



SALES TAX CITIZENS' OVERSIGHT COMMITTEE
Antioch Police Community Room
300 "L" Street

FEBRUARY 4, 2016
6:00 P.M.

ROLL CALL

Committee Members: Hansel Ho, Chair
 Joseph O. Adebayo, Vice Chair
 Melvin Chappel
 Ralph Garrow
 Eduardo Cendejas
 Salvatore Sbranti
 Catherine Walker

Staff Liaison: Dawn Merchant, Finance Director

PLEDGE OF ALLEGIANCE

PUBLIC COMMENTS

ITEMS:

- 1. Introduction of New Committee Member Eduardo Cendejas**
- 2. Minutes from September 24, 2015 meeting**
Recommended Action: Motion to approve the Minutes
- 3. Measure C Financial Information**
Recommended Action: Motion to receive and file written report
- 4. Police Department Update on Budget and Staffing**
Recommended Action: Motion to receive oral report from Police Department
- 5. Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2015**
Recommended Action: Motion to receive and file report
- 6. Annual Report from Sales Tax Citizens' Oversight Committee to the Antioch City Council**

Recommended Action: Discuss and determine what to report to City Council; what format; and what date

7. Committee Communication

8. Future Meeting Date and Request for Additional Information, if any, and Items to be Discussed at Next Meeting

Recommended Action: Discuss and determine next meeting date and agenda

PUBLIC COMMENTS

WRITTEN/ORAL COMMUNICATIONS

ADJOURNMENT

Notice of Availability of Reports

This agenda is a summary of the discussion items/actions proposed to be taken by the Sales Tax Citizens' Oversight Committee. Materials provided regarding the agenda items will be available at the following website: <http://www.ci.antioch.ca.us/CityGov/Agendas/default.asp> or at the City of Antioch Finance Department located on the 1st floor of City Hall, 200 H Street, Antioch, CA 94509, Monday through Friday, for inspection and copying (for a fee). Copies are also made available at the Antioch Public Library for inspection. The meetings are accessible to those with disabilities. Auxiliary aides will be made available for persons with hearing or vision disabilities upon request in advance at (925) 779-7009 or TDD (925) 779-7081.

Notice of Opportunity to Address the Committee

The public has the opportunity to address the Committee on each agenda item. To address the Committee, fill out a yellow Speaker Request form, available on each side of the entrance doors, and place in the Speaker Card Tray. This will enable us to call upon you to speak. Each speaker is limited to not more than 3 minutes. Comments regarding matters not on this Agenda may be addressed during the "Public Comments" section on the agenda. No one may speak more than once on an agenda item or during "Public Comments".

***PLEASE TURN OFF CELL PHONES BEFORE ENTERING THE POLICE
COMMUNITY ROOM.***

SALES TAX CITIZENS' OVERSIGHT COMMITTEE

**Regular Meeting
6:00 P.M.**

**September 24, 2015
Council Chambers**

The meeting was called to order at 6:00 P.M. by Chairperson Ho.

ROLL CALL

Present: Committee Members Adebayo, Chappel, Garrow, Sbranti
Chairperson Ho

Absent: Committee Member Walker

Staff Liaison: Dawn Merchant, Finance Director
Allen Cantando, Chief of Police
Michelle Fitzer, Administrative Services Director
Kitty Eiden, Minutes Clerk

PLEDGE OF ALLEGIANCE

Chairperson Ho led the Committee and audience in the Pledge of Allegiance.

PUBLIC COMMENTS - None

ITEMS

1. Minutes from March 21, 2015 meeting

On motion by Committee Member Sbranti, seconded by Committee Member Garrow, the Sales Tax Citizens' Oversight Committee members present unanimously approved the March 21, 2015 minutes.

2. Measure C Financial Information

Finance Director Merchant presented the staff report dated September 10, 2015 recommending the Sales Tax Citizens' Oversight Committee receive and file the written report.

In response to Committee Member Sbranti, Finance Director Merchant explained City Budgets were typically amended during the year for department expenditures. She noted it was also common practice for Cities to revise the fiscal year end budget.

Administrative Services Director Fitzer added the intent was to revise projections to more closely mirror the actuals at year end.

Committee Member Sbranti stated he was concerned the Sales Tax Citizens' Oversight Committee had not adequately reflected the budget in their report to Council as staff had not advised them of the potential for revisions.

Committee Member Chappel stated he was satisfied as the total budget was within reason and noted the differences were the details that changed within the line items.

Committee Member Adebayo commented budgets were done differently in the private sector and government budgets were adjusted with revisions.

Chairperson Ho suggested in the future, the report from the Sales Tax Citizens' Oversight Committee include language that the budget was subject to change.

In response to Committee Member Garrow, Finance Director Merchant and Chief Cantando explained the year end entries for June expenditures.

In response to Committee Member Chappel, Administrative Services Director Fitzer and Finance Director Merchant explained staffing and funding positions for additional Community Service and Code Enforcement Officers would be discussed at a future City Council meeting.

On motion by Committee Member Chappel, seconded by Committee Member Garrow, the Sales Tax Citizens' Oversight Committee unanimously received and filed the report.

Committee Member Chappel thanked staff for the report.

3. Police Department Update on Budget and Staffing

Administrative Services Director Fitzer and Chief Cantando presented the police staffing report for the period of 11/01/2013 – 09/23/2015 and Police Statistics for Part 1 Crimes, arrests and response times from January – August 2015 recommending the Sales Tax Citizens' Oversight Committee receive the oral report.

Committee Member Chappel spoke in support of utilizing Measure C monies for advertising Antioch Police Department recruitments.

Administrative Services Director Fitzer explained there were 102 authorized and budgeted Antioch Police Department positions. She noted unspent monies from the unfilled positions would be carried forward as surplus.

Discussion ensued regarding the City's hiring process for new recruits and lateral police officers. Also discussed were areas in which the Antioch Police Department could place additional resources when they become available and the impact of retirements. Chief Cantando explained efforts to mentor and support officers of the Antioch Police

Department. He stated any suggestions to improve their outreach efforts would be considered.

Chairperson Ho reported the Police Crime Prevention Commission would be implementing a program to recognize the birthdays of Antioch Police Officers.

On motion by Committee Member Adebayo, seconded by Committee Member Sbranti, the Sales Tax Citizens' Oversight Committee unanimously received the oral report.

4. Committee Communication

Committee Member Ho reported he had received a letter of resignation from Committee Member Herenden and wished her well.

Chairperson Ho reported Committee Member Walker was in poor health and hoped to recover by the next Sales Tax Citizens' Oversight Committee meeting.

Committee Member Adebayo commented he had experienced more Antioch Police Department presence in Antioch which was a deterrent for criminal behavior. He suggested residents install security cameras to enhance security and protection of their properties. He thanked Chief Cantando for his efforts to protect Antioch citizens.

Committee Member Chappel stated it was good to be back after his recent health issues and hospitalization. He thanked everyone for their prayers and reported he prayed for public safety officers across the nation.

Committee Member Sbranti reiterated his concerns regarding budget revisions not disclosed to the Sales Tax Citizens' Oversight Committee and noted their report to the City Council did not reflect accurate numbers because of those revisions. He expressed concern once the \$36M budgeted was expended, the City would not have sufficient funds to hire the budgeted 102 police officers. He stated he appreciated the decrease in crime rates. He requested in the future, staff inform the Sales Tax Oversight Committee of potential budget revisions.

Committee Member Garrow suggested the next report from the Sales Tax Oversight Committee include a footnote regarding revisions. He shared concerns regarding Measure C revenues covering expenditures and the ability for the City to fund positions after Measure C sunsets. He thanked staff for the reports this evening.

Chairperson Ho agreed with adding language in the Sales Tax Oversight Committee report regarding budget revisions. He reported on his participation in the Antioch Police Department Citizen's Academy and encouraged fellow Committee members to participate in future events. He commented citizens could play a role in recruiting more qualified applicants by showing appreciation for current Antioch Police Department

officers. He stated Neighborhood Watch groups were an important tool to increase security and anyone wishing to do so, could contact him for more information.

5. Future Meeting Date and Request for Additional Information, if any, and Items to be discussed at Next Meeting

Following discussion, the Sales Tax Citizens' Oversight Committee agreed to schedule their next meeting for February 4, 2016 at 6:00 P.M. in the Police Department Community room. They requested staff provide routine information and the results of the audit.

Committee Member Sbranti requested Finance Director Merchant continue to send him monthly reports.

In response to Committee Member Chappel, Finance Director Merchant stated she would mail a hard copy of the CAFR report to his residence.

PUBLIC COMMENTS - None

WRITTEN/ORAL COMMUNICATIONS - None

ADJOURNMENT

On motion by Committee Member Chappel, seconded by Committee Member Sbranti, the Sales Tax Citizens' Oversight Committee unanimously adjourned the meeting at 7:49 P.M.

Respectfully submitted:

Kitty Eiden

KITTY EIDEN, Minutes Clerk

**REPORT TO THE SALES TAX CITIZENS' OVERSIGHT COMMITTEE
FOR THE FEBRUARY 4, 2016 MEETING**

Prepared By: Dawn Merchant, Finance Director

Date: January 13, 2016

Subject: Measure C Financial Information

DISCUSSION

The purpose of this report is to provide the most current financial information and activity related to Measure C. The following information is being provided for review by the Committee:

- A) Measure C Police Department and Code Enforcement Revised Budget for June 30, 2016
- B) Detail of Police Officers hired since September 13, 2015
- C) Fiscal Year Measure C revenue received through December 31, 2015
- D) Fiscal Year 2016 to date Police Department and Code Enforcement expenditures

A) (1) Revised FY16 Budget – Police Department

The City's budget was adopted on June 23, 2015. The budget was further revised in October. The budget action in October re-appropriated \$684,656 of budget into the current fiscal year for Police Department encumbrances (purchase orders) and projects outstanding at June 30, 2015. In addition, the City is receiving approximately \$1M more annually in Measure C revenue than initially projected. Council deliberated the use of this additional Measure C funding in October and approved the following uses of Measure C funds by the Police Department (see section A(2) for Code Enforcement): increase the number of budgeted Community Service Officer (CSO) positions by three (3); contract for a 6-month vehicle abatement pilot program. The fiscal year 2016 budget amendment for these items totaled \$244,000, with the CSO hiring budget amendment reflective of 6 months of the fiscal year.

A detailed summary of the entire Police Adopted FY16 budget and Revised FY16 budget is provided in Chart A on the next page. Note also that the Revised FY16 Services & Supplies budget includes \$589,273 carried-forward budget remaining from fiscal year 2015 for purchase/participation in East Bay Regional Communication System (EBRCS) that is not funded with Measure C revenues and was not used in the calculation of Measure C carryover for the 2016 year (see Chart D).

CHART A

Police Department FY16 Adopted & FY16 Revised Budget Summary

	June 30, 2016 – Adopted Budget	June 30, 2016 – Revised Budget
Revenues:		
Sales Tax - Measure C	\$4,484,392	\$5,282,447
P.O.S.T. Funds	12,000	12,000
Federal Grant	580,173	580,173
Grant Reimbursement State & Local	0	0
Revenue - AB109 Reimbursement	130,500	130,500
Other Service Charges	15,000	15,000
Police Services General	45,000	45,000
False Alarm Permit Fees	30,000	30,000
False Alarm Response	24,000	24,000
Miscellaneous Revenue	2,000	2,000
Donations	0	0
Booking Fee Reimbursements	5,000	5,000
Sales Tax Public Safety (non Measure C/State Allocation)	515,000	515,000
Non-Traffic Fines	7,000	7,000
Vehicle Code Fines	35,000	35,000
Abatement Fees	0	0
Police Services 911-Brentwood	824,492	824,492
Transfers in	783,010	783,010
Total Revenues	\$7,492,567	\$8,290,622
Expenditures:		
Personnel	28,029,850	28,203,212
Services & Supplies	4,570,843	5,326,137
Transfers Out	527,627	527,627
Internal Services	3,075,281	3,075,281
Total Expenditures	\$36,203,601	\$37,132,257

A) (2) Revised FY16 Budget – Code Enforcement

The FY16 adopted budget included an allocation of \$162,498 in Measure C funds. The funds are budgeted to fund one full time CEO position, 20% of staff time of the Deputy Director of Community Development and equipment for the CEO. The budget was amended in October by \$20,072 for an encumbrance (purchase order) outstanding at June 30, 2015. Also in October, with the revised Measure C revenue projection, Council deliberated the use of these funds towards Code Enforcement as well. The following were approved uses of Measure C funds for Code Enforcement: budget for one (1) Associate Development Services/Engineering Technician position to assist with the administrative functions of Code Enforcement; budget for two (2) general laborers with the purchase of two trucks and equipment to be a blight abatement crew. The fiscal year 2017 budget amendment for these items totaled \$235,368, which is reflective of six months of personnel costs for the positions. In total, the revised Measure C fiscal year 2016 budget for Code Enforcement is \$417,938.

B) Police Officers Hired Since September 10, 2015

Since September 10th (date of the last report to the Committee), seven full time (7) Police Officers have been hired and started working. This brings the total number of Officers hired since November 2013 to 33, representing approximately 1/3rd of our funded positions. There are 3 Trainees in the Academy scheduled to graduate in March and 4 additional trainees that started the academy on January 11th. The total filled sworn Police Officer positions is currently 91, plus one per diem for a total of 92 as of January 13th. This is a net of two higher than reported prior due to separations which have taken place since the last report. Chart B below provides the base salary and benefit information for the new hires but excludes the new hire scheduled to start on the 14th as this person is not officially on the City's payroll as of yet.

CHART B

Police Officers Hired Since September 10, 2015

	Type	Annual Salary (Step A)	Annual Cost of Benefits*	Total
Start Date				
September 2015	Academy Grad	\$88,224	\$37,898	\$126,122
October 2015	Academy Grad	88,224	58,751	146,975
November 2015	Lateral	88,224	60,826	149,050
November 2015	Academy Grad	88,224	58,751	146,975
November 2015	Academy Grad	88,224	43,325	131,549
November 2015	Lateral	88,224	55,309	143,533
November 2015	Lateral	88,224	48,677	136,901
Totals		\$617,568	\$363,537	\$981,105

*includes uniform allowance, senior officer & education allowance if applicable, PERS, cafeteria, workers comp and Medicare and medical after retirement

C) Fiscal Year to Date Measure C Revenue

As of December 31, 2015, the City has received \$2,559,028 in Measure C revenues. Of the amount received, \$2,486,353 has been recorded in the Police Department division within the General Fund, and \$72,675 in the Code Enforcement division within the General Fund. A copy of a general ledger report showing the amounts recorded in the City's financial system and the remittance advices is included in Attachment 1.

D) (1) Fiscal Year to Date Expenditures for the Police Department

The current fiscal year began July 1, 2015. Chart C on the next page is a summary of Police Department expenditures through December 31, 2015.

CHART C

Summary of FY16 Police Department Expenditures

	Revised Budget FY16	Expenditures through December 31, 2015
Expenditures:		
Personnel	\$28,203,212	\$12,611,974
Services & Supplies	5,326,137	2,754,406
Transfers Out	527,627	4,764
Internal Services	3,075,281	817,095
Total Expenditures	\$37,132,257	\$16,188,239

Attachment 2 is a line item expenditure report for the Police Department divisions within the General Fund that supports the summary chart above. Attachment 3 includes excerpts from the warrant registers included in the City Council agendas since the September 8, 2015 City Council meeting for those sections applicable to the Police Department.

Measure C carryover revenue has been updated in the Measure C funding chart (Chart D) to reflect the revised fiscal year 2016 budget.

CHART D

Police Department Measure C Funding		
	Police Budget FY16- Adopted	Police Budget FY16- Revised
13/14 Baseline Budget	\$28,447,271	\$28,447,271
Measure C FY16 budget	4,484,392	5,282,447
Measure C carryover – FY15 (actual)	3,928,247	3,928,247
Budget Allotment	36,859,910	37,657,965
Adopted/Revised Expenditures	36,203,601	37,132,257
EBRCS Purchase - Gen Fd Reserves	-	(589,273)*
Difference under budget	\$656,309	\$1,114,981

*Although \$1,827,000 was budgeted for EBRCS in FY15, only \$1,237,727 was spent as of 6/30/15; therefore \$589,273 of the budget remained at June 30th and was re-appropriated in fiscal year 2016 and is not part of the Measure C carryover.

D) (2) Fiscal Year to Date Expenditures for Code Enforcement

A total of \$72,675 of Measure C funds have been spent on Code Enforcement through December 31, 2015. \$50,644 represents personnel costs for the Deputy Director of Community Development and a Code Enforcement Officer, and the remaining \$22,031 for a vehicle purchase vehicle outfitting. A copy of the invoice for the vehicle was provided at the last meeting. Attachment 4 is a copy of the invoice for outfitting of the vehicle paid in October.

ATTACHMENTS

1. General Ledger Report of Measure C Revenue and copies of Measure C Remittance Advices from the State of California
2. General Ledger Report of Expenditures for Police Department, December 31, 2015
3. Excerpts from Warrant Register Provided to City Council for the Police Department
4. Copy of Invoice for Code Enforcement Vehicle Equipment

Ledger: GL

Object	Description	Budget	Dec 2015 Actuals	Actuals	Encumbrance	Balance
Org Key: 1003150 - Police Community Policing						
REVENUE ACCOUNTS						
41181	Sales Tax - Measure C	5,282,447.00	706,030.21	2,486,353.38 (1)	0.00	2,796,093.62
	Transfers In	0.00	0.00	0.00	0.00	0.00
	Transfers Out	0.00	0.00	0.00	0.00	0.00
	Revenue	5,282,447.00	706,030.21	2,486,353.38	0.00	2,796,093.62
	Expenses	0.00	0.00	0.00	0.00	0.00
	Net	5,282,447.00	706,030.21	2,486,353.38	0.00	2,796,093.62

Org Key: 1005140 - CD Code Enforcement**REVENUE ACCOUNTS**

41181	Sales Tax - Measure C	417,938.00	25,616.88	72,674.69 (1)	0.00	345,263.31
	Transfers In	0.00	0.00	0.00	0.00	0.00
	Transfers Out	0.00	0.00	0.00	0.00	0.00
	Revenue	417,938.00	25,616.88	72,674.69	0.00	345,263.31
	Expenses	0.00	0.00	0.00	0.00	0.00
	Net	417,938.00	25,616.88	72,674.69	0.00	345,263.31

sum of (1) = \$2,559,028.07

This is a general ledger printout from the City's financial system. The "Actuals" column is the total FY16 Measure C revenue received. Org Key 1003150 is a Police Department division within the General Fund and Org Key 1005140 is the Code Enforcement division within the General Fund.



STATE OF CALIFORNIA

 DIRECT DEPOSIT NUMBER
99478450

DIRECT DEPOSIT ADVICE

The amount printed on the face of this advice was transmitted to an account at bank 121100782 from the RETAIL SALES TAX

09 | 24 | 15

478450
 CITY OF ANTIOCH T & U TAX
 FINANCE DIRECTOR
 PO BOX 5007
 ANTIOCH CA
 94531-5007

DOLLARS	CENTS
\$**910080	98

NOT NEGOTIABLE

349

 PAYEE IDENTIFICATION
 NUMBER(S)

When changing accounts or financial institutions, notify your retirement system or agency accounting office immediately. Do not close your old account until you have received your first payment in your new account.



BETTY T. YEE
 CALIFORNIA STATE CONTROLLER

STATE OF CALIFORNIA - BOARD OF EQUALIZATION STATEMENT OF ADD-ON TAX DISTRIBUTION

349	DATE: 09/16/2015	FOR THE PERIODS SHOWN BELOW
PAYEE: CITY OF ANTIOCH T & U TAX		
FINANCE DIRECTOR		
TOTAL DUE	2nd Qtr 15	1,618,390.98
PRIOR CREDITS		0.00
PRIOR ADVANCES	2nd Qtr 15	1,084,600.00-
COST OF ADMIN		16,810.00-

BALANCE	2nd Qtr 15	516,980.98
CURRENT ADVANCE	Jul 2015	393,100.00
TOTAL PAYMENT		910,080.98



STATE OF CALIFORNIA

DIRECT DEPOSIT NUMBER

99905123

DIRECT DEPOSIT ADVICE

The amount printed on the face of this advice was transmitted to an account at bank 121100782 from the RETAIL SALES TAX

905123

CITY OF ANTIOCH T & U TAX

FINANCE DIRECTOR

PO BOX 5007

ANTIOCH

CA

94531-5007

10 | 21 | 15

DOLLARS	CENTS
\$**393100.00	

NOT NEGOTIABLE

349

PAYEE IDENTIFICATION
NUMBER(S)

When changing accounts or financial institutions, notify your retirement system or agency accounting office immediately. Do not close your old account until you have received your first payment in your new account.

**BETTY T. YEE**

CALIFORNIA STATE CONTROLLER

STATE OF CALIFORNIA - BOARD OF EQUALIZATION STATEMENT OF ADD-ON TAX DISTRIBUTION

349 DATE: 10/13/2015 FOR THE PERIODS SHOWN BELOW
PAYEE: CITY OF ANTIOCH T & U TAX
FINANCE DIRECTOR

CURRENT ADVANCE	Aug 2015	393,100.00
PRIOR CREDITS		0.00
TOTAL PAYMENT		393,100.00

**STATE OF CALIFORNIA**

DIRECT DEPOSIT NUMBER

99416613**DIRECT DEPOSIT ADVICE**

The amount printed on the face of this advice was transmitted to an account at bank 121100782 from the RETAIL SALES TAX

416613**CITY OF ANTIOCH T & U TAX****FINANCE DIRECTOR****PO BOX 5007****ANTIOCH****CA****94531-5007****11 | 18 | 15**

DOLLARS	CENTS
\$**524200.00	

NOT NEGOTIABLE**349**PAYEE IDENTIFICATION
NUMBER(S)

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**BETTY T. YEE**

CALIFORNIA STATE CONTROLLER

**STATE OF CALIFORNIA - BOARD OF EQUALIZATION
STATEMENT OF ADD-ON TAX DISTRIBUTION**

349 DATE: 11/09/2015 FOR THE PERIODS SHOWN BELOW
PAYEE: CITY OF ANTIOCH T & U TAX
FINANCE DIRECTOR

CURRENT ADVANCE	Sep 2015	524,200.00
PRIOR CREDITS		0.00
TOTAL PAYMENT		524,200.00



STATE OF CALIFORNIA

DIRECT DEPOSIT NUMBER
99922530

DIRECT DEPOSIT ADVICE

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922530
CITY OF ANTIOCH T & U TAX
FINANCE DIRECTOR
PO BOX 5007
ANTIOCH CA
94531-5007

12 | 24 | 15

DOLLARS	CENTS
\$**731647.	09

NOT NEGOTIABLE

349

PAYEE IDENTIFICATION
NUMBER(S)

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BETTY T. YEE
CALIFORNIA STATE CONTROLLER

STATE OF CALIFORNIA - BOARD OF EQUALIZATION STATEMENT OF ADD-ON TAX DISTRIBUTION

349 DATE: 12/16/2015 FOR THE PERIODS SHOWN BELOW
PAYEE: CITY OF ANTIOCH T & U TAX
FINANCE DIRECTOR

TOTAL DUE	3rd Qtr 15	1,639,557.09
PRIOR CREDITS		0.00
PRIOR ADVANCES	3rd Qtr 15	1,310,400.00-
COST OF ADMIN		16,810.00-

BALANCE	3rd Qtr 15	312,347.09
CURRENT ADVANCE	Oct 2015	419,300.00
TOTAL PAYMENT		731,647.09

Account		Description	Revised Budget	YTD Actual	Encumbrance	Balance
1003110	61010	Regular Salaries	924,366	435,827		488,537
1003110	61020	Part-Time Help	200,000	130,331		69,668
1003110	61030	Overtime	65,000	43,660		21,340
1003110	61040	Holiday Pay - Sworn	1,655			1,655
1003110	61050	Holiday Pay - Non Sworn	5,500			5,500
1003110	61100	Retirement-PERS	315,827	151,110		164,717
1003110	61115	Retirement- Medicare	15,861	8,938		6,922
1003110	61116	Retirement-PARS	195,000	187,421		7,578
1003110	61120	Retirement-Deferred Comp	7,955	5,943		2,010
1003110	61121	State Disability Ins	2,836	973		1,863
1003110	61129	Cafeteria Plan	182,793	79,380		103,413
1003110	61133	Retiree Medical	91,821	42,223		49,598
1003110	61140	Life Insurance/EAP	865	529		336
1003110	61150	Workers' Compensation	55,472	28,549		26,923
1003110	61161	Uniform Allowance	2,985	1,312		1,674
1003110	61170	Unemployment Insurance	5,000			5,000
1003110	62100	Office Supplies	26,000	8,228	330	17,442
1003110	62200	Operating Supplies	40,000	15,835	14,575	9,590
1003110	62205	Operating Supplies-Evidence	25,000	9,374	2,113	13,513
1003110	62210	Ammunition	60,000	3,390	79,921	(23,311)
1003110	62240	Safety Materials	345,000	141,854	58,506	144,639
1003110	62280	Postage	6,000	5,212		788
1003110	62290	Fuel	5,000	5,241		(241)
1003110	62400	Printing	9,000	10,252		(1,252)
1003110	62410	Copier	25,770	13,630	17,311	(5,171)
1003110	62450	Books & Periodicals	2,500	1,025		1,475
1003110	63010	Contracts - Prof/Commercial	140,000	77,119	68,247	(5,366)
1003110	63052	Equipment Rental/Maintenance	65,330	16,332		48,997
1003110	63090	Cntrct-Juvenile Diversion Prog	205,000	85,415		119,585
1003110	63800	Computer Operation Support	366,753	91,688		275,064
1003110	63812	Building Use Allowance	276,519	115,215		161,302
1003110	63814	Equipment Use Allowance	7,581	3,160		4,422
1003110	63816	City Wide Admin	777,952	194,488		583,464
1003110	63840	Vehicle Rental	6,214	3,108		3,107
1003110	64005	Tele-Software/Maint	21,375	5,344		16,031
1003110	65010	Business Expense	6,000	3,659	397	1,943
1003110	65020	Conferences/Dues	6,500	2,608		3,891
1003110	65030	Training	120,000	72,226	33,715	14,058
1003110	65060	Recruitment	40,000	31,541		8,458
Total Police Administration			4,656,430	2,032,135	275,120	2,349,178
1003120	61020	Part-Time Help	2,000	3,210		(1,210)

Account	Description		Revised Budget	YTD Actual	Encumbrance	Balance
1003120	61115	Retirement- Medicare	30	46		(16)
1003120	61116	Retirement-PARS	26	42		(15)
1003120	61150	Workers' Compensation	55	210		(154)
1003120	63816	City Wide Admin	7,832	1,958		5,874
1003120	65200	Explorers	250			250
Total	Police Reserves		10,193	5,466		4,727
1003130	61010	Regular Salaries	320,276	11,222		309,053
1003130	61030	Overtime	20,000	5,722		14,277
1003130	61040	Holiday Pay - Sworn	20,000			20,000
1003130	61050	Holiday Pay - Non Sworn	5,500	230		5,270
1003130	61100	Retirement-PERS	109,225	3,411		105,813
1003130	61115	Retirement- Medicare	5,663	255		5,408
1003130	61129	Cafeteria Plan	79,673	2,668		77,004
1003130	61133	Retiree Medical	22,257	771		21,486
1003130	61150	Workers' Compensation	19,191	932		18,259
1003130	61161	Uniform Allowance	3,225	104		3,121
1003130	61170	Unemployment Insurance	2,500			2,500
1003130	62200	Operating Supplies	1,000	546		453
1003130	62410	Copier	2,330	1,095	1,225	9
1003130	63040	Contracts-County Admin Service	60,000	147,204		(87,204)
1003130	63800	Computer Operation Support	971	243		728
1003130	63816	City Wide Admin	54,281	13,570		40,710
Total	Police Prisoner Custody		726,092	187,973	1,225	536,895
1003150	61010	Regular Salaries	9,497,695	4,021,113		5,476,581
1003150	61015	Salaries-Payoff	50,000	26,481		23,519
1003150	61020	Part-Time Help		55,498		(55,497)
1003150	61030	Overtime	1,044,500	809,554		234,945
1003150	61040	Holiday Pay - Sworn	519,500	266,190		253,310
1003150	61050	Holiday Pay - Non Sworn	2,500	2,229		271
1003150	61060	Standby Pay	5,000	4,382		617
1003150	61100	Retirement-PERS	3,368,635	1,344,961		2,023,672
1003150	61115	Retirement- Medicare	172,015	75,217		96,798
1003150	61116	Retirement-PARS		721		(721)
1003150	61129	Cafeteria Plan	1,861,610	733,611		1,127,998
1003150	61133	Retiree Medical	710,453	286,594		423,860
1003150	61150	Workers' Compensation	1,266,000	489,526		776,474
1003150	61160	Allowances	21,335	14,252		7,082
1003150	61161	Uniform Allowance	84,065	34,520		49,543
1003150	61170	Unemployment Insurance	5,200	600		4,600
1003150	62200	Operating Supplies	4,000	7,350		(3,349)

Account	Description		Revised Budget	YTD Actual	Encumbrance	Balance
1003150	62215	Canine Allowance	12,000	4,500		7,500
1003150	62217	Canine Program	23,000	3,026	17,150	2,824
1003150	62290	Fuel	255,000	155,589		99,409
1003150	63010	Contracts - Prof/Commercial	79,000	4,341		74,659
1003150	63100	Parts & Service	500			500
1003150	63205	Contracts-Medical	5,000	7,940		(2,940)
1003150	63210	Contracts-Psychological	6,000	5,975		25
1003150	63800	Computer Operation Support	32,999	8,250		24,749
1003150	63814	Equipment Use Allowance	1,248	520		728
1003150	63816	City Wide Admin	1,413,404	353,351		1,060,053
1003150	63840	Vehicle Rental	541,518	270,760		270,759
1003150	64005	Tele-Software/Maint	3,584	896		2,688
1003150	65010	Business Expense	7,000	4,889		2,109
1003150	65521	Public Information	20,000	9,317		10,683
1003150	75000	Furniture & Equipment	537,298	311,253	81,440	144,605
Total Police Community Policing			21,550,059	9,313,406	98,591	12,138,063
1003160	61010	Regular Salaries	114,520	42,750		71,771
1003160	61030	Overtime	5,500	4,889		611
1003160	61040	Holiday Pay - Sworn	5,500	516		4,984
1003160	61100	Retirement-PERS	48,480	18,024		30,456
1003160	61115	Retirement- Medicare	1,755	714		1,040
1003160	61129	Cafeteria Plan	27,010	10,544		16,464
1003160	61133	Retiree Medical	7,687	2,956		4,731
1003160	61150	Workers' Compensation	12,845	5,330		7,514
1003160	61161	Uniform Allowance	1,020	422		596
Total Police Traffic Division			224,317	86,145		138,171
1003170	61010	Regular Salaries	1,644,683	826,847		817,836
1003170	61030	Overtime	200,000	205,579		(5,578)
1003170	61040	Holiday Pay - Sworn	1,500	2,127		(626)
1003170	61060	Standby Pay	50,000	36,789		13,210
1003170	61100	Retirement-PERS	678,998	331,433		347,564
1003170	61115	Retirement- Medicare	28,610	15,446		13,163
1003170	61121	State Disability Ins	461	260		201
1003170	61129	Cafeteria Plan	361,533	166,321		195,211
1003170	61133	Retiree Medical	119,993	60,872		59,120
1003170	61140	Life Insurance/EAP	119	60		59
1003170	61150	Workers' Compensation	209,668	103,348		106,318
1003170	61161	Uniform Allowance	13,220	7,049		6,170
1003170	62200	Operating Supplies	45,000	23,477	18,421	3,101
1003170	62290	Fuel	13,000	7,297		5,703

Account	Description		Revised Budget	YTD Actual	Encumbrance	Balance
1003170	62410	Copier	11,480	5,059	6,740	(317)
1003170	63012	Contracts-Public Agencies	115,000	117,361		(2,361)
1003170	63050	Contracts Prof-Evid/Lab Analys	236,300	100,486		135,815
1003170	63051	Contr Prof-Lab Analysis-Outsid	5,000	515		4,485
1003170	63055	Contract Prof-Sex Assault Exam	30,000	16,800		13,200
1003170	63070	Contracts Prof-Alcohol Test	20,000	330		19,670
1003170	63800	Computer Operation Support	4,448	1,112		3,335
1003170	63814	Equipment Use Allowance	142	60		82
1003170	63816	City Wide Admin	205,101	51,275		153,825
1003170	63840	Vehicle Rental	41,711	20,856		20,855
1003170	65010	Business Expense	2,500	1,400		1,100
Total	Police Investigations		4,038,467	2,102,158	25,161	1,911,149
1003175	61010	Regular Salaries	382,630	166,254		216,374
1003175	61030	Overtime	140,000	60,717		79,283
1003175	61040	Holiday Pay - Sworn	1,500			1,500
1003175	61060	Standby Pay	18,000	4,742		13,257
1003175	61100	Retirement-PERS	157,240	67,269		89,970
1003175	61115	Retirement- Medicare	8,005	3,354		4,650
1003175	61129	Cafeteria Plan	87,630	37,696		49,933
1003175	61133	Retiree Medical	29,730	11,163		18,567
1003175	61150	Workers' Compensation	63,080	22,793		40,287
1003175	61161	Uniform Allowance	3,315	1,520		1,795
1003175	62200	Operating Supplies	3,000	300		2,700
1003175	62225	Drug Buy Fund	3,000	3,000		
1003175	62290	Fuel	3,500	62		3,437
1003175	63010	Contracts - Prof/Commercial	20,000	7,080	12,522	396
1003175	63800	Computer Operation Support	2,022	505		1,516
1003175	63816	City Wide Admin	92,434	23,108		69,325
1003175	63840	Vehicle Rental	4,670	2,336		2,335
1003175	65010	Business Expense	1,000			1,000
Total	Police Special Operations Unit		1,020,756	411,902	12,523	596,332
1003180	61010	Regular Salaries	1,262,490	525,352		737,137
1003180	61015	Salaries-Payoff		1,818		(1,818)
1003180	61020	Part-Time Help	35,000	4,280		30,719
1003180	61030	Overtime	125,000	116,445		8,555
1003180	61040	Holiday Pay - Sworn		293		(292)
1003180	61050	Holiday Pay - Non Sworn	80,000	38,026		41,974
1003180	61100	Retirement-PERS	407,815	168,401		239,413
1003180	61115	Retirement- Medicare	23,790	9,956		13,834
1003180	61116	Retirement-PARS	455			455

Account	Description		Revised Budget	YTD Actual	Encumbrance	Balance
1003180	61120	Retirement-Deferred Comp	1,825	495		1,328
1003180	61129	Cafeteria Plan	342,090	140,270		201,819
1003180	61133	Retiree Medical	96,385	38,107		58,277
1003180	61150	Workers' Compensation	33,490	11,033		22,457
1003180	61161	Uniform Allowance	9,450	3,340		6,109
1003180	62200	Operating Supplies	5,000	4,806		194
1003180	63010	Contracts - Prof/Commercial	104,823	14,880	98,600	(8,657)
1003180	63120	Maintenance Contracts	108,475	60,863	14,518	33,094
1003180	63121	Maintenance Contr-Commercial	207,893	184,106	16,044	7,741
1003180	63122	Maintenance Contract-Hardware	2,750	100		2,650
1003180	63800	Computer Operation Support	5,176	1,294		3,881
1003180	63814	Equipment Use Allowance	4,161	1,735		2,427
1003180	63816	City Wide Admin	208,069	52,017		156,051
1003180	64005	Tele-Software/Maint	1,791	448		1,343
1003180	64010	Tele-Long Dist/Line Chgs	27,000	9,539		17,461
1003180	75000	Furniture & Equipment	589,273	445,174	127,529	16,568
Total Police Communications			3,682,201	1,832,780	256,692	1,592,728
1003185	62100	Office Supplies	100			100
1003185	62200	Operating Supplies	1,800			1,800
1003185	62280	Postage	25			25
1003185	62290	Fuel	2,400	1,548		851
1003185	62400	Printing	750			750
1003185	63010	Contracts - Prof/Commercial	16,000			16,000
1003185	63800	Computer Operation Support	60	15		45
1003185	63816	City Wide Admin	(21,271)	(5,318)		(15,953)
1003185	64010	Tele-Long Dist/Line Chgs	3,750	1,424		2,326
1003185	65010	Business Expense	150			150
1003185	65020	Conferences/Dues	1,000	292		708
1003185	65030	Training	500			500
Total Office Of Emergency Management			5,264	(2,039)		7,303
1003195	61010	Regular Salaries	38,470	14,308		24,161
1003195	61040	Holiday Pay - Sworn	500			500
1003195	61100	Retirement-PERS	15,750	5,736		10,014
1003195	61115	Retirement- Medicare	570	236		333
1003195	61129	Cafeteria Plan	5,415	2,283		3,131
1003195	61133	Retiree Medical	5,095	1,815		3,280
1003195	61150	Workers' Compensation	4,120	1,430		2,689
1003195	61161	Uniform Allowance	205	90		113
1003195	62100	Office Supplies	300			300
1003195	62200	Operating Supplies	10,000	4,013		5,987

<u>Account</u>		<u>Description</u>	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Encumbrance</u>	<u>Balance</u>
003195	62290	Fuel	1,200			1,200
003195	63816	City Wide Admin	5,431	1,358		4,073
003195	63840	Vehicle Rental	5,886	2,944		2,943
003195	65010	Business Expense	300			300
003195	65030	Training	1,000	525		475
Total	Police Community Volunteers		94,242	34,739		59,504
003200	91416	Transfers out	19,106	4,764		14,342
003200	62200	Operating Supplies		102		(102)
003200	63100	Parts & Service	85,000	16,143		68,857
003200	63120	Maintenance Contracts	150,000	61,098	39,063	49,839
003200	63816	City Wide Admin	42,397	10,599		31,797
003200	64005	Tele-Software/Maint	43,002	10,751		32,251
003200	64010	Tele-Long Dist/Line Chgs	8,000	2,632		5,368
003200	64015	Tele-Mobile/Pagers	35,000	13,439		21,560
003200	64100	Electricity	183,000	63,672		119,328
003200	64200	Gas	49,500	376		49,123
003200	64400	Sewer	710			710
Total	Police Facilities Maintenance		615,715	183,574	39,584	392,556
003320	91214	Transfers out	508,521			508,521
Total	Animal Control		508,521			508,521
Total General Fund			37,132,257	16,188,239	708,896	20,235,127

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Public Works-Facilities Maintenance

358011 ACME SECURITY SYSTEMS	REPAIR SERVICE	285.00
358015 AMERICAN PLUMBING INC	PLUMBING SERVICES	135.00
358029 BELUS CONSTRUCTION	RESTROOM REPAIRS	19,400.00
358055 DREAM RIDE ELEVATOR	ELEVATOR SERVICES	240.00
358069 GENERAL PLUMBING SUPPLY CO	SUPPLIES	132.21
358076 HONEYWELL INTERNATIONAL INC	HVAC REPAIRS	699.20
358104 LOWES COMPANIES INC	SUPPLIES	68.74
358117 MUNICIPAL POOLING AUTHORITY	PROPERTY INSURANCE	3,266.00
358180 VERIZON WIRELESS	DATA PLAN	38.01
358194 AT AND T MCI	PHONE	50.15
358240 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	14,213.47
358266 VERIZON WIRELESS	DATA PLAN	38.01
924973 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	3,041.85

Public Works-Parks Maint

358015 AMERICAN PLUMBING INC	PLUMBING SERVICES	2,750.80
358139 ROSS RECREATION EQUIPMENT	PLAYGROUND REPAIRS	1,279.36
358181 ACE HARDWARE, ANTIOCH	PVC FITTINGS	5.84
358194 AT AND T MCI	PHONE	87.63
358240 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	885.05
358245 ROSS RECREATION EQUIPMENT	EQUIPMENT REPLACEMENT	734.00
358250 SPECTRATURF INC	EQUIPMENT REPAIR	167.38

Public Works-Median/General Land

358053 DIABLO LIVE SCAN	FINGERPRINTING	20.00
358130 PACIFIC COAST LANDSCAPE MGMT INC	LANDSCAPE SERVICES	2,420.00
358194 AT AND T MCI	PHONE	185.63
358240 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	1,758.91
358249 SILVA LANDSCAPE	LANDSCAPE SERVICES	684.00
358251 STATE OF CALIFORNIA	FINGERPRINTING	32.00
358253 STEWARTS TREE SERVICE INC	TREE SERVICES	4,835.00
924971 JOHN DEERE LANDSCAPES PACHECO	IRRIGATION SUPPLIES	1,499.14

Public Works-Work Alternative

358181 ACE HARDWARE, ANTIOCH	SUPPLIES	32.93
358235 NEXTEL SPRINT	CELL PHONE	49.90

Police Administration

358023 ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	1,208.19
358027 BANK OF AMERICA	TRAINING-LOWTHER	5,070.16
358066 FOUR POINTS SHERATON	TRAINING-SUMMERS	333.21
358067 FOUR POINTS SHERATON	TRAINING-MCMANUS	333.21
358094 JOHNSON, VIRGINIA L	EXPENSE REIMBURSEMENT	26.05
358097 LADUE, DONALD	TRAINING PER DIEM	284.00
358099 LC ACTION POLICE SUPPLY	EQUIPMENT	6,115.06
358113 MOREFIELD, ANTHONY W	TRAINING PER DIEM	284.00
358120 NET TRANSCRIPTS	TRANSCRIPTION SERVICES	217.40
358125 OFFICE MAX INC	OFFICE SUPPLIES	663.97

Prepared by: Georgina Meek
Finance Accounting

9/3/2015

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100 General Fund

358134 RAY MORGAN COMPANY	COPIER USAGE	947.71
358155 TRAINING FOR SAFETY INCORPORATED	TUITION-NORRIS	109.00
358156 TRAINING FOR SAFETY INCORPORATED	TRAINING-SOARES	109.00
358173 BANK OF AMERICA	SUPPLIES	527.99
358174 BANK OF AMERICA	JOB POSTING	1,058.95
358195 BARNETT MEDICAL SERVICES INC	MEDICAL WASTE DISPOSAL	265.00
358206 CONCORD UNIFORMS LLC	UNIFORMS	223.51
358209 COSTCO	BUSINESS EXPENSE	3,526.04
358223 MALSOM, STACEY K	EXPENSE REIMBURSEMENT	34.50
358224 MC MANUS, ERIC A	EXPENSE REIMBURSEMENT	75.22
358225 MEADS, KORINA M	EXPENSE REIMBURSEMENT	34.50
358228 MORIN, SHAWN M	EXPENSE REIMBURSEMENT	90.00
358247 RUPANI, FRANK M	EXPENSE REIMBURSEMENT	298.30
358251 STATE OF CALIFORNIA	FINGERPRINTING	516.00
358256 TRAINING FOR SAFETY INCORPORATED	TUITION-N FROMME	109.00
924974 MOBILE MINI LLC	PORTABLE STORAGE CONTAINERS	463.21
924984 CRYSTAL CLEAR LOGOS INC	UNIFORM SHIRTS	447.99
924987 MOBILE MINI LLC	PORTABLE STORAGE CONTAINERS	104.91

Police Prisoner Custody

358134 RAY MORGAN COMPANY	COPIER USAGE	18.86
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Police Community Policing

358065 FORTNER, JOHN C	EXPENSE REIMBURSEMENT	95.75
358071 GONZALEZ, ADRIAN E	EXPENSE REIMBURSEMENT	77.10
358077 HOPWOOD, DANIEL JOHN	EXPENSE REIMBURSEMENT	78.65
358081 HULSEY, MICHAEL S	EXPENSE REIMBURSEMENT	33.95
358083 HYNES, MARTIN P	EXPENSE REIMBURSEMENT	186.05
358091 JEONG, JISEOK	CONSULTING SERVICES	39.45
358093 JOHNSEN, ERIC Y	CONSULTING SERVICES	45.10
358123 OCCUPATIONAL HEALTH CENTERS	PREEMPLOYMENT MEDICAL	829.50
358205 COMMERCIAL SUPPORT SERVICES	CAR WASHES	858.00
358236 OCCUPATIONAL HEALTH CENTERS	PREEMPLOYMENT MEDICAL	829.50
358242 PURSUIT NORTH	PUSH BAR	1,179.54

