

## 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.

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

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

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

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

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

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

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

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

**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, 2009

SPECIAL REVENUE FUNDS

	State Gas Tax	Maintenance Districts	Art in Public Places	Traffic System Management	Housing Assistance Program
<b>ASSETS:</b>					
Cash and Investments	\$1,126,514	\$2,663,771	\$129,519	\$71,931	\$461,995
Cash with Fiscal Agents					
Receivables (Net of Allowances for Uncollectibles):					
Accounts Receivable					
Due from Other Governments	161,003				
Due from Other Funds					
Loans and Notes					205,324
Special Assessments					
Advances to Other Funds				477,000	
Total Assets	<u>\$1,287,517</u>	<u>\$2,663,771</u>	<u>\$129,519</u>	<u>\$548,931</u>	<u>\$667,319</u>
<b>LIABILITIES AND FUND BALANCE:</b>					
Liabilities:					
Accounts, Deposits and Contracts Payable	\$29,332				
Accrued Liabilities	10,203	\$1,860		\$15	
Due to Other Funds					
Deferred Revenue					\$19,879
Advance from Other Funds		477,000			
Total Liabilities	<u>39,535</u>	<u>478,860</u>		<u>15</u>	<u>19,879</u>
Fund Balance:					
Reserved for:					
Encumbrances	219,516	8,699		16,060	
Loans and Notes					185,445
Advances				477,000	
Debt Service					
Prepaid Items & Asset Seizure					
Unreserved:					
Designated for:					
Capital Projects	326,931	171,855	\$120,302		
Undesignated	701,535	2,004,357	9,217	55,856	461,995
Total Fund Balances	<u>1,247,982</u>	<u>2,184,911</u>	<u>129,519</u>	<u>548,916</u>	<u>647,440</u>
Total Liabilities and Fund Balances	<u>\$1,287,517</u>	<u>\$2,663,771</u>	<u>\$129,519</u>	<u>\$548,931</u>	<u>\$667,319</u>

See accompanying notes to financial statements

DEBT SERVICE FUNDS

<u>Storm Water Management</u>	<u>Monument Community Partnership</u>	<u>Police Facilities Revenue Bonds</u>	<u>Parking Structure Revenue Bonds</u>	<u>ABAG</u>	<u>Performing Arts Revenue Bonds</u>	<u>Assessment Districts</u>
\$1,869,617		\$721,267	\$751,588	\$64,939	\$1,777,949	\$167,835
	\$17,716					
						349,097
<u>\$1,869,617</u>	<u>\$17,716</u>	<u>\$721,267</u>	<u>\$751,588</u>	<u>\$64,939</u>	<u>\$1,777,949</u>	<u>\$516,932</u>
\$3,455						
	\$17,128					\$349,097
<u>3,455</u>	<u>17,128</u>					<u>349,097</u>
		\$721,267	\$751,588	\$64,939	\$1,777,949	167,835
145						
<u>1,866,017</u>	<u>588</u>					
<u>1,866,162</u>	<u>588</u>	<u>721,267</u>	<u>751,588</u>	<u>64,939</u>	<u>1,777,949</u>	<u>167,835</u>
<u>\$1,869,617</u>	<u>\$17,716</u>	<u>\$721,267</u>	<u>\$751,588</u>	<u>\$64,939</u>	<u>\$1,777,949</u>	<u>\$516,932</u>

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CITY OF CONCORD  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEETS  
JUNE 30, 2009

