

City of Palm Desert
FEFM009 Balance Sheet
Accounting Period 12/2023

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110 - General Fund

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	117,981,845.54	
1010100 Cash and Investment / Petty Cash - Finance	500.00	
1010110 Asset / Petty Cash - Comm Service	250.00	
1010120 Asset / Petty Cash - Visitor Ctr	250.00	
1010200 Cash and Investment / Petty Cash - Public Works	700.00	
1010400 Cash and Investment / Petty Cash - Planning	500.00	
1010500 Cash and Investment / Cash Register Change	500.00	
1010600 Cash and Investment / Postage Meter	5,918.26	
1010700 Cash and Investment / Petty Cash- City Council	400.00	
1010800 Cash and Investment / Cash Register Business Lic	200.00	
1010900 Cash and Investment / Cash Register Building-Safety	200.00	
1030200 Investments / Investm-LAIF	20,817,543.64	
1030300 Investments / Investments - Camp	154,438,584.68	
1030600 Investments / Investm-Custodian Union Bank	60,933,495.00	
1030800 Investments / Riverside County Inv Pool	2,504,768.68	
1039900 Investments / Contra-Investment A/C		238,694,392.00
1040000 Fair Value Adjustments / Fair Value Adjustments		1,131,019.26
1150000 Accounts Receivable / Accounts Receivable	2,280,538.04	
1150100 Accounts Receivable / Travel & Misc Advances	7,657.00	
1150200 Accounts Receivable / NSF Checks	19,270.86	

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	Debits	Credits
1150300 Accounts Receivable / Employee Health Receivable		358.10
1151100 Accounts Receivable / AR- Court Ordered	15,552.21	
1151310 Asset / Account Receivable - Leases	3,196,492.88	
1160000 Interest Receivable / Interest Receivable	522,674.61	
1160300 Interest Receivable / Int Rec - Loans/Notes Rec	67,686.08	
1170000 Property Tax Receivable / Property Tax/Assesmnt Rec	452,089.34	
1260000 Due From other Governments / Due From Other Government	5,764,388.88	
1280000 Notes Receivables / Notes Receivable	1,032,000.00	
1280900 Notes Receivables / Highland Notes	14,977.73	
1290900 Loans Receivables / Energy Independen Loan Program	956,000.00	
1300000 Due from other Funds / Due From Other Funds	1,136,961.77	
1305201 Asset / Due From Fund 520 Princp	1,000,000.00	
1305203 Asset / PDRFC - Rent	420,000.00	
1430100 Prepaid Expense / Prepaid Accounts Payable	512,346.22	
Total Assets		134,258,522.06
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		12,914,342.30
2060000 Retention Payable / Retentions Payable		2,888.47
2070200 Accounts Payable / Sales/Use Tax Payable		891.78
2160000 Wages / Taxes / Insurance Pay / Wages/Taxes/Ins/Dc/Pr Pay		579,551.04
2160700 Wages / Taxes / Insurance Pay / Long-Term Disability Pay		63.86
2160800 Wages / Taxes / Insurance Pay / Health Payable	58,372.54	
2160900 Wages / Taxes / Insurance Pay / Dental Payable		43.14
2161000 Wages / Taxes / Insurance Pay / Life Payable		39.26

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	Debits	Credits
2161100 Wages / Taxes / Insurance Pay / Pers Payable (2 7%)		2,119.91
2161200 Wages / Taxes / Insurance Pay / United Way Contributions		389.00
2161300 Wages / Taxes / Insurance Pay / Employee Organization Dues		1,660.00
2161400 Wages / Taxes / Insurance Pay / Vision Payable	3,308.23	
2161600 Wages / Taxes / Insurance Pay / Supp Insurance Payable		22,862.91
2161800 Wages / Taxes / Insurance Pay / Short-Term Disability Pay		49.63
2161900 Wages / Taxes / Insurance Pay / Wages-Cobra Deposits-Employees		1,487.68
2162100 Wages / Taxes / Insurance Pay / Def Comp Pay-Uscm		5,728.83
2162201 Liability / 401-A - ICMA		9,708.70
2162300 Wages / Taxes / Insurance Pay / Def Comp Pay-Icma		13,790.08
2162600 Wages / Taxes / Insurance Pay / Rhs Plan - ICMA		44.04
2220000 Deferred Revenue / Deferred Revenue		1,188,279.98
2220001 Liability / Deferred Inflows - Leases		3,168,657.44
2221600 Deferred Revenue / Deferred Revenue-Int/Rec		273,595.47
Total Liabilities		18,124,512.75
Net Assets		
2431000 Reserve for Various / Community Contingency		444,000.00
2460000 Reserve Pre-Paid Exp / Res-Prepaid Exp/Deposits		294,435.66
2470300 Reserve Non Current Note / Res-Sunline Advance Rec		4,044,568.85
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		110,413,293.58
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		62,677.06
Increase (Decrease) in Net Assets		875,034.16
Total Net Assets		116,134,009.31

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	Debits	Credits
Total Liabilities and Net Assets		134,258,522.06

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210 - Traffic Safety

Debits Credits

Assets

1010000	Cash and Investment / Cash	1,805.92	
1260000	Due From other Governments / Due From Other Government	3,903.66	

Total Assets			5,709.58
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Net Assets

2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		2,937.82
	Increase (Decrease) in Net Assets		2,771.76

Total Net Assets			5,709.58
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Total Liabilities and Net Assets			5,709.58
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211 - Gas Tax(2106,2107,2107.5)

Debits

Credits

Assets

1010000	Cash and Investment / Cash	4,718,978.66	
1040000	Fair Value Adjustments / Fair Value Adjustments		45,508.68
1260000	Due From other Governments / Due From Other Government	337,925.13	
Total Assets			5,011,395.11

Liabilities

2020000	Accounts Payable / Accounts Payable-Warrant Regis		183,461.40
2060000	Retention Payable / Retentions Payable		4,431.10
Total Liabilities			187,892.50

Net Assets

2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		5,169,167.95
	Increase (Decrease) in Net Assets	345,665.34	
Total Net Assets			4,823,502.61
Total Liabilities and Net Assets			5,011,395.11

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213 - Measure A

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	21,925,606.47	
1040000 Fair Value Adjustments / Fair Value Adjustments		205,983.56
1260000 Due From other Governments / Due From Other Government	1,004,356.22	
Total Assets		22,723,979.13
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		788,149.63
2060000 Retention Payable / Retentions Payable		56,555.35
2220000 Deferred Revenue / Deferred Revenue		280,889.10
Total Liabilities		1,125,594.08
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		21,806,997.24
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		11,452.93
Increase (Decrease) in Net Assets	220,065.12	
Total Net Assets		21,598,385.05
Total Liabilities and Net Assets		22,723,979.13

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214 - Housing Mitigation Fee

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	3,190,119.02	
1040000 Fair Value Adjustments / Fair Value Adjustments		31,122.02
Total Assets		3,158,997.00
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		3,053.71
Total Liabilities		3,053.71
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		3,547,148.40
Increase (Decrease) in Net Assets	391,205.11	
Total Net Assets		3,155,943.29
Total Liabilities and Net Assets		3,158,997.00

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220 - Community Development (CDBG)

Debits

Credits

Assets

1010000	Cash and Investment / Cash	7,998.04	
1260000	Due From other Governments / Due From Other Government	93,470.55	

Total Assets			101,468.59
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Liabilities

2020000	Accounts Payable / Accounts Payable-Warrant Regis		62,306.54
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Total Liabilities			62,306.54
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Net Assets

2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn	126,614.59	
	Increase (Decrease) in Net Assets		165,776.64

Total Net Assets			39,162.05
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Total Liabilities and Net Assets			101,468.59
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225 - Permanent Local Housing Alloc

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	7,849.28	
1040000 Fair Value Adjustments / Fair Value Adjustments		2,714.68
Total Assets		5,134.60
Liabilities		
Total Liabilities		0.00
Net Assets		
Increase (Decrease) in Net Assets		5,134.60
Total Net Assets		5,134.60
Total Liabilities and Net Assets		5,134.60

