

NON-MAJOR FUNDS

State Gas Tax Fund. To account for revenue apportioned to the City from State-collected gasoline taxes and expended for construction and maintenance of City streets.

Maintenance Districts Fund. To account for revenue from property tax and annual assessments against property owners and expended for their share of the City's cost for maintenance in the areas of the service provided.

Art in Public Places Fund. To account for fees applied to new construction and expended for the purchase and installation of art objects in the City.

Traffic System Management Fund. To account for monies from in-lieu parking fees, to be expended for traffic management facilities.

Housing Assistance Program Fund. To account for monies from the Concord Redevelopment Agency and developers' contributions to be expended for low-income housing loans.

Housing and Community Services –To account for monies received from the Department of Housing and Urban Development and expended for development of jobs and suitable housing for low-income residents.

Storm Water Management Fund. To account for activities necessary to comply with the Federal Clean Water Act.

Monument Community Partnership Fund. To account for capital projects resulting from the partnership between the Contra Costa First 5 children and Monument community partnership.

Police Facilities Revenue Bonds Fund. To account for accumulation of property taxes for payment of interest and principal on the Police Facility lease revenue bonds.

Parking Structure Revenue Bonds Fund. To account for accumulation of property taxes for payment of interest and principal on the Parking Structure lease revenue bonds.

ABAG Fund. To account for transfers of revenue from the General Fund for payment of interest and principal on Association of Bay Area Governments (ABAG) certificates of participation.

Performing Arts Revenue Bonds Fund. To account for the accumulation of revenue provided by Bill Graham Presents for payment of interest and principal on the Pavilion lease revenue bonds issued in 1995.

Assessment Districts Debt Service Fund. To account for accumulation of special assessment taxes for payment of special assessment bond interest and principal.

Refunding Lease Agreement Debt Service Fund. To account for a lease agreement issued to refinance and retire the Police Facilities Revenue Bonds and the Judgment Obligation Bonds.

Special Developers Fund. To account for capital projects within the City funded by various fees collected from developers.

Inter-Governmental Capital Projects Fund. To account for approved capital projects funded from other governmental agencies.

CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2010

SPECIAL REVENUE FUNDS						
	State Gas Tax	Maintenance Districts	Art in Public Places	Traffic System Management	Housing Assistance Program	Housing and Community Services
ASSETS:						
Cash and Investments	\$1,088,315	\$3,241,879	\$128,439	\$27,795	\$508,209	\$2,817,851
Cash with Fiscal Agents						
Receivables (Net of Allowances for Uncollectibles):						
Accounts Receivable						3,216
Interest Receivable	380					
Due from Other Governments	188,233					591,122
Due from Other Funds						
Loans and Notes					205,325	2,599,338
Special Assessments						
Advances to Other Funds				477,000		
Total Assets	<u>\$1,276,928</u>	<u>\$3,241,879</u>	<u>\$128,439</u>	<u>\$504,795</u>	<u>\$713,534</u>	<u>\$6,011,527</u>
LIABILITIES AND FUND BALANCE:						
Liabilities:						
Accounts, Deposits and Contracts Payable	\$8,362					\$44,766
Accrued Liabilities	7,011	\$2,112				1,467,801
Due to Other Funds						
Deferred Revenue					\$19,880	2,854,322
Advance from Other Funds		477,000				
Total Liabilities	<u>15,373</u>	<u>479,112</u>	<u></u>	<u></u>	<u>19,880</u>	<u>4,366,889</u>
Fund Balance:						
Reserved for:						
Encumbrances	104,965	18,698	\$6,000			\$96,058
Loans and Notes					185,445	280,000
Advances				\$477,000		
Debt Service						
Unreserved:						
Designated for:						
Capital Projects	482,314	190,125				1,268,580
Undesignated	674,276	2,553,944	122,439	27,795	508,209	
Total Fund Balances	<u>1,261,555</u>	<u>2,762,767</u>	<u>128,439</u>	<u>504,795</u>	<u>693,654</u>	<u>1,644,638</u>
Total Liabilities and Fund Balances	<u>\$1,276,928</u>	<u>\$3,241,879</u>	<u>\$128,439</u>	<u>\$504,795</u>	<u>\$713,534</u>	<u>\$6,011,527</u>

