

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.

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.

Vehicle Abatement Fund. To account for monies received by the California Department of Motor Vehicles to be expended on abatement, removal or the disposal of vehicle related public nuisances from private or public property.

Public Education and Government Fund. To account for monies received by cable operators to support public education and government (PEG) channel facilities and 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.

Infrastructure Lease Agreement Fund. To account for lease agreement in connection with the financing of street and other infrastructure improvements.

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, 2015**

	SPECIAL REVENUE FUNDS			
	State Gas Tax	Maintenance Districts	Art in Public Places	Traffic System Management
ASSETS:				
Cash and Investments	\$ 5,238,535	\$ 4,742,384	\$ 317,095	\$ 238,265
Cash with Fiscal Agents				
Receivables, Net				
Accounts Receivable				
Interest				
Due from Other Funds				
Due from Other Governments	282,945			
Loans and Notes				
Lease Receivable				
Advances to Other Funds				159,000
Total Assets	<u>\$ 5,521,480</u>	<u>\$ 4,742,384</u>	<u>\$ 317,095</u>	<u>\$ 397,265</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:				
Liabilities:				
Accounts, Deposits and Contracts Payable	\$ 14,715		\$ 79,522	
Accrued Liabilities	30,812	\$ 4,085		
Due to Other Funds				
Unearned Revenue				
Advance from Other Funds		159,000		
Total Liabilities	<u>45,527</u>	<u>163,085</u>	<u>79,522</u>	
Deferred Inflows of Resources:				
Unavailable Revenue				
Fund Balances:				
Nonspendable				
Restricted	5,475,953	4,579,299	237,573	397,265
Assigned				
Unassigned				
Total Fund Balances (Deficit)	<u>5,475,953</u>	<u>4,579,299</u>	<u>237,573</u>	<u>397,265</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 5,521,480</u>	<u>\$ 4,742,384</u>	<u>\$ 317,095</u>	<u>\$ 397,265</u>

**CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2015**

SPECIAL REVENUE FUNDS

Housing Assistance Program	Housing and Community Services	Storm Water Management	Health Care District	Asset Forfeiture	Vehicle Abatement	Public Education and Government
\$ 511,500	\$ 2,671,508	\$ 3,386,884	\$ 199,048	\$ 393,668	\$ 7,091	\$ 449,768
15,802	80,861		940	530		155,882
185,445	311,452 1,666,809					
<u>\$ 712,747</u>	<u>\$ 4,730,630</u>	<u>\$ 3,386,884</u>	<u>\$ 199,988</u>	<u>\$ 394,198</u>	<u>\$ 7,091</u>	<u>\$ 605,650</u>
	\$ 641,473 492,423	\$ 13,866	\$ 206		\$ 2,340	
	<u>1,133,896</u>	<u>13,866</u>	<u>206</u>		<u>2,340</u>	
\$15,802	1,526,790					
185,445 511,500	1,666,809 403,135	3,373,018	199,782	\$ 394,198	\$ 4,751	\$ 605,650
<u>696,945</u>	<u>2,069,944</u>	<u>3,373,018</u>	<u>199,782</u>	<u>394,198</u>	<u>4,751</u>	<u>605,650</u>
<u>\$ 712,747</u>	<u>\$ 4,730,630</u>	<u>\$ 3,386,884</u>	<u>\$ 199,988</u>	<u>\$ 394,198</u>	<u>\$ 7,091</u>	<u>\$ 605,650</u>

**CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2015**

DEBT SERVICE FUNDS

Police Facilities Revenue Bonds	Parking Structure Revenue Bonds	ABAG	Performing Arts Revenue Bonds	Assessment Districts	Refunding Lease Agreement	Energy Lease
		\$ 23,005		\$ 7,016		
		42,227	\$ 609,213			
\$ -	\$ -	\$ 65,232	\$ 609,213	\$ 7,016	\$ -	\$ -
				\$ 8,479		
				8,479		
		\$ 65,232	\$ 609,213			
				(1,463)		
		65,232	609,213	(1,463)		
\$ -	\$ -	\$ 65,232	\$ 609,213	\$ 7,016	\$ -	\$ -

**CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2015**

<u>CAPITAL PROJECTS FUNDS</u>			
<u>Infrastructure Lease Agreement</u>	<u>Special Developers</u>	<u>Inter- Governmental</u>	<u>Total Non-Major Governmental Funds</u>
\$ 2,480,502	\$ 1,761,378	\$ 3,805,480	\$ 26,233,127
			651,440
		106,444	263,796
			96,663
		297,858	892,255
			1,852,254
			159,000
<u>\$ 2,480,502</u>	<u>\$ 1,761,378</u>	<u>\$ 4,209,782</u>	<u>\$ 30,148,535</u>
	\$ 86,571	\$ 214,976	\$ 1,045,736
			543,732
	1,132,473		1,291,473
	1,219,044	214,976	2,880,941
		404,302	1,946,894
			2,011,254
\$ 2,480,502		3,590,504	22,768,575
	542,334		542,334
			(1,463)
<u>2,480,502</u>	<u>542,334</u>	<u>3,590,504</u>	<u>25,320,700</u>
<u>\$ 2,480,502</u>	<u>\$ 1,761,378</u>	<u>\$ 4,209,782</u>	<u>\$ 30,148,535</u>

**CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2015**

	SPECIAL REVENUE FUNDS					
	State Gas Tax	Maintenance Districts	Art in Public Places	Traffic System Management	Housing Assistance Program	Housing and Community Services
REVENUES:						
Taxes		\$ 1,544,956				
Licenses and Permits						
Intergovernmental	\$ 3,171,540					\$ 1,157,766
Charges for Services						90,620
Use of Money and Property	36,466	37,722	\$ 295,756	\$ 11,925	\$ 3,675	65,241
Special Assessment Collections						
Other		12,376				210,396
Total Revenues	<u>3,208,006</u>	<u>1,595,054</u>	<u>295,756</u>	<u>11,925</u>	<u>3,675</u>	<u>1,524,023</u>
EXPENDITURES:						
Current:						
Public Works	2,472,030	856,611				
Community and Economic Development				23,077		666,421
Parks & Recreation Services						
Public Safety						
Capital Outlay	295,739		166,602			479,116
Debt Service:						
Principal Repayment						310,219
Interest and Fiscal Charges		11,925				
Total Expenditures	<u>2,767,769</u>	<u>868,536</u>	<u>166,602</u>	<u>23,077</u>		<u>1,455,756</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>440,237</u>	<u>726,518</u>	<u>129,154</u>	<u>(11,152)</u>	<u>3,675</u>	<u>68,267</u>
OTHER FINANCING SOURCES (USES):						
Transfers In			8,150			
Transfers (Out)		(287,893)		(10,500)		
Total Other Financing Sources (Uses)		<u>(287,893)</u>	<u>8,150</u>	<u>(10,500)</u>		
Net Changes in Fund Balances	440,237	438,625	137,304	(21,652)	3,675	68,267
Fund Balances (Deficit) at the Beginning 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>
FUND BALANCES (DEFICIT) AT END OF PERIOD	<u>\$ 5,475,953</u>	<u>\$ 4,579,299</u>	<u>\$ 237,573</u>	<u>\$ 397,265</u>	<u>\$ 696,945</u>	<u>\$ 2,069,944</u>

**CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2015**

SPECIAL REVENUE FUNDS					DEBT SERVICE FUNDS		
Storm Water Management	Health Care District	Asset Forfeiture	Vehicle Abatement	Public Education and Government	Police Facilities Revenue Bonds	Parking Structure Revenue Bonds	ABAG
\$ 2,060,371	\$ 255,420						
		\$ 53,529					
22,507	1,554	3,311	\$ 91,937 (29)	\$ 604,728 922		\$ 1	\$ (268)
	52,000					127,091	
<u>2,082,878</u>	<u>308,974</u>	<u>56,840</u>	<u>91,908</u>	<u>605,650</u>		<u>127,092</u>	<u>(268)</u>
728,956							
679,302	424,824						
		153,227	87,157				
823							
					\$ 2,000	133,291	731
<u>1,409,081</u>	<u>424,824</u>	<u>153,227</u>	<u>87,157</u>		<u>2,000</u>	<u>133,291</u>	<u>731</u>
673,797	(115,850)	(96,387)	4,751	605,650	(2,000)	(6,199)	(999)
(448,725)					(193,578)	(741,675)	
(448,725)					(193,578)	(741,675)	
225,072	(115,850)	(96,387)	4,751	605,650	(195,578)	(747,874)	(999)
<u>3,147,946</u>	<u>315,632</u>	<u>490,585</u>			<u>195,578</u>	<u>747,874</u>	<u>66,231</u>
<u>\$ 3,373,018</u>	<u>\$ 199,782</u>	<u>\$ 394,198</u>	<u>\$ 4,751</u>	<u>\$ 605,650</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,232</u>

**CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2015**

DEBT SERVICE FUNDS				CAPITAL PROJECTS FUNDS			Total Non-Major Governmental Funds
Performing Arts Revenue Bonds	Assessment Districts	Refunding Lease Agreement	Energy Lease	Infrastructure Lease Agreement	Special Developers	Inter - Governmental	
							\$ 3,860,747
					\$ 309,852		309,852
						\$ 3,551,748	7,934,583
							787,285
\$ 17	\$ (463) 1,125		\$ (16,522)	\$ 34,855	11,837	29,838	538,345
		\$ 569,988		2,635,000	114,596	(31)	3,721,416
17	662	569,988	(16,522)	2,669,855	436,285	3,581,555	17,153,353
					70,462	113,813	4,241,872
					23,993	156,216	1,973,833
							240,384
					743,923	2,178,722	3,864,925
440,000		885,500	335,437				1,971,156
185,913		109,503	363,919	189,353			996,635
625,913		995,003	699,356	189,353	838,378	2,448,751	13,288,805
(625,896)	662	(425,015)	(715,878)	2,480,502	(402,093)	1,132,804	3,864,548
622,919		425,015	699,357		56,088	61,880	1,873,409
(768,111)					(937)	(43,435)	(2,494,854)
(145,192)		425,015	699,357		55,151	18,445	(621,445)
(771,088)	662		(16,521)	2,480,502	(346,942)	1,151,249	3,243,103
1,380,301	(2,125)		\$16,521		889,276	2,439,255	22,077,597
\$ 609,213	\$ (1,463)	\$ -	\$ -	\$ 2,480,502	\$ 542,334	\$ 3,590,504	\$ 25,320,700

**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, 2015**

	STATE GAS TAX			MAINTENANCE DISTRICTS		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES:						
Taxes				\$ 1,537,284	\$ 1,544,956	\$ 7,672
Licenses and Permits						
Intergovernmental	\$ 3,148,756	\$ 3,171,540	\$ 22,784			
Charges for Services						
Use of Money and Property	35,000	36,466	1,466	38,845	37,722	(1,123)
Special Assessment Collections						
Other					12,376	12,376
Total Revenues	<u>3,183,756</u>	<u>3,208,006</u>	<u>24,250</u>	<u>1,576,129</u>	<u>1,595,054</u>	<u>18,925</u>
EXPENDITURES:						
Current:						
Public Works	3,171,274	2,472,030	699,244	1,167,605	856,611	310,994
Community and Economic Development						
Parks & Recreation Services						
Public Safety						
Capital Outlay						
Debt Service:						
Principal Repayment						
Interest and Fiscal Charges					11,925	(11,925)
Total Expenditures	<u>3,171,274</u>	<u>2,472,030</u>	<u>699,244</u>	<u>1,167,605</u>	<u>868,536</u>	<u>299,069</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>12,482</u>	<u>735,976</u>	<u>723,494</u>	<u>408,524</u>	<u>726,518</u>	<u>317,994</u>
OTHER FINANCING SOURCES (USES):						
Transfers In				343,384		(343,384)
Transfers (Out)				(714,552)	(287,893)	426,659
Total Other Financing Sources (Uses)				<u>(371,168)</u>	<u>(287,893)</u>	<u>83,275</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>12,482</u>	<u>735,976</u>	<u>723,494</u>	<u>37,356</u>	<u>438,625</u>	<u>401,269</u>
Fund Balances at Beginning of Year	<u>5,035,716</u>	<u>5,035,716</u>		<u>4,140,674</u>	<u>4,140,674</u>	
Fund Balances at End of Year	<u>\$ 5,048,198</u>	<u>\$ 5,475,953</u>	<u>\$ 723,494</u>	<u>\$ 4,178,030</u>	<u>\$ 4,579,299</u>	<u>\$ 401,269</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, 2015**

