CITY OF HOLLISTER
10YR FUND BALANCE POSITION FISCAL YEAR 2017-2026
6 Years Audited and 4 Years Unaudited

GENERAL FUND 101	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
	audited	audited	audited	audited	audited	audited	audited	unaudited	unaudited	unaudited
Beginning Fund Balance (deficit)	6,794,766	7,269,424	8,278,117	7,456,077	7,182,914	9,027,657	15,953,756	11,678,590	5,956,423	5,211,622
Revenue	23,713,313	26,929,033	28,483,343	31,329,109	32,967,623	46,081,363	46,062,222	44,425,656	49,866,300	46,088,109
Expenses	(24,870,358)	(25,930,766)	(29,660,401)	(31,321,766)	(30,832,953)	(42,068,552)	(50,337,388)	(50,147,823)	(50,611,100)	(45,178,745)
Transfers	1,631,703	10,426	355,018	(115,962)	(289,927)	2,913,289				
Current Net Activity(deficit)	**474,658**	**1,008,693**	**(822,040)**	**(108,619)**	**1,844,743**	**6,926,099**	**(4,275,166)**	**(5,722,167)**	**(744,801)**	**909,364**
Ending Fund Balance (deficit)	**7,269,424**	**8,278,117**	**7,456,077**	**7,347,458**	**9,027,657**	**15,953,756**	**11,678,590**	**5,956,423**	**5,211,622**	**6,120,985**
Reserve Policy										
Reserves (20%)	(4,974,072)	(5,186,153)	(5,932,080)	(6,264,353)	(6,166,591)	(8,413,710)	(10,067,478)	(10,029,565)	(10,122,220)	(9,035,749)
Reserve Policy Result (deficit)	**2,295,352**	**3,091,964**	**1,523,997**	**1,083,105**	**2,861,066**	**7,540,046**	**1,611,112**	**(4,073,142)**	**(4,910,598)**	**(2,914,764)**
	Satisfied	*Satisfied*	*Satisfied*	*Satisfied*	*Satisfied*	*Satisfied*	*Satisfied*	*Unsatisfied*	*Unsatisfied*	*Unsatisfied*

Notes:

1. This schedule presents an adjusted comparison of General Fund revenue, expenditures, and fund balance, rather than cash available for spending. FY2017–FY2022 figures are based on the Annual Comprehensive Financial Reports (ACFRs). FY2023 figures are based on the final trial balance, including audit adjustments. FY2024–FY2026 figures are preliminary, unaudited, and subject to adjustment.

2. The adjusted General Fund presentation includes Funds 101, 105 (Measure W), and 172 (Proposition 172). Fund 105 is included through its net activity to avoid double-counting amounts already recorded in Fund 101 as transfers, since transfers between these funds do not represent additional revenue or expenditures.

3. To provide a more consistent comparison of General Fund expenditures, FY2022 and FY2023 include public safety expenditures paid with one-time American Rescue Plan Act (ARPA) funding through Fund 256, along with the related ARPA revenue. These expenditures were recorded separately from the General Fund in accordance with State reporting requirements and auditor guidance, making General Fund spending appear lower in those years. This adjustment reflects the full cost of services regardless of the funding source.

4. Fund 256 activity and its remaining interest balance of approximately $416 are included in the adjusted presentation. Fund 256 is also shown separately for reference only and should not be added again.

5. Reserve Policy The reserve target is calculated as 20% of the annual expenditures shown, including the ARPA-funded expenditures added for FY2022 and FY2023. A negative “Reserve Policy Result” indicates the amount by which ending fund balance falls below the calculated target; it does not represent a negative cash balance.