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226 - Opioid Settlement Funds

		Debits	Credits
Assets			
1010000	Cash and Investment / Cash	103,529.35	
	Total Assets		103,529.35
Liabilities			
2228100	Deferred Revenue / Unearned Rev		101,041.28
	Total Liabilities		101,041.28
Net Assets			
	Increase (Decrease) in Net Assets		2,488.07
	Total Net Assets		2,488.07
	Total Liabilities and Net Assets		103,529.35

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228 - Child Care Program

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	775,782.63	
1040000 Fair Value Adjustments / Fair Value Adjustments		6,714.91
Total Assets		769,067.72
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		673,863.30
Increase (Decrease) in Net Assets		95,204.42
Total Net Assets		769,067.72
Total Liabilities and Net Assets		769,067.72

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229 - Public Safety Police Grants

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	209,710.86	
1040000 Fair Value Adjustments / Fair Value Adjustments		2,657.43
Total Assets		207,053.43
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		109,800.34
2220000 Deferred Revenue / Deferred Revenue		76,180.13
Total Liabilities		185,980.47
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		16,046.65
Increase (Decrease) in Net Assets		5,026.31
Total Net Assets		21,072.96
Total Liabilities and Net Assets		207,053.43

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230 - Prop. A Fire Tax

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	19,175,845.68	
1040000 Fair Value Adjustments / Fair Value Adjustments		117,395.97
1150000 Accounts Receivable / Accounts Receivable	496,957.43	
1170000 Property Tax Receivable / Property Tax/Assesmnt Rec	54,677.10	
1260000 Due From other Governments / Due From Other Government	1,733,240.14	
Total Assets		21,343,324.38
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		4,511,692.88
2070400 Accounts Payable / Accts Payable-Jv/Oth Govt		1,093,000.28
Total Liabilities		5,604,693.16
Net Assets		
2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		12,679,320.36
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		2,991.95
Increase (Decrease) in Net Assets		3,056,318.91
Total Net Assets		15,738,631.22
Total Liabilities and Net Assets		21,343,324.38

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231 - New Construction Tax

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	1,593,843.81	
1040000 Fair Value Adjustments / Fair Value Adjustments		14,999.15
Total Assets		1,578,844.66
Liabilities		
Total Liabilities		0.00
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		1,444,179.62
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		8,168.52
Increase (Decrease) in Net Assets		126,496.52
Total Net Assets		1,578,844.66
Total Liabilities and Net Assets		1,578,844.66

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232 - Drainage Facility

Debits

Credits

Assets

1010000	Cash and Investment / Cash	905,245.15	
1040000	Fair Value Adjustments / Fair Value Adjustments		7,897.97
Total Assets			897,347.18

Liabilities

Total Liabilities	0.00
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Net Assets

2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn	735,323.59
2550000	Fund Balance - Adjustment / Adjustment For Fair Value	5,212.82
	Increase (Decrease) in Net Assets	156,810.77
Total Net Assets		897,347.18
Total Liabilities and Net Assets		897,347.18

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233 - Park & Recreation Facilities

Debits

Credits

Assets

1010000	Cash and Investment / Cash	1,854,891.25	
1040000	Fair Value Adjustments / Fair Value Adjustments		16,668.36
Total Assets			1,838,222.89

Liabilities

2020000	Accounts Payable / Accounts Payable-Warrant Regis		207,954.25
Total Liabilities			207,954.25

Net Assets

2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		1,703,488.85
2550000	Fund Balance - Adjustment / Adjustment For Fair Value		5,142.71
	Increase (Decrease) in Net Assets	78,362.92	
Total Net Assets			1,630,268.64
Total Liabilities and Net Assets			1,838,222.89

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234 - Traffic Signals

Debits

Credits

Assets

1010000	Cash and Investment / Cash	530,078.74	
1040000	Fair Value Adjustments / Fair Value Adjustments		4,544.53
Total Assets			525,534.21

Net Assets

2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		435,575.73
2550000	Fund Balance - Adjustment / Adjustment For Fair Value		3,174.43
	Increase (Decrease) in Net Assets		86,784.05
Total Net Assets			525,534.21

Total Liabilities and Net Assets **525,534.21**

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235 - Fire Facilities

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	1,676,002.37	
1040000 Fair Value Adjustments / Fair Value Adjustments		14,038.24
Total Assets		1,661,964.13
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		81,263.60
Total Liabilities		81,263.60
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		1,368,086.14
Increase (Decrease) in Net Assets		212,614.39
Total Net Assets		1,580,700.53
Total Liabilities and Net Assets		1,661,964.13

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236 - Recycling Fund

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	3,250,412.89	
1040000 Fair Value Adjustments / Fair Value Adjustments		28,676.29
1150000 Accounts Receivable / Accounts Receivable	65,691.20	
1430100 Prepaid Expense / Prepaid Accounts Payable	1,050.00	
Total Assets		3,288,477.80
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		30,671.83
2220000 Deferred Revenue / Deferred Revenue		103,613.00
Total Liabilities		134,284.83
Net Assets		
2460000 Reserve Pre-Paid Exp / Res-Prepaid Exp/Deposits		200.00
2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		2,926,622.06
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		1,125.19
Increase (Decrease) in Net Assets		226,245.72
Total Net Assets		3,154,192.97
Total Liabilities and Net Assets		3,288,477.80

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237 - Energy Independence Loan Prog

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	1,567,194.38	
1040000 Fair Value Adjustments / Fair Value Adjustments		14,476.81
1160300 Interest Receivable / Int Rec - Loans/Notes Rec	49,250.84	
1170000 Property Tax Receivable / Property Tax/Assesmnt Rec	4,480.56	
1281000 Notes Receivables / Energy Loan Program	1,221,674.64	
1430100 Prepaid Expense / Prepaid Accounts Payable	4,000.00	
Total Assets		2,832,123.61
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		2,235.00
2221600 Deferred Revenue / Deferred Revenue-Int/Rec		48,585.91
2341001 Liability / Loans Payable-City Of PD		956,000.00
Total Liabilities		1,006,820.91
Net Assets		
2470000 Reserve Non Current Note / Res-Noncurr Note/Loan Rec		1,435,166.80
2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		456,518.38
Increase (Decrease) in Net Assets	66,382.48	
Total Net Assets		1,825,302.70
Total Liabilities and Net Assets		2,832,123.61

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238 - Air Quality Mgmt-AB2766

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	41,353.87	
1040000 Fair Value Adjustments / Fair Value Adjustments		277.66
1260000 Due From other Governments / Due From Other Government	16,972.19	
Total Assets		58,048.40
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		25,758.76
Total Liabilities		25,758.76
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		14,667.27
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		168.89
Increase (Decrease) in Net Assets		17,453.48
Total Net Assets		32,289.64
Total Liabilities and Net Assets		58,048.40

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242 - Aquatic Center

		Debits	Credits
Assets			
1010000	Cash and Investment / Cash	2,103,540.51	
1040000	Fair Value Adjustments / Fair Value Adjustments		9,305.75
1150000	Accounts Receivable / Accounts Receivable	666,790.05	
1430100	Prepaid Expense / Prepaid Accounts Payable	11,918.00	
1660100	Inventory / Inventory-Soft Merchndise	9,210.06	
1660300	Inventory / Inventory-Food	4,640.24	
1660400	Inventory / Inventory-Beverage	3,719.69	
Total Assets			2,790,512.80
Liabilities			
2020000	Accounts Payable / Accounts Payable-Warrant Regis		888,980.71
2070200	Accounts Payable / Sales/Use Tax Payable		589.94
Total Liabilities			889,570.65
Net Assets			
2430100	Reserve for Various / Res-Equipment Replacement		1,000,000.00
2460400	Reserve Pre-Paid Exp / Reserve For Inventory		9,765.26
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		986,494.52
	Increase (Decrease) in Net Assets	95,317.63	
Total Net Assets			1,900,942.15
Total Liabilities and Net Assets			2,790,512.80

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243 - Cannabis Compliance Fund

