NON-MAJOR FUNDS

State Gas Tax Fund. To account for revenue apportioned to the City from State-collected gasoline taxes and expended for construction and maintenance of City streets.

Maintenance Districts Fund. To account for revenue from property tax and annual assessments against property owners and expended for their share of the City's cost for maintenance in the areas of the service provided.

Art in Public Places Fund. To account for fees applied to new construction and expended for the purchase and installation of art objects in the City.

Traffic System Management Fund. To account for monies from in-lieu parking fees, to be expended for traffic management facilities.

Housing Assistance Program Fund. To account for monies from the Concord Redevelopment Agency and developers' contributions to be expended for low-income housing loans.

Housing and Community Services Fund – To account for monies received from the Department of Housing and Urban Development and expended for development of jobs and suitable housing for low-income residents.

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

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

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

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 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.

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, 2011

	SPECIAL REVENUE FUNDS					
	State Gas Tax	Maintenance Districts	Art in Public Places	Traffic System Management	Housing Assistance Program	Housing and Community Services
ASSETS:						
Cash and Investments	$2,910,068	$3,552,595	$124,651	$21,243	$501,945	$1,969,802
Cash with Fiscal Agents						
Receivables, Net						
Accounts Receivable						5,539
Due from Other Governments	370,076					377,959
Loans and Notes					202,179	2,605,262
Advances to Other Funds				477,000		
Total Assets	$3,280,144	$3,552,595	$124,651	$498,243	$704,124	$4,958,562
LIABILITIES AND FUND BALANCE:						
Liabilities:						
Accounts, Deposits and Contracts Payable	$2,140					$39,114
Accrued Liabilities	42,913	$10,219				359,342
Due to Other Funds						
Deferred Revenue					$16,734	2,461,986
Advance from Other Funds		477,000				
Total Liabilities	45,053	487,219			16,734	2,860,442
Fund Balance						
Nonspendable						
Restricted	3,235,091	3,065,376	$124,651	$498,243	687,390	2,098,120
Assigned						
Unassigned						
Total Fund Balances (Deficit)	3,235,091	3,065,376	124,651	498,243	687,390	2,098,120
Total Liabilities and Fund Balances	$3,280,144	$3,552,595	$124,651	$498,243	$704,124	$4,958,562

		DEBT SERVICE FUNDS						
Storm Water Management	Monument Community Partnership	Police Facilities Revenue Bonds	Parking Structure Revenue Bonds	ABAG	Performing Arts Revenue Bonds	Assessment Districts	Refunding Lease Agreement	Energy Lease
$2,516,944					$755,826	$11,194		$139
		$197,342	$752,907	$65,537	986,373			265,831
	$37,305							
$2,516,944	$37,305	$197,342	$752,907	$65,537	$1,742,199	$11,194		$265,970
$12,816								
	$36,717					$177,972		
12,816	36,717					177,972		
2,504,128	588	$197,342	$752,907	$65,537	$1,742,199			$265,970
						(166,778)		
2,504,128	588	197,342	752,907	65,537	1,742,199	(166,778)		265,970
$2,516,944	$37,305	$197,342	$752,907	$65,537	$1,742,199	$11,194		$265,970

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CITY OF CONCORD
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2011

	CAPITAL PROJECTS FUNDS		
	Special Developers	Inter-Governmental	Total Non-Major Governmental Funds
ASSETS:			
Cash and Investments	$2,526,741	$1,529,814	$16,420,962
Cash with Fiscal Agents			2,267,990
Receivables, Net			
Accounts Receivable		838,143	880,987
Due from Other Governments		474,136	1,222,171
Loans and Notes			2,807,441
Advances to Other Funds			477,000
Total Assets	$2,526,741	$2,842,093	$24,076,551
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts, Deposits and Contracts Payable	$1,787	$72,275	$115,316
Accrued Liabilities	5,005	10,443	440,738
Due to Other Funds			214,689
Deferred Revenue		878,195	3,356,915
Advance from Other Funds	973,133		1,450,133
	979,925	960,913	5,577,791
Fund Balance			
Nonspendable			
Restricted		1,881,180	17,118,722
Assigned	1,546,816		1,546,816
Unassigned			(166,778)
Total Fund Balances (Deficit)	1,546,816	1,881,180	18,498,760
Total Liabilities and Fund Balances	$2,526,741	$2,842,093	$24,076,551

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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, 2011

