



M E M O R A N D U M

October 15, 2025

TO: City Clerk
**FROM: Kim Sitton
Finance Director**
SUBJECT: Monthly Fiscal Report, August 2025

Pursuant to CMC Section 2.28.010 (D) the attached report provides an accounting of all receipts, disbursements, and fund balances for the month of August 2025, subject to final audit.

Prepared By:

DocuSigned by:
Vicky Pang
268AF5C7CE1E40E...

Financial Analyst

Reviewed By:

Initial: *EN*
DocuSigned by:
Christine Thompson
C477487B2FB3438...

Accounting Manager

Respectfully submitted:

DocuSigned by:
Kim Sitton
AF6AA49B0BD44E7

Finance Director

Signed by:
Brett Channing
CF54B8BF27D543F...

Assistant City Manager

Signed by:
Chad Willardson
AC0E9B8DE62B4EC

City Treasurer



CITY OF CORONA
Receipts and Disbursements*
August 31, 2025

| DESCRIPTION | BEGINNING BALANCE | RECEIPTS | DISBURSEMENTS | ENDING BALANCE |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
| Balance Per Bank - Bank of America | \$ 7,077,731.82 | \$ 57,380,540.55 | \$ 58,109,922.44 | \$ 6,348,349.93 |
| Deposits in Transit | 1,092,076.08 | 1,872,714.39 | 1,092,076.08 | 1,872,714.39 |
| Outstanding Checks | (2,214,681.15) | 2,214,681.15 | 4,270,592.87 | (4,270,592.87) |
| Fiscal Agents | 55,435,733.18 | 3,410,588.99 | 1,724,756.39 | 57,121,565.78 |
| Developer Escrow Accounts | 2,529,523.58 | | | 2,529,523.58 |
| Investments | | | | |
| Chandler Investment- City Account | 407,684,244.08 | 18,305,261.13 | 16,361,963.08 | 409,627,542.13 |
| Chandler Investment -Pension Trust Fund | 44,043,015.00 | 196,489.37 | | 44,239,504.37 |
| LAIF | 36,439,871.73 | 17,000,000.00 | 25,200,000.00 | 28,239,871.73 |
| Investments Subtotal | 488,167,130.81 | 35,501,750.50 | 41,561,963.08 | 482,106,918.23 |
| Unrealized Investment Gain (Loss) ¹ | 15,595,503.32 | | | 15,595,503.32 |
| Change Fund | 10,248.00 | | | 10,248.00 |
| Returned Checks | 3,533.13 | 24,294.33 | 25,390.17 | 2,437.29 |
| Credit Card Reconciling Items- Fees | (2,545.47) | 2,545.47 | 2,678.99 | (2,678.99) |
| TOTAL | \$ 567,694,253.30 | \$ 100,407,115.38 | \$ 106,787,380.02 | \$ 561,313,988.66 |

* For informational purpose only



CITY OF CORONA
Cash and Investment Status Report
August 31, 2025

| ACCOUNTS | ENDING BANK BAL | DEPOSITS IN TRANSIT | OUTSTANDING CHECKS | MISCELLANEOUS RECONCILING ITEMS | RECONCILED BALANCES |
|---|--------------------------|-------------------------|--------------------------|------------------------------------|--------------------------|
| LAIF | \$ 28,239,871.73 | | | | \$ 28,239,871.73 |
| Chandler Investment- City Account | \$ 409,627,542.13 | | | | \$ 409,627,542.13 |
| Chandler Investment -Pension Trust Fund | \$ 44,239,504.37 | | | | \$ 44,239,504.37 |
| Investment Total | 482,106,918.23 | | | | 482,106,918.23 |
| General Account - Bank of America | 5,876,022.88 | 17,333,810.75 | (4,163,858.86) | (241.70) | 19,045,733.07 |
| Worker's Comp Account - Bank of America | 472,327.05 | 134,406.96 | (106,734.01) | | 500,000.00 |
| Fiscal Agent Accounts | 57,121,565.78 | | | | 57,121,565.78 |
| Escrow Account | 2,529,523.58 | | | | 2,529,523.58 |
| Cashiers Change | 10,248.00 | | | | 10,248.00 |
| BALANCE PER BOOKS OF CITY TREASURER & FINANCE DIRECTOR | \$ 548,116,605.52 | \$ 17,468,217.71 | \$ (4,270,592.87) | \$ (241.70) | \$ 561,313,988.66 |