Debits

Credits

Assets

1010000	Cash and Investment / Cash	297,066.88	
1022000	Cash with Fiscal Agent / Cannabis Compliance - Cash	1,136,880.80	
1150000	Accounts Receivable / Accounts Receivable	160,963.27	

Total Assets			1,594,910.95
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Liabilities

2080000	Due to Other Funds / Due To Other Funds		1,136,961.77
2289900	Trust - Cash Deposit / Deposits		3,780.00

Total Liabilities			1,140,741.77
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Net Assets

2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		574,003.85
	Increase (Decrease) in Net Assets	119,834.67	

Total Net Assets			454,169.18
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Total Liabilities and Net Assets			1,594,910.95
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271 - El Paseo Assessment District

		Debits	Credits
Assets			
1010000	Cash and Investment / Cash	82,611.76	
1040000	Fair Value Adjustments / Fair Value Adjustments		771.72
1150000	Accounts Receivable / Accounts Receivable	9,043.50	
Total Assets			90,883.54
Liabilities			
2020000	Accounts Payable / Accounts Payable-Warrant Regis		28,669.09
Total Liabilities			28,669.09
Net Assets			
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		71,484.29
	Increase (Decrease) in Net Assets	9,269.84	
Total Net Assets			62,214.45
Total Liabilities and Net Assets			90,883.54

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272 - Zone #4 -Parkview Estates

Debits

Credits

Assets

1010000 Cash and Investment / Cash 1,391.08

1170000 Property Tax Receivable / Property Tax/Assesmnt Rec 145.55

Total Assets 1,536.63

Liabilities

2020000 Accounts Payable / Accounts Payable-Warrant Regis 430.06

Total Liabilities 430.06

Net Assets

2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn 1,589.29

2550000 Fund Balance - Adjustment / Adjustment For Fair Value 5.88

Increase (Decrease) in Net Assets 2,689.98

Total Net Assets 1,106.57

Total Liabilities and Net Assets 1,536.63

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273 - ZONE#5 Cook & Country Club

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	70,462.41	
1040000 Fair Value Adjustments / Fair Value Adjustments		546.79
1170000 Property Tax Receivable / Property Tax/Assesmnt Rec	3.30	
Total Assets		69,918.92
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		2,103.46
Total Liabilities		2,103.46
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		61,570.11
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		275.63
Increase (Decrease) in Net Assets		5,969.72
Total Net Assets		67,815.46
Total Liabilities and Net Assets		69,918.92

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275 - Zone #6 Hovley Lane

Debits

Credits

Assets

1010000	Cash and Investment / Cash	212,614.04	
1040000	Fair Value Adjustments / Fair Value Adjustments		1,594.66
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	1,091.12	
Total Assets			212,110.50

Liabilities

2020000	Accounts Payable / Accounts Payable-Warrant Regis		9,425.14
Total Liabilities			9,425.14

Net Assets

2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		189,054.03
2550000	Fund Balance - Adjustment / Adjustment For Fair Value		106.17
	Increase (Decrease) in Net Assets		13,525.16
Total Net Assets			202,685.36
Total Liabilities and Net Assets			212,110.50

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276 - Zone #2 Canyon Cove/Haystack

Debits Credits

Assets

1010000	Cash and Investment / Cash	32,618.05	
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	517.59	
	Total Assets		33,135.64

Liabilities

2020000	Accounts Payable / Accounts Payable-Warrant Regis		29,964.44
	Total Liabilities		29,964.44

Net Assets

2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		4,276.37
2550000	Fund Balance - Adjustment / Adjustment For Fair Value		13.03
	Increase (Decrease) in Net Assets	1,118.20	
	Total Net Assets		3,171.20
	Total Liabilities and Net Assets		33,135.64

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277 - Zone #1 President Plaza Parkng

Debits

Credits

Assets

1010000	Cash and Investment / Cash	394,249.32	
1040000	Fair Value Adjustments / Fair Value Adjustments		1,942.64
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	13,996.32	
Total Assets			406,303.00

Liabilities

2020000	Accounts Payable / Accounts Payable-Warrant Regis		26,497.68
Total Liabilities			26,497.68

Net Assets

2430200	Reserve for Various / Res-Maintenance		74,100.00
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		138,364.11
2550000	Fund Balance - Adjustment / Adjustment For Fair Value		103.90
Increase (Decrease) in Net Assets			167,237.31
Total Net Assets			379,805.32

Total Liabilities and Net Assets			406,303.00
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278 - Zone #3-Vineyards

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	35,737.01	
1040000 Fair Value Adjustments / Fair Value Adjustments		290.96
1170000 Property Tax Receivable / Property Tax/Assesmnt Rec	215.60	
Total Assets		35,661.65
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		704.94
Total Liabilities		704.94
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		33,729.44
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		26.46
Increase (Decrease) in Net Assets		1,200.81
Total Net Assets		34,956.71
Total Liabilities and Net Assets		35,661.65

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279 - Zone #7 -Waring Court

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	37,038.65	
1040000 Fair Value Adjustments / Fair Value Adjustments		318.54
Total Assets		36,720.11
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		458.97
Total Liabilities		458.97
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		34,810.11
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		23.82
Increase (Decrease) in Net Assets		1,427.21
Total Net Assets		36,261.14
Total Liabilities and Net Assets		36,720.11

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280 - Zone #8 Palm Gate

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	40,433.80	
1040000 Fair Value Adjustments / Fair Value Adjustments		303.88
Total Assets		40,129.92
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		278.15
Total Liabilities		278.15
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		31,154.92
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		20.06
Increase (Decrease) in Net Assets		8,676.79
Total Net Assets		39,851.77
Total Liabilities and Net Assets		40,129.92

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281 - Zone#9 The Grove

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	80,819.94	
1040000 Fair Value Adjustments / Fair Value Adjustments		668.53
1170000 Property Tax Receivable / Property Tax/Assesmnt Rec	188.96	
Total Assets		80,340.37
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		5,632.55
Total Liabilities		5,632.55
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		72,269.75
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		54.37
Increase (Decrease) in Net Assets		2,383.70
Total Net Assets		74,707.82
Total Liabilities and Net Assets		80,340.37

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282 - Zone#16 Pres. Plaza III

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	108,494.11	
1040000 Fair Value Adjustments / Fair Value Adjustments		797.36
Total Assets		107,696.75
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		3,957.86
Total Liabilities		3,957.86
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		83,860.32
Increase (Decrease) in Net Assets		19,878.57
Total Net Assets		103,738.89
Total Liabilities and Net Assets		107,696.75

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283 - Zone#11-Portola Place

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	31,344.20	
1040000 Fair Value Adjustments / Fair Value Adjustments		277.03
Total Assets		31,067.17
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		455.48
Total Liabilities		455.48
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		30,811.69
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		14.96
Increase (Decrease) in Net Assets	214.96	
Total Net Assets		30,611.69
Total Liabilities and Net Assets		31,067.17

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285 - Zone #14-K&B@ P.D.

Debits

Credits

Assets

1010000	Cash and Investment / Cash	116,569.71	
1040000	Fair Value Adjustments / Fair Value Adjustments		984.68
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	154.53	
Total Assets			115,739.56

Liabilities

2020000	Accounts Payable / Accounts Payable-Warrant Regis		12,528.28
Total Liabilities			12,528.28

Net Assets

2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		111,406.64
2550000	Fund Balance - Adjustment / Adjustment For Fair Value		58.01
	Increase (Decrease) in Net Assets	8,253.37	
Total Net Assets			103,211.28
Total Liabilities and Net Assets			115,739.56

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286 - Zone#15-Crest Landscaping

Debits

Credits

Assets

1010000	Cash and Investment / Cash	48,032.34	
1040000	Fair Value Adjustments / Fair Value Adjustments		419.58
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	178.50	
Total Assets			47,791.26

Liabilities

2020000	Accounts Payable / Accounts Payable-Warrant Regis		584.53
Total Liabilities			584.53

Net Assets

2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		46,944.73
	Increase (Decrease) in Net Assets		262.00
Total Net Assets			47,206.73
Total Liabilities and Net Assets			47,791.26

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287 - Zone 16 Shepherd Lane

Debits

Credits

Assets

1010000	Cash and Investment / Cash	374,475.53	
1040000	Fair Value Adjustments / Fair Value Adjustments		3,336.22
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	673.50	
Total Assets			371,812.81

Liabilities

2020000	Accounts Payable / Accounts Payable-Warrant Regis		8,457.36
Total Liabilities			8,457.36

Net Assets

2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		369,434.71
	Increase (Decrease) in Net Assets	6,079.26	
Total Net Assets			363,355.45
Total Liabilities and Net Assets			371,812.81

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289 - Section 29 Benefit Imp Dist.

