\$ 58,791,632	\$ 41,946,493	\$ 52,614,304
AUGUST	87,887,607	64,647,700	46,502,235	45,992,983
SEPTEMBER	91,326,643	70,484,194	46,218,737	30,525,385
OCTOBER	99,449,689	74,756,262	52,097,481	70,246,706
NOVEMBER	86,285,372	77,861,880	58,833,627	62,333,059
DECEMBER (2)	102,057,315	102,312,730	82,304,186	152,493,162
JANUARY (3)	189,299,222	191,822,297	164,958,541	62,749,463
FEBRUARY (3)	143,098,965	84,006,185	54,118,810	62,572,017
MARCH	131,881,129	95,600,850	61,586,562	64,768,564
APRIL (4)	175,838,186	196,073,222	159,137,277	148,465,097
MAY	230,678,939	191,101,640	153,526,766	143,186,930
JUNE	249,043,058	205,823,965	162,325,519	159,719,466

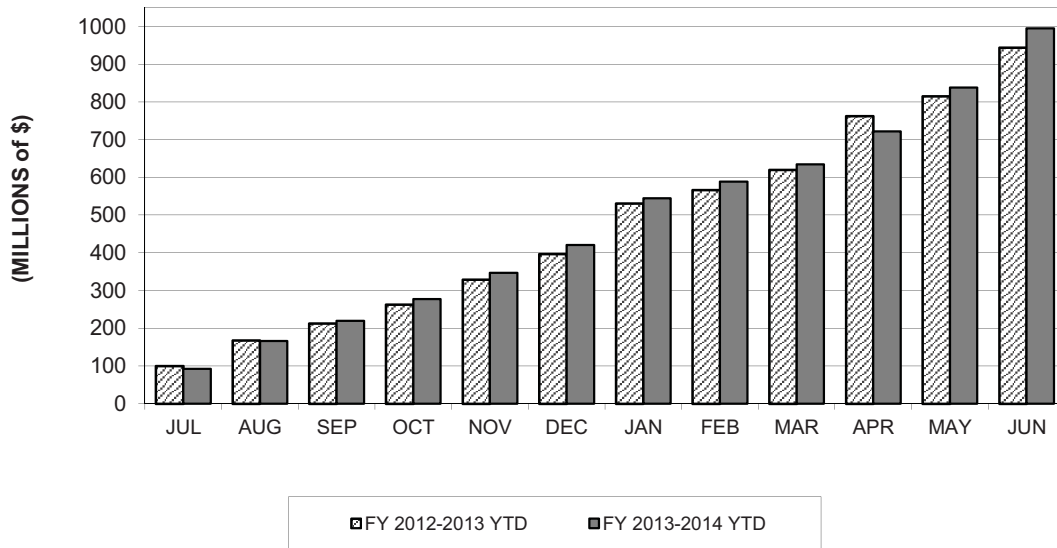
Note: (1) The General Fund cash balance decreases each July mainly due to the Council's direction to annually pre-fund the employer share of retirement contributions in a lump-sum to achieve budgetary savings to the City.

Note: (2) The General Fund cash balance increase in December 2010 was mainly due to the timing of the receipt of \$88.5 million in Property Tax revenue and \$16.7 million in Sales Tax revenue. These revenues are typically posted in January each year.

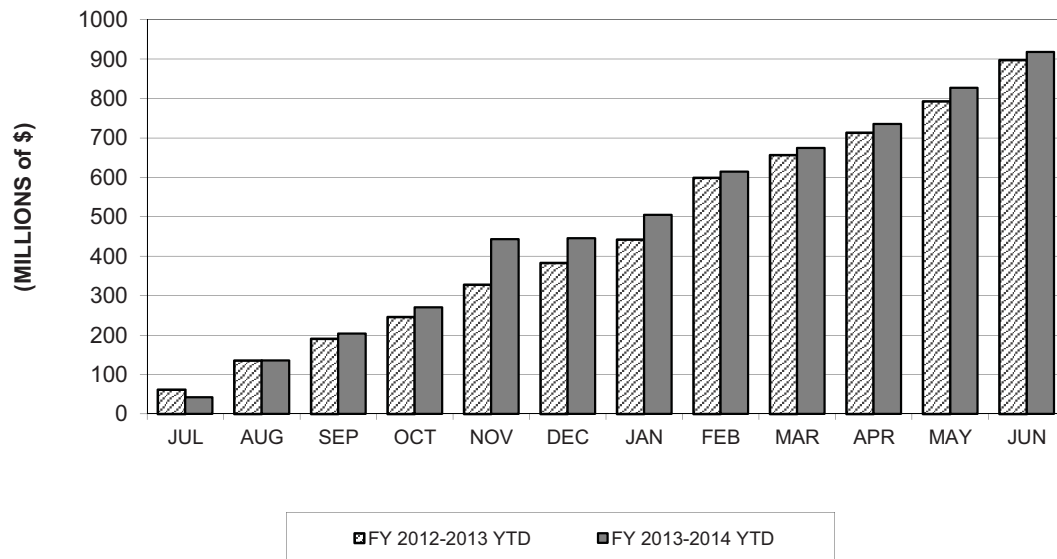
Note: (3) The General Fund cash balance decreases in January 2011, February 2012 and February 2013 was mainly due to the repayment of the Tax and Revenue Anticipation Notes (TRANs) of amounts between \$75 million and \$100 million.

Note: (4) The General Fund cash balance increases each April mainly due to the receipt of the second annual installment of property taxes from Santa Clara County.

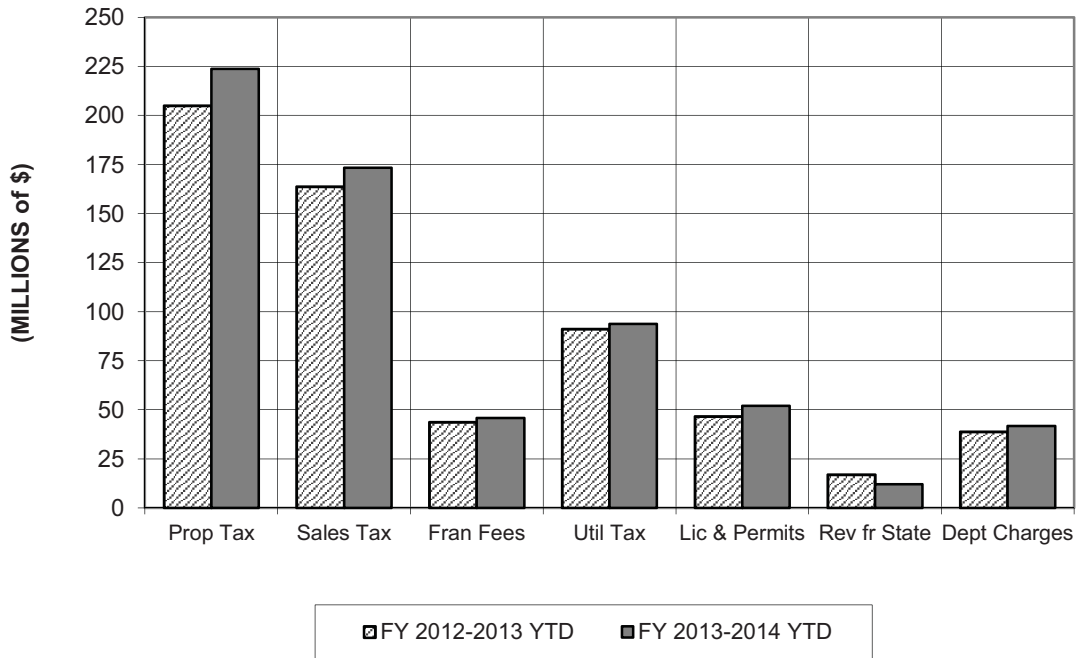
**GENERAL FUND  
Comparison of YTD Revenues  
Actual**



