

NON-MAJOR GOVERNMENTAL FUNDS

State Gas Tax Fund. To account for restricted 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 former 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.

Health Care District Fund. To account for funds needed for health programs. The program is funded through property taxes.

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

Parking Structure Revenue Bonds Fund. To account for accumulation of revenue for payment of principal and interest 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 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, 2013**

	SPECIAL REVENUE FUNDS			
	State Gas Tax	Maintenance Districts	Art in Public Places	Traffic System Management
ASSETS:				
Cash and Investments	\$ 4,152,186	\$ 3,941,411	\$ 127,102	\$ 136,892
Cash with Fiscal Agents				
Receivables, Net				
Accounts Receivable				
Due from Other Governments	243,107	1		
Loans and Notes				
Advances to Other Funds				318,000
Total Assets	\$ 4,395,293	\$ 3,941,412	\$ 127,102	\$ 454,892
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts, Deposits and Contracts Payable				
Accrued Liabilities	\$ 32,331	\$ 3,817		
Due to Other Funds				
Deferred Revenue				
Advance from Other Funds		318,000		
Total Liabilities	32,331	321,817	-	-
Fund Balances:				
Restricted	4,362,962	3,619,595	\$ 127,102	\$ 454,892
Assigned				
Unassigned				
Total Fund Balances (Deficit)	4,362,962	3,619,595	127,102	454,892
Total Liabilities and Fund Balances	\$ 4,395,293	\$ 3,941,412	\$ 127,102	\$ 454,892

 SPECIAL REVENUE FUNDS

Housing Assistance Program	Housing and Community Services	Storm Water Management	Health Care District
\$ 495,986	\$ 2,385,104	\$ 2,978,383	\$ 334,344
	356		
	130,014		29,320
198,538	2,569,065		
<u>\$ 694,524</u>	<u>\$ 5,084,539</u>	<u>\$ 2,978,383</u>	<u>\$ 363,664</u>
	\$ 7,016	\$ 1,121	
	432,379	6,206	\$ 822
\$ 13,093	2,349,065		
<u>13,093</u>	<u>2,788,460</u>	<u>7,327</u>	<u>822</u>
681,431	2,569,065	2,971,056	362,842
	(272,986)		
<u>681,431</u>	<u>2,296,079</u>	<u>2,971,056</u>	<u>362,842</u>
<u>\$ 694,524</u>	<u>\$ 5,084,539</u>	<u>\$ 2,978,383</u>	<u>\$ 363,664</u>

**CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2013**

DEBT SERVICE FUNDS

Police Facilities Revenue Bonds	Parking Structure Revenue Bonds	ABAG	Performing Arts Revenue Bonds	Assessment Districts	Refunding Lease Agreement	Energy Lease
		\$ 1	\$ 726,790			
\$ 197,476	\$ 747,565	65,812	659,469			\$ 29
				\$ 94,118		
				1		
<u>\$ 197,476</u>	<u>\$ 747,565</u>	<u>\$ 65,813</u>	<u>\$ 1,386,259</u>	<u>\$ 94,119</u>	<u>\$ -</u>	<u>\$ 29</u>
				\$ 8,479		
				86,606		
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,085</u>	<u>-</u>	<u>-</u>
\$ 197,476	\$ 747,565	\$ 65,813	\$ 1,386,259			\$ 29
				(966)		
<u>197,476</u>	<u>747,565</u>	<u>65,813</u>	<u>1,386,259</u>	<u>(966)</u>	<u>-</u>	<u>29</u>
<u>\$ 197,476</u>	<u>\$ 747,565</u>	<u>\$ 65,813</u>	<u>\$ 1,386,259</u>	<u>\$ 94,119</u>	<u>\$ -</u>	<u>\$ 29</u>