	<u>CAPITAL PROJECTS FUNDS</u>		
	Special Developers	Inter- Governmental	Total Non-Major Governmental Funds
<b>ASSETS:</b>			
Cash and Investments	\$2,167,019	\$68,809	\$8,727,010
Cash with Fiscal Agents			3,315,743
Receivables (Net of Allowances for Uncollectibles):			
Accounts Receivable			17,716
Due from Other Governments		2,135,058	2,296,061
Due from Other Funds	1,280,844		1,280,844
Loans and Notes			205,324
Special Assessments			349,097
Advances to Other Funds			477,000
	<u>\$3,447,863</u>	<u>\$2,203,867</u>	<u>\$16,668,795</u>
<b>LIABILITIES AND FUND BALANCE:</b>			
Liabilities:			
Accounts, Deposits and Contracts Payable	\$46,428	\$178,027	\$253,787
Accrued Liabilities	1,426	1,394	18,353
Due to Other Funds		591,850	608,978
Deferred Revenue		1,883,977	2,252,953
Advance from Other Funds	804,247		1,281,247
	<u>852,101</u>	<u>2,655,248</u>	<u>4,415,318</u>
Fund Balance:			
Reserved for:			
Encumbrances	180,331	846,241	1,270,847
Loans and Notes			185,445
Advances			477,000
Debt Service			3,483,578
Prepaid Items & Asset Seizure			
Unreserved:			
Designated for:			
Capital Projects	2,415,431		3,034,864
Undesignated		(1,297,622)	3,801,943
	<u>2,595,762</u>	<u>(451,381)</u>	<u>12,253,477</u>
Total Fund Balances (Deficit)	<u>\$3,447,863</u>	<u>\$2,203,867</u>	<u>\$16,668,795</u>
Total Liabilities and Fund Balances	<u>\$3,447,863</u>	<u>\$2,203,867</u>	<u>\$16,668,795</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, 2009

	SPECIAL REVENUE FUNDS			
	State Gas Tax	Maintenance Districts	Art in Public Places	Traffic System Management
<b>REVENUES:</b>				
Taxes		\$1,495,793		
Licenses and Permits				
Intergovernmental	\$2,009,488			
Charges for Services				
Fines and Forfeitures				
Use of Money and Property	18,142	60,430	\$3,426	\$2,573
Special Assessment Collections				
Other		12,616		
<b>Total Revenues</b>	<u>2,027,630</u>	<u>1,568,839</u>	<u>3,426</u>	<u>2,573</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works	1,693,779	1,155,936		60,507
Planning & Economic Development				
Community & Recreation Services				
Capital Outlay	395,560			
Debt Service				
Principal Repayment				
Interest and Fiscal Charges				
<b>Total Expenditures</b>	<u>2,089,359</u>	<u>1,155,936</u>		<u>60,507</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(61,729)</u>	<u>412,903</u>	<u>3,426</u>	<u>(57,934)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	25,056	203,394		
Transfers (Out)	(41,625)	(203,394)		(2,881)
<b>Total Other Financing Sources (Uses)</b>	<u>(16,569)</u>			<u>(2,881)</u>
<b>Net Change in Fund Balances</b>	<u>(78,298)</u>	<u>412,903</u>	<u>3,426</u>	<u>(60,815)</u>
<b>Fund Balances at the Beginning of Period</b>	<u>1,326,280</u>	<u>1,772,008</u>	<u>126,093</u>	<u>609,731</u>
<b>FUND BALANCES AT END OF PERIOD</b>	<u>\$1,247,982</u>	<u>\$2,184,911</u>	<u>\$129,519</u>	<u>\$548,916</u>

## DEBT SERVICE FUNDS

Housing Assistance Program	Storm Water Management	Monument Community Partnership	Police Facilities Revenue Bonds	Parking Structure Revenue Bonds	ABAG	Performing Arts Revenue Bonds	Assessment Districts
	\$2,062,117						
\$17,836		\$277,696					
9,421	43,852		\$22,310	\$34,884	\$37	\$1,394,404	\$1,902
	2,143						67,052
27,257	2,108,112	277,696	22,310	34,884	37	1,394,404	68,954
	2,067,887						
24,865		277,696					
			375,000	365,000	90,000	635,000	29,000
			315,659	378,224	8,374	1,147,514	10,292
24,865	2,067,887	277,696	690,659	743,224	98,374	1,782,514	39,292
2,392	40,225		(668,349)	(708,340)	(98,337)	(388,110)	29,662
			676,555	723,040	91,208	335,133	
			676,555	723,040	91,208	335,133	
2,392	40,225		8,206	14,700	(7,129)	(52,977)	29,662
645,048	1,825,937	588	713,061	736,888	72,088	1,830,926	138,173
\$647,440	\$1,866,162	\$588	\$721,267	\$751,588	\$64,939	\$1,777,949	\$167,835