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)
	\$ 295,756	\$ 295,756	\$ 1,088	\$ 11,925	\$ 10,837	\$ 17,000	\$ 3,675	\$ (17,000)
						9,000		(5,325)
	<u>295,756</u>	<u>295,756</u>	<u>1,088</u>	<u>11,925</u>	<u>10,837</u>	<u>26,000</u>	<u>3,675</u>	<u>(22,325)</u>
			39,029	23,077	15,952			
			<u>39,029</u>	<u>23,077</u>	<u>15,952</u>			
	<u>295,756</u>	<u>295,756</u>	<u>(37,941)</u>	<u>(11,152)</u>	<u>26,789</u>	<u>26,000</u>	<u>3,675</u>	<u>(22,325)</u>
	8,150	8,150	91,425		(91,425)			
			<u>(10,500)</u>	<u>(10,500)</u>				
	<u>8,150</u>	<u>8,150</u>	<u>80,925</u>	<u>(10,500)</u>	<u>(91,425)</u>			
	303,906	303,906	42,984	(21,652)	(64,636)	26,000	3,675	(22,325)
\$ 100,269	<u>100,269</u>		<u>418,917</u>	<u>418,917</u>		<u>693,270</u>	<u>693,270</u>	
\$ 100,269	<u>\$ 237,573</u>	<u>\$ 303,906</u>	<u>\$ 461,901</u>	<u>\$ 397,265</u>	<u>\$ (64,636)</u>	<u>\$ 719,270</u>	<u>\$ 696,945</u>	<u>\$ (22,325)</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, 2015**

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	\$ 2,060,371	\$ 77,371.00	\$ 262,650	\$ 255,420	\$ (7,230)
\$ 1,150,924	\$ 1,157,766	\$ 6,842						
	90,620	90,620						
20,000	65,241	45,241	30,000	22,507	(7,493)	200	1,554	1,354
20,000	210,396	190,396				25,000	52,000	27,000
1,190,924	1,524,023	333,099	2,013,000	2,082,878	69,878	287,850	308,974	21,124
			819,690	728,956	90,734			
861,617	666,421	195,196	882,649	679,302	203,347	563,752	424,824	138,928
	310,219	(310,219)						
861,617	976,640	(115,023)	1,702,339	1,408,258	294,081	563,752	424,824	138,928
329,307	547,383	218,076	310,661	674,620	363,959	(275,902)	(115,850)	160,052
			(448,725)	(448,725)				
			(448,725)	(448,725)				
329,307	547,383	218,076	(138,064)	225,895	363,959	(275,902)	(115,850)	160,052
2,001,677	2,001,677		3,147,946	3,147,946		315,632	315,632	
\$ 2,330,984	\$ 2,069,944	\$ (261,040)	\$ 3,009,882	\$ 3,373,018	\$ 363,136	\$ 39,730	\$ 199,782	\$ 160,052

