

**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2025**  
**(in Thousands) (continued)**

	Major Governmental Funds					Nonmajor Governmental Funds	Total
	General Fund	Grants Special Revenue	LMIHAF Capital Projects	Pension Liability	Infrastructure		
<b>FUND BALANCES (DEFICITS)</b>							
<b>Nonspendable:</b>							
Prepays	44	64	-	-	-	5,165	5,273
<b>Restricted:</b>							
Underground Utilities	364	-	-	-	-	-	364
Restitution	317	-	-	-	-	-	317
Donations	811	-	-	-	-	-	811
Section 115 Trust	25,956	-	-	-	-	-	25,956
Pollution Remediation	-	-	-	-	-	359	359
Debt Service	-	-	-	42,378	-	4,590	46,968
Highways, Streets and Transportation	-	-	-	-	-	19,546	19,546
Low Income Housing	-	-	9,627	-	-	12,882	22,509
Air Quality	-	-	-	-	-	982	982
Other Capital Projects	-	-	-	-	-	12,065	12,065
Other Purposes	-	5,986	-	-	-	3,795	9,781
<b>Committed:</b>							
Economic Uncertainties	49,756	-	-	-	-	-	49,756
Parks	-	-	-	-	-	8,176	8,176
Other Capital Projects	1,712	-	-	-	28,982	3,423	34,117
Other Purposes	1,486	-	-	-	-	4,278	5,764
<b>Assigned:</b>							
Litigation Reserves	3,650	-	-	-	-	-	3,650
Capital Improvement Reserve	9,758	-	-	-	-	5,842	15,600
Equipment Replacement	8,295	-	-	-	-	-	8,295
General Plan Maintenance	1,776	-	-	-	-	-	1,776
HB Recovery Fund	10,886	-	-	-	-	-	10,886
Oceanview Estates	1,010	-	-	-	-	-	1,010
General Liability Plan Migration	2,801	-	-	-	-	-	2,801
Pension Rate Stabilization	6,849	-	-	-	-	-	6,849
Section 115 Trust	4,381	-	-	-	-	-	4,381
Year-End Fair Value	6,330	-	-	-	-	-	6,330
Other Purposes	10,403	-	-	-	-	-	10,403
<b>Total Fund Balances</b>	<b>146,585</b>	<b>6,050</b>	<b>9,627</b>	<b>42,378</b>	<b>28,982</b>	<b>81,103</b>	<b>314,725</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 187,922</b>	<b>\$ 17,812</b>	<b>\$ 21,546</b>	<b>\$ 42,378</b>	<b>\$ 32,519</b>	<b>\$ 83,984</b>	<b>\$ 386,161</b>

See Notes to Financial Statements

Annual Comprehensive Financial Report 2025

City of Huntington Beach