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	3,322,520.30	
1040000 Fair Value Adjustments / Fair Value Adjustments		29,521.60
1170000 Property Tax Receivable / Property Tax/Assesmnt Rec	1,877.96	
Total Assets		3,294,876.66
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		57,784.75
Total Liabilities		57,784.75
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		3,086,446.48
Increase (Decrease) in Net Assets		150,645.43
Total Net Assets		3,237,091.91
Total Liabilities and Net Assets		3,294,876.66

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299 - PDCC/Comm Service Area #26

Debits

Credits

Assets

1010000	Cash and Investment / Cash	161,554.71	
1040000	Fair Value Adjustments / Fair Value Adjustments		1,259.23
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	1,370.69	
Total Assets			161,666.17

Liabilities

2020000	Accounts Payable / Accounts Payable-Warrant Regis		4,422.96
Total Liabilities			4,422.96

Net Assets

2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		133,631.98
2550000	Fund Balance - Adjustment / Adjustment For Fair Value		319.18
	Increase (Decrease) in Net Assets		23,292.05
Total Net Assets			157,243.21
Total Liabilities and Net Assets			161,666.17

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301 - DS Assessment District #83-1

Debits Credits

Net Assets

Total Net Assets 0.00

Total Liabilities and Net Assets 0.00

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303 - DS Assessment Dist #84-1 REF

Debits

Credits

Assets

1010000 Cash and Investment / Cash

2,189.24

Total Assets

(2,189.24)

Liabilities

Total Liabilities

0.00

Net Assets

2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn

521,681.26

2550000 Fund Balance - Adjustment / Adjustment For Fair Value

1,431.21

Increase (Decrease) in Net Assets

525,301.71

Total Net Assets

(2,189.24)

Total Liabilities and Net Assets

(2,189.24)

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304 - DS Assessment Dist #87-1

Debits

Credits

Assets

1010000 Cash and Investment / Cash

188,668.67

Total Assets

188,668.67

Net Assets

2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn

185,152.40

2550000 Fund Balance - Adjustment / Adjustment For Fair Value

430.41

Increase (Decrease) in Net Assets

3,085.86

Total Net Assets

188,668.67

Total Liabilities and Net Assets

188,668.67

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306 - DS AD92-1 Sierra Nova

Debits

Credits

Assets

1010000 Cash and Investment / Cash

121,231.34

Total Assets

121,231.34

Net Assets

2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn

118,587.63

2550000 Fund Balance - Adjustment / Adjustment For Fair Value

660.85

Increase (Decrease) in Net Assets

1,982.86

Total Net Assets

121,231.34

Total Liabilities and Net Assets

121,231.34

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307 - DS AD94-1A Bighorn

Debits

Credits

Assets

1010000 Cash and Investment / Cash

324,833.15

Total Assets

324,833.15

Net Assets

2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn

317,737.66

2550000 Fund Balance - Adjustment / Adjustment For Fair Value

1,782.52

Increase (Decrease) in Net Assets

5,312.97

Total Net Assets

324,833.15

Total Liabilities and Net Assets

324,833.15

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308 - DS AD94-2 Sunterrace/Varner

Debits

Credits

Assets

1010000	Cash and Investment / Cash	104,740.30	
1040000	Fair Value Adjustments / Fair Value Adjustments		955.42
Total Assets			103,784.88

Net Assets

2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		99,854.38
2550000	Fund Balance - Adjustment / Adjustment For Fair Value		463.97
	Increase (Decrease) in Net Assets		3,466.53
Total Net Assets			103,784.88

Total Liabilities and Net Assets		103,784.88
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309 - DS AD94-3 Merano

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	56,427.13	
1040000 Fair Value Adjustments / Fair Value Adjustments		514.72
1170000 Property Tax Receivable / Property Tax/Assesmnt Rec	837.02	
Total Assets		56,749.43
Net Assets		
2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		53,718.75
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		326.05
Increase (Decrease) in Net Assets		2,704.63
Total Net Assets		56,749.43
Total Liabilities and Net Assets		56,749.43

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311 - DS AD98-1 Canyons@Bighorn

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	85,806.08	
1040000 Fair Value Adjustments / Fair Value Adjustments		782.70
Total Assets		85,023.38
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		82,183.52
Increase (Decrease) in Net Assets		2,839.86
Total Net Assets		85,023.38
Total Liabilities and Net Assets		85,023.38

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312 - DS Silver Spur Ranch 2000-01

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	307,328.13	
1040000 Fair Value Adjustments / Fair Value Adjustments		2,045.24
1120100 Assessment Receivables / Long-Term Assessment Rec	681,135.30	
1170000 Property Tax Receivable / Property Tax/Assesmnt Rec	2,641.04	
Total Assets		989,059.23
Liabilities		
2220000 Deferred Revenue / Deferred Revenue		681,135.30
Total Liabilities		681,135.30
Net Assets		
2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		277,666.87
Increase (Decrease) in Net Assets		30,257.06
Total Net Assets		307,923.93
Total Liabilities and Net Assets		989,059.23

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314 - AD 04-01 Highlands Underground

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	121,295.92	
1040000 Fair Value Adjustments / Fair Value Adjustments		603.76
1120100 Assessment Receivables / Long-Term Assessment Rec	1,076,522.73	
1170000 Property Tax Receivable / Property Tax/Assesmnt Rec	4,375.13	
Total Assets		1,201,590.02
Liabilities		
2220000 Deferred Revenue / Deferred Revenue		1,076,522.73
Total Liabilities		1,076,522.73
Net Assets		
2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		99,705.78
Increase (Decrease) in Net Assets		25,361.51
Total Net Assets		125,067.29
Total Liabilities and Net Assets		1,201,590.02

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315 - AD Section 29 -2004-2

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	1,163,030.84	
1028003 Asset / Assessment 29 - 2021 Refund	1,439,316.12	
1040000 Fair Value Adjustments / Fair Value Adjustments		3,918.51
1120100 Assessment Receivables / Long-Term Assessment Rec	14,929,999.42	
1160200 Interest Receivable / Interest Receivable - Trustee	5.91	
1170000 Property Tax Receivable / Property Tax/Assesmnt Rec	7,494.34	
Total Assets		17,535,928.12
Liabilities		
2220000 Deferred Revenue / Deferred Revenue		14,929,999.42
Total Liabilities		14,929,999.42
Net Assets		
2430300 Reserve for Various / Reserve Requirement Fund		1,411,600.00
2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		1,070,057.26
Increase (Decrease) in Net Assets		124,271.44
Total Net Assets		2,605,928.70
Total Liabilities and Net Assets		17,535,928.12

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351 - DS CFD91-1 Indian Ridge

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	1,205,246.18	
1040000 Fair Value Adjustments / Fair Value Adjustments		10,993.98
Total Assets		1,194,252.20
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		1,148,776.36
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		5,586.56
Increase (Decrease) in Net Assets		39,889.28
Total Net Assets		1,194,252.20
Total Liabilities and Net Assets		1,194,252.20

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353 - CFD -University Park 2005-1

Debits

Credits

Assets

1010000	Cash and Investment / Cash	470,979.39
1027501	Asset / University	468,428.15
1040000	Fair Value Adjustments / Fair Value Adjustments	2,008.90
1120100	Assessment Receivables / Long-Term Assessment Rec	4,915,000.00
1160200	Interest Receivable / Interest Receivable - Trustee	1.92
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	13,868.70