See accompanying notes to financial statements

DEBT SERVICE FUNDS

Storm Water Management	Monument Community Partnership	Police Facilities Revenue Bonds	Parking Structure Revenue Bonds	ABAG	Performing Arts Revenue Bonds	Assessment Districts	Refunding Lease Agreement
\$711,621		\$198,449	\$753,608	\$64,532	\$109,688 1,786,003	\$200,324	\$1,241
	\$32,267						
1,315,485						283,896	
<u>\$2,027,106</u>	<u>\$32,267</u>	<u>\$198,449</u>	<u>\$753,608</u>	<u>\$64,532</u>	<u>\$1,895,691</u>	<u>\$484,220</u>	<u>\$1,241</u>
\$3,417							
	\$31,679					\$283,896	
<u>3,417</u>	<u>31,679</u>					<u>283,896</u>	
6,881							
		\$198,449	\$753,608	\$64,532	\$1,895,691	200,324	\$1,241
145							
<u>2,016,663</u>	<u>588</u>						
<u>2,023,689</u>	<u>588</u>	<u>198,449</u>	<u>753,608</u>	<u>64,532</u>	<u>1,895,691</u>	<u>200,324</u>	<u>1,241</u>
<u>\$2,027,106</u>	<u>\$32,267</u>	<u>\$198,449</u>	<u>\$753,608</u>	<u>\$64,532</u>	<u>\$1,895,691</u>	<u>\$484,220</u>	<u>\$1,241</u>

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CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2010

	<u>CAPITAL PROJECTS FUNDS</u>		
	<u>Special Developers</u>	<u>Inter- Governmental</u>	<u>Total Non-Major Governmental Funds</u>
ASSETS:			
Cash and Investments	\$2,096,726	\$2,346,947	\$13,277,794
Cash with Fiscal Agents			2,803,833
Receivables (Net of Allowances for Uncollectibles):			
Accounts Receivable		700,605	736,088
Interest Receivable	514		894
Due from Other Governments		742,726	1,522,081
Due from Other Funds	571,472		1,886,957
Loans and Notes			2,804,663
Special Assessments			283,896
Advances to Other Funds			477,000
	<u>\$2,668,712</u>	<u>\$3,790,278</u>	<u>\$23,793,206</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts, Deposits and Contracts Payable	\$42,018	\$75,298	\$170,444
Accrued Liabilities	706	1,073	1,482,120
Due to Other Funds			31,679
Deferred Revenue		878,248	4,036,346
Advance from Other Funds	804,248		1,281,248
	<u>846,972</u>	<u>954,619</u>	<u>7,001,837</u>
Fund Balance:			
Reserved for:			
Encumbrances	56,916	486,043	775,561
Loans and Notes			465,445
Advances			477,000
Debt Service			3,113,845
Prepaid Items & Asset Seizure			
Unreserved:			
Designated for:			
Capital Projects	1,764,824	2,349,616	6,055,604
Undesignated			5,903,914
	<u>1,821,740</u>	<u>2,835,659</u>	<u>16,791,369</u>
Total Fund Balances (Deficit)	<u>1,821,740</u>	<u>2,835,659</u>	<u>16,791,369</u>
Total Liabilities and Fund Balances	<u>\$2,668,712</u>	<u>\$3,790,278</u>	<u>\$23,793,206</u>

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CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2010