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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, 2009

	<u>CAPITAL PROJECTS FUNDS</u>		Total Non-Major Governmental Funds
	Special Developers	Inter - Governmental	
<b>REVENUES:</b>			
Taxes			\$3,557,910
Licenses and Permits	\$1,953,499		1,953,499
Intergovernmental		\$2,738,091	5,025,275
Charges for Services			17,836
Fines and Forfeitures			
Use of Money and Property	88,120	82,330	1,761,831
Special Assessment Collections			67,052
Other	105,018		119,777
	<u>2,146,637</u>	<u>2,820,421</u>	<u>12,503,180</u>
<b>EXPENDITURES:</b>			
Current:			
Public Works	124,265	1,709,187	6,811,561
Planning & Economic Development			24,865
Community & Recreation Services	55,889		333,585
Capital Outlay	1,682,076	2,731,672	4,809,328
Debt Service			
Principal Repayment			1,494,000
Interest and Fiscal Charges			1,860,063
	<u>1,862,230</u>	<u>4,440,859</u>	<u>15,333,402</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>284,407</u>	<u>(1,620,438)</u>	<u>(2,830,222)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	5,002		2,059,388
Transfers (Out)	(75,218)	(153,447)	(476,565)
	<u>(70,216)</u>	<u>(153,447)</u>	<u>1,582,823</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(70,216)</u>	<u>(153,447)</u>	<u>1,582,823</u>
<b>Net Change in Fund Balances</b>	214,191	(1,773,885)	(1,247,399)
<b>Fund Balances at the Beginning of Period</b>	<u>2,381,571</u>	<u>1,322,504</u>	<u>13,500,876</u>
<b>FUND BALANCES (DEFICIT) AT END OF PERIOD</b>	<u>\$2,595,762</u>	<u>(\$451,381)</u>	<u>\$12,253,477</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 FISCAL YEAR ENDED JUNE 30, 2009

	STATE GAS TAX			MAINTENANCE DISTRICTS		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES:</b>						
Property Taxes				\$1,503,958	\$1,495,793	(\$8,165)
Intergovernmental	\$2,050,000	\$2,009,488	(\$40,512)			
Fines and Forfeitures				75,112	60,430	(14,682)
Use of Money and Property	190,000	18,142	(171,858)		12,616	12,616
Other						
Total Revenues	<u>2,240,000</u>	<u>2,027,630</u>	<u>(212,370)</u>	<u>1,579,070</u>	<u>1,568,839</u>	<u>(10,231)</u>
<b>EXPENDITURES:</b>						
Current:						
Public Works	2,729,639	1,693,779	1,035,860	1,642,314	1,155,936	486,378
Building, Engineering & Neighborhood Services						
Community & Recreation Services						
Capital Outlay	776,583	395,580	381,003			
Debt Service						
Principal Repayment						
Interest and Fiscal Charges						
Total Expenditures	<u>3,506,222</u>	<u>2,089,359</u>	<u>1,416,863</u>	<u>1,642,314</u>	<u>1,155,936</u>	<u>486,378</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,266,222)</u>	<u>(61,729)</u>	<u>1,204,493</u>	<u>(63,244)</u>	<u>412,903</u>	<u>476,147</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers In		25,056	25,056		203,394	203,394
Transfers (Out)		(41,625)	(41,625)		(203,394)	(203,394)
Total Other Financing Sources (Uses)		<u>(16,569)</u>	<u>(16,569)</u>			
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(1,266,222)</u>	<u>(78,298)</u>	<u>1,187,924</u>	<u>(63,244)</u>	<u>412,903</u>	<u>476,147</u>
Fund Balances at Beginning of Year	<u>1,326,280</u>	<u>1,326,280</u>		<u>1,772,008</u>	<u>1,772,008</u>	
Fund Balances at End of Year	<u>\$60,058</u>	<u>\$1,247,982</u>	<u>\$1,187,924</u>	<u>\$1,708,764</u>	<u>\$2,184,911</u>	<u>\$476,147</u>