Total Assets

5,866,269.26

Liabilities

2220000	Deferred Revenue / Deferred Revenue	4,915,000.00
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Total Liabilities

4,915,000.00

Net Assets

2430300	Reserve for Various / Reserve Requirement Fund	461,800.00
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn	434,245.96
	Increase (Decrease) in Net Assets	55,223.30

Total Net Assets

951,269.26

Total Liabilities and Net Assets

5,866,269.26

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354 - CFD -University Park 2021-1

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	661,139.66	
1027501 Asset / University	874,259.71	
1040000 Fair Value Adjustments / Fair Value Adjustments		1,913.54
1120100 Assessment Receivables / Long-Term Assessment Rec	14,955,000.00	
1160200 Interest Receivable / Interest Receivable - Trustee	3.59	
1170000 Property Tax Receivable / Property Tax/Assesmnt Rec	153.63	
Total Assets		16,488,643.05
Liabilities		
2220000 Deferred Revenue / Deferred Revenue		14,955,000.00
Total Liabilities		14,955,000.00
Net Assets		
2430300 Reserve for Various / Reserve Requirement Fund		868,775.00
2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		551,035.17
Increase (Decrease) in Net Assets		113,832.88
Total Net Assets		1,533,643.05
Total Liabilities and Net Assets		16,488,643.05

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391 - PD Financing Authority City

		Debits	Credits
Assets			
1025500	Cash with Fiscal Agent / Ad 01-01/94-3-94-2-Silver	27.47	
1025501	Asset / Ad 01-01/Silver Spur	166,717.23	
1160200	Interest Receivable / Interest Receivable - Trustee	685.98	
Total Assets			167,430.68
Liabilities			
Total Liabilities			0.00
Net Assets			
2440000	Reserve Debt Service / Reserve-Debt Serv Pmt Fy		153,946.88
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		23,253.09
	Increase (Decrease) in Net Assets	9,769.29	
Total Net Assets			167,430.68
Total Liabilities and Net Assets			167,430.68

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400 - CP Capital Project Reserve Fd

Debits

Credits

Assets

1010000	Cash and Investment / Cash	14,236,495.87	
1040000	Fair Value Adjustments / Fair Value Adjustments		78,809.22
Total Assets			14,157,686.65

Liabilities

2020000	Accounts Payable / Accounts Payable-Warrant Regis		653,749.46
2060000	Retention Payable / Retentions Payable		8,924.28
2220000	Deferred Revenue / Deferred Revenue		251,273.00
Total Liabilities			913,946.74

Net Assets

2431100	Reserve for Various / Land		420,387.20
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		9,306,412.06
2550000	Fund Balance - Adjustment / Adjustment For Fair Value		19,567.99
	Increase (Decrease) in Net Assets		3,497,372.66
Total Net Assets			13,243,739.91
Total Liabilities and Net Assets			14,157,686.65

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420 - CP Drainage Facilities

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	1,824,942.69	
1040000 Fair Value Adjustments / Fair Value Adjustments		17,336.21
Total Assets		1,807,606.48
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		43,436.31
Total Liabilities		43,436.31
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		1,989,674.05
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		14,386.03
Increase (Decrease) in Net Assets	239,889.91	
Total Net Assets		1,764,170.17
Total Liabilities and Net Assets		1,807,606.48

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425 - Economic Development Proj

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	1,453,425.29	
1040000 Fair Value Adjustments / Fair Value Adjustments		14,514.07
1430100 Prepaid Expense / Prepaid Accounts Payable	17,119.23	
1711102 Asset / Deposit Security	20,000.00	
Total Assets		1,476,030.45
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		3,434.79
Total Liabilities		3,434.79
Net Assets		
2460000 Reserve Pre-Paid Exp / Res-Prepaid Exp/Deposits		37,118.62
2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		1,750,924.07
Increase (Decrease) in Net Assets	315,447.03	
Total Net Assets		1,472,595.66
Total Liabilities and Net Assets		1,476,030.45

City of Palm Desert
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430 - CP Parks & Rec Facilities

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	10,139.75	
1040000 Fair Value Adjustments / Fair Value Adjustments		92.87
Total Assets		10,046.88
Liabilities		
Total Liabilities		0.00
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn	1,236.24	
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		10,932.46
Increase (Decrease) in Net Assets		350.66
Total Net Assets		10,046.88
Total Liabilities and Net Assets		10,046.88

City of Palm Desert
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436 - Art in Public Places

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	1,430,536.25	
1040000 Fair Value Adjustments / Fair Value Adjustments		12,465.91
Total Assets		1,418,070.34
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		115,381.12
2070200 Accounts Payable / Sales/Use Tax Payable		50.00
Total Liabilities		115,431.12
Net Assets		
2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		1,241,342.29
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		3,599.36
Increase (Decrease) in Net Assets		57,697.57
Total Net Assets		1,302,639.22
Total Liabilities and Net Assets		1,418,070.34

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440 - CP Signalization

Debits

Credits

Assets

1010000	Cash and Investment / Cash	112,430.93	
1040000	Fair Value Adjustments / Fair Value Adjustments		1,025.56
Total Assets			111,405.37

Net Assets

2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		106,998.50
2550000	Fund Balance - Adjustment / Adjustment For Fair Value		685.82
	Increase (Decrease) in Net Assets		3,721.05
Total Net Assets			111,405.37

Total Liabilities and Net Assets **111,405.37**

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441 - Golf Course Capital

Debits

Credits

Assets

1010000 Cash and Investment / Cash 10,574,523.40

1040000 Fair Value Adjustments / Fair Value Adjustments 94,434.65

1305201 Asset / Due From Fund 520 Princp 3,179,887.91

Total Assets 13,659,976.66

Liabilities

2020000 Accounts Payable / Accounts Payable-Warrant Regis 320,988.89

Total Liabilities 320,988.89

Net Assets

2530000 Fund Balance / Fund Bal/Re - Unreserved 500,000.00

2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn 10,723,985.66

Increase (Decrease) in Net Assets 2,115,002.11

Total Net Assets 13,338,987.77

Total Liabilities and Net Assets 13,659,976.66

City of Palm Desert
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450 - CP Building Maint Reserve

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	3,375,025.55	
1040000 Fair Value Adjustments / Fair Value Adjustments		24,031.40
Total Assets		3,350,994.15
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		1,375,225.14
2060000 Retention Payable / Retentions Payable		64,515.73
Total Liabilities		1,439,740.87
Net Assets		
2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		2,543,828.27
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		6,437.18
Increase (Decrease) in Net Assets	639,012.17	
Total Net Assets		1,911,253.28
Total Liabilities and Net Assets		3,350,994.15

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451 - CP Properties City/RDA

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	1,633,533.14	
1022001 Asset / Project Area #1 Capital Bonds	5,960,083.96	
1022002 Asset / Project Area #2 Capital Bonds	26,200,609.56	
1022003 Asset / Project Area #3 Capital Bonds	12,332,224.32	
1022004 Asset / Project Area #4 Capital Bonds	20,122,391.62	
1160200 Interest Receivable / Interest Receivable - Trustee	257,840.88	
Total Assets		66,506,683.48
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		180,120.37
2060000 Retention Payable / Retentions Payable		214,519.92
2228100 Deferred Revenue / Unearned Rev		14,901,153.97
Total Liabilities		15,295,794.26
Net Assets		
2510000 RESIDUAL EQUITY TR IN/OUT / Residual Equity Tr In/Out		65,566,962.49
2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn	17,374,571.73	
Increase (Decrease) in Net Assets		3,018,498.46
Total Net Assets		51,210,889.22
Total Liabilities and Net Assets		66,506,683.48

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452 - CP Building Library

Debits

Credits

Assets

1010000	Cash and Investment / Cash	693,848.03	
1040000	Fair Value Adjustments / Fair Value Adjustments		6,329.12
Total Assets			687,518.91

