



TO: Mayor and Councilmembers

FROM: Luke Rioux, Finance Director

SUBJECT: Acceptance of the December 2022 Investment Transaction Report

RECOMMENDATION:

Accept the investment transaction report for the month of December 2022.

BACKGROUND:

Transmitted herewith is the investment transaction report for the month of December 2022.

The City Treasurer continues to monitor idle cash balances with the help of the accountants in the Finance Department, transferring cash between the checking and money market accounts daily, or as needed to maximize interest earnings. On a quarterly basis, staff submits a comprehensive report on the City's portfolio and related activity pursuant to the City's Investment Policy.

DISCUSSION:

Investment Transaction Report

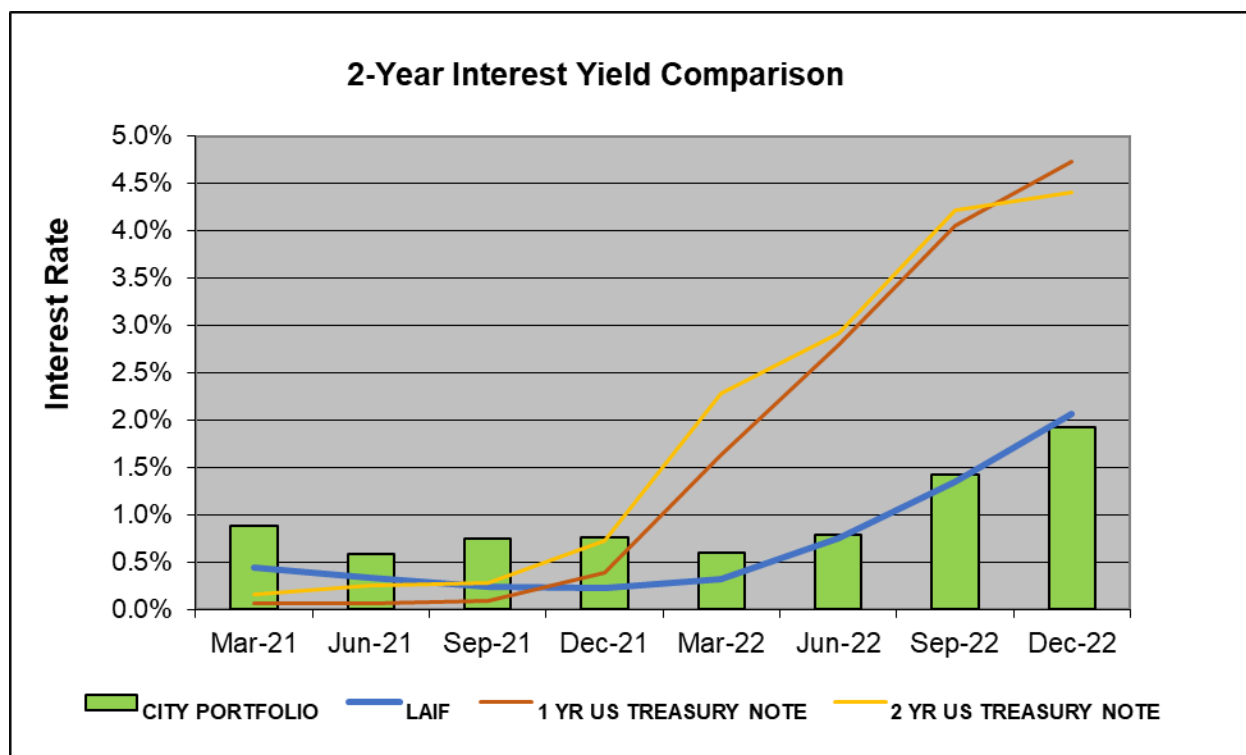
As of December 31, 2022, the City's investment portfolio totaled \$84,963,816.03. The City's weighted average yield in December was 1.926%.

Attachment 1 contains the Investment Transaction Report, which includes the Investment Activity and Interest Report, Summary of Cash and Investments, and Investment Portfolio detail as of December 31, 2022.

Benchmark Comparisons

Figure 1 shows a 2-year interest rate trend chart which compares the City's portfolio yield by quarter, compared to its benchmarks, the Local Agency Investment Fund (LAIF), and the 1- and 2-Year US Treasury Notes. These benchmarks serve as indicators of the City's performance. Trends over time that substantially deviate from these benchmarks would warrant further analysis and review.

Figure 1



(Note: The most recent LAIF apportionment rate is displayed for benchmark purposes.)

As of December 31, 2022, LAIF's apportionment rate was at 2.07%, 1 Year US Treasury yield was at 4.73% and the 2 Year US Treasury yield was at 4.41%, compared to the City's portfolio yield at 1.926%. By the end of the quarter Treasury yields were higher across the maturity terms of the yield curve. Since the prior quarter the 1 Year US Treasury yield has increased from 4.05% to 4.73% increasing by 68 basis points and the 2 Year US Treasury yield has increased from 4.22% to 4.41% increasing by 19 basis points. The LAIF daily rate is trending above 2.94% at the time of preparing this report (as of 05/10/2023).

It should be noted that on March 2 and May 3, 2023, the Federal Reserve (Fed) raised the federal funds to a range of 5% to 5.25%, which in turn influences Treasury yields. At the time of preparing this report, the Fed raised the target for the fed funds rate by 0.25% from a range of 4.75% to 5.00% to 5.00% to 5.25% during its May 3-4, 2022, meeting. These actions show the Fed's focus and dedication in getting inflation under control.

In the current interest rate environment, the City's interest earnings are forecasted to gradually increase. Short-term and liquid investments like local government investment pools and money market funds tend to follow the Federal Funds Rate very closely. The Fed meet next on June 13, 2023.

The pooled cash report is included as Attachment 2. Balance Sheets for the General Fund and all Special Funds are included as well, as Attachment 3.

Investment Program Update

On November 15, 2022, the City Council adopted the updated Investment Policy and authorized the continued annual delegation of authority to the Finance Director/City Treasurer to invest city funds in accordance with the Investment Policy. Since the start of the pandemic Finance staff has re-prioritized work efforts from further enhancing the City's investment program to focus on other competing critical items, such as transitioning processes to function electronically and implementing the City's financial software system. In addition, workload capacity was strained with changes in staff and vacancies. As staffing levels begin to increase and workload capacity becomes available, staff will continue its work on the investment program to incorporate the other allowable investments into its overall portfolio, such as building out its laddering program. Staff anticipates this work effort to begin in July 2023.

Section 115 Trust Update

Staff is in the process of drafting an ongoing funding strategy and investment policy for the Section 115 Trust. The City just received its June 30, 2022 Actuarial Valuation Report in March 2023 which has the current retiree health liabilities. Next steps will include reviewing the updated liability information once available and determining funding amounts for both other-post employee benefit (OPEB) retiree health liabilities and pension liabilities, and then going back to the Finance Committee for review and City Council for adoption of an ongoing funding strategy and policy.