Police Investigations

358012 ADVANTAGE SENTRY & PROTECTION	PRISONER TRANSPORTATION	712.50
358065 FORTNER, JOHN C	EXPENSE REIMBURSEMENT	28.50
358134 RAY MORGAN COMPANY	COPIER USAGE	334.48
358208 CONTRA COSTA COUNTY	FY15-16 CALL ID PORTION	117,361.00
358209 COSTCO	SUPPLIES	72.22

Police Special Operations Unit

358114 MORTIMER, MICHAEL P	FUNDING	3,000.00
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Police Communications

358016 AMERICAN TOWER CORPORATION	TOWER RENTAL	445.68
358044 CONTRA COSTA COUNTY	ACCJIN SHARED COSTS FY14-15	8,941.45
358163 VERIZON WIRELESS	WIRELESS SERVICE	1,786.47
358193 AT AND T MCI	PHONE	665.27

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Finance Accounting

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358194 AT AND T MCI	PHONE	1,249.90
358207 CONTRA COSTA COUNTY	ANNUAL FEES	35,070.00
358259 VERIZON WIRELESS	WIRELESS SERVICE	1,786.47
358262 VERIZON WIRELESS	WIRELESS SERVICE	76.02
924968 HUBB SYSTEMS LLC DATA 911	DELL SERVER	14,880.00

Office Of Emergency Management

358194 AT AND T MCI	PHONE	342.68
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Police Community Volunteers

358173 BANK OF AMERICA	EDUCATION MATERIALS	491.73
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Police Facilities Maintenance

358055 DREAM RIDE ELEVATOR	ELEVATOR SERVICES	80.00
358122 NEXTEL SPRINT	CELL PHONE	3,300.84
358173 BANK OF AMERICA	SUPPLIES	3,432.56
358174 BANK OF AMERICA	SUPPLIES	6,215.76
358194 AT AND T MCI	PHONE	296.87
924973 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	3,597.30

Community Development Administration

358134 RAY MORGAN COMPANY	COPIER USAGE	397.95
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Community Development Land Planning Services

358214 EIDEN, KITTY J	MEETING MINUTES	210.00
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CD Code Enforcement

358089 INTERWEST CONSULTING GROUP INC	CONSULTING SERVICES	11,947.50
358134 RAY MORGAN COMPANY	COPIER USAGE	60.70
358172 BANK OF AMERICA	BUSINESS EXPENSES	731.72
358235 NEXTEL SPRINT	CELL PHONE	248.73
358248 SHUCK, ANDREW JAMES	EXPENSE REIMBURSEMENT	135.61

PW Engineer Land Development

358022 ARC IMAGING RESOURCES	PAPER	281.75
358025 BANK OF AMERICA	SAFETY BANNER	271.79
358134 RAY MORGAN COMPANY	COPIER USAGE	234.56
358194 AT AND T MCI	PHONE	32.82
358235 NEXTEL SPRINT	CELL PHONE	170.76
358261 VERIZON WIRELESS	DATA PLAN	76.02

Community Development Building Inspection

358032 BLUE STAR HEATING AND AIR	TECH FEE REFUND	182.19
358051 CREATIVE SUPPORTS INC	ERGONOMIC IMPROVEMENTS	432.90
358125 OFFICE MAX INC	OFFICE SUPPLIES	257.05
358235 NEXTEL SPRINT	CELL PHONE	60.06

Capital Imp. Administration

358125 OFFICE MAX INC	OFFICE SUPPLIES	64.97
358134 RAY MORGAN COMPANY	COPIER USAGE	83.57
358261 VERIZON WIRELESS	DATA PLAN	38.01

Community Development Engineering Services

358134 RAY MORGAN COMPANY	COPIER USAGE	81.15
358235 NEXTEL SPRINT	CELL PHONE	58.10

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Finance Accounting

9/3/2015

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Non Departmental

358305 DELTA DIABLO	GOLF COURSE WATER	11,010.26
358366 MUNICIPAL POOLING AUTHORITY	UNMET LIABILITY DEDUCTIBLE	6,363.61
358441 DAVID WELLHOUSE AND ASSOC INC	STATE MANDATE FILING	5,500.00
358476 PERS	PAYROLL DEDUCTIONS	1,662.79
925059 RETIREE	MEDICAL AFTER RETIREMENT	1,685.66

Public Works Maintenance Administration

358423 WESTAMERICA BANK	COPIER LEASE	22.50
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Public Works General Maintenance Services

358423 WESTAMERICA BANK	COPIER LEASE	60.00
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Public Works-Signal/Street Lights

358415 UNITED PARCEL SERVICE	SHIPPING	49.85
358430 AMERICAN GREENPOWER USA INC	INDUCTION LIGHTING MATERIALS	45.60
925065 ICR ELECTRICAL CONTRACTORS	ELECTRICAL SERVICES	348.20
925163 ICR ELECTRICAL CONTRACTORS	ELECTRICAL SERVICES	8,740.34

Public Works-Striping/Signing

358267 ACE HARDWARE, ANTIOCH	SUPPLIES	44.10
358338 INTERSTATE SALES	SUPPLIES	945.68
358351 LOWES COMPANIES INC	SUPPLIES	316.08
358353 MB COMPANIES INC	SUPPLIES	737.87
358396 SHERWIN WILLIAMS CO	SUPPLIES	252.97
358405 SUPERCO SPECIALTY PRODUCTS	SUPPLIES	409.08
358427 ACE HARDWARE, ANTIOCH	SUPPLIES	88.19
358459 INTERSTATE SALES	STENCILS	103.27
358465 MANERI SIGN COMPANY	SIGNS	5,904.79
358466 MB COMPANIES INC	SUPPLIES	613.58
358479 ROADLINE PRODUCTS INC USA	SUPPLIES	165.33

Public Works-Facilities Maintenance

358351 LOWES COMPANIES INC	SUPPLIES	104.20
358369 OAKLEYS PEST CONTROL	PEST CONTROL SERVICE	100.00
358464 LENHART ALARM AND SECURITY	ALARM SYSTEM REPAIR	1,215.65

Public Works-Parks Maint

358269 AMERICAN PLUMBING INC	PLUMBING SERVICE	210.40
358296 COMMERCIAL PUMP SERVICE	PUMP REPAIR	575.00
358374 PACHECO BROTHERS GARDENING INC	LANDSCAPE SERVICES	54,065.58
358396 SHERWIN WILLIAMS CO	SUPPLIES	392.92
358427 ACE HARDWARE, ANTIOCH	SUPPLIES	7.84

Public Works-Median/General Land

358267 ACE HARDWARE, ANTIOCH	PVC FITTINGS	8.89
358397 SILVA LANDSCAPE	LANDSCAPE SERVICES	1,368.00
358485 TARGET SPECIALTY PRODUCTS	CHEMICALS	1,793.06

Public Works-Work Alternative

358351 LOWES COMPANIES INC	SUPPLIES	65.79
358469 MUNICIPAL POOLING AUTHORITY	INSURANCE PREMIUM	806.00

Police Administration

358272 ASR - BRICKER MINCOLA	UNIFORMS	2,129.66
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Prepared by: Georgina Meek
Finance Accounting

CITY OF ANTIOCH
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358277 BARNETT MEDICAL SERVICES INC	MEDICAL WASTE DISPOSAL	110.00
358297 CONCORD UNIFORMS LLC	UNIFORMS	444.07
358298 CONTRA COSTA COUNTY	RANGE FEES	370.00
358303 CRIME SCENE CLEANERS INC	CRIME SCENE CLEANUP	375.00
358334 IBS OF TRI VALLEY	BATTERIES	442.09
358348 LEXISNEXIS	LICENSE RENEWAL	12,154.80
358368 NET TRANSCRIPTS	TRANSCRIPTION SERVICES	72.15
358370 OFFICE MAX INC	OFFICE SUPPLIES	1,636.10
358384 REACH PROJECT INC	PROGRAM SERVICES	17,083.00
358395 SEVERED METAL	ARMORED CAR REPAIR	1,600.00
358399 SOARES, ANITA MARIE	EXPENSE REIMBURSEMENT	31.00
358423 WESTAMERICA BANK	COPIER LEASE	1,642.05
358433 ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	90.00
358452 GAMEPOD COMBAT ZONE	TRAINING FEES	495.00
358463 LC ACTION POLICE SUPPLY	EQUIPMENT	713.71
358467 MC MANUS, ERIC A	TRAINING PER DIEM	213.00
358476 PERS	PAYROLL DEDUCTIONS	1,143.12
358482 SHRED IT INC	SHRED SERVICES	425.42
358484 SUMMERS, MATHEW V	TRAINING PER DIEM	213.00
925026 CRYSTAL CLEAR LOGOS INC	UNIFORMS	91.56
925066 IMAGE SALES INC	ID CARDS	98.15
925164 IMAGE SALES INC	ID CARDS	17.86
Police Prisoner Custody		
358423 WESTAMERICA BANK	COPIER LEASE	151.33
Police Community Policing		
204382 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	88.58
204383 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	98.50
204384 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	41.45
358272 ASR - BRICKER MINCOLA	BOOTS	657.00
358276 BARAKOS, DIMITRI A	MILEAGE REIMBURSEMENT	42.56
358313 DUGGAR, SCOTT LLOYD	MILEAGE REIMBURSEMENT	42.55
358326 GONZALEZ, ADRIAN E	MILEAGE REIMBURSEMENT	41.44
358327 GREEN, ROBERT A	MILEAGE REIMBURSEMENT	41.75
358330 HARGER, MATTHEW J	MILEAGE REIMBURSEMENT	65.65
358340 JOHNSEN, ERIC Y	MILEAGE REIMBURSEMENT	73.03
358343 KINT, KRISTOPHER	MILEAGE REIMBURSEMENT	67.06
358352 MAYER, PATRICK C	MILEAGE REIMBURSEMENT	174.72
358355 MCDONALD, RYAN J	MILEAGE REIMBURSEMENT	41.00
358363 MORIN, SHAWN M	MILEAGE REIMBURSEMENT	43.00
358393 SCHNITZIUS, TREVOR W	MILEAGE REIMBURSEMENT	50.86
358398 SMITH, RICHARD A	MILEAGE REIMBURSEMENT	100.13
358457 HUNT AND SONS INC	FUEL	277.33
358476 PERS	PAYROLL DEDUCTIONS	908.00
Police Traffic Division		
358476 PERS	PAYROLL DEDUCTIONS	156.15

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Police Investigations

204382 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	10.00
204384 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	37.50
358362 MOREFIELD, ANTHONY W	EXPENSE REIMBURSEMENT	33.59
358379 PERKINSON, JAMES A	PARKING REIMBURSEMENT	42.00
358389 ROSE, BRIAN C	MILEAGE REIMBURSEMENT	161.85
358423 WESTAMERICA BANK	COPIER LEASE	607.78
358476 PERS	PAYROLL DEDUCTIONS	1,822.18

Police Special Operations Unit

358409 TOYOTA FINANCIAL SERVICES	VEHICLE LEASE	443.99
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Police Communications

358273 AT AND T MCI	PHONE	49.88
358294 COMCAST	CONNECTION SERVICE	334.93
358454 GLOBALSTAR	LONG DISTANCE SERVICE	88.70

Police Community Volunteers

358392 SAVE MART SUPERMARKETS	SUPPLIES	77.01
358448 EIDEN, KITTY J	TRANSCRIPTION SERVICES	126.00

Police Facilities Maintenance

358302 CREATIVE SUPPORTS INC	OFFICE EQUIPMENT	7,812.58
358351 LOWES COMPANIES INC	SUPPLIES	331.62
358414 TURMAN COMMERCIAL PAINTERS	PAINTING	4,880.00

Community Development Administration

358423 WESTAMERICA BANK	COPIER LEASE	227.38
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Community Development Land Planning Services

358314 EIDEN, KITTY J	TRANSCRIPTION SERVICES	238.00
358380 PMC	CONSULTING SERVICES	307.73
358383 RANEY PLANNING & MANAGEMENT INC	CONSULTING SERVICES	5,163.30
358406 TELECOM LAW FIRM PC	CONSULTING SERVICES	197.99
358418 VERIZON WIRELESS	WIRELESS CONNECTION	38.01

CD Code Enforcement

358418 VERIZON WIRELESS	WIRELESS CONNECTION	152.04
358423 WESTAMERICA BANK	COPIER LEASE	175.26
358429 ALLIED WASTE SERVICES	RESIDENTIAL GARBAGE ABATEMENT	5,856.82
358434 BANK OF AMERICA	TRAINING	275.88
358460 INTERWEST CONSULTING GROUP INC	PROFESSIONAL SERVICES	9,360.00

PW Engineer Land Development

358423 WESTAMERICA BANK	COPIER LEASE	686.14
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Community Development Building Inspection

358434 BANK OF AMERICA	TRAINING	1,510.00
358470 OFFICE MAX INC	OFFICE SUPPLIES	195.20

Capital Imp. Administration

203980 ISINGS CULLIGAN	WATER DISPENSER	42.50
358403 STATE OF CALIFORNIA	ENGINEER CERTIFICATE RENEWAL	115.00
358423 WESTAMERICA BANK	COPIER LEASE	108.50

Community Development Engineering Services

204392 CITY OF ANTIOCH	SUPPLIES	14.04
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 Finance Accounting

CITY OF ANTIOCH
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~~Public Works-Median/General Land~~

358501 AT AND T MCI	PHONE	196.99
358560 HORIZON	IRRIGATION PARTS	267.05
358584 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	65.95
358591 SILVA LANDSCAPE	LANDSCAPE SERVICES	3,420.00
358595 STEWARTS TREE SERVICE INC	TREE SERVICES	5,400.00
358612 ACE HARDWARE, ANTIOCH	PVC FITTINGS	21.95
358670 HORIZON	SEALS	504.13
358709 PACIFIC COAST LANDSCAPE MGMT INC	LANDSCAPE SERVICES	2,420.00
358722 SILVA LANDSCAPE	LANDSCAPE SERVICES	2,736.00
358738 ACE HARDWARE, ANTIOCH	PVC FITTINGS	55.43
358813 HORIZON	REPAIR KITS	45.47
358875 PACIFIC COAST LANDSCAPE MGMT INC	LANDSCAPE SERVICES	2,055.00
358908 SILVA LANDSCAPE	LANDSCAPE SERVICES	684.00
358915 STEWARTS TREE SERVICE INC	TREE SERVICES	1,210.00
925178 JOHN DEERE LANDSCAPES PACHECO	SUPPLIES	788.88
925281 JOHN DEERE LANDSCAPES PACHECO	SUPPLIES	120.48

~~Public Works-Work Alternative~~

358576 NEXTEL SPRINT	CELL PHONE	50.32
358793 FURBER SAW INC	SUPPLIES	229.09
358863 NEXTEL SPRINT	CELL PHONE	50.32

~~Police Administration~~

358511 CONCORD UNIFORMS LLC	UNIFORMS	153.53
358512 CONTRA COSTA COUNTY	TUITION-LOWTHER	570.00
358516 CPOA FOUNDATION	TUITION-NISSEN	90.00
358517 CPOA FOUNDATION	TUITION-FUHRMANN	90.00
358518 CPOA FOUNDATION	TUITION-CASTILLO	90.00
358519 CPOA FOUNDATION	TUITION-BARAKOS	90.00
358520 CPOA FOUNDATION	TUITION-DEE	90.00
358521 CPOA FOUNDATION	TUITION-SCHNITZIUS	90.00
358522 CPOA FOUNDATION	TUITION-MORIN	90.00
358523 CPOA FOUNDATION	TUITION-PFEIFFER	90.00
358524 CPOA FOUNDATION	TUITION-STENGER	90.00
358525 CPOA FOUNDATION	TUITION-FORTNER	90.00
358526 CPOA FOUNDATION	TUITION-VANDERKLUGT	90.00
358527 CPOA FOUNDATION	TUITION-MORTIMER	90.00
358528 CPOA FOUNDATION	TUITION-MEADS	90.00
358529 CPOA FOUNDATION	TUITION-WISECARVER	90.00
358530 CPOA FOUNDATION	TUITION-MARTIN	90.00
358531 CPOA FOUNDATION	TUITION-BITTNER	90.00
358532 CPOA FOUNDATION	TUITION-SMITH	90.00
358533 CRIME SCENE CLEANERS INC	CRIME SCENE CLEANUP	175.00
358549 FORTNER, JOHN C	TRAINING PER DIEM	153.00
358551 GALLS INC	SUPPLIES	298.49
358568 LOWTHER, GARY M	MEAL ALLOWANCE	37.50
358592 SILVER LEGACY	LODGING-WISECARVER	208.76

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Finance Accounting

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358593 SILVER LEGACY	LODGING-FORTNER	208.76
358599 THE SAFARILAND GROUP	TUITION-WISECARVER	197.50
358600 THE SAFARILAND GROUP	TUITION-FORTNER	197.50
358602 UNITED PARCEL SERVICE	SHIPPING	33.63
358610 WISECARVER JR, JIMMY R	TRAINING PER DIEM	153.00
358614 ACOSTA, ARTHUR J	MILEAGE REIMBURSEMENT	70.36
358616 ALL PRO PRINTING SOLUTIONS	PRINTING SERVICE	1,075.57
358624 ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	175.00
358625 ASR - BRICKER MINCOLA	UNIFORMS	1,227.00
358627 BANK OF AMERICA	TUITION	3,200.29
358628 BANK OF AMERICA	PATCHES	1,881.16
358632 BITTNER, DESMOND D	LODGING	548.56
358633 BITTNER, DESMOND D	MILEAGE REIMBURSEMENT	84.93
358634 BITTNER, DESMOND D	TRAINING PER DIEM	284.00
358640 COMCAST	CABLE SERVICE	26.04
358645 CONTRA COSTA COUNTY	ANNUAL FEE	10,310.00
358648 CORTEZ, ANA E	EXPENSE REIMBURSEMENT	59.99
358652 CSI FORENSIC SUPPLY	SUPPLIES	479.48
358664 GALLS INC	SUPPLIES	109.55
358673 IBS OF TRI VALLEY	BATTERIES	425.09
358684 KIRBY POLYGRAPH & INVESTIGATIVE SVCS	POLYGRAPH EXAMINATIONS	3,900.00
358688 LAW OFFICES OF JONES AND MAYER	LEGAL SERVICES	4,497.78
358694 MARRIOTT HOTEL	LODGING-MEADS	548.56
358695 MC MANUS, ERIC A	EXPENSE REIMBURSEMENT	313.22
358696 MEADS, ROBERT P	TRAINING PER DIEM	284.00
358705 NET TRANSCRIPTS	TRANSCRIPTION SERVICES	330.64
358715 REACH PROJECT INC	PROGRAM SERVICES	17,083.00
358723 STATE OF CALIFORNIA	FINGERPRINTING	484.00
358728 UNITED PARCEL SERVICE	SHIPPING	4.91
358741 AMERICAN RIVER COLLEGE	TUITION-PETERSON	117.00
358742 AMERICAN RIVER COLLEGE	TUITION-LADUE	88.00
358746 ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	90.00
358754 BITTNER, DESMOND D	TRAINING PER DIEM	122.00
358756 BROGDON, CASEY AMON	TRAINING PER DIEM	330.00
358783 EMBASSY SUITES	LODGING-MAGANA	851.16
358784 EMBASSY SUITES	LODGING-BROGDON	851.16
358785 EMBASSY SUITES	LODGING-TORRES	851.16
358801 HAMPTON INN	LODGING-PETERSON	325.07
358805 HILTON	LODGING-LADUE	759.34
358806 HILTON	LODGING-MOREFIELD	759.34
358807 HOLIDAY INN	LODGING-MCMANUS	253.12
358808 HOLIDAY INN	LODGING-BITTNER	255.36
358809 HOLIDAY INN	LODGING-LOWTHER	601.92
358810 HOLIDAY INN	LODGING-MCMANUS	601.92
358811 HOLIDAY INN	LODGING-MEADS	511.90
358812 HOLIDAY INN	LODGING-LOWTHER	253.12

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10/8/2015

CITY OF ANTIOCH
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358826 LADUE, DONALD	TRAINING PER DIEM	183.00
358828 LC ACTION POLICE SUPPLY	EQUIPMENT	424.29
358835 LIONS GATE HOTEL	LODGING-LADUE	325.05
358838 LOWTHER, GARY M	TRAINING PER DIEM	132.00
358839 LOWTHER, GARY M	TRAINING PER DIEM	244.00
358841 MAGANA, JOSEPH J	TRAINING PER DIEM	330.00
358844 MC MANUS, ERIC A	TRAINING PER DIEM	244.00
358845 MC MANUS, ERIC A	TRAINING PER DIEM	132.00
358848 MEADS, ROBERT P	TRAINING PER DIEM	280.00
358857 NAPA VALLEY COLLEGE	TUITION-EVANS	305.00
358858 NAPA VALLEY COLLEGE	TUITION-BROGDON	305.00
358859 NAPA VALLEY COLLEGE	TUITION-KINT	305.00
358860 NAPA VALLEY COLLEGE	TUITION-TORRES	305.00
358861 NAPA VALLEY COLLEGE	TUITION-MAGANA	305.00
358864 NEXTEL SPRINT	CELL PHONE EQUIPMENT	168.33
358880 PETERSON, SAMANTHA GENOVEVA	TRAINING PER DIEM	305.00
358881 PETERSON, SAMANTHA GENOVEVA	TRAINING PER DIEM	183.00
358887 PUBLIC SAFETY TRAINING INSTITUTE	TUITION-WISECARVER	75.00
358888 PUBLIC SAFETY TRAINING INSTITUTE	TUITION-FORTNER	75.00
358889 PUBLIC SAFETY TRAINING INSTITUTE	TUITION-BITTNER	75.00
358890 PUBLIC SAFETY TRAINING INSTITUTE	TUITION-MOREFIELD	75.00
358904 SANTA ROSA JR COLLEGE	TUITION-PETERSON	66.00
358917 SUMMERS, MATHEW V	EXPENSE REIMBURSEMENT	40.00
358919 THIRD DEGREE COMMUNICATIONS	TUITION-MEADS	225.00
358922 TORRES, MARCOS ANGEL	TRAINING PER DIEM	330.00
358924 TRAINING FOR SAFETY INCORPORATED	TUITION-COLLEY	109.00
358925 TRAINING FOR SAFETY INCORPORATED	TUITION-CLONINGER	109.00
925175 GRAINGER INC	SUPPLIES	228.90
925180 MOBILE MINI LLC	PORTABLE STORAGE CONTAINERS	250.87
925189 COMPUTERLAND	COMPUTER EQUIPMENT	472.54
925196 IMAGE SALES INC	ID CARDS	75.79
925199 MOBILE MINI LLC	PORTABLE STORAGE CONTAINERS	107.43
925304 MOBILE MINI LLC	PORTABLE STORAGE CONTAINERS	104.91
Police Community Policing		
358627 BANK OF AMERICA	SAFETY EQUIPMENT	763.83
358628 BANK OF AMERICA	SUPPLIES	2,128.77
358636 CLEMENTI, MARK A	PSYCHOLOGICAL EXAM	1,875.00
358642 COMMERCIAL SUPPORT SERVICES	CAR WASHES	672.00
358651 CRIME SCENE CLEANERS INC	CRIME SCENE CLEANUP	250.00
358700 MOORE K9 SERVICES	K9 TRAINING	800.00
358707 OCCUPATIONAL HEALTH CENTERS	PREEMPLOYMENT MEDICAL	1,807.50
358862 NATIONAL AUTO FLEET GROUP	CHEVROLET CARGO VAN	32,079.14
358867 OCCUPATIONAL HEALTH CENTERS	PREEMPLOYMENT EXAMS	829.50
358885 PERS	PAYROLL DEDUCTIONS	542.61
925276 HUBB SYSTEMS LLC DATA 911	COMPUTER EQUIPMENT	371.07

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Police Investigations

358577 NEXTEL SPRINT	CELL PHONE EQUIPMENT	245.32
358646 CONTRA COSTA COUNTY	LAB TESTING	25,147.50
358654 DEE, KRISTOPHER M	FUEL REIMBURSEMENT	42.75
358690 LOS ANGELES CO AUDITOR CONTROLLER	KIT ANALYSIS	515.00
358731 VANDERPOOL, JASON C	FUEL REIMBURSEMENT	30.00

Police Communications

358495 AMERICAN TOWER CORPORATION	TOWER RENTAL	100.00
358501 AT AND T MCI	PHONE	1,260.04
358606 VERIZON WIRELESS	WIRELESS SERVICE	76.02
358644 CONTRA COSTA COUNTY	TELECOMMUNICATIONS SERVICES	240.00
358876 PACIFIC TELEMAGEMENT SERVICES	LOBBY PAY PHONE	156.00
925173 COMPUTERLAND	EQUIPMENT	4,826.08

Office Of Emergency Management

358501 AT AND T MCI	PHONE	365.31
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Police Community Volunteers

358689 LEVOC	CONFERENCE DUES	525.00
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Police Facilities Maintenance

358501 AT AND T MCI	PHONE	333.08
358577 NEXTEL SPRINT	CELL PHONE	3,446.18
358613 ACME SECURITY SYSTEMS	CARD READER REPAIR	547.45
358650 CREATIVE SUPPORTS INC	ERGONOMIC IMPROVEMENTS	1,184.72
358658 DREAM RIDE ELEVATOR	ELEVATOR SERVICE	80.00
358669 HONEYWELL INTERNATIONAL INC	MAINTENANCE SUPPORT	7,233.00
358692 LOWES COMPANIES INC	SUPPLIES	242.91
358693 M AND L OVERHEAD DOORS	GATE REPAIR	225.00
358706 OAKLEYS PEST CONTROL	PEST CONTROL SERVICES	165.00
358750 BAY CITIES PYROTECTOR	FIRE SPRINKLER INSPECTION	370.00
358864 NEXTEL SPRINT	CELL PHONE	3,307.95
358892 REAL PROTECTION INC	FIRE ALARM SYSTEM TEST	311.38
358930 TYLER SHAW DOORS	DOOR REPAIR	130.00
925170 CDW GOVERNMENT INC	EQUIPMENT	2,035.16
925197 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	3,561.33

Community Development Land Planning Services

358626 BANK OF AMERICA	ADVERTISING	150.00
358629 BAY AREA NEWS GROUP	LEGAL AD	297.00
358656 DIGITAL GEAR	ADVERTISEMENT	70.00
358836 LOEWKE PLANNING ASSOCIATES	CONSULTING SERVICES	15,248.90
358935 VERIZON WIRELESS	WIRELESS CONNECTION	38.01

CD Code Enforcement

358576 NEXTEL SPRINT	CELL PHONE	128.61
358692 LOWES COMPANIES INC	SUPPLIES	138.08
358794 GALLEGOS, JEFFREY R	EXPENSE REIMBURSEMENT	160.42
358821 K2GC	ABATEMENT SERVICE	5,134.12
358837 LOPEZ, TAYLOR M	EXPENSE REIMBURSEMENT	139.29
358863 NEXTEL SPRINT	CELL PHONE	128.85

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Finance Accounting

10/8/2015

CITY OF ANTIOCH
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Public Works-Parks Maint

358964 AT AND T MCI	PHONE	92.83
358981 STATE OF CALIFORNIA	USE TAX	28.15
358999 DELTA FENCE CO	FENCE REPAIR	1,744.00
359053 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	871.23
359088 ACE HARDWARE, ANTIOCH	FASTENERS	2.77
359096 ANTIOCH BUILDING MATERIALS	ASPHALT	4,519.06
359126 CRESCO EQUIPMENT RENTALS	EQUIPMENT RENTALS	957.46
359162 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	189.79
925390 HAMMONS SUPPLY COMPANY	SUPPLIES	156.96
925394 JOHN DEERE LANDSCAPES PACHECO	IRRIGATION CONTROLLER PARTS	550.00

Public Works-Median/General Land

358948 ACE HARDWARE, ANTIOCH	PVC FITTINGS	16.24
358964 AT AND T MCI	PHONE	193.95
358981 STATE OF CALIFORNIA	USE TAX	10.99
359053 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	1,812.43
359088 ACE HARDWARE, ANTIOCH	SUPPLIES	97.28
359161 PACIFIC COAST LANDSCAPE MGMT INC	LANDSCAPE SERVICES	2,571.00
359162 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	63.21
359170 ROBERTS AND BRUNE CO	PVC FITTINGS	88.61
359173 STEWARTS TREE SERVICE INC	TREE SERVICE	4,800.00
925380 JOHN DEERE LANDSCAPES PACHECO	CONTROLLERS	564.13
925394 JOHN DEERE LANDSCAPES PACHECO	IRRIGATION CONTROLLER PARTS	5,513.10

Police Administration

358949 ALAMEDA COUNTY SHERIFFS OFFICE	TUITION-W DEE	282.00
358950 ALAMEDA COUNTY SHERIFFS OFFICE	TUITION-CASTILLO	282.00
358959 ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	225.00
358960 ASR - BRICKER MINCOLA	UNIFORM	4,016.57
358967 BARAKOS, DIMITRI A	EXPENSE REIMBURSEMENT	141.11
358972 BITTNER, DESMOND D	EXPENSE REIMBURSEMENT	70.00
358981 STATE OF CALIFORNIA	USE TAX	243.23
358982 CALIFORNIA POLICE CHIEFS ASSOC	TUITION-NISSEN	210.00
358983 CASTILLO IV, SANTIAGO	MEAL ALLOWANCE	22.50
358984 CLEMENTI, MARK A	PREEMPLOYMENT EVALUATION	625.00
358988 CONCORD UNIFORMS LLC	UNIFORMS	383.68
358991 CONTRA COSTA COUNTY	FELONY FILING FEES	12,858.00
358993 COVANTA ENERGY, LLC	EVIDENCE DESTRUCTION	756.79
358996 D PREP LLC	TUITION-NISSEN	223.00
358997 DEE, WILLIAM F	MEAL ALLOWANCE	22.50
359000 DOUBLETREE HOTEL	LODGING-NISSEN	217.74
359003 ED JONES CO INC	BADGE	875.73
359004 FEDEX	SHIPPING	45.20
359010 GIRARD, JEANNINE G	MEAL ALLOWANCE	22.50
359016 HILTON	LODGING-LOWTHER	768.57
359017 HILTON	LODGING-HOFFMAN	768.57
359018 HILTON	LODGING-MORTIMER	768.57

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359019 HILTON	LODGING-KOCH	768.57
359020 HILTON	LODGING-PERKINSON	715.95
359021 HOFFMAN, RICK D	TRAINING PER DIEM	284.00
359022 HOLIDAY INN	LODGING-LADUE	396.00
359028 KOCH, MATTHEW T	TRAINING PER DIEM	284.00
359029 LADUE, DONALD	TRAINING PER DIEM	213.00
359030 LAW OFFICES OF JONES AND MAYER	LEGAL SERVICES	6,512.78
359032 LOWTHER, GARY M	TRAINING PER DIEM	284.00
359040 MORTIMER, MICHAEL P	TRAINING PER DIEM	284.00
359047 NET TRANSCRIPTS	TRANSCRIPTION SERVICES	264.85
359048 NISSEN, TARRA L	TRAINING PER DIEM	142.00
359049 NISSEN, TARRA L	TRAINING PER DIEM	183.00
359051 OFFICE MAX INC	OFFICE SUPPLIES	758.22
359055 PERKINSON, JAMES A	TRAINING PER DIEM	280.00
359057 PORAC LEGAL DEFENSE FUND	RESERVE DUES	40.50
359069 SCOTT, ELIZABETH LACY	MEAL ALLOWANCE	22.50
359074 SIMPSON INVESTIGATIVE SVCS GROUP	INVESTIGATION SERVICES	273.00
359079 TRAINING FOR SAFETY INCORPORATED	TUITION-GIRARD	296.00
359080 TRAINING FOR SAFETY INC	TUITION-SCOTT	296.00
359097 ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	225.00
359098 ASR - BRICKER MINCOLA	UNIFORM	1,103.28
359111 BROWNELLS INC	FIREARM EQUIPMENT	575.88
359127 CRIME SCENE CLEANERS INC	CRIME SCENE CLEANUP	275.00
359151 MARRIOTT HOTEL	LODGING-NISSEN	330.16
359165 PARS	ARC POLICE SIP	186,000.00
359171 SHRED IT INC	SHRED SERVICES	285.06
359179 UNITED PARCEL SERVICE	SHIPPING	251.67
359186 WESTAMERICA BANK	COPIER LEASE	1,642.05
925379 IMAGE SALES INC	ID CARD	71.44
925382 MOBILE MINI LLC	PORTABLE STORAGE CONTAINERS	250.87
925393 IMAGE SALES INC	ID CARD	17.86
925396 MOBILE MINI LLC	PORTABLE STORAGE CONTAINERS	107.43
Police Prisoner Custody		
359186 WESTAMERICA BANK	COPIER LEASE	151.33
Police Community Policing		
359005 FEDEX	SHIPPING	59.76
359013 HARGER, MATTHEW J	MILEAGE REIMBURSEMENT	41.40
359023 HUNT AND SONS INC	FUEL	50.04
359039 MOORE K9 SERVICES	K9 TRAINING	800.00
359187 WISECARVER JR, JIMMY R	EXPENSE REIMBURSEMENT	35.00
925389 GRAINGER INC	SUPPLIES	377.35
Police Investigations		
359014 HEWITT, B J	EXPENSE REIMBURSEMENT	149.41
359026 IN CUSTODY TRANSPORTATION INC	PRISONER TRANSPORT	526.60
359186 WESTAMERICA BANK	COPIER LEASE	607.78

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Police Special Operations Unit

359078 TOYOTA FINANCIAL SERVICES	VEHICLE LEASE	887.98
359176 TOYOTA FINANCIAL SERVICES	VEHICLE LEASE	732.47

Police Communications

358962 AT AND T MCI	PHONE	49.88
358963 AT AND T MCI	PHONE	675.23
358964 AT AND T MCI	PHONE	1,271.44
358966 AVIAT US INC	CONNECTION SERVICES	77,295.12
358981 STATE OF CALIFORNIA	USE TAX	22.24
358986 COMCAST	CONNECTION SERVICES	334.93
358990 CONTRA COSTA COUNTY	TELECOMMUNICATIONS SERVICES	600.00
359011 GLOBALSTAR	SATELLITE PHONE	88.70
359041 MOTOROLA SOLUTIONS INC	EQUIPMENT	312,087.63
359054 PACIFIC TELEMAGEMENT SERVICES	LOBBY PAY PHONE	85.80
359058 PERS	PAYROLL DEDUCTIONS	714.45
359060 PVP COMMUNICATIONS INC	MOTORCYCLE HEADSET	2,796.92
359099 AT AND T MCI	PHONE	675.08
359110 BLUE SHIELD OF CALIFORNIA	PAYROLL DEDUCTIONS	16.08
359120 CONTRA COSTA COUNTY	TELECOMMUNICATIONS SERVICES	7,170.57
925378 ICR ELECTRICAL CONTRACTORS	ELECTRICAL SERVICES	1,803.62

Office Of Emergency Management

358964 AT AND T MCI	PHONE	357.36
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Police Facilities Maintenance

358964 AT AND T MCI	PHONE	301.91
359037 MICROBIZ SECURITY COMPANY	EQUIPMENT REPAIR	289.00
359053 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	20,928.34
359091 AMERICAN PLUMBING INC	PLUMBING SERVICES	166.72
359102 AUTOMATIC DOOR SYSTEMS INC	DOOR REPAIR	549.80
359132 DREAM RIDE ELEVATOR	ELEVATOR SERVICES	80.00
359157 OAKLEYS PEST CONTROL	PEST CONTROL SERVICE	185.00

Community Development Administration

359186 WESTAMERICA BANK	COPIER LEASE	227.38
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Community Development Land Planning Services

358981 STATE OF CALIFORNIA	USE TAX	1.41
359061 RANEY PLANNING & MANAGEMENT INC	PROFESSIONAL SERVICES	7,367.49

CD Code Enforcement

359070 SHERWIN WILLIAMS CO	SUPPLIES	449.88
359087 CONTRA COSTA COUNTY	LIEN RELEASE FEES	501.00
359089 ALLIED WASTE SERVICES	RESIDENTIAL GARBAGE ABATEMENT	3,145.26
359106 BANK OF AMERICA	LODGING-LOPEZ	921.55
359146 K2GC	ABATEMENT SERVICES	743.54
359167 PRINT CLUB	FORMS	200.56
359186 WESTAMERICA BANK	COPIER LEASE	175.26

PW Engineer Land Development

358964 AT AND T MCI	PHONE	34.88
358981 STATE OF CALIFORNIA	USE TAX	1.14

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359316 EMPLOYEE	EXPENSE REIMBURSEMENT	42.00
925407 GRAINGER INC	SUPPLIES	87.83
925410 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	3,041.85
Public Works-Parks Maint		
359193 AMERICAN PLUMBING INC	PLUMBING SERVICES	331.89
359220 DELTA FENCE CO	FENCE REPAIR	2,045.00
359258 PACHECO BROTHERS GARDENING INC	LANDSCAPE SERVICES	21,301.50
359260 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	866.61
359284 AT AND T MCI	PHONE	92.75
359342 PACHECO BROTHERS GARDENING INC	LANDSCAPE SERVICES	56,681.74
925408 ICR ELECTRICAL CONTRACTORS	ELECTRICAL SERVICES	859.80
925409 JOHN DEERE LANDSCAPES PACHECO	IRRIGATION CONTROLLER PARTS	550.00
Public Works-Median/General Land		
359190 ACE HARDWARE, ANTIOCH	SUPPLIES	94.18
359260 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	1,732.99
359275 ACE HARDWARE, ANTIOCH	PVC FITTINGS	68.50
359284 AT AND T MCI	PHONE	193.95
359315 FURBER SAW INC	CLEANER KIT	28.07
925409 JOHN DEERE LANDSCAPES PACHECO	IRRIGATION CONTROLLER PARTS	3,427.92
Police Administration		
359198 ASR - BRICKER MINCOLA	NAME TAG/JACKET	647.60
359200 BANK OF AMERICA	BUSINESS EXPENSES	4,218.09
359201 BANK OF AMERICA	BUSINESS EXPENSES	2,598.22
359203 BANK OF AMERICA	BUSINESS EXPENSES	707.14
359210 COMCAST	CABLE SERVICE	32.25
359216 COSTCO	BUSINESS EXPENSES	583.71
359224 EIDEN, KITTY J	MINUTES CLERK	126.00
359242 LC ACTION POLICE SUPPLY	SNIPER EQUIPMENT	3,924.00
359249 MOBILEPD INC	MOBILE APP LICENSE	5,000.00
359256 EMPLOYEE	EXPENSE REIMBURSEMENT	80.74
359262 PORAC LEGAL DEFENSE FUND	RESERVE DUES	30.00
359264 REACH PROJECT INC	PROGRAM SERVICES	17,083.00
359281 ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	227.50
359298 CRIME SCENE CLEANERS INC	CRIME SCENE CLEANUP	250.00
359307 ED JONES CO INC	BADGES	1,558.13
359323 EMPLOYEE	FUEL/MILEAGE REIMBURSEMENT	61.60
359330 EMPLOYEE	MILEAGE REIMBURSEMENT	38.00
359332 EMPLOYEE	EXPENSE REIMBURSEMENT	147.85
359337 NET TRANSCRIPTS	TRANSCRIPTION SERVICES	196.61
359356 STATE OF CALIFORNIA	FINGERPRINTING	516.00
359359 UNITED PARCEL SERVICE	SHIPPING	23.72
925411 MOBILE MINI LLC	PORTABLE STORAGE CONTAINER	104.91
Police Prisoner Custody		
359294 CONTRA COSTA COUNTY	2014/2015 ACCESS FEES	147,204.00
Police Community Policing		
359203 BANK OF AMERICA	AIRFARE-HEWITT	631.10

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359211 COMMERCIAL SUPPORT SERVICES	CAR WASHES	732.00
359218 DELTA DENTAL	PAYROLL DEDUCTIONS	78.48
359224 EIDEN, KITTY J	MINUTES CLERK	168.00
359237 EMPLOYEE	MILEAGE REIMBURSEMENT	79.35
359242 LC ACTION POLICE SUPPLY	EQUIPMENT	2,592.15
359319 HUNT AND SONS INC	FUEL	90.94
Police Investigations		
359203 BANK OF AMERICA	AIRFARE-KOCH	1,015.30
359214 CONTRA COSTA COUNTY	LAB TESTING	31,937.50
359234 IN CUSTODY TRANSPORTATION INC	PRINSONER TRANSPORT	377.20
Police Communications		
359194 AMERICAN TOWER CORPORATION	TOWER RENTAL FEE	357.56
359213 CONTRA COSTA COUNTY	RADIO HARDWARE	47.15
359225 ENTISYS SOLUTIONS INC	SERVER SUPPORT	2,624.40
359266 SEN COMMUNICATIONS INC	HEADSETS	4,806.00
359283 AT AND T MCI	PHONE	1,345.50
359284 AT AND T MCI	PHONE	1,271.28
359360 VERIZON WIRELESS	WIRELESS SERVICE	76.02
Office Of Emergency Management		
359284 AT AND T MCI	PHONE	357.32
Police Facilities Maintenance		
359201 BANK OF AMERICA	FRAMING SERVICE	679.91
359202 BANK OF AMERICA	DOOR REPAIR	575.02
359203 BANK OF AMERICA	FRAMING	381.48
359247 LOWES COMPANIES INC	SUPPLIES	31.53
359260 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	21,897.13
359284 AT AND T MCI	PHONE	321.33
359292 CLASSY GLASS	WINDOW TINTING	414.00
359318 HOME DEPOT, THE	SUPPLIES	66.74
925410 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	3,597.30
Community Development Land Planning Services		
359206 BAY AREA NEWS GROUP	LEGAL AD	396.00
359245 LOEWKE PLANNING ASSOCIATES	CONSULTING SERVICES	48,113.10
359309 EIDEN, KITTY J	MINUTES CLERK	252.00
359327 LOEWKE PLANNING ASSOCIATES	CONSULTING SERVICES	11,036.25
359361 VERIZON WIRELESS	WIRELESS CONNECTION	38.01
CD Code Enforcement		
359236 INTERWEST CONSULTING GROUP INC	PROFESSIONAL SERVICES	5,580.00
359277 ALLIED WASTE SERVICES	ABATEMENT SERVICES	323.64
359324 K2GC	ABATEMENT SERVICES	8,294.73
359361 VERIZON WIRELESS	WIRELESS CONNECTION	152.04
PW Engineer Land Development		
359284 AT AND T MCI	PHONE	34.88
925413 TESTING ENGINEERS INC	ENGINEERING CONSULTANT	1,098.00

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359530 ANTIOCH GLASS	WINDOW REPLACEMENT	4,999.83
359536 BAY CITIES PYROTECTOR	ALARM SERVICES	555.00
359614 VERIZON WIRELESS	DATA USAGE	38.01
925578 GRAINGER INC	SUPPLIES	87.00
Public Works-Parks Maint		
204288 FURBER SAW INC	SUPPLIES	58.56
359408 AMERICAN PLUMBING INC	PLUMBING SERVICES	509.65
359411 ANCHOR CONCRETE CONSTRUCTION	CONCRETE REPAIR	3,600.00
359469 MIRACLE PLAY SYSTEMS INC	PLAYGROUND EQUIPMENT	752.24
359508 STEWARTS TREE SERVICE INC	TREE SERVICES	2,025.00
Public Works-Median/General Land		
359434 CROP PRODUCTION SERVICES INC	CHEMICALS	4,079.60
359452 HORIZON	IRRIGATION SUPPLIES	648.36
359501 SILVA LANDSCAPE	LANDSCAPE SERVICES	3,420.00
359521 EDD	UNEMPLOYMENT CLAIMS	138.00
925582 JOHN DEERE LANDSCAPES PACHECO	SPRINKLER/CONNECTORS	644.35
Public Works-Work Alternative		
359480 NEXTEL SPRINT	CELL PHONE	50.77
Police Administration		
204482 STAPLES	SUPPLIES	27.24
359405 ACOSTA, ARTHUR J	EXPENSE REIMBURSEMENT	89.41
359407 ALL PRO PRINTING SOLUTIONS	FORMS	270.21
359413 ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	180.00
359415 ASR - BRICKER MINCOLA	UNIFORMS	4,819.99
359424 CANTANDO, ALLAN J	TRAINING PER DIEM	155.00
359428 CLEMENTI, MARK A	PROFESSIONAL SERVICES	1,250.00
359432 CCC POLICE CHIEFS ASSOC	WORKSHOP-CANTANDO	231.03
359443 ED JONES CO INC	BADGES	1,867.35
359446 FEDEX	SHIPPING	29.17
359448 FUHRMANN, THOMAS J	EXPENSE REIMBURSEMENT	27.24
359451 HILTON	LODGING-PERKINSON	715.95
359456 INN AT THE TIDES, THE	LODGING-CANTANDO	680.43
359458 KETCHUM JR, HAROLD	REPORT FEE REFUND	22.00
359462 LC ACTION POLICE SUPPLY	SUPPLIES	4,127.80
359463 LEADERSHIP PERSPECTIVES	TUITION-MCDONALD	400.00
359465 MALSOM, STACEY K	EXPENSE REIMBURSEMENT	158.51
359472 MOREFIELD, ANTHONY W	EXPENSE REIMBURSEMENT	161.52
359479 NET TRANSCRIPTS	TRANSCRIPTION SERVICES	1,915.31
359482 OFFICE MAX INC	OFFICE SUPPLIES	3,324.49
359489 PITNEY BOWES INC	POSTAGE MACHINE RENTAL	331.35
359493 RAY MORGAN COMPANY	COPIER USAGE	2,099.06
359514 UNITED PARCEL SERVICE	SHIPPING	10.84
359525 ALL PRO PRINTING SOLUTIONS	CITATION FORMS	2,777.87
359532 ASR - BRICKER MINCOLA	UNIFORM	492.66
359543 COMCAST	CABLE SERVICES	45.54
359546 CONTRA COSTA COUNTY	ACADEMY TRAINING	8,770.00