CAPITAL PROJECTS FUNDS

<u>Special Developers</u>	<u>Inter- Governmental</u>	<u>Total Non-Major Governmental Funds</u>
\$ 1,727,226	\$ 776,862	\$ 17,782,287
		1,670,351
149,550	1,124,629	1,368,653
	189,359	591,802
		2,767,603
		318,000
<u>\$ 1,876,776</u>	<u>\$ 2,090,850</u>	<u>\$ 24,498,696</u>
\$ 35	\$ 13,712	\$ 30,363
	222	475,777
		86,606
149,550	1,313,988	3,825,696
<u>1,132,473</u>		<u>1,450,473</u>
<u>1,282,058</u>	<u>1,327,922</u>	<u>5,868,915</u>
594,718	762,928	18,309,015
		594,718
		(273,952)
<u>594,718</u>	<u>762,928</u>	<u>18,629,781</u>
<u>\$ 1,876,776</u>	<u>\$ 2,090,850</u>	<u>\$ 24,498,696</u>

**CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2013**

	SPECIAL REVENUE FUNDS				
	State Gas Tax	Maintenance Districts	Art in Public Places	Traffic System Management	Housing Assistance Program
REVENUES:					
Taxes		\$ 1,518,805			
Licenses and Permits					
Intergovernmental	\$ 2,849,334				
Charges for Services					\$ 6,876
Use of Money and Property	21,824	15,754	\$ 597	\$ 19,587	(5,132)
Special Assessment Collections					
Other					
Total Revenues	<u>2,871,158</u>	<u>1,534,559</u>	<u>597</u>	<u>19,587</u>	<u>1,744</u>
EXPENDITURES:					
Current:					
Public Works	2,345,245	1,109,482			
Community and Economic Development				49,226	181
Parks & Recreation Services					
Public Safety					
Capital Outlay	501,018	17,017			
Debt Service:					
Principal Repayment					
Interest and Fiscal Charges		19,875			
Total Expenditures	<u>2,846,263</u>	<u>1,146,374</u>	<u>-</u>	<u>49,226</u>	<u>181</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>24,895</u>	<u>388,185</u>	<u>597</u>	<u>(29,639)</u>	<u>1,563</u>
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers (Out)		(264,042)		(10,500)	
Total Other Financing Sources (Uses)	<u>-</u>	<u>(264,042)</u>	<u>-</u>	<u>(10,500)</u>	<u>-</u>
Net Changes in Fund Balances	24,895	124,143	597	(40,139)	1,563
Fund Balances (Deficit) at the Beginning of Period (as restated)	<u>4,338,067</u>	<u>3,495,452</u>	<u>126,505</u>	<u>495,031</u>	<u>679,868</u>
FUND BALANCES (DEFICIT) AT END OF PERIOD	<u>\$ 4,362,962</u>	<u>\$ 3,619,595</u>	<u>\$ 127,102</u>	<u>\$ 454,892</u>	<u>\$ 681,431</u>

SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS				
Housing and Community Services	Storm Water Management	Health Care District	Police Facilities Revenue Bonds	Parking Structure Revenue Bonds	ABAG	Performing Arts Revenue Bonds	Assessment Districts
	\$ 2,051,475	\$ 269,043					
\$ 953,471							
13,885	11,693	894	\$ 330	\$ 4,045	\$ 166	\$ 7,851	\$ (1,034)
26,470		31,508	510,692	747,137			163,596
993,826	2,063,168	301,445	511,022	751,182	166	7,851	162,562
	675,410						
91,230	744,406						8,479
540,812		96,554					
57,800							
340,308	34,419						
			465,000	435,000		520,000	
			46,102	308,967	565	265,067	
1,030,150	1,454,235	96,554	511,102	743,967	565	785,067	8,479
(36,324)	608,933	204,891	(80)	7,215	(399)	(777,216)	154,083
979					568	782,032	
	(461,872)	(35,970)					
979	(461,872)	(35,970)	-	-	568	782,032	-
(35,345)	147,061	168,921	(80)	7,215	169	4,816	154,083
2,331,424	2,823,995	193,921	197,556	740,350	65,644	1,381,443	(155,049)
\$ 2,296,079	\$ 2,971,056	\$ 362,842	\$ 197,476	\$ 747,565	\$ 65,813	\$ 1,386,259	\$ (966)

**CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>DEBT SERVICE FUNDS</u>		<u>CAPITAL PROJECTS FUNDS</u>		Total Non-Major Governmental Funds
	Refunding Lease Agreement	Energy Lease	Special Developers	Inter - Governmental	
REVENUES:					
Taxes					\$ 3,839,323
Licenses and Permits			\$ 101,955		101,955
Intergovernmental				\$ 1,645,976	5,448,781
Charges for Services					6,876
Use of Money and Property		\$ (235)	7,073	17,057	114,355
Special Assessment Collections					163,596
Other	\$ 110,412		3,638		1,429,857
Total Revenues	<u>110,412</u>	<u>(235)</u>	<u>112,666</u>	<u>1,663,033</u>	<u>11,104,743</u>
EXPENDITURES:					
Current:					
Public Works				1,235,568	5,365,705
Community and Economic Development				269,595	1,163,117
Parks & Recreation Services			78,764		716,130
Public Safety					57,800
Capital Outlay			429,345	2,233,034	3,555,141
Debt Service:					
Principal Repayment	389,000	268,019			2,077,019
Interest and Fiscal Charges	146,790	391,694			1,179,060
Total Expenditures	<u>535,790</u>	<u>659,713</u>	<u>508,109</u>	<u>3,738,197</u>	<u>14,113,972</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(425,378)</u>	<u>(659,948)</u>	<u>(395,443)</u>	<u>(2,075,164)</u>	<u>(3,009,229)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	425,378	659,948	19,705	6,536	1,895,146
Transfers (Out)			(6,536)	(91,025)	(869,945)
Total Other Financing Sources (Uses)	<u>425,378</u>	<u>659,948</u>	<u>13,169</u>	<u>(84,489)</u>	<u>1,025,201</u>
Net Changes in Fund Balances			(382,274)	(2,159,653)	(1,984,028)
Fund Balances (Deficit) at the Beginning of Period (as restated)		29	976,992	2,922,581	20,613,809
FUND BALANCES (DEFICIT) AT END OF PERIOD	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 594,718</u>	<u>\$ 762,928</u>	<u>\$ 18,629,781</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, 2013**

	STATE GAS TAX			MAINTENANCE DISTRICTS		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES:						
Taxes				\$ 1,506,971	\$ 1,518,805	\$ 11,834
Licenses and Permits						
Intergovernmental	\$ 3,269,344	\$ 2,849,334	\$ (420,010)			
Charges for Services						
Use of Money and Property	48,000	21,824	(26,176)	49,510	15,754	(33,756)
Special Assessment Collections						
Other						
Total Revenues	<u>3,317,344</u>	<u>2,871,158</u>	<u>(446,186)</u>	<u>1,556,481</u>	<u>1,534,559</u>	<u>(21,922)</u>
EXPENDITURES:						
Current:						
Public Works	2,795,556	2,345,245	450,311	1,255,529	1,109,482	146,047
Community and Economic Development	16,703		16,703			
Parks & Recreation Services						
Public Safety						
Capital Outlay						
Debt Service:						
Principal Repayment						
Interest and Fiscal Charges					19,875	(19,875)
Total Expenditures	<u>2,812,259</u>	<u>2,345,245</u>	<u>467,014</u>	<u>1,255,529</u>	<u>1,129,357</u>	<u>126,172</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>505,085</u>	<u>525,913</u>	<u>20,828</u>	<u>300,952</u>	<u>405,202</u>	<u>104,250</u>
OTHER FINANCING SOURCES (USES):						
Transfers In				336,495		(336,495)
Transfers (Out)				(698,236)	(264,042)	434,194
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(361,741)</u>	<u>(264,042)</u>	<u>97,699</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>505,085</u>	<u>525,913</u>	<u>20,828</u>	<u>(60,789)</u>	<u>141,160</u>	<u>201,949</u>
Adjustment to Budgetary Basis:						
Capital Outlay		(501,018)			(17,017)	(17,017)
Fund Balances at Beginning of Year	<u>4,338,067</u>	<u>4,338,067</u>		<u>3,495,452</u>	<u>3,495,452</u>	
Fund Balances at End of Year	<u>\$ 4,843,152</u>	<u>\$ 4,362,962</u>	<u>\$ 20,828</u>	<u>\$ 3,434,663</u>	<u>\$ 3,619,595</u>	<u>\$ 184,932</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)
	\$ 597	\$ 597	\$ 788	\$ 19,587	\$ 18,799	\$ 9,750	\$ 6,876	\$ (2,874)
						7,500	(5,132)	(12,632)
<u>-</u>	<u>597</u>	<u>597</u>	<u>788</u>	<u>19,587</u>	<u>18,799</u>	<u>17,250</u>	<u>1,744</u>	<u>(15,506)</u>
			49,655	49,226	429		181	(181)
			124,650		124,650			
<u>-</u>	<u>-</u>	<u>-</u>	<u>174,305</u>	<u>49,226</u>	<u>125,079</u>	<u>-</u>	<u>181</u>	<u>(181)</u>
	597	597	(173,517)	(29,639)	143,878	17,250	1,563	(15,687)
			(10,500)	(10,500)				
<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,500)</u>	<u>(10,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	597	597	(184,017)	(40,139)	143,878	17,250	1,563	(15,687)
\$ 126,505	126,505		495,031	495,031		679,868	679,868	
\$ 126,505	\$ 127,102	\$ 597	\$ 311,014	\$ 454,892	\$ 143,878	\$ 697,118	\$ 681,431	\$ (15,687)

