

## 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 Fund** – 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. (Transferred to Successor Agency)

**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. (Transferred to Successor Agency)

**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 Fund.** To account for accumulation of special assessment taxes for payment of special assessment bond interest and principal.

**Refunding Lease Agreement Fund.** To account for a lease agreement issued to refinance and retire the Police Facilities Revenue Bonds and the Judgment Obligation Bonds. (Transferred to Successor Agency)

**Energy Lease Fund.** To account for a lease agreement issued to finance several energy conservation projects throughout the City.

**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, 2012

SPECIAL REVENUE FUNDS

	State Gas Tax	Maintenance Districts	Art in Public Places	Traffic System Management	Housing Assistance Program	Housing and Community Services
<b>ASSETS:</b>						
Cash and Investments	\$4,011,831	\$3,895,898	\$126,505	\$97,531	\$494,604	\$2,469,445
Cash with Fiscal Agents						
Receivables, Net						
Accounts Receivable						1,954
Due from Other Governments	349,427					67,624
Loans and Notes					197,184	2,500,636
Lease Receivable						
Advances to Other Funds				397,500		
<b>Total Assets</b>	<u>\$4,361,258</u>	<u>\$3,895,898</u>	<u>\$126,505</u>	<u>\$495,031</u>	<u>\$691,788</u>	<u>\$5,039,659</u>
<b>LIABILITIES AND FUND BALANCES:</b>						
<b>Liabilities:</b>						
Accounts, Deposits and Contracts Payable	\$3,770					\$6,346
Accrued Liabilities	19,421	\$2,946			\$181	413,629
Due to Other Funds						
Deferred Revenue					11,739	2,288,260
Advance from Other Funds		397,500				
<b>Total Liabilities</b>	<u>23,191</u>	<u>400,446</u>			<u>11,920</u>	<u>2,708,235</u>
<b>Fund Balances:</b>						
Restricted	4,338,067	3,495,452	\$126,505	\$495,031	679,868	2,331,424
Assigned						
Unassigned						
<b>Total Fund Balances (Deficit)</b>	<u>4,338,067</u>	<u>3,495,452</u>	<u>126,505</u>	<u>495,031</u>	<u>679,868</u>	<u>2,331,424</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$4,361,258</u>	<u>\$3,895,898</u>	<u>\$126,505</u>	<u>\$495,031</u>	<u>\$691,788</u>	<u>\$5,039,659</u>

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	Energy Lease
\$2,868,839				\$65,644	\$631,398 750,045			\$29
	\$27,114					\$13,497		
<u>\$2,868,839</u>	<u>\$27,114</u>			<u>\$65,644</u>	<u>\$1,381,443</u>	<u>\$13,497</u>		<u>\$29</u>
\$36,752 8,092						\$28,724		
	\$27,114					139,822		
<u>44,844</u>	<u>27,114</u>					<u>168,546</u>		
2,823,995				\$65,644	\$1,381,443			\$29
						(155,049)		
<u>2,823,995</u>				<u>65,644</u>	<u>1,381,443</u>	<u>(155,049)</u>		<u>29</u>
<u>\$2,868,839</u>	<u>\$27,114</u>			<u>\$65,644</u>	<u>\$1,381,443</u>	<u>\$13,497</u>		<u>\$29</u>

(Continued)

CITY OF CONCORD  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEETS  
JUNE 30, 2012