	SPECIAL REVENUE FUNDS					
	State Gas Tax	Maintenance Districts	Art in Public Places	Traffic System Management	Housing Assistance Program	Housing and Community Services
REVENUES:						
Taxes		$1,492,770				
Licenses and Permits						
Intergovernmental	$3,130,762					$1,902,053
Charges for Services					$22,771	
Use of Money and Property	42,360	60,153	$2,211	$450	(13,957)	34,974
Special Assessment Collections						
Other	27,641				4,500	36,362
Total Revenues	3,200,763	1,552,923	2,211	450	13,314	1,973,389
EXPENDITURES:						
Current:						
Public Works & Engineering	1,204,397	1,026,314		6,429		
Community Development					19,578	63,739
Community & Recreation Services						581,240
Capital Outlay		224,000	5,999			848,044
Debt Service						
Principal Repayment						
Interest and Fiscal Charges						
Refund to Property Owners						
Bond Issuance Costs						
Total Expenditures	1,204,397	1,250,314	$5,999	6,429	19,578	1,493,023
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,996,366	302,609	(3,788)	(5,979)	(6,264)	480,366
OTHER FINANCING SOURCES (USES):						
Transfers In		215,780				
Transfers (Out)	(22,830)	(215,780)		(573)		(26,884)
Total Other Financing Sources (Uses)	(22,830)			(573)		(26,884)
Net Change in Fund Balances	1,973,536	302,609	(3,788)	(6,552)	(6,264)	453,482
Fund Balances at the Beginning of Period	1,261,555	2,762,767	128,439	504,795	693,654	1,644,638
FUND BALANCES (DEFICIT) AT END OF PERIOD	$3,235,091	$3,065,376	$124,651	$498,243	$687,390	$2,098,120

		DEBT SERVICE FUNDS						
Storm Water Management	Monument Community Partnership	Police Facilities Revenue Bonds	Parking Structure Revenue Bonds	ABAG	Performing Arts Revenue Bonds	Assessment Districts	Refunding Lease Agreement	Energy Lease
$2,069,600								
	$369,107							
28,588		$27	$7,428	($593)	$814,208	($2,890)	$498	$140
						1,851		
67								
2,098,255	369,107	27	7,428	(593)	814,208	(1,039)	498	140
1,616,285								
	369,107							
1,531								
		420,000	395,000	90,000	610,000	112,000	379,000	
		88,531	346,521	6,149	357,700	5,125	41,528	
						248,938		
								50,600
1,617,816	369,107	508,531	741,521	96,149	967,700	366,063	420,528	50,600
480,439		(508,504)	(734,093)	(96,742)	(153,492)	(367,102)	(420,030)	(50,460)
		507,397	733,392	97,747			418,789	316,430
		507,397	733,392	97,747			418,789	316,430
480,439		(1,107)	(701)	1,005	(153,492)	(367,102)	(1,241)	265,970
2,023,689	588	198,449	753,608	64,532	1,895,691	200,324	1,241	
$2,504,128	$588	$197,342	$752,907	$65,537	$1,742,199	($166,778)		$265,970

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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, 2011

	CAPITAL PROJECTS FUNDS		
	Special Developers	Inter - Governmental	Total Non-Major Governmental Funds
REVENUES:			
Taxes			$3,562,370
Licenses and Permits	$34,209		34,209
Intergovernmental		$2,978,637	8,380,559
Charges for Services			22,771
Use of Money and Property	50,435	56,831	1,080,863
Special Assessment Collections			1,851
Other	82,781		151,351
	167,425	3,035,468	13,233,974
EXPENDITURES:			
Current:			
Public Works & Engineering	276,007	3,116,380	7,245,812
Community Development			83,317
Community & Recreation Services	51,901		1,002,248
Capital Outlay	119,581	806,457	2,005,612
Debt Service			
Principal Repayment			2,006,000
Interest and Fiscal Charges			845,554
Refund to Property Owners			248,938
Bond Issuance Costs			50,600
Total Expenditures	447,489	3,922,837	13,488,081
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(280,064)	(887,369)	(254,107)
OTHER FINANCING SOURCES (USES):			
Transfers In	9,964		2,299,499
Transfers (Out)	(4,824)	(67,110)	(338,001)
Total Other Financing Sources (Uses)	5,140	(67,110)	1,961,498
Net Change in Fund Balances	(274,924)	(954,479)	1,707,391
Fund Balances at the Beginning of Period	1,821,740	2,835,659	16,791,369
FUND BALANCES (DEFICIT) AT END OF PERIOD	$1,546,816	$1,881,180	$18,498,760