**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, 2013**

	HOUSING AND COMMUNITY SERVICES			STORM WATER MANAGEMENT		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES:						
Taxes				\$ 1,983,000	\$ 2,051,475.00	\$ 68,475.00
Licenses and Permits						
Intergovernmental	\$ 950,342	\$ 953,471	\$ 3,129			
Charges for Services						
Use of Money and Property	20,000	13,885	(6,115)	46,000	11,693	(34,307)
Special Assessment Collections						
Other	45,000	26,470	(18,530)			
Total Revenues	<u>1,015,342</u>	<u>993,826</u>	<u>(21,516)</u>	<u>2,029,000</u>	<u>2,063,168</u>	<u>34,168</u>
EXPENDITURES:						
Current:						
Public Works				759,738	675,410	84,328
Community and Economic Development	343,664	91,230	252,434	780,630	744,406	36,224
Parks & Recreation Services	307,765	540,812	(233,047)			
Public Safety						
Capital Outlay	84,029	57,800	26,229			
Debt Service:						
Principal Repayment						
Interest and Fiscal Charges						
Total Expenditures	<u>735,458</u>	<u>689,842</u>	<u>45,616</u>	<u>1,540,368</u>	<u>1,419,816</u>	<u>120,552</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>279,884</u>	<u>303,984</u>	<u>24,100</u>	<u>488,632</u>	<u>643,352</u>	<u>154,720</u>
OTHER FINANCING SOURCES (USES):						
Transfers In		979	979			
Transfers (Out)				(439,926)	(461,872)	(21,946)
Total Other Financing Sources (Uses)	<u>-</u>	<u>979</u>	<u>979</u>	<u>(439,926)</u>	<u>(461,872)</u>	<u>(21,946)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>279,884</u>	<u>304,963</u>	<u>25,079</u>	<u>48,706</u>	<u>181,480</u>	<u>132,774</u>
Adjustment to Budgetary Basis:						
Capital Outlay		(340,308)	(340,308)		(34,419)	(34,419)
Fund Balances at Beginning of Year	<u>2,331,424</u>	<u>2,331,424</u>		<u>2,823,995</u>	<u>2,823,995</u>	
Fund Balances at End of Year	<u>\$ 2,611,308</u>	<u>\$ 2,296,079</u>	<u>\$ (315,229)</u>	<u>\$ 2,872,701</u>	<u>\$ 2,971,056</u>	<u>\$ 98,355</u>

HEALTH CARE DISTRICT			POLICE FACILITIES REVENUE BONDS			PARKING STRUCTURE REVENUE BONDS		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 200,000	\$ 269,043	\$ 69,043.00						
200	894	694		\$ 330	\$ 330	\$ 4,045	\$ 4,045	
25,000	31,508	6,508	\$ 502,669	510,692	8,023	747,137	747,137	
225,200	301,445	76,245	502,669	511,022	8,353	751,182	751,182	-
150,099	96,554	53,545						
			465,000	465,000	-	435,000	435,000	
			45,669	46,102	(433)	308,967	308,967	
150,099	96,554	53,545	510,669	511,102	(433)	743,967	743,967	
75,101	204,891	129,790	(8,000)	(80)	7,920	7,215	7,215	
(20,110)	(35,970)	(15,860)						
(20,110)	(35,970)	(15,860)	-	-	-	-	-	-
54,991	168,921	113,930	(8,000)	(80)	7,920	7,215	7,215	
193,921	193,921		197,556	197,556		740,350	740,350	
\$ 248,912	\$ 362,842	\$ 113,930	\$ 189,556	\$ 197,476	\$ 7,920	\$ 747,565	\$ 747,565	\$ -