	<u>CAPITAL PROJECTS FUNDS</u>		
	<u>Special Developers</u>	<u>Inter- Governmental</u>	<u>Total Non-Major Governmental Funds</u>
<b>ASSETS:</b>			
Cash and Investments	\$2,151,678	\$2,776,396	\$19,524,125
Cash with Fiscal Agents			815,718
Receivables, Net			
Accounts Receivable	149,550	779,144	971,259
Due from Other Governments		1,520,275	1,937,326
Loans and Notes			2,697,820
Lease Receivable			
Advances to Other Funds			397,500
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Assets	<u>\$2,301,228</u>	<u>\$5,075,815</u>	<u>\$26,343,748</u>
<b>LIABILITIES AND FUND BALANCES:</b>			
Liabilities:			
Accounts, Deposits and Contracts Payable	\$41,597	\$104,457	\$221,646
Accrued Liabilities	616	2,297	447,182
Due to Other Funds			166,936
Deferred Revenue	149,550	2,046,480	4,496,029
Advance from Other Funds	1,132,473		1,529,973
	<u>                    </u>	<u>                    </u>	<u>                    </u>
	1,324,236	2,153,234	6,861,766
Fund Balances:			
Restricted		2,922,581	18,660,039
Assigned	976,992		976,992
Unassigned			(155,049)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Fund Balances (Deficit)	<u>976,992</u>	<u>2,922,581</u>	<u>19,481,982</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Liabilities and Fund Balances	<u>\$2,301,228</u>	<u>\$5,075,815</u>	<u>\$26,343,748</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, 2012

	SPECIAL REVENUE FUNDS					
	State Gas Tax	Maintenance Districts	Art in Public Places	Traffic System Management	Housing Assistance Program	Housing and Community Services
<b>REVENUES:</b>						
Taxes		\$1,554,879				
Licenses and Permits						
Intergovernmental	\$3,506,369					\$703,193
Charges for Services					\$6,876	
Use of Money and Property	59,657	53,712	\$1,854	\$24,713	245	31,243
Special Assessment Collections						
Other					6,350	75,313
<b>Total Revenues</b>	<u>3,566,026</u>	<u>1,608,591</u>	<u>1,854</u>	<u>24,713</u>	<u>13,471</u>	<u>809,749</u>
<b>EXPENDITURES:</b>						
Current:						
Public Works	2,226,934	1,026,083				
Community and Economic Development	12,110			23,227	20,993	152,805
Parks & Recreation Services						360,712
Public Safety						32,229
Capital Outlay	224,006					3,301
Debt Service:						
Principal Repayment						
Interest and Fiscal Charges		23,850				
Bond Issuance Costs						
<b>Total Expenditures</b>	<u>2,463,050</u>	<u>1,049,933</u>		<u>23,227</u>	<u>20,993</u>	<u>549,047</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>1,102,976</u>	<u>558,658</u>	<u>1,854</u>	<u>1,486</u>	<u>(7,522)</u>	<u>260,702</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers In						
Transfers (Out)		(128,582)		(4,698)		(27,398)
<b>Total Other Financing Sources (Uses)</b>		<u>(128,582)</u>		<u>(4,698)</u>		<u>(27,398)</u>
<b>EXTRAORDINARY ITEMS</b>						
Assets transferred to/liabilities assumed by the Successor Agency						
<b>Net Changes in Fund Balances</b>	1,102,976	430,076	1,854	(3,212)	(7,522)	233,304
<b>FUND BALANCES (DEFICIT) AT AT THE BEGINNING OF PERIOD</b>	<u>3,235,091</u>	<u>3,065,376</u>	<u>124,651</u>	<u>498,243</u>	<u>687,390</u>	<u>2,098,120</u>
<b>FUND BALANCES (DEFICIT) AT END OF PERIOD</b>	<u>\$4,338,067</u>	<u>\$3,495,452</u>	<u>\$126,505</u>	<u>\$495,031</u>	<u>\$679,868</u>	<u>\$2,331,424</u>

