



**M E M O R A N D U M**

**February 18, 2026**

**TO: City Clerk**  
**FROM: Bruce Foltz  
Finance Director**  
**SUBJECT: Monthly Fiscal Report, December 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 December 2025, subject to final audit.

Prepared By:

Reviewed By:

DocuSigned by:  
*Vicky Pang*  
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Financial Analyst

Initial  
*EN*  
DocuSigned by:  
*Christine Thompson*  
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Accounting Manager

Respectfully submitted:

Signed by:  
*Bruce Foltz*  
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Finance Director

Signed by:  
*Brett Channing*  
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Assistant City Manager

Signed by:  
*Chad Willardson*  
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City Treasurer



**CITY OF CORONA**  
**Receipts and Disbursements\***  
**December 31, 2025**

DESCRIPTION	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
Balance Per Bank - Bank of America	\$ 7,847,087.10	\$ 65,494,594.55	\$ 64,914,942.59	\$ 8,426,739.06
Deposits in Transit	607,926.45	1,344,007.48	607,926.45	1,344,007.48
Outstanding Checks	(2,004,394.99)	2,004,394.99	1,750,921.32	(1,750,921.32)
Fiscal Agents	110,781,962.02	373,512.05	3,382,192.12	107,773,281.95
Developer Escrow Accounts	2,529,523.58			2,529,523.58
Investments				
Chandler Investment- City Account	377,571,457.42	6,806,737.41	5,330,539.95	379,047,654.88
Chandler Investment -Pension Trust Fund	44,531,757.21	435,724.40		44,967,481.61
LAIF	43,052,170.88	30,100,000.00	22,700,000.00	50,452,170.88
Investments Subtotal	465,155,385.51	37,342,461.81	28,030,539.95	474,467,307.37
Change Fund	10,248.00			10,248.00
Returned Checks	35,288.20	57,440.91	71,407.51	21,321.60
Credit Card Reconciling Items- Fees	(2,427.21)	2,427.21	2,559.83	(2,559.83)
<b>TOTAL</b>	<b>\$ 584,960,598.66</b>	<b>\$ 106,618,839.00</b>	<b>\$ 98,760,489.77</b>	<b>\$ 592,818,947.89</b>

\* For informational purpose only



**CITY OF CORONA**  
**Cash and Investment Status Report**  
**December 31, 2025**

ACCOUNTS	ENDING BANK BAL	DEPOSITS IN TRANSIT	OUTSTANDING CHECKS	MISCELLANEOUS RECONCILING ITEMS	RECONCILED BALANCES
LAIF	\$ 50,452,170.88				\$ 50,452,170.88
Chandler Investment- City Account	\$ 379,047,654.88				\$ 379,047,654.88
Chandler Investment -Pension Trust Fund	\$ 44,967,481.61				\$ 44,967,481.61
Investment Total	474,467,307.37				474,467,307.37
General Account - Bank of America	8,002,407.98	1,102,046.98	(1,584,629.74)	18,761.77	7,538,586.99
Worker's Comp Account - Bank of America	424,331.08	241,960.50	(166,291.58)		500,000.00
Fiscal Agent Accounts	107,773,281.95				107,773,281.95
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	\$ 593,207,099.96	\$ 1,344,007.48	\$ (1,750,921.32)	\$ 18,761.77	\$ 592,818,947.89

*Subject to final audit*



**CITY OF CORONA**  
**Cash Balance By Fund**  
**December 31, 2025**

General Fund		\$ 207,235,200.19
Special Revenue Funds		
Gas Tax	15,571,045.13	
Measure A	19,463,748.14	
Trip Reduction	2,295,383.74	
Asset Forfeiture	425,616.64	
Development	33,075,152.17	
Residential Refuse/Recycling	77,500.43	
Landscape and Streetlight Maintenance	26,759,211.66	
Other Grants and Endowments	9,251,616.28	106,919,274.19
Debt Service Funds		
Public Financing Authority	6,363.70	6,363.70
Capital Project Funds		
Housing/Community Development	(961,441.87)	
Planned Local Drainage	(1,939.81)	
Other Grants	(32,968,972.80)	
Public Facility Project	(430,501.00)	
Corona Housing Authority	15,015,361.10	(19,347,494.38)
Enterprise Funds		
Water Utility	92,681,842.67	
Water Reclamation Utility	83,058,558.66	
Transit	368,096.25	
Electric Utility	34,674,139.31	
Airport	2,229,737.44	213,012,374.33
Internal Service Funds		
Fleet Operations	4,526,908.59	
Workers' Compensation	23,525,461.73	
Liability Risk	2,652,147.57	
Warehouse Services	1,056,520.07	
Information Technology	12,153,302.94	43,914,340.90
Fiduciary Funds		
AD & CFD Bond Funds	35,450,982.32	
AB109 PACT	-	
Successor Agency	5,627,906.64	41,078,888.96
 Total All Funds		 \$ 592,818,947.89

*Subject to final audit*



**CITY OF CORONA**  
**Investment Portfolio Report**  
**December 31, 2025**

INVESTMENTS	PAR VALUE	MARKET VALUE	BOOK VALUE	PERCENT OF PORTFOLIO
ABS	43,980,000.00	41,117,791.28	40,709,224.22	8.58%
Agency	6,500,000.00	6,563,242.50	6,480,115.00	1.37%
CMO	47,415,000.00	46,571,245.92	44,958,923.50	9.48%
Pension Trust	674,341.36	59,303,579.76	44,967,481.61	9.48%
Receivable	412,876.91	412,876.91	412,876.91	0.09%
Corporate	101,337,000.00	101,867,526.58	100,311,121.44	21.14%
LAIF	50,452,170.88	50,452,170.88	50,452,170.88	10.63%
Money Market Fund FI	2,311,907.14	2,311,907.14	2,311,907.14	0.49%
Municipal Bonds	4,395,000.00	4,503,556.50	4,418,161.65	0.93%
Supranational	15,390,000.00	15,433,437.60	15,272,173.80	3.22%
US Treasury	164,870,000.00	166,387,253.90	164,173,151.22	34.60%
<b>TOTAL PORTFOLIO</b>	<b>\$ 437,738,296.29</b>	<b>494,924,588.97</b>	<b>\$ 474,467,307.37</b>	<b>100.00%</b>

*Subject to final audit*