FISCAL IMPACTS:

As of December 31, 2022, the investment portfolio is compliant with all State and Federal laws and the City's Investment Policy. There are sufficient funds available to meet the City's expenditure requirements for the next six months.

Reviewed by:



Kristine Schmidt
Assistant City Manager

Approved by:



Robert Nisbet
City Manager

ATTACHMENTS:

1. Investment Transaction Report for December 31, 2022
2. Pooled Cash Report for the Quarter Ending December 31, 2022
3. Balance Sheets for the Quarter Ending December 31, 2022

ATTACHMENT 1

Investment Transaction Report December 2022

City of Goleta
Investment Activity and Interest Report
December 31, 2022

INVESTMENT ACTIVITY**PURCHASES OR DEPOSITS**

Total		\$	-
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SALES, MATURITIES, CALLS OR WITHDRAWALS

Total		\$	-
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ACTIVITY TOTAL		\$	-
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INVESTMENT INCOME**POOLED INVESTMENTS**

Interest Earned on Investments	\$288,432.38
Total	\$288,432.38

INCOME TOTAL	\$288,432.38
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City of Goleta
Summary of Cash and Investments
December 31, 2022

ENDING BALANCE AS OF NOVEMBER 30, 2022

Account Description	Book Value	Market Value	Percent of Portfolio	Weighted Yield to Maturity	Average Days to Maturity
Checking Accounts	\$ 4,053,870.36	\$ 4,053,870.36	4.898%	0.000%	1
Money Market Accounts	31,538,416.99	31,538,416.99	38.102%	1.764%	1 (1)
Local Agency Investment Funds	41,723,773.75	40,921,048.48	50.407%	1.350%	1 (2)
Certificates of Deposit	4,954,000.00	\$ 4,632,486.41	5.985%	1.960%	1794
U.S. BANK (PARS)	503,500.00	\$ 445,861.78	0.608%	0.000%	1
Totals and Averages	82,773,561.10	\$ 81,591,684.02	100.000%	1.470%	108

Total Cash and Investments **\$ 82,773,561.10**

NET CASH AND INVESTMENT ACTIVITY FOR DECEMBER 2022

\$ 2,190,254.93

ENDING BALANCE AS OF DECEMBER 31, 2022

Account Description	Book Value	Market Value	Percent of Portfolio	Weighted Yield to Maturity	Average Days to Maturity
Checking Accounts	\$ 3,963,699.29	\$ 3,963,699.29	4.665%	0.000%	1
Money Market Accounts ⁽¹⁾	33,818,842.99	33,818,842.99	39.804%	1.999%	1
Local Agency Investment Funds ⁽²⁾	41,723,773.75	40,947,263.36	49.108%	2.070%	1
Certificates of Deposit	4,954,000.00	4,673,655.30	5.831%	1.960%	1794
U.S. BANK (PARS)	503,500.00	466,148.53	0.593%	0.000%	1
Totals and Averages	\$ 84,963,816.03	\$ 83,869,609.47	100.000%	1.926%	106

Total Cash and Investments **\$ 84,963,816.03**

Notes:

- (1) Community West Bank serves as the City's primary banking institution. Interest earnings are guaranteed at a minimum rate 0.7098% per banking agreement for the money market account. The rate may be adjusted to match the higher of the Pooled Money Investment Account (PMIA) or quarterly Local Agency Investment Fund (LAIF) apportionment rate. All deposits held are required to be fully collateralized by State law. The City has a written collateralization agreement with Community West Bank to ensure the safety of public funds and utilizes an irrevocable letter of credit through the Federal Home Loan Bank of San Francisco.
- (2) For reporting purposes the LAIF yield displayed is the apportionment rate available at the time of preparing this report. The apportionment rate is the actual interest earned from LAIF and is based on the prior three-month average of the PMIA effective yield, net of administrative costs. As of FY 17/18 the quarterly apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment loan pursuant to Government Code 20825 (c)(1) and in FY 18/19 interest earned on Wildfire Fund loan pursuant to Public Utility Code 3288 (a), which are not reflected in the PMIA monthly effective yield, due to the structure of the loan.