**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, 2013**

	ABAG			PERFORMING ARTS REVENUE BONDS		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES:						
Taxes						
Licenses and Permits						
Intergovernmental						
Charges for Services						
Use of Money and Property		\$ 166	\$ 166		\$ 7,851	\$ 7,851
Special Assessment Collections						
Other						
Total Revenues	-	166	166	-	7,851	7,851
EXPENDITURES:						
Current:						
Public Works						
Community and Economic Development						
Parks & Recreation Services						
Public Safety						
Capital Outlay						
Debt Service:						
Principal Repayment				\$ 520,000	520,000	
Interest and Fiscal Charges		565	(565)	270,032	265,067	4,965
Total Expenditures	-	565	(565)	790,032	785,067	4,965
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(399)	(399)	(790,032)	(777,216)	12,816
OTHER FINANCING SOURCES (USES):						
Transfers In		568	568	782,032	782,032	
Transfers (Out)						
Total Other Financing Sources (Uses)	-	568	568	782,032	782,032	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		169	169	(8,000)	4,816	12,816
Adjustment to Budgetary Basis:						
Capital Outlay						
Fund Balances at Beginning of Year	\$ 65,644	65,644		1,381,443	1,381,443	
Fund Balances at End of Year	\$ 65,644	\$ 65,813	\$ 169	\$ 1,373,443	\$ 1,386,259	\$ 12,816

ASSESSMENT DISTRICTS			REFUNDING LEASE AGREEMENT			ENERGY LEASE		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	\$ (1,034)	\$ (1,034)					\$ (235)	\$ (235)
	163,596	163,596		\$ 110,412	\$ 110,412			
-	162,562	162,562	-	110,412	110,412	-	(235)	(235)
	8,479	(8,479)						
			\$ 389,000	389,000		\$ 265,560	268,019	(2,459)
			146,790	146,790		389,360	391,694	(2,334)
-	8,479	(8,479)	535,790	535,790	-	654,920	659,713	(4,793)
-	154,083	154,083	(535,790)	(425,378)	110,412	(654,920)	(659,948)	(5,028)
			535,790	425,378	(110,412)	654,920	659,948	5,028
-	-	-	535,790	425,378	(110,412)	654,920	659,948	5,028
	154,083	154,083						
\$ (155,049)	(155,049)		-			29	29	
\$ (155,049)	\$ (966)	\$ 154,083	\$ -	\$ -	\$ -	\$ 29	\$ 29	\$ -

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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 Governmental Activities Statement of Net Position.

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 STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2013**

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement	Information Technology Replacement
ASSETS					
Current Assets:					
Cash and Investments	\$ 8,752,431	\$ 2,306,261		\$ 2,733,208	\$ 6,630,929
Accounts Receivable	2,760			10,868	
Total Current Assets	<u>8,755,191</u>	<u>2,306,261</u>	-	<u>2,744,076</u>	<u>6,630,929</u>
Advances to Other Funds	2,000,000				
Net OPEB Asset			\$ 5,028,652		
Capital Assets:					
Buildings and Improvements					
Equipment				8,592,761	12,271,802
Construction In Progress				252,125	645,865
Less: Accumulated Depreciation	-	-	-	(7,113,130)	(10,019,660)
Net Capital Assets	-	-	-	1,731,756	2,898,007
Total Assets	<u>10,755,191</u>	<u>2,306,261</u>	<u>5,028,652</u>	<u>4,475,832</u>	<u>9,528,936</u>
LIABILITIES					
Current Liabilities					
Accounts Payable					
Accrued Liabilities	914			11,268	26,876
Due to Other Funds			2,428,181		
Compensated Absences Payable				23,309	36,949
Capital Lease Payable					493,478
Interest Payable					33,604
Claims Payable	1,812,849	1,433,795			
Total Current Liabilities	<u>1,813,763</u>	<u>1,433,795</u>	<u>2,428,181</u>	<u>34,577</u>	<u>590,907</u>
Non-Current Liabilities					
Compensated Absences Payable				30,817	104,303
Capital Lease Payable					1,400,884
Claims Payable	6,507,151	2,886,357			
Total Liabilities	<u>8,320,914</u>	<u>4,320,152</u>	<u>2,428,181</u>	<u>65,394</u>	<u>2,096,094</u>
NET POSITION					
Net Investment in Capital Assets				1,731,756	970,041
Unrestricted	2,434,277	(2,013,891)	2,600,471	2,678,682	6,462,801
Total Net Position	<u>\$ 2,434,277</u>	<u>\$ (2,013,891)</u>	<u>\$ 2,600,471</u>	<u>\$ 4,410,438</u>	<u>\$ 7,432,842</u>