American Rescue Plan Fund 256	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
	audited	audited	audited	audited	audited	audited	audited			
Fund Balance (deficit)	-	-	-	-	-	-	416	416	416	416
Revenue	-	-	-	-	-	4,873,354	4,872,937	-	-	-
Expenses	-	-	-	-	-	(4,872,937)	(4,872,937)	-	-	-
Transfers	-	-	-	-	-	-				
Current Net Activity(deficit)	**-**	**-**	**-**	**-**	**-**	**416**	**-**	**-**	**-**	**-**
Fund Balance (deficit)	**-**	**-**	**-**	**-**	**-**	**416**	**416**	**416**	**416**	**416**
Less Reserves (10-20%)	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance (deficit)	**-**	**-**	**-**	**-**	**-**	**416**	**416**	**416**	**416**	**416**
	audited	audited	audited	audited	audited	audited	audited	unaudited	unaudited	unaudited

Notes:

1. Fund 256 shows American Rescue Plan Act (ARPA) revenue and related public safety expenditures recorded in FY2022 and FY2023.

2. This activity is already included in the adjusted General Fund figures presented above. It is shown separately for reference only and should not be added again.

3. The remaining Fund 256 balance of approximately $416 represents interest earnings and is already included in the adjusted General Fund ending fund balance. It is not an additional amount available for spending.

City of Hollister

Balance Sheet
Account Summary
As Of 06/30/2022

		Balance	
Fund: 256 - AMERICAN RESCUE PLAN FUND			
Assets			
100 - CASH AND INVESTMENTS		416.38	
	Total Assets:	**416.38**	**416.38**
Liability			
	Total Liability:	**0.00**	
Total Revenue		4,873,353.85	
Total Expense		4,872,937.47	
Revenues Over/Under Expenses		**416.38**	
	Total Equity and Current Surplus (Deficit):	**416.38**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**416.38**

City of Hollister

Balance Sheet
Account Summary
As Of 06/30/2023

		Balance	
Fund: 101 - GENERAL FUND			
Assets			
100 - CASH AND INVESTMENTS		9,590,877.22	
120 - ACCOUNTS RECEIVABLE		3,464,857.11	
130 - PREPAID		4,011.02	
135 - INVENTORY		46,774.10	
150 - DUE FROM		8,222,958.46	
160 - LOANS RECEIVABLE		580,563.68	
190 - CAPITAL ASSETS		623,935.16	
	Total Assets:	**22,533,976.75**	**22,533,976.75**
Liability			
200 - ACCOUNTS PAYABLE		2,452,105.83	
240 - WAGES PAYABLE		505,608.21	
250 - DUE TO		379,011.00	
260 - LIABILITIES		3,500,428.95	
270 - DEPOSITS		3,193,163.99	
275 - DEFERRED REVENUE		830,158.03	
	Total Liability:	**10,860,476.01**	
Equity			
300 - FUND BALANCE		15,954,257.23	
	Total Beginning Equity:	**15,954,257.23**	
Total Revenue		41,183,694.59	
Total Expense		45,464,451.08	
Revenues Over/Under Expenses		**-4,280,756.49**	
	Total Equity and Current Surplus (Deficit):	**11,673,500.74**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**22,533,976.75**

		Balance	
Fund: 105 - GF-Measure "W"			
Assets			
120 - ACCOUNTS RECEIVABLE		1,772,826.90	
	Total Assets:	**1,772,826.90**	**1,772,826.90**
Liability			
250 - DUE TO		1,768,154.31	
	Total Liability:	**1,768,154.31**	
Equity			
300 - FUND BALANCE		-917.43	
	Total Beginning Equity:	**-917.43**	
Total Revenue		9,062,850.28	
Total Expense		9,057,260.26	
Revenues Over/Under Expenses		**5,590.02**	
	Total Equity and Current Surplus (Deficit):	**4,672.59**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**1,772,826.90**

	Balance	
Fund: 172 - GF-PROP 172-PBLC SFTY SALES TX		
Assets		
Total Assets:	**0.00**	**0.00**
Liability		
Total Liability:	**0.00**	
Total Revenue	0.00	
Total Expense	0.00	
Revenues Over/Under Expenses	**0.00**	
Total Equity and Current Surplus (Deficit):	**0.00**	
Total Liabilities, Equity and Current Surplus (Deficit):		**0.00**

