## City of San José Statement of Net Position Proprietary Funds June 30, 2021 (unaudited)

ASSETS Current assets: Equity in pooled cash and investments held in City Treasury Receivables (net of allowance for uncollectibles) Total unrestricted current assets Equity in pooled cash and investments held in City Treasury Restricted assets: Equity in pooled cash and investments held in City Treasury Prepaid expenses, advances and deposits Total restricted current assets Net OPEB Assets - GASB 75 Total noncurrent assets Net OPEB Assets - GASB 75 Total assets DEFERRED OUTFLOWS OF RESOURCES Pension Contributions OPEB Contributions Current liabilities: Accrued cost of electricity Accounts payable Accrued salaries, wages, and payroll taxes Accrued vacation, sick leave and compensatory time User taxes and energy surcharges due to other governments Due to SJFA - Commercial Paper Total liabilities: Net pension liabilities Noncurrent liabilities Noncurrent liabilities Net pension liabilities Net pension liabilities Net pension Contributions OPEB Contributions Prepaid taxes Accrued vacation, sick leave and compensatory time User taxes and energy surcharges due to other governments Due to SJFA - Commercial Paper Total current liabilities Net pension liabilities Net pension Contributions OPEB Contributions DEFERRED INFLOWS OF RESOURCES Pension Contributions OPEB Contributions Net POSITION Restricted for debt service 20,000,000 Unrestricted S 25,910,675 Total net position S 25,910,675 Total net position S 25,910,675		San José Clean Energy
Equity in pooled cash and investments held in City Treasury\$5,077,367Receivables (net of allowance for uncollectibles)40,749,24140,749,241Total unrestricted current assets45,826,608Restricted assets:Equity in pooled cash and investments held in City Treasury9,474,601Noncurrent assets:9,474,601Noncurrent assets:29,474,601Noncurrent assets:714,504Total restricted current assets714,504Total noncurrent assets76,015,713DEFERRED OUTFLOWS OF RESOURCES Pension Contributions2,069,427QOEB Contributions23,562LIABILITIES Current liabilities: Accrued vacation, sick leave and compensatory time due to other governments due to other governments30,982,033Noncurrent liabilities: Noncurrent liabilities: Net pension liability - GASB 68 Total noncurrent liabilities1,155,566Total current liabilities: Noncurrent liabilities1,155,566Total noncurrent liabilities1,155,566Total noncurrent liabilities1,155,566Total noncurrent liabilities1,155,566Total liabilities2,177,004DEFERRED INFLOWS OF RESOURCES Pension Contributions77,892Pension Contributions77,892OPEB Contributions77,892OPEB Contributions77,892OPEB Contributions153,131NET POSITION Unrestricted20,000,000Nestricted for debt service Unrestricted20,000,000Systock Systock5,910,675	ASSETS	
Total unrestricted current assets45,826,608Restricted assets:Equity in pooled cash and investments held in City Treasury20,000,000Prepaid expenses, advances and deposits9,474,601Total restricted current assets29,474,601Noncurrent assets:29,474,601Noncurrent assets:714,504Total noncurrent assets714,504Total assets714,504Total assets76,015,713DEFERRED OUTFLOWS OF RESOURCES2,069,427Pension Contributions2,069,427OPEB Contributions315,375User taxes and energy surcharges due to other governments315,375Due to SJFA - Commercial Paper15,000,000Total current liabilities51,021,438Noncurrent liabilities:1,155,566Total noncurrent liabilities52,177,004DEFERRED INFLOWS OF RESOURCES Pension Contributions77,892OPEB Contributions77,892OPEB Contributions77,892OPEB Contributions153,131NET POSITION Restricted for debt service Unrestricted20,000,000S,910,67520,000,000	Equity in pooled cash and investments held in City Treasury Receivables (net of allowance	\$ 5,077,367
