

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.

Tourism Improvement District Fund. To account for assessment revenues on lodging stays, to be expended for activities and improvements set forth by the Management District Plan.

Asset Forfeiture Fund. To account for revenues received from adjudicated sales of assets seized during drug related arrests and to disburse for authorized public safety activities.

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, 2014**

	SPECIAL REVENUE FUNDS			
	State Gas Tax	Maintenance Districts	Art in Public Places	Traffic System Management
ASSETS:				
Cash and Investments	\$ 4,717,855	\$ 4,320,021	\$ 100,269	\$ 180,417
Cash with Fiscal Agents				
Receivables, Net				
Accounts Receivable				
Due from Other Funds		61,718		
Due from Other Governments	368,985			
Loans and Notes				
Advances to Other Funds				238,500
Total Assets	<u>\$ 5,086,840</u>	<u>\$ 4,381,739</u>	<u>\$ 100,269</u>	<u>\$ 418,917</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:				
Liabilities:				
Accounts, Deposits and Contracts Payable	\$ 20,300			
Accrued Liabilities	30,824	\$ 2,565		
Due to Other Funds				
Unearned Revenue				
Advance from Other Funds		238,500		
Total Liabilities	<u>51,124</u>	<u>241,065</u>		
Deferred Inflows of Resources:				
Unavailable Revenue				
Fund Balances:				
Nonspendable				\$ 238,500
Restricted	5,035,716	4,140,674	\$ 100,269	180,417
Assigned				
Unassigned				
Total Fund Balances (Deficit)	<u>5,035,716</u>	<u>4,140,674</u>	<u>100,269</u>	<u>418,917</u>
Total Liabilities Defferd Inflows				
Total Liabilities and Fund Balances	<u>\$ 5,086,840</u>	<u>\$ 4,381,739</u>	<u>\$ 100,269</u>	<u>\$ 418,917</u>

**CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2014**

SPECIAL REVENUE FUNDS

Housing Assistance Program	Housing and Community Services	Storm Water Management	Health Care District	Tourism Improvement District	Asset Forfeiture
\$ 507,825	\$ 2,522,149	\$ 3,161,852	\$ 316,042	\$ 149,938	\$ 490,585
	64,566				
199,892	35,571 1,940,466				
<u>\$ 707,717</u>	<u>\$ 4,562,752</u>	<u>\$ 3,161,852</u>	<u>\$ 316,042</u>	<u>\$ 149,938</u>	<u>\$ 490,585</u>
	\$ 45,594			\$ 132,140	
	730,462	\$ 13,906	\$ 410		
	<u>776,056</u>	<u>13,906</u>	<u>410</u>	<u>132,140</u>	
\$14,447	1,785,019				
199,892	1,940,466				
493,378	61,211	3,147,946	315,632	17,798	\$ 490,585
<u>693,270</u>	<u>2,001,677</u>	<u>3,147,946</u>	<u>315,632</u>	<u>17,798</u>	<u>490,585</u>
<u>\$ 707,717</u>	<u>\$ 4,562,752</u>	<u>\$ 3,161,852</u>	<u>\$ 316,042</u>	<u>\$ 149,938</u>	<u>\$ 490,585</u>

**CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2014**

DEBT SERVICE FUNDS

Police Facilities Revenue Bonds	Parking Structure Revenue Bonds	ABAG	Performing Arts Revenue Bonds	Assessment Districts	Refunding Lease Agreement	Energy Lease
\$ 195,578		\$ 25	\$ 735,272			\$ 16,521
	\$ 747,874	66,206	645,029			
				\$ 68,072		
<u>\$ 195,578</u>	<u>\$ 747,874</u>	<u>\$ 66,231</u>	<u>\$ 1,380,301</u>	<u>\$ 68,072</u>	<u>\$ -</u>	<u>\$ 16,521</u>
				\$ 8,479		
				61,718		
				<u>70,197</u>		
\$ 195,578	\$ 747,874	\$ 66,231	\$ 1,380,301			\$ 16,521
				(2,125)		
<u>195,578</u>	<u>747,874</u>	<u>66,231</u>	<u>1,380,301</u>	<u>(2,125)</u>		<u>16,521</u>
<u>\$ 195,578</u>	<u>\$ 747,874</u>	<u>\$ 66,231</u>	<u>\$ 1,380,301</u>	<u>\$ 68,072</u>	<u>\$ -</u>	<u>\$ 16,521</u>

**CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2014**

CAPITAL PROJECTS FUNDS

Special Developers	Inter- Governmental	Total Non-Major Governmental Funds
\$ 2,022,567	\$ 1,901,394	\$ 21,338,310
		1,459,109
	706,347	838,985
		61,718
	585,816	990,372
		2,140,358
		238,500
<u>\$ 2,022,567</u>	<u>\$ 3,193,557</u>	<u>\$ 27,067,352</u>
\$ 818	\$ 1,490	\$ 208,821
		778,167
		61,718
	31	31
1,132,473		1,370,973
<u>1,133,291</u>	<u>1,521</u>	<u>2,419,710</u>
	752,781	2,552,247
		2,378,858
	2,439,255	18,829,386
889,276		889,276
		(2,125)
<u>889,276</u>	<u>2,439,255</u>	<u>22,095,395</u>
<u>\$ 2,022,567</u>	<u>\$ 3,193,557</u>	<u>\$ 27,067,352</u>

**CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2014**

	SPECIAL REVENUE FUNDS					
	State Gas Tax	Maintenance Districts	Art in Public Places	Traffic System Management	Housing Assistance Program	Housing and Community Services
REVENUES:						
Taxes		\$ 1,531,461				
Licenses and Permits						
Intergovernmental	\$ 3,926,905					\$ 776,618
Charges for Services					\$ 6,876	20,494
Use of Money and Property	45,476	41,988	\$ 1,293	\$ 15,225	4,963	77,709
Special Assessment Collections						
Other		1,171				611,052
Total Revenues	<u>3,972,381</u>	<u>1,574,620</u>	<u>1,293</u>	<u>15,225</u>	<u>11,839</u>	<u>1,485,873</u>
EXPENDITURES:						
Current:						
Public Works	2,810,104	717,998				
Community and Economic Development				40,700		169,925
Parks & Recreation Services						321,802
Public Safety						667
Capital Outlay	527,333	48,278	28,126			387,881
Debt Service:						
Principal Repayment						900,000
Interest and Fiscal Charges		15,900				
Total Expenditures	<u>3,337,437</u>	<u>782,176</u>	<u>28,126</u>	<u>40,700</u>		<u>1,780,275</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>634,944</u>	<u>792,444</u>	<u>(26,833)</u>	<u>(25,475)</u>	<u>11,839</u>	<u>(294,402)</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	37,810					
Transfers (Out)		(271,365)		(10,500)		
Total Other Financing Sources (Uses)	<u>37,810</u>	<u>(271,365)</u>		<u>(10,500)</u>		
Net Changes in Fund Balances	672,754	521,079	(26,833)	(35,975)	11,839	(294,402)
Fund Balances (Deficit) at the Beginning of Period	<u>4,362,962</u>	<u>3,619,595</u>	<u>127,102</u>	<u>454,892</u>	<u>681,431</u>	<u>2,296,079</u>
FUND BALANCES (DEFICIT) AT END OF PERIOD	<u>\$ 5,035,716</u>	<u>\$ 4,140,674</u>	<u>\$ 100,269</u>	<u>\$ 418,917</u>	<u>\$ 693,270</u>	<u>\$ 2,001,677</u>

**CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2014**

SPECIAL REVENUE FUNDS				DEBT SERVICE FUNDS			
Storm Water Management	Health Care District	Tourism Improvement District	Asset Forfeiture	Police Facilities Revenue Bonds	Parking Structure Revenue Bonds	ABAG	Performing Arts Revenue Bonds
\$ 2,038,440	\$ 222,791						
			\$ 91,773				
32,893	3,504	\$ 966	544	\$ 102	\$ 2,397	\$ 391	
		6,832					
224	1,273	10,000		497,731	739,494		
<u>2,071,557</u>	<u>227,568</u>	<u>17,798</u>	<u>92,317</u>	<u>497,833</u>	<u>741,891</u>	<u>391</u>	
705,312							
741,328	274,778						
			83,959				
2,202							
				485,000	450,000		480,000
				14,731	291,582	709	226,790
<u>1,448,842</u>	<u>274,778</u>		<u>83,959</u>	<u>499,731</u>	<u>741,582</u>	<u>709</u>	<u>706,790</u>
<u>622,715</u>	<u>(47,210)</u>	<u>17,798</u>	<u>8,358</u>	<u>(1,898)</u>	<u>309</u>	<u>(318)</u>	<u>(706,790)</u>
2,900			482,227			736	700,832
(448,725)							
<u>(445,825)</u>			<u>482,227</u>			<u>736</u>	<u>700,832</u>
176,890	(47,210)	17,798	490,585	(1,898)	309	418	(5,958)
<u>2,971,056</u>	<u>362,842</u>			<u>197,476</u>	<u>747,565</u>	<u>65,813</u>	<u>1,386,259</u>
<u>\$ 3,147,946</u>	<u>\$ 315,632</u>	<u>\$ 17,798</u>	<u>\$ 490,585</u>	<u>\$ 195,578</u>	<u>\$ 747,874</u>	<u>\$ 66,231</u>	<u>\$ 1,380,301</u>

**CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2014**

<u>DEBT SERVICE FUNDS</u>		<u>CAPITAL PROJECTS FUNDS</u>			Total Non-Major Governmental Funds
Assessment Districts	Refunding Lease Agreement	Energy Lease	Special Developers	Inter - Governmental	
			\$ 395,545		\$ 3,792,692
				\$ 2,764,029	395,545
			20,190	30,659	7,559,325
					27,370
					278,300
					6,832
	\$ 110,412		87,280		2,058,637
	110,412		503,015	2,794,688	14,118,701
				21,138	4,254,552
\$ 1,159			42,431	197,511	1,193,054
			26,392		622,972
					84,626
			144,891	911,974	2,050,685
	398,500	300,344			3,013,844
	132,615	381,888			1,064,215
1,159	531,115	682,232	213,714	1,130,623	12,283,948
(1,159)	(420,703)	(682,232)	289,301	1,664,065	1,834,753
	420,703	698,724	11,814	12,262	2,368,008
			(6,557)		(737,147)
	420,703	698,724	5,257	12,262	1,630,861
(1,159)		16,492	294,558	1,676,327	3,465,614
(966)		29	594,718	762,928	18,629,781
\$ (2,125)	\$ -	\$ 16,521	\$ 889,276	\$ 2,439,255	\$ 22,095,395

**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, 2014**

	STATE GAS TAX			MAINTENANCE DISTRICTS		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES:						
Taxes				\$ 1,527,302	\$ 1,531,461	\$ 4,159
Licenses and Permits						
Intergovernmental	\$ 3,649,446	\$ 3,926,905	\$ 277,459			
Charges for Services						
Use of Money and Property	40,000	45,476	5,476	52,605	41,988	(10,617)
Special Assessment Collections					1,171	1,171
Other						
Total Revenues	<u>3,689,446</u>	<u>3,972,381</u>	<u>282,935</u>	<u>1,579,907</u>	<u>1,574,620</u>	<u>(5,287)</u>
EXPENDITURES:						
Current:						
Public Works	3,710,730	2,810,104	900,626	1,274,965	717,998	556,967
Community and Economic Development						
Parks & Recreation Services						
Public Safety						
Capital Outlay						
Debt Service:						
Principal Repayment						
Interest and Fiscal Charges					15,900	(15,900)
Total Expenditures	<u>3,710,730</u>	<u>2,810,104</u>	<u>900,626</u>	<u>1,274,965</u>	<u>733,898</u>	<u>541,067</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(21,284)</u>	<u>1,162,277</u>	<u>1,183,561</u>	<u>304,942</u>	<u>840,722</u>	<u>535,780</u>
OTHER FINANCING SOURCES (USES):						
Transfers In		37,810	37,810			
Transfers (Out)				(695,574)	(271,365)	424,209
Total Other Financing Sources (Uses)		<u>37,810</u>	<u>37,810</u>	<u>(695,574)</u>	<u>(271,365)</u>	<u>424,209</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(21,284)</u>	<u>1,200,087</u>	<u>1,221,371</u>	<u>(390,632)</u>	<u>569,357</u>	<u>959,989</u>
Adjustment to Budgetary Basis:						
Capital Outlay		(527,333)			(48,278)	(48,278)
Fund Balances at Beginning of Year	<u>4,362,962</u>	<u>4,362,962</u>		<u>3,619,595</u>	<u>3,619,595</u>	
Fund Balances at End of Year	<u>\$ 4,341,678</u>	<u>\$ 5,035,716</u>	<u>\$ 1,221,371</u>	<u>\$ 3,228,963</u>	<u>\$ 4,140,674</u>	<u>\$ 911,711</u>