**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, 2015**

ASSET FORFEITURE			VEHICLE ABATEMENT			PUBLIC EDUCATIONS AND GOVERNMENT		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	\$ 53,529	\$ 53,529	\$ 120,000	\$ 91,937	\$ (28,063)	\$ 547,000	\$ 604,728	\$ 57,728
	3,311	3,311		(29)	(29)		922	922
	<u>56,840</u>	<u>56,840</u>	<u>120,000</u>	<u>91,908</u>	<u>(28,092)</u>	<u>547,000</u>	<u>605,650</u>	<u>58,650</u>
\$ 200,000	153,227	46,773	97,399	87,157	10,242			
<u>200,000</u>	<u>153,227</u>	<u>46,773</u>	<u>97,399</u>	<u>87,157</u>	<u>10,242</u>			
<u>(200,000)</u>	<u>(96,387)</u>	<u>103,613</u>	<u>22,601</u>	<u>4,751</u>	<u>(17,850)</u>	<u>547,000</u>	<u>605,650</u>	<u>58,650</u>
<u>(200,000)</u>	<u>(96,387)</u>	<u>103,613</u>	<u>22,601</u>	<u>4,751</u>	<u>(17,850)</u>	<u>547,000</u>	<u>605,650</u>	<u>58,650</u>
<u>490,585</u>	<u>490,585</u>							
<u>\$ 290,585</u>	<u>\$ 394,198</u>	<u>\$ 103,613</u>	<u>\$ 22,601</u>	<u>\$ 4,751</u>	<u>\$ (17,850)</u>	<u>\$ 547,000</u>	<u>\$ 605,650</u>	<u>\$ 58,650</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, 2015**

POLICE FACILITIES REVENUE BONDS			PARKING STRUCTURE REVENUE BONDS			ABAG		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
			\$ 1	\$ 1			\$ (268)	\$ (268)
			127,091	127,091				
			127,092	127,092			(268)	(268)
\$ 2,000	\$ 2,000		133,291	133,291		\$ 1,500	731	769
2,000	2,000		133,291	133,291		1,500	731	769
(2,000)	(2,000)		(6,199)	(6,199)		(1,500)	(999)	501
	(193,578)	(193,578)	(741,675)	(741,675)				
	(193,578)	(193,578)	(741,675)	(741,675)				
(2,000)	(195,578)	(193,578)	(747,874)	(747,874)		(1,500)	(999)	501
195,578	195,578		\$ 747,874	\$ 747,874		66,231	66,231	
\$ 193,578	\$ -	\$ (193,578)	\$ -	\$ -	\$ -	\$ 64,731	\$ 65,232	\$ 501

**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, 2015**

PERFORMING ARTS REVENUE BONDS			ASSESSMENT DISTRICTS			REFUNDING LEASE AGREEMENT		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	\$ 17	\$ 17		\$ (463) 1,125	\$ (463) 1,125			
						\$ 569,988	\$ 569,988	
	17	17		662	662	569,988	569,988	
\$ 440,000	440,000					885,500	885,500	
185,913	185,913					109,503	109,503	
625,913	625,913					995,003	995,003	
(625,913)	(625,896)	17		662	662	(425,015)	(425,015)	
622,928	622,919	(9)				425,015	425,015	
	(768,111)	(768,111)						
622,928	(145,192)	(768,120)				425,015	425,015	
(2,985)	(771,088)	(768,103)		662	662			
1,380,301	1,380,301		\$ (2,125)	(2,125)				\$ -
\$ 1,377,316	\$ 609,213	\$ (768,103)	\$ (2,125)	\$ (1,463)	\$ 662	\$ -	\$ -	\$ -

**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, 2015**

ENERGY LEASE			INFRASTRUCTURE LEASE AGREEMENT		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	\$ (16,522)	\$ (16,522)	\$ 34,855	\$ 34,855	
			2,635,000	2,635,000	
	(16,522)	(16,522)	2,669,855	2,669,855	
\$ 335,437	335,437				
363,919	363,919		189,353	189,353	
699,356	699,356		189,353	189,353	
(699,356)	(715,878)	(16,522)	2,480,502	2,480,502	
699,357	699,357				
699,357	699,357				
1	(16,521)	(16,522)	2,480,502	2,480,502	
16,521	16,521				
\$ 16,522	\$ -	\$ (16,522)	\$ 2,480,502	\$ 2,480,502	\$ -