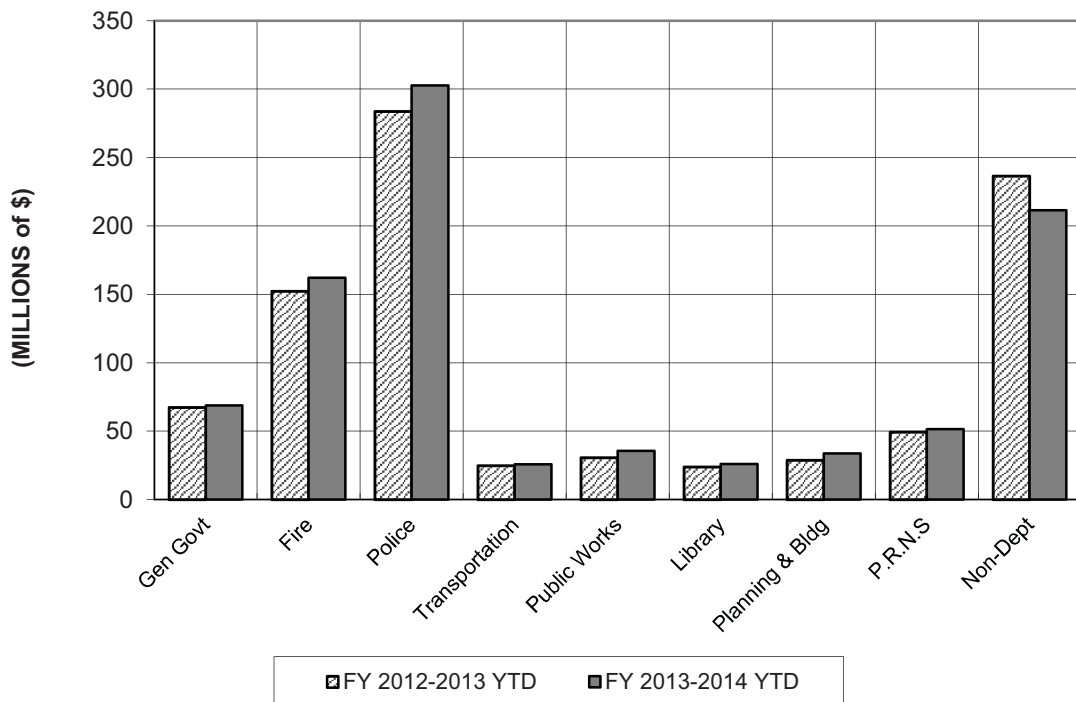
**GENERAL FUND  
Comparison of YTD Expenditures  
Actual**



**GENERAL FUND MAJOR REVENUES**  
**Comparison of YTD Actual vs. Prior YTD Actual**  
**For the Twelve Months Ended June 30, 2014**



**GENERAL FUND MAJOR EXPENDITURES**  
**Comparison of YTD Actual vs. Prior YTD Actual**  
**For the Twelve Months Ended June 30, 2014**





**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**FUND BALANCE, REVENUE, TRANSFERS & REIMBURSEMENTS**  
**FOR THE TWELVE MONTHS ENDED JUNE 30, 2014**  
*(UNAUDITED)*  
*(\$000's)*

	ADOPTED FY 2013-2014 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2013-2014 BUDGET	CUR YTD ACTUAL (*)	CUR YTD ACTUAL % OF BUDGET	PRIOR YTD ACTUAL	PRIOR YTD % OF PRIOR YEAR-END ACTUAL	PRIOR YEAR-END BUDGETARY BASIS ACTUAL	CUR YTD LESS PRIOR YTD ACTUAL	% CHANGE CUR YTD ACTUAL LESS PRIOR YTD ACTUAL
<b>Fund Balance</b>											
Prior Year Encumbrances	-	-	18,181	18,181	18,181	100.00%	16,697	100.00%	16,697	1,484	8.89%
Liquidation of c/o Encumbrance	-	-	-	-	-	-	-	-	-	-	-
Available Balance	213,006	2,175	-	215,181	215,181	100.00%	168,300	100.00%	168,300	46,881	27.86%
<b>Total Fund Balance</b>	<b>213,006</b>	<b>2,175</b>	<b>18,181</b>	<b>233,362</b>	<b>233,362</b>	<b>100.00%</b>	<b>184,997</b>	<b>100.00%</b>	<b>184,997</b>	<b>48,365</b>	<b>26.14%</b>
<b>General Revenues</b>											
Property Tax	220,850	2,150	-	223,000	223,645	100.29%	205,016	100.00%	205,016	18,629	9.09%
Sales Tax (1)	167,710	6,050	-	173,760	173,412	99.80%	163,751	100.00%	163,751	9,661	5.90%
Telephone Line Tax	20,600	-	-	20,600	20,692	100.45%	20,640	100.00%	20,640	52	0.25%
Transient Occupancy Tax	10,600	1,200	-	11,800	11,873	100.62%	10,103	100.00%	10,103	1,770	17.52%
Franchise Fees	43,923	1,430	-	45,353	45,749	100.87%	43,741	100.00%	43,741	2,008	4.59%
Utility Tax	91,895	1,900	-	93,795	93,794	100.00%	91,109	100.00%	91,109	2,685	2.95%
Business Taxes	42,435	1,300	-	43,735	45,478	103.99%	45,140	100.00%	45,140	338	0.75%
Licenses and Permits	40,278	9,740	-	50,018	52,014	103.99%	46,606	100.00%	46,606	5,408	11.60%
Fines, Forfeits and Penalties	15,862	(1,600)	-	14,262	14,835	104.02%	14,555	100.00%	14,555	280	1.92%
Use of Money and Property	2,673	555	-	3,228	3,473	107.59%	3,891	100.00%	3,891	(418)	-10.74%
Revenue from Local Agencies	24,836	22,167	-	47,003	35,228	74.95%	34,779	100.00%	34,779	449	1.29%
Revenue from State of Cal.	11,378	561	-	11,939	12,086	101.23%	16,872	100.00%	16,872	(4,786)	-28.37%
Revenue from Federal Government	11,052	2,508	-	13,560	13,344	98.41%	19,511	100.00%	19,511	(6,167)	-31.61%
Departmental Charges	35,449	4,949	-	40,398	41,683	103.18%	38,799	100.00%	38,799	2,884	7.43%
Other Revenues	17,646	129,439	-	147,085	135,479	92.11%	121,878	100.00%	121,878	13,601	11.16%
<b>Total General Revenues</b>	<b>757,187</b>	<b>182,349</b>	<b>-</b>	<b>939,536</b>	<b>922,785</b>	<b>98.22%</b>	<b>876,391</b>	<b>100.00%</b>	<b>876,391</b>	<b>46,394</b>	<b>5.29%</b>
<b>Transfers &amp; Reimbursements</b>											
Overhead Reimbursements	36,996	(698)	-	36,298	36,445	100.40%	32,215	100.00%	32,215	4,230	13.13%
Transfers from Other Funds	16,162	830	-	16,992	16,926	99.61%	19,495	100.00%	19,495	(2,569)	-13.18%
Reimbursements for Services	15,243	700	-	15,943	18,481	115.92%	15,737	100.00%	15,737	2,744	17.44%
<b>Total Transfers &amp; Reimburse</b>	<b>68,401</b>	<b>832</b>	<b>-</b>	<b>69,233</b>	<b>71,852</b>	<b>103.78%</b>	<b>67,447</b>	<b>100.00%</b>	<b>67,447</b>	<b>4,405</b>	<b>6.53%</b>
<b>Total Sources</b>	<b>1,038,594</b>	<b>185,356</b>	<b>18,181</b>	<b>1,242,131</b>	<b>1,227,999</b>	<b>98.86%</b>	<b>1,128,835</b>	<b>100.00%</b>	<b>1,128,835</b>	<b>99,164</b>	<b>8.78%</b>