Net Assets

2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		663,072.45
2550000	Fund Balance - Adjustment / Adjustment For Fair Value		1,482.61
	Increase (Decrease) in Net Assets		22,963.85
Total Net Assets			687,518.91

Total Liabilities and Net Assets **687,518.91**

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461 - CP-2021-1 University Park

		Debits	Credits
<hr/>			
Assets			
1027500	Cash with Fiscal Agent / Assessment District	1.53	
	Total Assets		1.53
Net Assets			
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		1.53
	Total Net Assets		1.53
	Total Liabilities and Net Assets		1.53

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464 - CP AD94-3 Merano

Debits Credits

Assets

1010000 Cash and Investment / Cash

188,794.35

Total Assets

188,794.35

Net Assets

2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn

188,794.35

Total Net Assets

188,794.35

Total Liabilities and Net Assets

188,794.35

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466 - CP Silver Spur Ranch

	Debits	Credits
--	--------	---------

Assets

1010000	Cash and Investment / Cash	618.03	
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Total Assets

618.03

Net Assets

2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		618.03
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Total Net Assets

618.03

Total Liabilities and Net Assets

618.03

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467 - Highlands Assessment Dist

		Debits	Credits
<hr/>			
Assets			
1010000	Cash and Investment / Cash	21.45	
	Total Assets		21.45
Net Assets			
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		21.45
	Total Net Assets		21.45
	Total Liabilities and Net Assets		21.45

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468 - University Park CFD

Debits Credits

Net Assets

Total Net Assets 0.00

Total Liabilities and Net Assets 0.00

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469 - Assessment 29 -2004-2

Debits Credits

Assets

1010000 Cash and Investment / Cash

669.83

Total Assets

669.83

Net Assets

2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn

669.83

Total Net Assets

669.83

Total Liabilities and Net Assets

669.83

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510 - PD Office Complex-Enterprise

		Debits	Credits
Assets			
1010000	Cash and Investment / Cash	8,316,609.06	
1040000	Fair Value Adjustments / Fair Value Adjustments		74,298.57
1150000	Accounts Receivable / Accounts Receivable	75,509.76	
1151310	Asset / Account Receivable - Leases	5,171,212.50	
1620100	Buildings / Building#444 Improvements	2,353,037.65	
1620101	Asset / Accumulated Depr B444 Imp		1,938,494.63
1620200	Buildings / Henderson Building-Improv	78,363.66	
1620201	Asset / Accumulated Depreciation		33,111.03
1621011	Asset / Building A	2,585,000.00	
1621012	Asset / Accumulated Deprec Bldg A		1,822,755.00
1621013	Asset / Building B	1,085,000.00	
1621014	Asset / Accumulated Deprec Bldg B		765,065.40
1621015	Asset / Henderson Building	5,926,159.35	
1621016	Asset / Accumulated Depreciation-Hende		2,172,925.04
1640200	Machinery/Equipment / Office Fixtures	218,806.86	
1640201	Asset / Accum Depr/Office Fixture		218,806.86
1640202	Asset / Henderson Building	64,909.75	
1640203	Asset / Acc Dep Off Fix/Henderson		64,909.75
	Total Assets		18,784,242.31
Liabilities			
2020000	Accounts Payable / Accounts Payable-Warrant Regis		351,632.94
2060000	Retention Payable / Retentions Payable		3,788.01

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	Debits	Credits
2220000 Deferred Revenue / Deferred Revenue		29,314.21
2220001 Liability / Deferred Inflows - Leases		5,051,338.77
2285301 Liability / Trust - Security Deposits		26,589.92
Total Liabilities		5,462,663.85
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		8,958,533.12
2542010 Fund Balance / Equity-Fixed Assets		3,967,543.01
Increase (Decrease) in Net Assets		395,502.33
Total Net Assets		13,321,578.46
Total Liabilities and Net Assets		18,784,242.31

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520 - Desert Willow Golf Course

		Debits	Credits
Assets			
1025201	Asset / Petty Cash	500.00	
1025202	Asset / Cash In Register	16,500.00	
1025203	Asset / Checking Account	1,487,369.89	
1030100	Investments / Investment-Savings Account	4,353,838.41	
1150000	Accounts Receivable / Accounts Receivable	106,702.48	
1342200	Due From Other Funds / Due Fr Other Funds	1,578,564.24	
1430000	Prepaid Expense / Prepaid Expense	25,479.25	
1616100	Land / Land-North Golf Course	11,503,649.59	
1616200	Land / Land-South Golf Course	8,590,194.17	
1636100	Improvements other than Build / No Desert Willow-Constrn	18,011,676.83	
1636200	Improvements other than Build / Desert Willow - Maintenance Fa	16,574,332.03	
1636201	Asset / Accum Depr/Maint Facility		9,354,664.86
1636300	Improvements other than Build / So Deser Willow-Constrn	15,199,444.44	
1640100	Machinery/Equipment / Office Equipment	2,094,869.31	
1640101	Asset / Accum Depr/Office Equipmt		1,928,611.67
1640300	Machinery/Equipment / Golf Course Equipment	6,009,225.43	
1640301	Asset / Accum Depr/Golf Course Eq		2,436,591.68
1660100	Inventory / Inventory-Soft Merchndise	238,508.22	
1660200	Inventory / Inventory-Hard Merchndise	75,423.53	
	Total Assets		72,146,409.61
Liabilities			
2070000	Accounts Payable / Accounts Payable		575,810.52

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	Debits	Credits
2070200 Accounts Payable / Sales/Use Tax Payable		75,029.05
2080000 Due to Other Funds / Due To Other Funds		4,179,887.91
2160000 Wages / Taxes / Insurance Pay / Wages/Taxes/Ins/Dc/Pr Pay		232,666.03
2228101 Liability / Unearned Rev-Gift Certf		107,504.13
2228102 Liability / Un Rev/Prepaid Golf Fees		197,017.63
2341001 Liability / Loans Payable-City Of PD		319,169.56
Total Liabilities		5,687,084.83
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn	8,809,833.30	
2541001 Fund Balance / Contributed Captl-Governm		73,707,134.28
Increase (Decrease) in Net Assets		1,562,023.80
Total Net Assets		66,459,324.78
Total Liabilities and Net Assets		72,146,409.61

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521 - Palm Desert Recrec Facilities

		Debits	Credits
Assets			
1025201	Asset / Petty Cash	321,915.42	
1025204	Asset / PDRF-Checking Account	894,775.14	
1155200	Accounts Receivable / PDRFC - Accts Receivable	33,236.22	
1430000	Prepaid Expense / Prepaid Expense	10,936.91	
1640500	Lease Assets / Lease Asset	2,636,688.00	
1640501	Asset / Accum Amort / Leases		142,524.00
1660300	Inventory / Inventory-Food	25,009.07	
1660400	Inventory / Inventory-Beverage	50,161.02	
Total Assets			3,830,197.78
Liabilities			
2051000	Interest Payable / Lease Interest Payable		7,262.00
2070200	Accounts Payable / Sales/Use Tax Payable		26,454.00
2071100	Accounts Payable / PDRFc - Accounts Payable		10,658.82
2080000	Due to Other Funds / Due To Other Funds		1,578,564.24
2081103	Liability / PDRFc - Rent Due		420,000.00
2160000	Wages / Taxes / Insurance Pay / Wages/Taxes/Ins/Dc/Pr Pay		137,002.45
2228103	Liability / Prepaid Dinners		188,192.59
2260001	Liability / Lease Liability		2,529,042.00
Total Liabilities			4,897,176.10
Net Assets			
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn	980,428.99	

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	Debits	Credits
Increase (Decrease) in Net Assets	86,549.33	
Total Net Assets		(1,066,978.32)
Total Liabilities and Net Assets		3,830,197.78

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530 - Equipment Replacement Fund

Debits

Credits

Assets

1010000	Cash and Investment / Cash	6,881,062.05	
1040000	Fair Value Adjustments / Fair Value Adjustments		56,946.72
1430100	Prepaid Expense / Prepaid Accounts Payable	1,996.43	
1640000	Machinery/Equipment / Machinery/Equipment/Fixtr	8,880,348.28	
1641001	Asset / Accum Depr/Equipment		6,282,713.49
1650000	Construction in Progress / Construction In Progress	11,821.00	
Total Assets			9,435,567.55