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, 2015**

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement	Information Technology Replacement
ASSETS					
Current Assets:					
Cash and Investments	\$ 10,877,934	\$ 2,016,928	\$ 1,716,775	\$ 2,941,349	\$ 9,115,537
Accounts Receivable	1,078			32,591	
Prepaid Items					179,856
Total Current Assets	10,879,012	2,016,928	1,716,775	2,973,940	9,295,393
Advances to Other Funds	1,923,077				
Capital Assets:					
Buildings and Improvements					
Equipment				9,907,372	14,623,463
Construction In Progress				865,632	1,431,416
Less: Accumulated Depreciation				(7,734,673)	(11,786,732)
Net Capital Assets				3,038,331	4,268,147
Total Assets	12,802,089	2,016,928	1,716,775	6,012,271	13,563,540
LIABILITIES					
Current Liabilities					
Accounts Payable		8,002			73,087
Accrued Liabilities	1,953			17,005	43,150
Compensated Absences Payable				31,205	59,651
Capital Lease Payable					516,259
Interest Payable					39,343
Claims Payable	1,579,131	1,430,621			
Total Current Liabilities	1,581,084	1,438,623		48,210	731,490
Non-Current Liabilities					
Compensated Absences Payable				19,226	56,839
Capital Lease Payable					729,855
Claims Payable	6,683,464	1,185,105			
Net OPEB Liability			35,551		
Total Liabilities	8,264,548	2,623,728	35,551	67,436	1,518,184
NET POSITION					
Net Investment in Capital Assets				3,038,331	2,982,690
Unrestricted	4,537,541	(606,800)	1,681,224	2,906,504	9,062,666
Total Net Position	\$ 4,537,541	\$ (606,800)	\$ 1,681,224	\$ 5,944,835	\$ 12,045,356

**CITY OF CONCORD
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2015**

<u>Building Maintenance</u>	<u>Total</u>
\$ 1,640,481	\$ 28,309,004
	33,669
	<u>179,856</u>
<u>1,640,481</u>	<u>28,522,529</u>
	1,923,077
47,659,764	47,659,764
	24,530,835
24,591	<u>2,321,639</u>
<u>(23,181,783)</u>	<u>(42,703,188)</u>
<u>24,502,572</u>	<u>31,809,050</u>
<u>26,143,053</u>	<u>62,254,656</u>
	87,184
\$6,095	89,837
27,729	129,366
38,510	516,259
	39,343
	<u>3,009,752</u>
<u>72,334</u>	<u>3,871,741</u>
	80,704
4,639	729,855
	7,868,569
	<u>35,551</u>
<u>76,973</u>	<u>12,586,420</u>
	30,523,593
24,502,572	<u>19,144,643</u>
<u>1,563,508</u>	
<u>\$ 26,066,080</u>	<u>\$ 49,668,236</u>