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359552 COSTCO	SUPPLIES	169.50
359554 CSI FORENSIC SUPPLY	SUPPLIES	606.14
359557 DIABLO VALLEY EMBOSsing INC	BUSINESS CARDS	1,131.83
359560 ECS IMAGING INC	ANNUAL SUPPORT MAINTENANCE	612.26
359567 GONZALEZ, ADRIAN E	EXPENSE REIMBURSEMENT	36.85
359586 NISSEN, TARRA L	EXPENSE REIMBURSEMENT	104.40
359603 SMITH, RICHARD A	EXPENSE REIMBURSEMENT	22.50
359609 THIRD DEGREE COMMUNICATIONS	TUITION-SMITH	225.00
359616 WESTAMERICA BANK	COPIER USAGE	1,642.05
925581 IMAGE SALES INC	ID CARD	17.86
925583 MOBILE MINI LLC	PORTABLE STORAGE CONTAINERS	358.30
925585 SHRED IT INC	SHRED SERVICES	316.04
925599 IMAGE SALES INC	ID CARD	31.22
Police Prisoner Custody		
359493 RAY MORGAN COMPANY	COPIER USAGE	31.59
359616 WESTAMERICA BANK	COPIER USAGE	151.33
Police Community Policing		
204479 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	35.50
204480 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	62.25
359467 MEADS, ROBERT P	MEAL/MILEAGE REIMBURSEMENT	30.50
359471 MOORE K9 SERVICES	K9 TRAINING	800.00
359521 EDD	UNEMPLOYMENT CLAIMS	600.00
359573 HYNES, MARTIN P	MILEAGE REIMBURSEMENT	46.00
359588 OCCUPATIONAL HEALTH CENTERS	EXAM SERVICES	1,985.00
925578 GRAINGER INC	SUPPLIES	402.96
Police Investigations		
204479 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	60.00
204480 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	30.00
359454 IN CUSTODY TRANSPORTATION INC	PRISONER TRANSPORT	298.00
359493 RAY MORGAN COMPANY	COPIER USAGE	798.90
359616 WESTAMERICA BANK	COPIER USAGE	607.78
Police Special Operations Unit		
359511 TOYOTA FINANCIAL SERVICES	2015 TOYOTA SIENNA	887.98
Police Communications		
359544 COMCAST	CONNECTION SERVICE	334.93
359547 CONTRA COSTA COUNTY	RADIO SERVICES	7,500.00
359566 GLOBALSTAR	SATELITE PHONE	89.27
359596 PACIFIC TELEMAGEMENT SERVICES	LOBBY PAY PHONE	78.00
Police Facilities Maintenance		
359403 ACME SECURITY SYSTEMS	DOOR READER REPAIR	427.50
359481 NEXTEL SPRINT	CELL PHONE	3,341.73
Community Development Administration		
359493 RAY MORGAN COMPANY	COPIER USAGE	428.14
359616 WESTAMERICA BANK	COPIER USAGE	227.38
Community Development Land Planning Services		
359417 BAY AREA NEWS GROUP	LEGAL AD	198.00

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Public Works Street Maintenance

359636 COUNTY ASPHALT	ASPHALT	2,939.27
359743 COUNTY ASPHALT	ASPHALT	9,302.78
925632 TELFER OIL COMPANY	OIL	1,437.41

Public Works-Signal/Street Lights

359678 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	256.59
925626 ICR ELECTRICAL CONTRACTORS	ELECTRICAL SERVICES	501.32

Public Works-Striping/Signing

359648 FASTENAL CO	SUPPLIES	75.37
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Public Works-Facilities Maintenance

359641 DREAM RIDE ELEVATOR	ELEVATOR SERVICES	160.00
359655 HOME DEPOT, THE	SUPPLIES	105.53
359656 HONEYWELL INTERNATIONAL INC	HVAC REPAIRS	9,298.42
359738 CONTRA COSTA COUNTY TAX COLLECTOR	PROPERTY TAX	1,830.00
359805 OAKLEYS PEST CONTROL	PEST CONTROL SERVICE	295.00
359807 OMEGA INDUSTRIAL SUPPLY	DRAIN DEGREASER	164.93
925611 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	3,041.85
925624 GRAINGER INC	SUPPLIES	493.99

Public Works-Parks Maint

359638 DELTA FENCE CO	FENCE REPAIR	1,280.00
359656 HONEYWELL INTERNATIONAL INC	HVAC REPAIR	1,206.27
359678 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	285.81
359710 AMERICAN PLUMBING INC	PLUMBING SUPPLIES	485.03
359738 CONTRA COSTA COUNTY TAX COLLECTOR	PROPERTY TAX	6,954.00
359793 MIRACLE PLAY SYSTEMS INC	SUPPLIES	78,057.36
359818 ROSS RECREATION EQUIPMENT	PARK EQUIPMENT	261.50
925610 SITEONE LANDSCAPE SUPPLY HOLDING LLC	VALVES	1,103.29
925630 SITEONE LANDSCAPE SUPPLY HOLDING LLC	EQUIPMENT INSTALLATION	1,290.00

Public Works-Median/General Land

359678 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	37.72
359707 ACE HARDWARE, ANTIOCH	SUPPLIES	0.98
359744 CROP PRODUCTION SERVICES INC	CHEMICALS	5,099.50
359775 HORIZON	SOLENOID	63.59
359811 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	24.52

Police Administration

359631 CONTRA COSTA COUNTY	FELONY FILING FEES	6,811.00
359664 EMPLOYEE	EXPENSE REIMBURSEMENT	93.64
359670 RETIREE	COURT APPEARANCE	105.85
359671 EMPLOYEE	EXPENSE REIMBURSEMENT	143.76
359697 THE SAFARILAND GROUP	TRAINING-FORTNER	790.00
359699 UNITED PARCEL SERVICE	SHIPPING	8.68
359708 ALAMEDA COUNTY SHERIFFS OFFICE	TUITION-CASTILLO	282.00
359715 ASR - BRICKER MINCOLA	UNIFORMS	354.73
359719 BANK OF AMERICA	CARD LAMINATION	756.61
359720 BANK OF AMERICA	SUPPLIES	4,740.76
359732 CONCORD UNIFORMS LLC	UNIFORMS	603.05

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359733 CONTRA COSTA COUNTY	TRAINING FEES	935.00
359740 COPWARE INC	SITE LICENSE	1,025.00
359742 COSTCO	BUSINESS EXPENSE	317.34
359757 EMBASSY SUITES	LODGING-EVANS	851.16
359758 EMBASSY SUITES	LODGING-KINT	851.16
359759 EMPLOYEE	PER DIEM TRAINING	330.00
359766 GALLS INC	VEST	140.47
359771 HAMPTON INN	LODGING-W DEE	142.55
359772 HAMPTON INN	LODGING-SCHNITZIUS	142.55
359784 EMPLOYEE	PER DIEM TRAINING	330.00
359786 LC ACTION POLICE SUPPLY	SUPPLIES	161.32
359789 EMPLOYEE	EXPENSE REIMBURSEMENT	46.71
359791 EMPLOYEE	EXPENSE REIMBURSEMENT	43.69
359806 OFFICE MAX INC	OFFICE SUPPLIES	2,882.94
925627 MOBILE MINI LLC	PORTABLE STORAGE CONTAINERS	104.91
Police Community Policing		
359682 PURSUIT NORTH	VEHICLE BUILD	6,369.28
359730 COMMERCIAL SUPPORT SERVICES	CAR WASHES	737.50
359820 EMPLOYEE	EXPENSE REIMBURSEMENT	48.45
Police Investigations		
359735 CONTRA COSTA COUNTY	LAB TESTING	22,445.00
359736 CONTRA COSTA COUNTY	LAB TESTING	330.00
Police Communications		
359621 AT AND T MCI	DISPATCH PHONE LINES	150.56
359702 VERIZON WIRELESS	WIRELESS SERVICES	1,015.67
359829 VERIZON WIRELESS	WIRELESS SERVICES	76.02
Police Facilities Maintenance		
359641 DREAM RIDE ELEVATOR	ELEVATOR SERVICES	80.00
359719 BANK OF AMERICA	PHOTO RESTORATION	845.24
359720 BANK OF AMERICA	FRAMING	217.57
359804 NEXTEL SPRINT	CELL PHONE	3,343.22
925611 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	3,597.30
Community Development Land Planning Services		
359817 RANEY PLANNING & MANAGEMENT INC	CONSULTING SERVICES	3,558.75
359827 VERIZON WIRELESS	WIRELESS SERVICES	38.01
CD Code Enforcement		
359630 CONTRA COSTA COUNTY	ASSESSMENT LIEN FEES	553.00
359667 EMPLOYEE	EXPENSE REIMBURSEMENT	174.36
359672 MOTOROLA SOLUTIONS INC	RADIOS	920.83
359709 ALLIED WASTE SERVICES	RESIDENTIAL GARBAGE ABATEMENT	2,152.02
359770 HAGEMEYER	GAS DETECTOR	2,593.88
359781 K2GC	ABATEMENT SERVICES	2,775.82
359814 PRINT CLUB	SUPPLIES	249.07
359827 VERIZON WIRELESS	WIRELESS SERVICES	152.04
PW Engineer Land Development		
359828 VERIZON WIRELESS	WIRELESS SERVICES	76.02

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360007	PACIFIC COAST LANDSCAPE MGMT INC	LANDSCAPE SERVICES	2,571.00
360088	CROP PRODUCTION SERVICES INC	CHEMICALS	2,549.75
360131	PACIFIC COAST LANDSCAPE MGMT INC	LANDSCAPE SERVICES	2,356.75
360248	PACIFIC GAS AND ELECTRIC CO	ELECTRIC	1,785.87
360280	ACE HARDWARE, ANTIOCH	SUPPLIES	40.99
925813	SITEONE LANDSCAPE SUPPLY HOLDING	SUPPLIES	3,032.64
Public Works-Work Alternative			
360242	NEXTEL SPRINT	CELL PHONE	50.77
360319	FURBER SAW INC	CHAINSAW PARTS	800.69
Police Administration			
204489	WALMART	SUPPLIES	72.11
204531	CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	7.50
204533	CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	18.40
359857	EIDEN, KITTY J	MINUTES CLERK	126.00
359878	LC ACTION POLICE SUPPLY	SUPPLIES	745.79
359940	ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	135.00
359941	ASR - BRICKER MINCOLA	UNIFORMS	414.67
359944	BARNETT MEDICAL SERVICES INC	WASTE DISPOSAL	110.00
359957	COLLEY, JAMES M	PER DIEM TRAINING	355.00
359962	CONTRA COSTA COUNTY	TRAINING-W DEE/MATIS	150.00
359974	FEDEX	SHIPPING	53.83
359976	GAMEPOD COMBAT ZONE	TRAINING FEES	320.00
359991	LC ACTION POLICE SUPPLY	ARMOR	1,787.60
360012	PSYCHOLOGICAL SERVICES GROUP	PROFESSIONAL SERVICES	350.00
360018	EMPLOYEE	EXPENSE REIMBURSEMENT	23.93
360022	STATE OF CALIFORNIA	FINGERPRINTING	207.00
360032	UNITED STATES POSTAL SERVICE	POSTAGE	2,000.00
360039	WESTAMERICA BANK	COPIER LEASE	1,642.05
360045	AIELLO, STEVEN J	PER DIEM TRAINING	330.00
360046	ALLENDRORPH, MATTHEW JEFFREY	PER DIEM TRAINING	255.00
360055	ASR - BRICKER MINCOLA	UMIFORM	804.73
360076	COMCAST	CABLE SERVICE	29.43
360080	CONTRA COSTA COUNTY	TRAINING FEES	195.00
360085	COURTYARD BY MARRIOTT	LODGING-ALLENDRORPH	462.00
360086	CPS HUMAN RESOURCE SERVICES	RECRUITMENT SUPPLIES	2,044.80
360108	IBS OF TRI VALLEY	BATTERIES	299.62
360121	MERCED COUNTY SHERIFFS OFFICE	TUITION-ALLENDRORPH	50.00
360128	NET TRANSCRIPTS	TRANSCRIPTION SERVICES	137.90
360140	PERS	PAYROLL DEDUCTIONS	49.44
360141	PERS	PAYROLL DEDUCTIONS	49.44
360143	SAN DIEGO POLICE EQUIPMENT CO	SUPPLIES	2,097.44
360162	EMPLOYEE	MEAL ALLOWANCE	22.50
360163	EMPLOYEE	MEAL ALLOWANCE	37.50
360164	ALAMEDA COUNTY SHERIFFS OFFICE	TUITION-AIELLO	1,098.00
360165	ALAMEDA COUNTY SHERIFFS OFFICE	TUITION-AIELLO	638.00
360166	ALAMEDA COUNTY SHERIFFS OFFICE	TUITION-R MARTIN	638.00

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360172 ASR - BRICKER MINCOLA	UNIFORM	1,215.80
360178 EMPLOYEE	EXPENSE REIMBURSEMENT	42.32
360181 EMPLOYEE	MEAL ALLOWANCE	37.50
360182 BROWNELLS INC	EQUIPMENTS	2,060.77
360187 CARDIAC SCIENCE CORP	AED SUPPLIES	1,985.16
360188 EMPLOYEE	MEAL ALLOWANCE	37.50
360190 CLIFFS RESORT, THE	LODGING-CORTEZ	246.84
360194 CONCORD UNIFORMS LLC	UNIFORMS	437.41
360201 CONCORD UNIFORMS LLC	PER DIEM TRAINING	128.00
360202 CREATIVE SUPPORTS INC	ERGONOMIC IMPROVEMENTS	10,551.84
360203 CRIME SCENE CLEANERS INC	CRIME SCENE CLEANUP	275.00
360220 GALLS INC	SUPPLIES	201.37
360221 GAMEPOD COMBAT ZONE	TRAINING	900.00
360236 EMPLOYEE	MEAL ALLOWANCE	22.50
360238 EMPLOYEE	MEAL ALLOWANCE	37.50
360241 NET TRANSCRIPTS	TRANSCRIPTION SERVICES	1,085.92
360255 POLICE EXECUTIVE RESEARCH FORUM	MEMBER DUES	220.00
360260 REACH PROJECT INC	PROGRAM SERVICES	17,083.00
360266 EMPLOYEE	MEAL ALLOWANCE	37.50
360287 APPLIED CONCEPTS INC	EQUIPMENT	259.16
360288 ASR - BRICKER MINCOLA	EQUIPMENT	3,353.90
360290 BARNETT MEDICAL SERVICES INC	WASTE DISPOSAL	165.00
360301 CITY OF CONCORD	PRINTING SERVICES	103.50
360320 GALLS INC	HOLSTER	431.63
360344 REACH PROJECT INC	PROGRAM SERVICES	17,083.00
360346 RGH GROUP, THE	PROFESSIONAL SERVICES	1,640.00
360355 SIMPSON INVESTIGATIVE SERVICES GROUP	EXPENSE REIMBURSEMENT	3,778.25
360356 STATE OF CALIFORNIA	FINGERPRINTING	319.00
360361 TULLY WIHR CO	DETENTION FORMS	342.61
360362 UNITED PARCEL SERVICE	SHIPPING	87.39
925729 MOBILE MINI LLC	STORAGE CONTAINERS	250.87
925806 IMAGE SALES INC	ID CARDS	31.22
925808 MOBILE MINI LLC	STORAGE CONTAINERS	107.43
925811 SHRED IT INC	SHRED SERVICES	421.39
925824 IMAGE SALES INC	ID CARD	76.01
925826 MOBILE MINI LLC	STORAGE CONTAINERS	104.91
925836 CRYSTAL CLEAR LOGOS INC	UNIFORMS	453.44
925844 PROFORCE MARKETING INC	EQUIPMENT	78,568.84
925849 IMAGE SALES INC	BADGES	31.22
925850 MOBILE MINI LLC	STORAGE CONTAINERS	250.87
925851 PROFORCE MARKETING INC	SUPPLIES	667.03
925852 SHRED IT INC	SHRED SERVICES	303.65
Police Prisoner Custody		
360039 WESTAMERICA BANK	COPIER LEASE	151.33
360198 CCC FIRE PROTECTION DISTRICT	FIRE ALARM PERMIT	546.50

CITY OF ANTIOCH
CLAIMS BY FUND REPORT
FOR THE PERIOD OF
NOVEMBER 25 - DECEMBER 29, 2015
FUND/CHECK#

Police Community Policing

204531 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	81.07
204532 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	99.00
204533 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	35.75
204534 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	67.12
204535 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	79.25
359890 MOORE K9 SERVICES	K9 TRAINING	800.00
359892 OCCUPATIONAL HEALTH CENTERS	EXAMS	1,659.00
359955 CLEMENTI, DR MARK A	EVALUATION SERVICES	1,250.00
359966 DOWNTOWN FORD SALES	2016 PATROL VEHICLES	155,469.80
360087 CRIME SCENE CLEANERS INC	CRIME SCENE CLEANUP	70.00
360134 PERS	PAYROLL DEDUCTIONS	542.61
360193 COMMERCIAL SUPPORT SERVICES	CAR WASHES	483.00
360203 CRIME SCENE CLEANERS INC	CRIME SCENE CLEANUP	70.00
360210 DOWNTOWN FORD SALES	2016 FORD POLICE VEHICLE	90,313.20
360214 EMPLOYEE	MILEAGE REIMBURSEMENT	46.00
360222 HARLEY DAVIDSON	2016 HARLEY DAVIDSON	21,866.76
360223 HUNT AND SONS INC	FUEL	46.65
360225 INFOSEND INC	MEASURE C MAILERS PRINTING	9,316.70
360231 KIRBY POLYGRAPH AND INVESTIGATIVE	POLYGRAPH EXAMS	2,400.00
360342 EPRS	PAYROLL DEDUCTIONS	3,794.80

Police Investigations

204531 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	5.00
204533 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	40.08
204534 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	30.00
204535 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	14.09
360039 WESTAMERICA BANK	COPIER LEASE	607.78
360082 CONTRA COSTA COUNTY	LAB TESTING	3,465.00
360133 PERS	PAYROLL DEDUCTIONS	28.01
360136 PERS	PAYROLL DEDUCTIONS	28.01
360139 PERS	PAYROLL DEDUCTIONS	28.01
360140 PERS	PAYROLL DEDUCTIONS	28.01
360141 PERS	PAYROLL DEDUCTIONS	28.01
360159 PERS	PAYROLL DEDUCTIONS	28.01
360196 CONTRA COSTA COUNTY	PRISONER TRANSPORT	700.00
360306 CONTRA COSTA COUNTY	SART EXAMS	16,800.00
360307 CONTRA COSTA COUNTY	LAB TESTING	17,490.00
360342 PERS	PAYROLL DEDUCTIONS	700.84

Police Special Operations Unit

359920 TOYOTA FINANCIAL SERVICES	VEHICLES LEASE	1,620.45
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Police Communications

359891 MOTOROLA SOLUTIONS INC	MOTOROLA MOBILE RADIOS	50,591.61
359927 VERIZON WIRELESS	WIRELESS SERVICE	1,786.47
359978 GLOBALSTAR	SATELLITE PHONE	89.27
360008 PACIFIC TELEMAGEMENT SERVICES	LOBBY PAY PHONE	78.00
360077 COMCAST	CONNECTION SERVICE	333.00

Prepared by: Georgina Meek
Finance Accounting

1/7/2016

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CITY OF ANTIOCH
CLAIMS BY FUND REPORT
FOR THE PERIOD OF
NOVEMBER 25 - DECEMBER 29, 2015
FUND/CHECK#

360174 AT AND T MCI	PHONE	645.31
360175 AT AND T MCI	PHONE	390.80
360263 SEN COMMUNICATIONS INC	TAX	74.30
360276 VERIZON WIRELESS	AIR CARD	76.02
Police Facilities Maintenance		
359902 REAL PROTECTION INC	QTRLY MONITORING	311.38
359981 HONEYWELL INTERNATIONAL INC	HVAC SERVICES	7,233.00
360002 OAKLEYS PEST CONTROL	PEST CONTROL SERVICES	330.00
360186 CALIFORNIA SURVEYING & DRAFTING	EQUIPMENT REPAIR	228.74
360211 DREAM RIDE ELEVATOR	ELEVATOR SERVICES	160.00
360248 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	20,386.11
360259 RANGE MAINTENANCE SERVICES LLC	MAINTENANCE	2,650.00
360278 WESCO RECEIVABLES CORP	SUPPLIES	102.15
360297 CALIFORNIA SURVEYING & DRAFTING	EQUIPMENT REPAIR	450.78
925842 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	3,561.33
Community Development Administration		
360039 WESTAMERICA BANK	COPIER LEASE	227.38
Community Development Land Planning Services		
204438 CONTRA COSTA COUNTY	FILING FEE	23.00
359970 EIDEN, KITTY J	MINUTES CLERK	126.00
360013 RANEY PLANNING & MANAGEMENT INC	PROFESSIONAL SERVICES	1,663.31
360062 BAY AREA NEWS GROUP	LEGAL AD	495.00
360123 EMPLOYEE	MILEAGE REIMBURSEMENT	44.96
360130 EMPLOYEE	MILEAGE REIMBURSEMENT	99.12
CD Code Enforcement		
204439 CONTRA COSTA COUNTY	LIEN RELEASE FEE	75.00
204440 KENS CUSTOM EMBROIDERY	PATCHES	34.88
204441 CONTRA COSTA COUNTY	LIEN RELEASE FEES	56.00
204442 CONTRA COSTA COUNTY	LIEN RELEASE FEES	85.00
359850 CREATIVE SUPPORTS INC	ERGONOMIC IMPROVEMENTS	447.62
359987 K2GC	ABATEMENT SERVICES	737.51
359990 LATEINER, JOSHUA I AND JONATHAN A	GARBAGE REFUND	381.00
359998 MOTOROLA SOLUTIONS INC	RADIOS	23,955.98
360033 VALLEY MOUNTAIN HOA	CITATION REIMBURSEMENT	2,135.00
360039 WESTAMERICA BANK	COPIER LEASE	175.26
360047 ALLIED WASTE SERVICES	GARBAGE ABATEMENT	1,438.50
360061 BANK OF AMERICA	RADIO CHARGES	1,263.88
360083 CONTRA COSTA COUNTY	ASSESSMENT LIEN FEE	810.00
360124 MUIR DIABLO OCCUPATIONAL MEDICINE	MEDICAL CLEARANCE	230.00
360229 K2GC	ABATEMENT SERVICES	1,982.96
360234 EMPLOYEE	EXPENSE REIMBURSEMENT	142.64
360239 MUIR DIABLO OCCUPATIONAL MEDICINE	EQUIPMENT	115.00
360242 NEXTEL SPRINT	CELL PHONE	128.94
925821 GRAINGER INC	SUPPLIES	674.28
925836 CRYSTAL CLEAR LOGOS INC	PATCHES	139.52

PURSUIT NORTH

A DIVISION OF LEHR

661 Garcia Avenue
 Pittsburg, CA 94565
 Phone. 925-370-2144
 Fax 925-370-2087

* I N V O I C E * Page 1

Inv # 02 206526 Ord# 98793
 P/O # P160159

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* * C H A R G E * *
 NET 30 DAYS

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 ANTIOCH CA 94531-5007
 USA

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 1201 WEST 4TH STREET
 ANTIOCH CA 94531-5007
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 10/15/2015
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Part Number	Order	Ship	B/O	Description	Unit	Net TE	Value
WH TAM83	1	1		TAM83 8 X TIR3		614.60Y	614.60
WH VTX609A	4	4		VERTEX AMBER		69.00Y	276.00
WH SFIONA	2	2		SPITFIRE AMBER		126.00Y	252.00
LA I	1	1		INSTALLATION		625.00Y	625.00
INSTALLATION OF TAM83, 4- VERTEX				SPITFIRE			
RD MB8U	1	1		CABLE 17' RG58U		15.00Y	15.00
RD LARNMOQW152	1	1		152-162 1/4 WAV		14.00Y	14.00

2015 FORD TAURUS

VIN#1FAHP2D8XFG175744

UNIT#798

PLEASE REMIT PAYMENT TO:
 4707 NORTHGATE BLVD
 SACRAMENTO, CA. 95834

RECEIVED

OCT 22 2015

CITY OF ANTIOCH
FINANCE DEPT.

Tax Rate 8.50

10	1796.60	CORE TOTAL	FREIGHT	HANDLING	OTHER	152.71	TAX
TOTAL UNITS	PART TOTAL						
RCVD BY: _____						PAY THIS AMOUNT	\$ 1949.31

VENDOR ID	VENDOR NAME	CHECK DATE	CHECK NO.
V06464	PURSUIT NORTH	10/30/15	359492

INVOICE NUMBER	INVOICE DATE	PO NUMBER	DESCRIPTION	GROSS AMOUNT	CR MEMO DISCOUNT	NET AMOUNT
02 206506	10/08/15	P160159	LIGHT EQUIPMENT	2,638.15	0.00	2,638.15
02 206509	10/09/15	P160159	LIGHT EQUIPMENT	2,755.76	0.00	2,755.76
02 206526	10/15/15	P160159	LIGHT EQUIPMENT	1,949.31	0.00	1,949.31

TOTAL	7,343.22
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CITY OF ANTIOCH
P.O. BOX 5007
ANTIOCH, CA 94531-5007
(925) 779-7055

Bank of the West
2507 Somersville Road
Antioch, CA 94509

$$\begin{array}{r} 90-78 \\ \hline 1211 \end{array}$$

DATE	CHECK NO.	AMOUNT
10/30/15	359492	\$*****7,343.22

VOID AFTER 120 DAYS

PAY EXACTLY SEVEN Thousand THREE Hundred FORTY THREE Dollars
and TWENTY TWO Cents.

TO THE
ORDER
OF

PURSUIT NORTH
4707 NORTHGATE BLVD
SACRAMENTO CA 95834

Donna Conley
AUTHORIZED SIGNATURE



11 35949211 12 1211007821 01377599911

**REPORT TO THE SALES TAX CITIZENS' OVERSIGHT COMMITTEE
FOR THE FEBRUARY 4, 2016 MEETING**

Prepared By: Dawn Merchant, Finance Director

Date: January 15, 2016

Subject: City of Antioch Comprehensive Annual Financial Report for the Fiscal
Year Ended June 30, 2015

BACKGROUND

Measure C requires that the Sales Tax Citizens' Oversight Committee review the annual financial audit report, which is to include the revenue raised and expended by the tax.

DISCUSSION

Ordinance 2068-C-S, Section 3-5.415 adopting Measure C requires that "By no later than December 31st of each year, the City's independent auditors shall complete a financial audit to include the revenue raised and expended by this tax..." This year's Comprehensive Annual Financial Report (CAFR) was audited by Badawi & Associates, Certified Public Accountants and issued on December 11, 2015.

The attached report includes the entire fiscal year 2015 financial information on Measure C. Page 92 of the attached CAFR shows the actual amount of tax received and accrued to June 30, 2015 in the General Fund in the amount of \$5,583,640 and pages 94 and 95 reflect the amount of Measure C expenditures in Police (\$2,441,399) and Code Enforcement (\$112,685) respectively. More specific information on Measure C can be found in Note 5 of the attached CAFR on page 50.

As stated in the Independent Auditor's Report, the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Antioch, as of June 30, 2015, and the respective changes in financial position and cash flows, where applicable, in conformity with generally accepted accounting principles.

ATTACHMENTS

1. City of Antioch Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2015



City of Antioch, California

Comprehensive Annual Financial Report

**For the Fiscal Year Ended
June 30, 2015**



CITY OF ANTIOCH, CALIFORNIA

**Comprehensive Annual Financial Report
For the Fiscal Year Ended
June 30, 2015**

**Prepared By
Department of Finance**

City of Antioch

Comprehensive Annual Financial Report

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City of Antioch

Comprehensive Annual Financial Report

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City of Antioch

Comprehensive Annual Financial Report

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**OFFICE OF
THE CITY MANAGER
LETTER OF TRANSMITTAL**

DATE: December 11, 2015

TO: Honorable Mayor, City Council, and Citizens of the City of Antioch:

FROM: Steve Duran, City Manager and Dawn Merchant, Finance Director

SUBJECT: 2015 Comprehensive Annual Financial Report (CAFR)

State law requires that every general-purpose local government publish a complete set of audited financial statements within six months of the close of each fiscal year. This report is published to fulfill that requirement for the fiscal year ended June 30, 2015.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Badawi & Associates, Certified Public Accountants, have issued an unqualified ("clean") opinion on the City of Antioch's financial statements for the year ended June 30, 2015. The independent auditor's report is presented as the first component of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The City of Antioch, incorporated in 1872, is located in the western part of the state and is the second largest city in Contra Costa County by population. California State Highway 4, connecting San Francisco-Oakland with Stockton and Central Valley points, bisects the City. Connecting with this freeway east of Antioch is State Highway 160, which runs north to Sacramento across the Nejedly Bridge and offers access to Solano County and the Sacramento area. The City of Antioch currently occupies a land area of approximately 29 square miles and serves a population of about 108,298 residents. The City of Antioch receives property taxes levied on real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which it has done from time-to-time.

The City of Antioch has operated under the Council-Manager form of government since 1872. Policy-making and legislative authority are vested in a City Council consisting of the Mayor and four other Council members. The four Council members are elected to four-year overlapping terms. The Mayor, who sits on the Council, is elected directly by the people and serves a term of four years. The City Clerk and City Treasurer are also elected for terms of four years. The City Council is responsible for, among other duties, passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and City Attorney. Antioch's City Manager is responsible for carrying out the policies and ordinances of the City Council and all management functions of the City, including the budget, delivery of services, hiring of all Department Directors and implementation of capital projects.

The City of Antioch provides a wide range of municipal services, including police protection; recreational activities; community and economic development; street improvements and maintenance services; parks maintenance; water; sewer; general administrative and support services. The City does not provide fire services.

The two-year budget serves as the foundation for the City of Antioch's financial planning and control. All departments of the City of Antioch are required to submit requests for appropriations to the City Manager by February 1. The City Manager uses these requests as the starting point for developing a proposed budget. The City Manager then presents the proposed budget to the City Council for review prior to June 30. The City Council is required to hold public hearings on the proposed budget and to adopt a final budget by no later than June 30, the close of the City of Antioch's fiscal year. At mid-period of the budget cycle, the City Council reviews the budget and makes adjustments as needed to the appropriations.

The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., police). Department managers may make transfers of appropriations within a department. The level of budgetary control, that is, the level at which expenditures cannot legally exceed the appropriated amount, is established at the individual fund level. Expenditures above the appropriated amount require special approval of the City Council.

Local economy: Overall, the local economy is recovering after significant retraction since 2008. However, significant vacancies in some of the neighborhood shopping centers and the City's downtown business core persist. Positive activities include a new Smart & Final Extra supermarket at Somersville Towne Center, and the construction of a new retail center called Buchanan Crossing, which is being anchored by a CVS and a Grocery Outlet. AAA Insurance will be moving their retail operation to Slatten Ranch, and the expansion of Wal-Mart is under construction. In addition, there is an increase in industrial real estate activity and a few new housing developments are at various stages of the entitlement process.

The State Route 4 widening project will be completed in spring of 2016 while the approved BART project at the Hillcrest Station area in Antioch is expected to be completed and operational in 2018. The Water Emergency Transportation Authority has committed

funding to further study the feasibility of a Ferry Terminal station location in Downtown Antioch in a project envisioned to connect commuters to San Francisco, with a potential stop in Martinez and/or Hercules.

The Contra Costa County region, which includes the City of Antioch, has a civilian unemployment rate of 4.9 percent while the City's current unemployment rate is 6.8 percent. Antioch's population grew about 8.1 percent between 2006 and 2015 while the overall Contra Costa County growth rate during this corresponding time period was 10.2 percent.

Current period financial information: The City continues to be challenged by the economic uncertainties felt nationwide and throughout the world. Prior to fiscal year 2015, the City of Antioch had experienced multiple years of declines in property tax revenue, though a significant increase in property tax revenue, well above 2015 budget projections, has helped stabilize the City's finances. Nevertheless, the City continues to face the task of bringing significantly reduced revenues in line with General Fund Budget expenditures to address the budgetary difficulties brought on by the struggling economy. Some of the ways in which the City has addressed this issue include: utilization of one-time revenues; successful pursuit of grant monies; concessions from employee bargaining units; workforce reductions; furloughs; mandatory reductions in departmental supplies, services and training budgets; successful passage of a half-cent sales tax Measure in 2013; successful passage of a business license tax update; and use of reserve funds. The City's steadfast goal is to reduce expenditures and align those costs with the existing revenue stream, which will allow the City to provide a basic level of services and continue to maintain General Fund reserves that comply with City Council policy.

Collection of revenues from Measure C, the seven year ½ cent increase in sales tax for City use, began on April 1, 2014 and has yielded \$6,533,232 since inception through June 30, 2015.

Collection of revenues from Measure O, the Business License Tax on residential landlords, began on January 1, 2015 and yielded \$572,643 in fiscal year 2015. This number is expected to significantly increase in the upcoming fiscal year with enhanced collection efforts and a full year of implementation.

Long-term financial planning: Job development and expansion of the City's retail sales tax base are important factors for Antioch's economic health. With a relatively flat increase in property taxes and a modest increase in sales taxes projected for the upcoming fiscal year, the City has continued its efforts to attract companies with high-paying jobs. Employment within the City is estimated to consist of approximately 22,422 jobs.

The City Council recognizes the importance of maintaining a serviceable network of local and regional roads. Like most cities in the state, Antioch is dependent on a combination of local, state and federal revenue to support that work. An analysis of the current condition of all roads in Antioch, along with a recommendation regarding the level at which the roads can be maintained in the long term, is an annual undertaking that maintains our eligibility

for continued federal road-repair funding; in addition to federal funding, other funding sources are continually being reviewed and pursued when appropriate.

In addition to the City's roads, water processing and distribution facilities, sidewalks, parks, medians, trails, open space, sanitary sewers, storm water sewers, street lights, traffic signals, fiber optic cabling, marina, the Prewett Water Park and other public buildings provide the framework and infrastructure that contribute to Antioch's quality of life. The better-maintained and adequately sized they are, the greater the opportunity for commerce, health, recreation and mobility within the community. Budgets include contributions toward the maintenance of these facilities and staff continues to look for new opportunities for funding of maintenance and replacement of infrastructure.

The most fundamental expectation of any community is public safety for its people and their property. An adequately-staffed, well-trained and -equipped police department is one of the keys to meeting that expectation. Historically, the Police Department has accounted for the most significant expenditure of General Fund revenues.

In addition to 2013's Measure C, the ½ cent sales tax increase for seven years, the voters of Antioch recently passed Measure O, an update of the Business License Tax . Measure C is projected to bring in about \$5 million a year for its seven year life and Measure O is projected to bring in about \$2.27 million a year to the General Fund. Other strategies for increasing revenues and reducing expenditures in the General Fund are under continuous development and review, including ways to increase the use of and income from Prewett Water Park and Lone Tree Golf Course. The City will aggressively focus on these strategies in the upcoming fiscal year as the state and nation continue to face uncertain financial times that impact all local public agencies.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Antioch for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2014; this was the twenty-fifth consecutive year that our government has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

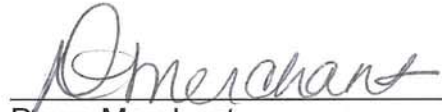
The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance department, particularly Dawn Merchant and Jo Castro. I would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also

must be given to the Mayor and the City Council for their unfailing support for maintaining the highest standards of professionalism in the financial management of the City of Antioch.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Steve Duran", written over a horizontal line.

Steve Duran
City Manager

A handwritten signature in blue ink, appearing to read "Dawn Merchant", written over a horizontal line.

Dawn Merchant
Finance Director

**CITY OF ANTIOCH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**ELECTED OFFICIALS AND
ADMINISTRATIVE PERSONNEL**

JUNE 30, 2015

ELECTED OFFICIALS

**Wade Harper, Mayor
Lori Ogorchock, Mayor Pro-Tem
Mary Helen Rocha, Council Member
Monica E. Wilson, Council Member
Tony G. Tiscareno, Council Member
Donna Conley, City Treasurer
Arne Simonsen, City Clerk**

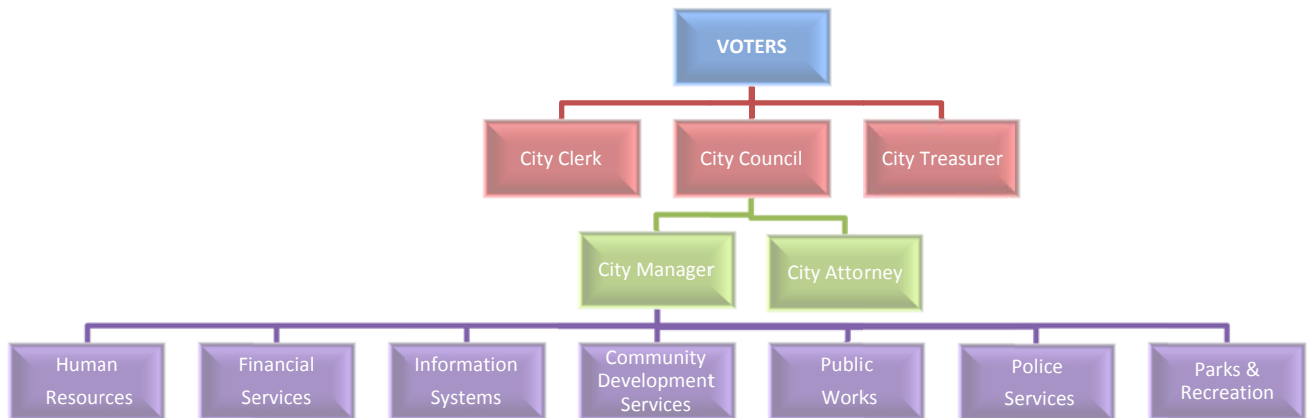
ADMINISTRATIVE PERSONNEL

City Manager
City Attorney
Public Works Director
Chief of Police
Community Development Director
Finance Director
Administrative Services Director
Parks & Recreation Director
Information Services Director

Steve Duran
vacant
Ron Bernal
Allan Cantando
Forrest Ebbs
Dawn Merchant
Michelle Fitzer
Nancy Kaiser
Alan Barton

City of Antioch
Third & "H" Streets, P.O. Box 5007
Antioch, California 94531-5007
www.ci.antioch.ca.us

City of Antioch-Organization of City Government





Location Map



Area Map



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Antioch
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2014

Executive Director/CEO

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
of the City of Antioch
Antioch, California

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Antioch, California (City), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension required supplementary information, budgetary comparison information, and funded status of other post-employment benefit plans on pages 5-14 and 92-106 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual non-major fund financial statements, budget comparison information for non-major governmental funds, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining non-major fund financial statements, individual non-major fund financial statements, and budget comparison information for non-major funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements, individual nonmajor fund financial statements and budget comparison information for non-major governmental funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

To the Honorable Mayor and Members of the City Council
of the City of Antioch
Antioch, California
Page 3

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2015, on our consideration of City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi & Associates
Certified Public Accountants
Oakland, California
December 11, 2015

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City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2015

As management of the City of Antioch, we offer readers of the City of Antioch's financial statements this narrative overview and analysis of the financial activities of the City of Antioch for the fiscal year ended June 30, 2015. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-v of this report.

Financial Highlights

- The assets of the City of Antioch exceeded its liabilities at the close of the most recent fiscal year by \$490,545,964 (net position). Of this amount, (\$23,701,822) (unrestricted) may be used to meet the government's ongoing obligations to citizens and creditors. This amount is negative in this current fiscal year due to the implementation of GASB Statement No. 68 – Accounting and Financial Reporting for Pensions. Recognition of the City's net pension liability has caused this category to be negative for governmental activities.
- The government's total net position increased by \$1,373,151. This was due mainly to the increase in property and sales tax revenues and a decrease in expenses for the Water Enterprise Fund related to business-type activities.
- As of the close of the current fiscal year, the City of Antioch's governmental funds reported ending fund balances of \$61,358,056, an increase of \$4,178,871 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$11,530,696 or 25% of total General Fund expenditures, and 22.8% of total General Fund revenues.
- The City of Antioch's total long-term obligations for governmental activities decreased by \$877,879 and total long-term obligations for business-type activities decreased by \$369,386.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Antioch's basic financial statements. The City of Antioch's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City of Antioch's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City of Antioch's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Antioch is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Antioch that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Antioch include general government, public works, public safety, parks and recreation and community development. The business-type activities of the City of Antioch include water and sewer utilities; a marina and a water park facility.

The government-wide financial statements include not only the City of Antioch itself (known as the primary government), but also a legally separate public financing authority. Financial information for this component unit

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2015

is blended with the financial information presented for the primary government itself. The government-wide financial statements can be found on pages **19-21** of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Antioch, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Antioch can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Antioch maintains sixty-seven individual funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, and three special revenue funds (Housing and Community Development, Gas Tax and Housing Successor Fund) all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The governmental fund financial statements can be found on pages **26-32** of this report.

The City of Antioch adopts an annual appropriated budget for all its funds. A budgetary comparison schedule has been provided for the General Fund and major special revenue funds to demonstrate compliance with this budget.

Proprietary funds. The City of Antioch maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Antioch uses enterprise funds to account for its Water, Sewer, Marina and Prewett Water Park funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City of Antioch's various functions. The City of Antioch uses internal service funds to account for its vehicle repair and replacement, office equipment replacement, and loss control functions. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water, Sewer, Marina and Prewett Water Park funds. The Water, Sewer, Marina and Prewett Water Park funds are considered to be major funds of the City of Antioch. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The proprietary fund financial statements can be found on pages **34-36** of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2015

resources of those funds are not available to support the City of Antioch's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements can be found on pages **38-39** of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages **41-89** of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Antioch, assets exceeded liabilities by \$490,545,964 at the close of the most recent fiscal year.

By far the largest portion of the City of Antioch's net position (97%) reflects its investment in capital assets (e.g., infrastructure (including water and sewer pipes), land, structures and improvements and equipment), less any related debt used to acquire those assets that are still outstanding. The City of Antioch uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Antioch's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities		Business-type Activities		TOTAL	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 81,000,703	\$ 72,483,722	\$ 49,484,080	\$ 49,636,149	\$ 130,484,783	\$ 122,119,871
Capital assets	333,360,043	337,725,536	151,569,573	151,514,947	484,929,616	489,240,483
Total assets	414,360,746	410,209,258	201,053,653	201,151,096	615,414,399	611,360,354
Deferred outflows of resources	6,181,631	-	1,139,970	-	7,321,601	-
Current and other liabilities	82,678,042	13,943,870	17,353,212	3,262,339	100,031,254	17,206,209
Long-term obligations	9,525,343	10,401,222	7,371,712	7,741,100	16,897,055	18,142,322
Total liabilities	92,203,385	24,345,092	24,724,924	11,003,439	116,928,309	35,348,531
Deferred inflows of resources	12,663,445	-	2,598,283	-	15,261,728	-
Net position:						
Net investment in						
capital assets	326,663,598	329,691,944	148,726,401	148,513,765	475,389,999	478,205,709
Restricted	38,857,787	41,108,098	-	-	38,857,787	41,108,098
Unrestricted	(49,845,837)	15,064,124	26,144,015	41,633,892	(23,701,822)	56,698,016
Total net position	\$ 315,675,548	\$ 385,864,166	\$ 174,870,416	\$ 190,147,657	\$ 490,545,964	\$ 576,011,823

An additional portion of the City of Antioch's net position (7.9%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* ((\$23,701,822)) may be used to meet the government's ongoing obligations to citizens and creditors. The amount related to governmental activities is negative in the amount of (\$49,845,837) due to the implementation of GASB Statement No. 68 requiring the recognition of the City's net pension liability. The 2014 amounts have not been restated in this table for implementation of this statement.