Restricted assets:20,000,000Prepaid expenses, advances and deposits9,474,601Total restricted current assets29,474,601Noncurrent assets:29,474,601Net OPEB Assets - GASB 75714,504Total noncurrent assets714,504Total noncurrent assets714,504Total assets76,015,713DEFERRED OUTFLOWS OF RESOURCES2,069,427Pension Contributions2,069,427OPEB Contributions2,3,562LIABILITIES20,000,000Current liabilities:30,982,033Accrued cost of electricity\$ 30,982,033Accrued voaction, sick leave and compensatory time315,375User taxes and energy surcharges due to other governments2,490,365Due to SJFA - Commercial Paper Total current liabilities:1,155,566Total noncurrent liabilities1,155,566Total noncurrent liabilities1,155,566Total noncurrent liabilities1,155,566Total noncurrent liabilities1,155,566Total noncurrent liabilities1,155,566Total noncurrent liabilities77,892OPEB Contributions77,892OPEB Contributions77,892OPEB Contributions153,131NET POSITION Restricted for debt service20,000,000Unrestricted20,000,000	,	
Equity in pooled cash and investments held in City Treasury20,000,000Prepaid expenses, advances and deposits9,474,601Total restricted current assets29,474,601Noncurrent assets: Net OPEB Assets - GASB 75714,504Total noncurrent assets714,504Total noncurrent assets714,504Total assets76,015,713DEFERRED OUTFLOWS OF RESOURCES Pension Contributions2,069,427OPEB Contributions233,562LIABILITIES Current liabilities: Accrued voaction, sick leave and compensatory time30,982,033Accrued vacation, sick leave and compensatory time315,375User taxes and energy surcharges due to other governments Due to SJFA - Commercial Paper Total noncurrent liabilities1,155,566Total liabilities77,892OPEB Contributions77,892OPEB Contributions153,131NET POSITION Restricted for debt service Unrestricted20,000,000Nestricted for debt service 0,910,67520,000,000		45,826,608
Noncurrent assets: Net OPEB Assets - GASB 75714,504Total noncurrent assets714,504Total assets76,015,713DEFERRED OUTFLOWS OF RESOURCES Pension Contributions2,069,427OPEB Contributions233,562LIABILITIES Current liabilities: Accrued salaries, wages, and payroll taxes Accrued vacation, sick leave and compensatory time30,982,033Accrued vacation, sick leave and compensatory time315,375User taxes and energy surcharges due to other governments2,490,365Due to SJFA - Commercial Paper Total current liabilities: Net pension liability - GASB 681,155,566Total noncurrent liabilities51,021,438Noncurrent liabilities1,155,566Total iabilities52,177,004DEFERRED INFLOWS OF RESOURCES Pension Contributions77,892OPEB Contributions77,892OPEB Contributions77,892OPEB Contributions77,892OPEB Contributions77,892OPEB Contributions20,000,000Unrestricted20,000,000	Equity in pooled cash and investments held in City Treasury	
Net OPEB Assets - GASB 75714,504Total noncurrent assets714,504Total assets76,015,713 <b>DEFERRED OUTFLOWS OF RESOURCES</b> Pension Contributions2,069,427OPEB Contributions2,33,562 <b>LIABILITIES</b> Current liabilities: Accrued cost of electricity\$ 30,982,033Accounts payable1,877,348Accrued vacation, sick leave and compensatory time315,375User taxes and energy surcharges due to other governments2,490,365Due to SJFA - Commercial Paper15,000,000Total noncurrent liabilities: Net pension liability - GASB 681,155,566Total noncurrent liabilities1,155,566Total noncurrent liabilities1,155,566Total noncurrent liabilities1,155,566Total contributions77,892OPEB Contributions77,892OPEB Contributions77,892OPEB Contributions77,892OPEB Contributions77,892OPEB Contributions20,000,000Unrestricted for debt service Unrestricted20,000,000Listicted for debt service Spilo,67520,000,000	Total restricted current assets	29,474,601