ART IN PUBLIC PLACES			TRAFFIC SYSTEM MANAGEMENT			STORM WATER MANAGEMENT		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
						\$1,953,330	\$2,062,117	\$108,787
\$2,000	\$3,426	\$1,426	\$4,000	\$2,573	(\$1,427)	65,460	43,852	(21,608)
							2,143	2,143
<u>2,000</u>	<u>3,426</u>	<u>1,426</u>	<u>4,000</u>	<u>2,573</u>	<u>(1,427)</u>	<u>2,018,790</u>	<u>2,108,112</u>	<u>89,322</u>
			88,095	60,507	27,588	2,701,104	2,067,887	633,217
			<u>88,095</u>	<u>60,507</u>	<u>27,588</u>	<u>2,701,104</u>	<u>2,067,887</u>	<u>633,217</u>
<u>2,000</u>	<u>3,426</u>	<u>1,426</u>	<u>(84,095)</u>	<u>(57,934)</u>	<u>26,161</u>	<u>(682,314)</u>	<u>40,225</u>	<u>722,539</u>
			<u>(4,000)</u>	<u>(2,881)</u>	<u>1,119</u>			
			<u>(4,000)</u>	<u>(2,881)</u>	<u>1,119</u>			
<u>2,000</u>	<u>3,426</u>	<u>1,426</u>	<u>(88,095)</u>	<u>(60,815)</u>	<u>27,280</u>	<u>(682,314)</u>	<u>40,225</u>	<u>722,539</u>
<u>126,093</u>	<u>126,093</u>		<u>609,731</u>	<u>609,731</u>		<u>1,825,937</u>	<u>1,825,937</u>	
<u>\$128,093</u>	<u>\$129,519</u>	<u>\$1,426</u>	<u>\$521,636</u>	<u>\$548,916</u>	<u>\$27,280</u>	<u>\$1,143,623</u>	<u>\$1,866,162</u>	<u>\$722,539</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 FISCAL YEAR ENDED JUNE 30, 2009

	MONUMENT COMMUNITY PARTNERSHIP			POLICE FACILITIES REVENUE BONDS		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES:						
Property Taxes						
Intergovernmental		\$277,696	\$277,696			
Fines and Forfeitures						
Use of Money and Property					\$22,310	\$22,310
Other						
<b>Total Revenues</b>		<b>277,696</b>	<b>277,696</b>		<b>22,310</b>	<b>22,310</b>
EXPENDITURES:						
Current:						
Public Works						
Building, Engineering & Neighborhood Services						
Community & Recreation Services		277,696	(277,696)			
Capital Outlay						
Debt Service						
Principal Repayment				\$375,000	375,000	
Interest and Fiscal Charges				318,406	315,659	2,747
<b>Total Expenditures</b>		<b>277,696</b>	<b>(277,696)</b>	<b>693,406</b>	<b>690,659</b>	<b>2,747</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				(693,406)	(668,349)	25,057
OTHER FINANCING SOURCES (USES):						
Transfers In				693,406	676,555	(16,851)
Transfers (Out)						
<b>Total Other Financing Sources (Uses)</b>				<b>693,406</b>	<b>676,555</b>	<b>(16,851)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					8,206	8,206
Fund Balances at Beginning of Year	588	588		713,061	713,061	
Fund Balances at End of Year	<b>\$588</b>	<b>\$588</b>		<b>\$713,061</b>	<b>\$721,267</b>	<b>\$8,206</b>