(1) - State Budget Balancing actions resulted in the "Triple Flip", which suspended a portion of local governments' Sales and Use Tax and Motor Vehicle License Fee revenues and replaced them with local property tax revenues. The 2013-2014 negatively cumulative impact through June 2014 is approximately \$4.4 million.

(\*) - Current Year-To-Date Actual is based on the Generally Accepted Accounting Principles (GAAP) basis in the United States. This results in some variances from the budgetary basis as certain transactions are recognized as revenues on expenditures on a budgetary basis but not on a GAAP basis.

**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**EXPENDITURES**  
**FOR THE TWELVE MONTHS ENDED JUNE 30, 2014**  
*( UNAUDITED )*  
*( \$000's )*

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE*		CUR YTD	PRIOR	PRIOR YTD %	PRIOR YEAR-END	CUR YTD LESS	% CHANGE
	FY 2013-2014	BUDGET		FY 2013-2014	ACTUAL	ENCUMBR	OF BUDGET	YTD	OF PRIOR	BUDGETARY	PRIOR YTD	CUR YTD ACTUAL
	BUDGET	AMENDMENTS		BUDGET	ACTUAL	ENCUMBR	ACTUAL (1)	ACTUAL	YEAR-END	BASIS	ACTUAL (1)	LESS PRIOR YTD
<b>General Government</b>												
Mayor and Council	11,105	408	34	11,547	8,505	58	73.66%	8,351	100.00%	8,351	154	1.84%
City Attorney	12,376	(5)	299	12,670	11,859	359	93.60%	11,152	100.00%	11,152	707	6.34%
City Auditor	2,114	(10)	13	2,117	1,906	13	90.03%	1,842	100.00%	1,842	64	3.47%
City Clerk	2,256	15	72	2,343	1,946	-	83.06%	1,795	100.00%	1,795	151	8.41%
City Manager	11,068	(973)	578	10,673	9,727	536	91.14%	9,694	100.00%	9,694	33	0.34%
Finance	12,772	79	169	13,020	12,064	288	92.66%	11,985	100.00%	11,985	79	0.66%
Information Technology	14,331	(898)	2,386	15,819	12,203	1,741	77.14%	11,066	100.00%	11,066	1,137	10.27%
Human Resources	6,371	(246)	36	6,161	5,356	88	86.93%	5,423	100.00%	5,423	(67)	-1.24%
Independent Police Auditor	1,077	45	-	1,122	1,115	-	99.38%	997	100.00%	997	118	11.84%
Office of Economic Development	3,694	291	242	4,227	3,991	152	94.42%	5,005	100.00%	5,005	(1,014)	-20.26%
Total General Government	77,164	(1,294)	3,829	79,699	68,672	3,235	86.16%	67,310	100.00%	67,310	1,362	2.02%
<b>Public Safety</b>												
Fire	163,499	896	557	164,952	162,151	816	98.30%	152,158	100.00%	152,158	9,993	6.57%
Police	306,848	2,588	1,222	310,658	302,670	1,461	97.43%	283,753	100.00%	283,753	18,917	6.67%
Total Public Safety	470,347	3,484	1,779	475,610	464,821	2,277	97.73%	435,911	100.00%	435,911	28,910	6.63%
<b>Capital Maintenance</b>												
Transportation	27,226	(164)	354	27,416	25,652	1,226	93.57%	24,823	100.00%	24,823	829	3.34%
Public Works	34,789	873	292	35,954	35,467	256	98.65%	30,701	100.00%	30,701	4,766	15.52%
Total Capital Maintenance	62,015	709	646	63,370	61,119	1,482	96.45%	55,524	100.00%	55,524	5,595	10.08%
<b>Community Service</b>												
Housing	242	-	-	242	175	-	72.31%	242	100.00%	242	(67)	-27.69%
Library	26,067	170	57	26,294	25,898	111	98.49%	23,829	100.00%	23,829	2,069	8.68%
Planning, Bldg & Code Enf.	37,673	(2,152)	924	36,445	33,755	756	92.62%	28,733	100.00%	28,733	5,022	17.48%
Park, Rec & Neigh Svcs	51,919	456	345	52,720	51,553	664	97.79%	49,311	100.00%	49,311	2,242	4.55%
Environmental Services	1,034	(45)	38	1,027	705	18	68.65%	419	100.00%	419	286	68.26%
Total Community Services	116,935	(1,571)	1,364	116,728	112,086	1,549	96.02%	102,534	100.00%	102,534	9,552	9.32%
Total Dept. Expenditures	726,461	1,328	7,618	735,407	706,698	8,543	96.10%	661,279	100.00%	661,279	45,419	6.87%

(1) Does not include encumbrance balance.