<u>Building Maintenance</u>	<u>Total</u>
\$ 1,655,655	\$ 22,078,484
	13,628
<u>1,655,655</u>	<u>22,092,112</u>
	2,000,000
	5,028,652
42,619,511	42,619,511
	20,864,563
<u>1,011,497</u>	<u>1,909,487</u>
<u>(20,820,962)</u>	<u>(37,953,752)</u>
<u>22,810,046</u>	<u>27,439,809</u>
<u>24,465,701</u>	<u>56,560,573</u>
\$211,046	211,046
21,713	60,771
	2,428,181
44,151	104,409
	493,478
	33,604
	<u>3,246,644</u>
<u>276,910</u>	<u>6,578,133</u>
48,269	183,389
	1,400,884
	<u>9,393,508</u>
<u>325,179</u>	<u>17,555,914</u>
22,810,046	25,511,843
<u>1,330,476</u>	<u>13,492,816</u>
<u>\$ 24,140,522</u>	<u>\$ 39,004,659</u>

**CITY OF CONCORD
INTERNAL SERVICE FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2013**

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement
OPERATING REVENUES				
Charges for Services	\$ 2,960,005	\$ 1,230,418	\$ 2,438,365	\$ 2,364,618
Other				1,808
Total Operating Revenues	<u>2,960,005</u>	<u>1,230,418</u>	<u>2,438,365</u>	<u>2,366,426</u>
OPERATING EXPENSES				
Operations and Maintenance	381,143	609,045	5,977,172	1,916,278
Cost of Sales and Services			39,882	
Depreciation				687,697
Claims and Judgments	<u>1,912,893</u>	<u>2,836,108</u>		
Total Operating Expenses	<u>2,294,036</u>	<u>3,445,153</u>	<u>6,017,054</u>	<u>2,603,975</u>
Operating Income (Loss)	<u>665,969</u>	<u>(2,214,735)</u>	<u>(3,578,689)</u>	<u>(237,549)</u>
NON-OPERATING REVENUE (EXPENSES)				
Interest and Other Income	55,998	5,647	(10,895)	46,386
Interest and Other Expense				
Gain (Loss) from Sale of Capital Assets				<u>66,759</u>
Total Non-Operating Revenue	<u>55,998</u>	<u>5,647</u>	<u>(10,895)</u>	<u>113,145</u>
Income (Loss) Before Contributions	721,967	(2,209,088)	(3,589,584)	(124,404)
Contributions				151,443
Transfers In		100,000		
Transfers Out	<u>(100,000)</u>	<u>(425,378)</u>		
Changes in Net Position	621,967	(2,534,466)	(3,589,584)	27,039
Net Position Beginning	<u>1,812,310</u>	<u>520,575</u>	<u>6,190,055</u>	<u>4,383,399</u>
Net Position Ending	<u>\$ 2,434,277</u>	<u>\$ (2,013,891)</u>	<u>\$ 2,600,471</u>	<u>\$ 4,410,438</u>