City of Goleta
Investment Portfolio
December 31, 2022

Attachment 1

DESCRIPTION	PURCHASE DATE	MATURITY DATE	DAYS TO MATURITY	STATED RATE	YIELD AT 365	FACE VALUE	BOOK VALUE	MARKET** VALUE	COMMENTS *
CHECKING ACCOUNTS									
COMMUNITY WEST BANK GENERAL CHKING ACCT	-	-	1	0	0.000%	1,876,426.40	1,876,426.40	1,876,426.40	
COMMUNITY WEST BANK GENERAL REV ACCT			1	0	0.000%	1,789,445.26	1,789,445.26	1,789,445.26	
COMMUNITY WEST BANK PAYROLL CHKING ACCT			1	0	0.000%	-	-	-	
PERSHING - SAFE KEEPING ACCT				0	0.000%	297,827.63	297,827.63	297,827.63	
Subtotal, Checking Accounts				0.000%	0.000%	\$ 3,963,699.29	\$ 3,963,699.29	\$ 3,963,699.29	
MONEY MARKET ACCOUNTS									
COMMUNITY WEST BANK MMA	-	-	1	1.9990%	1.9990%	33,818,842.99	33,818,842.99	33,818,842.99	
Subtotal, MMA Account			1	1.9990%	1.9990%	\$ 33,818,842.99	\$ 33,818,842.99	\$ 33,818,842.99	
LOCAL AGENCY INVESTMENT FUND									
LOCAL AGENCY INVESTMENT FUND	-	-	1	2.070%	2.070%	41,723,773.75	41,723,773.75	40,947,263.36	
Subtotal, LAIF			1	2.070%	2.070%	\$ 41,723,773.75	\$ 41,723,773.75	\$ 40,947,263.36	
CERTIFICATES OF DEPOSIT									
MEDALLION BK UTAH	8/1/2019	7/31/2023	1,460	2.100%	2.100%	\$249,000.00	\$249,000.00	\$ 245,591.19	58404DEV9
CAPITAL ONE NA	8/1/2019	7/30/2024	1,825	2.250%	2.250%	\$247,000.00	\$247,000.00	\$ 238,041.31	14042RMU2
CAPITAL ONE BANK USA NA	8/1/2019	7/30/2024	1,825	2.250%	2.250%	\$247,000.00	\$247,000.00	\$ 238,041.31	14042TBQ9
ENERBANK USA	8/1/2019	7/30/2024	1,825	2.150%	2.150%	\$247,000.00	\$247,000.00	\$ 237,663.40	29278TKJ8
MORGAN STANLEY BANK NA	8/1/2019	7/30/2024	1,825	2.200%	2.200%	\$247,000.00	\$247,000.00	\$ 237,836.30	61690UJX9
MORGAN STANLEY PVT BANK	8/1/2019	7/30/2024	1,825	2.200%	2.200%	\$247,000.00	\$247,000.00	\$ 237,836.30	61760AS75
LIVE OAK BKG CO WILMINGTON NC	2/12/2020	8/12/2024	1,643	1.700%	1.700%	\$247,000.00	\$247,000.00	\$ 235,791.14	538036HY3
WASHINGTON FEDERAL	8/1/2019	7/30/2024	1,825	2.050%	2.050%	\$249,000.00	\$249,000.00	\$ 238,880.64	938828BJ8
WELLS FARGO BK N A SIOUX FALLS S D	1/29/2020	1/29/2025	1,827	1.950%	1.950%	\$247,000.00	\$247,000.00	\$ 234,030.03	949763T30
RAYMOND JAMES BK NATL ASSN ST PETERSBURG	2/18/2020	2/14/2025	1,823	1.750%	1.750%	\$247,000.00	\$247,000.00	\$ 232,896.30	75472RBB6
ENCORE BK LITTLE ROCK ARK CTF DEP	3/25/2020	3/25/2025	1,826	1.150%	1.150%	\$249,000.00	\$249,000.00	\$ 230,785.65	29260MAV7
POPPY BK SANTA ROSA CA CTF DEP	4/27/2020	3/27/2025	1,795	1.100%	1.100%	\$249,000.00	\$249,000.00	\$ 230,479.38	73319FAK5
AMERICAN EXPRESS NATL BK BROKERED INTL CT	4/16/2020	3/31/2025	1,810	1.550%	1.550%	\$248,000.00	\$248,000.00	\$ 232,013.92	02589AB68
PACIFIC ENTERPRISE BK IRVINE CA CTF DEP	4/30/2020	3/31/2025	1,796	1.150%	1.150%	\$249,000.00	\$249,000.00	\$ 230,681.07	694231AC5
STATE BK INDIA NEW YORK NY CTF DEP	5/15/2020	4/29/2025	1,810	1.600%	1.600%	\$248,000.00	\$248,000.00	\$ 231,753.52	856285TF8
ALLY BK SANDY UTAH CRF ACT/365	6/2/2022	6/2/2027	1,826	3.100%	3.100%	\$249,000.00	\$249,000.00	\$ 237,423.99	02007GSH7
TOYOTA FINANCIAL SAVINGS BANK HEND NV	10/14/2021	10/14/2026	1,826	1.050%	1.050%	\$247,000.00	\$247,000.00	\$ 216,925.28	89235MLU3
US BANK USA SALT LAKE CITY UT	10/27/2021	10/27/2026	1,826	1.050%	1.050%	\$249,000.00	\$249,000.00	\$ 218,153.88	90348JV56
DISCOVER BK GREENWOOD DEL	6/1/2022	6/1/2027	1,826	3.200%	3.200%	\$245,000.00	\$245,000.00	\$ 231,471.10	254673F76
FIRST TECHNOLOGY FED CREDIT UNION #19976	8/5/2022	8/5/2027	1,826	3.650%	3.650%	\$247,000.00	\$247,000.00	\$ 237,359.59	33715LEB2
Subtotal, Certificates of Deposit			1,794	1.960%	1.960%	\$ 4,954,000.00	\$ 4,954,000.00	\$ 4,673,655.30	
PUBLIC AGENCY RETIREMENT SERVICES (PARS)									
OPEB - Moderate Index Plus	2/4/2022		1	0.000%		\$ 333,500.00	\$ 333,500.00	\$ 308,759.76	
PENSION - Moderate Index Plus	2/4/2022		1	0.000%		\$ 170,000.00	\$ 170,000.00	\$ 157,388.77	
Subtotal			1	0.000%		\$ 503,500.00	\$ 503,500.00	\$ 466,148.53	
Total						\$ 84,963,816.03	\$ 84,963,816.03	\$ 83,869,609.47	

Notes:
* Comments for Certificates of Deposit represent the CUSIP Number (Committee on Uniform Securities Identification Procedures).

* Market Value on Certificates of Deposit have been obtained from the City's safekeeping agent, Pershing LLC, a subsidiary of The Bank of New York Mellon Corporation. Market value disclosure is for informational purposes only.

City policy is to hold all investments to maturity; therefore, any unrealized gain or loss reflected between the book value and market value of an investment will not be realized.

**Market Value on U.S. Bank, Trustee for PARS: Account balances are inclusive of Trust Administration, Trustee and Investment Management fees.

ATTACHMENT 2:

Pooled Cash Report for the Quarter Ending December 31, 2022

Pooled Cash Report

City of Goleta, CA

For the Period Ending 12/31/2022

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
CLAIM ON CASH				
101-1010.000	Claim on Cash	37,013,457.68	(2,420,114.71)	34,593,342.97
102-1010.000	Claim on Cash	0.00	0.00	0.00
201-1010.000	Claim on Cash	1,929,120.93	0.00	1,929,120.93
202-1010.000	Claim on Cash	225,962.31	0.00	225,962.31
203-1010.000	Claim on Cash	1,029,770.46	0.00	1,029,770.46
205-1010.000	Claim on Cash	5,123,332.23	(34,877.26)	5,088,454.97
206-1010.000	Claim on Cash	(585,604.95)	(27,935.87)	(613,540.82)
207-1010.000	Claim on Cash	0.00	0.00	0.00
208-1010.000	Claim on Cash	(97,853.05)	(52,763.59)	(150,616.64)
209-1010.000	Claim on Cash	130,035.81	(5,358.08)	124,677.73
210-1010.000	Claim on Cash	107,247.25	(6,259.12)	100,988.13
211-1010.000	Claim on Cash	2,022,379.75	(151,457.98)	1,870,921.77
212-1010.000	Claim on Cash	30,028.48	0.00	30,028.48
213-1010.000	Claim on Cash	168,594.24	(15,187.79)	153,406.45
214-1010.000	Claim on Cash	130,728.44	(15,657.14)	115,071.30
217-1010.000	Claim on Cash	(43,642.85)	(26,680.05)	(70,322.90)
220-1010.000	Claim on Cash	11,345,059.09	(50,829.54)	11,294,229.55
221-1010.000	Claim on Cash	8,574,861.30	(16,093.40)	8,558,767.90
222-1010.000	Claim on Cash	(2,978.47)	0.00	(2,978.47)
223-1010.000	Claim on Cash	224,048.39	0.00	224,048.39
224-1010.000	Claim on Cash	141,606.58	0.00	141,606.58
225-1010.000	Claim on Cash	1,268,857.87	0.00	1,268,857.87
226-1010.000	Claim on Cash	173,784.16	0.00	173,784.16
227-1010.000	Claim on Cash	0.00	0.00	0.00
228-1010.000	Claim on Cash	0.00	0.00	0.00
229-1010.000	Claim on Cash	3,435,724.93	0.00	3,435,724.93
230-1010.000	Claim on Cash	160,563.90	0.00	160,563.90
231-1010.000	Claim on Cash	615,163.38	0.00	615,163.38
232-1010.000	Claim on Cash	(190,632.48)	(13,760.00)	(204,392.48)
233-1010.000	Claim on Cash	(3,200.59)	0.00	(3,200.59)
234-1010.000	Claim on Cash	537,039.31	0.00	537,039.31
235-1010.000	Claim on Cash	222,556.85	0.00	222,556.85
236-1010.000	Claim on Cash	41,926.96	0.00	41,926.96
237-1010.000	Claim on Cash	(60,778.05)	0.00	(60,778.05)
238-1010.000	Claim on Cash	0.00	0.00	0.00
301-1010.000	Claim on Cash	0.00	0.00	0.00
302-1010.000	Claim on Cash	90,095.47	0.00	90,095.47
303-1010.000	Claim on Cash	0.00	0.00	0.00
304-1010.000	Claim on Cash	85,938.60	0.00	85,938.60
305-1010.000	Claim on Cash	(495,494.76)	0.00	(495,494.76)
306-1010.000	Claim on Cash	(217,378.11)	0.00	(217,378.11)
307-1010.000	Claim on Cash	0.00	0.00	0.00
308-1010.000	Claim on Cash	(4,309.08)	0.00	(4,309.08)
309-1010.000	Claim on Cash	0.00	0.00	0.00
310-1010.000	Claim on Cash	0.00	0.00	0.00
311-1010.000	Claim on Cash	9,702.86	(1,738.00)	7,964.86
312-1010.000	Claim on Cash	0.00	0.00	0.00
313-1010.000	Claim on Cash	0.00	0.00	0.00
314-1010.000	Claim on Cash	0.00	0.00	0.00
315-1010.000	Claim on Cash	0.00	0.00	0.00
317-1010.000	Claim on Cash	(49,404.49)	0.00	(49,404.49)
318-1010.000	Claim on Cash	(14,755.20)	0.00	(14,755.20)
319-1010.000	Claim on Cash	(97,994.25)	(1,470.00)	(99,464.25)