ABAG		
Budget	Actual	Variance Positive (Negative)
	\$37	\$37
	37	37
\$90,000	90,000	
8,684	8,374	310
98,684	98,374	310
(98,684)	(98,337)	347
98,684	91,208	(7,476)
98,684	91,208	(7,476)
	(7,129)	(7,129)
72,068	72,068	
\$72,068	\$64,939	(\$7,129)

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## INTERNAL SERVICE FUNDS

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

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

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

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

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

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

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

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

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

CITY OF CONCORD  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENTS OF NET ASSETS  
JUNE 30, 2009

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement	Information Technology Replacement
<b>ASSETS</b>					
Current Assets:					
Cash and Investments	\$6,422,374	\$3,070,494	\$1,548,002	\$2,020,018	\$5,272,202
Cash with Fiscal Agents		11,660			
Accounts Receivable	38,132	85,705		21,155	
Interest Receivable			5,058		15,687
Prepaid Items					16,918
<b>Total Current Assets</b>	<b>6,460,506</b>	<b>3,167,859</b>	<b>1,553,060</b>	<b>2,041,173</b>	<b>5,304,807</b>
Net OPEB Asset			9,516,723		
Capital Assets:					
Buildings and Improvements				8,066,571	8,484,316
Equipment					13,696
Construction In Progress				8,066,571	8,498,012
<b>Less: Accumulated Depreciation</b>				<b>(6,843,774)</b>	<b>(5,808,210)</b>
<b>Net Capital Assets</b>				<b>1,222,797</b>	<b>2,689,802</b>
<b>Total Assets</b>	<b>6,460,506</b>	<b>3,167,859</b>	<b>11,069,783</b>	<b>3,263,970</b>	<b>7,994,609</b>
<b>LIABILITIES</b>					
Current Liabilities					
Accounts and Contracts Payable	220			4,347	32,461
Compensated Absences Payable				19,287	81,146
Capital Lease Payable					327,763
Judgment Obligation Bonds		330,000			
Bond Interest Payable		37,707			1,575
Claims Payable	1,760,493	420,049			
<b>Total Current Liabilities</b>	<b>1,760,713</b>	<b>787,756</b>		<b>23,634</b>	<b>442,945</b>
Non-Current Liabilities					
Compensated Absences Payable				17,950	
Judgment Obligation Bonds		1,900,000			
Capital Lease Payable					512,538
Claims Payable	4,503,507	436,961			
<b>Total Liabilities</b>	<b>6,264,220</b>	<b>3,124,717</b>		<b>41,584</b>	<b>955,483</b>
<b>NET ASSETS</b>					
Invested in Capital Assets				1,222,797	1,849,501
Unrestricted	196,286	43,142	11,069,783	1,999,589	5,189,625
<b>Total Net Assets</b>	<b>\$196,286</b>	<b>\$43,142</b>	<b>\$11,069,783</b>	<b>\$3,222,386</b>	<b>\$7,039,126</b>

<u>Building Maintenance</u>	<u>Total</u>
\$2,070,162	\$20,403,252
	11,660
	144,992
	20,745
	16,918
<u>2,070,162</u>	<u>20,597,567</u>
	9,516,723
73,700,490	73,700,490
	16,550,887
	13,696
<u>73,700,490</u>	<u>90,265,073</u>
<u>(26,508,679)</u>	<u>(39,160,663)</u>
<u>47,191,811</u>	<u>51,104,410</u>
<u>49,261,973</u>	<u>81,218,700</u>
11,370	48,398
80,791	181,224
	327,763
	330,000
	39,282
	2,180,542
<u>92,161</u>	<u>3,107,209</u>
8,560	26,510
	1,900,000
	512,538
	4,940,468
<u>100,721</u>	<u>10,486,725</u>
47,191,811	50,264,109
<u>1,969,441</u>	<u>20,467,666</u>
<u>\$49,161,252</u>	<u>\$70,731,975</u>