Total assets76,015,713DEFERRED OUTFLOWS OF RESOURCES Pension ContributionsPension Contributions2,069,427OPEB Contributions233,562LIABILITIES Current liabilities: Accrued cost of electricity\$ 30,982,033Accounts payable Accrued vacation, sick leave and compensatory time1,877,348Accrued vacation, sick leave and compensatory time315,375User taxes and energy surcharges due to other governments2,490,365Due to SJFA - Commercial Paper15,000,000Total current liabilities51,021,438Noncurrent liabilities1,155,566Total noncurrent liabilities1,155,566Total noncurrent liabilities1,155,566Total liabilities1,155,566Total liabilities1,155,566Total contributions77,892OPEB Contributions153,131NET POSITION Restricted for debt service Unrestricted20,000,000Restricted for debt service Unrestricted20,000,000		714,504
DEFERRED OUTFLOWS OF RESOURCES Pension Contributions2,069,427 233,562LIABILITIES Current liabilities: Accrued cost of electricity\$ 30,982,033 Accounts payable Accrued salaries, wages, and payroll taxes Accrued vacation, sick leave and compensatory time315,375 356,317 356,317 356,317 Accrued vacation, sick leave and compensatory time due to other governments Due to SJFA - Commercial Paper Total current liabilities1,155,566 51,021,438Noncurrent liabilities: Net pension liability - GASB 68 Total noncurrent liabilities1,155,566 52,177,004DEFERRED INFLOWS OF RESOURCES Pension Contributions77,892 153,131NET POSITION Restricted for debt service Unrestricted20,000,000 5,910,675	Total noncurrent assets	714,504
DEFERRED OUTFLOWS OF RESOURCES Pension Contributions2,069,427 233,562LIABILITIES Current liabilities: Accrued cost of electricity\$ 30,982,033 Accounts payable Accrued salaries, wages, and payroll taxes Accrued vacation, sick leave and compensatory time315,375 356,317 356,317 356,317 Accrued vacation, sick leave and compensatory time due to other governments Due to SJFA - Commercial Paper Total current liabilities1,155,566 51,021,438Noncurrent liabilities: Net pension liability - GASB 68 Total noncurrent liabilities1,155,566 52,177,004DEFERRED INFLOWS OF RESOURCES Pension Contributions77,892 153,131NET POSITION Restricted for debt service Unrestricted20,000,000 5,910,675	Total assets	76,015,713
Pension Contributions2,069,427OPEB Contributions233,562LIABILITIESCurrent liabilities: Accrued cost of electricity\$ 30,982,033Accounts payable1,877,348Accrued vacation, sick leave and compensatory time315,375User taxes and energy surcharges due to other governments2,490,365Due to SJFA - Commercial Paper15,000,000Total current liabilities51,021,438Noncurrent liabilities: Net pension liability - GASB 681,155,566Total noncurrent liabilities1,155,566Total liabilities52,177,004DEFERRED INFLOWS OF RESOURCES Pension Contributions77,892PEB Contributions77,892OPEB Contributions153,131NET POSITION Restricted for debt service20,000,000Unrestricted20,000,000		
Current liabilities: Accrued cost of electricity\$30,982,033Accounts payable Accrued salaries, wages, and payroll taxes Accrued vacation, sick leave and compensatory time1,877,348Accrued vacation, sick leave and compensatory time315,375User taxes and energy surcharges due to other governments2,490,365Due to SJFA - Commercial Paper15,000,000Total current liabilities51,021,438Noncurrent liabilities: Net pension liability - GASB 681,155,566Total noncurrent liabilities1,155,566Total liabilities52,177,004DEFERRED INFLOWS OF RESOURCES Pension Contributions77,892PEB Contributions77,892OPEB Contributions77,892OPEB Contributions20,000,000Unrestricted for debt service Unrestricted20,000,000Source20,000,000	Pension Contributions	
Net pension liability - GASB 681,155,566Total noncurrent liabilities1,155,566Total liabilities52,177,004DEFERRED INFLOWS OF RESOURCES Pension ContributionsPEB Contributions77,892OPEB Contributions77,892Instructed for debt service20,000,000Unrestricted5,910,675	Current liabilities: Accrued cost of electricity Accounts payable Accrued salaries, wages, and payroll taxes Accrued vacation, sick leave and compensatory time User taxes and energy surcharges due to other governments Due to SJFA - Commercial Paper	\$ 1,877,348 356,317 315,375 2,490,365 15,000,000