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
320-1010.000	Claim on Cash	14,231.00	0.00	14,231.00
321-1010.000	Claim on Cash	(599,149.13)	0.00	(599,149.13)
322-1010.000	Claim on Cash	(655,393.12)	(259,806.73)	(915,199.85)
323-1010.000	Claim on Cash	20,744.25	(15,223.39)	5,520.86
324-1010.000	Claim on Cash	0.00	0.00	0.00
325-1010.000	Claim on Cash	19,792.68	(6,372.45)	13,420.23
401-1010.000	Claim on Cash	(195,789.33)	(5,431.17)	(201,220.50)
402-1010.000	Claim on Cash	(10,218.62)	(43,756.24)	(53,974.86)
403-1010.000	Claim on Cash	0.00	0.00	0.00
404-1010.000	Claim on Cash	0.00	0.00	0.00
405-1010.000	Claim on Cash	0.00	0.00	0.00
406-1010.000	Claim on Cash	0.00	0.00	0.00
407-1010.000	Claim on Cash	0.00	0.00	0.00
408-1010.000	Claim on Cash	0.00	0.00	0.00
409-1010.000	Claim on Cash	(4,537.01)	0.00	(4,537.01)
410-1010.000	Claim on Cash	0.00	0.00	0.00
411-1010.000	Claim on Cash	0.00	0.00	0.00
412-1010.000	Claim on Cash	0.00	0.00	0.00
413-1010.000	Claim on Cash	0.00	0.00	0.00
414-1010.000	Claim on Cash	0.00	0.00	0.00
415-1010.000	Claim on Cash	0.00	0.00	0.00
416-1010.000	Claim on Cash	0.00	0.00	0.00
417-1010.000	Claim on Cash	5,636.00	0.00	5,636.00
418-1010.000	Claim on Cash	0.00	0.00	0.00
419-1010.000	Claim on Cash	0.00	0.00	0.00
420-1010.000	Claim on Cash	58,107.00	0.00	58,107.00
421-1010.000	Claim on Cash	(5,559.91)	0.00	(5,559.91)
422-1010.000	Claim on Cash	0.00	0.00	0.00
423-1010.000	Claim on Cash	5,783,990.00	0.00	5,783,990.00
501-1010.000	Claim on Cash	648,847.13	(43,494.74)	605,352.39
502-1010.000	Claim on Cash	96,282.64	(18,121.48)	78,161.16
503-1010.000	Claim on Cash	194,881.26	0.00	194,881.26
504-1010.000	Claim on Cash	32,076.50	0.00	32,076.50
605-1010.000	Claim on Cash	690,982.14	0.00	690,982.14
606-1010.000	Claim on Cash	0.00	0.00	0.00
607-1010.000	Claim on Cash	0.00	0.00	0.00
608-1010.000	Claim on Cash	0.00	0.00	0.00
701-1010.000	Claim on Cash	149,926.49	0.00	149,926.49
702-1010.000	Claim on Cash	0.00	0.00	0.00
703-1010.000	Claim on Cash	0.00	0.00	0.00
801-1010.000	Claim on Cash	624,097.86	(74,161.49)	549,936.37
TOTAL CLAIM ON CASH		<u>79,842,508.73</u>	<u>(3,306,550.22)</u>	<u>76,535,958.51</u>
CASH IN BANK				
Cash in Bank				
999-1010.000	Cash	0.00	0.00	0.00
999-1011.000	Payroll Cash	0.00	0.00	0.00
999-1012.000	Community West Cash Account	(78,780.28)	(1,239,550.22)	(1,318,330.50)
999-1013.000	CWB Revenue Cash Account	1,419,958.51	(3,332,199.52)	(1,912,241.01)
999-1080.000	LAIF	41,723,773.75	0.00	41,723,773.75
999-1082.000	Money Market-Community West	31,538,416.99	1,265,199.52	32,803,616.51
999-1083.000	Pershing C.D.	4,954,000.00	0.00	4,954,000.00
999-1083.001	Pershing Sweep Cash Account	285,139.76	0.00	285,139.76
999-1083.002	Pershing Investment-Unrealized Gain/Loss	0.00	0.00	0.00
TOTAL: Cash in Bank		<u>79,842,508.73</u>	<u>(3,306,550.22)</u>	<u>76,535,958.51</u>
TOTAL CASH IN BANK		<u>79,842,508.73</u>	<u>(3,306,550.22)</u>	<u>76,535,958.51</u>
DUE TO OTHER FUNDS				
999-2070.000	Due to Other Funds	79,842,508.73	(3,306,550.22)	76,535,958.51

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
TOTAL DUE TO OTHER FUNDS		79,842,508.73	(3,306,550.22)	76,535,958.51
Claim on Cash	76,535,958.51	76,535,958.51	Cash in Bank	76,535,958.51
Cash in Bank	76,535,958.51	76,535,958.51	Due To Other Funds	76,535,958.51
Difference	0.00	0.00	Difference	0.00