The government's total net position increased by \$1,373,151. Of this, \$420,094 represents an increase in governmental activities due mainly to increased property and sales taxes. A major factor to the increase of \$953,057 in net position of business type activities was due to a decrease in Water Enterprise Fund expenditures. At the end of the current fiscal year, the City of Antioch is able to report positive balances in two categories of net position, for the government as a whole, and all three categories for its business-type activities. The City of Antioch implemented GASB Statement No. 68 this fiscal year. With this new reporting change, the City recognizes deferred outflows of resources, deferred inflows of resources, pension expense and net pension liability for the Miscellaneous and Safety pension plans administered through the California Public Employees

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2015

Retirement System (CalPERS) and a Police Supplementary Retirement plan administered through the Public Agency Retirement System (PARS). The implementation of this statement has caused long term obligations for the government as a whole to increase by \$78,446,363 for the net pension liability and to create a negative balance of unrestricted net position for governmental activities.

Current and other assets increased by \$8,364,912 primarily due to increases in cash and investment balances. This is mainly due to increased property and sales taxes. The City passed a half cent sales tax initiative that became effective April 1, 2014.

Current and other liabilities increased by \$82,825,045 due mainly to the recognition of a net pension liability and an increase in the net OPEB obligation.

Deferred inflows and outflows of resources related to pensions are now recognized on the government-wide financial statements with the implementation of GASB 68.

Long-term obligations decreased by \$1,245,267 due mainly to scheduled debt service payments.

Governmental and Business-Type Activities. Governmental activities increased the City of Antioch's net position by \$420,094. There was an increase of \$953,057 in net position reported in connection with the City of Antioch's business-type activities.

CHANGE IN NET POSITION

	Governmental Activities		Business-type Activities		TOTAL	
	2015	2014	2015	2014	2015	2014
Revenue:						
Program revenues:						
Charges for services	\$ 9,399,849	\$ 8,645,262	\$ 30,747,640	\$ 32,077,895	\$ 40,147,489	\$ 40,723,157
Operating grants and contributions	8,879,792	5,878,635	-	-	8,879,792	5,878,635
Capital grants and contributions	1,836,284	8,117,985	2,297,929	2,505,171	4,134,213	10,623,156
General revenues:						
Property tax	8,902,170	7,340,475	-	-	8,902,170	7,340,475
Sales tax	17,597,265	12,531,806	-	-	17,597,265	12,531,806
Motor vehicle in lieu	6,270,305	5,329,524	-	-	6,270,305	5,329,524
Other	10,755,031	10,458,681	450,821	1,582,087	11,205,852	12,040,768
Total revenues	63,640,696	58,302,368	33,496,390	36,165,153	97,137,086	94,467,521
Expenses:						
General government	6,104,926	8,802,489	-	-	6,104,926	8,802,489
Public works	18,754,115	15,358,642	-	-	18,754,115	15,358,642
Public safety	30,890,076	26,452,688	-	-	30,890,076	26,452,688
Parks and recreation	4,185,114	3,827,204	-	-	4,185,114	3,827,204
Community development	3,657,363	2,571,153	-	-	3,657,363	2,571,153
Interest on long-term debt	426,662	396,909	-	-	426,662	396,909
Water	-	-	23,308,383	25,751,615	23,308,383	25,751,615
Sewer	-	-	5,438,916	4,667,905	5,438,916	4,667,905
Marina	-	-	1,015,771	1,075,323	1,015,771	1,075,323
Prewett Water Park	-	-	1,982,609	1,919,904	1,982,609	1,919,904
Total expenses	64,018,256	57,409,085	31,745,679	33,414,747	95,763,935	90,823,832
Increase in net position-before transfer	(377,560)	893,283	1,750,711	2,750,406	1,373,151	3,643,689
Transfers	797,654	190,990	(797,654)	(190,990)	-	-
Increase in net position	420,094	1,084,273	953,057	2,559,416	1,373,151	3,643,689
Net position - July 1, as restated	315,255,454	384,779,893	173,917,359	187,588,241	489,172,813	572,368,134
Net position - June 30	\$ 315,675,548	\$ 385,864,166	\$ 174,870,416	\$ 190,147,657	\$ 490,545,964	\$ 576,011,823

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2015

Governmental activities. General Fund property tax revenues increased due to a higher assessed valuation. Sales taxes increased significantly due to a full year of Measure C, a half-cent sales tax measure effective April 2014. Capital grants and contributions decreased significantly due to reduced federal funds received for the Wilbur Avenue Bridge project.

Beginning net position of governmental activities has been restated from \$385,864,166 to \$315,255,454 due to the implementation of GASB 68, *Accounting and Financial Reporting for Pensions*. Net position was decreased by \$70,608,712 as a result of recognizing a net pension liability.

Business-type activities. Business-type activities increased the City of Antioch's net position by \$953,057 accounting for growth in the government's net assets. The increase was mainly attributable to a decrease in water fund expenditures.

Beginning net position of business type activities has been restated from \$190,147,657 to \$173,917,359 due to the implementation of GASB 68, *Accounting and Financial Reporting for Pensions*. Net position was decreased by \$16,230,298 as a result of recognizing a net pension liability.

Financial Analysis of the Government's Funds

As noted earlier, the City of Antioch uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City of Antioch's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City of Antioch's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Antioch's governmental funds reported combined ending fund balances of \$61,358,056, an increase of \$4,178,871 in comparison with the prior year. About 18.6% of this total amount, \$11,428,993, constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is segregated into the following components: 1) *nonspendable* to indicate that it is not available for new spending because of its form (\$171,886) 2) *restricted* to indicate restrictions on use imposed by external parties, including enabling legislation (\$38,439,797) 3) *committed* to indicate restrictions on use as approved by the City Council (\$7,799,186), or 4) *assigned* for a variety of other purposes (\$3,518,194).

The following table presents the amount of revenues from various sources as well as increases or decreases from the prior year.

Revenues Classified by Source Governmental Funds

Revenue by Source	FY 2014/2015		FY 2013/2014		Increase (Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent Change
Taxes	\$ 42,635,323	63.3%	\$ 34,300,414	54.9%	\$ 8,334,909	24.3 %
Licenses and permits	1,178,138	1.7%	1,302,768	2.1%	(124,630)	(9.6)%
Fines and penalties	134,132	0.2%	145,813	0.2%	(11,681)	(8.0)%
Investment income and rentals	1,485,181	2.2%	1,520,452	2.4%	(35,271)	(2.3)%
Revenue from other agencies	5,597,747	8.3%	10,243,517	16.4%	(4,645,770)	(45.4)%
Current service charges	11,010,615	16.3%	10,335,491	16.5%	675,124	6.5 %
Special assessment revenue	2,985,273	4.4%	2,903,706	4.6%	81,567	2.8 %
Other	2,368,369	3.5%	1,753,769	2.8%	614,600	35.0 %
Total	\$ 67,394,778	100.0%	\$ 62,505,930	100.0%	\$ 4,888,848	7.8%

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2015

The following provides an explanation of revenues by source that changed significantly over the prior year.

- Taxes increased due to a higher property assessed valuation as well as the additional sales tax due to the passage of Measure C, a one half-cent sales tax enacted for seven years that became effective April 1, 2014.
- Licenses and permits decreased due to decreased building permit and street and curb permit revenue over prior year.
- Revenue from other agencies decreased significantly due to the reduction of grant funded capital projects in fiscal year 2015.
- Other revenues increased due to payments due under the Northeast Annexation Agreement with NRG.

The following table presents the amount of expenditures by function as well as increases or decreases from the prior year.

Expenditures by Function Governmental Funds

Expenditures by Function	FY 2014/2015		FY 2013/2014		Increase (Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent Change
Current						
General government	\$ 6,108,533	9.0%	\$ 6,357,460	9.7%	\$ (248,927)	(3.92%)
Public works	11,128,245	16.4%	8,449,925	12.9%	2,678,320	31.7%
Public safety	31,826,253	47.0%	28,786,010	44.0%	3,040,243	10.6%
Parks and recreation	3,491,122	5.2%	3,330,461	5.1%	160,661	4.8%
Community development	4,526,613	6.7%	3,004,952	4.6%	1,521,661	50.6%
Capital outlay	4,945,272	7.3%	14,561,631	22.3%	(9,616,359)	(66.04%)
Debt service	5,731,203	8.5%	932,604	1.4%	4,798,599	514.5%
Total	<u>\$ 67,757,241</u>	<u>100.0%</u>	<u>\$ 65,423,043</u>	<u>100.0%</u>	<u>\$ 2,334,198</u>	<u>3.6%</u>

The following provides an explanation of the expenditures by function that changed significantly over the prior year.

- Public works expenditures increased mainly due to an increase in contractual services for street maintenance.
- Community development expenditures increased mainly due to the Downtown Specific Plan project and Code Enforcement hiring.
- Capital outlay expenditures decreased mainly due to the Wilbur Avenue Bridge project which had significant expenditures in the prior year.
- Debt service expenditures increased due to the refinancing of the ABAG 2001A Lease Revenue Bonds with the issuance of the Antioch Public Financing Authority 2015A Lease Revenue Refunding Bonds.

The General Fund is the chief operating fund of the City of Antioch. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$11,530,696, while total fund balance was \$17,179,050. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 25% of total General Fund expenditures, while total fund balance represents 37.3%.

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2015

The fund balance of the City of Antioch's General Fund increased by \$6,344,455 during the current fiscal year due mainly to higher taxes related to the Measure C half cent sales tax measure and an increase in revenue from other agencies due to the State of California releasing state mandated reimbursements for claims filed by the City prior to 2004.

The fund balance of the Housing and Community Development Fund decreased by \$277,030 in the current year due the net effect of receiving less CDBG reimbursements than prior year and increased program expenditures over prior year. The related reimbursements for these expenditures are recognized as deferred inflows of resources at June 30th and not in revenue from other agencies.

The fund balance of the Housing Successor Fund increased by \$144,942 during the current fiscal year due to an increase in loan repayments over prior year.

The fund balance of the Gas Tax Fund decreased by \$2,818,576 during the current fiscal year. This decrease is primarily attributable to a decrease in Highway Users Tax funds and grant funds received than in prior year.

Beginning fund balance of the Housing and Community Development Fund has been restated to \$6,109,962 from \$214,866 and the Housing Successor Fund restated to \$18,897,550 from \$4,406,285 due to a change in financial reporting for housing loans. Loans were previously recognized as deferred inflows of resources.

Proprietary funds. The City of Antioch's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Water Fund at the end of the year amounted to \$18,103,919 and those of the Sewer Fund amounted to \$10,232,882. Unrestricted net position of the Marina Fund at the end of the year amounted to \$524,936 and unrestricted net position of the Prewett Water Park Fund amounted to (\$772,050).

- Water Fund total net position increased \$1,819,984 during the current fiscal year, which is mainly due to a decrease in contractual services.
- Sewer Fund total net position decreased \$75,272 during the current fiscal year, which is mainly due to increased contractual services.
- Marina Fund total net position decreased \$472,278 during the current fiscal year, which is mainly due to no grant funding received in the current year as in prior year.

Beginning net position of the proprietary funds has been restated due to the implementation of GASB 68, *Accounting and Financial Reporting for Pensions*. Net position of proprietary funds was decreased by \$16,230,298 in total as a result of recognizing a net pension liability. The restatement by fund is as follows:

	Prior Beginning Net Position	Restated Beginning Net Position
Water Fund	\$106,288,229	\$95,386,743
Sewer Fund	73,001,172	68,918,094
Marina Fund	5,645,039	5,175,142
Prewett Water Park	7,420,846	6,645,009

Other factors concerning the finances of these four funds have already been addressed in the discussion of the City of Antioch's business-type activities.

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2015

General Fund Budgetary Highlights

Differences between the final amended budget and the actual results resulted in \$416,544 higher revenues than projected and \$3,222,935 variance from appropriations and can be briefly summarized as follows:

- \$373,377 more in business license tax revenue than anticipated
- \$537,905 savings in Non-Departmental due mainly to savings in claims expenditures.
- \$864,993 savings in Public Works expenditures mainly attributable to uncompleted parks, facilities and paving projects at year end.
- \$648,167 savings in Public Safety expenditures mainly attributable to salary savings in community policing and police communications and unspent funds for the East Bay Regional Communications System Project.

Capital Asset and Debt Administration

Capital assets. The City of Antioch's investment in capital assets for its governmental and business-type activities as of June 30, 2015, amounts to \$484,929,616 (net of accumulated depreciation). This investment in capital assets includes land, infrastructure (including water and sewer pipes), structures and improvements, and equipment. The total net decrease in the City of Antioch's investment in capital assets for the current fiscal year was \$4,310,867.

Major capital asset events during the current fiscal year included the following:

- A variety of street and other construction projects such as the Lone Tree Way intersection improvements; West Antioch Creek project; Second Street Pavement Rehabilitation project; G Street Safety improvement project; and Prewett Park new water feature project. These made construction in progress for governmental activities as of the end of the current fiscal year reached \$4,570,989.
- Various system additions and improvements were completed in the Water, Sewer, Marina and Prewett Water Park funds at a cost of \$2,760,080. Work continued on water and sewer system improvement projects causing construction in progress for business type activities to be \$4,590,610 as of the end of the current fiscal year.

For government-wide financial statement presentation, all depreciable capital assets were depreciated from acquisition date to the end of the current fiscal year. Fund financial statements record capital asset purchases as expenditures.

Capital assets for the governmental and business-type activities are presented below to illustrate changes from the prior year.

City of Antioch
Management's Discussion and Analysis
For the year ended June 30, 2015

	Governmental Activities		Business-type Activities		Total		Increase/ Decrease
	2015	2014	2015	2014	2015	2014	
Land	\$ 11,269,647	\$ 11,269,647	\$ 3,558,467	\$ 3,558,467	\$ 14,828,114	\$ 14,828,114	\$ -
Construction in Progress	4,570,989	17,521,631	4,590,610	2,637,109	9,161,599	20,158,740	(10,997,141)
Infrastructure Structures and Improvements	257,313,389	250,511,237	97,992,312	98,229,193	355,305,701	348,740,430	6,565,271
Equipment	55,402,210	54,675,472	44,586,083	46,227,078	99,988,293	100,902,550	(914,257)
Total	4,803,808	3,747,549	842,100	863,100	5,645,908	4,610,649	1,035,259
	\$ 333,360,043	\$ 337,725,536	\$ 151,569,573	\$ 151,514,947	\$ 484,929,615	\$ 489,240,483	\$ (4,310,868)

Construction Commitments. Among the significant construction commitments were \$655,773 towards Cavallo Pavement Project, \$292,068 towards the Prewett Park water feature project, and approximately \$36,822 towards Ninth street Improvements.

Additional information on the City of Antioch's capital assets can be found in **Note 8 on page 56**.

Long-term debt. At the end of the current fiscal year, the City of Antioch had total debt outstanding of \$13,140,871. Of this amount, \$3,840,000 represents bonds secured solely by specified revenue sources (i.e., revenue bonds), \$2,843,172 represents loans payable, \$4,032,324 represents a long term payable and \$2,425,375 represents leases payable.

The City of Antioch's total long-term obligations for governmental activities decreased by \$877,879 and total long-term obligations for business-type activities decreased by \$369,386 due to scheduled debt service payments during the current fiscal year.

State statutes limit the amount of general obligation debt a governmental entity may issue to 15% of its total assessed valuation. The current debt limitation for the City of Antioch is \$1,362,072. The City of Antioch has no outstanding general obligation debt.

Additional information on the City of Antioch's long-term debt can be found in **Note 9 on pages 58-61** of this report.

Economic Factors and Next Year's Budget

- The unemployment rate for the City of Antioch was 6.8% at June 30th. This is higher than the state's average unemployment rate of 6.2% and higher than the national average rate of 5.3%
- Assessed values in the City have increased approximately 7.96% for the 2015-16 tax year.
- Sales taxes are projected to increase 4% over the prior year.

All of these factors were considered in preparing the City of Antioch's budget for the 2015-2016 fiscal year.

During the current fiscal year, General Fund fund balance increased by \$6,344,455. The City of Antioch has appropriated \$1,085,633 of General Fund assigned fund balance for spending in the 2015-2016 fiscal year budget. Additionally, \$3,928,271 represents unspent Measure C funds that are committed to the Police Department.

City of Antioch
Management's Discussion and Analysis
For the year ended June 30, 2015

Requests for Information

This financial report is designed to provide a general overview of the City of Antioch's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, financial statements for the Antioch Public Financing Authority, or requests for additional financial information should be addressed to the Office of the Finance Director, City of Antioch, P. O. Box 5007, Antioch, CA 94531-5007.

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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City of Antioch
Statement of Net Position
June 30, 2015

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 45,556,148	\$ 47,182,737	\$ 92,738,885
Receivables (net):			
Accounts	4,735,802	3,852,752	8,588,554
Taxes	3,584,548	-	3,584,548
Interest	160,095	-	160,095
Materials, parts and supplies	193,687	343,316	537,003
Internal balances	1,945,672	(1,945,672)	-
Prepaid items	174,045	50,947	224,992
Restricted cash and investments, held by fiscal agents	4,332	-	4,332
Loans receivable, net	20,219,522	-	20,219,522
Due from Successor Agency Trust	3,349,891	-	3,349,891
Net OPEB asset	1,076,961	-	1,076,961
Capital assets:			
Nondepreciable	15,840,636	8,149,077	23,989,713
Depreciable, net	317,519,407	143,420,496	460,939,903
Total assets	414,360,746	201,053,653	615,414,399
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refunding	117,194	-	117,194
Pension related amounts	206,905	-	206,905
Contributions to pension plan subsequent to the measurement date	5,857,532	1,139,970	6,997,502
Total deferred outflows of resources	6,181,631	1,139,970	7,321,601
LIABILITIES			
Accounts payable	6,578,091	1,836,564	8,414,655
Accrued payroll	1,406,764	396,980	1,803,744
Interest payable	81,611	117,281	198,892
Deposits	4,037,927	304,077	4,342,004
Unearned revenue	58,146	46,634	104,780
Long-term obligations:			
Due within one year	1,329,644	466,755	1,796,399
Due beyond one year	8,195,699	6,904,957	15,100,656
Net pension liability	63,794,687	14,651,676	78,446,363
Net OPEB obligation	6,720,816	-	6,720,816
Total liabilities	92,203,385	24,724,924	116,928,309
DEFERRED INFLOWS OF RESOURCES			
Pension related amounts	12,663,444	2,598,283	15,261,727
Total deferred inflows of resources	12,663,444	2,598,283	15,261,727
NET POSITION			
Net investment in capital assets	326,663,598	148,726,401	475,389,999
Restricted for:			
Debt service	7,854	-	7,854
Housing	25,231,714	-	25,231,714
Public safety	287,313	-	287,313
Public and capital facilities	49,240	-	49,240
Roads	10,414,045	-	10,414,045
Landscape maintenance and tidelands protection	1,476,938	-	1,476,938
Community services	1,390,683	-	1,390,683
Total restricted	38,857,787	-	38,857,787
Unrestricted	(49,845,837)	26,144,015	(23,701,822)
Total net position	\$ 315,675,548	\$ 174,870,416	\$ 490,545,964

See accompanying notes to the basic financial statements.

City of Antioch
Statement of Activities
For the Fiscal Year Ended June 30, 2015

Functions / Programs	Expenses	Indirect Costs	Program Revenues		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:					
General government	\$ 6,911,795	\$ 806,869	\$ 2,944,942	\$ 993,477	\$ -
Public works	19,043,027	288,912	1,376,682	5,927,853	1,836,284
Public safety	30,900,333	10,257	1,396,807	885,754	-
Parks and recreation	4,185,114	-	872,049	22,096	-
Community development	3,657,363	-	2,809,369	1,050,612	-
Interest on long-term liabilities	426,662	-	-	-	-
Total governmental activities	\$ 65,124,294	\$ 1,106,038	\$ 9,399,849	\$ 8,879,792	\$ 1,836,284
Business-type activities:					
Water	22,434,378	(874,005)	24,429,854	-	1,234,672
Sewer	5,267,611	(171,305)	5,012,817	-	1,063,257
Marina	955,043	(60,728)	516,044	-	-
Prewett Water Park	1,982,609	-	788,925	-	-
Total business-type activities	30,639,641	(1,106,038)	30,747,640	-	2,297,929
Total primary government	\$ 95,763,935	\$ -	\$ 40,147,489	\$ 8,879,792	\$ 4,134,213

General Revenues:

Taxes:
Property taxes
Transient lodging tax
Franchise
Business license taxes based on gross receipts
Property transfer taxes
Sales and use tax
Motor vehicle in lieu
Park in lieu
Investment income not restricted to specific programs
Other
Transfers

Total general revenues and transfers

Change in net position

Net position - beginning of year, as restated

Net position - end of year

Net (Expense) Revenue
and Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (2,166,507)	\$ -	\$ (2,166,507)
(9,613,296)	-	(9,613,296)
(28,607,515)	-	(28,607,515)
(3,290,969)	-	(3,290,969)
202,618	-	202,618
(426,662)	-	(426,662)
<u>\$ (43,902,331)</u>	<u>\$ -</u>	<u>(43,902,331)</u>
-	2,356,143	2,356,143
-	637,158	637,158
-	(499,727)	(499,727)
-	(1,193,684)	(1,193,684)
<u>-</u>	<u>1,299,890</u>	<u>1,299,890</u>
(43,902,331)	1,299,890	(42,602,441)
8,902,170	-	8,902,170
149,699	-	149,699
4,406,398	-	4,406,398
1,964,477	-	1,964,477
381,546	-	381,546
17,597,265	-	17,597,265
6,270,305	-	6,270,305
119,793	-	119,793
278,047	333,606	611,653
3,455,071	117,215	3,572,286
797,654	(797,654)	-
<u>44,322,425</u>	<u>(346,833)</u>	<u>43,975,592</u>
420,094	953,057	1,373,151
315,255,454	173,917,359	489,172,813
<u>\$ 315,675,548</u>	<u>\$ 174,870,416</u>	<u>\$ 490,545,964</u>

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MAJOR GOVERNMENTAL FUNDS

General Fund - The General Fund is used to account for all of the general revenues of the City not specifically levied or collected for other City funds and the related expenditures. The General Fund accounts for all financial resources of the City which are not accounted for in another fund. For the City, the General Fund includes such activities as general government, public works, public safety, parks and recreation and community development.

Housing and Community Development Fund - This fund accounts for grant funds received from the Federal government for the purpose of developing viable urban communities.

Gas Tax Fund - This fund accounts for revenues and related expenditures received from the State under the Streets and Highway Code Sections 2105, 2106, 2107, and 2107.5. The allocations must be spent for street maintenance or construction and a limited amount for engineering.

Housing Successor Fund - This fund was established to account for the administration of housing assets transferred by the former Antioch Development Agency to the City as Housing Successor.

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GOVERNMENTAL FUND FINANCIAL STATEMENTS

City of Antioch
Balance Sheet
Governmental Funds
June 30, 2015

		Special Revenue Funds		
		Housing and Community Development	Gas Tax	Housing Successor Fund
	General Fund			
ASSETS				
Cash and investments	\$ 19,428,154	\$ 152,630	\$ 5,785,956	\$ 1,312,148
Receivables (net):				
Accounts	566,700	373,415	164,138	-
Taxes	2,920,766	-	281,049	-
Interest	160,095	-	-	-
Due from other funds	1,038,657	-	-	-
Prepaid items	36,811	-	-	40,673
Restricted cash and investments	-	-	-	-
Loans receivable	-	5,876,135	-	14,343,387
Due from Successor Agency Trust	-	-	-	3,349,891
Total assets	\$ 24,151,183	\$ 6,402,180	\$ 6,231,143	\$ 19,046,099
LIABILITIES				
Accounts payable	\$ 2,989,792	\$ 212,870	\$ 2,062,095	\$ 3,607
Accrued payroll	1,236,488	88	6,404	-
Deposits	2,697,323	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	6,923,603	212,958	2,068,499	3,607
DEFERRED INFLOWS OF RESOURCES				
Unavailable sales tax receipts	48,530	-	-	-
Unavailable AAPFFA receipts	-	-	-	-
Unavailable CDBG receipts	-	356,290	-	-
Total deferred inflows of resources	48,530	356,290	-	-
FUND BALANCES				
Nonspendable	38,511	-	-	40,673
Restricted	-	5,832,932	4,162,644	19,001,819
Committed	4,524,210	-	-	-
Assigned	1,085,633	-	-	-
Unassigned	11,530,696	-	-	-
Total fund balances	17,179,050	5,832,932	4,162,644	19,042,492
Total liabilities, deferred inflows of resources and fund balances	\$ 24,151,183	\$ 6,402,180	\$ 6,231,143	\$ 19,046,099

See accompanying notes to the basic financial statements.

City of Antioch
Balance Sheet
Governmental Funds
June 30, 2015

	Non-major Governmental Funds	Total
ASSETS		
Cash and investments	\$ 15,462,209	\$ 42,141,097
Receivables (net):		
Accounts	2,914,222	4,018,475
Taxes	382,733	3,584,548
Interest	-	160,095
Due from other funds	-	1,038,657
Prepaid items	93,220	170,704
Restricted cash and investments	4,332	4,332
Loans receivable	-	20,219,522
Due from Successor Agency Trust	-	3,349,891
Total assets	\$ 18,856,716	\$ 74,687,321
LIABILITIES		
Accounts payable	\$ 1,161,365	\$ 6,429,729
Accrued payroll	110,358	1,353,338
Deposits	1,340,604	4,037,927
Due to other funds	1,038,657	1,038,657
Unearned revenue	58,146	58,146
Total liabilities	3,709,130	12,917,797
DEFERRED INFLOWS OF RESOURCES		
Unavailable sales tax receipts	-	48,530
Unavailable AAPFFA receipts	6,648	6,648
Unavailable CDBG receipts	-	356,290
Total deferred inflows of resources	6,648	411,468
FUND BALANCES		
Nonspendable	92,702	171,886
Restricted	9,442,402	38,439,797
Committed	3,274,976	7,799,186
Assigned	2,432,561	3,518,194
Unassigned	(101,703)	11,428,993
Total fund balances	15,140,938	61,358,056
Total liabilities, deferred inflows of resources and fund balances	\$ 18,856,716	\$ 74,687,321

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City of Antioch

Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position - Governmental Activities

June 30, 2015

Fund Balances - Total Governmental Funds	\$ 61,358,056
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Amounts reported for governmental activities in the Statement of Net Position were different because:

Capital assets used in governmental activities are not current financial resources. Therefore they were not reported in the Governmental Funds Balance Sheet. Capital assets, net of Internal Service Funds assets \$2,108,054	331,135,883
--	-------------

Revenues received that are measurable but unavailable are recorded as deferred inflows in the fund financial statements	411,468
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Loss on refundings for long-term debt are deferred outflows of resources on the Statement of Net Position	117,194
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Contributions to the pension plan subsequent to the measurement date in the current fiscal year are deferred outflows of resources on the Statement of Net Position	5,857,532
---	-----------

Net OPEB assets of governmental activities are not current financial resources. Therefore they are not reported in the Governmental Funds Balance Sheet.	1,076,961
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Internal service funds are used by management to charge the costs of vehicle repair and maintenance, stores, office equipment and replacement, and post employment medical benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net position.	8,192,563
---	-----------

Certain liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental fund financial statements:

Long-term debt:

Due in one year, net of internal service funds liability of \$10,488	(1,319,156)
--	-------------

Due in more than one year, net of internal service funds liability of \$94,399	(8,101,300)
--	-------------

Net OPEB obligation	(6,720,816)
---------------------	-------------

Net pension liability	(63,794,687)
-----------------------	--------------

Pension related amounts	(12,456,539)
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Accrued interest payable	(81,611)
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Total long-term liabilities	(92,474,109)
-----------------------------	--------------

Net Position of Governmental Activities	\$ 315,675,548
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See accompanying notes to the basic financial statements.

City of Antioch

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Fiscal Year Ended June 30, 2015

	Special Revenue			
	General Fund	Funds		
		Housing and Community Development	Gas Tax	Housing Successor Fund
REVENUES:				
Taxes	\$ 38,012,631	\$ -	\$ 2,965,738	\$ -
Licenses & permits	1,178,138	-	-	-
Fines and penalties	55,357	-	-	-
Investment income and rentals	552,328	1,500	48,730	9,183
Revenue from other agencies	1,565,675	697,827	1,021,981	-
Current service charges	7,879,340	81,811	-	-
Special assessment revenue	-	-	-	-
Other	1,360,936	117,345	-	305,280
Total revenues	50,604,405	898,483	4,036,449	314,463
EXPENDITURES:				
Current:				
General government	5,197,636	-	-	-
Public works	6,356,503	-	3,545,566	-
Public safety	30,312,461	-	-	-
Parks and recreation	-	-	-	-
Community development	2,864,734	1,140,030	-	205,004
Capital outlay	1,365,646	-	1,937,563	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	46,096,980	1,140,030	5,483,129	205,004
REVENUES OVER (UNDER) EXPENDITURES				
	4,507,425	(241,547)	(1,446,680)	109,459
OTHER FINANCING SOURCES (USES):				
Refunding Bond Proceeds	-	-	-	-
Bond Premium	-	-	-	-
Transfers in	3,753,423	-	200,000	35,483
Transfers (out)	(1,916,393)	(35,483)	(1,571,896)	-
Total other financing sources (uses)	1,837,030	(35,483)	(1,371,896)	35,483
Net change in fund balances	6,344,455	(277,030)	(2,818,576)	144,942
FUND BALANCES:				
Beginning of year, as restated	10,834,595	6,109,962	6,981,220	18,897,550
End of year	\$ 17,179,050	\$ 5,832,932	\$ 4,162,644	\$ 19,042,492

See accompanying notes to the basic financial statements.

Non-major Governmental			
Funds		Total	
\$ 1,656,954		\$ 42,635,323	
-		1,178,138	
78,775		134,132	
873,440		1,485,181	
2,312,264		5,597,747	
3,049,464		11,010,615	
2,985,273		2,985,273	
584,808		2,368,369	
11,540,978		67,394,778	
910,897		6,108,533	
1,226,176		11,128,245	
1,513,792		31,826,253	
3,491,122		3,491,122	
316,845		4,526,613	
1,642,063		4,945,272	
5,310,214		5,310,214	
361,553		361,553	
59,436		59,436	
14,832,098		67,757,241	
(3,291,120)		(362,463)	
3,840,000		3,840,000	
582,530		582,530	
2,001,160		5,990,066	
(2,347,490)		(5,871,262)	
4,076,200		4,541,334	
785,080		4,178,871	
14,355,858		57,179,185	
\$ 15,140,938		\$ 61,358,056	

City of Antioch

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities - Governmental Activities For the Fiscal Year Ended June 30, 2015

Net Change in Fund Balances - Total Governmental Funds	\$ 4,178,871
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report acquisition of capital assets as part of capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets were allocated over their estimated useful lives as depreciation expense.	
Capital outlay	4,945,272
Depreciation, net of internal service funds depreciation of \$566,264	(10,524,685)
In the Statement of Activities, capital assets donated to/from the City are reported as general revenue, whereas in the governmental funds, capital assets donated do not increase financial resources. Thus, the change in net assets differs from the change in fund balances by the value of the asset donated.	1,756,782
In the Statement of Activities, only the gain (loss) on the sale or disposal of capital assets is reported, whereas in the governmental funds, the disposal of assets decreases financial resources. Thus, the change in net assets differs from the change in fund balances by the net cost of the assets disposed.	(673,568)
Contributions to the pension plan in the current fiscal year are not included in the Statement of Activities	5,742,293
Revenues received that are measurable but unavailable are recorded as deferred inflows in governmental funds. However, in the government-wide statement of activities, the revenues increase financial resources.	253,626
Bond proceeds, premiums and loss on refunding are reported as financing sources in governmental funds and thus contribute to the change in fund balances. However, issuing debt increases the long-term liabilities in the statement of net assets and does not affect the statement of activities. Proceeds were received from:	
Lease revenue bonds	(3,840,000)
Bond premium	(582,530)
Loss on refunding	124,520
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Lease revenue bonds	4,915,000
Capital lease obligations	395,214
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues.	
Increase in long-term claims liability	(56,815)
Decrease in long-term compensated absences	79,639
Amortization of debt discount, premium and loss on refunding	(46,797)
Decrease in net OPEB asset	(32,187)
Increase in net OPEB obligation	(2,190,259)
Pension expense	(5,198,720)
Decrease in accrued interest payable	41,124
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net expense of certain activities of the internal service funds is reported with governmental activities.	926,409
Change in Net Position of Governmental Activities	\$ 213,189

See accompanying notes to the basic financial statements.

PROPRIETARY FUND FINANCIAL STATEMENTS

Water Fund – This fund accounts for the operation of the City’s water utility, a self-supporting activity which provides services on a user charge basis to residences and businesses.

Sewer Fund – This fund accounts for the maintenance of the City’s sewer lines and related facilities. It is a self-supporting activity which provides services on a user charge basis to residences and businesses.

Marina Fund – This fund accounts for the operation of the City’s Marina, which includes renting berths and fueling boats.

Prewett Water Park – This fund accounts for the operation of the Prewett Water Park, an aquatic recreational park.

Internal Service Funds - These funds account for the maintenance and replacement of vehicles and equipment; the operation and maintenance, and replacement of office equipment used by City departments; charges for workers' compensation expenses; charges for loss control, on a cost-reimbursement basis.

City of Antioch
Statement of Net Position
Proprietary Funds
June 30, 2015

	Business-type Activities - Enterprise Funds					Governmental Activities
	Water	Sewer	Marina	Non-major Prewett Water Park	Total	Internal Service Funds
ASSETS						
Current assets:						
Cash and investments	\$ 31,863,568	\$ 13,952,018	\$ 1,092,315	\$ 274,836	\$ 47,182,737	\$ 3,415,051
Accounts receivables, net	3,085,746	684,945	71,407	10,654	3,852,752	717,327
Materials, parts and supplies	343,170	-	146	-	343,316	193,687
Prepaid items	48,277	1,336	310	1,024	50,947	3,341
Total current assets	35,340,761	14,638,299	1,164,178	286,514	51,429,752	4,329,406
Noncurrent assets:						
Capital assets:						
Nondepreciable:						
Land	1,002,231	14,553	469,953	2,071,730	3,558,467	-
Construction in progress	2,461,278	1,954,760	174,572	-	4,590,610	-
Depreciable:						
Water and sewer pipes	63,569,105	63,511,983	-	-	127,081,088	-
Structures and improvements	54,753,930	10,876,360	14,182,671	15,267,791	95,080,752	-
Vehicles and equipment	3,664,023	295,437	137,082	400,139	4,496,681	11,470,993
Less accumulated depreciation	(46,347,759)	(18,043,153)	(7,943,178)	(10,903,935)	(83,238,025)	(9,246,833)
Total capital assets	79,102,808	58,609,940	7,021,100	6,835,725	151,569,573	2,224,160
Total assets	114,443,569	73,248,239	8,185,278	7,122,239	202,999,325	6,553,566
DEFERRED OUTFLOWS OF RESOURCES						
Contributions to pension plan subsequent to the measurement date	765,689	286,784	33,004	54,493	1,139,970	-
Total deferred outflows of resources	765,689	286,784	33,004	54,493	1,139,970	-
LIABILITIES						
Current liabilities:						
Accounts payable	1,512,142	216,284	10,166	97,972	1,836,564	148,362
Accrued payroll	222,439	84,077	9,487	80,977	396,980	53,426
Interest payable	-	-	117,281	-	117,281	-
Deposits	216,120	-	33,184	54,773	304,077	-
Unearned revenue	-	-	-	46,634	46,634	-
Compensated absences - due within one year	43,314	5,224	271	812	49,621	10,488
Long Term Payable-DDSD due within one year	252,026	-	-	-	252,026	-
Marina loans payable - due within one year	-	-	165,108	-	165,108	-
Total current liabilities	2,246,041	305,585	335,497	281,168	3,168,291	212,276
Noncurrent liabilities:						
Long Term Payable-DDSD	3,780,298	-	-	-	3,780,298	-
Compensated absences - due in more than one year	389,825	47,020	2,439	7,311	446,595	94,399
Marina loans - due in more than one year	-	-	2,678,064	-	2,678,064	-
Net pension liability	9,841,165	3,685,942	424,193	700,376	14,651,676	-
Total noncurrent liabilities	14,011,288	3,732,962	3,104,696	707,687	21,556,633	94,399
Total liabilities	16,257,329	4,038,547	3,440,193	988,855	24,724,924	306,675
DEFERRED INFLOWS OF RESOURCES						
Pension related amounts	1,745,202	653,654	75,225	124,202	2,598,283	-
Total deferred inflows of resources	1,745,202	653,654	75,225	124,202	2,598,283	-
NET POSITION						
Net investment in capital assets	79,102,808	58,609,940	4,177,928	6,835,725	148,726,401	2,224,160
Unrestricted	18,103,919	10,232,882	524,936	(772,050)	28,089,687	4,022,731
Total net position	\$ 97,206,727	\$ 68,842,822	\$ 4,702,864	\$ 6,063,675	176,816,088	\$ 6,246,891

Some amounts reported for business-type activities in the statement of net assets are different because certain internal service fund assets and liabilities are included with business-type activities.

(1,945,672)
Net position of business-type activities \$ 174,870,416

See accompanying notes to the basic financial statements

City of Antioch
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2015

	Business-type Activities - Enterprise Funds					Governmental Activities
	Water	Sewer	Marina	Non-major Prewett Water Park	Total	Internal Service Funds
OPERATING REVENUES:						
Charges for services	\$ 24,429,854	\$ 5,012,817	\$ 516,044	\$ 788,925	\$ 30,747,640	\$ 4,889,843
Other revenue	59,753	32,464	19,338	5,660	117,215	738,121
Total operating revenues	24,489,607	5,045,281	535,382	794,585	30,864,855	5,627,964
OPERATING EXPENSES:						
Wages and benefits	4,896,652	1,983,323	190,708	800,747	7,871,430	1,255,245
Utilities	1,371,524	-	36,339	128,663	1,536,526	-
Contractual services	11,301,770	1,980,543	136,985	204,139	13,623,437	2,196,206
Tools and supplies	3,386,772	281,163	63,681	203,382	3,934,998	774,369
Depreciation	2,327,642	1,292,407	454,571	584,336	4,658,956	566,264
Repairs and maintenance	180,021	12,055	2,350	59,328	253,754	403,371
Total operating expenses	23,464,381	5,549,491	884,634	1,980,595	31,879,101	5,195,455
OPERATING INCOME (LOSS)	1,025,226	(504,210)	(349,252)	(1,186,010)	(1,014,246)	432,509
NONOPERATING REVENUES (EXPENSES):						
Gain (loss) from disposal of capital assets	-	-	-	-	-	41,693
Transfer of asset to Internal Service Fund	-	(89,350)	-	-	(89,350)	-
Investment income	221,610	104,448	7,226	322	333,606	20,434
Investment (expense)	-	-	(128,535)	-	(128,535)	-
Total nonoperating revenues (expenses)	221,610	15,098	(121,309)	322	115,721	62,127
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,246,836	(489,112)	(470,561)	(1,185,688)	(898,525)	494,636
Capital contribution - developer	640,475	817,060	-	-	1,457,535	-
Capital contribution - connection fees	594,197	246,197	-	-	840,394	-
Capital contribution - City	-	-	-	-	-	104,230
Transfers in	-	-	-	614,000	614,000	589,500
Transfers (out)	(661,524)	(649,417)	(1,717)	(9,646)	(1,322,304)	-
CHANGE IN NET POSITION	1,819,984	(75,272)	(472,278)	(581,334)	691,100	1,188,366
NET POSITION:						
Beginning of year, as restated	95,386,743	68,918,094	5,175,142	6,645,009		5,058,525
End of year	<u>\$ 97,206,727</u>	<u>\$ 68,842,822</u>	<u>\$ 4,702,864</u>	<u>\$ 6,063,675</u>		<u>\$ 6,246,891</u>

Some amounts reported for business-type activities in the statement of activities are different because the net revenue (expense) of certain internal service funds is reported with business-type activities.

	261,957
Change in net position of business-type activities	<u>\$ 953,057</u>

See accompanying notes to the basic financial statements.

City of Antioch
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2015

	Business-type Activities - Enterprise Funds					Governmental Activities
	Water	Sewer	Marina	Non-major Prewett Water Park	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:						
Cash receipt from customers	\$ 26,028,496	\$ 4,970,089	\$ 505,418	\$ 887,105	\$ 32,391,108	\$ -
Cash receipt from other funds	-	-	-	-	-	4,924,606
Cash paid to suppliers for goods and services	(17,402,853)	(2,143,197)	(243,986)	(611,017)	(20,401,053)	(3,447,397)
Cash paid to employees for services	(4,880,990)	(2,009,155)	(190,993)	(799,011)	(7,880,149)	(1,248,929)
Net cash provided by (used in) operating activities	3,744,653	817,737	70,439	(522,923)	4,109,906	228,280
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Due from other Funds	-	-	-	-	-	106,469
Transfers in	-	-	-	614,000	614,000	589,500
Transfers (out)	(661,524)	(649,417)	(1,717)	(9,646)	(1,322,304)	-
Net cash provided by (used in) noncapital financing activities	(661,524)	(649,417)	(1,717)	604,354	(708,304)	695,969
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Capital asset additions	(881,093)	(2,372,649)	(2,303)	(2)	(3,256,047)	(565,927)
Capital contributions	594,197	156,847	-	-	751,044	14,880
Principal paid on bonds	-	-	(158,010)	-	(158,010)	-
Interest paid on bonds	-	-	(135,053)	-	(135,053)	-
Net cash provided by (used in) capital and related financing activities	(286,896)	(2,215,802)	(295,366)	(2)	(2,798,066)	(551,047)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	221,610	104,448	7,226	322	333,606	20,434
Net cash provided by (used in) investing activities	221,610	104,448	7,226	322	333,606	20,434
Net change in cash and cash equivalents	3,017,843	(1,943,034)	(219,418)	81,751	937,142	393,636
CASH AND CASH EQUIVALENTS:						
Beginning of year	28,845,725	15,895,052	1,311,733	193,085	46,245,595	3,021,415
End of year	\$ 31,863,568	\$ 13,952,018	\$ 1,092,315	\$ 274,836	\$ 47,182,737	\$ 3,415,051
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:						
Operating income (loss)	\$ 1,025,226	\$ (504,210)	\$ (349,252)	\$ (1,186,010)	\$ (1,014,246)	\$ 432,509
Adjustments to reconcile operating income (loss) to cash flows from operating activities:						
Depreciation	2,327,642	1,292,407	454,571	584,336	4,658,956	566,264
Decrease (increase) in:						
Accounts receivable	1,406,870	(75,192)	(27,431)	66,894	1,371,141	(703,358)
Materials, parts, and supplies	12,698	-	3,024	-	15,722	(56,551)
Prepaid items	(36,050)	1,689	(310)	(1,024)	(35,695)	152
Deferred outflows of resources for pensions	(154,970)	(58,043)	(6,680)	(11,029)	(230,722)	-
Increase (decrease) in:						
Accounts payable	(1,139,414)	128,875	(7,345)	(14,481)	(1,032,365)	(17,052)
Accrued payroll	42,720	21,303	1,999	4,920	70,942	11,159
Deposits	132,019	-	(2,533)	20,617	150,103	-
Deferred revenue	-	-	-	5,009	5,009	-
Accrued compensated absences	53,750	(16,869)	1,199	2,568	40,648	(4,843)
Net pension liability	(1,671,040)	(625,877)	(72,028)	(118,925)	(2,487,870)	-
Deferred inflows of resources for pensions	1,745,202	653,654	75,225	124,202	2,598,283	-
Net cash provided by (used in) operating activities	\$ 3,744,653	\$ 817,737	\$ 70,439	\$ (522,923)	\$ 4,109,906	\$ 228,280
SUPPLEMENTAL DISCLOSURE OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributions (donations) of capital assets to/from the general government	\$ -	\$ (89,350)	\$ -	\$ -	\$ (89,350)	\$ 104,230
Capital assets contributed by developers	640,475	817,060	-	-	1,457,535	-
Total noncash capital and related financing activities	\$ 640,475	\$ 727,710	\$ -	\$ -	\$ 1,368,185	\$ 104,230

See accompanying notes to the basic financial statements.