Total noncurrent liabilities1,155,566Total liabilities52,177,004 <b>DEFERRED INFLOWS OF RESOURCES</b> Pension Contributions77,892OPEB Contributions153,131 <b>NET POSITION</b> Restricted for debt service Unrestricted20,000,0005,910,675		
Total liabilities52,177,004DEFERRED INFLOWS OF RESOURCES Pension Contributions77,892 153,131NET POSITION Restricted for debt service Unrestricted20,000,000 5,910,675		
DEFERRED INFLOWS OF RESOURCESPension Contributions77,892OPEB Contributions153,131NET POSITION20,000,000Unrestricted for debt service20,000,0005,910,6755,910,675	l otal noncurrent liabilities	1,155,566
Pension Contributions77,892OPEB Contributions153,131NET POSITION20,000,000Unrestricted5,910,675	Total liabilities	52,177,004
Restricted for debt service20,000,000Unrestricted5,910,675	Pension Contributions	•
	Restricted for debt service	
	Total net position	\$ 25,910,675

## City of San José Statement of Revenues, Expenses, and Changes in Fund Net Position Proprietary Funds For the Period July 1, 2020 to June 30, 2021 (unaudited)

OPERATING REVENUES Power sales\$280,388,260Total operating revenues280,388,260OPERATING EXPENSES Power purchases275,248,022Operations and maintenance General and administrative Total operating expenses8,020,245General and administrative Total operating expenses8,776,074Total operating expenses292,044,341Operating income (loss)(11,656,081)NONOPERATING REVENUES (EXPENSES) Investment Expense Letter of Credit Fees(191,403) (10,55,255)Other revenues Other revenues(100,000Commercial Paper Fees(882)Net nonoperating revenues (expenses) and transfers(11,179,903) (11,179,903)Income (loss) before capital contributions and transfers(12,835,984)Transfers out Change in net position Total net position - beginning Total net assets - ending(13,049,013) (13,049,015)			San José Clean Energy
Total operating revenues280,000,000OPERATING EXPENSES280,388,260Power purchases275,248,022Operations and maintenance8,020,245General and administrative8,776,074Total operating expenses292,044,341Operating income (loss)(11,656,081)NONOPERATING REVENUES (EXPENSES)(191,403)Interest Expense(32,363)Letter of Credit Fees(10,000Commercial Paper Fees(882)Net nonoperating revenues (expenses)(1,179,903)Income (loss) before capital contributions and transfers(12,835,984)Transfers out(213,029)Change in net position(13,049,013)Total net position - beginning38,959,688		<u>–</u>	
OPERATING EXPENSESPower purchases275,248,022Operations and maintenance8,020,245General and administrative8,776,074Total operating expenses292,044,341Operating income (loss)(11,656,081)NONOPERATING REVENUES (EXPENSES)(191,403)Interest Expense(32,363)Letter of Credit Fees(1,055,255)Other revenues(100,000Commercial Paper Fees(882)Net nonoperating revenues (expenses)(1,179,903)Income (loss) before capital contributions and transfers(12,835,984)Transfers out(213,029)Change in net position(13,049,013)Total net position - beginning38,959,688	Power sales	Ψ	200,300,200
Power purchases275,248,022Operations and maintenance8,020,245General and administrative8,776,074Total operating expenses292,044,341Operating income (loss)(11,656,081)NONOPERATING REVENUES (EXPENSES)(191,403)Investment Expense(32,363)Letter of Credit Fees(1,055,255)Other revenues100,000Commercial Paper Fees(882)Net nonoperating revenues (expenses)(11,179,903)Income (loss) before capital contributions and transfers(12,835,984)Transfers out(213,029)Change in net position(13,049,013)Total net position - beginning38,959,688	Total operating revenues	-	280,388,260