**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, 2014**

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)
	\$ 1,293	\$ 1,293	\$ 988	\$ 15,225	\$ 14,237	\$ 9,750	\$ 6,876	\$ (2,874)
						9,000	4,963	(4,037)
	<u>1,293</u>	<u>1,293</u>	<u>988</u>	<u>15,225</u>	<u>14,237</u>	<u>18,750</u>	<u>11,839</u>	<u>(6,911)</u>
			39,171	40,700	(1,529)			
			<u>39,171</u>	<u>40,700</u>	<u>(1,529)</u>			
	<u>1,293</u>	<u>1,293</u>	<u>(38,183)</u>	<u>(25,475)</u>	<u>12,708</u>	<u>18,750</u>	<u>11,839</u>	<u>(6,911)</u>
			95,400	-	(95,400)			
			<u>(10,500)</u>	<u>(10,500)</u>				
			<u>84,900</u>	<u>(10,500)</u>	<u>(95,400)</u>			
	1,293	1,293	46,717	(35,975)	(82,692)	18,750	11,839	(6,911)
	(28,126)							
\$ 127,102	<u>127,102</u>		454,892	454,892		681,431	681,431	
\$ 127,102	<u>\$ 100,269</u>	<u>\$ 1,293</u>	<u>\$ 501,609</u>	<u>\$ 418,917</u>	<u>\$ (82,692)</u>	<u>\$ 700,181</u>	<u>\$ 693,270</u>	<u>\$ (6,911)</u>

**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, 2014**

HOUSING AND COMMUNITY SERVICES			STORM WATER MANAGEMENT			HEALTH CARE DISTRICT		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
			\$ 1,983,000	\$ 2,038,440	\$ 55,440.00	\$ 230,000	\$ 222,791	\$ (7,209)
\$ 1,029,440	\$ 776,618	\$ (252,822)						
20,000	20,494	494						
	77,709	77,709	30,000	32,893	2,893	200	3,504	3,304
20,000	611,052	591,052		224	224	25,000	1,273	(23,727)
1,069,440	1,485,873	416,433	2,013,000	2,071,557	58,557	255,200	227,568	(27,632)
			799,061	705,312	93,749			
487,051	169,925	317,126	758,745	741,328	17,417			
300,146	321,802	(21,656)				305,056	274,778	30,278
21,045	667	20,378						
	900,000	(900,000)						
808,242	1,392,394	(584,152)	1,557,806	1,446,640	111,166	305,056	274,778	30,278
261,198	93,479	(167,719)	455,194	624,917	169,723	(49,856)	(47,210)	2,646
				2,900	2,900			
			(448,725)	(448,725)				
			(448,725)	(445,825)	2,900			
261,198	93,479	(167,719)	6,469	179,092	172,623	(49,856)	(47,210)	2,646
	(387,881)	(387,881)		(2,202)	(2,202)			
2,296,079	2,296,079		2,971,056	2,971,056		362,842	362,842	
\$ 2,557,277	\$ 2,001,677	\$ (555,600)	\$ 2,977,525	\$ 3,147,946	\$ 170,421	\$ 312,986	\$ 315,632	\$ 2,646

**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, 2014**

TOURISM IMPROVEMENT DISTRICT			ASSET FORFEITURE			POLICE FACILITIES REVENUE BONDS		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
				\$ 91,773	\$ 91,773			
	\$ 966	\$ 966		544	544		\$ 102	\$ 102
	6,832	6,832						
	10,000	10,000					497,731	497,731
	17,798	17,798		92,317	92,317		497,833	497,833
			76,019	83,959	(7,940)			
						485,000	485,000	
						12,731	14,731	(2,000)
			76,019	83,959	(7,940)	497,731	499,731	(2,000)
	17,798	17,798	(76,019)	8,358	84,377	(497,731)	(1,898)	495,833
				482,227	482,227	497,731		(497,731)
				482,227	482,227	497,731		(497,731)
	17,798	17,798	(76,019)	490,585	566,604		(1,898)	(1,898)
						197,476	197,476	
	\$ 17,798	\$ 17,798	\$ (76,019)	\$ 490,585	\$ 566,604	\$ 197,476	\$ 195,578	\$ (1,898)