CITY OF CONCORD  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENTS OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET ASSETS  
FOR THE YEAR ENDED JUNE 30, 2009

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement	Information Technology Replacement
<b>OPERATING REVENUES</b>					
Charges for Services	\$2,110,063	\$1,591,259	\$1,468,009	\$2,866,884	\$6,563,498
Claims Settlement		85,802			
Other			43,785	3,490	
Total Operating Revenues	<u>2,110,063</u>	<u>1,677,061</u>	<u>1,511,794</u>	<u>2,870,374</u>	<u>6,563,498</u>
<b>OPERATING EXPENSES</b>					
Operations and Maintenance	93,452	317,772	51,922	1,906,477	5,019,173
Cost of Sales and Services			4,727,000		
Depreciation				630,105	1,017,997
Claims and Judgments	2,136,931	1,335,062			
Total Operating Expenses	<u>2,230,383</u>	<u>1,652,834</u>	<u>4,778,922</u>	<u>2,536,582</u>	<u>6,037,170</u>
Operating Income (Loss)	<u>(120,320)</u>	<u>24,227</u>	<u>(3,267,128)</u>	<u>333,792</u>	<u>526,328</u>
<b>NON-OPERATING REVENUE (EXPENSES)</b>					
Interest Income	98,886	76,373	31,731	54,292	109,448
Interest Expense		(117,680)			(44,917)
Gain from Sale of Capital Assets				35,896	
Total Non-Operating Revenue	<u>98,886</u>	<u>(41,307)</u>	<u>31,731</u>	<u>90,188</u>	<u>64,531</u>
Income (Loss) Before Contributions	<u>(21,434)</u>	<u>(17,080)</u>	<u>(3,235,397)</u>	<u>423,980</u>	<u>590,859</u>
Contributions				8,165	355,169
Transfers In		600,000			10,581
Transfers Out	(600,000)	(50,000)		(175,404)	(1,000,661)
Change in Net Assets	<u>(621,434)</u>	<u>532,920</u>	<u>(3,235,397)</u>	<u>256,741</u>	<u>(44,052)</u>
Net Assets (Deficits) Beginning	<u>817,720</u>	<u>(489,778)</u>	<u>14,305,180</u>	<u>2,965,645</u>	<u>7,083,178</u>
Net Assets (Deficits) Ending	<u>\$196,286</u>	<u>\$43,142</u>	<u>\$11,069,783</u>	<u>\$3,222,386</u>	<u>\$7,039,126</u>

<u>Building Maintenance</u>	<u>Total</u>
\$4,052,262	\$18,651,975
	85,802
	<u>47,275</u>
<u>4,052,262</u>	<u>18,785,052</u>
3,336,881	10,725,677
	4,727,000
2,105,814	3,753,916
	<u>3,471,993</u>
<u>5,442,695</u>	<u>22,678,586</u>
<u>(1,390,433)</u>	<u>(3,893,534)</u>
52,505	423,235
	(162,597)
	<u>35,896</u>
<u>52,505</u>	<u>296,534</u>
<u>(1,337,928)</u>	<u>(3,597,000)</u>
160,716	524,050
	610,581
<u>(287,489)</u>	<u>(2,113,554)</u>
<u>(1,464,701)</u>	<u>(4,575,923)</u>
<u>50,625,953</u>	<u>75,307,898</u>
<u>\$49,161,252</u>	<u>\$70,731,975</u>

CITY OF CONCORD  
INTERNAL SERVICE FUNDS  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2009