Information Technology Replacement	Building Maintenance	Total
\$ 5,929,143	\$ 2,501,966	\$ 17,424,515
<u>1,121</u>	<u>556</u>	<u>3,485</u>
5,930,264	2,502,522	17,428,000
4,640,789	2,760,916	16,285,343
1,131,731	1,181,563	39,882
<u>5,772,520</u>	<u>3,942,479</u>	<u>3,000,991</u>
157,744	(1,439,957)	4,749,001
20,959	21,096	24,075,217
(66,750)		(6,647,217)
<u>(45,791)</u>	<u>21,096</u>	<u>66,759</u>
111,953	(1,418,861)	139,200
130,000	262,094	413,537
<u>241,953</u>	<u>(335,356)</u>	<u>230,000</u>
241,953	(1,492,123)	(860,734)
7,190,889	25,632,645	(6,725,214)
<u>\$ 7,432,842</u>	<u>\$ 24,140,522</u>	<u>\$ 45,729,873</u>
<u>\$ 7,432,842</u>	<u>\$ 24,140,522</u>	<u>\$ 39,004,659</u>

**CITY OF CONCORD
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013**

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	\$ 2,965,400	\$ 1,230,418	\$ 2,438,365	\$ 2,399,607
Payments to Suppliers			(3,290,187)	(1,916,278)
Payments to Employees				4,962
Claims Paid	(1,512,345)	(609,045)		
Net Cash Provided by (Used for) Operating Activities	1,453,055	621,373	(851,822)	488,291
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Borrowings of Advances From/To Other Funds			862,716	
Transfer In/ (Out)		100,000		
Transfer In/ (Out)	(100,000)	(425,378)		
Net Cash Provided by (used for) Non-Capital Financing Activities	(100,000)	(325,378)	862,716	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and Construction of Capital Assets				(626,943)
Principal Paid on Debt, Bond Maturities				
Interest and Fiscal Charges Paid				
Net Cash Provided by (used for) Capital and Related Financing Activities				(626,943)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received	55,998	5,647	(10,894)	46,386
Net Cash Provided by (used for) Investing Activities	55,998	5,647	(10,894)	46,386
Net Increase (Decrease) in Cash and Cash Equivalents	1,409,053	301,642		(92,266)
Cash and Investments at Beginning of Period	7,343,378	2,004,619		2,825,474
Cash and Investments at End of Period	\$ 8,752,431	\$ 2,306,261	\$ -	\$ 2,733,208
Reconciliation of Operating Income (Loss)				
to Net Cash Provided by Operating Activities:				
Operating Income (Loss)	\$ 665,969	\$ (2,214,735)	\$ (3,578,689)	\$ (237,549)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation				687,697
Change in Assets and Liabilities:				
Receivables, Net	5,395			33,181
Prepaid Expenses				
Net OPEB Asset			2,726,867	
Accounts Payable				
Accrued Liabilities	(309)			4,962
Self Insurance Claims Payable	782,000	2,836,108		
Net Cash Provided by (Used for) Operating Activities	\$ 1,453,055	\$ 621,373	\$ (851,822)	\$ 488,291
Inception of Capital Lease				
Non-cash Contributions and Transfers of Fixed Assets, Net	\$ -	\$ -	\$ -	\$ 151,443

Information Technology Replacement	Building Maintenance	Total
\$ 5,930,264	\$ 2,507,162	\$ 17,471,216
(4,572,746)	(2,570,049)	(12,349,260)
(9,886)	5,729	805
		(2,121,390)
<u>1,347,632</u>	<u>(57,158)</u>	<u>3,001,371</u>
	262,094	1,124,810
130,000		230,000
	(335,356)	(860,734)
<u>130,000</u>	<u>(73,262)</u>	<u>494,076</u>
(895,659)	(939,201)	(2,461,803)
98,154		98,154
(63,999)		(63,999)
<u>(861,504)</u>	<u>(939,201)</u>	<u>(2,427,648)</u>
20,959	21,096	139,192
<u>20,959</u>	<u>21,096</u>	<u>139,192</u>
637,087	(1,048,525)	1,206,991
<u>5,993,842</u>	<u>2,704,180</u>	<u>20,871,493</u>
<u>\$ 6,630,929</u>	<u>\$ 1,655,655</u>	<u>\$ 22,078,484</u>
\$ 157,744	\$ (1,439,957)	\$ (6,647,217)
1,131,731	1,181,563	3,000,991
3	4,640	43,219
97,874		97,874
		2,726,867
(22,883)	190,854	167,971
(16,837)	5,742	(6,442)
		3,618,108
<u>\$ 1,347,632</u>	<u>\$ (57,158)</u>	<u>\$ 3,001,371</u>
<u>\$ 752,403</u>		<u>\$ 752,403</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,443</u>