SPECIAL REVENUE FUNDS

	State Gas Tax	Maintenance Districts	Art in Public Places	Traffic System Management	Housing Assistance Program	Housing and Community Services
REVENUES:						
Taxes		\$1,458,054				
Licenses and Permits						\$759,380
Intergovernmental	\$2,046,672					1,225,255
Charges for Services					\$17,336	
Use of Money and Property	24,998	108,131	\$4,920	\$1,567	51,586	33,557
Special Assessment Collections						
Other						25,262
Total Revenues	2,071,670	1,566,185	4,920	1,567	68,922	2,043,454
EXPENDITURES:						
Current:						
Public Works & Engineering	1,538,423	988,966	6,000	44,289		
Community Development					22,708	89,688
Community & Recreation Services						1,598,327
Capital Outlay	484,588					183,119
Debt Service						
Principal Repayment						
Interest and Fiscal Charges						
Total Expenditures	2,023,011	988,966	\$6,000	44,289	22,708	1,871,134
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	48,659	577,219	(1,080)	(42,722)	46,214	172,320
OTHER FINANCING SOURCES (USES):						
Issuance of Debt						
Transfers In		210,132				97,347
Transfers (Out)	(35,086)	(209,495)		(1,399)		(5,100)
Total Other Financing Sources (Uses)	(35,086)	637		(1,399)		92,247
Net Change in Fund Balances	13,573	577,856	(1,080)	(44,121)	46,214	264,567
Fund Balances at the Beginning of Period	1,247,982	2,184,911	129,519	548,916	647,440	1,380,071
FUND BALANCES AT END OF PERIOD	\$1,261,555	\$2,762,767	\$128,439	\$504,795	\$693,654	\$1,644,638

DEBT SERVICE FUNDS

Storm Water Management	Monument Community Partnership	Police Facilities Revenue Bonds	Parking Structure Revenue Bonds	ABAG	Performing Arts Revenue Bonds	Assessment Districts	Refunding Lease Agreement
\$2,027,352							
	\$357,209						
66,364		\$2,128	\$10,399	(\$2,638)	\$992,100	\$4,048	
497						65,201	
<u>2,094,213</u>	<u>357,209</u>	<u>2,128</u>	<u>10,399</u>	<u>(2,638)</u>	<u>992,100</u>	<u>69,249</u>	
1,936,686							
	357,209						
		3,915,000	380,000	90,000	8,925,000	28,000	
		367,932	362,862	7,452	1,549,619	8,760	\$68,316
<u>1,936,686</u>	<u>357,209</u>	<u>4,282,932</u>	<u>742,862</u>	<u>97,452</u>	<u>10,474,619</u>	<u>36,760</u>	<u>68,316</u>
<u>157,527</u>		<u>(4,280,804)</u>	<u>(732,463)</u>	<u>(100,090)</u>	<u>(9,482,519)</u>	<u>32,489</u>	<u>(68,316)</u>
		4,277,986	734,483	99,683	9,600,261		5,073,500
		(520,000)					69,557
		<u>3,757,986</u>	<u>734,483</u>	<u>99,683</u>	<u>9,600,261</u>		<u>(5,073,500)</u>
							69,557
157,527		(522,818)	2,020	(407)	117,742	32,489	1,241
<u>1,866,162</u>	<u>588</u>	<u>721,267</u>	<u>751,588</u>	<u>64,939</u>	<u>1,777,949</u>	<u>167,835</u>	
<u>\$2,023,689</u>	<u>\$588</u>	<u>\$198,449</u>	<u>\$753,608</u>	<u>\$64,532</u>	<u>\$1,895,691</u>	<u>\$200,324</u>	<u>\$1,241</u>

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CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2010