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**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**EXPENDITURES**  
**FOR THE TWELVE MONTHS ENDED JUNE 30, 2014**  
*( UNAUDITED )*  
*( \$000's )*

	ADOPTED	YTD	C/O	REVISED	YEAR-TO-DATE*		CUR YTD	PRIOR	PRIOR YTD %	PRIOR YEAR-END	CUR YTD LESS	% CHANGE
	FY 2013-2014	BUDGET		FY 2013-2014	ACTUAL	ENCUMBR	OF BUDGET	YTD	OF PRIOR	BUDGETARY	PRIOR YTD	CUR YTD ACTUAL
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL	ENCUMBR	ACTUAL (1)	ACTUAL	ACTUAL	BASIS	ACTUAL (1)	LESS PRIOR YTD
										ACTUAL		ACTUAL
<b>Non-Dept Expenditures</b>												
City-wide Expenditures:												
Econ & Neighborhood Develop.	28,307	1,201	628	30,136	24,328	1,568	80.73%	20,031	100.00%	20,031	4,297	21.45%
Environmental & Utility Services	2,417	(371)	559	2,605	1,105	322	42.42%	4,305	100.00%	4,305	(3,200)	-74.33%
Public Safety	19,782	1,885	437	22,104	18,792	251	85.02%	22,096	100.00%	22,096	(3,304)	-14.95%
Recreation & Cultural Services	8,733	164	1,193	10,090	8,373	620	82.98%	8,356	100.00%	8,356	17	0.20%
Transportation Services	6,866	79	418	7,363	5,520	345	74.97%	4,800	100.00%	4,800	720	15.00%
Strategic Support	43,483	144,688	6,144	194,315	125,113	24,911	64.39%	141,524	100.00%	141,524	(16,411)	-11.60%
Total City-wide Expenditures	109,588	147,646	9,379	266,613	183,231	28,017	68.73%	201,112	100.00%	201,112	(17,881)	-8.89%
Other Non-Dept Expenditures:												
Capital Improvements	29,437	1,833	1,184	32,454	3,267	4,228	10.07%	6,178	100.00%	6,178	(2,911)	-47.12%
Transfers to Other Funds	25,635	(745)	-	24,890	24,882	-	99.97%	29,162	100.00%	29,162	(4,280)	-14.68%
Total Non-Dept Expenditures	164,660	148,734	10,563	323,957	211,380	32,245	65.25%	236,452	100.00%	236,452	(25,072)	-10.60%
<b>Reserves</b>												
Contingency Reserves	29,309	1,691	-	31,000	-	-	0.00%	-	0.00%	-	-	0.00%
Earmarked Reserves	118,164	33,603	-	151,767	-	-	0.00%	-	0.00%	-	-	0.00%
Total Reserves	147,473	35,294	-	182,767	-	-	0.00%	-	0.00%	-	-	0.00%
<b>Total Uses</b>	<b>1,038,594</b>	<b>185,356</b>	<b>18,181</b>	<b>1,242,131</b>	<b>918,078</b>	<b>40,788</b>	<b>73.91%</b>	<b>897,731</b>	<b>100.00%</b>	<b>897,731</b>	<b>20,347</b>	<b>2.27%</b>

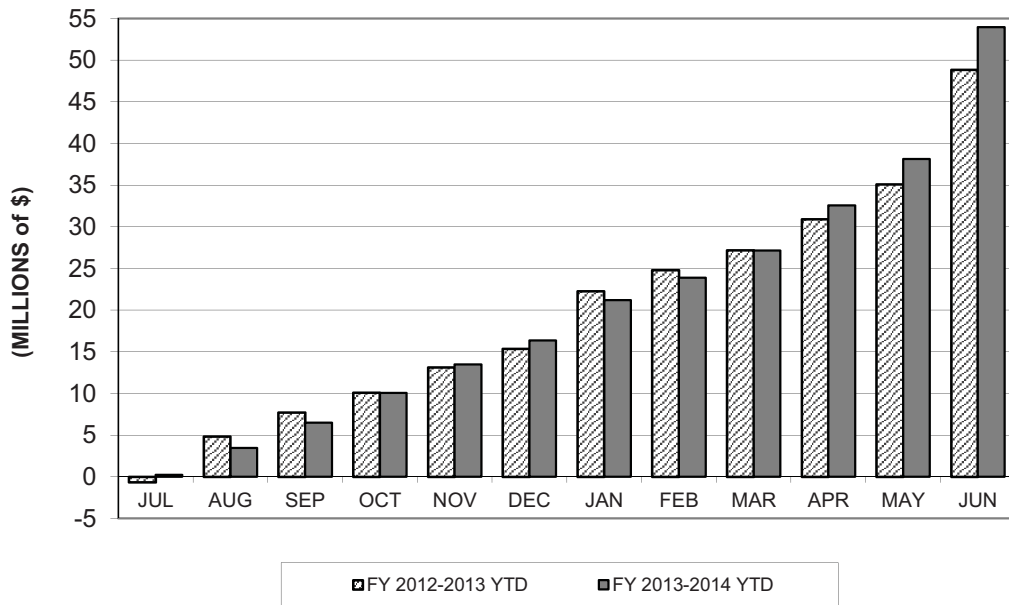
(1) Does not include encumbrance balance.

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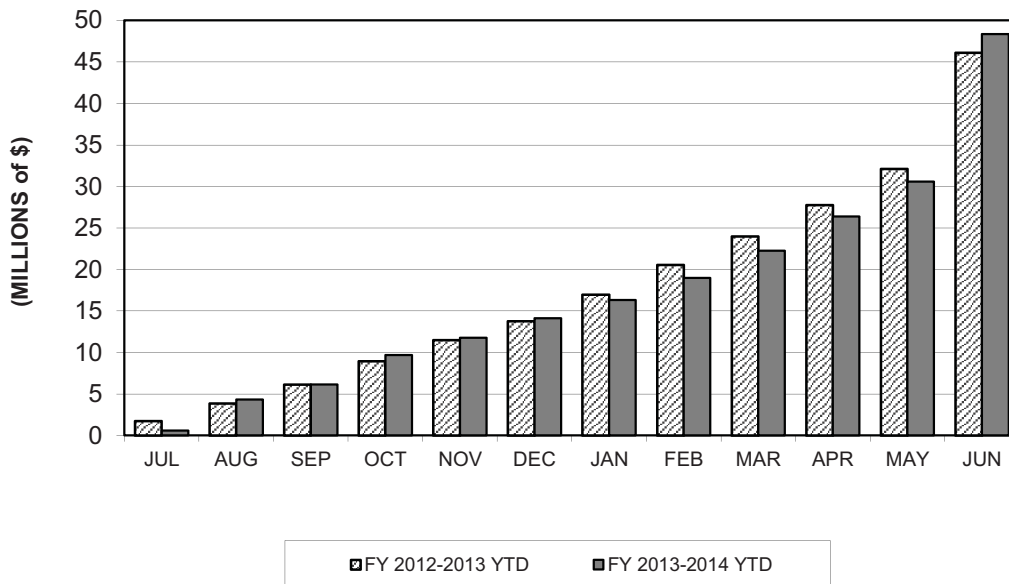
**CITY OF SAN JOSE**  
**GENERAL FUND SOURCE AND USE OF FUNDS**  
**FOR THE TWELVE MONTHS ENDED JUNE 30, 2014**  
**SUPPLEMENTAL SCHEDULE - DEPARTMENTAL REVENUES**  
*(UNAUDITED)*  
*(\$000's)*