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	Energy Lease
\$2,043,252	\$352,510							
31,048		\$27,587	\$121,432		\$508,692	\$108 11,621		\$108
<u>2,074,300</u>	<u>352,510</u>	<u>27,587</u>	<u>121,432</u>		<u>508,692</u>	<u>11,729</u>		<u>108</u>
624,704 696,684	352,510							
1,745		440,000 65,857	329,141	95,000 7,382	560,000 309,448		\$373,500 105,309	123,690 462,939 1,063
<u>1,323,133</u>	<u>352,510</u>	<u>505,857</u>	<u>329,141</u>	<u>102,382</u>	<u>869,448</u>		<u>478,809</u>	<u>587,692</u>
<u>751,167</u>		<u>(478,270)</u>	<u>(207,709)</u>	<u>(102,382)</u>	<u>(360,756)</u>	<u>11,729</u>	<u>(478,809)</u>	<u>(587,584)</u>
<u>(431,300)</u>	<u>(588)</u>	<u>478,484</u>	<u>156,674</u>	<u>102,489</u>			<u>478,809</u>	<u>321,643</u>
<u>(431,300)</u>	<u>(588)</u>	<u>478,484</u>	<u>156,674</u>	<u>102,489</u>			<u>478,809</u>	<u>321,643</u>
		<u>(197,556)</u>	<u>(701,872)</u>					
319,867	(588)	(197,342)	(752,907)	107	(360,756)	11,729		(265,941)
<u>2,504,128</u>	<u>588</u>	<u>197,342</u>	<u>752,907</u>	<u>65,537</u>	<u>1,742,199</u>	<u>(166,778)</u>		<u>265,970</u>
<u>\$2,823,995</u>				<u>\$65,644</u>	<u>\$1,381,443</u>	<u>(\$155,049)</u>		<u>\$29</u>

(Continued)

CITY OF CONCORD  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2012

	<u>CAPITAL PROJECTS FUNDS</u>		Total Non-Major Governmental Funds
	Special Developers	Inter - Governmental	
<b>REVENUES:</b>			
Taxes			\$3,598,131
Licenses and Permits	\$82,369		82,369
Intergovernmental		\$3,386,356	7,948,428
Charges for Services			6,876
Use of Money and Property	32,736	48,237	941,372
Special Assessment Collections			11,621
Other	6,285		87,948
	<u>121,390</u>	<u>3,434,593</u>	<u>12,676,745</u>
<b>EXPENDITURES:</b>			
Current:			
Public Works	23,173	264,280	4,165,174
Community and Economic Development	5,341	142,128	1,053,288
Community & Recreation Services	43,683	22,315	779,220
Public Safety			32,229
Capital Outlay	608,319	1,974,617	2,811,988
Debt Service:			
Principal Repayment			1,592,190
Interest and Fiscal Charges			1,303,926
Bond Issuance Costs			1,063
	<u>680,516</u>	<u>2,403,340</u>	<u>11,739,078</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(559,126)</u>	<u>1,031,253</u>	<u>937,667</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	4,662	15,360	1,558,121
Transfers (Out)	(15,360)	(5,212)	(613,138)
	<u>(10,698)</u>	<u>10,148</u>	<u>944,983</u>
<b>EXTRAORDINARY ITEMS</b>			
Assets transferred to/liabilities assumed by the Successor Agency			(899,428)
Net Changes in Fund Balances	(569,824)	1,041,401	983,222
FUND BALANCES (DEFICIT) AT AT THE BEGINNING OF PERIOD	<u>1,546,816</u>	<u>1,881,180</u>	<u>18,498,760</u>
FUND BALANCES (DEFICIT) AT END OF PERIOD	<u>\$976,992</u>	<u>\$2,922,581</u>	<u>\$19,481,982</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, 2012