Operations and maintenance8,020,245General and administrative8,776,074Total operating expenses292,044,341Operating income (loss)(11,656,081)NONOPERATING REVENUES (EXPENSES)(191,403)Investment Expense(32,363)Letter of Credit Fees(12,363)Other revenues100,000Commercial Paper Fees(882)Net nonoperating revenues (expenses)(1,179,903)Income (loss) before capital contributions and transfers(12,835,984)Transfers out(213,029)Change in net position(13,049,013)Total net position - beginning38,959,688	OPERATING EXPENSES		
General and administrative8,776,074Total operating expenses292,044,341Operating income (loss)(11,656,081)NONOPERATING REVENUES (EXPENSES)(191,403)Investment Expense(32,363)Letter of Credit Fees(1,055,255)Other revenues100,000Commercial Paper Fees(882)Net nonoperating revenues (expenses)(1,179,903)Income (loss) before capital contributions and transfers(12,835,984)Transfers out(213,029)Change in net position(13,049,013) 38,959,688	Power purchases		275,248,022
Total operating expenses292,044,341Operating income (loss)(11,656,081)NONOPERATING REVENUES (EXPENSES)Investment Expense(191,403)Interest Expense(32,363)Letter of Credit Fees(1,055,255)Other revenues100,000Commercial Paper Fees(882)Net nonoperating revenues (expenses)(1,179,903)Income (loss) before capital contributions and transfers(12,835,984)Transfers out(213,029)Change in net position(13,049,013)Total net position - beginning38,959,688	Operations and maintenance		8,020,245
Operating income (loss)(11,656,081)NONOPERATING REVENUES (EXPENSES)(191,403)Investment Expense(32,363)Letter of Credit Fees(32,363)Letter of Credit Fees(1,055,255)Other revenues100,000Commercial Paper Fees(882)Net nonoperating revenues (expenses)(1,179,903)Income (loss) before capital contributions and transfers(12,835,984)Transfers out(213,029)Change in net position(13,049,013)Total net position - beginning38,959,688	General and administrative		8,776,074
NONOPERATING REVENUES (EXPENSES)Investment Expense(191,403)Interest Expense(32,363)Letter of Credit Fees(1,055,255)Other revenues100,000Commercial Paper Fees(882)Net nonoperating revenues (expenses)(1,179,903)Income (loss) before capital contributions and transfers(12,835,984)Transfers out(213,029)Change in net position(13,049,013)Total net position - beginning38,959,688	Total operating expenses	_	292,044,341
Investment Expense(191,403)Interest Expense(32,363)Letter of Credit Fees(1,055,255)Other revenues100,000Commercial Paper Fees(882)Net nonoperating revenues (expenses)(1,179,903)Income (loss) before capital contributions and transfers(12,835,984)Transfers out(213,029)Change in net position(13,049,013)Total net position - beginning38,959,688	Operating income (loss)	_	(11,656,081)
Investment Expense(191,403)Interest Expense(32,363)Letter of Credit Fees(1,055,255)Other revenues100,000Commercial Paper Fees(882)Net nonoperating revenues (expenses)(1,179,903)Income (loss) before capital contributions and transfers(12,835,984)Transfers out(213,029)Change in net position(13,049,013)Total net position - beginning38,959,688	NONOPERATING REVENUES (EXPENSES)		
Interest Expense(32,363)Letter of Credit Fees(1,055,255)Other revenues100,000Commercial Paper Fees(882)Net nonoperating revenues (expenses)(1,179,903)Income (loss) before capital contributions and transfers(12,835,984)Transfers out(213,029)Change in net position(13,049,013)Total net position - beginning38,959,688			(191,403)
Letter of Credit Fees(1,055,255)Other revenues100,000Commercial Paper Fees(882)Net nonoperating revenues (expenses)(1,179,903)Income (loss) before capital contributions and transfers(12,835,984)Transfers out(213,029)Change in net position(13,049,013)Total net position - beginning38,959,688	•		· · · ·
Other revenues100,000Commercial Paper Fees(882)Net nonoperating revenues (expenses)(1,179,903)Income (loss) before capital contributions and transfers(12,835,984)Transfers out(213,029)Change in net position(13,049,013)Total net position - beginning38,959,688	•		