Liabilities

Total Liabilities	0.00
--------------------------	-------------

Net Assets

2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn	7,925,395.92
2541001	Fund Balance / Contributed Captl-Governm	1,508,028.37
	Increase (Decrease) in Net Assets	2,143.26
Total Net Assets		9,435,567.55
Total Liabilities and Net Assets		9,435,567.55

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575 - Liability Self Insurance Res

Debits

Credits

Assets

1010000 Cash and Investment / Cash 4,846,109.04

1040000 Fair Value Adjustments / Fair Value Adjustments 44,189.29

Total Assets 4,801,919.75

Net Assets

2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn 4,633,958.14

2550000 Fund Balance - Adjustment / Adjustment For Fair Value 7,602.38

Increase (Decrease) in Net Assets 160,359.23

Total Net Assets 4,801,919.75

Total Liabilities and Net Assets 4,801,919.75

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576 - Retiree Health Sink Fund

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	2,978,065.82	
1040000 Fair Value Adjustments / Fair Value Adjustments		22,006.52
Total Assets		2,956,059.30
Liabilities		
Total Liabilities		0.00
Net Assets		
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		2,882,729.19
2550000 Fund Balance - Adjustment / Adjustment For Fair Value		620.42
Increase (Decrease) in Net Assets		72,709.69
Total Net Assets		2,956,059.30
Total Liabilities and Net Assets		2,956,059.30

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577 - ISF-Compensation Absences

Debits

Credits

Assets

1010000 Cash and Investment / Cash 2,349,401.64

1040000 Fair Value Adjustments / Fair Value Adjustments 20,772.99

Total Assets 2,328,628.65

Liabilities

2030000 Compensation Payable / Compensation Payable L-T 2,601,027.87

Total Liabilities 2,601,027.87

Net Assets

2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn 25,338.64

Increase (Decrease) in Net Assets 247,060.58

Total Net Assets (272,399.22)

Total Liabilities and Net Assets 2,328,628.65

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610 - T&A Performance Deposits

		Debits	Credits
Assets			
1010000	Cash and Investment / Cash	3,281,904.82	
1029100	Cash with Fiscal Agent / Invest-Def Comp USCM	11,237.45	
1029200	Cash with Fiscal Agent / Invest-RHS Plan - ICMA	402,134.40	
1029201	Asset / Invest-401-A- ICMA	16,855.38	
1029300	Cash with Fiscal Agent / Invest-Def Comp ICMA	2,272,572.99	
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	70,577.42	
	Total Assets		6,055,282.46
Liabilities			
2162100	Wages / Taxes / Insurance Pay / Def Comp Pay-Uscm		11,237.45
2162200	Wages / Taxes / Insurance Pay / Rhs Plan - Icma		402,134.40
2162201	Liability / 401-A - ICMA		16,855.38
2162300	Wages / Taxes / Insurance Pay / Def Comp Pay-Icma		2,272,572.99
2280100	Trust - Cash Deposit / Cash Dep In Lieu Of Bond		200,047.73
2280200	Trust - Cash Deposit / Trust-Monumentation		287,662.50
2280500	Trust - Cash Deposit / Trust-Demolitn Bond		1,200.00
2280600	Trust - Cash Deposit / Trust-Faithful Perfm Bond		149,974.72
2280700	Trust - Cash Deposit / Trust-Misc 1 Time Deposit		194,593.95
2280800	Trust - Cash Deposit / Trust-Wildlife Mitigation		79,679.47
2280900	Trust - Cash Deposit / Trust-Parking Authority		101,637.53
2281000	Trust - Cash Deposit / Sb 1473		4,527.90
2281400	Trust - Cash Deposit / Trust-Candidates Deposits		3,500.00
2281800	Trust - Cash Deposit / Trust-Cafe Plan Day Care		1,961.99

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	Debits	Credits
2281900 Trust - Cash Deposit / Trust-Cafe Plan Medical	1,270.37	
2282100 Trust - Cash Deposit / Assessment District Dep		85,645.98
2282300 Trust - Cash Deposit / Trust-Median Constr/Lands		39,819.00
2282400 Trust - Cash Deposit / Trust-Art&Essay Contest		1,853.02
2282500 Trust - Cash Deposit / Trust-Tumf Fees		372,090.00
2282600 Trust - Cash Deposit / Burrtec Tax Collection-		65,915.80
2282700 Trust - Cash Deposit / Cul-De-Sac Construction		10,181.00
2282900 Trust - Cash Deposit / Eir Cornishe Of Bighorn		953.45
2283600 Trust - Cash Deposit / Legal Review-PW		30,249.40
2283900 Trust - Cash Deposit / Pm-10 Deposit		894,596.05
2284000 Trust - Cash Deposit / Strong Motion Instrumentation		9,185.31
2285010 Liability / Trust-Aipp Community Walk		1,158.69
2285200 Trust - Cash Deposit / Cc&R Deposits		35,692.65
2285500 Trust - Cash Deposit / Trust-Wm Arbor\$2 5K/Yr Cn		8,070.03
2286000 Trust - Cash Deposit / Planning Fee Deposit		331,421.89
2286300 Trust - Cash Deposit / Wqmp Deposit		231,536.18
2286500 Trust - Cash Deposit / Greater PS T BID		42,289.71
2399100 RDA -Trust Deposit / Consideration Deposit/Dev		168,308.66
Total Liabilities		6,055,282.46
Total Liabilities and Net Assets		6,055,282.46

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703 - RDA Successor Agency

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	29,441,260.18	
1020200 Cash with Fiscal Agent / Investment held in LAIF	762.35	
1020300 Cash with Fiscal Agent / Investment held in CAMP	5,973.09	
1020800 Cash with Fiscal Agent / Invest Riverside County Pool	340.91	
1026900 Cash with Fiscal Agent / Proj Area2 Tarr \$15 745 2003	25,848.53	
1028001 Asset / Housing \$7.365 2017 Ser H-A	414,241.63	
1028002 Asset / Housing \$45.815 2017 Ser H-B	7,343,228.88	
1028101 Asset / SARDA \$52.390 2017 Series A	2,040,482.34	
1028102 Asset / SARDA \$140.130 2017 Series b	2,670,012.03	
1040000 Fair Value Adjustments / Fair Value Adjustments		19.19
1160000 Interest Receivable / Interest Receivable	6.04	
1160200 Interest Receivable / Interest Receivable - Trustee	157.58	
1430100 Prepaid Expense / Prepaid Accounts Payable	5,833.32	
1430500 Prepaid Expense / Attorney Fees	56,831.88	
1431010 Asset / Prepaid Bond Insurance	1,161,282.81	
1615000 Land / Land-RDA	17,226,396.66	
1900100 Energy Program / Energy Program	126,000.00	
Total Assets		60,518,639.04
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		704,121.95
2050000 Interest Payable / Interest Payable		1,750,412.50
2081104 Liability / Due to Other Government		4,507,587.00

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	Debits	Credits
2231000 Unamortized Bonds / Unamortized Bond Premium		4,639,242.81
2231100 Unamortized Bonds / Deferred On Refunding		273,476.07
2231200 Unamortized Bonds / Unamortized Bond Discount	1,467,877.61	
2289900 Trust - Cash Deposit / Deposits		20,000.00
2316900 LTD -Bonds Payable / Ltd-\$15 745M Tarr Sa03		15,745,000.00
2318001 Liability / Ltd-2017 Housing \$7.365		5,025,000.00
2318002 Liability / Ltd-2017 Housing \$45.815		6,195,000.00
2318101 Liability / Ltd-2017 SARDA \$52.390		36,405,000.00
2318102 Liability / Ltd-2017 SARDA \$140.130		96,345,000.00
Total Liabilities		170,141,962.72
Net Assets		
2510000 RESIDUAL EQUITY TR IN/OUT / Residual Equity Tr In/Out	215,983,989.38	
2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		96,514,307.70
Increase (Decrease) in Net Assets		9,846,358.00
Total Net Assets		(109,623,323.68)
Total Liabilities and Net Assets		60,518,639.04