	STATE GAS TAX			MAINTENANCE DISTRICTS		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES:</b>						
Property Taxes				\$1,469,797	\$1,554,879	\$85,082
Licenses and Permits						
Intergovernmental	\$3,386,500	\$3,506,369	\$119,869			
Charges for Current Services						
Use of Money and Property	47,000	59,657	12,657	45,474	53,712	8,238
Special Assessment Collections						
Other						
<b>Total Revenues</b>	<u>3,433,500</u>	<u>3,566,026</u>	<u>132,526</u>	<u>1,515,271</u>	<u>1,608,591</u>	<u>93,320</u>
<b>EXPENDITURES:</b>						
Current:						
Public Works	2,140,623	2,226,934	(86,311)	1,336,172	1,026,083	310,089
Community and Economic Development	12,523	12,110	413			
Parks & Recreation Services						
Public Safety						
Debt Service:						
Principal Repayment						
Interest and Fiscal Charges					23,850	(23,850)
<b>Total Expenditures</b>	<u>2,153,146</u>	<u>2,239,044</u>	<u>(85,898)</u>	<u>1,336,172</u>	<u>1,049,933</u>	<u>286,239</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>1,280,354</u>	<u>1,326,982</u>	<u>46,628</u>	<u>179,099</u>	<u>558,658</u>	<u>379,559</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers In				312,886		(312,886)
Transfers (Out)	(366,578)		366,578	(651,542)	(128,582)	522,960
<b>Total Other Financing Sources (Uses)</b>	<u>(366,578)</u>		<u>366,578</u>	<u>(338,656)</u>	<u>(128,582)</u>	<u>210,074</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>913,776</u>	<u>1,326,982</u>	<u>413,206</u>	<u>(159,557)</u>	<u>430,076</u>	<u>589,633</u>
Adjustment to Budgetary Basis:						
Extraordinary item						
Capital Outlay		(224,006)				
<b>Fund Balances at Beginning of Year</b>	<u>3,235,091</u>	<u>3,235,091</u>		<u>3,065,376</u>	<u>3,065,376</u>	
<b>Fund Balances at End of Year</b>	<u>\$4,148,867</u>	<u>\$4,338,067</u>	<u>\$413,206</u>	<u>\$2,905,819</u>	<u>\$3,495,452</u>	<u>\$589,633</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)
	\$1,854	\$1,854		\$24,713	\$24,713	\$2,750	\$6,876	\$4,126
						7,500	245	(7,255)
							6,350	6,350
	1,854	1,854		24,713	24,713	10,250	13,471	3,221
			\$39,029	23,227	15,802	43,084	20,993	22,091
			39,029	23,227	15,802	43,084	20,993	22,091
	1,854	1,854	(39,029)	1,486	40,515	(32,834)	(7,522)	25,312
			103,350		(103,350)			
			(4,000)	(4,698)	(698)			
			99,350	(4,698)	(104,048)			
	1,854	1,854	60,321	(3,212)	(63,533)	(32,834)	(7,522)	25,312
124,651	124,651		498,243	498,243		687,390	687,390	
\$124,651	\$126,505	\$1,854	\$558,564	\$495,031	(\$63,533)	\$654,556	\$679,868	\$25,312

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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, 2012

	HOUSING AND COMMUNITY SERVICES			STORM WATER MANAGEMENT		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES:</b>						
Property Taxes				\$1,959,330	\$2,043,252	\$83,922
Licenses and Permits	\$5,000		(\$5,000)			
Intergovernmental	1,015,517	\$703,193	(312,324)			
Charges for Current Services	75,000		(75,000)			
Use of Money and Property	20,000	31,243	11,243	34,000	31,048	(2,952)
Special Assessment Collections						
Other	5,856	75,313	69,457			
<b>Total Revenues</b>	<b>1,121,373</b>	<b>809,749</b>	<b>(311,624)</b>	<b>1,993,330</b>	<b>2,074,300</b>	<b>80,970</b>
<b>EXPENDITURES:</b>						
Current:						
Public Works				714,211	624,704	89,507
Community and Economic Development	81,166	152,805	(71,639)	625,578	696,684	(71,106)
Parks & Recreation Services	356,002	360,712	(4,710)			
Public Safety	92,107	32,229	59,878			
Debt Service:						
Principal Repayment						
Interest and Fiscal Charges						
<b>Total Expenditures</b>	<b>529,275</b>	<b>545,746</b>	<b>(16,471)</b>	<b>1,339,789</b>	<b>1,321,388</b>	<b>18,401</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>592,098</b>	<b>264,003</b>	<b>(328,095)</b>	<b>653,541</b>	<b>752,912</b>	<b>99,371</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers In						
Transfers (Out)	(25,739)	(27,398)	(1,659)	(479,421)	(431,300)	48,121
<b>Total Other Financing Sources (Uses)</b>	<b>(25,739)</b>	<b>(27,398)</b>	<b>(1,659)</b>	<b>(479,421)</b>	<b>(431,300)</b>	<b>48,121</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>566,359</b>	<b>236,605</b>	<b>(329,754)</b>	<b>174,120</b>	<b>321,612</b>	<b>147,492</b>
Adjustment to Budgetary Basis:						
Extraordinary item						
Capital Outlay		(3,301)			(1,745)	
<b>Fund Balances at Beginning of Year</b>	<b>2,098,120</b>	<b>2,098,120</b>		<b>2,504,128</b>	<b>2,504,128</b>	
<b>Fund Balances at End of Year</b>	<b>\$2,664,479</b>	<b>\$2,331,424</b>	<b>(\$329,754)</b>	<b>\$2,678,248</b>	<b>\$2,823,995</b>	<b>\$147,492</b>