	ADOPTED FY 2012-2013 BUDGET	YTD BUDGET AMENDMENTS	C/O ENCUMBR	REVISED FY 2012-2013 BUDGET	CUR YTD ACTUAL	CUR YTD ACTUAL % OF BUDGET	PRIOR YTD ACTUAL	PRIOR YTD % OF PRIOR YEAR-END ACTUAL	PRIOR YEAR-END BUDGETARY BASIS ACTUAL	CUR YTD LESS PRIOR YTD ACTUAL	% CHANGE CUR YTD ACTUAL LESS PRIOR YTD ACTUAL
Police	1,155	-	-	1,155	1,204	104.24%	1,203	100.00%	1,203	1	0.08%
Public Works	7,750	1,725	-	9,475	9,734	102.73%	8,491	100.00%	8,491	1,243	14.64%
Transportation	1,027	-	-	1,027	1,203	117.14%	1,419	100.00%	1,419	(216)	-15.22%
Library	1,049	-	-	1,049	1,069	101.91%	1,012	100.00%	1,012	57	5.63%
Planning, Bldg & Code Enf	3,000	1,500	-	4,500	4,739	105.31%	3,869	100.00%	3,869	870	22.49%
Parks Rec & Neigh Svcs	15,664	777	-	16,441	16,625	101.12%	15,769	100.00%	15,769	856	5.43%
Miscellaneous Dept Charges	5,804	947	-	6,751	7,109	105.30%	7,036	100.00%	7,036	73	1.04%
<b>Total Departmental Revenues</b>	<b>35,449</b>	<b>4,949</b>	<b>-</b>	<b>40,398</b>	<b>41,683</b>	<b>103.18%</b>	<b>38,799</b>	<b>100.00%</b>	<b>38,799</b>	<b>2,884</b>	<b>7.43%</b>

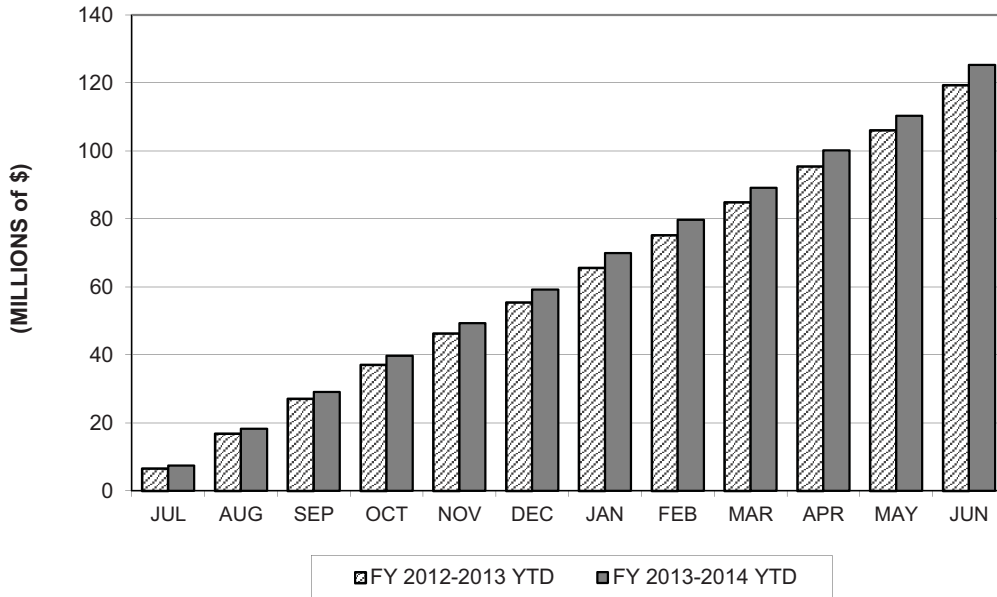
**CONSTRUCTION & CONVEYANCE TAX FUNDS  
Comparison of YTD Revenues**



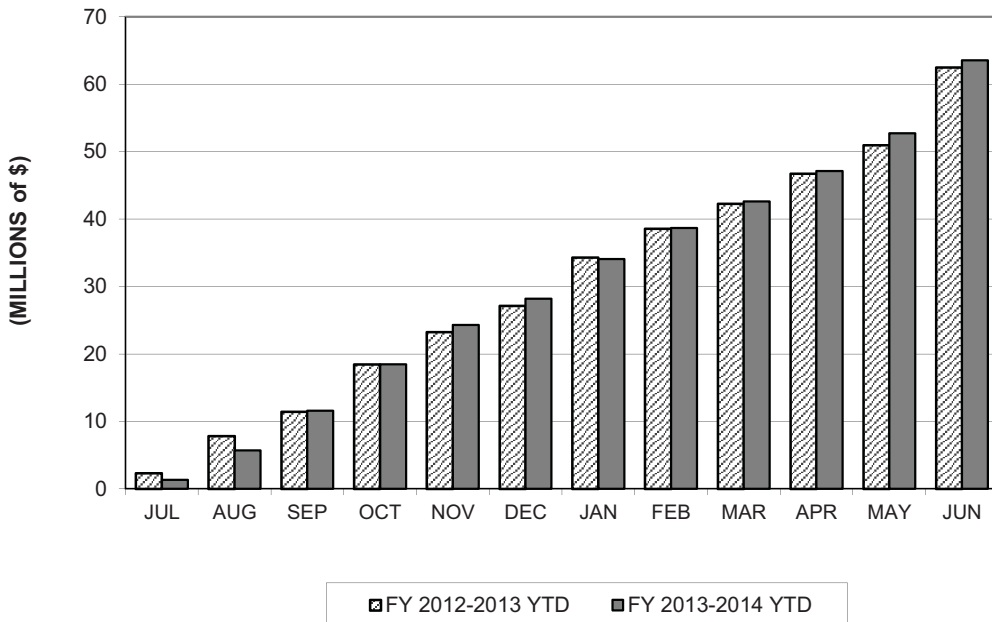
**CONSTRUCTION & CONVEYANCE TAX FUNDS  
Comparison of YTD Expenditures**