City of Hollister

Balance Sheet
Account Summary
As Of 06/30/2023

		Balance	
Fund: 256 - AMERICAN RESCUE PLAN FUND			
Assets			
100 - CASH AND INVESTMENTS		416.38	
	Total Assets:	**416.38**	**416.38**
Liability			
	Total Liability:	**0.00**	
Equity			
300 - FUND BALANCE		416.38	
	Total Beginning Equity:	**416.38**	
Total Revenue		4,872,937.00	
Total Expense		4,872,937.00	
Revenues Over/Under Expenses		**0.00**	
	Total Equity and Current Surplus (Deficit):	**416.38**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**416.38**

City of Hollister

Balance Sheet
Account Summary
As Of 06/30/2024

		Balance	
Fund: 101 - GENERAL FUND			
Assets			
100 - CASH AND INVESTMENTS		9,464,038.99	
120 - ACCOUNTS RECEIVABLE		5,126,650.50	
130 - PREPAID		7,774.09	
135 - INVENTORY		12,131.01	
150 - DUE FROM		941,428.00	
160 - LOANS RECEIVABLE		580,000.05	
190 - CAPITAL ASSETS		623,935.16	
	Total Assets:	**16,755,957.80**	**16,755,957.80**
Liability			
200 - ACCOUNTS PAYABLE		2,559,685.64	
240 - WAGES PAYABLE		163,343.16	
250 - DUE TO		379,011.00	
260 - LIABILITIES		3,500,428.95	
270 - DEPOSITS		3,401,480.44	
275 - DEFERRED REVENUE		806,692.05	
	Total Liability:	**10,810,641.24**	
Equity			
300 - FUND BALANCE		11,673,500.74	
	Total Beginning Equity:	**11,673,500.74**	
Total Revenue		44,419,638.74	
Total Expense		50,147,822.92	
Revenues Over/Under Expenses		**-5,728,184.18**	
	Total Equity and Current Surplus (Deficit):	**5,945,316.56**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**16,755,957.80**

		Balance	
Fund: 105 - GF-Measure "W"			
Assets			
100 - CASH AND INVESTMENTS		-1,562,872.50	
120 - ACCOUNTS RECEIVABLE		1,573,562.03	
	Total Assets:	**10,689.53**	**10,689.53**
Liability			
	Total Liability:	**0.00**	
Equity			
300 - FUND BALANCE		4,672.59	
	Total Beginning Equity:	**4,672.59**	
Total Revenue		9,038,218.71	
Total Expense		9,032,201.77	
Revenues Over/Under Expenses		**6,016.94**	
	Total Equity and Current Surplus (Deficit):	**10,689.53**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**10,689.53**

	Balance	
Fund: 172 - GF-PROP 172-PBLC SFTY SALES TX		
Assets		
Total Assets:	**0.00**	**0.00**
Liability		
Total Liability:	**0.00**	
Total Revenue	0.00	
Total Expense	0.00	
Revenues Over/Under Expenses	**0.00**	
Total Equity and Current Surplus (Deficit):	**0.00**	
Total Liabilities, Equity and Current Surplus (Deficit):		**0.00**

City of Hollister

Balance Sheet
Account Summary
As Of 06/30/2025

		Balance	
Fund: 101 - GENERAL FUND			
Assets			
100 - CASH AND INVESTMENTS		8,339,686.27	
120 - ACCOUNTS RECEIVABLE		5,201,157.41	
130 - PREPAID		36,050.82	
135 - INVENTORY		29,502.84	
150 - DUE FROM		941,428.00	
160 - LOANS RECEIVABLE		580,000.05	
190 - CAPITAL ASSETS		623,935.16	
	Total Assets:	**15,751,760.55**	**15,751,760.55**
Liability			
200 - ACCOUNTS PAYABLE		1,952,797.72	
240 - WAGES PAYABLE		737,101.02	
250 - DUE TO		379,011.00	
260 - LIABILITIES		3,500,428.95	
270 - DEPOSITS		3,382,548.06	
275 - DEFERRED REVENUE		599,871.73	
	Total Liability:	**10,551,758.48**	
Equity			
300 - FUND BALANCE		5,945,316.56	
	Total Beginning Equity:	**5,945,316.56**	
Total Revenue		49,865,785.94	
Total Expense		50,611,100.43	
Revenues Over/Under Expenses		**-745,314.49**	
	Total Equity and Current Surplus (Deficit):	**5,200,002.07**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**15,751,760.55**