Net nonoperating revenues (expenses)(1,179,903)Income (loss) before capital contributions and transfers(12,835,984)Transfers out(213,029)Change in net position(13,049,013)Total net position - beginning38,959,688	Other revenues		. ,
Income (loss) before capital contributions and transfers(12,835,984)Transfers out(213,029)Change in net position(13,049,013)Total net position - beginning38,959,688	Commercial Paper Fees		(882)
and transfers(12,835,984)Transfers out(213,029)Change in net position(13,049,013)Total net position - beginning38,959,688	Net nonoperating revenues (expenses)	-	(1,179,903)
and transfers(12,835,984)Transfers out(213,029)Change in net position(13,049,013)Total net position - beginning38,959,688	Income (loss) before capital contributions		
Change in net position(13,049,013)Total net position - beginning38,959,688		_	(12,835,984)
Total net position - beginning 38,959,688	Transfers out	_	(213,029)
Total net position - beginning 38,959,688	Change in net position		(13.049.013)
Total net assets - ending \$ 25,910,675	•		· · · · /
	Total net assets - ending	\$	25,910,675

## City of San José Statement of Cash Flows Proprietary Funds For the Period July 1, 2020 to June 30, 2021 (Unaudited)

		San José Clean Energy
CASH FLOWS FROM OPERATING		<b>M</b> 2
ACTIVITIES		
Receipts from customers and users	\$	290,436,554
Receipts from customers of tax and surcharge		2,490,365
Payments to suppliers Payments to employees		(314,132,993) (6,025,504)
Net cash provided by (used in) operating activities		(27,231,578
CASH FLOWS FROM NONCAPITAL	•	(27,201,070
FINANCING ACTIVITIES		
Transfer to other funds		(213,029
Net cash provided (used) by noncapital	-	
and related financing activities	-	(213,029
CASH FLOWS FROM CAPITAL AND		
RELATED FINANCING ACTIVITIES		
Principal receipt on short-term commercial		
paper/short-term notes payable		15,000,000
Interest paid on debt Letter of credit Fees		(32,36
Commercial paper Fees		(1,055,255) (88)
Principal paid on short-term notes payable		(10,000,000
Net cash provided (used) by capital		(10,000,00
and related financing activities		3,911,50
CASH FLOWS FROM INVESTING		
ACTIVITIES		(101.10)
Interest and dividends received Net cash provided (used) by		(191,40)
investing activities		(191,403
Net change in cash and cash equivalents		(23,724,510
Cash and cash equivalents - beginning		48,801,87
Cash and cash equivalents - ending	\$	25,077,36
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income (loss)	\$	(11,656,081
Adjustments to reconcile operating		
income to net cash provided (used)		
by operating activities:		100.00
by operating activities: Other nonoperating revenues		100,000
by operating activities: Other nonoperating revenues Decrease (increase) in:		
by operating activities: Other nonoperating revenues Decrease (increase) in: Accounts receivable		9,948,294
by operating activities: Other nonoperating revenues Decrease (increase) in:		9,948,29
by operating activities: Other nonoperating revenues Decrease (increase) in: Accounts receivable Prepaid expenses, advances and deposits Increase (decrease) in: Accrued Cost of Electricity		9,948,29 (9,474,60
by operating activities: Other nonoperating revenues Decrease (increase) in: Accounts receivable Prepaid expenses, advances and deposits Increase (decrease) in: Accrued Cost of Electricity Accounts payable		9,948,29 (9,474,60 30,982,03 (40,975,62
by operating activities: Other nonoperating revenues Decrease (increase) in: Accounts receivable Prepaid expenses, advances and deposits Increase (decrease) in: Accrued Cost of Electricity Accounts payable Accrued salaries, wages, and payroll taxes		9,948,29 (9,474,60 30,982,03 (40,975,62 119,33