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>ACCOUNTS PAYABLE PENDING</u>				
101-2020.000	Accounts Payable	12,504.00	(12,504.00)	0.00
102-2020.000	Accounts Payable	0.00	0.00	0.00
201-2020.000	Accounts Payable	0.00	0.00	0.00
202-2020.000	Accounts Payable	0.00	0.00	0.00
203-2020.000	Accounts Payable	0.00	0.00	0.00
205-2020.000	Accounts Payable	0.00	0.00	0.00
206-2020.000	Accounts Payable	0.00	0.00	0.00
207-2020.000	Accounts Payable	0.00	0.00	0.00
208-2020.000	Accounts Payable	0.00	0.00	0.00
209-2020.000	Accounts Payable	0.00	0.00	0.00
210-2020.000	Accounts Payable	0.00	0.00	0.00
211-2020.000	Accounts Payable	0.00	0.00	0.00
212-2020.000	Accounts Payable	0.00	0.00	0.00
213-2020.000	Accounts Payable	0.00	0.00	0.00
214-2020.000	Accounts Payable	0.00	0.00	0.00
220-2020.000	Accounts Payable	0.00	0.00	0.00
221-2020.000	Accounts Payable	0.00	0.00	0.00
222-2020.000	Accounts Payable	0.00	0.00	0.00
223-2020.000	Accounts Payable	0.00	0.00	0.00
224-2020.000	Accounts Payable	0.00	0.00	0.00
225-2020.000	Accounts Payable	0.00	0.00	0.00
226-2020.000	Accounts Payable	0.00	0.00	0.00
227-2020.000	Accounts Payable	0.00	0.00	0.00
228-2020.000	Accounts Payable	0.00	0.00	0.00
229-2020.000	Accounts Payable	0.00	0.00	0.00
230-2020.000	Accounts Payable	0.00	0.00	0.00
231-2020.000	Accounts Payable	0.00	0.00	0.00
232-2020.000	Accounts Payable	0.00	0.00	0.00
233-2020.000	Accounts Payable	0.00	0.00	0.00
234-2020.000	Accounts Payable	0.00	0.00	0.00
235-2020.000	Accounts Payable	0.00	0.00	0.00
236-2020.000	Accounts Payable	0.00	0.00	0.00
237-2020.000	Accounts Payable	0.00	0.00	0.00
238-2020.000	Accounts Payable	0.00	0.00	0.00
301-2020.000	Accounts Payable	0.00	0.00	0.00
302-2020.000	Accounts Payable	0.00	0.00	0.00
303-2020.000	Accounts Payable	0.00	0.00	0.00
304-2020.000	Accounts Payable	0.00	0.00	0.00
305-2020.000	Accounts Payable	0.00	0.00	0.00
306-2020.000	Accounts Payable	0.00	0.00	0.00
307-2020.000	Accounts Payable	0.00	0.00	0.00
308-2020.000	Accounts Payable	0.00	0.00	0.00
309-2020.000	Accounts Payable	0.00	0.00	0.00
310-2020.000	Accounts Payable	0.00	0.00	0.00
311-2020.000	Accounts Payable	0.00	0.00	0.00
312-2020.000	Accounts Payable	0.00	0.00	0.00
313-2020.000	Accounts Payable	0.00	0.00	0.00
314-2020.000	Accounts Payable	0.00	0.00	0.00
315-2020.000	Accounts Payable	0.00	0.00	0.00
317-2020.000	Accounts Payable	0.00	0.00	0.00
318-2020.000	Accounts Payable	0.00	0.00	0.00
319-2020.000	Accounts Payable	0.00	0.00	0.00
320-2020.000	Accounts Payable	0.00	0.00	0.00
321-2020.000	Accounts Payable	0.00	0.00	0.00
322-2020.000	Accounts Payable	0.00	0.00	0.00
323-2020.000	Accounts Payable	0.00	0.00	0.00
324-2020.000	Accounts Payable	0.00	0.00	0.00
325-2020.000	Accounts Payable	0.00	0.00	0.00
401-2020.000	Accounts Payable	0.00	0.00	0.00
402-2020.000	Accounts Payable	0.00	0.00	0.00

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
403-2020.000	Accounts Payable	0.00	0.00	0.00
404-2020.000	Accounts Payable	0.00	0.00	0.00
405-2020.000	Accounts Payable	0.00	0.00	0.00
406-2020.000	Accounts Payable	0.00	0.00	0.00
407-2020.000	Accounts Payable	0.00	0.00	0.00
408-2020.000	Accounts Payable	0.00	0.00	0.00
409-2020.000	Accounts Payable	0.00	0.00	0.00
410-2020.000	Accounts Payable	0.00	0.00	0.00
411-2020.000	Accounts Payable	0.00	0.00	0.00
412-2020.000	Accounts Payable	0.00	0.00	0.00
413-2020.000	Accounts Payable	0.00	0.00	0.00
414-2020.000	Accounts Payable	0.00	0.00	0.00
415-2020.000	Accounts Payable	0.00	0.00	0.00
416-2020.000	Accounts Payable	0.00	0.00	0.00
417-2020.000	Accounts Payable	0.00	0.00	0.00
418-2020.000	Accounts Payable	0.00	0.00	0.00
419-2020.000	Accounts Payable	0.00	0.00	0.00
420-2020.000	Accounts Payable	0.00	0.00	0.00
421-2020.000	Accounts Payable	0.00	0.00	0.00
422-2020.000	Accounts Payable	0.00	0.00	0.00
423-2020.000	Accounts Payable	0.00	0.00	0.00
501-2020.000	Accounts Payable	0.00	0.00	0.00
502-2020.000	Accounts Payable	0.00	0.00	0.00
503-2020.000	Accounts Payable	0.00	0.00	0.00
504-2020.000	Accounts Payable	0.00	0.00	0.00
605-2020.000	Accounts Payable	0.00	0.00	0.00
606-2020.000	Accounts Payable	0.00	0.00	0.00
607-2020.000	Accounts Payable	0.00	0.00	0.00
608-2020.000	Accounts Payable	0.00	0.00	0.00
701-2020.000	Accounts Payable	0.00	0.00	0.00
702-2020.000	Accounts Payable	0.00	0.00	0.00
703-2020.000	Accounts Payable	0.00	0.00	0.00
801-2020.000	Accounts Payable	0.00	0.00	0.00
TOTAL ACCOUNTS PAYABLE PENDING		<u>12,504.00</u>	<u>(12,504.00)</u>	<u>0.00</u>
<u>DUE FROM OTHER FUNDS</u>				
999-1310.101	Due from General Fund	(12,504.00)	12,504.00	0.00
999-1310.102	Due from General Fund Reserves	0.00	0.00	0.00
999-1310.198	Due from Vehicle Replace	0.00	0.00	0.00
999-1310.199	Due from City Debt Service Fnd	0.00	0.00	0.00
999-1310.201	Due from Gas Tax	0.00	0.00	0.00
999-1310.202	Due from Transportation	0.00	0.00	0.00
999-1310.203	Due from Road Maint Rehab Acct	0.00	0.00	0.00
999-1310.205	Due from Measure D	0.00	0.00	0.00
999-1310.206	Due from Measure A - Other	0.00	0.00	0.00
999-1310.207	Due from Meas A SBCAG Light Ra	0.00	0.00	0.00
999-1310.208	Due from County Per Capita	0.00	0.00	0.00
999-1310.209	Due from County Per Capita	0.00	0.00	0.00
999-1310.210	Due from County Per Capita	0.00	0.00	0.00
999-1310.211	Due from Solid Waste Fund	0.00	0.00	0.00
999-1310.212	Due from Pub. Safety Donations	0.00	0.00	0.00
999-1310.213	Due from Buellton Library	0.00	0.00	0.00
999-1310.214	Due from Solvang Library	0.00	0.00	0.00
999-1310.217	Due from Goleta Community Center	0.00	0.00	0.00
999-1310.220	Due from GTIP	0.00	0.00	0.00
999-1310.221	Due from Park Development Fees	0.00	0.00	0.00
999-1310.222	Due from Devel. Impact Fees	0.00	0.00	0.00
999-1310.223	Due from Library Facilities DI	0.00	0.00	0.00
999-1310.224	Due from Sherrif Facilitis DI	0.00	0.00	0.00
999-1310.225	Due from Housing In-Lieu Fund	0.00	0.00	0.00
999-1310.226	Due from Environmental Program	0.00	0.00	0.00