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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, 2011

	STATE GAS TAX			MAINTENANCE DISTRICTS		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES:						
Property Taxes				$1,507,404	$1,492,770	($14,634)
Licenses and Permits						
Intergovernmental	$1,996,000	$3,130,762	$1,134,762			
Charges for Current Services						
Use of Money and Property	27,000	42,360	15,360	43,403	60,153	16,750
Other		27,641	27,641			
Total Revenues	2,023,000	3,200,763	1,177,763	1,550,807	1,552,923	2,116
EXPENDITURES:						
Current:						
Public Works & Engineering	1,591,243	1,204,397	386,846	1,427,000	1,026,314	400,686
Community Development						
Community & Recreation Services						
Debt Service						
Principal Repayment						
Interest and Fiscal Charges						
Total Expenditures	1,591,243	1,204,397	386,846	1,427,000	1,026,314	400,686
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	431,757	1,996,366	1,564,609	123,807	526,609	402,802
OTHER FINANCING SOURCES (USES):						
Transfers In				216,436	215,780	(656)
Transfers (Out)		(22,830)	(22,830)	(215,780)	(215,780)	
Total Other Financing Sources (Uses)		(22,830)	(22,830)	656		(656)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	431,757	1,973,536	1,541,779	124,463	526,609	402,146
Adjustment to Budgetary Basis:						
Capital Outlay					(224,000)	
Fund Balances at Beginning of Year	1,261,555	1,261,555		2,762,767	2,762,767	
Fund Balances at End of Year	$1,693,312	$3,235,091	$1,541,779	$2,887,230	$3,065,376	$402,146

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)
						$2,750	$22,771	$20,021
$2,000	$2,211	$211	$4,000	$450	($3,550)	7,500	(13,957)	(21,457)
							4,500	$4,500
2,000	2,211	211	4,000	450	(3,550)	10,250	13,314	3,064
			44,646	6,429	38,217			
						41,201	19,578	21,623
			44,646	6,429	38,217	41,201	19,578	21,623
2,000	2,211	211	(40,646)	(5,979)	34,667	(30,951)	(6,264)	24,687
			(4,000)	(573)	3,427			
			(4,000)	(573)	3,427			
2,000	2,211	211	(44,646)	(6,552)	38,094	(30,951)	(6,264)	24,687
	(5,999)							
128,439	128,439		504,795	504,795		693,654	693,654	
$130,439	$124,651	$211	$460,149	$498,243	$38,094	$662,703	$687,390	$24,687

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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, 2011

	HOUSING AND COMMUNITY SERVICES			STORM WATER MANAGEMENT		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES:						
Property Taxes				$1,957,330	$2,069,600	$112,270
Licenses and Permits	$5,000		($5,000)			
Intergovernmental	1,103,867	$1,902,053	798,186			
Charges for Current Services	75,000		(75,000)			
Use of Money and Property		34,974	34,974	29,000	28,588	(412)
Other	5,685	36,362	$30,677		67	67
Total Revenues	1,189,552	1,973,389	783,837	1,986,330	2,098,255	111,925
EXPENDITURES:						
Current:						
Public Works & Engineering				1,807,327	1,616,285	191,042
Community Development	91,003	63,739	27,264			
Community & Recreation Services	565,047	581,240	(16,193)			
Debt Service						
Principal Repayment						
Interest and Fiscal Charges						
Total Expenditures	656,050	644,979	11,071	1,807,327	1,616,285	191,042
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	533,502	1,328,410	794,908	179,003	481,970	302,967
OTHER FINANCING SOURCES (USES):						
Transfers In	43,346		(43,346)			
Transfers (Out)	(31,645)	(26,884)	4,761			
Total Other Financing Sources (Uses)	11,701	(26,884)	(38,585)			
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	545,203	1,301,526	756,323	179,003	481,970	302,967
Adjustment to Budgetary Basis:						
Capital Outlay		(848,044)			(1,531)	
Fund Balances at Beginning of Year	1,644,638	1,644,638		2,023,689	2,023,689	
Fund Balances at End of Year	$2,189,841	$2,098,120	$756,323	$2,202,692	$2,504,128	$302,967