FIDUCIARY FUND FINANCIAL STATEMENTS

City of Antioch
Statement of Fiduciary Fund Assets and Liabilities
Fiduciary Funds
June 30, 2015

	Succesor Agency Private Purpose Trust Fund	Agency Funds
ASSETS		
Cash and investments	\$ 3,165,242	\$ 1,746,006
Accounts receivable	-	37
Interest receivable	3	-
Prepaid Items	2,947	-
Restricted cash and investments	173,450	-
Capital assets:		
Nondepreciable	2,372,607	-
Depreciable, net	190,553	-
Total assets	\$ 5,904,802	\$ 1,746,043
DEFERRED OUTFLOWS OF RESOURCES		
Deferred loss on refunding	94,760	-
LIABILITIES		
Accounts payable	12,426	837,691
Accrued payroll	349	-
Interest payable	473,642	-
Due to City of Antioch	3,349,891	-
Due to others	-	908,352
Long-term obligations:		
Due within one year	1,734,569	-
Due beyond one year	25,454,033	-
Total liabilities	\$ 31,024,910	\$ 1,746,043
NET POSITION		
Held in trust for enforceable obligations of the former Antioch Development Agency	\$ (25,025,348)	

See accompanying notes to the basic financial statements.

City of Antioch
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2015

	Successor Agency Private Purpose Trust Fund
ADDITIONS	
Contributions:	
Redevelopment Property Tax Trust Fund	\$ 2,966,025
Investment earnings:	
Investment income and rentals	9,539
Total additions	\$ 2,975,564
DEDUCTIONS	
Administrative expenses	\$ 96,552
Depreciation expense	18,568
Enforceable obligations	1,540,778
Total deductions	\$ 1,655,898
Change in net position	1,319,666
NET POSITION:	
Beginning of year	(26,345,014)
End of year	\$ (25,025,348)

See accompanying notes to the basic financial statements.

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City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



NOTE 1 - THE FINANCIAL REPORTING ENTITY

(a) Reporting Entity

The City of Antioch, California (the "City"), operates under the Council-Manager form of government and provides the following services: police, highways and streets, sanitation, health services, culture-recreation, public improvements, planning and zoning, general administration services, and water.

The governmental reporting entity consists of the City (Primary Government) and its component units. Component units are legally separate organizations for which the City is financially accountable or other organizations whose nature and significant relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and (1) either the City's ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to or impose a financial burden on the City.

The basic financial statements include a blended component unit. The blended component unit, although a legally separate entity is, in substance, part of the City's operations and so data from this unit is combined with data of the primary government.

For financial reporting purposes, the City's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the City's Council. The financial statements of the individual component unit may be obtained by writing to the City of Antioch, Finance Department, P.O. Box 5007, Antioch, CA 94531-5007.

(b) Blended Component Unit

Antioch Public Financing Authority

The Antioch Public Financing Authority (APFA) was formed for the purpose of financing the Water Treatment Plant Expansion, the Police Facilities Projects and other infrastructure improvements. The APFA and the City have a financial and operational relationship, which requires that the APFA's financial statements be blended into the City's financial statements. The APFA's Board consists exclusively of all five members of the City Council.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

Government-wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the City) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues and other non exchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function; and, therefore, are clearly identifiable to a particular function. Program revenues include 1) fees, fines and charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the City's funds, including fiduciary funds and blended component units. Separate statements for each fund category - *governmental, proprietary and fiduciary* - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as non major funds.

Proprietary funds distinguish operating revenues and expenses and non operating items. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. The principal operating revenues of the City's enterprise and internal service funds are charges for customer services including: water and sewer charges, marina and water park fees, equipment maintenance and usage fees, and support charges. Operating expenses for enterprise funds and internal service funds include the cost of services, administrative expenses and depreciation on capital assets. All other revenues and expenses not meeting this definition are reported as non operating revenues and expenses.

The City reports the following major governmental funds:

- The *General Fund* is used to account for all of the general revenues of the City not specifically levied or collected for other City funds and the related expenditures. The General Fund accounts for all financial resources of the City which are not accounted for in another fund. For the City, the General Fund includes such activities as general government, public works, public safety, parks and recreation and community development.
- The *Housing and Community Development Fund* accounts for grant funds received from the Federal government for the purpose of developing viable urban communities.
- The *Gas Tax Fund* accounts for funds received from the State under the State Street and Highways Code. Gas tax funds are limited to research, planning, construction, improvement, maintenance and operation of public streets and streetlights.
- The *Housing Successor Fund* was established by the City with when it elected to become the Housing Successor to the Antioch Development Agency with the abolishment of redevelopment under AB 1X 26. This fund accounts for the administration of housing activities of the former Low and Moderate Income Housing Fund of the redevelopment agency.

The City reports the following major enterprise funds:

- The *Water Fund* accounts for the operation of the City's water utility, a self-supporting activity, which provides services on a user charge basis to residences and businesses.
- The *Sewer Fund* accounts for the maintenance of the City's sewer lines and related facilities. It is a self-supporting activity, which provides services on a user charge basis to residences and businesses.
- The *Marina Fund* accounts for the operation of the City's Marina Complex, which includes renting berths and fueling boats to the public.

The City reports the following additional fund types:

- *Internal Service Funds* account for the maintenance and replacement of vehicles and equipment; the operation, maintenance, and replacement of office equipment used by City departments; charges for workers' compensation expenses; and charges for loss control, on a cost-reimbursement basis.

City of Antioch

Notes to the Basic Financial Statements

For the year ended June 30, 2015



- *Agency Funds* account for assets held by the City in the capacity of agent for individuals (refundable cash bonds and employee benefits), other governmental agencies (Fire Protection District and ECWMA) and special assessment debt without city commitment.
- *Private Purpose Trust Funds* account for the assets and liabilities held by the City as Successor Agency to the Antioch Development Agency.

(b) Measurement Focus, Basis of Accounting

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus. Agency funds have no measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non exchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales tax, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants and charges for services are accrued when their receipt occurs within sixty days after the end of the accounting period so as to be both measurable and available. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues. With respect to the gas tax fund, it is the City's policy to first apply revenues other than the gas tax itself to expenditures incurred within that program. Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and enterprise fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to the same limitation. The City has elected not to follow subsequent private-sector guidance.

(c) Internal Investment Pool

The City maintains an internal investment pool that is available for use by all funds. Investments in non-participating interest earning contracts (including guaranteed investment contracts) are reported at cost, and all other investments at fair value. Fair value is determined annually and is based on current market prices. The method of allocating interest earned on pooled deposits and investments among funds is based on average cash balances.

For purposes of the accompanying statement of cash flows for the enterprise and internal service funds, cash equivalents are defined as investments with original maturities of 90 days or less, which are readily convertible to known amounts of cash. The City considers all pooled cash and investments (consisting of cash and investments and restricted cash and investments) held by the City as cash and cash equivalents because the pool is used essentially as a demand deposit account from the standpoint of the funds. The City also considers all non-pooled cash and investments (consisting of cash with fiscal agent

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



and restricted cash and investments held by fiscal agent) as cash and cash equivalents because investments meet the criteria for cash equivalents defined above.

(d) Receivables

During the course of normal operations, the City carried various receivable balances for taxes, interest, services, loan, utilities and special assessments. Accounts receivables are shown net of an allowance for doubtful accounts of \$185,399 in the General Fund and \$259,626 in the Water Enterprise Fund.

(e) Materials, Parts and Supplies

Material, parts and supplies are valued at average cost. Material, parts and supplies recorded in the internal service funds consist of expendable supplies for consumption. The cost is recorded as an expense at the time individual inventory items are consumed. Material, parts and supplies recorded in the Marina Enterprise Fund consists primarily of merchandise held for resale to the public.

(f) Loans Receivable

For the purposes of the governmental funds financial statements, expenditures related to long-term loans arising from loan subsidy programs are recorded as a loan receivable upon funding. The balance of the long-term loans receivable includes loans that may be forgiven if certain terms and conditions of the loans are met. For purposes of both the governmental and government-wide financial statements, long-term loans are net of an allowance.

(g) Bond Issuance Costs, Original Issue Discounts and Premiums and Refunding of Debt

In the government-wide financial statements and the proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. Issuance costs, whether or not withheld from the actual debt proceeds received are reported as debt service expenditures.

Gains or losses occurring from advance refundings, completed subsequent to June 30, 1993, are deferred and amortized into expense for both business-type activities and proprietary funds. For governmental activities, they are deferred and amortized into expense if they occurred subsequent to June 30, 2001.

(h) Capital Assets

Capital assets (including infrastructure) are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. Capital assets include public domain (infrastructure) general capital assets consisting of certain improvements including roads, bridges, water/sewer, lighting systems, drainage systems, and flood control. The City defines capital assets as assets with an estimated useful life in excess of one year and an initial, individual cost of \$5,000 or more. Capital assets used in operations are depreciated or amortized (assets under capital leases) using the straight-line method over the lesser of the capital lease period or their estimated useful lives in the government-wide statements and proprietary funds.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



The estimated useful lives are as follows:

Infrastructure	20 to 50 years
Water and Sewer Pipes	75 years
Structures and Improvements	10-30 years
Equipment	5-20 years
Vehicles	5-15 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements, which significantly increase values, change capacities or extend useful lives, are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

(i) Property Taxes and Special Assessments Revenue

Revenue is recognized in the fiscal year for which the tax and assessment are levied. The County of Contra Costa levies, bills and collects property taxes and special assessments for the City; under the County's "Teeter Plan", the County remits the entire amount levied and handles all delinquencies, retaining interest and penalties.

Taxes are levied for each fiscal year on taxable real and personal property situated in the County. The levy is based on the assessed values as of the preceding January 1st, which is also the lien date. Property taxes on the secured roll are due in two installments: November 1st and February 1st and become delinquent after December 10th and April 10th, respectively. Supplemental property taxes are levied based on changes in assessed values between the date of real property sales or construction completion and the preceding assessment date. The additional supplemental property taxes are prorated from the first day of the month following the date of such occurrence. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31st.

Special assessment districts are established in various parts of the City to provide improvements to properties located in those districts. Properties are assessed for the cost of improvements; these assessments are payable over the term of the debt issued to finance the improvements.

(k) Accumulated Compensated Absences

The City accrues the cost for compensated absences (vacation, sick leave and comp time) when they are earned. City employees have a vested interest in accrued vacation time and all vacation hours will eventually either be used or paid by the City. Generally, employees earn and use their current vacation hours with a small portion being accrued or unused each year. As this occurs, the City incurs an obligation to pay for these unused hours. Sick leave benefits are only vested for employees with more than 10 years of service, up to a maximum of 40% of 800 hours.

(l) Interfund Transactions

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances". Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

City of Antioch
Notes to the Basic Financial Statements
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Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers within governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

(m) Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plans (Plans) and Public Agency Retirement System (PARS) plan and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS and PARS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Pension liabilities and related costs are allocated to proprietary funds based on each fund's proportionate share of the total current contribution. As Internal Service funds mainly serve governmental funds, pension liabilities and related costs for those employees are accounted for in governmental activities.

(n) Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(l) New Pronouncements

In fiscal year 2015, the City adopted the following Governmental Accounting Standards Board Statements:

- GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* - This statement establishes new pension reporting requirements for employers. The City restated beginning net position as part of implementation of this standard.
- GASB Statement No. 69, *Government Combinations and Disposals of Government Operations* – This statement has no impact on the City. There was no effect on net position as part of implementation of this standard.
- GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68* – This statement clarifies the transition year provisions of GASB 68. The City restated beginning net position as part of implementation of this standard.

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

(a) Expenditures in Excess of Budget

Expenditures in the funds below exceeded appropriations by the amounts indicated, largely because budgets were not revised for higher than anticipated expenditures. Sufficient resources were available to finance these expenditures, primarily in the form of higher revenues and transfers than expected or from available fund balance.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



	Appropriated Final Budget	Actual Expenditures	Excess
<i>Major Special Revenue Funds:</i>			
Housing Successor	\$ 134,236	\$ 205,004	\$ (70,768)
<i>Nonmajor Special Revenue Funds:</i>			
Delta Fair Property	481	554	(73)
Civic Arts	45,496	45,824	(328)
Supplemental Law Enforcement	15	19	(4)
Street Impact	700	760	(60)
<i>Nonmajor Capital Project Funds:</i>			
Hillcrest Bridge District	278	292	(14)
Residential Development Allocation	50	104	(54)
Development Impact Fee	50	56	(6)

NOTE 4 - CASH AND INVESTMENTS

(a) Cash and Investment Balances

The City has the following cash and investments at June 30, 2015:

Cash and investments:	
Petty cash	\$ 5,670
Deposits in banks	16,686,698
Certificate of Deposit	12,391,717
U.S. Government securities	24,304,177
U.S. Government agencies	11,690,800
Medium-term corporate notes	18,563,246
Asset Backed Securities	3,795,943
California Local Agency Investment Fund	10,211,882
Total cash and investments	<u>97,650,133</u>
Restricted cash and investments:	
Money market	177,782
Total restricted cash and investments	<u>177,782</u>
Total	<u><u>\$ 97,827,915</u></u>

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



Cash and investments are presented on the Statement of Net Position as follows at June 30, 2015:

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Assets and Liabilities	Total
Cash and investments	\$ 92,738,885	\$ 4,911,248	\$ 97,650,133
Restricted cash and investments	4,332	173,450	177,782
Total	<u>\$ 92,743,217</u>	<u>\$ 5,084,698</u>	<u>\$ 97,827,915</u>

The City's dependence on property tax receipts, which are received semi-annually, requires it to maintain significant cash reserves to finance operations during the remainder of the year. The City pools cash from all sources and all funds, except amounts required to be held with fiscal agents, so that it can be safely invested at maximum yield and liquidity. Investment income is allocated among funds on the basis of average month-end cash balances.

Restricted cash and investments at June 30, 2015 was \$177,782, which was held by trustees or fiscal agents. These funds may only be used for specific capital outlay or for the payment of certain bonds or tax allocation bonds, and have been invested only as permitted by State statutes or applicable City ordinance, resolution or bond indentures.

(b) Cash Deposits

The carrying amount of the City's cash deposits was \$16,686,698 at June 30, 2015. The bank balance at June 30, 2015, was \$15,730,264, which was fully insured and/or was collateralized with securities held by the pledging financial institutions in the City's name as described in the following paragraph.

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name. The fair value of pledged government securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits. The City has waived collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation or Savings Association Insurance Fund.

(c) Investments

The City's investment policy, bond indentures, and Section 53601 of the California Government Code allow the City to invest in the following types of investments:

- Securities of the U.S. Government or its agencies
- Certificates of Deposit
- Bankers' Acceptances
- Commercial Paper
- Investment Grade Medium Term Corporate Notes
- Repurchase Agreements
- Local Agency Investment Fund Deposits
- Insured Savings Accounts or Money Market Accounts
- Guaranteed Investment Contracts

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



Collateralized Mortgage Obligations
Mutual funds as permitted by the Code

The City did not enter into reverse repurchase agreements during the year ended June 30, 2015.

At June 30, 2015, the City's investment position in the State of California Local Agency Investment Fund (LAIF) was \$10,211,882. This amount reflects the City's market value share in the pool. A factor of 100.0375979% was used to determine the market value. The total amount invested by all public agencies in LAIF at that day was \$69,641,162,418. Of that amount, 97.92% is invested in non derivative financial products and 2.08%, as compared to 1.86% in previous year, in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The value of the pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the City's position in the pool. Information is not available on whether the mutual funds in which the City has invested used, held or wrote derivative products during the fiscal year ended June 30, 2015.

(d) Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from interest rates, the City's investment policy limits investments to a maximum maturity of five years.

At June 30, 2015, the City had the following investment maturities:

Investment Type	Fair Value	Investment Maturities (In Years)		
		Less than 1	1 to 2	2 to 3
U.S. Government securities	\$ 24,304,177	\$ 1,754,019	\$ 10,798,390	\$ 11,751,768
U.S. Government agencies	11,690,800	2,289,614	9,147,307	253,879
Medium-term corporate notes	18,563,246	1,376,062	6,884,372	10,302,812
Asset-Backed securities	3,795,943	299,919	934,308	2,561,716
Certificate of Deposit	12,391,717	12,391,717	-	-
Total	\$ 70,745,883	\$ 18,111,331	\$ 27,764,377	\$ 24,870,175

(e) Credit Risk

State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSROs). It is the City's policy to limit its investments in these investment types to the top rating issued by NRSROs, including raters Standard & Poor's and Moody's Investor's Service. At June 30, 2015, the City's credit risks, expressed on a percentage basis, were as follows:

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



Credit Quality Distribution for Securities with Credit Exposure as a Percentage of Total Investments

Investment Type	S&P's Credit Rating	% of Investments
U.S. Government securities	AA+	34.35%
U.S. Government agencies	AAA	1.44%
U.S. Government agencies	AA+	8.62%
U.S. Government agencies	AA	0.63%
U.S. Government agencies	AA-	1.68%
U.S. Government agencies	A+	2.57%
U.S. Government agencies	NR	0.97%
Medium-term corporate notes	AA+	2.74%
Medium-term corporate notes	AA-	5.52%
Medium-term corporate notes	AA	1.65%
Medium-term corporate notes	A+	7.72%
Medium-term corporate notes	A	6.79%
Medium-term corporate notes	A-	1.82%
Certificate of Deposit	A-1	1.49%
Certificate of Deposit	A-1	6.32%
Certificate of Deposit	A+	1.91%
Certificate of Deposit	AA-	7.80%
Asset-Backed securities	AAA	4.26%
Asset-Backed securities	NR	1.72%
Total		100.00%

(f) Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. None of the City's investments were subject to custodial credit risk.

NOTE 5 – MEASURE C SALES TAX

On June 11, 2013, the City Council approved Ordinance No. 2068-C-S providing for a half cent local transactions and use tax, which was approved by a majority of the electorate on November 5, 2013 and is referred to as Measure C, *Restoring Antioch Services Sales Tax*. The term of the tax is seven years from April 1, 2014 and requires the establishment of an oversight committee to review receipt and expenditure of funds. Although the tax was passed as a general measure, the City Council has committed use of the funds to enhance Police and Code Enforcement services.

In fiscal year 2015, \$5,583,640 in Measure C monies were received. Of this amount \$5,470,955 was allocated to Public Safety and \$112,685 was allocated and spent on Code Enforcement Services. Of the amount allocated to Public Safety, \$2,441,399 was spent in fiscal year 2015 and \$3,928,271 of unspent funds have been committed for Police Services in the General Fund balance to be spent in the next fiscal year. The \$3,928,271 represents the unspent allocation of fiscal year 2015 receipts as well as unspent funds remaining from June 30, 2014 totaling \$898,689.

City of Antioch
Notes to the Basic Financial Statements
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NOTE 6 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

(a) Current Balances

Current balances are expected to be repaid in the normal course of business during the following fiscal year. The City's current balances represent loans to cover temporary shortages of cash in individual funds.

The composition of interfund balances as of June 30, 2015, is as follows:

Due to Other Funds		Due From Other Funds
		General Fund
Nonmajor Governmental Funds		\$1,038,657
		<u>\$1,038,657</u>

(b) Due from Successor Agency Trust Fund

At June 30, 2015, the Housing Fund has a receivable due from the Successor Agency Private Purpose Trust Fund in the amount of \$3,349,891. Prior to the dissolution of redevelopment, Health and Safety Code required Project Areas to annually set aside 20% of tax increment revenues for low and moderate income housing development. Project Area #1 was formed prior to the year this requirement was established and the Agency began repaying the unfunded set-aside in fiscal year 1997. With the dissolution of redevelopment pursuant to AB 1X 26 as amended by AB1484, this asset has been transferred to the Housing Successor Fund and related liability of the former Project Area #1 to the Successor Agency Trust. The liability is included on the Successor Agency's Enforceable Obligations Schedule and repayment resumed in the 2014-15 fiscal year as approved by the State of California Department of Finance.

(c) Transfers to/from Other Funds

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various City operations and re-allocations of special revenues. The following schedule summarizes transfers between funds. The most significant transfers which occurred were \$1,010,000 from the Gas Tax Special Revenue Fund and \$1,123,500 from the Street Impact Special Revenue Fund to the General Fund to pay for street maintenance.

City of Antioch
Notes to the Basic Financial Statements
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Transfers In							
	Major Fund			Major Fund			Total
	General Fund	Gas Tax	Housing Successor	Nonmajor Governmental Funds	Prewett Water Park Enterprise	Internal Service	
General Fund	\$ -	\$ -	\$ -	\$ 1,037,393	\$ 579,000	\$ 300,000	\$ 1,916,393
Housing & Community	-	-	35,483	-	-	-	35,483
Gas Tax Fund	1,010,000		-	561,896	-		1,571,896
Nonmajor:							
Governmental	2,167,423		-	145,067	35,000		2,347,490
Water Enterprise	288,000	100,000	-	128,774	-	144,750	661,524
Sewer Enterprise	288,000	100,000	-	116,667	-	144,750	649,417
Marina Enterprise	-	-	-	1,717	-		1,717
Prewett Water Park	-	-	-	9,646	-	-	9,646
Total	\$ 3,753,423	\$ 200,000	\$ 35,483	\$ 2,001,160	\$ 614,000	\$ 589,500	\$ 7,193,566

NOTE 7 - LOANS RECEIVABLE

The composition of the City's governmental activities loans receivable including interest as of June 30, 2015, is as follows:

Rental and Housing Rehabilitation Loans	\$ 2,739,046
Multi-unit Rental Rehabilitation Loans:	
West Rivertown Apartments/Eden Housing Project	6,608,243
Terrace Glen Project	2,063,881
Pinecrest Apartment Project	1,244,398
Rivertown Senior Housing	242,750
Riverstone Apartment	2,434,494
Hillcrest Terrace Project	1,376,088
Tabora Gardens	2,560,249
NSP Loans	49,135
Lone Tree Golf Course	1,122,165
Other loans	1,443,980
Allowance	(1,664,907)
Total governmental activities (net)	<u>\$ 20,219,522</u>

(a) Rental and Housing Rehabilitation Loans

The City administers rental and home improvement revolving loan funds using federal Community Development Block Grant (CDBG) funds and prior to 2013, redevelopment funds. The program provides below market rate loans, secured by deeds of trust, to eligible participants for rental and housing rehabilitation. Although payments for most loans are amortized over an established payment schedule,

City of Antioch
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some loans allow for deferred payment of accrued interest and principal until the homeowner's property is sold or transferred, primarily for seniors and very low-income families. Repayments received from the outstanding loans are used to make additional rental and housing rehabilitation loans. Principal and interest outstanding balances at June 30, 2015, are \$2,739,046.

(b) Multi-Unit Rental Rehabilitation Loans

The City administers the following multi-unit rental improvement revolving loan funds using federal CDBG funds and prior to 2012, Antioch Development Agency Housing Set Aside monies.

West Rivertown Apartments/Eden Housing Project

The City and Agency have entered into three loan agreements with Eden Housing for the development of the West Rivertown Apartments. The agreements are as follows:

This project is the construction of a 57-unit, affordable housing townhouse development in the City's downtown with financing assistance from the Agency and several other agencies. In May 2000, the Agency entered into a disposition, development and loan agreement with Eden Rivertown Limited Partnership (the Developer). Under the terms of the loan agreement, the Developer must repay up to \$3,601,686 (maximum loan amount) to the Agency, which includes the purchase of the land from the Agency. The loan bears an interest rate of 3% per annum. The Developer is required to make annual payments of principal and interest to the Agency in the amount of 100% of residual receipts, less the portion of the residual receipts that is owed to Contra Costa County. Payments are to begin the July 1st after project completion and will end on the 55th anniversary date of the Agency promissory note dated February 11, 2002. Principal and interest outstanding at June 30, 2015 is \$4,899,115.

In 1994, the City loaned Community Housing Opportunities (CHOC) \$203,755 for the acquisition of property. CHOC determined that their planned development of this property was no longer feasible, and in November 2005, the City, the Agency, and CHOC agreed to the transfer of ownership of the property and loan to Eden Housing for the development of 40 units of affordable housing to expand the West Rivertown Project in the City's downtown. In order to complete the project, the Agency agreed to loan Eden Housing an additional \$1,458,400. The loan for \$203,755 is non-interest bearing and all principal and interest payments are deferred and will be forgiven at the expiration of the term. The loan for \$1,458,400 bears an interest rate of 3% per annum and will end on the 55th anniversary date of the issuance of certificates of occupancy by the City. Principal and interest outstanding on this loan at June 30, 2015 is \$1,709,128.

Terrace Glen Project

This project consists of a 32-unit, multifamily rental housing development. In August 1998, the City and former redevelopment agency made a commitment for \$850,000 in Community Development Block Grant (CDBG) funds, and \$547,625 in housing set-aside funds, respectively, towards this project. Commencing November 6, 1996, the loan accrues simple interest at 3% per annum. The 55-year term loan is secured by a deed of trust. Commencing on October 1, 1999, and on October 1 of each year thereafter, the developer will pay the City's/Agency's pro-rata percentage of the lender's share of residual receipts to the extent there are residual receipts. Payments will be first credited against accrued interest and then against principal. Any outstanding principal and interest is due and payable in full in March 2054. Principal and interest outstanding at June 30, 2015 is \$2,063,880.

Pinecrest Apartment Project

This project consists of a 24-residential unit development. In September 2000, the City and the former redevelopment agency made a commitment for \$570,000 in CDBG funds and \$300,000 in housing set-

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



aside funds, respectively, towards this project. Commencing on the first date of disbursement, the loan accrues simple interest at 3% per annum. The 55-year term loan is secured by a deed of trust.

Commencing on May 1, 2002, and on May 1 of each year thereafter, the developer will pay the City a pro-rate percentage of the lender's share of residual receipts to the extent there are residual receipts. Payments will be first credited against accrued interest and then against principal. Any outstanding principal and interest is due and payable in full in May 2055. Principal and interest outstanding at June 30, 2015 is \$1,244,398.

Rivertown Senior Housing

This project consists of a fifty-unit, affordable senior housing project. In September 1992, the former redevelopment agency made a commitment for \$442,750 in housing set-aside funds toward this project. In September 2001, the loan was amended to reduce the principal amount by \$200,000 to reflect funds not borrowed for the project. The loan is noninterest bearing and secured by a deed of trust with affordable housing requirements for 40 years. The balance of the loan is due and payable on October 1, 2033. Principal outstanding at June 30, 2015 is \$242,750.

Riverstone Apartments

This project consists of acquisition and rehabilitation of 136 apartment rental units for low and very low income households. On July 1, 2007, the former redevelopment agency made a commitment for \$2,025,000 in housing set-aside funds toward this project. Commencing on the first date of disbursement, the loan accrues simple interest at 3% per annum. The 55-year loan term is secured by a deed of trust. Commencing on May 1st following the fifteenth anniversary of the first disbursement of the loan, and on May 1st of each year thereafter for the term of the loan, the developer will make repayments equal to the lesser of (i) the amount necessary to fully amortize the repayment of principal and interest on the loan for the remaining term or (ii) residual receipts. Payments will be first credited against accrued interest and then principal. Principal and interest outstanding at June 30, 2015 is \$2,434,494.

Hillcrest Terrace Project

This project consists of a 65-unit affordable senior housing project. In October 1998, the former redevelopment agency made a commitment for \$731,175 in housing set-aside funds towards this project. Commencing on the first date of disbursement, the loan accrues simple interest at 3% per annum. The 55-year term loan is secured by a deed of trust. Commencing on the June 1 after project completion, and on June 1 of each year thereafter, the developer will pay the Agency one-half of the residual receipts to the extent there is residual receipts. Payments will be first credited against accrued interest and then against principal. Any outstanding principal and interest is due and payable in full in June 2055. In September 2001, the Agency made a commitment of an additional \$200,000 due and payable October 1, 2038. Principal and interest outstanding for these loans at June 30, 2015 is \$1,376,088.

Tabora Gardens

This project consists of acquisition and development of 85 units of senior, multifamily housing affordable to low income households. On June 6, 2011, the former redevelopment agency made a commitment for \$300,000 in housing set-aside funds toward this project. Commencing on the first date of disbursement, the loan accrues simple interest at 3% per annum. The 58-year loan term is secured by a deed of trust. The loan is fully deferred and payment in full, including interest, is due upon expiration of the term. Principal and interest outstanding at June 30, 2015 is \$2,560,249.

NSP Loans

The City provides loans of CDBG Neighborhood Stabilization Program funds to low and moderate income eligible persons that purchase homes through the NSP program implemented by Heart and Hands of Compassion. The loans are to assist in the purchase of the properties. The loans expire 30 years from the date of the notes, and payments of principal and interest are deferred until the end of the term. The

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unpaid principal balance, plus any shared appreciation, is due and payable upon expiration of the term, transfer of the property, or default. As of June 30, 2015, there are four loans outstanding totaling \$49,135.

(c) Lone Tree Golf Course

During fiscal year 2004-05, the City loaned the Lone Tree Golf Course monies to complete various improvements at the golf course. Annual interest only repayments began August 23, 2005. The loan agreement was amended in December 2007. The new term is for a term of 25 years from December 11, 2007 with interest being calculated based on the City's earnings on idle funds. The City has agreed to defer payment of the loan until the finances of the Golf Course stabilize. Principal outstanding at June 30, 2015, is \$900,000. During fiscal year 2005-06, the City loaned an additional \$296,220 to the Golf Course for parking lot improvements. The loan is non-interest bearing and deferred under the same terms of the previous loan. Principal outstanding on this loan is \$222,165 at June 30, 2015.

(d) Other Loans

The Agency administers a first time homebuyer loan program for qualified applicants. Principal is due at the end of 30 years or upon default, refinancing, sale or transfer of the property. The Agency is also entitled to a pro-rata share of appreciation on the property when the principal is paid. As of June 30, 2015 there is \$1,443,980 of loans outstanding.

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Notes to the Basic Financial Statements
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NOTE 8 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2015 was as follows:

	Balance July 1, 2014	Additions	Reductions	Balance June 30, 2015
Governmental activities				
<i>Capital assets, not being depreciated</i>				
Land	\$ 11,269,647	\$ -	\$ -	\$ 11,269,647
Construction in progress	17,521,631	2,114,708	15,065,350	4,570,989
Total capital assets, not being depreciated	28,791,278	2,114,708	15,065,350	15,840,636
<i>Capital assets, being depreciated</i>				
Infrastructure	400,880,570	15,573,328	-	416,453,898
Structures and improvements	77,111,918	2,609,197	396,703	79,324,412
Equipment	14,514,375	1,874,676	313,008	16,076,043
Total capital assets, being depreciated	492,506,863	20,057,201	709,711	511,854,353
<i>Less accumulated depreciation for:</i>				
Infrastructure	(150,369,333)	(8,771,175)	-	(159,140,508)
Structures and improvements	(22,436,446)	(1,501,358)	15,602	(23,922,202)
Equipment	(10,766,826)	(818,415)	313,005	(11,272,236)
Total accumulated depreciation	(183,572,605)	(11,090,948)	328,607	(194,334,946)
Total capital assets, being depreciated, net	308,934,258	8,966,253	381,104	317,519,407
Governmental activities capital assets, net	\$ 337,725,536	\$ 11,080,961	\$ 15,446,454	\$ 333,360,043
Business-type activities				
<i>Capital assets, not being depreciated</i>				
Land	\$ 3,558,467	\$ -	\$ -	\$ 3,558,467
Construction in progress	2,637,109	2,612,111	658,610	4,590,610
Total capital assets, not being depreciated	6,195,576	2,612,111	658,610	8,149,077
<i>Capital assets, being depreciated</i>				
Water and sewer pipes	125,623,553	1,457,535	-	127,081,088
Structures and improvements	93,877,866	1,202,886	-	95,080,752
Equipment	4,397,020	99,661	-	4,496,681
Total capital assets, being depreciated	223,898,439	2,760,082	-	226,658,521
<i>Less accumulated depreciation for:</i>				
Water and sewer pipes	(27,394,362)	(1,694,415)	-	(29,088,777)
Structures and improvements	(47,650,786)	(2,843,881)	-	(50,494,667)
Equipment	(3,533,920)	(120,661)	-	(3,654,581)
Total accumulated depreciation	(78,579,068)	(4,658,957)	-	(83,238,025)
Total capital assets, being depreciated, net	145,319,371	(1,898,875)	-	143,420,496
Business-type activities capital assets, net	\$ 151,514,947	\$ 713,236	\$ 658,610	\$ 151,569,573

City of Antioch
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Construction in Progress

Construction in progress for governmental activities primarily represents work being performed on Lone Tree Way intersection improvements; West Antioch Creek project; Second Street Pavement Rehabilitation project; G Street Safety improvement project; and Prewett Park new water feature project.

Construction in progress for business type activities primarily represents work performed on water main replacement, water treatment plant improvements, sewer main replacement and the marina launch ramp project.

Depreciation

Depreciation expense was charged to governmental functions as follows:

General government	\$ 679,815
Public works	8,614,024
Public safety	490,285
Parks and recreation	739,561
Community development	1,000
Depreciation of capital assets held by the City's Internal Service Fund is charged to the various functions based on their usage of the assets	566,264
Total depreciation expense - governmental functions	<u>\$ 11,090,949</u>

Depreciation expense was charged to business-type activities functions as follows:

Water	\$ 2,327,642
Sewer	1,292,407
Marina	454,571
Prewett Water Park	584,336
Total depreciation expense - business-type functions	<u>\$ 4,658,956</u>

City of Antioch
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NOTE 9 - LONG-TERM OBLIGATIONS

(a) Long-Term Debt Composition

Long-term debt at June 30, 2015, consisted of the following:

Type of Indebtedness (Purpose)	Final Maturity	Annual Principal Installment	Interest Rates	Original Issue Amount	Outstanding at June 30, 2015
<u>Governmental Activities:</u>					
Lease Revenue Bonds:					
2015A Issue - ABAG Golf Course	5/1/31	\$334,750-347,167	2.00-5.00%	\$ 3,840,000	\$ 3,840,000
Total lease revenue bonds				3,840,000	3,840,000
Capital Lease:					
Honeywell Energy Retrofit	7/21/20	\$25,091-45,735	4.79%	4,050,000	2,425,375
Total governmental activities				7,890,000	6,265,375
<u>Business-type Activities:</u>					
Loans Payable:					
State of California Antioch Marina Loan	8/1/43	\$7,655-122,321	4.7-7.9%	6,500,000	2,843,172
Long Term Payable:					
Delta Diablo Recycled Water Program	12/31/30	\$248,176-251,638	0.077%	5,040,423	4,032,324
Total business-type activities				11,540,423	6,875,496
Total primary government				\$ 19,430,423	\$ 13,140,871

(b) Long-Term Obligation Activity

Changes in long-term obligations for the year ended June 30, 2015 are as follows:

	Balance July 1, 2014	Increases	Decreases	Balance June 30, 2015	Amount Due Within One Year
Governmental Activities					
Lease Revenue Bonds	\$ 4,915,000	\$ 3,840,000	\$ (4,915,000)	\$ 3,840,000	\$ 140,000
Unamortized Premium	-	582,530	(34,266)	548,264	-
Unamortized Discount	(73,738)	-	73,738	-	-
Capital Lease Payable	2,820,589	-	(395,214)	2,425,375	420,337
Claims Liability (Note 15)	519,069	391,361	(334,546)	575,884	555,725
Compensated Absences	2,220,302	346,067	(430,549)	2,135,820	213,582
Total Governmental Activities	\$ 10,401,222	\$ 5,159,958	\$ (6,035,837)	\$ 9,525,343	\$ 1,329,644
Business-type Activities					
Loans Payable	\$ 3,001,182	\$ -	\$ (158,010)	\$ 2,843,172	\$ 165,108
Long Term Payable -					
Delta Diablo Recycled Water Program	4,284,350	-	(252,026)	4,032,324	252,026
Compensated Absences	455,568	70,604	(29,956)	496,216	49,621
Total Business-type Activities	\$ 7,741,100	\$ 70,604	\$ (439,992)	\$ 7,371,712	\$ 466,755

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. For the governmental activities, claims and judgments are generally liquidated by the General Fund, and a majority of compensated absences are generally liquidated by the General Fund.

City of Antioch
Notes to the Basic Financial Statements
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(c) Debt Service Requirements

As of June 30, 2015, annual debt service requirements of governmental activities to maturity are as follows:

Year ending June 30:	Lease Revenue Bonds	
	Principal	Interest
2016	\$ 140,000	\$ 207,167
2017	175,000	166,700
2018	180,000	161,450
2019	190,000	154,250
2020	200,000	144,750
2021-2025	1,160,000	563,250
2026-2030	1,470,000	244,000
2031	325,000	9,750
Total	<u>\$ 3,840,000</u>	<u>\$ 1,651,317</u>

On February 11, 2015, the Antioch Public Financing Authority (Authority) issued \$23,155,000 in Lease Revenue Refunding Bonds (Municipal Facilities Project), Series 2015A with interest rates ranging between 2% and 5%. The Authority issued the bonds to refund the entire \$4,740,000 of the outstanding ABAG 2001 Lease Revenue Bonds and \$21,505,000 of the outstanding 2002 A&B Lease Revenue Refunding Bonds. \$19,315,000 of the par amount of bonds issued are secured by the Successor Agency to the Antioch Development Agency and are therefore excluded from the government-wide statement of net position. Refer to Note 20 for disclosure regarding that portion. \$3,840,000 of the par amount of bonds issued are an obligation of the City. The refunding reduced total debt service payments over the next 17 years by \$1,117,618. This results in an economic gain (difference between the present value of debt service payments on the old and new debt) of \$994,284.

Principal and interest payments on the lease revenue bonds are payable from any revenue lawfully available to the City for the purpose of payment of Base Rental Payments. The City has a service concession arrangement with Antioch Public Golf Course, Inc. (Corporation) and as part of that arrangement the Corporation reimburses the City for the annual debt service as the bonds were issued to finance improvements at the golf course. The total principal and interest remaining to be paid on the bonds is \$5,491,317. Principal and interest payments do not begin until November 2015.

As of June 30, 2015 annual debt service requirements of business-type activities to maturity are as follows:

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



Year ending June 30:	Marina Loans	
	Principal	Interest
2016	\$ 165,107	\$ 127,943
2017	141,340	120,513
2018	147,694	114,153
2019	98,528	107,506
2020	102,925	103,073
2021-2025	453,785	453,160
2026-2030	565,498	341,447
2031-2035	704,714	202,231
2036-2040	463,581	46,889
Total	<u>\$ 2,843,172</u>	<u>\$ 1,616,915</u>

(d) Capital Lease

In October 2009, the City entered into a lease-purchase agreement in the amount of \$4,050,000 with Bank of America to finance the acquisition and retrofitting of interior building lighting in City facilities, street lights and park and site lighting fixtures throughout the City. The lease has an imputed interest rate of 4.79% and requires monthly payments beginning in August 2010 until July 2020, when the lease will terminate and the City will obtain title to the property. The project was completed in December 2010. As of June 30, 2015, the net book value of the assets completed has been recorded as Improvements other than Buildings in the amount of \$3,897,255.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2015 were as follows:

Year Ending June 30:	Governmental Activities
2016	\$ 527,374
2017	533,076
2018	538,834
2019	544,651
2020	550,525
2021	45,918
Total minimum lease payments	<u>2,740,377</u>
Less: amount representing interest	<u>(315,002)</u>
Present value of minimum lease payments	<u>\$ 2,425,375</u>

(e) Long Term Payable – Delta Diablo Recycled Water Program

The City entered into a Joint Powers Agreement with Delta Diablo (the District) in November 2003 for the District to develop a recycled water program within City limits. As part of this agreement, the District would design, construct, own, operate and regulate all recycled water facilities to provide recycled water within the City of Antioch. The City would be responsible for 50% of the project cost, up to \$5,000,000 in principal with associated interest, of a loan the District obtained from the State Water Resources Control Board to complete the project. The project was completed in July 2011 and the City began paying a proportionate share of the project costs in December 2011. The total due at June 30, 2015 is \$4,032,324 representing the total share of principal and interest outstanding on the loan the District obtained. Repayment requirements are as follows:

City of Antioch
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For the year ended June 30, 2015



Year ending June 30:	Long Term Payable	
	Principal	Interest
2016	248,941	3,085
2017	249,133	2,893
2018	249,325	2,701
2019	249,517	2,509
2020	249,709	2,317
2021-2025	1,251,432	8,698
2026-2030	1,256,258	3,873
2031	251,737	196
Total	<u>\$ 4,006,052</u>	<u>\$ 26,272</u>

(f) Legal Debt Limit

As of June 30, 2015, the City's debt limit and legal debt margin (15% of valuation subject to taxation) was \$1,362,072,374.

NOTE 10 - NET POSITION/FUND BALANCES

(a) Net Position

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

Net Investment in Capital Assets - This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

Restricted - This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. The following amounts of net position are restricted by enabling legislation: \$123,741 pursuant to State Assembly Bill 1900 which restricts the use of funds for protection of tidelands areas; \$932,523 pursuant to the DIVCA Act of 2006 which restricts the use for Public, Educational and Governmental Programming (PEG).

Unrestricted - This category represents the portion of net position of the City, not restricted for any project or other purpose.

(b) Restatement of Beginning Net Position

The City restated beginning net position for governmental and business-type activities due to the following:

- Implementation of GASB 68, *Accounting and Financial Reporting for Pensions*. Net position for governmental activities was reduced by \$70,608,712 and net position for business-type activities was reduced by \$16,230,298 as a result of recognizing a beginning net pension liability.

City of Antioch
Notes to the Basic Financial Statements
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	Original	Net Pension Liability	Restated
Net Position (Governmental Activities)	\$385,864,166	(\$70,608,712)	\$315,255,454
Net Position (Business-Type Activities)	\$190,147,657	(\$16,230,298)	\$ 173,917,359

(c) Fund Balances

Fund balances, presented in the governmental fund financial statements, represent the difference between assets and liabilities reported in a governmental fund. In fiscal year 2011, the City implemented the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB 54 establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental funds. Fund balances are classified into categories based upon the type of restrictions imposed on the use of funds.

As of June 30, 2015 components of fund balance are described below:

- *Nonspendable* – portion of net resources that cannot be spent because of its form (i.e., long term loans, prepaids).
- *Restricted* – portion of net resources that are limited in use by grantors, laws or enabling legislation.
- *Committed* – portion of net resources that are limited to the use as established by formal action of the City Council. Committed fund balance can only be modified or rescinded by formal action of the City Council through resolution.
- *Assigned* – portion of net resources held for the use as established by the City Manager or his designee. The City Council has granted this authority to the City Manager through resolution.
- *Unassigned* – portion of net resources that represents amounts in excess of the other fund balance components. Only the General Fund can have a positive unassigned fund balance.

The City spends restricted fund balances first when expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available. Committed and assigned fund balances are considered to have been spent first before unassigned fund balances have been spent when expenditures are incurred for the purposes for which amounts in any of those unrestricted fund balance classifications could be used.

(d) Restatement of Beginning Fund Balance

The City restated beginning fund balance for the Housing and Community Development and Housing Successor Special Revenue Funds due to a change in accounting method for long-term loans arising from loan subsidy programs. The issuance of these loans was previously charged to operations upon funding with a corresponding offset to a deferred inflow of resources account. These loans are now being recognized as a reduction in cash and increase in loan receivable upon issuance.