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
999-1310.227	Due from Mangement Habitat	0.00	0.00	0.00
999-1310.228	Due from Housing In-Lieu-RDA	0.00	0.00	0.00
999-1310.229	Due from Fire DIF Fund	0.00	0.00	0.00
999-1310.230	Due from LRDP	0.00	0.00	0.00
999-1310.231	Due from Developer Agreement	0.00	0.00	0.00
999-1310.232	Due from County Fire DIF	0.00	0.00	0.00
999-1310.233	Due from OBF - SCE	0.00	0.00	0.00
999-1310.234	Due from Storm Drain DIF	0.00	0.00	0.00
999-1310.235	Due from Bicycle & Ped DIF	0.00	0.00	0.00
999-1310.236	Due from Other Funds Misc. Grt	0.00	0.00	0.00
999-1310.237	Due from Local Grants	0.00	0.00	0.00
999-1310.238	Due from Non-Residential Affordable Housing DIF	0.00	0.00	0.00
999-1310.247	Due From Citywide CIP Fund	0.00	0.00	0.00
999-1310.301	Due from State Park Fund	0.00	0.00	0.00
999-1310.302	Due from Public Safety	0.00	0.00	0.00
999-1310.303	Due from OTS Grant	0.00	0.00	0.00
999-1310.304	Due from Solid Waste Grant	0.00	0.00	0.00
999-1310.305	Due from RSTP - State Grant	0.00	0.00	0.00
999-1310.306	Due from LSTP	0.00	0.00	0.00
999-1310.307	Due from Environmental Justice	0.00	0.00	0.00
999-1310.308	Due from STIP	0.00	0.00	0.00
999-1310.309	Due from LSR - STATE GRANT	0.00	0.00	0.00
999-1310.310	Due From Cal Fire Grant	0.00	0.00	0.00
999-1310.311	Due from Other Funds Misc. Grt	0.00	0.00	0.00
999-1310.312	Due from Other Funds SLPP	0.00	0.00	0.00
999-1310.313	Due From Other Prop84	0.00	0.00	0.00
999-1310.314	Due from Strategic Growh Counc	0.00	0.00	0.00
999-1310.315	Due from State Water Grant	0.00	0.00	0.00
999-1310.317	Due from SSARP Grant	0.00	0.00	0.00
999-1310.318	Due from ATP-State	0.00	0.00	0.00
999-1310.319	Due from Housing&Community Dev	0.00	0.00	0.00
999-1310.320	Due from Cal-OES	0.00	0.00	0.00
999-1310.321	Due from TIRCP	0.00	0.00	0.00
999-1310.322	Due from MBHMP	0.00	0.00	0.00
999-1310.323	Due from CALOES	0.00	0.00	0.00
999-1310.324	Due from Planning Grants Program PGP	0.00	0.00	0.00
999-1310.325	Due from Isla Vista Grant	0.00	0.00	0.00
999-1310.401	Due from ISTE A	0.00	0.00	0.00
999-1310.402	Due from CDBG	0.00	0.00	0.00
999-1310.403	Due from Capital Improvement	0.00	0.00	0.00
999-1310.404	Due from STIP	0.00	0.00	0.00
999-1310.405	Due from LSTP	0.00	0.00	0.00
999-1310.406	Due from RSTP-Fed Grant	0.00	0.00	0.00
999-1310.407	Due from TCSP	0.00	0.00	0.00
999-1310.408	Due from EPA Grant	0.00	0.00	0.00
999-1310.409	Due from Public Safety Fund	0.00	0.00	0.00
999-1310.410	Due from STE	0.00	0.00	0.00
999-1310.411	Due from FEMA	0.00	0.00	0.00
999-1310.412	Due from Winter Storm Prep	0.00	0.00	0.00
999-1310.413	Due from	0.00	0.00	0.00
999-1310.414	DUE FROM EECBG	0.00	0.00	0.00
999-1310.415	Due from Fish Restoration	0.00	0.00	0.00
999-1310.416	Due from BPMP	0.00	0.00	0.00
999-1310.417	Due from HSIP	0.00	0.00	0.00
999-1310.418	Due from ATP-Federal	0.00	0.00	0.00
999-1310.419	Due from TIGER	0.00	0.00	0.00
999-1310.420	Due from FHWA - FEBA Reimb	0.00	0.00	0.00
999-1310.421	Due from HMGP Hazard Mit Grant	0.00	0.00	0.00
999-1310.422	Due from CARES	0.00	0.00	0.00
999-1310.423	Due From State & Local Fiscal Recovery Fund	0.00	0.00	0.00
999-1310.501	Due from Library Fund	0.00	0.00	0.00

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
999-1310.502	Due from St Light Assessmnt	0.00	0.00	0.00	
999-1310.503	Due from PEG	0.00	0.00	0.00	
999-1310.504	Due from CASp	0.00	0.00	0.00	
999-1310.601	Due from RDA Project	0.00	0.00	0.00	
999-1310.602	Due from RDA Housing	0.00	0.00	0.00	
999-1310.603	Due from RDA Debt Service	0.00	0.00	0.00	
999-1310.604	Due from RDA Bond Proceeds	0.00	0.00	0.00	
999-1310.605	Due from RDA Successor Agency	0.00	0.00	0.00	
999-1310.606	Due from LMI Successor Agency	0.00	0.00	0.00	
999-1310.607	DUE FROM SUCCESSOR DBT SVC	0.00	0.00	0.00	
999-1310.608	Due from IBank	0.00	0.00	0.00	
999-1310.701	Due from Comstock Plover Endow	0.00	0.00	0.00	
999-1310.702	Due from Section 115 Trust - Pension	0.00	0.00	0.00	
999-1310.703	Due from Section 115 Trust - OPEB	0.00	0.00	0.00	
999-1310.801	Due from Developer Deposit Fund	0.00	0.00	0.00	
TOTAL DUE FROM OTHER FUNDS		<u>(12,504.00)</u>	<u>12,504.00</u>	<u>0.00</u>	
ACCOUNTS PAYABLE					
999-2020.000	Accounts Payable-Control	<u>12,504.00</u>	<u>(12,504.00)</u>	<u>0.00</u>	
TOTAL ACCOUNTS PAYABLE		<u>12,504.00</u>	<u>(12,504.00)</u>	<u>0.00</u>	
AP Pending	0.00	AP Pending	0.00	Due From Other Funds	0.00
Due From Other Funds	<u>0.00</u>	Accounts Payable	<u>0.00</u>	Accounts Payable	<u>0.00</u>
Difference	<u>0.00</u>	Difference	<u>0.00</u>	Difference	<u>0.00</u>