MONUMENT COMMUNITY PARTNERSHIP			POLICE FACILITIES REVENUE BONDS			ABAG		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	$369,107	$369,107						
$2,000		(2,000)		$27	$27		($593)	($593)
2,000	369,107	367,107		27	27		(593)	(593)
373,065	369,107	3,958						
			$469,000	420,000	49,000	$90,000	90,000	
			168,083	88,531	79,552	6,484	6,149	335
373,065	369,107	3,958	637,083	508,531	128,552	96,484	96,149	335
(371,065)		371,065	(637,083)	(508,504)	128,579	(96,484)	(96,742)	(258)
				507,397	507,397		97,747	97,747
				507,397	507,397		97,747	97,747
(371,065)		371,065	(637,083)	(1,107)	635,976	(96,484)	1,005	97,489
588	588		198,449	198,449		64,532	64,532	
($370,477)	$588	$371,065	($438,634)	$197,342	$635,976	($31,952)	$65,537	$97,489

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INTERNAL SERVICE FUNDS

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

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

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

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

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

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

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

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

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

CITY OF CONCORD
INTERNAL SERVICE FUNDS
COMBINING STATEMENTS OF NET ASSETS
JUNE 30, 2011

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement	Information Technology Replacement
ASSETS					
Current Assets:					
Cash and Investments	$6,006,844	$1,955,665	$180,399	$3,578,200	$7,251,547
Accounts Receivable	2,854			7,825	
Interest Receivable			137		4,904
Prepaid Items					171,753
Total Current Assets	6,009,698	1,955,665	180,536	3,586,025	7,428,204
Advances to Other Funds	2,000,000				
Net OPEB Asset			8,598,003		
Capital Assets:					
Buildings and Improvements					
Equipment				8,149,010	10,938,516
Construction In Progress				45,588	362,379
				8,194,598	11,300,895
Less: Accumulated Depreciation				(7,334,814)	(7,748,146)
Net Capital Assets				859,784	3,552,749
Total Assets	8,009,698	1,955,665	8,778,539	4,445,809	10,980,953
LIABILITIES					
Current Liabilities					
Accrued Liabilities	3,609			25,298	79,456
Due to Other Funds			1,338,464		
Compensated Absences Payable				30,009	45,066
Capital Lease Payable					579,312
Bond Interest Payable					5,185
Claims Payable	1,883,922	816,528			
Total Current Liabilities	1,887,531	816,528	1,338,464	55,307	709,019
Non-Current Liabilities					
Compensated Absences Payable				14,411	71,232
Capital Lease Payable					1,456,491
Claims Payable	5,369,078	884,397			
Total Liabilities	7,256,609	1,700,925	1,338,464	69,718	2,236,742
NET ASSETS					
Invested in Capital Assets, net of related debt				859,784	1,516,946
Unrestricted	753,089	254,740	7,440,075	3,516,307	7,227,265
Total Net Assets	$753,089	$254,740	$7,440,075	$4,376,091	$8,744,211

Building Maintenance	Total
$2,992,357	$21,965,012
	10,679
1,688	6,729
	171,753
2,994,045	22,154,173
	2,000,000
	8,598,003
73,131,749	73,131,749
	19,087,526
265,188	673,155
73,396,937	92,892,430
(30,686,584)	(45,769,544)
42,710,353	47,122,886
45,704,398	79,875,062
53,273	161,636
	1,338,464
41,318	116,393
	579,312
	5,185
	2,700,450
94,591	4,901,440
61,848	147,491
	1,456,491
	6,253,475
156,439	12,758,897
42,710,353	45,087,083
2,837,606	22,029,082
$45,547,959	$67,116,165

CITY OF CONCORD
INTERNAL SERVICE FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2011

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement	Information Technology Replacement
OPERATING REVENUES					
Charges for Services	$2,836,188	$1,032,631	$1,592,667	$2,619,471	$5,216,733
Claims Settlement		750,000			
Other			68,482	44,187	
Total Operating Revenues	2,836,188	1,782,631	1,661,149	2,663,658	5,216,733
OPERATING EXPENSES					
Operations and Maintenance	92,830		62,558	1,816,768	4,250,103
Cost of Sales and Services			2,391,499		
Depreciation				478,772	1,080,539
Retirement and Other Benefits			1,500,000		
Claims and Judgments	2,274,925	2,468,309			
Total Operating Expenses	2,367,755	2,468,309	3,954,057	2,295,540	5,330,642
Operating Income (Loss)	468,433	(685,678)	(2,292,908)	368,118	(113,909)
NON-OPERATING REVENUE (EXPENSES)					
Interest Income	88,747	(7,417)	3,609	67,030	88,660
Interest Expense					(24,548)
Gain (Loss) from Sale of Capital Assets				28,447	42,064
Total Non-Operating Revenue	88,747	(7,417)	3,609	95,477	106,176
Income (Loss) Before Contributions	557,180	(693,095)	(2,289,299)	463,595	(7,733)
Contributions				15,841	53,792
Transfers In		100,000			581,122
Transfers Out	(100,000)	(418,789)			
Change in Net Assets	457,180	(1,011,884)	(2,289,299)	479,436	627,181
Net Assets Beginning	295,909	1,266,624	9,729,374	3,896,655	8,117,030
Net Assets Ending	$753,089	$254,740	$7,440,075	$4,376,091	$8,744,211