MONUMENT COMMUNITY PARTNERSHIP			POLICE FACILITIES REVENUE BONDS			PARKING STRUCTURE REVENUE BONDS		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$361,550	\$352,510	(\$9,040)		\$27,587	\$27,587		\$121,432	\$121,432
<u>361,550</u>	<u>352,510</u>	<u>(9,040)</u>		<u>27,587</u>	<u>27,587</u>		<u>121,432</u>	<u>121,432</u>
361,550	352,510	9,040						
			\$440,000	440,000		415,000		415,000
			69,425	65,857	3,568	331,641	329,141	2,500
<u>361,550</u>	<u>352,510</u>	<u>9,040</u>	<u>509,425</u>	<u>505,857</u>	<u>3,568</u>	<u>746,641</u>	<u>329,141</u>	<u>417,500</u>
			<u>(509,425)</u>	<u>(478,270)</u>	<u>31,155</u>	<u>(746,641)</u>	<u>(207,709)</u>	<u>538,932</u>
	(588)	(588)	509,425	478,484	(30,941)	746,641	156,674	(589,967)
	<u>(588)</u>	<u>(588)</u>	<u>509,425</u>	<u>478,484</u>	<u>(30,941)</u>	<u>746,641</u>	<u>156,674</u>	<u>(589,967)</u>
	(588)	(588)		214	214		(51,035)	(51,035)
				(197,556)			(701,872)	
<u>\$588</u>	<u>588</u>		<u>197,342</u>	<u>197,342</u>		<u>752,907</u>	<u>752,907</u>	
<u>\$588</u>		<u>(\$588)</u>	<u>\$197,342</u>		<u>\$214</u>	<u>\$752,907</u>		<u>(\$51,035)</u>

(Continued)

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, 2012

	ABAG			PERFORMING ARTS REVENUE BONDS		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES:</b>						
Property Taxes						
Licenses and Permits						
Intergovernmental						
Charges for Current Services						
Use of Money and Property					\$508,692	\$508,692
Special Assessment Collections						
Other						
<b>Total Revenues</b>					<u>508,692</u>	<u>508,692</u>
<b>EXPENDITURES:</b>						
Current:						
Public Works						
Community and Economic Development						
Parks & Recreation Services						
Public Safety						
Debt Service:						
Principal Repayment	\$95,000	95,000		560,000	560,000	
Interest and Fiscal Charges	5,122	7,382	(2,260)	314,528	309,448	5,080
<b>Total Expenditures</b>	<u>100,122</u>	<u>102,382</u>	<u>(2,260)</u>	<u>874,528</u>	<u>869,448</u>	<u>5,080</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(100,122)</u>	<u>(102,382)</u>	<u>(2,260)</u>	<u>(874,528)</u>	<u>(360,756)</u>	<u>513,772</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers In	100,122	102,489	2,367	874,528		(874,528)
Transfers (Out)						
<b>Total Other Financing Sources (Uses)</b>	<u>100,122</u>	<u>102,489</u>	<u>2,367</u>	<u>874,528</u>		<u>(874,528)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>		107	107		(360,756)	(360,756)
Adjustment to Budgetary Basis:						
Extraordinary item						
Capital Outlay						
<b>Fund Balances at Beginning of Year</b>	<u>65,537</u>	<u>65,537</u>		<u>1,742,199</u>	<u>1,742,199</u>	
<b>Fund Balances at End of Year</b>	<u>\$65,537</u>	<u>\$65,644</u>	<u>\$107</u>	<u>\$1,742,199</u>	<u>\$1,381,443</u>	<u>(\$360,756)</u>