**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, 2014**

PARKING STRUCTURE REVENUE BONDS			ABAG			PERFORMING ARTS REVENUE BONDS		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 2,397	\$ 2,397			\$ 391	\$ 391			
739,494	739,494							
741,891	741,891			391	391			
450,000	450,000					\$ 480,000	480,000	
291,582	291,582			709	(709)	220,832	226,790	(5,958)
741,582	741,582			709	(709)	700,832	706,790	(5,958)
309	309			(318)	(318)	(700,832)	(706,790)	(5,958)
				736	736	700,832	700,832	
				736	736	700,832	700,832	
309	309			418	418		(5,958)	(5,958)
747,565	747,565		\$ 65,813	65,813		1,386,259	1,386,259	
\$ 747,874	\$ 747,874		\$ 65,813	\$ 66,231	\$ 418	\$ 1,386,259	\$ 1,380,301	\$ (5,958)

**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, 2014**

ASSESSMENT DISTRICTS			REFUNDING LEASE AGREEMENT			ENERGY LEASE		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
			\$ 110,412	\$ 110,412				
			110,412	110,412				
	1,159	(1,159)						
			398,500	398,500		\$ 300,344	\$ 300,344	
			132,615	132,615		378,950	381,888	\$ (2,938)
	1,159	(1,159)	531,115	531,115		679,294	682,232	(2,938)
	(1,159)	(1,159)	(420,703)	(420,703)		(679,294)	(682,232)	(2,938)
			420,703	420,703		678,934	698,724	19,790
			420,703	420,703		678,934	698,724	19,790
	(1,159)	(1,159)				(360)	16,492	16,852
\$ (966)	(966)					29	29	
\$ (966)	\$ (2,125)	\$ (1,159)				\$ (331)	\$ 16,521	\$ 16,852

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
JUNE 30, 2014**

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement	Information Technology Replacement
ASSETS					
Current Assets:					
Cash and Investments	\$ 10,012,369	\$ 2,452,682	\$ 750,782	\$ 2,641,486	\$ 8,247,504
Accounts Receivable	11,977			8,646	
Total Current Assets	<u>10,024,346</u>	<u>2,452,682</u>	<u>750,782</u>	<u>2,650,132</u>	<u>8,247,504</u>
Advances to Other Funds	2,000,000				
Net OPEB Asset			1,093,430		
Capital Assets:					
Buildings and Improvements					
Equipment				9,309,510	14,168,714
Construction In Progress				50,749	758,415
Less: Accumulated Depreciation				(7,356,090)	(10,798,224)
Net Capital Assets				<u>2,004,169</u>	<u>4,128,905</u>
Total Assets	<u>12,024,346</u>	<u>2,452,682</u>	<u>1,844,212</u>	<u>4,654,301</u>	<u>12,376,409</u>
LIABILITIES					
Current Liabilities					
Accounts Payable					95,523
Accrued Liabilities	560			14,300	39,736
Compensated Absences Payable				31,965	59,233
Capital Lease Payable					616,806
Interest Payable					37,479
Claims Payable	1,872,965	1,450,361			
Total Current Liabilities	<u>1,873,525</u>	<u>1,450,361</u>		<u>46,265</u>	<u>848,777</u>
Non-Current Liabilities					
Compensated Absences Payable				19,095	69,266
Capital Lease Payable					1,169,733
Claims Payable	6,480,035	1,384,319			
Total Liabilities	<u>8,353,560</u>	<u>2,834,680</u>		<u>65,360</u>	<u>2,087,776</u>
NET POSITION					
Net Investment in Capital Assets				2,004,169	2,304,887
Unrestricted	3,670,786	(381,998)	1,844,212	2,584,772	7,983,746
Total Net Position	<u>\$ 3,670,786</u>	<u>\$ (381,998)</u>	<u>\$ 1,844,212</u>	<u>\$ 4,588,941</u>	<u>\$ 10,288,633</u>