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870 - RDA SR Housing Fund

Debits

Credits

Assets

1010000 Cash and Investment / Cash

1,364,171.18

Total Assets

1,364,171.18

Liabilities

2160000 Wages / Taxes / Insurance Pay / Wages/Taxes/Ins/Dc/Pr Pay

14,519.90

Total Liabilities

14,519.90

Net Assets

2532000 Fund Balance / Fd Bl/Ret Er-Unresr/Desgn

1,349,651.28

Total Net Assets

1,349,651.28

Total Liabilities and Net Assets

1,364,171.18

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871 - PD Housing Authority Fund

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	248,978.76	
1020201 Asset / LAIF Capital - Housing	885.07	
1020300 Cash with Fiscal Agent / Investment held in CAMP	16,025,299.00	
1024710 Asset / Palm Desert Housing Authority	3,262,097.45	
1024711 Asset / Petty Cash	2,050.00	
1024720 Asset / Palm Desert Housing Authority	496,248.50	
1040000 Fair Value Adjustments / Fair Value Adjustments		18,223.98
1150000 Accounts Receivable / Accounts Receivable	35,229.63	
1158700 Accounts Receivable / Bad Check - Housing	1,148.00	
Total Assets		20,053,712.43
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		59,571.39
2025000 Accounts Payable / Accts Payable-Other	31,166.79	
2077400 Accounts Payable / Accrued Management Fees		51,633.90
2162500 Wages / Taxes / Insurance Pay / Accrued Payroll		95,968.82
2220000 Deferred Revenue / Deferred Revenue		27,002.20
2291100 Housing - Prop Deposit / Housing Auth Apt Deposit		496,248.50
2399200 RDA -Trust Deposit / Shelter Storm/Replace Res		97,025.45
Total Liabilities		796,283.47
Net Assets		
2430300 Reserve for Various / Reserve Requirement Fund		11,875,487.75

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	Debits	Credits
2510000 RESIDUAL EQUITY TR IN/OUT / Residual Equity Tr In/Out		28,212,089.95
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn	20,962,524.44	
Increase (Decrease) in Net Assets		132,375.70
Total Net Assets		19,257,428.96
Total Liabilities and Net Assets		20,053,712.43

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873 - Housing Asset Fund

	Debits	Credits
Assets		
1010000 Cash and Investment / Cash	2,973,998.77	
1020201 Asset / LAIF Capital - Housing	997,133.09	
1020300 Cash with Fiscal Agent / Investment held in CAMP	34,885,422.38	
1022005 Asset / Housing Capital Bonds	2.47	
1040000 Fair Value Adjustments / Fair Value Adjustments		48,864.63
1160000 Interest Receivable / Interest Receivable	2.48	
1160300 Interest Receivable / Int Rec - Loans/Notes Rec	19,551.38	
1290000 Loans Receivables / Loans Receivable	11,178,812.91	
1430100 Prepaid Expense / Prepaid Accounts Payable	550.50	
1520200 Advances/Rec From / Advances/Rec From Proj Area2	0.32	
1520300 Advances/Rec From / Advances/Rec From Proj Area3	0.86	
1617100 Land / Land Held For Resale	61,516.00	
Total Assets		50,068,126.53
Liabilities		
2020000 Accounts Payable / Accounts Payable-Warrant Regis		33,692.30
2220500 Deferred Revenue / PD Devel Company Def Int		19,551.38
Total Liabilities		53,243.68
Net Assets		
2420000 Reserve for Receivable / Reserve For Receivables		5,148,812.91
2451000 Reserve for Various / Reserves-Homes For Resale		61,516.00
2480200 Reserve Advances RDA / Res For Adv RDA Pj #2		0.32

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	Debits	Credits
2480300 Reserve Advances RDA / Res For Adv RDA Proj #3		0.86
2510000 RESIDUAL EQUITY TR IN/OUT / Residual Equity Tr In/Out		6,657,037.76
2532000 Fund Balance / Fd BI/Ret Er-Unresr/Desgn		36,735,911.77
Increase (Decrease) in Net Assets		1,411,603.23
Total Net Assets		50,014,882.85
Total Liabilities and Net Assets		50,068,126.53

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970 - CITY GN Long-T Debt Account Gr

		Debits	Credits
Assets			
1820000	LTDAG-AMT TO BE PROVIDED / LTDAG-Amt To Be Provided	40,023,590.11	
	Total Assets		40,023,590.11
Liabilities			
2040000	Claims and Judgements / Claims & Judgements Pay		679,881.00
2250501	Liability / Section 29 Assessment 2021		15,715,000.00
2251001	Liability / 2021-1 University \$15.2M		14,955,000.00
2251002	Liability / 2005-1 University \$5.16M		4,915,000.00
2251100	Long Term Debt / Highlands Undergrounding		1,032,000.00
2251200	Long Term Debt / Energy Program - RDA		130,000.00
2260001	Liability / Lease Liability		2,197,126.08
2260002	Liability / SBITA Liability		399,583.03
	Total Liabilities		40,023,590.11
	Total Liabilities and Net Assets		40,023,590.11

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980 - GEN Fixed Assets A/G-RDA

		Debits	Credits
Assets			
1617000	Land / Housing Land	10,561,867.62	
1625100	Buildings / Buildings-Housing	106,984,159.78	
1627001	Asset / Accum Depreciation/Housing		58,594,301.39
1637000	Improvements other than Build / Impr Other Th Bldg-House	2,441,347.20	
1637001	Asset / Accum Depr/Housing		2,226,564.23
1647000	Machinery/Equipment / Machine/Equipment-Housing	185,225.80	
1647001	Asset / Accum Depr/Housing		184,022.06
Total Assets			59,167,712.72
Net Assets			
2807000	INV IN FA ACT GROUP / RDA Inv In Fa Housing		59,167,712.72
Total Net Assets			59,167,712.72
Total Liabilities and Net Assets			59,167,712.72

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981 - GEN Fixed Assets A/G-CITY

		Debits	Credits
Assets			
1610000	Land / Land-Land	71,725,221.34	
1620000	Buildings / Buildings	44,156,695.17	
1621001	Asset / Accum Depr/Building		23,027,300.47
1630000	Improvements other than Build / Improv Other Than Bldgs	61,221,215.71	
1631001	Asset / Accum Depr/Improv Other		48,377,236.15
1640000	Machinery/Equipment / Machinery/Equipment/Fixtr	10,720,967.70	
1640400	Machinery/Equipment / Fire Equipment	540,530.50	
1640401	Asset / Accum Derp / Fire Equip		515,314.86
1640500	Lease Assets / Lease Asset	2,838,021.30	
1640501	Asset / Accum Amort / Leases		468,656.37
1640600	SBITA Assets / SBITA Asset	543,846.08	
1640601	Asset / Accum Amort / SBITA		128,713.95
1641001	Asset / Accum Depr/Equipment		9,816,842.52
1650000	Construction in Progress / Construction In Progress	10,167,879.02	
1680000	Infrastructure / Infrastructure	254,409,655.90	
1685001	Asset / Accum Depr/Infrast		134,534,858.40
1690000	Right of Way / Right-Of-Way	121,260,045.10	
	Total Assets		360,715,155.10
Net Assets			
2800000	INV IN FA ACT GROUP / Inv In Fa Act Group		360,715,155.10
	Total Net Assets		360,715,155.10

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Debits

Credits

Total Liabilities and Net Assets

360,715,155.10

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991 - GLTDAG-PD FINAN AUTH CITY

Debits

Credits

Assets

1820000 LTDAG-AMT TO BE PROVIDED / LTDAG-Amt To Be Provided

780,000.00

Total Assets

780,000.00

Liabilities

2257000 Long Term Debt / Ltd 03 \$4 423M Ast Rev Bd

780,000.00

Total Liabilities

780,000.00

Total Liabilities and Net Assets

780,000.00