Subject to final audit



CITY OF CORONA
Cash Balance By Fund
August 31, 2025

| | | |
|---------------------------------------|----------------|-----------------------|
| General Fund | | \$ 185,585,599.41 |
| Special Revenue Funds | | |
| Gas Tax | 14,684,739.75 | |
| Measure A | 17,891,432.93 | |
| Trip Reduction | 2,227,038.66 | |
| Asset Forfeiture | 416,777.29 | |
| Development | 33,963,901.25 | |
| Residential Refuse/Recycling | (33,097.29) | |
| Landscape and Streetlight Maintenance | 29,484,683.88 | |
| Other Grants and Endowments | 12,195,671.52 | 110,831,147.99 |
| Debt Service Funds | | |
| Public Financing Authority | 698.67 | 698.67 |
| Capital Project Funds | | |
| Housing/Community Development | 1,179,559.74 | |
| Planned Local Drainage | 309,886.39 | |
| Other Grants | (2,137,867.00) | |
| Public Facility Project | (41,348.57) | |
| Corona Housing Authority | 22,626,379.00 | 21,936,609.56 |
| Enterprise Funds | | |
| Water Utility | 48,730,324.51 | |
| Water Reclamation Utility | 59,371,580.67 | |
| Transit | 1,045,986.33 | |
| Electric Utility | 31,872,090.45 | |
| Airport | 2,149,748.69 | 143,169,730.65 |
| Internal Service Funds | | |
| Fleet Operations | 1,845,446.02 | |
| Workers' Compensation | 22,871,569.87 | |
| Liability Risk | 2,833,319.07 | |
| Warehouse Services | 1,142,099.56 | |
| Information Technology | 9,281,126.29 | 37,973,560.81 |
| Fiduciary Funds | | |
| AD & CFD Bond Funds | 50,004,514.44 | |
| AB109 PACT | - | |
| Successor Agency | 11,812,127.13 | 61,816,641.57 |
| Total All Funds | | \$ 561,313,988.66 |

Subject to final audit



CITY OF CORONA
Investment Portfolio Report
August 31, 2025

| INVESTMENTS | PAR VALUE | MARKET VALUE | BOOK VALUE | PERCENT OF PORTFOLIO |
|------------------------|--------------------------|-----------------------|--------------------------|----------------------|
| ABS | 46,055,000.00 | 43,662,278.25 | 43,215,505.46 | 8.96% |
| Agency | 17,200,000.00 | 17,201,004.08 | 17,147,060.00 | 3.56% |
| CMO | 47,415,000.00 | 46,396,347.49 | 45,002,979.99 | 9.33% |
| Pension Trust | 792,150.22 | 57,009,399.32 | 44,239,504.37 | 9.18% |
| Receivable | 783,182.09 | 783,182.09 | 783,182.09 | 0.16% |
| Corporate | 104,022,000.00 | 104,508,834.74 | 102,704,386.14 | 21.30% |
| LAIF | 24,739,871.73 | 24,739,871.73 | 24,739,871.73 | 5.13% |
| Money Market Fund FI | 10,513,504.75 | 10,513,504.75 | 10,513,504.75 | 2.18% |
| Municipal Bonds | 4,395,000.00 | 4,520,455.28 | 4,418,161.65 | 0.92% |
| Supranational | 21,690,000.00 | 21,634,764.67 | 21,544,534.65 | 4.47% |
| US Treasury | 168,620,000.00 | 169,984,873.16 | 167,798,227.40 | 34.81% |
| TOTAL PORTFOLIO | \$ 446,225,708.79 | 500,954,515.56 | \$ 482,106,918.23 | 100.00% |

Subject to final audit