**CITY OF CONCORD
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2014**

Building Maintenance	Total
\$ 1,801,483	\$ 25,906,306
	20,623
<u>1,801,483</u>	<u>25,926,929</u>
	2,000,000
	1,093,430
47,535,765	47,535,765
	23,478,224
24,591	833,755
<u>(21,879,919)</u>	<u>(40,034,233)</u>
<u>25,680,437</u>	<u>31,813,511</u>
<u>27,481,920</u>	<u>60,833,870</u>
\$247,100	342,623
25,908	80,504
57,003	148,201
	616,806
	37,479
	<u>3,323,326</u>
<u>330,011</u>	<u>4,548,939</u>
21,419	109,780
	1,169,733
	<u>7,864,354</u>
<u>351,430</u>	<u>13,692,806</u>
25,680,437	29,989,493
<u>1,450,053</u>	<u>17,151,571</u>
<u>\$ 27,130,490</u>	<u>\$ 47,141,064</u>

**CITY OF CONCORD
INTERNAL SERVICE FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2014**

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement
OPERATING REVENUES				
Charges for Services	\$ 3,002,545	\$ 1,194,629	\$ 4,150,474	\$ 2,888,358
Other		1,485,472	2,577,140	1,599
Total Operating Revenues	<u>3,002,545</u>	<u>2,680,101</u>	<u>6,727,614</u>	<u>2,889,957</u>
OPERATING EXPENSES				
Operations and Maintenance	502,586	751,188	7,419,480	1,881,278
Cost of Sales and Services			64,655	
Depreciation				1,043,079
Claims and Judgments	<u>1,264,553</u>			
Total Operating Expenses	<u>1,767,139</u>	<u>751,188</u>	<u>7,484,135</u>	<u>2,924,357</u>
Operating Income (Loss)	<u>1,235,406</u>	<u>1,928,913</u>	<u>(756,521)</u>	<u>(34,400)</u>
NON-OPERATING REVENUE (EXPENSES)				
Interest and Other Income	101,103	23,683	262	65,937
Interest and Other Expense				
Gain (Loss) from Sale of Capital Assets				<u>82,366</u>
Total Non-Operating Revenue	<u>101,103</u>	<u>23,683</u>	<u>262</u>	<u>148,303</u>
Income (Loss) Before Contributions	1,336,509	1,952,596	(756,259)	113,903
Contributions				64,600
Transfers In		100,000		
Transfers Out	<u>(100,000)</u>	<u>(420,703)</u>		
Changes in Net Position	1,236,509	1,631,893	(756,259)	178,503
Net Position Beginning	<u>2,434,277</u>	<u>(2,013,891)</u>	<u>\$2,600,471</u>	<u>4,410,438</u>
Net Position Ending	<u>\$ 3,670,786</u>	<u>\$ (381,998)</u>	<u>\$ 1,844,212</u>	<u>\$ 4,588,941</u>

**CITY OF CONCORD
INTERNAL SERVICE FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2014**

Information Technology Replacement	Building Maintenance	Total
\$ 6,382,595	\$ 2,943,731	\$ 20,562,332
5,134	256	4,069,601
<u>6,387,729</u>	<u>2,943,987</u>	<u>24,631,933</u>
4,432,657	2,719,555	17,706,744
778,564	1,058,958	64,655
<u>5,211,221</u>	<u>3,778,513</u>	<u>2,880,601</u>
1,176,508	(834,526)	1,264,553
<u>5,211,221</u>	<u>3,778,513</u>	<u>21,916,553</u>
1,176,508	(834,526)	2,715,380
<u>1,176,508</u>	<u>(834,526)</u>	<u>2,715,380</u>
82,953	21,136	295,074
(81,100)	(86,415)	(81,100)
<u>1,853</u>	<u>(65,279)</u>	<u>(4,049)</u>
1,178,361	(899,805)	209,925
<u>1,178,361</u>	<u>(899,805)</u>	<u>209,925</u>
1,235,327	4,003,942	2,925,305
442,103	200,000	5,303,869
<u>1,235,327</u>	<u>(314,169)</u>	<u>742,103</u>
2,855,791	2,989,968	(834,872)
<u>7,432,842</u>	<u>24,140,522</u>	<u>8,136,405</u>
\$ 10,288,633	\$ 27,130,490	39,004,659
<u>\$ 10,288,633</u>	<u>\$ 27,130,490</u>	<u>\$ 47,141,064</u>