	<u>CAPITAL PROJECTS FUNDS</u>		
	<u>Special Developers</u>	<u>Inter - Governmental</u>	<u>Total Non-Major Governmental Funds</u>
REVENUES:			
Taxes			\$3,485,406
Licenses and Permits	\$77,390		836,770
Intergovernmental		\$7,017,538	10,646,674
Charges for Services			17,336
Use of Money and Property	94,159	63,215	1,454,534
Special Assessment Collections			65,201
Other	18,385		44,144
	<u>189,934</u>	<u>7,080,753</u>	<u>16,550,065</u>
EXPENDITURES:			
Current:			
Public Works & Engineering	30,005	597,443	5,141,812
Community Development			112,396
Community & Recreation Services	63,905		2,019,441
Capital Outlay	799,234	3,247,849	4,714,790
Debt Service			
Principal Repayment			13,338,000
Interest and Fiscal Charges			2,364,941
	<u>893,144</u>	<u>3,845,292</u>	<u>27,691,380</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(703,210)</u>	<u>3,235,461</u>	<u>(11,141,315)</u>
OTHER FINANCING SOURCES (USES):			
Issuance of Debt			5,073,500
Transfers In		114,222	15,203,671
Transfers (Out)	(70,812)	(62,643)	(5,978,035)
	<u>(70,812)</u>	<u>51,579</u>	<u>14,299,136</u>
Net Change in Fund Balances	(774,022)	3,287,040	3,157,821
Fund Balances at the Beginning of Period	<u>2,595,762</u>	<u>(451,381)</u>	<u>13,633,548</u>
FUND BALANCES (DEFICIT) AT END OF PERIOD	<u>\$1,821,740</u>	<u>\$2,835,659</u>	<u>\$16,791,369</u>

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CITY OF CONCORD
BUDGETED NON-MAJOR FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010

	STATE GAS TAX			MAINTENANCE DISTRICTS		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES:						
Property Taxes				\$1,506,866	\$1,458,054	(\$48,812)
Licenses and Permits						
Intergovernmental	\$2,050,000	\$2,046,672	(\$3,328)			
Charges for Current Services						
Use of Money and Property	190,000	24,998	(165,002)	47,596	108,131	60,535
Other						
Total Revenues	<u>2,240,000</u>	<u>2,071,670</u>	<u>(168,330)</u>	<u>1,554,462</u>	<u>1,566,185</u>	<u>11,723</u>
EXPENDITURES:						
Current:						
Public Works & Engineering	1,467,299	1,538,423	(71,124)	1,301,169	988,966	312,203
Community Development						
Community & Recreation Services						
Debt Service						
Principal Repayment						
Interest and Fiscal Charges						
Total Expenditures	<u>1,467,299</u>	<u>1,538,423</u>	<u>(71,124)</u>	<u>1,301,169</u>	<u>988,966</u>	<u>312,203</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>772,701</u>	<u>533,247</u>	<u>(239,454)</u>	<u>253,293</u>	<u>577,219</u>	<u>323,926</u>
OTHER FINANCING SOURCES (USES):						
Transfers In				210,132	210,132	
Transfers (Out)		(35,086)	(35,086)	(209,495)	(209,495)	
Total Other Financing Sources (Uses)		<u>(35,086)</u>	<u>(35,086)</u>	<u>637</u>	<u>637</u>	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	772,701	498,161	(274,540)	253,930	577,856	323,926
Adjustment to Budgetary Basis:						
Capital Outlay		(484,588)				
Fund Balances at Beginning of Year	<u>1,247,982</u>	<u>1,247,982</u>		<u>2,184,911</u>	<u>2,184,911</u>	
Fund Balances at End of Year	<u>\$2,020,683</u>	<u>\$1,261,555</u>	<u>(\$274,540)</u>	<u>\$2,438,841</u>	<u>\$2,762,767</u>	<u>\$323,926</u>