ASSESSMENT DISTRICTS			REFUNDING LEASE AGREEMENT			ENERGY LEASE		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	\$108 11,621	\$108 \$11,621					\$108	\$108
	11,729	11,729					108	108
			\$373,500 160,515	\$373,500 105,309	55,206	123,690 464,616	123,690 464,002	614
			534,015	478,809	55,206	588,306	587,692	614
	11,729	11,729	(534,015)	(478,809)	55,206	(588,306)	(587,584)	722
			534,015	478,809	(55,206)	588,306	321,643	(266,663)
			534,015	478,809	(55,206)	588,306	321,643	(266,663)
	11,729	11,729					(265,941)	(265,941)
(166,778)	(166,778)					265,970	265,970	
<u>(\$166,778)</u>	<u>(\$155,049)</u>	<u>\$11,729</u>				<u>\$265,970</u>	<u>\$29</u>	<u>(\$265,941)</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 Benefit 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, 2012

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement	Information Technology Replacement
<b>ASSETS</b>					
Current Assets:					
Cash and Investments	\$7,343,378	\$2,004,619		\$2,825,474	\$5,993,842
Accounts Receivable	8,155			44,049	
Interest Receivable			\$1		2
Prepaid Items					97,874
<b>Total Current Assets</b>	<b>7,351,533</b>	<b>2,004,619</b>	<b>1</b>	<b>2,869,523</b>	<b>6,091,718</b>
Non-Current Assets:					
Advances to Other Funds	2,000,000				
Net OPEB Asset			7,755,519		
Capital Assets:					
Buildings and Improvements					
Equipment				8,613,076	11,492,910
Construction In Progress				127,722	529,098
Less: Accumulated Depreciation				(7,166,490)	(8,887,928)
<b>Net Capital Assets</b>				<b>1,574,308</b>	<b>3,134,080</b>
<b>Total Assets</b>	<b>9,351,533</b>	<b>2,004,619</b>	<b>7,755,520</b>	<b>4,443,831</b>	<b>9,225,798</b>
<b>LIABILITIES</b>					
Current Liabilities					
Accounts Payable					22,883
Accrued Liabilities	1,223			10,652	33,827
Due to Other Funds			1,565,465		
Compensated Absences Payable				26,022	61,209
Capital Lease Payable					549,983
Bond Interest Payable					30,853
Claims Payable	1,399,145	1,092,184			
<b>Total Current Liabilities</b>	<b>1,400,368</b>	<b>1,092,184</b>	<b>1,565,465</b>	<b>36,674</b>	<b>698,755</b>
Non-Current Liabilities					
Compensated Absences Payable				23,758	89,929
Capital Lease Payable					1,246,225
Claims Payable	6,138,855	391,860			
<b>Total Liabilities</b>	<b>7,539,223</b>	<b>1,484,044</b>	<b>1,565,465</b>	<b>60,432</b>	<b>2,034,909</b>
<b>NET ASSETS</b>					
Invested in Capital Assets, net of related debt				1,574,308	1,337,872
Unrestricted	1,812,310	520,575	6,190,055	2,809,091	5,853,017
<b>Total Net Assets</b>	<b>\$1,812,310</b>	<b>\$520,575</b>	<b>\$6,190,055</b>	<b>\$4,383,399</b>	<b>\$7,190,889</b>