**AIRPORT REVENUE FUND 521  
Comparison of YTD Revenues**

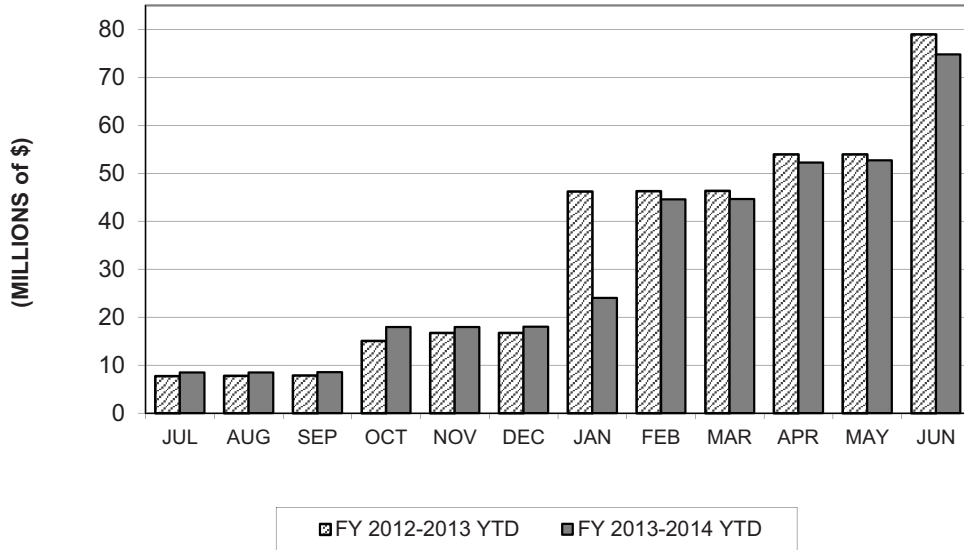


**AIRPORT MAINTENANCE & OPERATING FUND 523  
Comparison of YTD Expenditures**



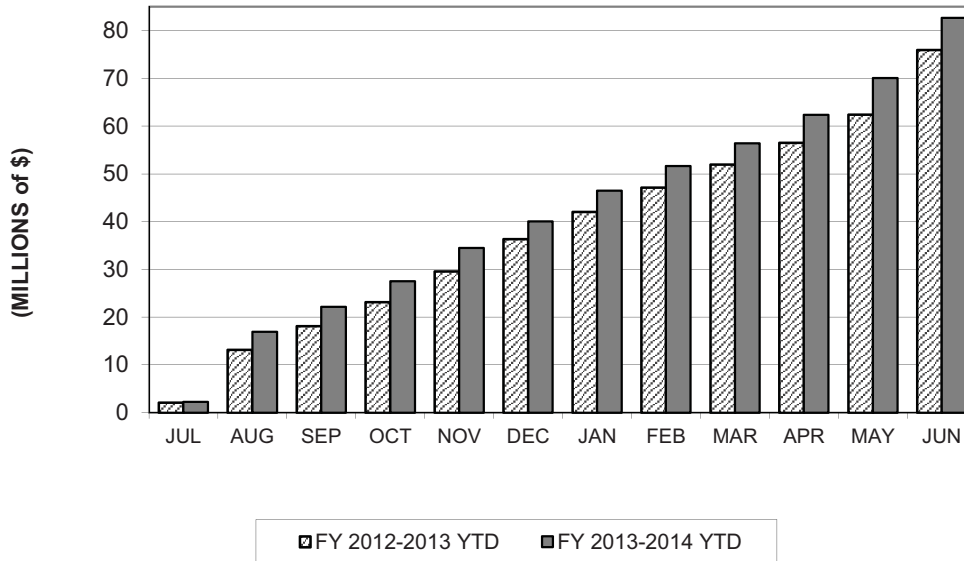
Note: The graphs above include the airport revenue fund (521) and operating fund (523) only.

**WPCP OPERATING FUND 513  
Comparison of YTD Revenues**



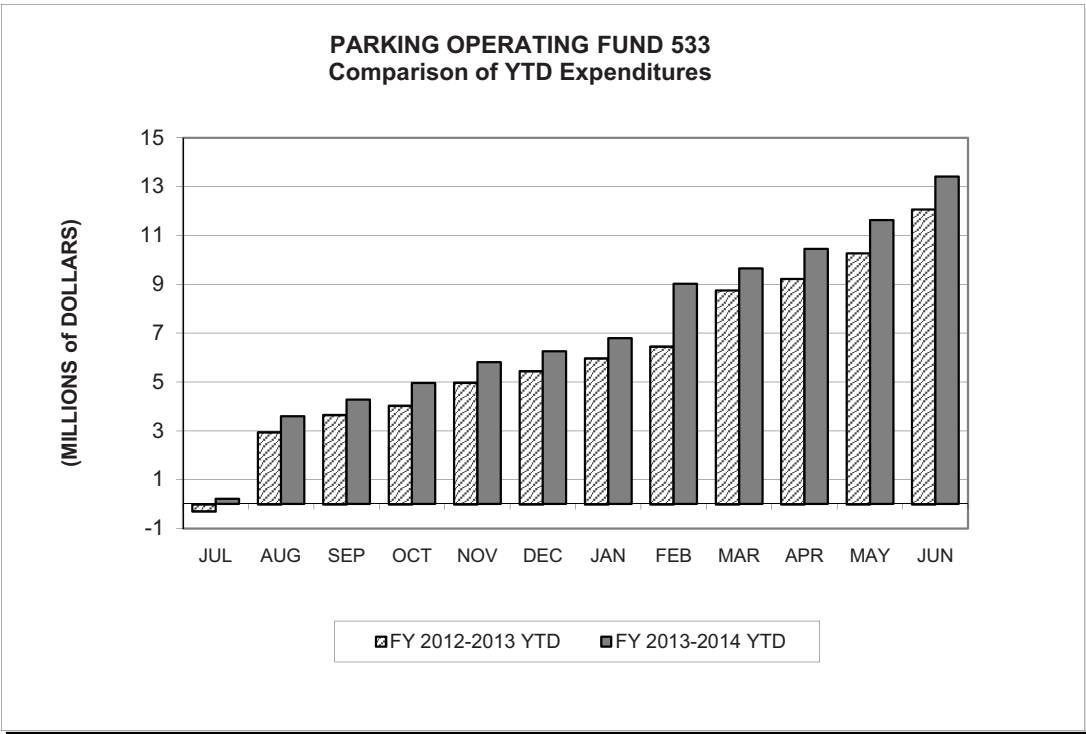
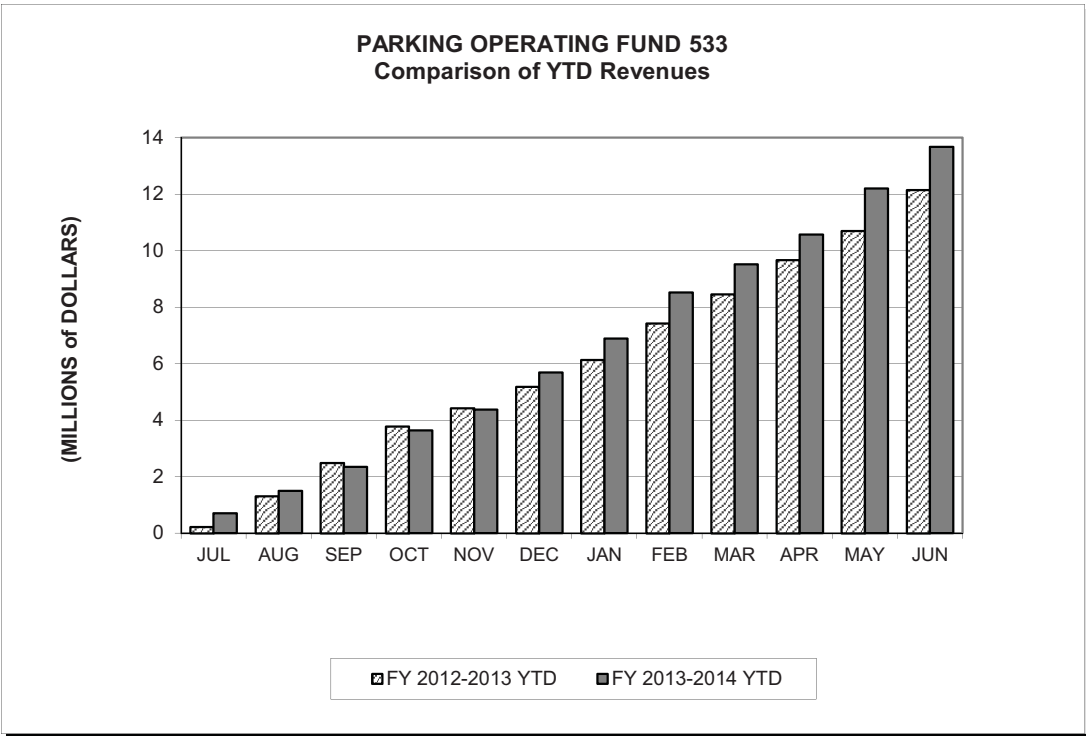
FY 2012-2013 YTD
  FY 2013-2014 YTD