		Balance	
Fund: 105 - GF-Measure "W"			
Assets			
100 - CASH AND INVESTMENTS		-1,686,749.51	
120 - ACCOUNTS RECEIVABLE		1,697,952.66	
	Total Assets:	**11,203.15**	**11,203.15**
Liability			
	Total Liability:	**0.00**	
Equity			
300 - FUND BALANCE		10,689.53	
	Total Beginning Equity:	**10,689.53**	
Total Revenue		9,060,468.34	
Total Expense		9,059,954.72	
Revenues Over/Under Expenses		**513.62**	
	Total Equity and Current Surplus (Deficit):	**11,203.15**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**11,203.15**

		Balance	
Fund: 172 - GF-PROP 172-PBLC SFTY SALES TX			
Assets			
100 - CASH AND INVESTMENTS		1,566.98	
	Total Assets:	**1,566.98**	**1,566.98**
Liability			
240 - WAGES PAYABLE		1,566.98	
	Total Liability:	**1,566.98**	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		**0.00**	
	Total Equity and Current Surplus (Deficit):	**0.00**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**1,566.98**

City of Hollister

Balance Sheet
Account Summary
As Of 06/30/2026

		Balance	
Fund: 101 - GENERAL FUND			
Assets			
100 - CASH AND INVESTMENTS		9,537,728.61	
120 - ACCOUNTS RECEIVABLE		4,980,152.71	
130 - PREPAID		54,193.66	
135 - INVENTORY		59,451.18	
150 - DUE FROM		941,428.00	
160 - LOANS RECEIVABLE		580,000.05	
190 - CAPITAL ASSETS		623,935.16	
	Total Assets:	**16,776,889.37**	**16,776,889.37**
Liability			
200 - ACCOUNTS PAYABLE		1,857,116.67	
240 - WAGES PAYABLE		681,670.02	
250 - DUE TO		379,011.00	
260 - LIABILITIES		3,500,428.95	
270 - DEPOSITS		3,567,684.86	
275 - DEFERRED REVENUE		580,573.00	
	Total Liability:	**10,566,484.50**	
Equity			
300 - FUND BALANCE		5,200,002.07	
	Total Beginning Equity:	**5,200,002.07**	
Total Revenue		45,850,057.49	
Total Expense		44,839,654.69	
Revenues Over/Under Expenses		**1,010,402.80**	
	Total Equity and Current Surplus (Deficit):	**6,210,404.87**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**16,776,889.37**

		Balance	
Fund: 105 - GF-Measure "W"			
Assets			
100 - CASH AND INVESTMENTS		-1,696,692.25	
120 - ACCOUNTS RECEIVABLE		1,708,035.54	
	Total Assets:	**11,343.29**	**11,343.29**
Liability			
	Total Liability:	**0.00**	
Equity			
300 - FUND BALANCE		11,203.15	
	Total Beginning Equity:	**11,203.15**	
Total Revenue		9,157,046.58	
Total Expense		9,156,906.44	
Revenues Over/Under Expenses		**140.14**	
	Total Equity and Current Surplus (Deficit):	**11,343.29**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**11,343.29**

Balance Sheet **As Of 06/30/2026**

		Balance	
Fund: 172 - GF-PROP 172-PBLC SFTY SALES TX			
Assets			
100 - CASH AND INVESTMENTS		-188,962.09	
120 - ACCOUNTS RECEIVABLE		96,453.46	
	Total Assets:	**-92,508.63**	**-92,508.63**
Liability			
200 - ACCOUNTS PAYABLE		585.57	
240 - WAGES PAYABLE		8,085.18	
	Total Liability:	**8,670.75**	
Total Revenue		237,910.90	
Total Expense		339,090.28	
Revenues Over/Under Expenses		**-101,179.38**	
	Total Equity and Current Surplus (Deficit):	**-101,179.38**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**-92,508.63**