ART IN PUBLIC PLACES			TRAFFIC SYSTEM MANAGEMENT			HOUSING ASSISTANCE PROGRAM		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$2,000	\$4,920	\$2,920	\$4,000	\$1,567	(\$2,433)	\$2,750	\$17,336	\$14,586
						7,500	51,586	44,086
<u>2,000</u>	<u>4,920</u>	<u>2,920</u>	<u>4,000</u>	<u>1,567</u>	<u>(2,433)</u>	<u>10,250</u>	<u>68,922</u>	<u>58,672</u>
	6,000	(6,000)	59,615	44,289	15,326	44,330	22,708	21,622
	<u>6,000</u>	<u>(6,000)</u>	<u>59,615</u>	<u>44,289</u>	<u>15,326</u>	<u>44,330</u>	<u>22,708</u>	<u>21,622</u>
<u>2,000</u>	<u>(1,080)</u>	<u>(3,080)</u>	<u>(55,615)</u>	<u>(42,722)</u>	<u>12,893</u>	<u>(34,080)</u>	<u>46,214</u>	<u>80,294</u>
			<u>(4,000)</u>	<u>(1,399)</u>	<u>2,601</u>			
			<u>(4,000)</u>	<u>(1,399)</u>	<u>2,601</u>			
2,000	(1,080)	(3,080)	(59,615)	(44,121)	15,494	(34,080)	46,214	80,294
<u>129,519</u>	<u>129,519</u>		<u>548,916</u>	<u>548,916</u>		<u>647,440</u>	<u>647,440</u>	
<u>\$131,519</u>	<u>\$128,439</u>	<u>(\$3,080)</u>	<u>\$489,301</u>	<u>\$504,795</u>	<u>\$15,494</u>	<u>\$613,360</u>	<u>\$693,654</u>	<u>\$80,294</u>

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CITY OF CONCORD
BUDGETED NON-MAJOR FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010

	HOUSING AND COMMUNITY SERVICES			STORM WATER MANAGEMENT		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES:						
Property Taxes				\$1,955,330	\$2,027,352	\$72,022
Licenses and Permits	\$5,000	\$759,380	\$754,380			
Intergovernmental	1,021,869	1,225,255	203,386			
Charges for Current Services	75,000		(75,000)			
Use of Money and Property		33,557	33,557	32,703	66,364	33,661
Other	5,519	25,262	\$19,743		497	497
Total Revenues	1,107,388	2,043,454	936,066	1,988,033	2,094,213	106,180
EXPENDITURES:						
Current:						
Public Works & Engineering				2,559,292	1,936,686	622,606
Community Development	143,062	89,688	53,374			
Community & Recreation Services	656,980	1,598,327	(941,347)			
Debt Service						
Principal Repayment						
Interest and Fiscal Charges						
Total Expenditures	800,042	1,688,015	(887,973)	2,559,292	1,936,686	622,606
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	307,346	355,439	48,093	(571,259)	157,527	728,786
OTHER FINANCING SOURCES (USES):						
Transfers In	52,077	97,347	45,270	368,000		(368,000)
Transfers (Out)	(56,153)	(5,100)	51,053			
Total Other Financing Sources (Uses)	(4,076)	92,247	96,323	368,000		(368,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	303,270	447,686	144,416	(203,259)	157,527	360,786
Adjustment to Budgetary Basis:						
Capital Outlay		(183,119)				
Fund Balances at Beginning of Year	1,380,071	1,380,071		1,866,162	1,866,162	
Fund Balances at End of Year	<u>\$1,683,341</u>	<u>\$1,644,638</u>	<u>\$144,416</u>	<u>\$1,662,903</u>	<u>\$2,023,689</u>	<u>\$360,786</u>

MONUMENT COMMUNITY PARTNERSHIP			POLICE FACILITIES REVENUE BONDS			ABAG		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	\$357,209	\$357,209						
\$2,000		(2,000)		\$2,128	\$2,128		(\$2,638)	(\$2,638)
<u>2,000</u>	<u>357,209</u>	<u>355,209</u>		<u>2,128</u>	<u>2,128</u>		<u>(2,638)</u>	<u>(2,638)</u>
	357,209	(357,209)						
			\$395,000	3,915,000	(3,520,000)	\$90,000	90,000	
			298,194	367,932	(69,738)	7,775	7,452	323
	357,209	(357,209)	693,194	4,282,932	(3,589,738)	97,775	97,452	323
2,000		(2,000)	(693,194)	(4,280,804)	(3,587,610)	(97,775)	(100,090)	(2,315)
				4,277,986	4,277,986		99,683	99,683
				(520,000)	(520,000)			
				3,757,986	3,757,986		99,683	99,683
2,000		(2,000)	(693,194)	(522,818)	170,376	(97,775)	(407)	97,368
588	588		721,267	721,267		64,939	64,939	
<u>\$2,588</u>	<u>\$588</u>	<u>(\$2,000)</u>	<u>\$28,073</u>	<u>\$198,449</u>	<u>\$170,376</u>	<u>(\$32,836)</u>	<u>\$64,532</u>	<u>\$97,368</u>