**WPCP OPERATING FUND 513  
Comparison of YTD Expenditures**



FY 2012-2013 YTD
  FY 2013-2014 YTD

Note: The graphs above are only for the WPCP operating fund (513).



Note: The graphs above are only for the Parking operating fund (533).



**CITY OF SAN JOSE  
SPECIAL FUNDS  
SOURCE AND USE OF FUNDS  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD R	C/O	EVISED	YEAR-TO-DATE		PRIOR
	FY 2013-2014	BUDGET		FY 2013-2014	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
<b>Construction/Conveyance Tax</b>							
Prior Year Encumbrance	-	-	2,125	2,125	2,125	-	3,963
Beginning Fund Balance	62,029	16,670	-	78,699	78,699	-	74,587
Revenues	42,698	2,593	-	45,291	53,965	-	48,848
<b>Total Sources</b>	<b>104,727</b>	<b>19,263</b>	<b>2,125</b>	<b>126,115</b>	<b>134,789</b>	<b>-</b>	<b>127,398</b>
<b>Total Uses</b>	<b>104,727</b>	<b>19,263</b>	<b>2,125</b>	<b>126,115</b>	<b>48,345</b>	<b>7,319</b>	<b>46,103</b>
<b>Airport</b>							
Prior Year Encumbrance	-	-	5,851	5,851	5,851	-	7,167
Beginning Fund Balance	317,786	10,069	-	327,855	327,855	-	338,571
Revenues	349,961	1,819	-	351,780	355,585	-	341,087
<b>Total Sources</b>	<b>667,747</b>	<b>11,888</b>	<b>5,851</b>	<b>685,486</b>	<b>689,291</b>	<b>-</b>	<b>686,825</b>
<b>Total Uses</b>	<b>667,747</b>	<b>11,888</b>	<b>5,851</b>	<b>685,486</b>	<b>347,192</b>	<b>6,793</b>	<b>338,114</b>
<b>Waste Water Treatment</b>							
Prior Year Encumbrance	-	-	41,043	41,043	41,043	-	28,556
Beginning Fund Balance	277,989	28,858	-	306,847	306,847	-	279,320
Revenues	292,353	1,248	-	293,601	307,262	-	296,056
<b>Total Sources</b>	<b>570,342</b>	<b>30,106</b>	<b>41,043</b>	<b>641,491</b>	<b>655,152</b>	<b>-</b>	<b>603,932</b>
<b>Total Uses</b>	<b>570,342</b>	<b>30,106</b>	<b>41,043</b>	<b>641,491</b>	<b>268,055</b>	<b>92,772</b>	<b>258,389</b>
<b>Parking</b>							
Prior Year Encumbrance	-	-	1,032	1,032	1,032	-	617
Beginning Fund Balance	12,044	1,022	-	13,066	13,066	-	13,307
Revenues	11,875	660	-	12,535	13,680	-	15,508
<b>Total Sources</b>	<b>23,919</b>	<b>1,682</b>	<b>1,032</b>	<b>26,633</b>	<b>27,778</b>	<b>-</b>	<b>29,432</b>
<b>Total Uses</b>	<b>23,919</b>	<b>1,682</b>	<b>1,032</b>	<b>26,633</b>	<b>13,415</b>	<b>1,163</b>	<b>12,062</b>
<b>Municipal Water</b>							
Prior Year Encumbrance	-	-	975	975	975	-	876
Beginning Fund Balance	16,271	2,153	-	18,424	18,424	-	15,885
Revenues	34,915	2,000	-	36,915	38,522	-	35,019
<b>Total Sources</b>	<b>51,186</b>	<b>4,153</b>	<b>975</b>	<b>56,314</b>	<b>57,921</b>	<b>-</b>	<b>51,780</b>
<b>Total Uses</b>	<b>51,186</b>	<b>4,153</b>	<b>975</b>	<b>56,314</b>	<b>36,818</b>	<b>2,399</b>	<b>32,679</b>