**CITY OF CONCORD
INTERNAL SERVICE FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2015**

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement
OPERATING REVENUES				
Charges for Services	\$ 2,652,579	\$ 1,289,713	\$ 4,691,300	\$ 3,348,959
Other	-	218,954	98,532	10,185
Total Operating Revenues	<u>2,652,579</u>	<u>1,508,667</u>	<u>4,789,832</u>	<u>3,359,144</u>
OPERATING EXPENSES				
Operations and Maintenance	454,384	1,423,572	4,919,858	1,293,756
Cost of Sales and Services	-	-	34,706	-
Depreciation	-	-	-	858,837
Claims and Judgments	1,306,429	450	-	-
Total Operating Expenses	<u>1,760,813</u>	<u>1,424,022</u>	<u>4,954,564</u>	<u>2,152,593</u>
Operating Income (Loss)	<u>891,766</u>	<u>84,645</u>	<u>(164,732)</u>	<u>1,206,551</u>
NON-OPERATING REVENUE (EXPENSES)				
Interest and Other Income	74,989	15,568	1,744	22,099
Interest and Other Expense	-	-	-	-
Gain (Loss) from Sale of Capital Assets	-	-	-	151,515
Total Non-Operating Revenue	<u>74,989</u>	<u>15,568</u>	<u>1,744</u>	<u>173,614</u>
Income (Loss) Before Contributions	966,755	100,213	(162,988)	1,380,165
Contributions	-	-	-	-
Transfers In	-	100,000	-	-
Transfers Out	(100,000)	(425,015)	-	(24,271)
Changes in Net Assets before Changes in Net Position	866,755	(224,802)	(162,988)	1,355,894
Net Position (Deficit) Beginning	<u>3,670,786</u>	<u>(381,998)</u>	<u>1,844,212</u>	<u>4,588,941</u>
Net Position (Deficit) Ending	<u>\$ 4,537,541</u>	<u>\$ (606,800)</u>	<u>\$ 1,681,224</u>	<u>\$ 5,944,835</u>

**CITY OF CONCORD
INTERNAL SERVICE FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2015**

Information Technology Replacement	Building Maintenance	Total
\$ 6,847,563	\$ 2,547,670	\$ 21,377,784
2,360	-	330,031
<u>6,849,923</u>	<u>2,547,670</u>	<u>21,707,815</u>
4,275,456	2,493,497	14,860,523
-	-	34,706
988,508	1,301,864	3,149,209
<u>-</u>	<u>-</u>	<u>1,306,879</u>
<u>5,263,964</u>	<u>3,795,361</u>	<u>19,351,317</u>
<u>1,585,959</u>	<u>(1,247,691)</u>	<u>2,356,498</u>
64,536	17,923	196,859
(63,772)	-	(63,772)
<u>-</u>	<u>-</u>	<u>151,515</u>
<u>764</u>	<u>17,923</u>	<u>284,602</u>
1,586,723	(1,229,768)	2,641,100
-	113,938	113,938
170,000	219,266	489,266
<u>-</u>	<u>(167,846)</u>	<u>(717,132)</u>
1,756,723	(1,064,410)	2,527,172
<u>10,288,633</u>	<u>27,130,490</u>	<u>47,141,064</u>
<u>\$ 12,045,356</u>	<u>\$ 26,066,080</u>	<u>\$ 49,668,236</u>

**CITY OF CONCORD
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2015**

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	\$ 2,663,478	\$ 1,508,667	\$ 4,789,832	\$ 3,335,199
Payments to Suppliers			(3,825,583)	(1,293,756)
Payments to Employees	-	-	-	2,076
Claims Paid	(1,849,825)	(1,634,974)	-	-
Net Cash Provided by (Used for) Operating Activities	<u>813,653</u>	<u>(126,307)</u>	<u>964,249</u>	<u>2,043,519</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Borrowings of Advances From/To Other Funds	76,923	-	-	-
Transfer In/ (Out)	-	100,000	-	-
Transfer In/ (Out)	(100,000)	(425,015)	-	(24,271)
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>(23,077)</u>	<u>(325,015)</u>	<u>-</u>	<u>(24,271)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and Construction of Capital Assets	-	-	-	(1,741,484)
Principal Paid on Debt, Bond Maturities	-	-	-	-
Interest and Fiscal Charges Paid	-	-	-	-
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,741,484)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received	74,989	15,568	1,744	22,099
Net Cash Provided by (used for) Investing Activities	<u>74,989</u>	<u>15,568</u>	<u>1,744</u>	<u>22,099</u>
Net Increase (Decrease) in Cash and Cash Equivalents	865,565	(435,754)	965,993	299,863
Cash and Investments at Beginning of Period	10,012,369	2,452,682	750,782	2,641,486
Cash and Investments at End of Period	<u>\$ 10,877,934</u>	<u>\$ 2,016,928</u>	<u>\$ 1,716,775</u>	<u>\$ 2,941,349</u>
Reconciliation of Operating Income (Loss)				
to Net Cash Provided by Operating Activities:				
Operating Income (Loss)	\$ 891,766	\$ 84,645	\$ (164,732)	\$ 1,206,551
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	-	-	-	858,837
Change in Assets and Liabilities:				
Receivables, Net	10,899	-	-	(23,945)
Prepaid Expenses	-	-	-	-
Net OPEB Asset	-	-	1,093,430	-
Accounts Payable	-	-	-	-
Accrued Liabilities	1,393	-	-	2,076
Self Insurance Claims Payable	(90,405)	(210,952)	-	-
Net OPEB Liability	-	-	35,551	-
Net Cash Provided by (Used for) Operating Activities	<u>\$ 813,653</u>	<u>\$ (126,307)</u>	<u>\$ 964,249</u>	<u>\$ 2,043,519</u>
Non-cash Contributions and Transfers of Fixed Assets, Net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF CONCORD
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2015**