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INTERNAL SERVICE FUNDS

Internal Service Funds are used to finance and account for special activities and services performed by a designated department for other departments in the City on a cost reimbursement basis.

The concept of major funds does not extend to internal service funds because they do not do business with outside parties. GASB Statement 34 requires that for the Statement of Activities, the net revenues or expenses of each internal service fund be eliminated by netting them against the operations of the other City departments which generated them. The remaining balance sheet items are consolidated with these same funds in the Statement of Net Assets.

However, internal service funds are still presented separately in the Fund financial statements, including the funds below.

Worker's Compensation Fund. To account for workers' compensation expenses. This fund is financed by fees charged to the City departments.

Risk Management/Liability Fund. To account for the non-reimbursable portion of insurance claims.

Post-Retirement HealthCare Benefits Fund. To account for the contributions and benefits paid in relation to the Post-Retirement Health Care Program.

Fleet Maintenance/Replacement Fund. To accumulate resources to fund the replacement of City licensed vehicles and motorized equipment.

Information Technology Replacement Fund. To accumulate resources to fund the replacement of computers and software for City staff.

Building Maintenance Fund. To accumulate resources required to maintain City facilities.

CITY OF CONCORD
INTERNAL SERVICE FUNDS
COMBINING STATEMENTS OF NET ASSETS
JUNE 30, 2010

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement	Information Technology Replacement
ASSETS					
Current Assets:					
Cash and Investments	\$5,542,489	\$2,873,954	\$1,884,933	\$2,951,007	\$6,756,704
Accounts Receivable	7,236	68,957		15,363	
Interest Receivable			53		7,908
Prepaid Items					69,609
Advances to Other Funds	2,000,000				
Total Current Assets	7,549,725	2,942,911	1,884,986	2,966,370	6,834,221
Net OPEB Asset			7,844,388		
Capital Assets:					
Buildings and Improvements				8,238,021	8,573,228
Equipment					60,182
Construction In Progress				8,238,021	8,633,410
Less: Accumulated Depreciation				(7,254,674)	(6,731,475)
Net Capital Assets				983,347	1,901,935
Total Assets	7,549,725	2,942,911	9,729,374	3,949,717	8,736,156
LIABILITIES					
Current Liabilities					
Accounts and Contracts Payable				937	
Accrued Liabilities	816			5,587	17,265
Compensated Absences Payable				12,196	47,490
Capital Lease Payable					340,658
Bond Interest Payable					1,474
Claims Payable	1,883,922	969,055			
Total Current Liabilities	1,884,738	969,055		18,720	406,887
Non-Current Liabilities					
Compensated Absences Payable				34,342	40,359
Capital Lease Payable					171,880
Claims Payable	5,369,078	707,232			
Total Liabilities	7,253,816	1,676,287		53,062	619,126
NET ASSETS					
Invested in Capital Assets				983,347	1,389,397
Unrestricted	295,909	1,266,624	9,729,374	2,913,308	6,727,633
Total Net Assets	\$295,909	\$1,266,624	\$9,729,374	\$3,896,655	\$8,117,030