City of Antioch
Notes to the Basic Financial Statements
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	Original	Loans Receivable (Deferred Inflows of Resources)	Restated
Beginning Fund Balance-Housing and Community Development	\$186,355	\$5,923,607	\$6,109,962
Beginning Fund Balance-Housing Successor	\$4,587,421	\$14,310,129	\$18,897,550

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



The following represents the components of fund balance for governmental funds:

	Major Funds				Non-major	
	General	Housing and			Governmental	Total
	Fund	Community	Gas Tax	Housing	Funds	
		Development		Successor		
Nonspendable:						
Petty cash and prepaids	\$ 38,511	\$ -	\$ -	\$ 40,673	\$ 92,702	\$ 171,886
Total nonspendable	38,511	-	-	40,673	92,702	171,886
Restricted for:						
Housing & Development	-	5,832,932	-	19,001,819	-	24,834,751
Debt service	-	-	-	-	7,583	7,583
Public Facilities	-	-	-	-	49,240	49,240
Streets	-	-	4,162,644	-	3,601,745	7,764,389
Parks	-	-	-	-	177,980	177,980
PEG Programming	-	-	-	-	932,523	932,523
Storm Channels	-	-	-	-	2,648,432	2,648,432
Landscape Maintenance	-	-	-	-	1,353,197	1,353,197
Tidelands Areas	-	-	-	-	123,741	123,741
Law Enforcement	-	-	-	-	108,735	108,735
Traffic Safety	-	-	-	-	17,957	17,957
Parks & Recreation	-	-	-	-	172,101	172,101
Animal Shelter	-	-	-	-	70,590	70,590
Abandoned Vehicle	-	-	-	-	178,578	178,578
Total restricted	-	5,832,932	4,162,644	19,001,819	9,442,402	38,439,797
Committed to:						
Compensated absences	95,939	-	-	-	-	95,939
Litigation/Insurance	500,000	-	-	-	-	500,000
Police Services - Measure C	3,928,271	-	-	-	-	3,928,271
Parks	-	-	-	-	1,295,765	1,295,765
Landscape Maintenance	-	-	-	-	49,596	49,596
Arts & Cultural Activities	-	-	-	-	26,340	26,340
Recreation Programs	-	-	-	-	6,462	6,462
Field Maintenance	-	-	-	-	130,161	130,161
Memorial Field Maintenance	-	-	-	-	21,312	21,312
Road Repair	-	-	-	-	77,011	77,011
Waste Reduction	-	-	-	-	424,591	424,591
Youth Activities	-	-	-	-	70,084	70,084
Traffic Signals	-	-	-	-	928,914	928,914
Post Retirement Medical	-	-	-	-	244,740	244,740
Total committed	4,524,210	-	-	-	3,274,976	7,799,186
Assigned to:						
Contractual Services	1,085,633	-	-	-	-	1,085,633
Parks & Recreation	-	-	-	-	37,485	37,485
Capital Projects	-	-	-	-	367,630	367,630
Community Benefit Prog.	-	-	-	-	129,434	129,434
AD 26	-	-	-	-	375,875	375,875
AD 27	-	-	-	-	1,522,137	1,522,137
Total assigned	1,085,633	-	-	-	2,432,561	3,518,194
Unassigned	11,530,696	-	-	-	(101,703)	11,428,993
Total fund balances	\$ 17,179,050	\$ 5,832,932	\$ 4,162,644	\$ 19,042,492	\$ 15,140,938	\$ 61,358,056

The City has established a fund balance policy for the General Fund requiring that the minimum unassigned fund balance be at least 10% of General Fund operating revenues, with a goal of reaching a minimum of 15% of operating revenues (including transfers). As of June 30, 2015, unassigned fund balance was 23.82% of total operating revenues.

City of Antioch
Notes to the Basic Financial Statements
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NOTE 11 – PENSION PLANS OVERVIEW

The City of Antioch has three pension plans: Miscellaneous Pension Plan; Safety Pension Plan; and Supplementary Retirement Plan. Information about each plan and its provisions follow in notes 12-14. A summary table of the plans related net pension liabilities and deferrals follows to aid in financial reporting reconciliation to the government-wide statements.

	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
Miscellaneous Plan	\$42,985,949	\$3,344,511	\$7,622,993
Safety Plan	33,459,081	3,857,896	7,638,734
Police Supplementary Plan	2,001,333	2,000	-
Totals	\$78,446,363	\$7,204,407	\$15,261,727

NOTE 12 - PENSION PLAN - MISCELLANEOUS

(a) General Information about the Miscellaneous Pension Plan

Plan Description - All permanent non-safety employees are eligible to participate in the Miscellaneous Plan of the Public Employees' Retirement Fund (the Fund) of California Public Employees' Retirement System (CalPERS). The Fund is an agent multiple-employer defined benefit plan administered by CalPERS that acts as a common investment and administrative agent for various local and state governmental agencies within the State of California. The fund provides retirement, disability, and death benefits based on the employees' years of service, age and final compensation. Employees vest after five years of service and may receive retirement benefits at the age of 55 for miscellaneous employees. These benefit provisions and all other requirements are established by State statute and City ordinance. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website. Copies of the Fund's annual financial report may be obtained from CALPERS' executive office: 400 P Street, Sacramento, CA 95814. A separate report for the City's plan within the Fund is not available.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, Lump Sum, or the 1959 Survivor Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

City of Antioch
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The Plans' provisions and benefits in effect at June 30, 2015, are summarized as follows:

Miscellaneous Plan			
Hire Date	Prior to November 9, 2007	On or After November 9, 2007 and prior to January 1, 2013	On or after January 1, 2013
Benefit Formula	2.7% @ 55	2.7% @ 55	2.0% @ 62
Benefit Vesting Schedule	5 years of service	5 years of service	5 years of service
Benefit Payments	Monthly for life	Monthly for life	Monthly for life
Retirement Age	50-55	50-55	52-67
Monthly Benefits, as a % of Eligible Compensation	2.0%-2.7%	1.426%-2.418%	1.0%-2.5%
Required Employee Contribution Rates	8%	8%	6.5%
Required Employer Contribution Rates	26.250%	26.250%	24.75%

Employees Covered – At June 30, 2015, the following employees were covered by the benefit terms for the Miscellaneous Plan:

	Miscellaneous Plan
Inactive employees or beneficiaries currently receiving benefits	279
Inactive employees entitled to but not yet receiving benefits	124
Active employees	167
Total	570

Contributions – Section 20814 (c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

(b) Net Pension Liability – Miscellaneous Plan

The City's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2014, using an annual actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

City of Antioch
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Actuarial Assumptions – The total pension liability in the June 30, 2013 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous Plan
Valuation Date	June 30, 2013
Measurement Date	June 30, 2014
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.5%
Inflation	2.75%
Payroll Growth	3.0%
Projected Salary Increase (1)	3.3%-14.2%
Investment Rate of Return (2)	7.5%
Mortality	.00125-1.00000

- (1) Depending on age, service and type of employment
(2) Net of pension plan investment expenses, including inflation

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability was 7.50% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary.

The long term expected discount rate of 7.50 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

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In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	12.0%	6.83%	6.95%
Real Estate	11.0%	4.50%	5.13%
Infrastructure and Forestland	3.0%	4.50%	5.09%
Liquidity	10.5%%	(0.55%)	(1.05%)
Total	100%%		
(a) An expected inflation of 2.5% used for this period.			
(b) An expected inflation of 3.0% used for this period.			

City of Antioch
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(c) Changes in the Net Pension Liability

The change in the Net Pension Liability for the Miscellaneous Plan follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2013	\$147,395,383	\$97,110,375	\$50,285,008
Changes in the year:			
Service cost	2,275,615	-	2,275,615
Interest on the total pension liability	10,868,782	-	10,868,782
Differences between actual and expected experience	-	-	-
Changes in assumptions	-	-	-
Changes in benefit terms	-	-	-
Contribution – employer	-	2,667,605	(2,667,605)
Contribution - employee	-	1,105,584	(1,105,584)
Investment Income	-	17,003,672	17,003,672
Administrative expenses	-	(333,405)	(333,405)
Benefit payments, including refunds of employee contributions	(7,232,184)	(7,232,184)	-
Net Changes	5,912,213	13,211,272	(7,299,059)
Balance at June 30, 2014	\$153,307,596	\$110,321,647	\$42,985,949

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the net pension liability of the City for the Miscellaneous Plan, calculated using the discount rate for the Plan, as well as what the Local Government's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous
1% Decrease	6.50%
Net Pension Liability	\$62,676,163
Current Discount Rate	7.50%
Net Pension Liability	\$42,985,949
1% Increase	8.50%
Net Pension Liability	\$26,626,423

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in a separately issued CalPERS financial report.

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(d) Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2015, the City recognized pension expense for the Miscellaneous Plan of \$2,991,539. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$3,344,511	\$ -
Net differences between projected and actual earnings on plan investments	-	7,622,993
Total	<u>\$3,344,511</u>	<u>\$7,622,993</u>

\$3,344,511 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2016	\$1,905,748
2017	1,905,748
2018	1,905,749
2019	0
2020	0
Thereafter	0

(e) Payable to the Pension Plan

At June 30, 2015, the City reported a payable of \$351,615 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2015.

NOTE 13 – PENSION PLAN - SAFETY

(a) General Information about the Safety Pension Plan

Plan Description - All permanent safety employees are eligible to participate in the Safety Plan of the Public Employees' Retirement Fund (the Fund) of California Public Employees' Retirement System (CalPERS). The City's Safety Plan with CalPERS has three tiers which are all cost-sharing multiple-employer defined benefit plan administered by CalPERS that acts as a common investment and administrative agent for various local and state governmental agencies within the State of California. The fund provides retirement, disability, and death benefits based on the employees' years of service, age and final compensation. Employees vest after five years of service and may receive retirement benefits at the age of 50 for safety employees. These benefit provisions and all other requirements are established by State statute and City ordinance. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website. Copies of the

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Fund's annual financial report may be obtained from CALPERS' executive office: 400 P Street, Sacramento, CA 95814. A separate report for the City's plan within the Fund is not available.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits are 10 years of service. The death benefit is one of the following: the Basic Death Benefit, Lump Sum, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2015, are summarized as follows:

	Safety Plan		
	Prior to September 14, 2012 (Classic)	On or After September 14, 2012 and prior to January 1, 2013 (Second Tier)	On or after January 1, 2013 (PEPRA)
Hire Date			
Benefit Formula	3% @ 50	3.0% @ 50	2.7% @ 57
Benefit Vesting Schedule	5 years of service	5 years of service	5 years of service
Benefit Payments	Monthly for life	Monthly for life	Monthly for life
Retirement Age	50	50	50-57
Monthly Benefits, as a % of Eligible Compensation	3.0%	3.0%	2.0%-2.7%
Required Employee Contribution Rates	9%	9%	9%
Required Employer Contribution Rates	34.255%	28.588%	15.50%

Contributions – Section 20814 (c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2015, the contributions recognized as part of pension expense for the Safety Plans were as follows:

	Safety – Classic	Safety – Second Tier	Safety - PEPRA	Total Safety
Contributions – employer	\$3,095,619	\$217,381	\$30,963	\$3,343,963

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(b) Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions – Safety Plan

As of June 30, 2015, the City reported net pension liabilities for its proportionate shares of the net pension liability of the Safety Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Safety – Classic	\$33,455,137
Safety – Second Tier	3,944
Safety – PEPPRA*	-
Total Safety Net Pension Liability	<u>\$33,459,081</u>

*Per CalPERS, the Safety PEPPRA plan is currently included in the valuation results of the Classic plan.

The City's net pension liability for the Safety Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2014, and the total pension liability was determined by an actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. In determining the City's rate plan's proportionate share of the net pension liability, the total pension liability using the output from the Actuarial Valuation System and the fiduciary net position provided by CalPERS' Financial Office are first determined for the individual rate plans and the risk pool as a whole on the Valuation Date. The first calculation uses the risk pool's total pension liability and fiduciary net position at the Valuation Date to determine the net pension liability at the Valuation Date. Using standard actuarial roll forward methods, the risk pool's total pension liability is then computed at the Measurement Date. The fiduciary net position is then determined by the CalPERS' Financial Office at the Measurement Date. Next, the individual employer rate plans' share of the total pension liability, fiduciary net position and net pension liability are calculated at the Valuation Date. Using the individual employer rate plan's share of the risk pool total pension liability and fiduciary net position, the proportionate shares of the total pension liability and fiduciary net position are determined for each employer rate plan. The City's proportionate share of the net pension liability for the Plan as of June 30, 2013 and 2014 are as follows:

	<u>Safety – Classic/PEPPRA</u>	<u>Safety – Second Tier</u>
Proportion – June 30, 2013	.00858%	0%
Proportion – June 30, 2014	.00892%	0%
Change – Increase (Decrease)	.03963%	0%

For the year ended June 30, 2015, the City recognized pension expense of \$3,170,842. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$3,652,991	\$ -
Differences between actual and expected experience	-	-
Changes in assumptions	-	-
Change in employer's proportion and difference between the employer's contributions and the employer's proportionate share of contributions	204,905	140,265
Net differences between projected and actual earnings on plan investments	-	7,498,469
Total	\$3,857,896	\$7,638,734

\$3,652,991 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year end June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2016	\$1,928,608
2017	1,915,994
2018	1,865,524
2019	0
2020	0
Thereafter	0

Actuarial Assumptions – The total pension liability in the June 30, 2013 actuarial valuation was determined using the following actuarial assumptions:

	Safety Plans
Valuation Date	June 30, 2013
Measurement Date	June 30, 2014
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.5%
Inflation	2.75%
Payroll Growth	3.0%
Projected Salary Increase (1)	3.3%-14.2%
Investment Rate of Return (2)	7.5%
Mortality	.00125-1.00000

- (1) Depending on age, service and type of employment
(2) Net of pension plan investment expenses, including inflation

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

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Discount Rate - The discount rate used to measure the total pension liability was 7.50% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

City of Antioch
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The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	12.0%	6.83%	6.95%
Real Estate	11.0%	4.50%	5.13%
Infrastructure and Forestland	3.0%	4.50%	5.09%
Liquidity	10.55%	(0.55%)	(1.05%)
Total	100%		
(a) An expected inflation of 2.5% used for this period.			
(b) An expected inflation of 3.0% used for this period.			

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability of the plan, calculated using the discount rate for the plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Safety – Classic/PEPRA	Safety- Second Tier	Total Safety
1% Decrease	6.50%	6.50%	6.50%
Net Pension Liability	\$52,439,515	\$6,788	\$52,446,303
Current Discount Rate	7.50%	7.50%	7.50%
Net Pension Liability	\$33,455,137	\$3,944	\$33,459,081
1% Increase	8.50%	8.50%	8.50%
Net Pension Liability	\$17,812,829	\$1,601	\$17,814,430

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in a separately issued CalPERS financial report.

(c) Payable to the Pension Plan

At June 30, 2015, the City reported a payable of \$339,220 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2015.

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NOTE 14 – SUPPLEMENTARY RETIREMENT PLAN

(a) General Information about the Police Supplementary Retirement Plan and Benefits Provided

Employees are eligible to receive benefits under this plan if he or she meets the requirements under one of the three tiers of the plan. The fund is an agent multiple-employer defined benefit plan established under Section 401 (a) and tax-exempt under Section 501 (a) of the Internal Revenue Code of 1986 and meets the requirements of a pension trust under California Government Code Sections 53215-53224. The trust is maintained by Public Agency Retirement Services (PARS) and provides for retirement, survivor continuance, pre-retirement disability and pre-retirement death benefits based upon the tier the member qualifies within. The plan is closed. Employee vesting is determined within each tier:

- Tier I – Designated eligible employee by Plan Administrator that has terminated from employment and applied for benefits under plan vest immediately.
- Tier II – Vest after five years of employment.
- Tier III – Employee vested if a full time Sworn Police Officer on or after September 1, 2007 and has terminated employment and concurrently retires under a service, disability or industrial disability retirement under CALPERS prior to December 31, 2012.

These benefit provisions and all other requirements are established by State Statute and City ordinance. Copies of the Fund's annual financial report may be obtained from PARS office: P.O. Box 12919, Newport Beach, CA 92658-2919. A separate report for the City's plan within the fund is not available.

The Plans' provisions and benefits in effect at June 30, 2015, are summarized as follows:

Supplementary Plan			
Effective Date	Tier 1 September 1, 2007	Tier II September 1, 2007	Tier III September 1, 2007
Benefit Formula	Amount set forth on Schedule A of Plan Documents – no employees in this Tier	9% of CalPERS 3% @50 benefit and not more than 8.1% of Final Compensation	9% of CalPERS Disability benefit and not more than 8.1% of Final compensation
Benefit Vesting Schedule	Designated by Plan Administrator	5 years of service	Disability retirement directly from City under CalPERS
Benefit Payments	Monthly for life	Monthly for life	Monthly for life
Retirement Age	50-55	50	50
Monthly Benefits, as a % of Eligible Compensation	2.0%-2.7%	1.426%-2.418%	1.0%-2.5%
Required Employee Contribution Rates	0%	0%	0%
Required Employer Contribution Rates	Pay as you go	Pay as you go	Pay as you go

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Employees Covered – At June 30, 2015, the following employees were covered by the benefit terms for the Supplementary Plan:

	<u>Supplementary Plan</u>
Inactive employees or beneficiaries currently receiving benefits	13
Inactive employees entitled to but not yet receiving benefits	0
Active employees	0
Total	<u>13</u>

Contributions – There is no requirement imposed by PARS to contribute any amount beyond the pay as you go contributions. For the fiscal year 2015, the City made a total of \$91,667 in pay as you contributions.

(b) Net Pension Liability

The City's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2015, using an annual actuarial valuation as of June 30, 2013 rolled forward to June 30, 2015 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions – The total pension liability in the June 30, 2013 actuarial valuation was determined using the following actuarial assumptions:

	<u>Supplementary Plan</u>
Valuation Date	June 30, 2013
Measurement Date	June 30, 2015
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	3.73%
Inflation	3.0%
Payroll Growth (1)	0%
Projected Salary Increase (1)	0%
Investment Rate of Return	4.0%
Mortality	.00125-1.00000

(1) This is a closed plan

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011 for CalPERS. Further details of the Experience Study can found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability at June 30, 2015 was 3.73% for the Plan based upon the S&P Municipal Bond 20 Year High Grade Rate Index.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The long-term expected rate of return

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was based upon the S&P Municipal Bond 20 Year High Grade Rate Index as selected by the City and is not reduced for administrative expenses. All of the plan's PARS assets are invested in First American U.S. Treasury Money Market Funds.

(c) Changes in the Net Pension Liability

The change in the Net Pension Liability for the Supplementary Plan follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2014	\$2,104,000	\$69,000	\$2,035,000
Changes in the year:			
Interest on the total pension liability	76,000	-	76,000
Changes in assumptions	(23,000)	-	(23,000)
Contribution – employer	-	91,667	(91,667)
Administrative expenses	-	(5,000)	5,000
Benefit payments, including refunds of employee contributions	(82,000)	(82,000)	-
Net Changes	(29,000)	4,667	(33,667)
Balance at June 30, 2015	\$2,075,000	\$73,667	\$2,001,333

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Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the net pension liability of the City for the Supplementary Plan, calculated using the discount rate for each Plan, as well as what the Local Government's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Supplementary</u>
1% Decrease	2.73%
Net Pension Liability	\$2,374,000
Current Discount Rate	3.73%
Net Pension Liability	\$2,001,333
1% Increase	4.73%
Net Pension Liability	\$1,709,000

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in a separately issued PARS financial report.

(d) Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2015, the City recognized pension expense for the Supplementary Plan of \$56,000. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$-	\$-
Differences between actual and expected experience	-	-
Changes in assumptions	-	-
Net differences between projected and actual earnings on plan investments	2,000	-
Total	<u>\$2,000</u>	<u>\$-</u>

There were no contributions subsequent to the measurement date and therefore no deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	
2016	\$1,000
2017	1,000
2018	0
2019	0
2020	0
Thereafter	0

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(e) Payable to the Pension Plan

At June 30, 2015, the City did not report a payable for an amount outstanding amount of contributions to the pension plan required for the year ended June 30, 2015.

NOTE 15 - POST EMPLOYMENT MEDICAL BENEFITS

(a) Medical After Retirement Plan Trust

Plan Description. City of Antioch provides postretirement medical benefits to all eligible employees and their surviving spouses under the provisions of three formal City-sponsored plans (Miscellaneous Group, Management Group and Police Group). The effective date varies based upon the employee's classification and related memorandum of understanding (MOU). For all employees who retire from service (either regular retirement or disability retirement), the City shall pay a portion of their medical premiums based on their respective MOU currently in effect. The City's contributions are advanced-funded on an actuarially determined basis and recorded in the CalPERS Trust (CERBT). The Fund is a Section 115 Trust set up for the purpose of receiving employer contributions that will prefund health and other post employment benefit costs for retirees and their beneficiaries. As of June 30, 2015, there were 248 active participants and there were 193 retired participants eligible to receive post employment health care benefits. The City currently maintains three Special Revenue Funds to account for the payment of retiree medical benefits and reimbursements for these costs from the trust for each plan group (combined for financial reporting purposes). The CERBT accounts for the separate plans in one master trust account for the City with three subgroups, one for each plan. The City makes contributions to the CERBT based on a percentage of active employee payroll.

Funding Policy. There is no requirement imposed by CalPERS, to contribute any amount beyond the pay-as-you-go contributions. The cost of monthly insurance premiums may be shared between the retiree and the City. The cost sharing varies depending on: date of hire; the dependent status; and plan selected. A minimum employer monthly contribution requirement is established and may be amended by the CalPERS Board of Administration and applicable laws. Within the parameters of the law, individual contracting agencies, such as the City, are allowed to establish and amend the level of contributions made by the employer towards the monthly cost of the plans. Changes to the employer contribution amount towards retiree benefits are recorded in a resolution adopted by the City Council. The City has elected a five year amortization period for the Other Post Employment Benefits ("OPEB") plan assets deposited into the CERBT, permitted under GASB Statement 45 paragraph 13F, amortization periods allow for a maximum of 30 years with no minimum years.

The City has established a policy to make contributions, for the purpose of funding its calculated obligations over a period of time, enough to pay current benefits due, with the intent to make the full ARC contributions (17.6% of payroll for fiscal year 2015) as fiscal conditions improve, to the CERBT each year. The amount necessary to fund future benefits is based on projections from the January 1, 2011 Actuarial Study completed by Bickmore Risk Services in accordance with GASB Statement 45, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*.

For fiscal year 2015, the City made a total of \$1,313,379 in contributions.

Annual OPEB Cost and Net OPEB Obligation. The City's annual OPEB cost (expense) is calculated based on the Annual Required Contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the City of Antioch annual OPEB costs for the year segregated to show amounts by each City sponsored plan(although combined in the trust), the amount actually contributed to the plan, and changes in the City's net OPEB obligation to the City Retiree Health Plan:

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	Miscellaneous	Management	Police	Total
Annual Required Contributions	\$ 822,641	\$ 463,644	\$ 2,261,415	\$ 3,547,700
Interest on net OPEB obligation	(3,865)	(49,263)	217,014	163,886
Adjustment to annual required contributions	7,041	55,435	(238,237)	(175,761)
Annual OPEB Cost	825,817	469,816	2,240,192	3,535,825
Contributions Made	274,657	518,326	520,396	1,313,379
Increase in net OPEB obligation	(551,160)	48,510	(1,719,796)	(2,222,446)
Net OPEB Asset (Obligation) - beginning of year	80,697	1,028,451	(4,530,557)	(3,421,409)
Net OPEB Asset (Obligation) - end of year	\$ (470,463)	\$ 1,076,961	\$ (6,250,353)	\$ (5,643,855)

The following shows the calculation of the Annual Required Contributions for FY 2015:

	Miscellaneous	Management	Police	Total
Normal Cost at Year End	\$ 355,745	\$ 91,085	\$ 939,855	\$ 1,386,685
Amortization of UAAL	429,296	351,366	1,218,189	1,998,851
Interest	37,600	21,193	103,371	162,164
Annual Required Contribution (ARC)	\$ 822,641	\$ 463,644	\$ 2,261,415	\$ 3,547,700

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan (shown by City sponsored plan), and the net OPEB asset (obligation) for FY2015 and the two previous years were as follows:

Miscellaneous			OPEB
Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Contributed	Asset (Obligation)
6/30/2013	\$ 687,901	44%	\$ 519,505
6/30/2014	724,139	39%	80,697
6/30/2015	825,817	33%	(470,463)

Management			OPEB
Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Contributed	Asset
6/30/2013	\$ 422,497	129%	\$ 929,121
6/30/2014	428,675	123%	1,028,451
6/30/2015	469,816	110%	1,076,961

Police			OPEB
Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Contributed	(Obligation)
6/30/2013	\$ 2,017,476	17%	\$ (2,724,468)
6/30/2014	158,225	16%	(4,530,557)
6/30/2015	2,240,192	23%	(6,250,353)

The City uses a Special Revenue Fund to liquidate the liability.

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Funded Status and Funding Progress. As of July 1, 2013, the most recent actuarial valuation date, the plan was 18.1% funded. The actuarial accrued liability for benefits was \$45,977 (in thousands), and the actuarial value of assets was \$8,328 (in thousands), resulting in an unfunded accrued liability of \$37,669 (in thousands).

California Employers' Retiree Benefit Trust*
Funded Status of Plan

Valuation Date:	Actuarial Accrued Liability (AAL)	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability (UAAL)	Funded Status		Annual Covered Payroll	Unfunded Liability As A % of Payroll
				AVA	MVA		
7/1/13	\$45,997*	\$8,328*	\$37,669*	18.1%	18.1%	\$19,548*	192.7%

*The three City sponsored plans are maintained in one CERBT account; amounts in 000's

The required schedule of funding progress immediately following the notes to the financial statements presents additional, multi-year, trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2013 actuarial valuation, the entry age normal cost method was used. The actuarial assumptions used include (a) a 4.79% investment rate of return; (b) projected salary increases at 3.25% per year; (c) inflation of 3.00% and (d) healthcare cost trend rates ranging between 4.50% and 8.5% between 2015 and 2024, with annual increases of 4.64% from 2025 and thereafter for City contributions linked to a specific medical plan and annual increases of 4.50% from 2015 and thereafter for City contributions that are capped. The Unfunded Actuarial Accrued Liability (UAAL) is being amortized as a level percentage of projected payroll over 30 years on a closed basis. The remaining amortization period as of June 30, 2015 was 23 years for the plan.

(b) Medical After Retirement Plan Account

Employees hired after September 1, 2007 are not eligible for post employment medical benefits as defined in the previous plan. The City has created a medical after retirement program in which the City will contribute 1.5% of the employee's base monthly salary into an account established for the employee to be used for future medical benefits. This plan is being administered by Operating Engineers Local 3. The City will match an additional amount of up to 1.0% of the employee contribution, for a total City contribution not to exceed 2.5%. Employees have the right to their individual plan upon separation of employment. As of June 30, 2015, there were 89 participants in the plan. During the year, the City contributed \$109,900 towards employee accounts.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



NOTE 16 - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disaster. The City currently reports its risk management activities in its General Fund and Loss Control Internal Service Fund.

The City participates in the Municipal Pooling Authority (MPA), a joint powers agency (risk-sharing pool) established to provide an independently managed self-insurance program for members. The purpose of MPA is to spread the adverse effect of losses among the member agencies and to purchase excess insurance as a group, thereby reducing its expense.

The City's deductibles and maximum coverage follow:

Coverage	Deductible	MPA	Excess Liability
General liability	\$50,000	\$50,001-\$1,000,000	\$1,000,001-\$29,000,000
Workers compensation	\$0	\$0-\$500,000	\$500,001-\$50,000,000
Property damage	\$25,000 all risk; \$100,000 flood	\$0	\$1 billion all risk; \$25,000,000 flood

The City contributes its pro rata share of anticipated losses to a pool administrated by MPA. Should actual losses among participants be greater than the anticipated losses, the City will be assessed retrospectively its pro rata share of that deficiency. Conversely, if the actual losses are less than anticipated, the City will be refunded its pro rata share of the excess. The City paid premiums of \$2,544,443 during the year ended June 30, 2015. MPA has obtained excess general liability coverage in the amount of \$28,000,000 for total coverage of \$29,000,000 through participation in the California Joint Powers Risk Management Association. MPA has also purchased excess property damage coverage through various commercial carriers. Settled claims have not exceeded this excess liability coverage in any of the past three fiscal years.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated and includes incremental claim expenses. Allocated and unallocated claims adjustment expenditures are included in the liability balance. These losses include an estimate of claims that have been incurred but not reported. The claim liability balances at June 30, 2015 are discounted at 2.5%. This liability is the City's best estimate based on available information. Changes in the reported liability resulted from the following:

	Beginning of Fiscal Year Liability	Deductibles and Charges in Estimates	Payments	End of Fiscal Year Liability
2012-2013	\$ 664,085	\$ 481,110	\$ 534,888	\$ 610,307
2013-2014	610,307	795,117	886,355	519,069
2014-2015	519,069	391,361	334,546	575,884

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



NOTE 17 – SERVICE CONCESSION ARRANGEMENT FOR GOLF COURSE

In 1982, the City entered into an agreement with Antioch Public Golf Course, Inc., (Corporation) under which the Corporation will operate, manage and collect user fees from the Lone Tree Golf Course through 2017. The Corporation's sole purpose is to efficiently operate the golf course so that excess revenues may be returned to the course for improvements to the course and its related facilities and encourage the public to play golf in the City. The Corporation is not required to share any percentage of its revenues with the City. Since the inception of the agreement, the City has financed improvements to the existing facility with the issuance of ABAG Lease Revenue Bonds. The Corporation reimburses the City for the cost of annual debt service on the bonds and a corresponding revenue amount is recognized for these repayments. The City reports the golf course and improvements as capital assets with a carrying value of \$8,524,362. As the assets are required to be returned to the City at the end of the agreement in their original condition, the assets are not being depreciated.

NOTE 18 – JOINTLY GOVERNED ORGANIZATIONS

(a) Antioch Area Public Facilities Financing Agency

The City and Antioch Unified School District (School District) are members of the Antioch Area Public Facilities Financing Agency (AAPFFA), a community facilities district comprising part of the City and the School District. The AAPFFA was formed to finance construction and acquisition of school facilities for the School District and public facilities for the City. The AAPFFA is controlled by a governing board consisting of seven members: two members of the City Council, two members of the District Board and three members from the general public. The board controls the operation and finances of the AAPFFA independent of influence by the City, and the AAPFFA is therefore excluded from the City's reporting entity.

The AAPFFA has issued Special Tax Bonds to finance various school district and City projects. These bonds are to be repaid out of a special tax levied on property owners of the community facilities district comprising the AAPFFA. During the fiscal year ended June 30, 2015 the AAPFFA contributed \$72,854 of bond proceeds to the City to finance construction of amenities at the City's Prewett Park facility. This contribution has been recorded as revenue from other agencies in the City's Capital Projects Funds. The City acts as fiscal agent for the AAPFFA. The City's Finance Department maintains accounting records and processes receipts and disbursements. The AAPFFA's financial statements are available by contacting the City of Antioch, Finance Department, P.O. Box 5007, Antioch, CA 94531-5007, 925-779-7055.

(b) Contra Costa County Home Mortgage Finance Authority

The City and Contra Costa County are members of the Contra Costa Home Mortgage Financing Authority (Home Mortgage). The Home Mortgage issued 1984 Home Mortgage Revenue Bonds for the purpose of facilitating the financing of low-income home mortgages in the City and County. The City made no contributions to the Home Mortgage during the fiscal year ended June 30, 2015. The Home Mortgage is governed by a board consisting of representatives of the County and City. The board controls the operations and finances of the Authority, independent of influence by the City. Therefore, the Home Mortgage is excluded from the City's reporting entity. The Home Mortgage's financial statements are available by contacting the Contra Costa County Community Development Department, 651 Pine Street, Martinez, CA 94553-1229, 925-646-4208.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



NOTE 19 - COMMITMENTS AND CONTINGENCIES

(a) Grants

The City participates in Federal and State grant programs. These programs have been audited by the City's independent auditors in accordance with the provisions of the Federal Single Audit Act Amendments of 1996, and applicable Federal and State requirements. No cost disallowances were proposed as a result of these audits; however, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

(b) Pending Litigation

The City is a defendant in a number of lawsuits, which have arisen in the normal course of business. While substantial damages are alleged in some of these actions, their outcome cannot be predicted with certainty. In the opinion of the City Attorney, these actions when finally adjudicated will not have a material adverse effect on the financial position of the City.

(c) Construction Commitments

Among the significant construction commitments were \$655,773 towards Cavallo Road pavement project and approximately \$292,000 towards Prewett Park new water feature project.

(d) Redevelopment Dissolution

The State of California Department of Finance completed its review of the Due Diligence Review of Other Funds and Accounts of the former Antioch Development Agency required under the Dissolution Act. In May 2013, the City was ordered to return \$803,883 in funds to the Successor Agency for disallowed transfers from the former Antioch Development Agency to the City which occurred after January 1, 2011, but prior to the redevelopment dissolution date of February 1, 2012. The City and Successor Agency are continuing to challenge the determination made, and as such, the City has only returned \$34,925 of the funds to the Successor Agency as of June 30, 2015, with \$768,958 remaining under dispute.

NOTE 20 – SUCCESSOR AGENCY TRUST FOR ASSETS OF THE FORMER REDEVELOPMENT AGENCY

(a) Redevelopment Dissolution

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 ("the Bill") that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the City or another unit of local government will agree to serve as the "successor agency" to hold the assets until they are distributed to other units of state and local government. On January 24, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of City resolution number 2012/07.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control a newly established oversight board, remaining assets can only be used to pay enforceable obligations in

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

The Bill directs the State Controller of the State of California to review the propriety of any transfers of assets between the redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the State Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill. The State Controller conducted the review of the former Antioch Development Agency in late August 2013.

Management believes, in consultation with legal counsel, that the obligations of the former redevelopment agency due to the City are valid enforceable obligations payable by the successor agency trust under the requirements of the Bill. The City's position on this issue is not a position of settled law and there is considerable legal uncertainty regarding this issue. It is reasonably possible that a legal determination may be made at a later date by an appropriate judicial authority that would resolve this issue unfavorably to the City.

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012.

The assets and activities of the dissolved redevelopment agency are reported in a fiduciary fund (private-purpose trust fund) in the financial statements of the City as the activities are under control of an Oversight Board which is comprised of seven members, five of which represent taxing entities, one member is a former redevelopment agency employee and one member is appointed by the Mayor. The State of California Department of Finance has final approval of all actions of the Successor Agency. The City provides administrative services to the Successor Agency to wind down the affairs of the former Antioch Development Agency.

(b) Capital Assets

In March 2011, the former Antioch Development Agency entered into a property conveyance agreement with the City for 25 parcels. In the prior fiscal year, the State of California Department of Finance ordered the return of 21 of the parcels, deeming them not to be for governmental purpose, thus disallowing the transfer of the assets. The parcels have been transferred back from the City and are now being held by the Successor Agency until ultimate disposition is determined and approved by the Department of Finance through a long range property management plan as required under the Dissolution Act.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



Capital asset activity for the year ended June 30, 2015 was as follows:

	July 1, 2014	Additions	June 30, 2015
<i>Nondepreciable</i>			
Land	\$ 2,372,607	\$ -	\$ 2,372,607
<i>Depreciable</i>			
Buildings	542,609	-	542,609
Improvements other than buildings	14,431	-	14,431
Total depreciable assets, gross	557,040	-	557,040
<i>Less accumulated depreciation for:</i>			
Buildings	338,058	18,087	356,145
Improvements other than buildings	9,861	481	10,342
Total accumulated depreciation	347,919	18,568	366,487
Total depreciable assets, net	209,121	(18,568)	190,553
Capital assets, net	\$ 2,581,728	\$ (18,568)	\$ 2,563,160

(c) Long-Term Obligations

The Successor Agency is responsible for two outstanding bonds of the former redevelopment agency and one bond of the Antioch Public Financing Authority. Although issued by the Antioch Public Finance Authority, repayment for a portion of the 2015A Lease Revenue Refunding Bonds is pledged for repayment by the former Antioch Development Agency therefore the associated liability has been transferred to the Successor Agency Trust. A description of the bonds, including a schedule of changes in long term obligations and debt service requirements to maturity follows.

(1) Long-Term Debt Composition

Type of Indebtedness (Purpose)	Final Maturity	Annual Principal Installment	Interest Rates	Original Issue Amount	Outstanding at June 30, 2015
Tax Allocation Bonds:					
2000 - ADA Project 1 Refunding	9/1/17	\$200,000-1,380,000	4.2-5.0%	\$ 14,450,000	\$ 3,925,000
2009 - ADA Project 1	9/1/27	\$95,343-142,289	2.60%	2,080,841	1,593,058
Total tax allocation bonds				16,530,841	5,518,058
Lease Revenue Bonds:					
2015A Issue - APFA Municipal Facilities,	5/1/32	\$1,352,000-2,116,650	2.0-5.0%	19,315,000	19,315,000
Total lease revenue bonds				19,315,000	19,315,000
Total long-term obligations				\$ 35,845,841	\$ 24,833,058

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



(2) Long-Term Obligation Activity

Changes in long-term obligations for the year ended June 30, 2015 are as follows:

	Balance July 1, 2014	Increases	Decreases	Balance June 30, 2015	Amount Due Within One Year
2015A Lease Revenue Bonds	\$ -	\$ 19,315,000	\$ -	\$ 19,315,000	\$ 390,000
Unamortized Premiums	-	2,494,105	(138,561)	2,355,544	-
2000 Tax Allocation Bonds	5,110,000	-	(1,185,000)	3,925,000	1,240,000
2009 Tax Allocation Bonds	1,694,977	-	(101,919)	1,593,058	104,569
2002 Lease Revenue Bonds	21,980,000	-	(21,980,000)	-	-
Unamortized Premiums	155,524	-	(155,524)	-	-
Total obligations held by the Successor Agency Trust	\$ 28,940,501	\$ 21,809,105	\$ (23,561,004)	\$ 27,188,602	\$ 1,734,569

(3) Debt Service Requirements

As of June 30, 2015, annual debt service requirements of governmental activities to maturity are as follows:

Year ending June 30:	Tax Allocation Bonds		Lease Revenue Bonds	
	Principal	Interest	Principal	Interest
2016	\$ 1,344,569	204,536	\$ 390,000	\$ 1,002,528
2017	1,412,288	138,931	540,000	812,450
2018	1,490,077	68,980	590,000	796,250
2019	112,939	31,581	645,000	772,650
2020	115,876	28,606	715,000	740,400
2021-2025	626,168	95,635	4,785,000	3,087,250
2026-2030	416,141	16,415	7,645,000	1,647,500
2031-2035	-	-	4,005,000	181,800
Total	\$ 5,518,058	\$ 584,684	\$ 19,315,000	\$ 9,040,828

On February 11, 2015, the Antioch Public Financing Authority (Authority) issued \$23,155,000 in Lease Revenue Refunding Bonds (Municipal Facilities Project), Series 2015A with interest rates ranging between 2% and 5%. The Authority issued the bonds to refund the entire \$4,740,000 of the outstanding ABAG 2001 Lease Revenue Bonds and \$21,505,000 of the outstanding 2002 A&B Lease Revenue Refunding Bonds. \$19,315,000 of the par amount of bonds issued are secured by the Successor Agency to the Antioch Development Agency. \$3,840,000 of the par amount of bonds issued are an obligation of the City and discussed in Note 9. The refunding reduced total debt service payments over the next 18 years by \$6,279,686. This results in an economic gain (difference between the present value of debt service payments on the old and new debt) of \$5,314,114.

Interest payments and bond retirements are serviced by revenues generated by the tax increment from the former redevelopment agency. Contra Costa County remits funds from the Redevelopment Property Tax Retirement Trust Fund to the Successor Agency to pay enforceable obligations of the former agency every six months.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2015



NOTE 21 – SUBSEQUENT EVENT

On September 22, 2015 the State of California passed SB 107 related to the dissolution of redevelopment. This bill contains two provisions which impact the Successor Agency and City. Specifically, Section Health & Safety Code Section 34179.7 (a) requires that successor agencies must make payments owing pursuant to the Due Diligence Review by December 31, 2015 or never receive a Finding of Completion; and public parking facilities are considered to be for governmental purpose if revenue received from use of the parking facility does not exceed maintenance costs.

The State of California Department of Finance (DOF) has deemed that the Successor Agency to the Antioch Development Agency (Successor Agency) owes \$769,958 in funds pursuant to its Due Diligence Review (DDR). The Successor Agency and City have been challenging this decision, refer to Note 19 (d), and a court hearing is scheduled for February 2016. The funds in question are currently being held in the City's Marina Enterprise Fund.

In regards to this amount owed by the Successor Agency, SB 107 provides that a successor agency can obtain a finding of completion after entering into an installment payment plan agreement with DOF to provide for the payment of any amounts owed on the DDR over time. The finding of completion is issued at the time the agreement is entered into even though the full amount of the DDR payment has not been made. The statute also provides that if a final judicial determination is received after payment of the DDR amount or some portion thereof pursuant to the installment payment plan agreement that reduces or eliminates the required payment, the amounts paid by the Successor Agency will be placed on a future ROPS and the over-payment returned from the Redevelopment Property Tax Trust Fund.

The Successor Agency approached DOF about an installment payment plan agreement in order to obtain a finding of completion while still pursuing litigation. DOF rejected the installment payment plan and the Successor Agency and City approved paying the contested amount owed by December 31, 2015 out of the City's General Fund in order to ensure a finding of completion is received.

The Successor Agency is holding fourteen government purpose parking lots as assets. The Successor Agency previously tried to transfer these to the City of Antioch in 2013, but the DOF denied the transfer as at that time, parking lots were not considered governmental purpose properties under dissolution law. Upon approval of SB 107, the Successor Agency is again trying to transfer the properties to the City of Antioch as the properties do not generate any revenue and are of no value to the Successor Agency. They are maintained by the City. The DOF is currently reviewing this action before it can occur, however, if a finding of completion is not received by December 31st and the DOF has not approved the transfer by then as well, then the Successor Agency will be forced to dispose of the properties.

The lack of a finding of completion has several implications for successor agencies throughout California. First, City/Agency loans that were previously nullified by AB 1x 26 will not be eligible for reinstatement. Secondly, property will be subject to disposition pursuant to Health and Safety Code Section 34180 rather than a long range property management plan, which means that the non-governmental purpose properties will have to be disposed of expeditiously and for maximum value. Also, if the successor agency has any stranded bond proceeds, the bond proceeds would have to be used to defease the bonds rather than for the purposes for which they were issued. Of longer term consequences, the new AB2 that allows a limited form of redevelopment in the future contains a provision that a successor agency that has not received a finding of completion cannot adopt a community revitalization and investment project area. Agencies that do not receive a finding of completion are also not eligible to adopt an enhanced infrastructure financing district.