<u>Building Maintenance</u>	<u>Total</u>
\$2,704,180	\$20,871,493
	52,204
4,640	4,643
	97,874
<u>2,708,820</u>	<u>21,026,214</u>
	2,000,000
	7,755,519
42,184,419	42,184,419
	20,105,986
507,388	1,164,208
(19,639,399)	(35,693,817)
<u>23,052,408</u>	<u>27,760,796</u>
<u>25,761,228</u>	<u>58,542,529</u>
20,192	43,075
21,700	67,402
	1,565,465
42,691	129,922
	549,983
	30,853
	2,491,329
<u>84,583</u>	<u>4,878,029</u>
44,000	157,687
	1,246,225
	6,530,715
<u>128,583</u>	<u>12,812,656</u>
23,052,408	25,964,588
2,580,237	19,765,285
<u>\$25,632,645</u>	<u>\$45,729,873</u>

**CITY OF CONCORD  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENTS OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET ASSETS  
FOR THE YEAR ENDED JUNE 30, 2012**

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement	Information Technology Replacement
<b>OPERATING REVENUES</b>					
Charges for Services	\$3,092,675	\$1,064,724	\$2,831,479	\$2,606,408	\$4,266,198
Other			22,010	57,716	
Total Operating Revenues	<u>3,092,675</u>	<u>1,064,724</u>	<u>2,853,489</u>	<u>2,664,124</u>	<u>4,266,198</u>
<b>OPERATING EXPENSES</b>					
Operations and Maintenance	403,425	698,879	2,457,472	1,730,858	4,711,748
Cost of Sales and Services			1,646,037		
Depreciation				546,343	1,164,782
Claims and Judgments	<u>1,550,403</u>	<u>(193,755)</u>			
Total Operating Expenses	<u>1,953,828</u>	<u>505,124</u>	<u>4,103,509</u>	<u>2,277,201</u>	<u>5,876,530</u>
Operating Income (Loss)	<u>1,138,847</u>	<u>559,600</u>	<u>(1,250,020)</u>	<u>386,923</u>	<u>(1,610,332)</u>
<b>NON-OPERATING REVENUE (EXPENSES)</b>					
Interest Income	20,374	29,838		56,439	68,291
Interest Expense					(109,204)
Gain (Loss) from Sale of Capital Assets				<u>76,037</u>	
Total Non-Operating Revenue	<u>20,374</u>	<u>29,838</u>		<u>132,476</u>	<u>(40,913)</u>
Income (Loss) Before Contributions	<u>1,159,221</u>	<u>589,438</u>	<u>(1,250,020)</u>	<u>519,399</u>	<u>(1,651,245)</u>
Contributions				87,909	97,923
Transfers In		100,000			
Transfers Out	<u>(100,000)</u>	<u>(423,603)</u>		<u>(600,000)</u>	
Changes in Net Assets before extraordinary items	<u>1,059,221</u>	<u>265,835</u>	<u>(1,250,020)</u>	<u>7,308</u>	<u>(1,553,322)</u>
<b>EXTRAORDINARY ITEM</b>					
Assets transferred to/liabilities assumed by the Successor Agency					
Total Extraordinary Item					
Changes in Net Assets	<u>1,059,221</u>	<u>265,835</u>	<u>(1,250,020)</u>	<u>7,308</u>	<u>(1,553,322)</u>
Net Assets - Beginning	<u>753,089</u>	<u>254,740</u>	<u>7,440,075</u>	<u>4,376,091</u>	<u>8,744,211</u>
Net Assets - Ending	<u>\$1,812,310</u>	<u>\$520,575</u>	<u>\$6,190,055</u>	<u>\$4,383,399</u>	<u>\$7,190,889</u>

Building Maintenance	Total
\$3,255,955	\$17,117,439 79,726
<u>3,255,955</u>	<u>17,197,165</u>
2,639,502	12,641,884 1,646,037
1,723,647	3,434,772 1,356,648
<u>4,363,149</u>	<u>19,079,341</u>
<u>(1,107,194)</u>	<u>(1,882,176)</u>
11,316	186,258 (109,204) 76,037
<u>11,316</u>	<u>153,091</u>
(1,095,878)	(1,729,085)
<u>(671,187)</u>	185,832 100,000 <u>(1,794,790)</u>
<u>(1,767,065)</u>	<u>(3,238,043)</u>
<u>(18,148,249)</u>	<u>(18,148,249)</u>
<u>(18,148,249)</u>	<u>(18,148,249)</u>
(19,915,314)	(21,386,292)
<u>45,547,959</u>	<u>67,116,165</u>
<u>\$25,632,645</u>	<u>\$45,729,873</u>