<u>Building Maintenance</u>	<u>Total</u>
\$2,695,340	\$22,704,427
463	92,019
3,242	11,203
	69,609
	<u>2,000,000</u>
<u>2,699,045</u>	<u>24,877,258</u>
	<u>7,844,388</u>
73,834,096	73,834,096
	16,811,249
16,000	76,182
<u>73,850,096</u>	<u>90,721,527</u>
<u>(28,686,485)</u>	<u>(42,672,634)</u>
<u>45,163,611</u>	<u>48,048,893</u>
<u>47,862,656</u>	<u>80,770,539</u>
1,572	2,509
9,390	33,058
45,788	105,474
	340,658
	1,474
	<u>2,852,977</u>
<u>56,750</u>	<u>3,336,150</u>
31,812	106,513
	171,880
	<u>6,076,310</u>
<u>88,562</u>	<u>9,690,853</u>
45,163,611	47,536,355
<u>2,610,483</u>	<u>23,543,331</u>
<u>\$47,774,094</u>	<u>\$71,079,686</u>

CITY OF CONCORD
INTERNAL SERVICE FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2010

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement	Information Technology Replacement
OPERATING REVENUES					
Charges for Services	\$1,876,355	\$1,301,037	\$3,133,418	\$2,710,025	\$5,844,398
Claims Settlement		129,294			
Other			54,507	929	31,181
Total Operating Revenues	<u>1,876,355</u>	<u>1,430,331</u>	<u>3,187,925</u>	<u>2,710,954</u>	<u>5,875,579</u>
OPERATING EXPENSES					
Operations and Maintenance	64,668	254	49,744	1,710,775	3,979,774
Cost of Sales and Services			4,487,591		
Depreciation				599,198	923,266
Claims and Judgments	<u>2,397,248</u>	<u>1,772,628</u>			
Total Operating Expenses	<u>2,461,916</u>	<u>1,772,882</u>	<u>4,537,335</u>	<u>2,309,973</u>	<u>4,903,040</u>
Operating Income (Loss)	<u>(585,561)</u>	<u>(342,551)</u>	<u>(1,349,410)</u>	<u>400,981</u>	<u>972,539</u>
NON-OPERATING REVENUE (EXPENSES)					
Interest Income	95,184	147,256	9,001	103,695	101,179
Interest Expense		(100,098)			(31,007)
Gain from Sale of Capital Assets				22,632	
Total Non-Operating Revenue	<u>95,184</u>	<u>47,158</u>	<u>9,001</u>	<u>126,327</u>	<u>70,172</u>
Income (Loss) Before Contributions	<u>(490,377)</u>	<u>(295,393)</u>	<u>(1,340,409)</u>	<u>527,308</u>	<u>1,042,711</u>
Contributions				146,961	35,193
Transfers In	790,000	5,793,500			
Transfers Out	<u>(200,000)</u>	<u>(4,274,625)</u>			
Change in Net Assets	99,623	1,223,482	(1,340,409)	674,269	1,077,904
Net Assets Beginning	<u>196,286</u>	<u>43,142</u>	<u>11,069,783</u>	<u>3,222,386</u>	<u>7,039,126</u>
Net Assets Ending	<u><u>\$295,909</u></u>	<u><u>\$1,266,624</u></u>	<u><u>\$9,729,374</u></u>	<u><u>\$3,896,655</u></u>	<u><u>\$8,117,030</u></u>

<u>Building Maintenance</u>	<u>Total</u>
\$3,338,834	\$18,204,067
	129,294
	86,617
<u>3,338,834</u>	<u>18,419,978</u>
2,736,199	8,541,414
	4,487,591
2,177,806	3,700,270
	4,169,876
<u>4,914,005</u>	<u>20,899,151</u>
<u>(1,575,171)</u>	<u>(2,479,173)</u>
54,407	510,722
	(131,105)
	22,632
<u>54,407</u>	<u>402,249</u>
<u>(1,520,764)</u>	<u>(2,076,924)</u>
133,606	315,760
	6,583,500
	(4,474,625)
<u>(1,387,158)</u>	<u>347,711</u>
<u>49,161,252</u>	<u>70,731,975</u>
<u>\$47,774,094</u>	<u>\$71,079,686</u>

CITY OF CONCORD
INTERNAL SERVICE FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2010