by operating activities: Other nonoperating revenues Decrease (increase) in: Accounts receivable Prepaid expenses, advances and deposits Increase (decrease) in: Accrued Cost of Electricity Accounts payable Accrued salaries, wages, and payroll taxes CPUC penalty liability		9,948,29 (9,474,60 30,982,03 (40,975,62 119,33 (7,907,30
by operating activities: Other nonoperating revenues Decrease (increase) in: Accounts receivable Prepaid expenses, advances and deposits Increase (decrease) in: Accrued Cost of Electricity Accounts payable Accrued salaries, wages, and payroll taxes CPUC penalty liability User taxes due to other governments		9,948,29 (9,474,60 30,982,03 (40,975,62 119,33 (7,907,30 2,490,36
by operating activities: Other nonoperating revenues Decrease (increase) in: Accounts receivable Prepaid expenses, advances and deposits Increase (decrease) in: Accrued Cost of Electricity Accounts payable Accrued salaries, wages, and payroll taxes CPUC penalty liability User taxes due to other governments Advances and deposits payable		9,948,29 (9,474,60 30,982,03 (40,975,62 119,33 (7,907,30 2,490,36 (858,00
by operating activities: Other nonoperating revenues Decrease (increase) in: Accounts receivable Prepaid expenses, advances and deposits Increase (decrease) in: Accrued Cost of Electricity Accounts payable Accrued salaries, wages, and payroll taxes CPUC penalty liability User taxes due to other governments	\$	9,948,29 (9,474,60 30,982,03 (40,975,62 119,33 (7,907,30 2,490,36 (858,00) (15,575,49
by operating activities: Other nonoperating revenues Decrease (increase) in: Accounts receivable Prepaid expenses, advances and deposits Increase (decrease) in: Accrued Cost of Electricity Accounts payable Accrued salaries, wages, and payroll taxes CPUC penalty liability User taxes due to other governments Advances and deposits payable Total adjustments Net cash provided by (used in) operating activities	\$	9,948,29 (9,474,60 30,982,03 (40,975,62 119,33 (7,907,30 2,490,36 (858,00 (15,575,49
by operating activities: Other nonoperating revenues Decrease (increase) in: Accounts receivable Prepaid expenses, advances and deposits Increase (decrease) in: Accrued Cost of Electricity Accounts payable Accrued salaries, wages, and payroll taxes CPUC penalty liability User taxes due to other governments Advances and deposits payable Total adjustments Net cash provided by (used in) operating activities <b>Reconciliation of cash and cash equivalents</b> to the balance sheet: Equity in pooled cash and investments	\$	9,948,29 (9,474,60 30,982,03 (40,975,62 119,33 (7,907,30 2,490,36 (858,00) (15,575,49
by operating activities: Other nonoperating revenues Decrease (increase) in: Accounts receivable Prepaid expenses, advances and deposits Increase (decrease) in: Accrued Cost of Electricity Accounts payable Accrued salaries, wages, and payroll taxes CPUC penalty liability User taxes due to other governments Advances and deposits payable Total adjustments Net cash provided by (used in) operating activities <b>Reconciliation of cash and cash equivalents</b> to the balance sheet: Equity in pooled cash and investments held in City Treasury		9,948,294 (9,474,60 30,982,033 (40,975,62 119,33 (7,907,30 2,490,36 (858,00) (15,575,49 (27,231,57)
by operating activities: Other nonoperating revenues Decrease (increase) in: Accounts receivable Prepaid expenses, advances and deposits Increase (decrease) in: Accrued Cost of Electricity Accounts payable Accrued salaries, wages, and payroll taxes CPUC penalty liability User taxes due to other governments Advances and deposits payable Total adjustments Net cash provided by (used in) operating activities <b>Reconciliation of cash and cash equivalents</b> to the balance sheet: Equity in pooled cash and investments	\$	100,000 9,948,294 (9,474,60) 30,982,033 (40,975,624 119,333 (7,907,304 2,490,363 (858,000) (15,575,49) (27,231,574) (27,231,574) 5,077,367 20,000,000