CITY OF CONCORD  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2012

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement	Information Technology Replacement
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from Customers	\$3,087,374	\$1,064,724	\$2,853,489	\$2,627,900	\$4,266,198
Payments to Suppliers			(3,261,025)	(1,205,977)	(2,899,640)
Payments to Employees	(68,596)			(534,167)	(1,726,135)
Claims Paid	(1,602,618)	(722,005)			
Net Cash Provided by (Used for) Operating Activities	<u>1,416,160</u>	<u>342,719</u>	<u>(407,536)</u>	<u>887,756</u>	<u>(359,577)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>					
Borrowings of Advances From/To Other Funds			227,001		
Transfer In		100,000			
Transfer Out	(100,000)	(423,603)		(600,000)	
Cash Flows from (used for) Non-Capital Financing Activities	<u>(100,000)</u>	<u>(323,603)</u>	<u>227,001</u>	<u>(600,000)</u>	
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition and Construction of Capital Assets				(1,096,921)	(648,190)
Principal Paid on Debt, Bond Maturities					(239,595)
Interest and Fiscal Charges Paid					(83,536)
Cash Flows from (used for) Capital and Related Financing Activities				<u>(1,096,921)</u>	<u>(971,321)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest Received	20,374	29,838	136	56,439	73,193
Cash Flows from (used for) Investing Activities	<u>20,374</u>	<u>29,838</u>	<u>136</u>	<u>56,439</u>	<u>73,193</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,336,534	48,954	(180,399)	(752,726)	(1,257,705)
Cash and Investments at Beginning of Period	6,006,844	1,955,665	180,399	3,578,200	7,251,547
Cash and Investments at End of Period	<u>\$7,343,378</u>	<u>\$2,004,619</u>		<u>\$2,825,474</u>	<u>\$5,993,842</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>					
Operating Income (Loss)	\$1,138,847	\$559,600	(\$1,250,020)	\$386,923	(\$1,610,332)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:					
Depreciation				546,343	1,164,782
Change in Assets and Liabilities:					
Receivables, Net	(5,301)			(36,224)	
Prepaid Expenses					73,879
Net OPEB Asset			842,484		
Accounts Payable					22,883
Accrued Liabilities	(2,386)			(9,286)	(10,789)
Self Insurance Claims Payable	285,000	(216,881)			
Net Cash Provided by (Used for) Operating Activities	<u>\$1,416,160</u>	<u>\$342,719</u>	<u>(\$407,536)</u>	<u>\$887,756</u>	<u>(\$359,577)</u>
Non-cash Contributions and Transfers of Fixed Assets, Net				<u>\$87,909</u>	<u>\$97,923</u>

<u>Building Maintenance</u>	<u>Total</u>
\$3,255,955	\$17,155,640
(1,456,865)	(8,823,507)
(1,210,493)	(3,539,391)
	(2,324,623)
<u>588,597</u>	<u>2,468,119</u>
	227,001
	100,000
<u>(671,187)</u>	<u>(1,794,790)</u>
<u>(671,187)</u>	<u>(1,467,789)</u>
(213,951)	(1,959,062)
	(239,595)
	(83,536)
<u>(213,951)</u>	<u>(2,282,193)</u>
<u>8,364</u>	<u>188,344</u>
<u>8,364</u>	<u>188,344</u>
(288,177)	(1,093,519)
<u>2,992,357</u>	<u>21,965,012</u>
<u>\$2,704,180</u>	<u>\$20,871,493</u>
(\$1,107,194)	(\$1,882,176)
1,723,647	3,434,772
	(41,525)
	73,879
	842,484
20,192	43,075
(48,048)	(70,509)
	68,119
<u>\$588,597</u>	<u>\$2,468,119</u>
<u>(\$18,148,249)</u>	<u>(\$17,962,417)</u>