Information Technology Replacement	Building Maintenance	Total
\$ 6,849,923	\$ 2,547,670	\$ 21,694,769
(4,474,334)	(2,732,681)	(12,326,354)
(12,009)	(35,273)	(45,206)
<u>-</u>	<u>-</u>	<u>(3,484,799)</u>
<u>2,363,580</u>	<u>(220,284)</u>	<u>5,838,410</u>
-	113,938	190,861
170,000	219,266	489,266
<u>-</u>	<u>(167,846)</u>	<u>(717,132)</u>
<u>170,000</u>	<u>165,358</u>	<u>(37,005)</u>
(1,127,750)	(123,999)	(2,993,233)
(540,425)	-	(540,425)
<u>(61,908)</u>	<u>-</u>	<u>(61,908)</u>
<u>(1,730,083)</u>	<u>(123,999)</u>	<u>(3,595,566)</u>
<u>64,536</u>	<u>17,923</u>	<u>196,859</u>
<u>64,536</u>	<u>17,923</u>	<u>196,859</u>
868,033	(161,002)	2,402,698
<u>8,247,504</u>	<u>1,801,483</u>	<u>25,906,306</u>
<u>\$ 9,115,537</u>	<u>\$ 1,640,481</u>	<u>\$ 28,309,004</u>
\$ 1,585,959	\$ (1,247,691)	\$ 2,356,498
988,508	1,301,864	3,149,209
-	-	(13,046)
(179,856)	-	(179,856)
-	-	1,093,430
(22,436)	(241,005)	(263,441)
(8,595)	(33,452)	(38,578)
-	-	(301,357)
<u>-</u>	<u>-</u>	<u>35,551</u>
<u>\$ 2,363,580</u>	<u>\$ (220,284)</u>	<u>\$ 5,838,410</u>
<u>\$ -</u>	<u>\$ 113,938</u>	<u>\$ 113,938</u>

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FIDUCIARY FUNDS

AGENCY FUND

Agency funds are used to account for short-term custodial collections on resources on behalf of another individual, entity, or government.

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

**CITY OF CONCORD
AGENCY FUND
STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2015**

	Balance July 1, 2014 (as restated)	Additions	Deletions	Balance June 30, 2015
ASSETS:				
Cash and Investments				
Pooled Investments	\$ 149,938	\$ 8,466	\$ 57,730	\$ 100,674
Total Assets	<u>\$ 149,938</u>	<u>\$ 8,466</u>	<u>\$ 57,730</u>	<u>\$ 100,674</u>
LIABILITIES:				
Accounts Payable and Due to Others	\$ 149,938	\$ 8,466	\$ 57,730	\$ 100,674
Total Liabilities	<u>\$ 149,938</u>	<u>\$ 8,466</u>	<u>\$ 57,730</u>	<u>\$ 100,674</u>