	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	\$2,071,931	\$1,879,125	\$1,511,794	\$2,858,865	\$6,570,202
Payments to Suppliers	(12,802)	(317,772)	(6,267,642)	(1,247,721)	(2,846,949)
Payments to Employees	(80,471)			(651,483)	(2,112,386)
Claims Paid	(2,136,931)	(1,314,372)			
Net Cash Provided by Operating Activities	<u>(158,273)</u>	<u>46,981</u>	<u>(4,755,848)</u>	<u>959,661</u>	<u>1,610,867</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>					
Transfer In/ (Out)	<u>(600,000)</u>	<u>550,000</u>		<u>(175,404)</u>	<u>(990,080)</u>
Cash Flows from Non-Capital Financing Activities	<u>(600,000)</u>	<u>550,000</u>		<u>(175,404)</u>	<u>(990,080)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition and Construction of Capital Assets				(861,475)	(547,009)
Proceeds from the Sale of Capital Assets				35,896	
Principal Paid on Debt, Bond Maturities		(315,000)			
Interest and Fiscal Charges Paid		(127,116)			(43,342)
Cash Flows from Capital and Related Financing Activities		<u>(442,116)</u>		<u>(825,579)</u>	<u>(590,351)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest Received	<u>138,132</u>	<u>76,373</u>	<u>119,533</u>	<u>54,292</u>	<u>93,761</u>
Cash Flows from Investing Activities	<u>138,132</u>	<u>76,373</u>	<u>119,533</u>	<u>54,292</u>	<u>93,761</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(620,141)	231,238	(4,636,315)	12,970	124,197
Cash and Investments at Beginning of Period	<u>7,042,515</u>	<u>2,850,916</u>	<u>6,184,317</u>	<u>2,007,048</u>	<u>5,148,005</u>
Cash and Investments at End of Period	<u>\$6,422,374</u>	<u>\$3,082,154</u>	<u>\$1,548,002</u>	<u>\$2,020,018</u>	<u>\$5,272,202</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>					
Operating Income (Loss)	(\$120,320)	\$24,227	(\$3,267,128)	\$333,792	\$526,328
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:					
Depreciation				630,105	1,017,997
Change in Assets and Liabilities:					
Receivables, Net	(38,132)	2,064		(11,509)	6,704
Prepaid Expenses					43,409
Net OPEB Asset			(1,488,720)		
Accounts Payable	179			2,233	25,057
Accrued Liabilities				5,040	(8,628)
Self Insurance Claims Payable		20,690			
Net Cash Provided by (Used for) Operating Activities	<u>(\$158,273)</u>	<u>\$46,981</u>	<u>(\$4,755,848)</u>	<u>\$959,661</u>	<u>\$1,610,867</u>
Non-cash Contributions and Transfers of Fixed Assets, Net				<u>\$8,165</u>	<u>\$355,169</u>

<u>Building Maintenance</u>	<u>Total</u>
\$4,052,595	\$18,744,512
(1,344,327)	(12,037,213)
(1,979,911)	(4,824,251)
	<u>(3,451,303)</u>
<u>728,357</u>	<u>(1,568,255)</u>
<u>(287,489)</u>	<u>(1,502,973)</u>
<u>(287,489)</u>	<u>(1,502,973)</u>
	(1,408,484)
	35,896
	(315,000)
	<u>(170,458)</u>
	<u>(1,858,046)</u>
<u>52,505</u>	<u>534,596</u>
<u>52,505</u>	<u>534,596</u>
493,373	(4,394,678)
<u>1,576,789</u>	<u>24,809,590</u>
<u>\$2,070,162</u>	<u>\$20,414,912</u>
(\$1,390,433)	(\$3,893,534)
2,105,814	3,753,916
333	(40,540)
60	43,469
	(1,488,720)
4,977	32,446
7,606	4,018
	<u>20,890</u>
<u>\$728,357</u>	<u>(\$1,568,255)</u>
<u>\$160,716</u>	<u>\$524,050</u>

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