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REQUIRED SUPPLEMENTARY INFORMATION

City of Antioch
Required Supplementary Information
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

Schedule of Revenues and Transfers In - General Fund

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
FUNCTION/ACTIVITY:				
TAXES				
Property secured	\$ 7,213,490	\$ 8,120,266	\$ 8,127,390	\$ 7,124
Property in lieu of VLF	5,549,175	6,226,679	6,226,679	-
Property unsecured	281,085	262,369	286,928	24,559
Property other	365,400	365,407	458,063	92,656
Sales and use tax	11,976,010	12,029,958	12,011,350	(18,608)
Sales and use tax - Measure C	4,489,747	5,583,641	5,583,640	(1)
Motor vehicle in-lieu	-	43,626	43,626	-
Transient lodging tax	80,000	80,000	104,789	24,789
Franchises - other	8,013	7,924	7,924	-
Franchises - gas	166,845	181,975	181,975	-
Franchises - electric	380,410	391,424	391,424	-
Franchises - cable tv	1,211,975	1,211,975	1,298,454	86,479
Franchises - garbage	942,075	942,075	944,366	2,291
Business license tax (Gross Receipts)	1,155,000	1,591,100	1,964,477	373,377
Property transfer tax	330,000	330,000	381,546	51,546
Total taxes	34,149,225	37,368,419	38,012,631	644,212
LICENSES AND PERMITS				
Building permits	1,000,000	800,000	922,159	122,159
Street & curb permits	150,000	140,000	150,074	10,074
Wide vehicle/overload	7,500	7,500	10,208	2,708
Technology fee	22,500	22,500	23,621	1,121
Energy Inspection Fee	22,500	22,500	23,575	1,075
Pool Safety Fee	300	600	595	(5)
Accessibility Fee (Non-Resident)	2,000	2,750	3,266	516
Green Bldg Verification & Compliance	85,000	37,735	44,640	6,905
Total licenses and permits	1,289,800	1,033,585	1,178,138	144,553
FINES AND PENALTIES				
Vehicle code fines	35,000	35,000	38,296	3,296
Non-traffic fines	100	6,000	17,061	11,061
Total fines and penalties	35,100	41,000	55,357	14,357
INVESTMENT INCOME AND RENTALS				
Investment income	40,000	50,000	76,429	26,429
Rent and concessions	458,510	458,510	475,899	17,389
Total investment income and rentals	498,510	508,510	552,328	43,818
REVENUE FROM OTHER AGENCIES				
Homeowners property tax relief	70,000	70,000	78,650	8,650
P.O.S.T. reimbursements	12,000	12,298	26,088	13,790
Grant reimbursements	370,000	1,868,837	1,460,937	(407,900)
Total revenue from other agencies	452,000	1,951,135	1,565,675	(385,460)

(Continued)

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

Schedule of Revenues and Transfers In - General Fund

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
FUNCTION/ACTIVITY, Continued:				
CURRENT SERVICE CHARGES				
Administrative services	89,300	89,300	89,170	(130)
Special police services	822,822	822,822	826,334	3,512
False alarm fees	54,000	72,156	95,224	23,068
Plan checking fees	445,000	481,000	483,481	2,481
Planning fees	32,000	27,195	31,397	4,202
Inspection fees	100,000	180,000	147,442	(32,558)
Special public works services	16,400	9,212	8,012	(1,200)
Other service charges	15,480	15,480	15,969	489
Assessment fees	165,350	135,100	146,959	11,859
CDBG Code Enforcement	-	-	24,994	24,994
Charges for services	5,760,752	5,913,653	5,784,924	(128,729)
Billings to Department	274,228	276,770	225,434	(51,336)
Total current service charges	7,775,332	8,022,688	7,879,340	(143,348)
OTHER REVENUES				
Miscellaneous revenue	845,695	1,253,691	1,360,935	107,244
OTHER FINANCING SOURCES				
Transfers in:				
Gas Tax Fund	1,010,000	1,010,000	1,010,000	-
Pollution Elimination	266,130	266,130	260,688	(5,442)
Street Impact	1,123,500	1,123,500	1,123,500	-
Street Light and Landscape Maintenance Districts	605,841	561,581	560,275	(1,306)
Supplementary Law Enforcement Grant	100,000	100,057	100,057	-
Local Law Enforcement Block Grant	-	44,987	42,903	(2,084)
Traffic Safety	80,000	80,000	80,000	-
Water Fund	288,000	288,000	288,000	-
Sewer Fund	288,000	288,000	288,000	-
Total transfers in	3,761,471	3,762,255	3,753,423	(8,832)
Total other financing sources	3,761,471	3,762,255	3,753,423	(8,832)
Total general fund revenues and other financing sources	\$ 48,807,133	\$ 53,941,283	\$ 54,357,827	\$ 416,544

(Concluded)

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

Schedule of Expenditures and Transfers Out - General Fund

<i>Schedule of Expenditures and Transfers Out - General Fund</i>				Variance With
	Budget			Final Budget
	Original	Final	Actual	Positive (Negative)
FUNCTION/ACTIVITY:				
City Council	\$ 147,326	\$ 126,616	\$ 128,356	\$ (1,740)
City Attorney	506,256	510,240	495,541	14,699
City Manager	473,894	502,176	496,418	5,758
City Clerk	227,543	219,791	223,786	(3,995)
City Treasurer	234,318	236,765	190,366	46,399
Personnel Services	690,850	692,718	650,828	41,890
Economic Development	275,661	287,586	270,717	16,869
Finance/Purchasing	1,431,965	1,493,053	1,457,248	35,805
Warehouse & Central Stores	12,976	13,606	13,604	2
Emergency Services	26,527	26,527	23,956	2,571
Non-Departmental	1,697,299	1,626,463	1,246,816	379,647
Total general government	5,724,615	5,735,541	5,197,636	537,905
PUBLIC WORKS				
Maintenance Administration	341,107	359,961	357,758	2,203
General Maintenance Services	58,900	61,611	53,534	8,077
Street Maintenance	1,570,334	1,436,169	1,057,696	378,473
Engineering and Land Development	1,066,161	1,170,204	1,132,711	37,493
Signal & Street Lighting	872,840	894,319	713,564	180,755
Striping & Signing	680,904	720,882	662,015	58,867
Facilities Maintenance	512,540	606,397	540,170	66,227
Park Maintenance	882,662	1,096,579	1,064,516	32,063
Median and General Landscape	405,212	432,143	405,305	26,838
Capital Improv/Engineering Administration	171,756	134,284	102,745	31,539
Engineering Services	181,722	160,980	136,984	23,996
Work Alternative	132,259	147,967	129,505	18,462
Total public works	6,876,397	7,221,496	6,356,503	864,993
PUBLIC SAFETY				
Administration	3,698,306	3,933,238	3,765,234	168,004
Police Reserve	8,229	12,017	10,653	1,364
Prisoner Custody	606,614	491,610	484,390	7,220
Community Policing Division	15,533,344	12,242,016	15,797,949	(3,555,933)
Community Policing Division - Measure C Funded	3,599,643	6,369,644	2,441,399	3,928,245
Investigation	3,413,696	3,640,949	3,708,039	(67,090)
Special Operations Unit	996,156	943,916	931,459	12,457
Communications	2,889,669	2,682,417	2,606,703	75,714
Community Volunteer	81,664	81,617	73,104	8,513
Facility Maintenance	553,752	563,204	493,531	69,673
Total public safety	31,381,073	30,960,628	30,312,461	648,167

(Continued)

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

Schedule of Expenditures and Transfers Out - General Fund

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY DEVELOPMENT				
Office of the Director	657,258	744,193	702,356	41,837
Land Planning Services	1,030,142	1,373,020	1,066,743	306,277
Code Enforcement	279,218	298,775	292,772	6,003
Code Enforcement - Measure C Funded	188,900	188,900	112,685	76,215
Building Inspections	682,829	763,229	690,178	73,051
Total community development	2,838,347	3,368,117	2,864,734	503,383
Total current expenditures	46,820,432	47,285,782	44,731,334	2,554,448
CAPITAL OUTLAY				
General Government:				
Public Works:				
Striping & Signing	9,000	12,000	7,074	4,926
Public Safety:				
Community Policing	120,000	208,143	120,845	87,298
Communications	-	1,827,000	1,237,727	589,273
Total capital outlay	129,000	2,047,143	1,365,646	681,497
OTHER FINANCING USES:				
Transfers out:				
Animal Control	521,565	505,688	435,773	69,915
Antioch WaterPark	284,500	325,955	579,000	(253,045)
Equipment Maintenance	100,000	100,000	100,000	-
Vehicle Replacement	200,000	200,000	200,000	-
Recreation	545,540	570,558	422,440	148,118
Downtown Street Light & Landscape District	165,000	165,000	143,000	22,000
Honeywell Capital Lease	36,182	36,182	36,180	2
Total transfers out	1,852,787	1,903,383	1,916,393	(13,010)
Total general fund expenditures and other financing uses	\$ 48,802,219	\$ 51,236,308	\$ 48,013,373	\$ 3,222,935 (Concluded)

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

Special Revenue Fund - Housing and Community Development

<i>Special Revenue Fund - Housing and Community Development</i>				Variance With
	Budget			Final Budget
	Original	Final	Actual	Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 1,200	\$ 1,200	\$ 1,500	\$ 300
Revenue from other agencies	1,123,104	1,190,766	697,827	(492,939)
Current service charges	-	65,000	81,811	16,811
Other	42,200	140,730	117,345	(23,385)
Total revenues	1,166,504	1,397,696	898,483	(499,213)
EXPENDITURES:				
Current:				
Community development	1,161,304	1,299,686	1,140,030	159,656
Total expenditures	1,161,304	1,299,686	1,140,030	159,656
REVENUES OVER (UNDER) EXPENDITURES	5,200	98,010	(241,547)	(339,557)
OTHER FINANCING (USES):				
Transfers (out)	-	(35,483)	(35,483)	-
Total other financing uses	-	(35,483)	(35,483)	-
Net change in fund balances	\$ 5,200	\$ 62,527	(277,030)	\$ (339,557)
FUND BALANCES:				
Beginning of year			6,109,962	
End of year			\$ 5,832,932	

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

Special Revenue Fund - Gas Tax

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Taxes	\$ 2,720,768	\$ 3,023,277	\$ 2,965,738	\$ (57,539)
Investment income and rentals	10,000	35,000	48,730	13,730
Revenues from other agencies	-	1,173,233	1,021,981	(151,252)
Total revenues	2,730,768	4,231,510	4,036,449	(195,061)
EXPENDITURES:				
Current:				
Public works	325,737	3,545,566	3,545,566	-
Capital outlay	2,790,000	4,329,917	1,937,563	2,392,354
Total expenditures	3,115,737	7,875,483	5,483,129	2,392,354
REVENUES OVER (UNDER) EXPENDITURES	(384,969)	(3,643,973)	(1,446,680)	2,197,293
OTHER FINANCING SOURCES (USES):				
Transfers in	200,000	200,000	200,000	-
Transfers (out)	(1,555,230)	(1,571,896)	(1,571,896)	-
Total other financing sources (uses)	(1,355,230)	(1,371,896)	(1,371,896)	-
Net change in fund balances	\$ (1,740,199)	\$ (5,015,869)	(2,818,576)	\$ 2,197,293
FUND BALANCES:				
Beginning of year			6,981,220	
End of year			<u>\$ 4,162,644</u>	

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

Special Revenue Fund - Housing Successor

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income and rentals	\$ 1,000	\$ 5,500	\$ 9,183	\$ 3,683
Other	5,000	297,163	305,280	8,117
Total revenues	6,000	302,663	314,463	11,800
EXPENDITURES:				
Current:				
Community development	174,617	134,236	205,004	(70,768)
Total expenditures	174,617	134,236	205,004	(70,768)
REVENUES OVER (UNDER) EXPENDITURES	(168,617)	168,427	109,459	(58,968)
OTHER FINANCING SOURCES:				
Transfers in	-	35,483	35,483	-
Total other financing sources	-	35,483	35,483	-
Net change in fund balances	\$ (168,617)	\$ 168,427	144,942	\$ (58,968)
FUND BALANCES:				
Beginning of year			18,897,550	
End of year			\$ 19,042,492	

**City of Antioch
Required Supplementary Information
For the Fiscal Year Ended June 30, 2015**

**Miscellaneous Employees Retirement System,
an Agent Multiple-Employer Defined Benefit Pension Plan
As of June 30, 2015
Last 10 Years***

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

	<u>2014</u>
Total Pension Liability	
Service Cost	\$ 2,275,615
Interest on total pension liability	10,868,782
Difference between expected and actual experience	0
Changes in assumptions	0
Changes in benefits	0
Benefit payments, including refunds of employee contributions	(7,232,184)
Net change in total pension liability	<u>5,912,213</u>
Total pension liability - beginning	<u>147,395,383</u>
Total pension liability - ending (a)	<u><u>\$ 153,307,596</u></u>
 Plan fiduciary net position	
Contributions - employer	2,667,605
Contributions - employee	1,105,584
Net Investment income	16,670,267
Benefit payments	(7,232,184)
Net change in plan fiduciary net position	<u>13,211,272</u>
Plan fiduciary net position - beginning	<u>97,110,375</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 110,321,647</u></u>
 Net pension liability - ending (a) - (b)	\$ 42,985,949
 Plan fiduciary net position as a percentage of the total pension liability	71.96%
 Covered - employee payroll	12,054,961
 Net pension liability as a percentage of covered-employee payroll	356.58%

Notes to Schedule:

Benefit changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2013. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit.

Changes in assumptions: There were no changes in assumptions.

*Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown.

**City of Antioch
Required Supplementary Information
For the Fiscal Year Ended June 30, 2015**

**Miscellaneous Employees Retirement System,
an Agent Multiple-Employer Defined Benefit Pension Plan
As of June 30, 2015
Last 10 Years*
SCHEDULE OF CONTRIBUTIONS**

	<u>2015</u>
Actuarially Determined Contribution	\$ 3,344,511
Contributions in Relation to the Actuarially Determined Contribution	(3,344,511)
Contribution Deficiency (Excess)	\$ -
 Covered-Employee Payroll	 12,819,651
 Contributions as a Percentage of Covered- Employee Payroll	 26.09%
Notes to Schedule	
Valuation Date	June 30, 2011
Amortization method	Level percent of payroll
Actuarial cost method	Entry age normal
Asset valuation method	Actuarial value of assets
Inflation	2.75%
Salary increases	Varies by entry age and service
Payroll Growth	3.00%
Investment rate of return	7.50% net of pension plan investment and administrative expenses; includes inflation
Retirement age	The probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997-2007
Mortality	The probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997-2007 Pre-retirement and post-retirement mortality rates include 5 years of projected mortality improvement using Scale published by the Society of Actuaries

*Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown.

**City of Antioch
Required Supplementary Information
For the Fiscal Year Ended June 30, 2015**

**Public Safety Employees Retirement System,
Cost-Sharing Multiple-Employer Defined Benefit Pension Plans
As of June 30, 2015
Last 10 Years***

SCHEDULE OF THE LOCAL GOVERNMENTS PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	2014
Proportion of the net pension liability	.53771%
Proportionate share of the net pension liability	\$ 33,459,081
Covered - employee payroll	\$ 10,649,187
Proportionate share of the net pension liability as percentage of covered-employee payroll	314.19%
Plan's fiduciary net position	\$ 108,292,116
Plan fiduciary net position as a percentage of of the total pension liability	76.40%

Notes to Schedule:

Benefit changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2013 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit.

Changes in assumptions: There were no changes in assumptions.

*Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown. Schedule includes all cost-sharing levels combined as the Second Tier Safety amount is so minimal that the percentages show as zero and the PEPR tier is accounted for in the Classic tier GASB 68 valuation prepared by CalPERS.

**City of Antioch
Required Supplementary Information
For the Fiscal Year Ended June 30, 2015**

**Public Safety Employees Retirement System,
Cost-Sharing Multiple-Employer Defined Benefit Pension Plans
As of June 30, 2015
Last 10 Years*
SCHEDULE OF CONTRIBUTIONS**

	<u>2015</u>
Actuarially Determined Contribution	\$ 3,652,991
Contributions in Relation to the Actuarially Determined Contribution	<u>(3,652,991)</u>
Contribution Deficiency (Excess)	\$ -
 Covered-Employee Payroll	 11,368,228
 Contributions as a Percentage of Covered- Employee Payroll	 32.13%

Notes to Schedule

Valuation Date	June 30, 2011
Amortization method	Level percent of payroll
Actuarial cost method	Entry age normal
Asset valuation method	15 year smoothed market
Inflation	2.75%
Salary increases	Varies by entry age and service
Payroll Growth	3.00%
Investment rate of return	7.50% net of pension plan investment and administrative expenses; includes inflation
Retirement age	The probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997-2007
Mortality	The probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997-2007 Pre-retirement and post-retirement mortality rates include 5 years of projected mortality improvement using Scale published by the Society of Actuaries

*Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown. The schedule combines all levels of the Safety Cost-Sharing plan as only one valuation was performed by CalPERS at the June 30, 2011 valuation date that determined the contributions for the July 1-June 30, 2015 period.

**City of Antioch
Required Supplementary Information
For the Fiscal Year Ended June 30, 2015**

**Supplementary Retirement Plan
As of June 30, 2015
Last 10 Years***

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

	<u>2015</u>
Total Pension Liability	
Service Cost	\$ -
Interest on total pension liability	76,000
Difference between expected and actual experience	-
Changes in assumptions	(23,000)
Changes in benefits	-
Benefit payments, including refunds of employee contributions	(82,000)
Net change in total pension liability	(29,000)
Total pension liability - beginning	2,104,000
Total pension liability - ending (a)	<u>\$ 2,075,000</u>
 Plan fiduciary net position	
Contributions - employer	91,667
Contributions - employee	-
Net Investment income	-
Administrative expense	(5,000)
Benefit payments	(82,000)
Net change in plan fiduciary net position	4,667
Plan fiduciary net position - beginning	69,000
Plan fiduciary net position - ending (b)	<u>\$ 73,667</u>
 Net pension liability - ending (a) - (b)	\$ 2,001,333
 Plan fiduciary net position as a percentage of the total pension liability	3.55%
 Covered - employee payroll	-
 Net pension liability as a percentage of covered-employee payroll	n/a

Notes to Schedule:

Covered payroll: This is a closed plan and thus there is no covered employee payroll

*Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown.

**City of Antioch
Required Supplementary Information
For the Fiscal Year Ended June 30, 2015**

**Supplementary Retirement Plan
As of June 30, 2015
Last 10 Years*
SCHEDULE OF CONTRIBUTIONS**

	<u>2015</u>
Actuarially Determined Contribution	\$ 184,000
Contributions in Relation to the Actuarially Determined Contribution	(91,667)
Contribution Deficiency (Excess)	\$ 92,333
Covered-Employee Payroll	-
Contributions as a Percentage of Covered- Employee Payroll	n/a

Notes to Schedule

Valuation Date	June 30, 2013
Amortization method	Level dollar
Actuarial cost method	Entry age normal
Asset valuation method	Market value
Inflation	2.75%
Salary increases	Aggregate increases - 3.25%
Payroll Growth	3.00%
Investment rate of return	4.00%
Retirement age	Expected retirement age of 53
Mortality	The probabilities of retirement are based on the CalPERS Experience Study for the period from 1997-2011 Pre-retirement and post-retirement mortality rates include 5 years of projected mortality improvement using Scale published by the Society of Actuaries

*Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown.

**City of Antioch
Required Supplementary Information
For the Fiscal Year Ended June 30, 2015**

**California Employers' Retiree Benefit Trust
Funded Status of Plan**

Valuation Date	Actuarial Accrued Liability (AAL)		Actuarial Value of Assets		Unfunded Actuarial Accrued Liability (UAAL)		Funded Status		Annual Covered Payroll	Unfunded Liability as a % of Payroll
							AVA	MVA		
1/1/2011	\$	25,338,471	\$	7,375,365	\$	17,963,106	29.1%	29.1%	\$ 18,786,946	95.6%
7/1/2011		38,433,174		7,454,949		30,978,225	19.4%	19.4%	18,786,946	164.9%
7/1/2013		45,996,778		8,328,210		37,668,568	18.1%	18.1%	19,548,456	192.7%

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2015

BUDGETARY BASIS OF ACCOUNTING

The City follows these procedures in establishing the budgetary data reflected in the required supplementary information:

1. The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of a minute order.
4. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that increase the total expenditures of any fund must be approved by the City Council. Expenditures may not legally exceed budgeted appropriations at the fund level without City Council approval.
5. The City adopts a two year budget for its General Fund, Special Revenue Funds and Capital Projects Funds. Debt Service Funds budgetary control is achieved through bond indenture provisions.
6. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Amounts presented include amendments approved by the City Council.
7. Encumbrance accounting is employed as an extension of formal budgetary integration in the City's governmental funds. Encumbrances outstanding at year end are reported as assignments of fund balances, since they do not yet constitute expenditures or liabilities. Encumbrances are reappropriated in the following year. Unexpended appropriations lapse at year end.

SUPPLEMENTAL INFORMATION

City of Antioch
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2015

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
ASSETS				
Cash and investments	\$ 12,403,349	\$ -	\$ 3,058,860	\$ 15,462,209
Accounts, net	1,952,027	776,679	185,516	2,914,222
Tax	382,733	-	-	382,733
Prepaid items	92,949	271	-	93,220
Restricted cash and investments	-	4,332	-	4,332
Total assets	\$ 14,831,058	\$ 781,282	\$ 3,244,376	\$ 18,856,716
LIABILITIES				
Liabilities:				
Accounts payable	\$ 1,019,109	\$ -	\$ 142,256	\$ 1,161,365
Accrued payroll	106,868	-	3,490	110,358
Deposits	625,321	-	715,283	1,340,604
Due to other funds	231,143	773,428	34,086	1,038,657
Unearned revenue	58,146	-	-	58,146
Total liabilities	2,040,587	773,428	895,115	3,709,130
DEFERRED INFLOWS OF RESOURCES				
Unavailable AAPFFA receipts	-	-	6,648	6,648
Total deferred inflows of resources	-	-	6,648	6,648
Fund Balances:				
Nonspendable:				
Petty cash and prepaid items	92,431	271	-	92,702
Restricted for:				
Debt service	-	7,583	-	7,583
Public Facilities	-	-	49,240	49,240
Streets	3,601,745	-	-	3,601,745
Parks	177,980	-	-	177,980
PEG Programming	932,523	-	-	932,523
Storm Channels	2,648,432	-	-	2,648,432
Landscape Maintenance	1,353,197	-	-	1,353,197
Tidelands Areas Protection	123,741	-	-	123,741
Law Enforcement	108,735	-	-	108,735
Traffic Safety	17,957	-	-	17,957
Parks & Recreation	172,101	-	-	172,101
Animal Shelter Maintenance /Operation	70,590	-	-	70,590
Abandoned Vehicle	178,578	-	-	178,578
Committed to:				
Parks	1,295,765	-	-	1,295,765
Landscape Maintenance	49,596	-	-	49,596
Arts & Cultural Activities	26,340	-	-	26,340
Recreation Programs	6,462	-	-	6,462
Field Maintenance	130,161	-	-	130,161
Memorial Field Maintenance	21,312	-	-	21,312
Road Repair	77,011	-	-	77,011
Waste Reduction	424,591	-	-	424,591
Youth Activities/Building Maintenance	70,084	-	-	70,084
Traffic Signals	928,914	-	-	928,914
Post Retirement Medical	244,740	-	-	244,740
Assigned to:				
Parks & Recreation	37,485	-	-	37,485
Capital Projects	-	-	367,630	367,630
Community Benefit Programs	-	-	129,434	129,434
AD 26	-	-	375,875	375,875
AD 27	-	-	1,522,137	1,522,137
Unassigned	-	-	(101,703)	(101,703)
Total fund balances	12,790,471	7,854	2,342,613	15,140,938
Total liabilities, deferred inflows of resources and fund balances	\$ 14,831,058	\$ 781,282	\$ 3,244,376	\$ 18,856,716

City of Antioch

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-Major Governmental Funds

For the Fiscal Year Ended June 30, 2015

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
REVENUES:				
Taxes	\$ 1,656,954	\$ -	\$ -	\$ 1,656,954
Fines and penalties	78,775	-	-	78,775
Investment income and rentals	726,514	127,282	19,644	873,440
Revenue from other agencies	2,173,260	-	139,004	2,312,264
Current service charges	2,895,662	-	153,802	3,049,464
Special assessment revenue	2,985,273	-	-	2,985,273
Other	214,710	-	370,098	584,808
Total revenues	10,731,148	127,282	682,548	11,540,978
EXPENDITURES:				
Current:				
General government	846,993	63,904	-	910,897
Public works	765,794	-	460,382	1,226,176
Public safety	1,513,792	-	-	1,513,792
Parks and recreation	3,491,122	-	-	3,491,122
Community development	316,741	-	104	316,845
Capital outlay	1,109,446	-	532,617	1,642,063
Debt service:				
Principal retirement	-	5,310,214	-	5,310,214
Interest and fiscal charges	-	361,553	-	361,553
Bond issuance costs	-	59,436	-	59,436
Total expenditures	8,043,888	5,795,107	993,103	14,832,098
REVENUES OVER (UNDER) EXPENDITURES	2,687,260	(5,667,825)	(310,555)	(3,291,120)
OTHER FINANCING SOURCES (USES):				
Refunding Bond Proceeds	-	3,840,000	-	3,840,000
Debt Premium	-	582,530	-	582,530
Transfers in	1,087,431	521,729	392,000	2,001,160
Transfers (out)	(2,347,490)	-	-	(2,347,490)
Total other financing sources (uses)	(1,260,059)	4,944,259	392,000	4,076,200
Net change in fund balances	1,427,201	(723,566)	81,445	785,080
FUND BALANCES:				
Beginning of year	11,363,270	731,420	2,261,168	14,355,858
End of year	\$ 12,790,471	\$ 7,854	\$ 2,342,613	\$ 15,140,938

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NON-MAJOR SPECIAL REVENUE FUNDS

These funds account for the proceeds derived from special revenue sources, which are legally restricted to expenditures for specified purposes.

Delta Fair Property Fund

This fund accounts for revenues resulting from the sale or lease of surplus right-of-way property acquired from the State. In accordance with agreements with the State, expenditures must be for park and recreational facilities.

Recreation Programs

This fund accounts for revenue received to cover the costs of recreation programs provided by the City's Leisure Services Divisions.

Animal Control Fund

This fund accounts for revenues and expenditures of the City's animal services program. A portion of the revenues required to operate this function comes from animal licenses and shelter, adoption, handling, and impound fees. The remainder comes from a subsidy transfer from the General Fund.

Civic Arts Fund

This fund accounts for money specifically set aside for art programs and projects. Revenues come from a percentage of the City's Transient Occupancy Tax. Expenditures are for a variety of programs in the fund and performing arts, as well as projects such as Art in Public Places.

Park in Lieu Fund

This fund accounts for revenues from park dedication fees required of all new construction. Monies are accumulated in accounts allocated to certain parks on the basis of the area in which the construction is taking place. These funds are then appropriated and spent for park development.

Senior Bus Fund

This fund accounts for the City's Senior Bus Program, which provides door-to-door transportation to frail, elderly, and disabled individuals. Revenue sources are grant funds through the Metropolitan Transportation Commission and fees paid by riders and the Antioch Committee on Aging.

Abandoned Vehicles Fund

This fund accounts for revenue from AB 4114, which charges a \$1.00 fee on the registration of all vehicles located in the City. The funds are received from the County and are used to remove abandoned vehicles from City streets.

Traffic Signal Fee Fund

This fund accounts for fees from developers for all new traffic signal construction.

Asset Forfeitures Fund

This fund was established to account for the proceeds from sales of assets seized in connection with drug enforcement. These proceeds are to be used for law enforcement purposes.

Measure J Growth Management Program Fund

This fund accounts for Measure J Funds, which are used to construct roads.

NON-MAJOR SPECIAL REVENUE FUNDS, Continued

Child Care Fund

This fund accounts for lease revenue received and City expenditures relating to the child care center leased from the City by the YWCA.

Tidelands Assembly Bill 1900

In 1990, the California State Legislature passed legislation that created tidelands entitlement areas. Funds are generated by payments from the lessees of the City's tidelands areas. This revenue is limited to improving accessibility and/or protection of the City's waterfront areas.

Maintenance Districts

Established to account for revenue and related expenditures of lighting and landscape activities.

Solid Waste Reduction AB 939

Under AB 939, a special fee is levied by the State against each ton of solid waste, which is disposed at landfill sites. A portion of this fee goes back to the cities on a quarterly basis for use in achieving AB 939 goals.

Pollution Elimination

This fund was established to account for activities related to the National Pollution Discharge Elimination Program. The purpose of this program is to monitor and reduce storm water pollution.

Supplemental Law Enforcement

This fund accounts for supplemental public safety funding allocated in AB 3229. Funds must be used for front-line police services and must supplement and not supplant existing funding for law enforcement services.

Street Impact Fund

This fund accounts for franchise taxes received.

Traffic Safety Fund

This fund accounts for fines and forfeitures received under Section 1463 of the Penal Code. Funds shall be used exclusively for official traffic control devices, the maintenance thereof, equipment and supplies for traffic law enforcement and traffic accident prevention.

PEG Franchise Fee Fund

This fund accounts for a 1% fee collected from video franchises to support local Public, Educational and Governmental Programming (PEG).

Post Retirement Medical

This fund is used to pay post retirement medical benefits for retirees under the following categories: Miscellaneous, Police, and Management employees.

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City of Antioch
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2015

	Delta Fair Property	Recreation Programs	Animal Control	Civic Arts	Park in Lieu	Senior Bus	Abandoned Vehicles
ASSETS							
Cash and investments	\$ 177,980	\$ 618,404	\$ 186,968	\$ 13,773	\$ 1,252,935	\$ 209,586	\$ 178,591
Receivables:							
Accounts, net	-	58,615	7,950	-	42,870	-	-
Taxes	-	-	-	12,635	-	-	-
Prepaid items	-	544	4	-	-	-	-
Total assets	\$ 177,980	\$ 677,563	\$ 194,922	\$ 26,408	\$ 1,295,805	\$ 209,586	\$ 178,591
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ 85,546	\$ 39,962	\$ 68	\$ 40	\$ -	\$ -
Accrued payroll	-	45,620	20,915	-	-	-	13
Deposits	-	329,332	63,451	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Unavailable revenue	-	58,146	-	-	-	-	-
Total liabilities	-	518,644	124,328	68	40	-	13
Fund balances:							
Nonspendable:							
Petty cash and prepaid items	-	984	4	-	-	-	-
Restricted for:							
Streets	-	-	-	-	-	-	-
Parks	177,980	-	-	-	-	-	-
PEG Programming	-	-	-	-	-	-	-
Storm Channels	-	-	-	-	-	-	-
Landscape Maintenance	-	-	-	-	-	-	-
Tidelands Areas Protection	-	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-	-
Traffic Safety	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	172,101	-
Animal Shelter Maintenance /Operation	-	-	70,590	-	-	-	-
Abandoned Vehicle	-	-	-	-	-	-	178,578
Committed to:							
Parks	-	-	-	-	1,295,765	-	-
Landscape Maintenance	-	-	-	-	-	-	-
Arts & Cultural Activities	-	-	-	26,340	-	-	-
Recreation Programs	-	6,462	-	-	-	-	-
Field Maintenance	-	130,161	-	-	-	-	-
Memorial Field Maintenance	-	21,312	-	-	-	-	-
Road Repair	-	-	-	-	-	-	-
Waste Reduction	-	-	-	-	-	-	-
Youth Activities/Building Maintenance	-	-	-	-	-	-	-
Traffic Signals	-	-	-	-	-	-	-
Post Retirement Medical	-	-	-	-	-	-	-
Assigned to:							
Parks & Recreation	-	-	-	-	-	37,485	-
Total fund balances	177,980	158,919	70,594	26,340	1,295,765	209,586	178,578
Total liabilities and fund balances	\$ 177,980	\$ 677,563	\$ 194,922	\$ 26,408	\$ 1,295,805	\$ 209,586	\$ 178,591

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City of Antioch
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2015

	Supplemental						Post	
	Law	LLEBG	Street	Traffic	PEG Fanchise	Retirement		
	Enforcement	Byrne Grant	Impact	Safety	Fee	Medical	Total	
ASSETS								
Cash and investments	\$ 7,185	\$ -	\$ -	\$ 2,882	\$ 864,879	\$ 244,740	\$ 12,403,349	
Receivables:								
Accounts, net	50,366	6,676	-	15,075	-	-	1,952,027	
Taxes	-	-	301,478	-	68,620	-	382,733	
Prepaid items	-	-	-	-	-	90,219	92,949	
Total assets	\$ 57,551	\$ 6,676	\$ 301,478	\$ 17,957	\$ 933,499	\$ 334,959	\$ 14,831,058	
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 976	\$ -	\$ 1,019,109	
Accrued payroll	-	-	-	-	-	-	106,868	
Deposits	-	-	-	-	-	-	625,321	
Due to other funds	-	6,676	224,467	-	-	-	231,143	
Unavailable revenue	-	-	-	-	-	-	58,146	
Total liabilities	-	6,676	224,467	-	976	-	2,040,587	
Fund balances:								
Nonspendable:								
Petty cash and prepaid items	-	-	-	-	-	90,219	92,431	
Restricted for:								
Streets	-	-	-	-	-	-	3,601,745	
Parks	-	-	-	-	-	-	177,980	
PEG Programming	-	-	-	-	932,523	-	932,523	
Storm Channels	-	-	-	-	-	-	2,648,432	
Landscape Maintenance	-	-	-	-	-	-	1,353,197	
Tidelands Areas Protection	-	-	-	-	-	-	123,741	
Law Enforcement	57,551	-	-	-	-	-	108,735	
Traffic Safety	-	-	-	17,957	-	-	17,957	
Parks & Recreation	-	-	-	-	-	-	172,101	
Animal Shelter Maintenance /Operation	-	-	-	-	-	-	70,590	
Abandoned Vehicle	-	-	-	-	-	-	178,578	
Committed to:								
Parks	-	-	-	-	-	-	1,295,765	
Landscape Maintenance	-	-	-	-	-	-	49,596	
Arts & Cultural Activities	-	-	-	-	-	-	26,340	
Recreation Programs	-	-	-	-	-	-	6,462	
Field Maintenance	-	-	-	-	-	-	130,161	
Memorial Field Maintenance	-	-	-	-	-	-	21,312	
Road Repair	-	-	77,011	-	-	-	77,011	
Waste Reduction	-	-	-	-	-	-	424,591	
Youth Activities/Building Maintenance	-	-	-	-	-	-	70,084	
Traffic Signals	-	-	-	-	-	-	928,914	
Post Retirement Medical	-	-	-	-	-	244,740	244,740	
Assigned to:								
Parks & Recreation	-	-	-	-	-	-	37,485	
Total fund balances	57,551	-	77,011	17,957	932,523	334,959	12,790,471	
Total liabilities and fund balances	\$ 57,551	\$ 6,676	\$ 301,478	\$ 17,957	\$ 933,499	\$ 334,959	\$ 14,831,058	

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City of Antioch
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Fiscal Year Ended June 30, 2015

	Delta Fair Property	Recreation Programs	Animal Control	Civic Arts	Park in Lieu
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ 44,910	\$ -
Fines and penalties	-	-	-	-	-
Investment income and rentals	141,200	376,051	133	73	7,758
Revenue from other agencies	-	-	88,000	-	33,870
Current service charges	-	867,766	328,831	-	119,793
Special assessment revenue	-	-	-	-	-
Other	-	43,570	57,463	4,161	-
Total revenues	141,200	1,287,387	474,427	49,144	161,421
EXPENDITURES:					
Current:					
General Government	-	-	-	-	-
Public works	554	-	-	-	32,560
Public safety	-	-	866,883	-	-
Parks and recreation	-	1,701,391	-	45,824	-
Community development	-	-	-	-	-
Capital outlay	-	-	-	-	69,788
Total expenditures	554	1,701,391	866,883	45,824	102,348
REVENUES OVER (UNDER) EXPENDITURES	140,646	(414,004)	(392,456)	3,320	59,073
OTHER FINANCING SOURCES (USES):					
Transfers in	-	465,140	435,773	-	-
Transfers (out)	-	(10,150)	(567)	-	(42,000)
Total other financing sources (uses)	-	454,990	435,206	-	(42,000)
Net change in fund balances	140,646	40,986	42,750	3,320	17,073
FUND BALANCES:					
Beginning of year	37,334	117,933	27,844	23,020	1,278,692
End of year	\$ 177,980	\$ 158,919	\$ 70,594	\$ 26,340	\$ 1,295,765

Senior Bus	Abandoned Vehicles	Traffic Signal Fee	Asset Forfeitures	Measure J Growth Management Program	Child Care	Tidelands Assembly Bill - 1900
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
1,483	1,219	6,173	2,258	19,751	75,725	7,993
-	34,010	-	-	1,757,494	-	-
4,283	-	122,444	-	-	-	-
-	-	-	-	-	-	-
-	-	-	64,242	-	-	-
5,766	35,229	128,617	66,500	1,777,245	75,725	7,993
-	-	-	-	-	-	-
-	-	2,960	-	238,615	-	509
-	24,571	-	99,938	-	-	-
456	-	-	-	-	34,979	-
-	-	-	-	-	-	-
-	-	-	-	966,624	-	-
456	24,571	2,960	99,938	1,205,239	34,979	509
5,310	10,658	125,657	(33,438)	572,006	40,746	7,484
-	-	-	-	-	-	-
(7,700)	-	-	-	-	(70,000)	-
(7,700)	-	-	-	-	(70,000)	-
(2,390)	10,658	125,657	(33,438)	572,006	(29,254)	7,484
211,976	167,920	803,257	84,622	3,029,739	99,338	116,257
\$ 209,586	\$ 178,578	\$ 928,914	\$ 51,184	\$ 3,601,745	\$ 70,084	\$ 123,741

City of Antioch
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Fiscal Year Ended June 30, 2015

	Lighting & Landscape District	Park 1A Maintenance District	Solid Waste Reduction AB 939	Pollution Elimination	Supplemental Law Enforcement
REVENUES:					
Taxes	\$ -	\$ 29,789	\$ 160,000	\$ -	\$ -
Fines and penalties	-	-	-	-	-
Investment income and rentals	11,342	41,385	3,378	18,802	78
Revenue from other agencies	-	255	57,230	-	157,537
Current service charges	-	-	-	-	-
Special assessment revenue	2,116,358	-	-	868,915	-
Other	24,039	-	12,250	-	-
Total revenues	2,151,739	71,429	232,858	887,717	157,615
EXPENDITURES:					
Current:					
General Government	-	-	-	-	-
Public works	-	-	-	489,836	-
Public safety	-	-	-	-	19
Parks and recreation	1,671,292	37,180	-	-	-
Community development	-	-	196,684	120,057	-
Capital outlay	-	-	-	73,034	-
Total expenditures	1,671,292	37,180	196,684	682,927	19
REVENUES OVER (UNDER) EXPENDITURES	480,447	34,249	36,174	204,790	157,596
OTHER FINANCING SOURCES (USES):					
Transfers in	151,518	-	-	35,000	-
Transfers (out)	(601,407)	(8,518)	-	(260,688)	(100,057)
Total other financing sources (uses)	(449,889)	(8,518)	-	(225,688)	(100,057)
Net change in fund balances	30,558	25,731	36,174	(20,898)	57,539
FUND BALANCES:					
Beginning of year	1,322,639	23,865	388,417	2,670,554	12
End of year	\$ 1,353,197	\$ 49,596	\$ 424,591	\$ 2,649,656	\$ 57,551

LLEBG Byrne Grant	Street Impact	Traffic Safety	PEG Fanchise Fee	Post Retirement Medical	Total
\$ -	\$ 1,162,112	\$ -	\$ 260,143	\$ -	\$ 1,656,954
-	-	78,775	-	-	78,775
-	3,471	270	6,007	1,964	726,514
44,864	-	-	-	-	2,173,260
-	-	-	-	1,452,545	2,895,662
-	-	-	-	-	2,985,273
-	-	-	-	8,985	214,710
44,864	1,165,583	79,045	266,150	1,463,494	10,731,148
-	-	-	52,677	794,316	846,993
-	760	-	-	-	765,794
1,961	-	83	-	520,337	1,513,792
-	-	-	-	-	3,491,122
-	-	-	-	-	316,741
-	-	-	-	-	1,109,446
1,961	760	83	52,677	1,314,653	8,043,888
42,903	1,164,823	78,962	213,473	148,841	2,687,260
-	-	-	-	-	1,087,431
(42,903)	(1,123,500)	(80,000)	-	-	(2,347,490)
(42,903)	(1,123,500)	(80,000)	-	-	(1,260,059)
-	41,323	(1,038)	213,473	148,841	1,427,201
-	35,688	18,995	719,050	186,118	11,363,270
\$ -	\$ 77,011	\$ 17,957	\$ 932,523	\$ 334,959	\$ 12,790,471

City of Antioch
Budgetary Comparison Schedule
Delta Fair Property Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 128,750	\$ 140,963	\$ 141,200	\$ 237
Total revenues	<u>128,750</u>	<u>140,963</u>	<u>141,200</u>	<u>237</u>
EXPENDITURES:				
Current:				
Public works	10,425	481	554	(73)
Total expenditures	<u>10,425</u>	<u>481</u>	<u>554</u>	<u>(73)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>118,325</u>	<u>140,482</u>	<u>140,646</u>	<u>164</u>
Net change in fund balances	<u>\$ 118,325</u>	<u>\$ 140,482</u>	<u>140,646</u>	<u>\$ 164</u>
FUND BALANCES:				
Beginning of year			<u>37,334</u>	
End of year			<u>\$ 177,980</u>	

City of Antioch
Budgetary Comparison Schedule
Recreation Programs Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 290,100	\$ 291,800	\$ 376,051	\$ 84,251
Current service charges	880,450	881,885	867,766	(14,119)
Other	35,000	36,314	43,570	7,256
Total revenues	1,205,550	1,209,999	1,287,387	77,388
EXPENDITURES:				
Current:				
Parks and recreation	1,714,553	1,756,874	1,701,391	55,483
Capital outlay	10,000	5,490	-	5,490
Total expenditures	1,724,553	1,762,364	1,701,391	60,973
REVENUES OVER (UNDER) EXPENDITURES	(519,003)	(552,365)	(414,004)	138,361
OTHER FINANCING SOURCES (USES):				
Transfers in	588,240	613,258	465,140	(148,118)
Transfers (out)	(10,150)	(10,150)	(10,150)	-
Total other financing sources (uses)	578,090	603,108	454,990	(148,118)
Net change in fund balances	\$ 59,087	\$ 50,743	40,986	\$ (9,757)
FUND BALANCES:				
Beginning of year			117,933	
End of year			\$ 158,919	

City of Antioch
Budgetary Comparison Schedule
Animal Control Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Revenue from other agencies	\$ 70,000	\$ 88,000	\$ 88,000	\$ -
Current service charges	295,000	301,000	328,831	27,831
Other	11,000	57,008	57,463	455
Total revenues	376,000	446,008	474,427	28,419
EXPENDITURES:				
Current:				
Public safety	896,998	978,494	866,883	111,611
Total expenditures	896,998	978,494	866,883	111,611
REVENUES OVER (UNDER) EXPENDITURES	(520,998)	(532,486)	(392,456)	140,030
OTHER FINANCING SOURCES (USES):				
Transfers in	521,565	505,688	435,773	(69,915)
Transfers (out)	(567)	(567)	(567)	-
Total other financing sources (uses)	520,998	505,121	435,206	(69,915)
Net change in fund balances	\$ -	\$ (27,365)	42,750	\$ 70,115
FUND BALANCES:				
Beginning of year			27,844	
End of year			\$ 70,594	

City of Antioch
Budgetary Comparison Schedule
Civic Arts Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 34,285	\$ 34,285	\$ 44,910	\$ 10,625
Investment income and rentals	25	45	73	28
Other	-	1,448	4,161	2,713
Total revenues	34,310	35,778	49,144	13,366
EXPENDITURES:				
Current:				
Parks and recreation	45,533	45,496	45,824	(328)
REVENUES OVER (UNDER) EXPENDITURES	(11,223)	(9,718)	3,320	13,038
Net change in fund balances	\$ (11,223)	\$ (9,718)	3,320	\$ 13,038
FUND BALANCES:				
Beginning of year			23,020	
End of year			\$ 26,340	

City of Antioch
Budgetary Comparison Schedule
Park in Lieu Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 22,000	\$ 6,000	\$ 7,758	\$ 1,758
Revenue from other agencies	-	33,870	33,870	-
Current service charges	110,000	110,000	119,793	9,793
Total revenues	132,000	149,870	161,421	11,551
EXPENDITURES:				
Current:				
Public works	10,849	33,795	32,560	1,235
Capital outlay	100,000	100,000	69,788	30,212
Total expenditures	110,849	133,795	102,348	31,447
REVENUES OVER (UNDER) EXPENDITURES	21,151	16,075	59,073	42,998
OTHER FINANCING (USES):				
Transfers (out)	-	(42,000)	(42,000)	-
Total other financing (uses)	-	(42,000)	(42,000)	-
Net change in fund balances	\$ 21,151	\$ (25,925)	17,073	\$ 42,998
FUND BALANCES:				
Beginning of year			1,278,692	
End of year			\$ 1,295,765	

City of Antioch
Budgetary Comparison Schedule
Senior Bus Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 1,000	\$ 1,000	\$ 1,483	\$ 483
Current service charges	4,000	4,000	4,283	283
Total revenues	5,000	5,000	5,766	766
EXPENDITURES:				
Current:				
Parks and recreation	400	600	456	144
Total expenditures	400	600	456	144
REVENUES OVER (UNDER) EXPENDITURES	4,600	4,400	5,310	910
OTHER FINANCING (USES):				
Transfers (out)	(7,700)	(7,700)	(7,700)	-
Total other financing (uses)	(7,700)	(7,700)	(7,700)	-
Net change in fund balances	\$ (3,100)	\$ (3,300)	(2,390)	\$ 910
FUND BALANCES:				
Beginning of year			211,976	
End of year			<u>\$ 209,586</u>	