Building Maintenance	Total
$3,104,010	$16,401,700
	750,000
	112,669
3,104,010	17,264,369
2,647,235	8,869,494
	2,391,499
2,143,352	3,702,663
	1,500,000
	4,743,234
4,790,587	21,206,890
(1,686,577)	(3,942,521)
41,748	282,377
	(24,548)
(575,096)	(504,585)
(533,348)	(246,756)
(2,219,925)	(4,189,277)
	69,633
5,074	686,196
(11,284)	(530,073)
(2,226,135)	(3,963,521)
47,774,094	71,079,686
$45,547,959	$67,116,165

CITY OF CONCORD
INTERNAL SERVICE FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2011

	Workers' Compensation	Risk Management/ Liability	Post-Retirement Healthcare Benefit	Fleet Maintenance/ Replacement	Information Technology Replacement
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from Customers	$2,840,570	$1,851,588	$1,661,149	$2,671,196	$5,216,733
Payments to Suppliers			(3,207,672)	(1,239,123)	(2,630,982)
Payments to Employees	(82,539)		(1,500,000)	(560,989)	(1,630,625)
Claims Paid	(2,282,423)	(2,443,671)			
Net Cash Provided by (Used for) Operating Activities	475,608	(592,083)	(3,046,523)	871,084	955,126
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Borrowings of Advances From/To Other Funds			1,338,464		
Transfer In/ (Out)		100,000			581,122
Transfer In/ (Out)	(100,000)	(418,789)			
Cash Flows from Non-Capital Financing Activities	(100,000)	(318,789)	1,338,464		581,122
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and Construction of Capital Assets				(310,921)	(2,635,497)
Proceeds From the Issuance of Debt					2,351,261
Principal Paid on Debt, Bond Maturities					(827,996)
Interest and Fiscal Charges Paid					(20,837)
Cash Flows from Capital and Related Financing Activities				(310,921)	(1,133,069)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest Received	88,747	(7,417)	3,525	67,030	91,664
Cash Flows from Investing Activities	88,747	(7,417)	3,525	67,030	91,664
Net Increase (Decrease) in Cash and Cash Equivalents	464,355	(918,289)	(1,704,534)	627,193	494,843
Cash and Investments at Beginning of Period	5,542,489	2,873,954	1,884,933	2,951,007	6,756,704
Cash and Investments at End of Period	$6,006,844	$1,955,665	$180,399	$3,578,200	$7,251,547
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:					
Operating Income (Loss)	$468,433	($685,678)	($2,292,908)	$368,118	($113,909)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:					
Depreciation				478,772	1,080,539
Change in Assets and Liabilities:					
Receivables, Net	4,382	68,957		7,538	
Prepaid Expenses					(102,144)
Net OPEB Asset			(753,615)		
Accounts Payable				(937)	
Accrued Liabilities	2,793			17,593	90,640
Self Insurance Claims Payable		24,638			
Net Cash Provided by (Used for) Operating Activities	$475,608	($592,083)	($3,046,523)	$871,084	$955,126
Non-cash Contributions and Transfers of Fixed Assets, Net				$15,841	$53,792

Building Maintenance	Total
$3,104,473	$17,345,709
(1,314,329)	(8,392,106)
(1,265,029)	(5,039,182)
	(4,726,094)
525,115	(811,673)
	1,338,464
5,074	686,196
(11,284)	(530,073)
(6,210)	1,494,587
(265,190)	(3,211,608)
	2,351,261
	(827,996)
	(20,837)
(265,190)	(1,709,180)
43,302	286,851
43,302	286,851
297,017	(739,415)
2,695,340	22,704,427
$2,992,357	$21,965,012
($1,686,577)	($3,942,521)
2,143,352	3,702,663
463	81,340
	(102,144)
	(753,615)
(1,572)	(2,509)
69,449	180,475
	24,638
$525,115	($811,673)
	$69,633