**CITY OF SAN JOSE**  
**SPECIAL FUNDS**  
**SOURCE AND USE OF FUNDS**  
**FOR THE TWELVE MONTHS ENDED JUNE 30, 2014**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED	YTD R	C/O	REVISED	YEAR-TO-DATE		PRIOR
	FY 2013-2014	BUDGET		FY 2013-2014	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET	ACTUAL	ENCUMBR	ACTUAL
<b>Gas Tax</b>							
Revenues	14,500	850	-	15,350	17,796	-	15,107
<b>Total Sources</b>	<b>14,500</b>	<b>850</b>	<b>-</b>	<b>15,350</b>	<b>17,796</b>	<b>-</b>	<b>15,107</b>
<b>Total Uses</b>	<b>14,500</b>	<b>850</b>	<b>-</b>	<b>15,350</b>	<b>17,796</b>	<b>-</b>	<b>15,107</b>
<b>Building and Structures</b>							
Prior Year Encumbrance	-	-	7,493	7,493	7,493	-	3,254
Beginning Fund Balance	14,516	1,699	-	16,215	16,215	-	14,387
Revenues	22,092	6,726	-	28,818	26,494	-	16,969
<b>Total Sources</b>	<b>36,608</b>	<b>8,425</b>	<b>7,493</b>	<b>52,526</b>	<b>50,202</b>	<b>-</b>	<b>34,610</b>
<b>Total Uses</b>	<b>36,608</b>	<b>8,425</b>	<b>7,493</b>	<b>52,526</b>	<b>14,739</b>	<b>4,582</b>	<b>11,372</b>
<b>Residential Construction</b>							
Beginning Fund Balance	1,421	(435)	-	986	986	-	1,258
Revenues	180	254	-	434	473	-	325
<b>Total Sources</b>	<b>1,601</b>	<b>(181)</b>	<b>-</b>	<b>1,420</b>	<b>1,459</b>	<b>-</b>	<b>1,583</b>
<b>Total Uses</b>	<b>1,601</b>	<b>(181)</b>	<b>-</b>	<b>1,420</b>	<b>28</b>	<b>-</b>	<b>598</b>
<b>Transient Occupancy Tax</b>							
Prior Year Encumbrance	-	-	61	61	61	-	116
Beginning Fund Balance	3,934	795	-	4,729	4,729	-	4,299
Revenues	15,906	1,900	-	17,806	17,910	-	15,188
<b>Total Sources</b>	<b>19,840</b>	<b>2,695</b>	<b>61</b>	<b>22,596</b>	<b>22,700</b>	<b>-</b>	<b>19,603</b>
<b>Total Uses</b>	<b>19,840</b>	<b>2,695</b>	<b>61</b>	<b>22,596</b>	<b>17,049</b>	<b>163</b>	<b>14,754</b>
<b>Conventions, Arts &amp; Entertainment</b>							
Prior Year Encumbrance	-	-	389	389	389	-	368
Beginning Fund Balance	4,850	1,756	-	6,606	6,606	-	8,526
Revenues	39,810	6,895	-	46,705	47,041	-	31,275
<b>Total Sources</b>	<b>44,660</b>	<b>8,651</b>	<b>389</b>	<b>53,700</b>	<b>54,036</b>	<b>-</b>	<b>40,169</b>
<b>Total Uses</b>	<b>44,660</b>	<b>8,651</b>	<b>389</b>	<b>53,700</b>	<b>48,319</b>	<b>17</b>	<b>32,900</b>

**CITY OF SAN JOSE  
SPECIAL FUNDS  
SOURCE AND USE OF FUNDS  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD R	C/O	EVISED	YEAR-TO-DATE		PRIOR
	FY 2013-2014	BUDGET		FY 2013-2014	ACTUAL	ENCUMBR	Y-T-D
	BUDGET	AMENDMENTS	ENCUMBR	BUDGET			ACTUAL
<b>Golf</b>							
Beginning Fund Balance	339	121	-	460	460	-	375
Revenues	2,556	-	-	2,556	2,517	-	2,366
<b>Total Sources</b>	<b>2,895</b>	<b>121</b>	<b>-</b>	<b>3,016</b>	<b>2,977</b>	<b>-</b>	<b>2,741</b>
<b>Total Uses</b>	<b>2,895</b>	<b>121</b>	<b>-</b>	<b>3,016</b>	<b>2,434</b>	<b>-</b>	<b>2,282</b>
<b>Other Funds</b>							
Prior Year Encumbrance	-	-	14,758	14,758	14,758	-	27,901
Beginning Fund Balance	206,758	41,988	-	248,746	248,746	-	203,121
Revenues	408,420	20,160	-	428,580	396,943	-	408,125
<b>Total Sources</b>	<b>615,178</b>	<b>62,148</b>	<b>14,758</b>	<b>692,084</b>	<b>660,447</b>	<b>-</b>	<b>639,147</b>
<b>Total Uses</b>	<b>615,178</b>	<b>62,148</b>	<b>14,758</b>	<b>692,084</b>	<b>389,563</b>	<b>18,428</b>	<b>423,982</b>

**CITY OF SAN JOSE**  
**CAPITAL PROJECT FUNDS**  
**SOURCE AND USE OF FUNDS**  
**FOR THE TWELVE MONTHS ENDED JUNE 30, 2014**  
*(UNAUDITED)*  
*( \$000's )*

	ADOPTED	YTD REVISED		FY 2013-2014 BUDGET	YEAR-TO-DATE		PRIOR
	FY 2013-2014 BUDGET	BUDGET	C/O ENCUMBR		ACTUAL	ENCUMBR	Y-T-D ACTUAL
<b>Construction Excise</b>							
Prior Year Encumbrance	-	-	8,077	8,077	8,077	-	2,053
Beginning Fund Balance	50,773	10,610	-	61,383	61,383	-	46,476
Revenues	53,716	27,738	-	81,454	66,750	-	55,088
<b>Total Sources</b>	<b>104,489</b>	<b>38,348</b>	<b>8,077</b>	<b>150,914</b>	<b>136,210</b>	<b>-</b>	<b>103,617</b>
<b>Total Uses</b>	<b>104,489</b>	<b>38,348</b>	<b>8,077</b>	<b>150,914</b>	<b>35,301</b>	<b>27,208</b>	<b>35,419</b>
<b>Redevelopment Projects</b>							
Prior Year Encumbrance	-	-	-	-	-	-	37
Beginning Fund Balance	-	-	-	-	-	-	2
Revenues	-	-	-	-	(5)	-	-
<b>Total Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5)</b>	<b>-</b>	<b>39</b>
<b>Total Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34</b>
<b>Other</b>							
Prior Year Encumbrance	-	-	13,260	13,260	13,260	-	1,241
Beginning Fund Balance	36,004	2,919	-	38,923	38,923	-	53,013
Revenues	9,363	1,239	-	10,602	1,620	-	4,834
<b>Total Sources</b>	<b>45,367</b>	<b>4,158</b>	<b>13,260</b>	<b>62,785</b>	<b>53,803</b>	<b>-</b>	<b>59,088</b>
<b>Total Uses</b>	<b>45,367</b>	<b>4,158</b>	<b>13,260</b>	<b>62,785</b>	<b>6,102</b>	<b>17,151</b>	<b>8,889</b>

**CITY OF SAN JOSE  
OTHER FUND TYPES  
SOURCE AND USE OF FUNDS  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2014  
(UNAUDITED)  
(\$000's)**

	ADOPTED	YTD REVISED		FY 2013-2014 BUDGET	YEAR-TO-DATE		PRIOR
	FY 2013-2014 BUDGET	BUDGET	C/O ENCUMBR		ACTUAL	ENCUMBR	Y-T-D ACTUAL
<b>Trust and Agency</b>							
Prior Year Encumbrance	-	-	29	29	29	-	2
Beginning Fund Balance	5,551	953	-	6,504	6,504	-	3,814
Revenues	885	163	-	1,048	1,238	-	1,455
<b>Total Sources</b>	<b>6,436</b>	<b>1,116</b>	<b>29</b>	<b>7,581</b>	<b>7,771</b>	<b>-</b>	<b>5,271</b>
<b>Total Uses</b>	<b>6,436</b>	<b>1,116</b>	<b>29</b>	<b>7,581</b>	<b>2,901</b>	<b>13</b>	<b>752</b>