ATTACHMENT 3:

Balance Sheets for the Quarter Ending December 31, 2022

City of Goleta
Balance Sheet (Unaudited)
For the Quarter Ending December 31, 2022

Attachment 3

	General Fund	Gas Tax	Measure A	County Per Capita - Goleta	County Per Capita - Buellton
	101	201	205	208	209
ASSETS					
Cash & Investments					
Claim on Cash	38,725,085	2,000,007	5,312,364	214,040	203,462
Petty Cash	1,150	-	-	-	-
Bond Discount	-	-	-	-	-
Cash with Fiscal Agent	-	-	-	-	-
Investments					
Unrealized Gain/Loss on Invest	-	-	-	-	-
Receivables	-	-	-	-	-
Accounts	348,338	-	-	-	-
RDA Settlement Receivable	-	-	-	-	-
Interest	-	-	-	-	-
Security Deposit	-	-	-	-	-
Deposit - Earnest Money	-	-	-	-	-
Deposit - State Condemnation	-	-	-	-	-
Prepaid Items (Expenditures)	50,032	-	-	-	-
Prepaid Bond Insurance Premiur	-	-	-	-	-
Deferred Loss on Refunding	-	-	-	-	-
TOTAL ASSETS	39,124,606	2,000,007	5,312,364	214,040	203,462
LIABILITIES					
Accounts Payable	-	-	-	-	-
Accrued Salaries & Benefits	9,201	-	-	(221)	-
Retentions Payable	2,002	-	8,958	-	-
Accrued Expenses	-	-	-	-	-
Deferred Revenue	32,224	-	-	-	-
Interest Payable	-	-	-	-	-
Bond Payable	-	-	-	-	-
Bond Premium	1,110,509	-	-	-	-
Deferred Loss on Refunding	-	-	-	-	-
Deposit - Miscellaneous	-	-	-	-	-
Developer Deposit Payable	-	-	-	-	-
TOTAL LIABILITIES	1,153,935	-	8,958	(221)	-
FUND BALANCES					
Non-spendable	74,711	-	-	-	-
Committed	11,065,624	-	-	-	-
Assigned	503,500	-	-	-	-
Unassigned Fund Balance	26,326,836	-	-	-	-
Fund Balance (Other Funds)	-	2,000,007	5,303,406	214,260	203,462
TOTAL FUND BALANCE	37,970,671	2,000,007	5,303,406	214,260	203,462
TOTAL LIABILITIES & FUND BALANCE	39,124,606	2,000,007	5,312,364	214,040	203,462

City of Goleta
Balance Sheet (Unaudited)
For the Quarter Ending December 31, 2022

Attachment 3

	County Per Capita - Solvang 210	Solid Waste 211	GTIP 220	Parks DIF 221	Public Facilities DIF 222
ASSETS					
Cash & Investments					
Claim on Cash	188,867	1,959,171	11,083,649	8,567,550	(2,409)
Petty Cash	-	-	-	-	-
Bond Discount	-	-	-	-	-
Cash with Fiscal Agent	-	-	-	-	-
Investments					
Unrealized Gain/Loss on Invest	-	-	-	-	-
Receivables	-	-	-	-	-
Accounts	-	-	-	-	-
RDA Settlement Receivable	-	-	-	-	-
Interest	-	-	-	-	-
Security Deposit	-	-	-	-	-
Deposit - Earnest Money	-	-	-	-	-
Deposit - State Condemnation	-	-	1,970,000	-	-
Prepaid Items (Expenditures)	-	-	35,156	-	-
Prepaid Bond Insurance Premiur	-	-	-	-	-
Deferred Loss on Refunding	-	-	-	-	-
TOTAL ASSETS	188,867	1,959,171	13,088,805	8,567,550	(2,409)
LIABILITIES					
Accounts Payable	-	-	-	-	-
Accrued Salaries & Benefits	-	-	-	-	-
Retentions Payable	-	-	-	24,784	-
Accrued Expenses	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Interest Payable	-	-	-	-	-
Bond Payable	-	-	-	-	-
Bond Premium	-	-	-	-	-
Deferred Loss on Refunding	-	-	-	-	-
Deposit - Miscellaneous	-	-	-	-	-
Developer Deposit Payable	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	24,784	-
FUND BALANCES					
Non-spendable	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-
Fund Balance (Other Funds)	188,867	1,959,171	13,088,805	8,542,766	(2,409)
TOTAL FUND BALANCE	188,867	1,959,171	13,088,805	8,542,766	(2,409)
TOTAL LIABILITIES & FUND BALANCE	188,867	1,959,171	13,088,805	8,567,550	(2,409)

City of Goleta
Balance Sheet (Unaudited)
For the Quarter Ending December 31, 2022

Attachment 3

	Library DIF	Sheriff Facilities DIF	Housing in Lieu	Fire DIF	Long Range Development Plan (LRDP)
	223	224	225	229	230
ASSETS					
Cash & Investments					
Claim on Cash	224,398	141,716	1,269,835	3,439,291	160,564
Petty Cash	-	-	-	-	-
Bond Discount	-	-	-	-	-
Cash with Fiscal Agent	-	-	-	-	-
Investments					
Unrealized Gain/Loss on Invest	-	-	-	-	-
Receivables	-	-	-	-	-
Accounts	-	-	-	-	-
RDA Settlement Receivable	-	-	-	-	-
Interest	-	-	-	-	-
Security Deposit	-	-	-	-	-
Deposit - Earnest Money	-	-	-	-	-
Deposit - State Condemnation	-	-	-	-	-
Prepaid Items (Expenditures)	-	-	-	-	-
Prepaid Bond Insurance Premiur	-	-	-	-	-
Deferred Loss on Refunding	-	-	-	-	-
TOTAL ASSETS	224,398	141,716	1,269,835	3,439,291	160,564
LIABILITIES					
Accounts Payable	-	-	-	-	-
Accrued Salaries & Benefits	-	-	-	-	-
Retentions Payable	-	-	-	-	-
Accrued Expenses	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Interest Payable	-	-	-	-	-
Bond Payable	-	-	-	-	-
Bond Premium	-	-	-	-	-
Deferred Loss on Refunding	-	-	-	-	-
Deposit - Miscellaneous	-	-	-	-	-
Developer Deposit Payable	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-
FUND BALANCES					
Non-spendable	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-
Fund Balance (Other Funds)	224,398	141,716	1,269,835	3,439,291	160,564
TOTAL FUND BALANCE	224,398	141,716	1,269,835	3,439,291	160,564
TOTAL LIABILITIES & FUND BALANCE	224,398	141,716	1,269,835	3,439,291	160,564