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement	Information Technology Replacement
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from Customers	\$1,907,251	\$1,447,079	\$3,187,925	\$2,716,746	\$5,875,579
Payments to Suppliers		(254)	(2,865,000)	(1,045,172)	(2,204,417)
Payments to Employees	(112,611)			(654,125)	(1,836,541)
Claims Paid	(1,359,709)	(953,351)			
Net Cash Provided by Operating Activities	<u>434,931</u>	<u>493,474</u>	<u>322,925</u>	<u>1,017,449</u>	<u>1,834,621</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Borrowings of Advances From/To Other Funds	(2,000,000)				
Transfer In/ (Out)	790,000	5,793,500			
Transfer In/ (Out)	(200,000)	(4,274,625)			
Cash Flows from Non-Capital Financing Activities	<u>(1,410,000)</u>	<u>1,518,875</u>			
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and Construction of Capital Assets				(212,787)	(100,206)
Proceeds from the Sale of Capital Assets				22,632	
Principal Paid on Debt, Bond Maturities		(2,230,000)			(327,763)
Interest and Fiscal Charges Paid		(137,805)			(31,108)
Cash Flows from Capital and Related Financing Activities		<u>(2,367,805)</u>		<u>(190,155)</u>	<u>(459,077)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest Received	95,184	147,256	14,006	103,695	108,958
Cash Flows from Investing Activities	<u>95,184</u>	<u>147,256</u>	<u>14,006</u>	<u>103,695</u>	<u>108,958</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(879,885)	(208,200)	336,931	930,989	1,484,502
Cash and Investments at Beginning of Period	<u>6,422,374</u>	<u>3,082,154</u>	<u>1,548,002</u>	<u>2,020,018</u>	<u>5,272,202</u>
Cash and Investments at End of Period	<u>\$5,542,489</u>	<u>\$2,873,954</u>	<u>\$1,884,933</u>	<u>\$2,951,007</u>	<u>\$6,756,704</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:					
Operating Income (Loss)	(\$585,561)	(\$342,551)	(\$1,349,410)	\$400,981	\$972,539
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:					
Depreciation				599,198	923,266
Change in Assets and Liabilities:					
Receivables, Net	30,896	16,748		5,792	
Prepaid Expenses					(52,691)
Net OPEB Asset			1,672,335		
Accounts Payable				937	(17,875)
Accrued Liabilities	596			10,541	9,382
Self Insurance Claims Payable	989,000	819,277			
Net Cash Provided by (Used for) Operating Activities	<u>\$434,931</u>	<u>\$493,474</u>	<u>\$322,925</u>	<u>\$1,017,449</u>	<u>\$1,834,621</u>
Non-cash Contributions and Transfers of Fixed Assets, Net				<u>\$146,961</u>	<u>\$35,193</u>

<u>Building Maintenance</u>	<u>Total</u>
\$3,338,371	\$18,472,951
(1,356,098)	(7,470,941)
(1,392,260)	(3,995,537)
	<u>(2,313,060)</u>
<u>590,013</u>	<u>4,693,413</u>
	(2,000,000)
	6,583,500
	<u>(4,474,625)</u>
	<u>108,875</u>
(16,000)	(328,993)
	22,632
	(2,557,763)
	<u>(168,913)</u>
<u>(16,000)</u>	<u>(3,033,037)</u>
<u>51,165</u>	<u>520,264</u>
<u>51,165</u>	<u>520,264</u>
625,178	2,289,515
<u>2,070,162</u>	<u>20,414,912</u>
<u>\$2,695,340</u>	<u>\$22,704,427</u>
(\$1,575,171)	(\$2,479,173)
2,177,806	3,700,270
(463)	52,973
	(52,691)
	1,672,335
1,572	(15,366)
(13,731)	6,788
	<u>1,808,277</u>
<u>\$590,013</u>	<u>\$4,693,413</u>
<u>\$133,606</u>	<u>\$315,760</u>