**CITY OF CONCORD
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2014**

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	\$ 2,993,328	\$ 2,680,101	\$ 6,727,614	\$ 2,892,179
Payments to Suppliers			(3,548,913)	(1,881,278)
Payments to Employees				(34)
Claims Paid	(1,734,493)	(2,236,660)		
Net Cash Provided by (Used for) Operating Activities	<u>1,258,835</u>	<u>443,441</u>	<u>3,178,701</u>	<u>1,010,867</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Borrowings of Advances From/To Other Funds			(2,428,181)	
Transfer In/ (Out)		100,000		
Transfer In/ (Out)	(100,000)	(420,703)		
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>(100,000)</u>	<u>(320,703)</u>	<u>(2,428,181)</u>	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and Construction of Capital Assets				(1,168,526)
Principal Paid on Debt, Bond Maturities				
Interest and Fiscal Charges Paid				
Net Cash Provided by (used for) Capital and Related Financing Activities				<u>(1,168,526)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received	101,103	23,683	262	65,937
Net Cash Provided by (used for) Investing Activities	<u>101,103</u>	<u>23,683</u>	<u>262</u>	<u>65,937</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,259,938	146,421	750,782	(91,722)
Cash and Investments at Beginning of Period	<u>8,752,431</u>	<u>2,306,261</u>		<u>2,733,208</u>
Cash and Investments at End of Period	<u>\$ 10,012,369</u>	<u>\$ 2,452,682</u>	<u>\$ 750,782</u>	<u>\$ 2,641,486</u>
Reconciliation of Operating Income (Loss)				
to Net Cash Provided by Operating Activities:				
Operating Income (Loss)	\$ 1,235,406	\$ 1,928,913	\$ (756,521)	\$ (34,400)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation				1,043,079
Change in Assets and Liabilities:				
Receivables, Net	(9,217)			2,222
Net OPEB Asset			3,935,222	
Accounts Payable				
Accrued Liabilities	(354)			(34)
Self Insurance Claims Payable	33,000	(1,485,472)		
Net Cash Provided by (Used for) Operating Activities	<u>\$ 1,258,835</u>	<u>\$ 443,441</u>	<u>\$ 3,178,701</u>	<u>\$ 1,010,867</u>
Inception of Capital Lease				
Non-cash Contributions and Transfers of Fixed Assets, Net				<u>\$ 64,600</u>

**CITY OF CONCORD
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2014**

Information Technology Replacement	Building Maintenance	Total
\$ 6,387,729	\$ 2,943,987	\$ 24,624,938
(4,324,274)	(2,679,306)	(12,433,771)
(12,753)	(13,998)	(26,785)
		(3,971,153)
<u>2,050,702</u>	<u>250,683</u>	<u>8,193,229</u>
	4,003,942	1,575,761
442,103	200,000	742,103
	(314,169)	(834,872)
<u>442,103</u>	<u>3,889,773</u>	<u>1,482,992</u>
(774,135)	(4,015,763)	(5,958,424)
(107,823)		(107,823)
(77,225)		(77,225)
<u>(959,183)</u>	<u>(4,015,763)</u>	<u>(6,143,472)</u>
82,953	21,135	295,073
<u>82,953</u>	<u>21,135</u>	<u>295,073</u>
1,616,575	145,828	3,827,822
<u>6,630,929</u>	<u>1,655,655</u>	<u>22,078,484</u>
<u>\$ 8,247,504</u>	<u>\$ 1,801,483</u>	<u>\$ 25,906,306</u>
\$ 1,176,508	\$ (834,526)	\$ 2,715,380
778,564	1,058,958	2,880,601
		(6,995)
		3,935,222
95,523	36,054	131,577
107	(9,803)	(10,084)
		(1,452,472)
<u>\$ 2,050,702</u>	<u>\$ 250,683</u>	<u>\$ 8,193,229</u>
<u>\$ 436,826</u>	<u>\$ 436,826</u>	<u>\$ 436,826</u>
<u>\$ 1,235,327</u>	<u>\$ 4,003,942</u>	<u>\$ 5,303,869</u>