City of Goleta
Balance Sheet (Unaudited)
For the Quarter Ending December 31, 2022

Attachment 3

	Developer Agreements	County Fire DIF	RSTP Grant	State	STIP	HBP
	231	232	305		308	401
ASSETS						
Cash & Investments						
Claim on Cash	615,163	(204,392)	(420,350)		(4,309)	(201,221)
Petty Cash	-	-	-		-	-
Bond Discount	-	-	-		-	-
Cash with Fiscal Agent	-	-	-		-	-
Investments						
Unrealized Gain/Loss on Invest	-	-	-		-	-
Receivables	-	-	-		-	-
Accounts	-	-	-		-	-
RDA Settlement Receivable	-	-	-		-	-
Interest	-	-	-		-	-
Security Deposit	-	-	-		-	-
Deposit - Earnest Money	-	-	-		-	-
Deposit - State Condemnation	-	-	-		-	-
Prepaid Items (Expenditures)	-	-	-		-	-
Prepaid Bond Insurance Premiur	-	-	-		-	-
Deferred Loss on Refunding	-	-	-		-	-
TOTAL ASSETS	615,163	(204,392)	(420,350)		(4,309)	(201,221)
LIABILITIES						
Accounts Payable	-	-	-		-	-
Accrued Salaries & Benefits	-	-	-		-	-
Retentions Payable	-	-	-		-	-
Accrued Expenses	-	-	-		-	-
Deferred Revenue	-	-	-		-	-
Interest Payable	-	-	-		-	-
Bond Payable	-	-	-		-	-
Bond Premium	-	-	-		-	-
Deferred Loss on Refunding	-	-	-		-	-
Deposit - Miscellaneous	-	-	-		-	-
Developer Deposit Payable	-	-	-		-	-
TOTAL LIABILITIES	-	-	-		-	-
FUND BALANCES						
Non-spendable	-	-	-		-	-
Committed	-	-	-		-	-
Assigned	-	-	-		-	-
Unassigned Fund Balance	-	-	-		-	-
Fund Balance (Other Funds)	615,163	(204,392)	(420,350)		(4,309)	(201,221)
TOTAL FUND BALANCE	615,163	(204,392)	(420,350)		(4,309)	(201,221)
TOTAL LIABILITIES & FUND BALANCE	615,163	(204,392)	(420,350)		(4,309)	(201,221)

City of Goleta
Balance Sheet (Unaudited)
For the Quarter Ending December 31, 2022

Attachment 3

	CDBG	RDA Successor- NonHousing	Other Funds	TOTAL FUNDS
	402	605	*	
ASSETS				
Cash & Investments				
Claim on Cash	(53,975)	691,514	9,051,936	82,961,956
Petty Cash	-	-	228	1,378
Bond Discount	-	-	-	-
Cash with Fiscal Agent	-	1,121	-	1,121
Investments	-	-	503,500	503,500
Unrealized Gain/Loss on Invest	-	-	(48,727)	(48,727)
Receivables	-	-	-	-
Accounts	-	-	41,239	389,577
RDA Settlement Receivable	-	2,327,823	-	2,327,823
Interest	-	-	-	-
Security Deposit	-	-	-	-
Deposit - Earnest Money	-	-	-	-
Deposit - State Condemnation	-	-	-	1,970,000
Prepaid Items (Expenditures)	-	-	-	85,188
Prepaid Bond Insurance Premiur	-	57,207	-	57,207
Deferred Loss on Refunding	-	596,502	-	596,502
TOTAL ASSETS	(53,975)	3,674,167	9,548,175	88,845,524
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Salaries & Benefits	-	-	(147)	8,833
Retentions Payable	-	-	-	35,744
Accrued Expenses	-	-	-	-
Deferred Revenue	-	-	6,020,595	6,052,819
Interest Payable	-	39,496	-	39,496
Bond Payable	-	-	-	-
Bond Premium	-	-	(78,164)	1,032,344
Deferred Loss on Refunding	-	11,025,000	-	11,025,000
Deposit - Miscellaneous	-	1,323,777	-	1,323,777
Developer Deposit Payable	-	-	1,180,647	1,180,647
TOTAL LIABILITIES	-	12,388,273	7,122,930	20,698,659
FUND BALANCES				
Non-spendable	-	-	-	74,711
Committed	-	-	-	11,065,624
Assigned	-	-	-	503,500
Unassigned Fund Balance	-	-	-	26,326,836
Fund Balance (Other Funds)	(53,975)	(8,714,106)	2,425,245	30,176,194
TOTAL FUND BALANCE	(53,975)	(8,714,106)	2,425,245	68,146,865
TOTAL LIABILITIES & FUND BALANCE	(53,975)	3,674,167	9,548,175	88,845,524

City of Goleta
Balance Sheet (Unaudited)
For the Quarter Ending December 31, 2022

Attachment 3

ASSETS

Cash & Investments
Claim on Cash
Petty Cash
Bond Discount
Cash with Fiscal Agent
Investments
Unrealized Gain/Loss on Invest
Receivables
Accounts
RDA Settlement Receivable
Interest
Security Deposit
Deposit - Earnest Money
Deposit - State Condemnation
Prepaid Items (Expenditures)
Prepaid Bond Insurance Premiur
Deferred Loss on Refunding

TOTAL ASSETS

LIABILITIES

Accounts Payable
Accrued Salaries & Benefits
Retentions Payable
Accrued Expenses
Deferred Revenue
Interest Payable
Bond Payable
Bond Premium
Deferred Loss on Refunding
Deposit - Miscellaneous
Developer Deposit Payable

TOTAL LIABILITIES

FUND BALANCES

Non-spendable
Committed
Assigned
Unassigned Fund Balance
Fund Balance (Other Funds)

TOTAL FUND BALANCE

**TOTAL LIABILITIES &
FUND BALANCE**

***Other Funds Include:**

202 Transportation
203 RMRA
206 Measure A- Other
212 Public Safety Donations
226 Environmental Programs
233 OBF - SCE
236 Misc Grans Library
237 Local Grants
301 State Park Grant
302 COPS - Public Safety Grant
304 Solid Waste - Recycling Grant
306 LSTP
311 Misc. Grant
314 SCG
317 SSARP Grant
318 ATP (State)
319 Housing and Community Development
320 Cal OES
321 TIRCP
409 OTS Public afety Fund
417 Highway Safety Improvement Program
419 TIGER
420 FHWA - FEMA Reimb
421 HMGP - Hazard Mit Grant
423 ARPA
501 Library Services
502 Street Lighting
503 PEG
504 CASp Cert & Training
701 Plover Endowment
702 Section 115 Trust - Pension
703 Section 115 Trust - OPEB
801 Developer Deposits
806 iBank