City of Antioch
Budgetary Comparison Schedule
Abandoned Vehicle Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 1,000	\$ 1,000	\$ 1,219	\$ 219
Revenue from other agencies	47,000	47,000	34,010	(12,990)
Total revenues	<u>48,000</u>	<u>48,000</u>	<u>35,229</u>	<u>(12,771)</u>
EXPENDITURES:				
Current:				
Public safety	<u>47,642</u>	<u>47,845</u>	<u>24,571</u>	<u>23,274</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>358</u>	<u>155</u>	<u>10,658</u>	<u>10,503</u>
Net change in fund balances	<u>\$ 358</u>	<u>\$ 155</u>	<u>10,658</u>	<u>\$ 10,503</u>
FUND BALANCES:				
Beginning of year			<u>167,920</u>	
End of year			<u>\$ 178,578</u>	

City of Antioch
Budgetary Comparison Schedule
Traffic Signal Fee Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 5,000	\$ 5,000	\$ 6,173	\$ 1,173
Revenue from other agencies	200,000	-	-	-
Current service charges	75,000	98,000	122,444	24,444
Total revenues	280,000	103,000	128,617	25,617
EXPENDITURES:				
Current:				
Public works	2,514	2,515	2,960	(445)
Capital outlay	235,000	30,000	-	30,000
Total expenditures	237,514	32,515	2,960	29,555
REVENUES OVER (UNDER) EXPENDITURES	42,486	70,485	125,657	55,172
Net change in fund balances	\$ 42,486	\$ 70,485	125,657	\$ 55,172
FUND BALANCES:				
Beginning of year			803,257	
End of year			\$ 928,914	

City of Antioch
Budgetary Comparison Schedule
Asset Forfeitures Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 2,100	\$ 2,100	\$ 2,258	\$ 158
Other	40,000	65,398	64,242	(1,156)
Total revenues	42,100	67,498	66,500	(998)
EXPENDITURES:				
Current:				
Public safety	40,159	100,727	99,938	789
Capital outlay	10,000	-	-	-
Total expenditures	50,159	100,727	99,938	789
REVENUES OVER (UNDER) EXPENDITURES	(8,059)	(33,229)	(33,438)	(209)
Net change in fund balances	\$ (8,059)	\$ (33,229)	(33,438)	\$ (209)
FUND BALANCES:				
Beginning of year			84,622	
End of year			\$ 51,184	

City of Antioch
Budgetary Comparison Schedule
Measure J Growth Management Program Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 20,000	\$ 20,000	\$ 19,751	\$ (249)
Revenue from other agencies	2,051,750	1,455,766	1,757,494	301,728
Total revenues	2,071,750	1,475,766	1,777,245	301,479
EXPENDITURES:				
Current:				
Public works	560,006	517,028	238,615	278,413
Capital outlay	1,395,000	1,754,097	966,624	787,473
Total expenditures	1,955,006	2,271,125	1,205,239	1,065,886
REVENUES OVER (UNDER) EXPENDITURES	116,744	(795,359)	572,006	1,367,365
Net change in fund balances	\$ 116,744	\$ (795,359)	\$ 572,006	\$ 1,367,365
FUND BALANCES:				
Beginning of year			3,029,739	
End of year			\$ 3,601,745	

City of Antioch
Budgetary Comparison Schedule
Child Care Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 75,317	\$ 75,117	\$ 75,725	\$ 608
Total revenues	<u>75,317</u>	<u>75,117</u>	<u>75,725</u>	<u>608</u>
EXPENDITURES:				
Current:				
Parks and recreation	<u>27,357</u>	<u>47,023</u>	<u>34,979</u>	<u>12,044</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>47,960</u>	<u>28,094</u>	<u>40,746</u>	<u>12,652</u>
OTHER FINANCING (USES):				
Transfers (out)	<u>(70,000)</u>	<u>(70,000)</u>	<u>(70,000)</u>	<u>-</u>
Total other financing (uses)	<u>(70,000)</u>	<u>(70,000)</u>	<u>(70,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ (22,040)</u>	<u>\$ (41,906)</u>	<u>(29,254)</u>	<u>\$ 12,652</u>
FUND BALANCES:				
Beginning of year			<u>99,338</u>	
End of year			<u>\$ 70,084</u>	

City of Antioch
Budgetary Comparison Schedule
Tidelands Assembly Bill-1900 Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 7,825	\$ 7,771	\$ 7,993	\$ 222
Total revenues	<u>7,825</u>	<u>7,771</u>	<u>7,993</u>	<u>222</u>
EXPENDITURES:				
Current:				
Public works	<u>20,617</u>	<u>628</u>	<u>509</u>	<u>119</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(12,792)</u>	<u>7,143</u>	<u>7,484</u>	<u>341</u>
Net change in fund balances	<u>\$ (12,792)</u>	<u>\$ 7,143</u>	<u>7,484</u>	<u>\$ 341</u>
FUND BALANCES:				
Beginning of year			<u>116,257</u>	
End of year			<u>\$ 123,741</u>	

City of Antioch
Budgetary Comparison Schedule
Lighting & Landscape District Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 4,200	\$ 5,400	\$ 11,342	\$ 5,942
Special assessment revenue	2,100,762	2,116,356	2,116,358	2
Other	-	9,419	24,039	14,620
Total revenues	2,104,962	2,131,175	2,151,739	20,564
EXPENDITURES:				
Current:				
Parks and recreation	2,014,058	2,109,192	1,671,292	437,900
REVENUES OVER (UNDER) EXPENDITURES	90,904	21,983	480,447	458,464
OTHER FINANCING SOURCES (USES):				
Transfers in	768,705	795,526	151,518	(644,008)
Transfers (out)	(1,241,246)	(1,220,434)	(601,407)	619,027
Total other financing sources (uses)	(472,541)	(424,908)	(449,889)	(24,981)
Net change in fund balances	\$ (381,637)	\$ (402,925)	30,558	\$ 433,483
FUND BALANCES:				
Beginning of year			1,322,639	
End of year			<u>\$ 1,353,197</u>	

City of Antioch
Budgetary Comparison Schedule
Park 1A Maintenance District Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 21,750	\$ 29,180	\$ 29,789	\$ 609
Investment income and rentals	40,100	40,150	41,385	1,235
Revenue from other agencies	115	115	255	140
Total revenues	61,965	69,445	71,429	1,984
EXPENDITURES:				
Current:				
Parks and recreation	49,188	53,047	37,180	15,867
REVENUES OVER (UNDER) EXPENDITURES	12,777	16,398	34,249	17,851
OTHER FINANCING (USES):				
Transfers (out)	(9,432)	(9,805)	(8,518)	(1,287)
Total other financing (uses)	(9,432)	(9,805)	(8,518)	(1,287)
Net change in fund balances	\$ 3,345	\$ 6,593	25,731	\$ 16,564
FUND BALANCES:				
Beginning of year			23,865	
End of year			\$ 49,596	

City of Antioch
Budgetary Comparison Schedule
Solid Waste Reduction AB 939 Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 160,000	\$ 160,000	\$ 160,000	\$ -
Investment income and rentals	1,500	3,150	3,378	228
Revenue from other agencies	54,000	27,230	57,230	30,000
Other	5,000	11,000	12,250	1,250
Total revenues	220,500	201,380	232,858	31,478
EXPENDITURES:				
Current:				
Community development	242,077	246,882	196,684	50,198
Total expenditures	242,077	246,882	196,684	50,198
REVENUES OVER (UNDER) EXPENDITURES	(21,577)	(45,502)	36,174	81,676
Net change in fund balances	\$ (21,577)	\$ (45,502)	36,174	\$ 81,676
FUND BALANCES:				
Beginning of year			388,417	
End of year			\$ 424,591	

City of Antioch
Budgetary Comparison Schedule
Pollution Elimination Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 8,000	\$ 16,000	\$ 18,802	\$ 2,802
Special assessment revenue	830,000	868,915	868,915	-
Other	-	5	-	(5)
Total revenues	838,000	884,920	887,717	2,797
EXPENDITURES:				
Current:				
Public works	500,666	549,080	489,836	59,244
Community development	232,353	246,475	120,057	126,418
Capital outlay	125,000	325,000	73,034	251,966
Total expenditures	858,019	1,120,555	682,927	437,628
REVENUES OVER (UNDER) EXPENDITURES	(20,019)	(235,635)	204,790	440,425
OTHER FINANCING SOURCES (USES):				
Transfers in	35,000	35,000	35,000	-
Transfers (out)	(266,130)	(266,130)	(260,688)	5,442
Total other financing sources (uses)	(231,130)	(231,130)	(225,688)	5,442
Net change in fund balances	\$ (251,149)	\$ (466,765)	(20,898)	\$ 445,867
FUND BALANCES:				
Beginning of year			2,670,554	
End of year			\$ 2,649,656	

City of Antioch
Budgetary Comparison Schedule
Supplemental Law Enforcement Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ -	\$ 59	\$ 78	\$ 19
Revenue from other agencies	100,000	100,000	157,537	57,537
Total revenues	100,000	100,059	157,615	57,556
EXPENDITURES:				
Current:				
Public Safety	-	15	19	(4)
REVENUES OVER (UNDER) EXPENDITURES	100,000	100,044	157,596	57,552
OTHER FINANCING (USES):				
Transfers (out)	(100,000)	(100,000)	(100,057)	(57)
Total other financing (uses)	(100,000)	(100,000)	(100,057)	(57)
Net change in fund balances	\$ -	\$ 59	57,539	\$ 57,499
FUND BALANCES:				
Beginning of year			12	
End of year			\$ 57,551	

City of Antioch
Budgetary Comparison Schedule
Local Law Enforcement Byrne Grant fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Revenue from other agencies	\$ -	\$ 46,948	\$ 44,864	\$ (2,084)
Total revenues	-	46,948	44,864	(2,084)
EXPENDITURES:				
Current:				
Public Safety	-	1,961	1,961	-
REVENUES OVER (UNDER) EXPENDITURES	-	44,987	42,903	(2,084)
OTHER FINANCING (USES):				
Transfers (out)	-	(44,987)	(42,903)	2,084
Total other financing (uses)	-	(44,987)	(42,903)	2,084
Net change in fund balances	\$ -	\$ 1,961	-	\$ -
FUND BALANCES:				
Beginning of year			-	
End of year			\$ -	

City of Antioch
Budgetary Comparison Schedule
Street Impact Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 1,122,000	\$ 1,122,000	\$ 1,162,112	\$ 40,112
Investment income and rentals	2,000	2,000	3,471	1,471
Total revenues	<u>1,124,000</u>	<u>1,124,000</u>	<u>1,165,583</u>	<u>41,583</u>
EXPENDITURES:				
Current:				
Public works	<u>500</u>	<u>700</u>	<u>760</u>	<u>(60)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>1,123,500</u>	<u>1,123,300</u>	<u>1,164,823</u>	<u>41,523</u>
OTHER FINANCING (USES):				
Transfers (out)	<u>(1,123,500)</u>	<u>(1,123,500)</u>	<u>(1,123,500)</u>	<u>-</u>
Total other financing (uses)	<u>(1,123,500)</u>	<u>(1,123,500)</u>	<u>(1,123,500)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (200)</u>	<u>41,323</u>	<u>\$ 41,523</u>
FUND BALANCES:				
Beginning of year			<u>35,688</u>	
End of year			<u>\$ 77,011</u>	

City of Antioch
Budgetary Comparison Schedule
Traffic Safety Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Fines and penalties	\$ 80,000	\$ 80,000	\$ 78,775	\$ (1,225)
Investment income and rentals	100	175	270	95
Total revenues	<u>80,100</u>	<u>80,175</u>	<u>79,045</u>	<u>(1,130)</u>
EXPENDITURES:				
Current:				
Public Safety	<u>90</u>	<u>90</u>	<u>83</u>	<u>7</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>80,010</u>	<u>80,085</u>	<u>78,962</u>	<u>(1,123)</u>
OTHER FINANCING (USES):				
Transfers (out)	<u>(80,000)</u>	<u>(80,000)</u>	<u>(80,000)</u>	<u>-</u>
Total other financing (uses)	<u>(80,000)</u>	<u>(80,000)</u>	<u>(80,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ 10</u>	<u>\$ 85</u>	<u>(1,038)</u>	<u>\$ (1,123)</u>
FUND BALANCES:				
Beginning of year			<u>18,995</u>	
End of year			<u>\$ 17,957</u>	

City of Antioch
Budgetary Comparison Schedule
PEG Franchise Fee Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 231,000	\$ 240,000	\$ 260,143	\$ 20,143
Investment income and rentals	5,500	5,500	6,007	507
Total revenues	236,500	245,500	266,150	20,650
EXPENDITURES:				
Current:				
General Government	82,178	131,928	52,677	79,251
Capital outlay	50,000	587	-	587
Total expenditures	132,178	132,515	52,677	79,838
REVENUES OVER (UNDER) EXPENDITURES	104,322	112,985	213,473	100,488
Net change in fund balances	\$ 104,322	\$ 112,985	213,473	\$ 100,488
FUND BALANCES:				
Beginning of year			719,050	
End of year			\$ 932,523	

City of Antioch
Budgetary Comparison Schedule
Post Retirement Medical Special Revenue Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ -	\$ 1,100	\$ 1,964	\$ (864)
Charges for services	848,235	1,452,499	1,452,545	2,905,044
Other revenue	-	8,985	8,985	17,970
Total revenues	<u>848,235</u>	<u>1,462,584</u>	<u>1,463,494</u>	<u>2,922,150</u>
EXPENDITURES:				
General Government	913,647	836,932	794,316	42,616
Public safety	538,247	507,766	520,337	(12,571)
Total expenditures	<u>1,451,894</u>	<u>1,344,698</u>	<u>1,314,653</u>	<u>30,045</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(603,659)</u>	<u>117,886</u>	<u>148,841</u>	<u>2,892,105</u>
Net change in fund balances	<u>\$ (603,659)</u>	<u>\$ 117,886</u>	<u>148,841</u>	<u>\$ 2,892,105</u>
FUND BALANCES:				
Beginning of year			<u>186,118</u>	
End of year			<u>\$ 334,959</u>	

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NON-MAJOR DEBT SERVICE FUNDS

Debt Service Funds are used to account for the payment of principal and interest on the general debt service of the City and related entities.

ABA; /2015 Lease Revenue

In 1985 and 1994, the City of Antioch participated in the Association of Bay Area Governments' pooled Certificates of Participation to fund improvements to the clubhouse at the City's golf course and irrigation system, respectively. The fund accumulates monies for the payment of principal and interest from a portion of the fees collected and transmitted by the Antioch Public Golf Corporation. These bonds were refinanced in fiscal year 2015 with the issuance of the Antioch Public Financing Authority 2015A Lease Revenue Refunding Bonds.

Honeywell Capital Lease

In 2009, the City entered into a lease agreement with Bank of America for funding of interior building lighting retrofit, and street and park lighting retrofit. Energy savings as a result of the project are used to pay debt service.

City of Antioch
Combining Balance Sheet
Non-Major Debt Service Funds
June 30, 2015

	ABAG/ 2015 Lease Revenue	Honeywell Capital Lease	Total
ASSETS			
Accounts receivable, net	\$ 776,679	\$ -	\$ 776,679
Prepaid items	271	-	271
Restricted cash and investments	4,332	-	4,332
Total assets	\$ 781,282	\$ -	\$ 781,282
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds	\$ 773,428	\$ -	\$ 773,428
Total liabilities	773,428	-	773,428
Fund balances:			
Nonspendable:			
Prepaid items	271	-	271
Restricted for:			
Debt service	7,583	-	7,583
Total fund balances	7,854	-	7,854
Total liabilities and fund balances	\$ 781,282	\$ -	\$ 781,282

City of Antioch

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-Major Debt Service Funds

For the Fiscal Year Ended June 30, 2015

	ABAG/ 2015 Lease Revenue	Honeywell Capital Lease	Total
REVENUES:			
Investment income and rentals	\$ 127,282	\$ -	\$ 127,282
Total revenues	127,282	-	127,282
EXPENDITURES:			
Current:			
General government	63,904	-	63,904
Debt service:			
Principal retirements	4,915,000	395,214	5,310,214
Interest and fiscal charges	235,038	126,515	361,553
Bond issuance costs	59,436	-	59,436
Total expenditures	5,273,378	521,729	5,795,107
REVENUES OVER (UNDER) EXPENDITURES	(5,146,096)	(521,729)	(5,667,825)
OTHER FINANCING SOURCES :			
Refunding Bond Proceeds	3,840,000	-	3,840,000
Debt Premium	582,530	-	582,530
Transfer in	-	521,729	521,729
Total other financing sources	4,422,530	521,729	4,944,259
Net change in fund balances	(723,566)	-	(723,566)
FUND BALANCES:			
Beginning of year	731,420	-	731,420
End of year	\$ 7,854	\$ -	\$ 7,854

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NON-MAJOR CAPITAL PROJECTS FUNDS

Capital Projects Funds are utilized to account for resources used for the acquisition and construction of capital facilities by the City, with the exception of those assets financed by proprietary funds.

Capital Improvement Fund

This fund records all revenues, expenditures, assets and liabilities associated with City capital projects. It accounts for resources used to construct or acquire capital assets and make capital improvements.

Prewett Community Park

This fund accounts for the construction of the Prewett Community Center. The City is reimbursed for expenses by the Antioch Area Public Facilities Financing Agency through mello roos bond proceeds.

Special Assessment Districts

These funds were established to account for construction and acquisition of land and public improvements in various assessment districts. Financing is provided by assessment bond proceeds.

Hillcrest Bridge District

This fund accounts for developer fees collected to fund bridge construction in the Hillcrest Area.

Residential Development Allocation

This fund accounts for contributions by developers for various projects as determined by the City Council.

Development Impact Fee

This fund accounts for Development Impact Fees established pursuant to Ordinance 2079-C-S in order to defray the costs of certain public facilities required to serve new development within the City.

City of Antioch
Combining Balance Sheet
Non-Major Capital Project Funds
June 30, 2015

	Special Assessment Districts			
	Prewett		Hillcrest	Lone
	Capital	Community	District #26	Diamond
	Improvement	Park		
ASSETS				
Cash and investments	\$ 796,005	\$ 97,512	\$ 375,875	\$ 1,473,603
Accounts receivable, net	66,150	55,133	-	64,233
Total assets	\$ 862,155	\$ 152,645	\$ 375,875	\$ 1,537,836
LIABILITIES				
Liabilities:				
Accounts payable	\$ 29,199	\$ 98,125	\$ -	\$ 14,932
Accrued payroll	2,517	206	-	767
Deposits	600,000	115,283	-	-
Due to other funds	-	34,086	-	-
Total liabilities	631,716	247,700	-	15,699
DEFERRED INFLOWS OF RESOURCES				
Unavailable AAPFFA receipts	-	6,648	-	-
Total deferred inflows of resources	-	6,648	-	-
FUND BALANCES				
Fund Balances:				
Restricted	-	-	-	-
Assigned for:				
Capital Projects	230,439	-	-	-
Community Beenfit Programs	-	-	-	-
AD 26	-	-	375,875	-
AD 27	-	-	-	1,522,137
Unassigned	-	(101,703)	-	-
Total fund balances	230,439	(101,703)	375,875	1,522,137
Total liabilities, deferred inflows of resources and fund balances	\$ 862,155	\$ 152,645	\$ 375,875	\$ 1,537,836

Hillcrest Bridge District	Residential Development Allocation	Development Impact Fee	Total
\$ 137,191	\$ 129,434	\$ 49,240	\$ 3,058,860
-	-	-	185,516
\$ 137,191	\$ 129,434	\$ 49,240	\$ 3,244,376
\$ -	\$ -	\$ -	\$ 142,256
-	-	-	3,490
-	-	-	715,283
-	-	-	34,086
-	-	-	895,115
-	-	-	6,648
-	-	-	6,648
-	-	49,240	49,240
137,191	-	-	367,630
-	129,434	-	129,434
-	-	-	375,875
-	-	-	1,522,137
-	-	-	(101,703)
137,191	129,434	49,240	2,342,613
\$ 137,191	\$ 129,434	\$ 49,240	\$ 3,244,376

City of Antioch

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-Major Capital Project Funds

For the Fiscal Year Ended June 30, 2015

			Special Assessment Districts	
	Capital	Prewett	Hillcrest	Lone
	Improvement	Community	District #26	Diamond
		Park		
REVENUES:				
Investment income and rentals	\$ 5,135	\$ 1,012	\$ 2,638	\$ 9,338
Revenue from other agencies	66,150	72,854	-	-
Current service charges	25,358	-	8,241	49,166
Other	10,206	-	-	226,892
Total revenues	106,849	73,866	10,879	285,396
EXPENDITURES:				
Current:				
Public works	390,769	9,212	13,317	46,736
Community development	-	-	-	-
Capital outlay	102,657	184,692	608	244,660
Total expenditures	493,426	193,904	13,925	291,396
REVENUES OVER (UNDER) EXPENDITURES	(386,577)	(120,038)	(3,046)	(6,000)
OTHER FINANCING SOURCES:				
Transfers in	392,000	-	-	-
Total other financing sources	392,000	-	-	-
Net change in fund balances	5,423	(120,038)	(3,046)	(6,000)
FUND BALANCES:				
Beginning of year	225,016	18,335	378,921	1,528,137
End of year	\$ 230,439	\$ (101,703)	\$ 375,875	\$ 1,522,137

Hillcrest Bridge District	Residential Development Allocation	Development Impact Fee	Total
\$ 875	\$ 424	\$ 222	\$ 19,644
-	-	-	139,004
21,963	-	49,074	153,802
-	133,000	-	370,098
22,838	133,424	49,296	682,548
292	-	56	460,382
-	104	-	104
-	-	-	532,617
292	104	56	993,103
22,546	133,320	49,240	(310,555)
-	-	-	392,000
-	-	-	392,000
22,546	133,320	49,240	81,445
114,645	(3,886)	-	2,261,168
\$ 137,191	\$ 129,434	\$ 49,240	\$ 2,342,613

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City of Antioch
Budgetary Comparison Schedule
Capital Improvement Capital Projects Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 600	\$ 3,000	\$ 5,135	\$ 2,135
Revenue from other agencies	66,150	66,150	66,150	-
Current service charges	5,000	25,245	25,358	113
Other	10,000	10,200	10,206	6
Total revenues	81,750	104,595	106,849	2,254
EXPENDITURES:				
Current:				
Public works	29,840	332,450	390,769	(58,319)
Capital outlay	360,150	161,645	102,657	58,988
Total expenditures	389,990	494,095	493,426	669
REVENUES OVER (UNDER) EXPENDITURES	(308,240)	(389,500)	(386,577)	2,923
OTHER FINANCING SOURCES:				
Transfers in	300,000	392,000	392,000	-
Total other financing sources	300,000	392,000	392,000	-
Net change in fund balances	\$ (8,240)	\$ 2,500	5,423	\$ 2,923
FUND BALANCES:				
Beginning of year			225,016	
End of year			\$ 230,439	

City of Antioch
Budgetary Comparison Schedule
Prewett Community Park Capital Projects Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 1,300	\$ 1,300	\$ 1,012	\$ (288)
Revenue from other agencies	-	371,313	72,854	(298,459)
Total revenues	<u>1,300</u>	<u>372,613</u>	<u>73,866</u>	<u>(298,747)</u>
EXPENDITURES:				
Public works	250	11,877	9,212	2,665
Capital outlay	-	478,473	184,692	293,781
Total expenditures	<u>250</u>	<u>490,350</u>	<u>193,904</u>	<u>296,446</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>1,050</u>	<u>(117,737)</u>	<u>(120,038)</u>	<u>(2,301)</u>
Net change in fund balances	<u>\$ 1,050</u>	<u>\$ (117,737)</u>	<u>(120,038)</u>	<u>\$ (2,301)</u>
FUND BALANCES:				
Beginning of year			<u>18,335</u>	
End of year			<u>\$ (101,703)</u>	

City of Antioch
Budgetary Comparison Schedule
Hillcrest District #26 Capital Projects Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 800	\$ 1,700	\$ 2,638	\$ 938
Total revenues	<u>800</u>	<u>1,700</u>	<u>10,879</u>	<u>9,179</u>
EXPENDITURES:				
Public works	967	1,482	13,317	(11,835)
Capital outlay	<u>250,000</u>	<u>20,000</u>	<u>608</u>	<u>19,392</u>
Total expenditures	<u>250,967</u>	<u>21,482</u>	<u>13,925</u>	<u>7,557</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(250,167)</u>	<u>(19,782)</u>	<u>(3,046)</u>	<u>16,736</u>
Net change in fund balances	<u>\$ (250,167)</u>	<u>\$ (19,782)</u>	<u>(3,046)</u>	<u>\$ 16,736</u>
FUND BALANCES:				
Beginning of year			<u>378,921</u>	
End of year			<u>\$ 375,875</u>	

City of Antioch
Budgetary Comparison Schedule
Lone Diamond Capital Projects Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 5,000	\$ 7,000	\$ 9,338	\$ 2,338
Revenue from other agencies	2,400,000	-	-	-
Current service charges	20,000	10,000	49,166	39,166
Other	-	-	226,892	226,892
Total revenues	2,425,000	17,000	285,396	268,396
EXPENDITURES:				
Public works	3,598	15,136	46,736	(31,600)
Capital outlay	3,000,000	382,923	244,660	138,263
Total expenditures	3,003,598	398,059	291,396	106,663
REVENUES OVER (UNDER) EXPENDITURES	(578,598)	(381,059)	(6,000)	375,059
OTHER FINANCING SOURCES:				
Transfers in	-	220,289	-	220,289
Total other financing sources	-	220,289	-	220,289
Net change in fund balances	\$ (578,598)	\$ (160,770)	\$ (6,000)	\$ 595,348
FUND BALANCES:				
Beginning of year			1,528,137	
End of year			<u>\$ 1,522,137</u>	

City of Antioch
Budgetary Comparison Schedule
Hillcrest Bridge District Capital Projects Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 650	\$ 650	\$ 875	\$ 225
Current service charges	15,000	15,000	21,963	6,963
Total revenues	15,650	15,650	22,838	7,188
EXPENDITURES:				
Public works	277	278	292	(14)
REVENUES OVER (UNDER) EXPENDITURES	15,373	15,372	22,546	7,174
Net change in fund balances	\$ 15,373	\$ 15,372	22,546	\$ 7,174
FUND BALANCES:				
Beginning of year			114,645	
End of year			\$ 137,191	

City of Antioch
Budgetary Comparison Schedule
Residential Development Allocation Capital Projects Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ -	\$ 100	\$ 424	\$ 324
Others	-	105,000	133,000	28,000
Total revenues	-	105,100	133,424	28,324
EXPENDITURES:				
Community development	-	50	104	(54)
Total expenditures	-	50	104	(54)
REVENUES OVER (UNDER) EXPENDITURES	-	105,050	133,320	28,270
Net change in fund balances	\$ -	\$ 105,050	133,320	\$ 28,270
FUND BALANCES:				
Beginning of year			(3,886)	
End of year			\$ 129,434	

City of Antioch
Budgetary Comparison Schedule
Development Impact Fee Fund
For the Fiscal Year Ended June 30, 2015

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 1,000	\$ 200	\$ 222	\$ 22
Current service charges	355,125	49,016	49,074	58
Total revenues	<u>356,125</u>	<u>49,216</u>	<u>49,296</u>	<u>80</u>
EXPENDITURES:				
Public Works	-	50	56	(6)
Total expenditures	<u>-</u>	<u>50</u>	<u>56</u>	<u>(6)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>356,125</u>	<u>49,166</u>	<u>49,240</u>	<u>74</u>
Net change in fund balances	<u>\$ 356,125</u>	<u>\$ 49,166</u>	<u>49,240</u>	<u>\$ 74</u>
FUND BALANCES:				
Beginning of year			-	
End of year			<u>\$ 49,240</u>	

INTERNAL SERVICE FUNDS

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

Vehicle Repair and Replacement

This fund accounts for the maintenance and replacement of vehicles and equipment used by all City departments. The source of revenue for this fund is rental fees charged to the various departments.

Office Equipment Replacement

This fund accounts for the costs incurred for the operation, maintenance, and replacement of office equipment used by City departments. The source of revenue for this fund is rental fees charged to the various user departments.

Loss Control Fund

These funds are used to pay workers' compensation insurance premiums and the salary of the administrative analyst.

City of Antioch
Combining Statement of Net Position
Internal Services Funds
June 30, 2015

	Vehicle Repair & Replacement	Office Equipment Replacement	Loss Control	Total
ASSETS				
Current assets:				
Cash and investments	\$ 1,750,733	\$ 1,556,402	\$ 107,916	\$ 3,415,051
Accounts receivable, net	600,000	117,327	-	717,327
Materials, parts and supplies	193,687	-	-	193,687
Prepaid items	-	3,341	-	3,341
Total current assets	2,544,420	1,677,070	107,916	4,329,406
Noncurrent assets:				
Capital assets:				
Vehicles and equipment	8,667,610	2,803,383	-	11,470,993
Less accumulated depreciation	(6,901,495)	(2,345,338)	-	(9,246,833)
Net capital assets	1,766,115	458,045	-	2,224,160
Total assets	4,310,535	2,135,115	107,916	6,553,566
LIABILITIES				
Current liabilities:				
Accounts payable	116,421	31,941	-	148,362
Accrued payroll	14,358	39,068	-	53,426
Current portion of compensated absences	2,312	8,176	-	10,488
Total current liabilities	133,091	79,185	-	212,276
Long-term liabilities:				
Compensated absences	20,812	73,587	-	94,399
Total long-term liabilities	20,812	73,587	-	94,399
Total liabilities	153,903	152,772	-	306,675
NET POSITION				
Net investment in capital assets	1,766,115	458,045	-	2,224,160
Unrestricted	2,390,517	1,524,298	107,916	4,022,731
Total net position	\$ 4,156,632	\$ 1,982,343	\$ 107,916	\$ 6,246,891

City of Antioch

Combining Statement of Revenues, Expenses and Changes in Net Position

Internal Services Funds

For the Fiscal Year Ended June 30, 2015

	Vehicle Repair & Replacement	Office Equipment Replacement	Loss Control	Total
OPERATING REVENUES:				
Charges for services	\$ 1,915,807	\$ 1,350,825	\$ 1,623,211	\$ 4,889,843
Other revenue	631,418	106,703	-	738,121
Total operating revenues	2,547,225	1,457,528	1,623,211	5,627,964
OPERATING EXPENSES:				
Wages and benefits	378,742	876,503	-	1,255,245
Contractual services	215,192	417,490	1,563,524	2,196,206
Tools and supplies	395,107	378,335	927	774,369
Depreciation	509,668	56,596	-	566,264
Repairs and maintenance	355,851	47,520	-	403,371
Total operating expenses	1,854,560	1,776,444	1,564,451	5,195,455
OPERATING INCOME (LOSS)	692,665	(318,916)	58,760	432,509
NONOPERATING REVENUES (EXPENSES):				
Gain (loss) on sale of property	41,693	-	-	41,693
Investment income	11,006	9,183	245	20,434
Total nonoperating revenues	52,699	9,183	245	62,127
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS				
	745,364	(309,733)	59,005	494,636
Capital contribution - City	89,350	14,880	-	104,230
Transfers in	200,000	389,500	-	589,500
Net income (loss)	1,034,714	94,647	59,005	1,188,366
NET POSITION:				
Beginning of year	3,121,918	1,887,696	48,911	5,058,525
End of year	\$ 4,156,632	\$ 1,982,343	\$ 107,916	\$ 6,246,891

City of Antioch
Combining Statement of Cash Flows
Internal Services Funds
For the Fiscal Year Ended June 30, 2015

	Vehicle Repair & Replacement	Office Equipment Replacement	Loss Control	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash receipt from other funds	\$ 1,955,109	\$ 1,345,286	\$ 1,624,211	\$ 4,924,606
Cash payment to suppliers for goods and services	(1,046,218)	(836,728)	(1,564,451)	(3,447,397)
Cash payment to employees for services	(385,974)	(862,955)	-	(1,248,929)
Net cash provided by (used in) operating activities	522,917	(354,397)	59,760	228,280
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Due from other funds	-	106,469	-	106,469
Transfers in	200,000	389,500	-	589,500
Net cash provided by (used in) noncapital financing activities	200,000	495,969	-	695,969
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital asset additions	(557,020)	(50,600)	-	(607,620)
Net cash provided by (used in) capital and related financing activities	(515,327)	(35,720)	-	(551,047)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received (paid)	11,006	9,183	245	20,434
Net cash provided by (used in) investing activities	11,006	9,183	245	20,434
Net change in cash and cash equivalents	218,596	115,035	60,005	393,636
Cash and cash equivalents, beginning of year	1,532,137	1,441,367	47,911	3,021,415
Cash and cash equivalents, end of year	<u>\$ 1,750,733</u>	<u>\$ 1,556,402</u>	<u>\$ 107,916</u>	<u>\$ 3,415,051</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating income (loss)	\$ 692,665	\$ (318,916)	\$ 58,760	\$ 432,509
Adjustments to reconcile operating income (loss) to cash flows from operating activities:				
Depreciation	509,668	56,596	-	566,264
Decrease (increase) in:				
Accounts receivable	(592,116)	(112,242)	1,000	(703,358)
Materials, parts, and supplies	(56,551)	-	-	(56,551)
Prepaid items	-	152	-	152
Increase (decrease) in:				
Accounts payable	(23,517)	6,465	-	(17,052)
Accrued payroll	1,996	9,163	-	11,159
Accrued compensated absences	(9,228)	4,385	-	(4,843)
Net cash provided by (used in) operating activities	\$ 522,917	\$ (354,397)	\$ 59,760	\$ 228,280
SUPPLEMENTAL DISCLOSURE OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:				
Contributions of capital assets from (to) the general government	\$ 89,350	\$ 14,880	\$ -	\$ 104,230
Total noncash capital and related financing activities	\$ 89,350	\$ 14,880	\$ -	\$ 104,230

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AGENCY FUNDS

Agency Funds account for assets held by a governmental unit in the capacity of agent for individuals, governmental entities, and nonpublic organizations.

Employee Benefits

This fund serves as a clearing account for certain employee benefits. Funds come from payroll expenditures and are disbursed to the different employee benefit providers.

Storm Drain Districts D55 and D56

The City collects storm drain fees from developers and builders. This fund accounts for all the fees collected and sent to the County on quarterly basis. The City receives an administrative fee equal to 0.5% of the total fees collected.

Refundable Cash Bond

The Engineering Department requires developers to post a bond for certain projects. This fund serves as a holding account for the bonds issued and deposited in a noninterest bearing checking account.

Assessment District Without City Commitment

These funds account for all money collected to pay for debt service of the various assessment districts for which the City acts as paying agent but has no legal commitment or obligation.

Fire Protection

The City has entered into an agreement with the Contra Costa Consolidated Fire District whereby the City collects fire protection facility fees from developers based on the number of units built. Fees are to provide fire protection facilities only.

East County Water Management Association

The Governing Board of the East County Water Management Association has authorized the City to account for the financial operations of the association. The City's Finance Director uses this fund to record collections and disbursements of funds as authorized by the Association.

City of Antioch
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2015

	Balance June 30, 2014	Additions	Deductions	Balance June 30, 2015
Employee Benefits				
Assets:				
Cash and investments	\$ 420,069	\$ 723,515	\$ (362,069)	\$ 781,515
Accounts receivable	37	-	-	37
Total assets	<u>\$ 420,106</u>	<u>\$ 723,515</u>	<u>\$ (362,069)</u>	<u>\$ 781,552</u>
Liabilities:				
Accounts payable	\$ 362,069	\$ 722,341	\$ (362,069)	\$ 722,341
Due to others	58,037	1,174	-	59,211
Total Liabilities	<u>\$ 420,106</u>	<u>\$ 723,515</u>	<u>\$ (362,069)</u>	<u>\$ 781,552</u>
Storm Drain Districts D55 & D56				
Assets:				
Cash and investments	<u>\$ 568</u>	<u>\$ 115,350</u>	<u>\$ (568)</u>	<u>\$ 115,350</u>
Liabilities:				
Accounts payable	<u>\$ 568</u>	<u>\$ 115,350</u>	<u>\$ (568)</u>	<u>\$ 115,350</u>
Refundable Cash Bond				
Assets:				
Cash and investments	<u>\$ 702,555</u>	<u>\$ 676,370</u>	<u>\$ (689,463)</u>	<u>\$ 689,462</u>
Liabilities:				
Due to others	<u>\$ 702,555</u>	<u>\$ 676,370</u>	<u>\$ (689,463)</u>	<u>\$ 689,462</u>
Assessment Districts Without City Commitment				
Assets:				
Cash and investments	\$ 1,087,390	\$ -	\$ (1,087,390)	\$ -
Assessment receivable	340,331	-	(340,331)	-
Interest receivable	18,061	-	(18,061)	-
Prepaid items	1,190	-	(1,190)	-
Restricted cash and investments	<u>3,774,530</u>	<u>-</u>	<u>(3,774,530)</u>	<u>-</u>
Total assets	<u>\$ 5,221,502</u>	<u>\$ -</u>	<u>\$ (5,221,502)</u>	<u>\$ -</u>
Liabilities:				
Due to others	<u>\$ 5,221,502</u>	<u>\$ -</u>	<u>\$ (5,221,502)</u>	<u>\$ -</u>

City of Antioch
Combining Statement of Changes in Assets and Liabilities
Agency Funds, Continued
For the Fiscal Year ended June 30, 2015

	Balance June 30, 2014	Additions	Deductions	Balance June 30, 2015
Fire Protection				
Assets:				
Cash and investments	\$ 125,156	\$ 188,247	\$ (163,143)	\$ 150,260
	<u>\$ 125,156</u>	<u>\$ 188,247</u>	<u>\$ (163,143)</u>	<u>\$ 150,260</u>
Liabilities:				
Due to others	\$ 125,156	\$ 188,247	\$ (163,143)	\$ 150,260
Total liabilities	<u>\$ 125,156</u>	<u>\$ 188,247</u>	<u>\$ (163,143)</u>	<u>\$ 150,260</u>
ECWMA				
Assets:				
Cash and investments	\$ 5,269	\$ 4,550	\$ (400)	\$ 9,419
	<u>\$ 5,269</u>	<u>\$ 4,550</u>	<u>\$ (400)</u>	<u>\$ 9,419</u>
Liabilities:				
Due to others	\$ 5,269	\$ 4,550	\$ (400)	\$ 9,419
	<u>\$ 5,269</u>	<u>\$ 4,550</u>	<u>\$ (400)</u>	<u>\$ 9,419</u>
Total - All Agency Funds				
Assets:				
Cash and investments	\$ 2,341,007	\$ 1,708,032	\$ (2,303,033)	\$ 1,746,006
Accounts receivable	37	-	-	37
Assessment receivable	340,331	-	(340,331)	-
Interest receivable	18,061	-	(18,061)	-
Prepaid items	1,190	-	(1,190)	-
Restricted cash and investments	3,774,530	-	(3,774,530)	-
Total assets	<u>\$ 6,475,156</u>	<u>\$ 1,708,032</u>	<u>\$ (6,437,145)</u>	<u>\$ 1,746,043</u>
Liabilities:				
Accounts payable	\$ 362,637	\$ 837,691	\$ (362,637)	\$ 837,691
Due to others	6,112,519	870,341	(6,074,508)	908,352
Total liabilities	<u>\$ 6,475,156</u>	<u>\$ 1,708,032</u>	<u>\$ (6,437,145)</u>	<u>\$ 1,746,043</u>

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STATISTICAL SECTION

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.

CITY OF ANTIOCH
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental activities										
Net investment in capital assets	\$257,715	\$266,225	\$280,385	\$279,610	\$292,426	\$295,764	\$302,099	\$325,151	\$329,692	\$326,664
Restricted	37,170	39,373	44,710	46,710	44,812	48,611	43,431	43,227	41,108	38,858
Unrestricted	43,967	40,466	27,922	22,500	19,453	14,010	21,104	16,543	15,064	(49,846)
Total governmental activities net position	<u>\$338,852</u>	<u>\$346,064</u>	<u>\$353,017</u>	<u>\$348,820</u>	<u>\$356,691</u>	<u>\$358,385</u>	<u>\$366,634</u>	<u>\$384,921</u>	<u>\$385,864</u>	<u>\$315,676</u>
Business-type activities										
Net investment in capital assets	\$125,699	\$144,521	\$149,526	\$150,985	\$149,207	\$150,008	\$149,127	\$148,026	\$148,514	\$148,726
Restricted	3,644	2,414	2,655	2,456	1,673	1,476	1,554	1,432	0	0
Unrestricted	32,791	22,087	21,210	21,979	25,411	31,856	33,195	38,130	41,634	26,144
Total business-type activities net position	<u>\$162,134</u>	<u>\$169,022</u>	<u>\$173,391</u>	<u>\$175,420</u>	<u>\$176,291</u>	<u>\$183,340</u>	<u>\$183,876</u>	<u>\$187,588</u>	<u>\$190,148</u>	<u>\$174,870</u>
Primary government										
Net investment in capital assets	\$383,414	\$410,746	\$429,911	\$430,595	\$441,633	\$445,772	\$451,226	\$473,177	\$478,206	\$475,390
Restricted	40,814	41,788	47,365	49,166	46,485	50,087	44,985	44,659	41,108	38,858
Unrestricted	76,758	62,553	49,132	44,479	44,864	45,866	54,299	54,673	56,698	(23,702)
Total primary government net position	<u>\$500,986</u>	<u>\$515,087</u>	<u>\$526,408</u>	<u>\$524,240</u>	<u>\$532,982</u>	<u>\$541,725</u>	<u>\$550,510</u>	<u>\$572,509</u>	<u>\$576,012</u>	<u>\$490,546</u>

Source: City of Antioch Annual Financial Report

CITY OF ANTIOCH
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental activities:										
General government	\$6,560	\$9,038	\$8,926	\$9,338	\$7,379	\$6,640	\$6,736	\$5,937	\$8,802	\$6,912
Public works	14,254	15,109	15,764	19,452	13,305	16,147	13,671	17,438	15,359	19,043
Public safety	22,721	24,716	28,875	30,296	28,228	26,376	25,637	27,303	26,453	30,900
Parks and recreation	3,942	4,489	4,401	4,497	4,397	4,203	4,134	3,964	3,827	4,185
Community development	6,846	8,323	8,905	8,683	8,052	7,013	3,204	2,121	2,571	3,657
Interest on long-term liabilities	2,381	2,298	2,251	2,195	2,206	2,316	1,865	422	397	427
Total governmental activities	<u>56,704</u>	<u>63,973</u>	<u>69,122</u>	<u>74,461</u>	<u>63,567</u>	<u>62,695</u>	<u>55,247</u>	<u>57,185</u>	<u>57,409</u>	<u>65,124</u>
Business-type activities										
Water	17,827	20,415	23,087	22,900	20,371	18,948	25,244	23,123	25,751	23,308
Sewer	2,900	2,509	2,820	2,973	3,464	3,118	3,112	4,007	4,668	5,439
Marina	1,133	1,180	1,208	1,175	1,012	1,005	1,050	1,129	1,076	1,016
Prewett Water Park	1,845	1,922	2,089	2,299	2,084	1,740	1,762	1,878	1,920	1,983
Total business-type activities	<u>23,705</u>	<u>26,026</u>	<u>29,204</u>	<u>29,347</u>	<u>26,931</u>	<u>24,811</u>	<u>31,168</u>	<u>30,137</u>	<u>33,415</u>	<u>31,746</u>
Total primary government expenses	<u>80,409</u>	<u>89,999</u>	<u>98,326</u>	<u>103,808</u>	<u>90,498</u>	<u>87,506</u>	<u>86,415</u>	<u>87,322</u>	<u>90,824</u>	<u>96,870</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	50	2,548	1,645	2,850	2,536	1,360	1,474	1,642	1,824	3,752
Public works	1,180	993	3,012	1,572	2,895	3,369	2,429	1,745	3,152	1,666
Public safety	1,336	1,408	1,346	1,621	1,678	1,270	1,254	1,303	1,401	1,407
Community development	3,625	3,814	4,208	2,755	1,262	1,147	2,018	3,174	1,479	2,809
Other activities	2,541	2,779	687	637	646	560	701	700	789	872
Operating grants and contributions	5,609	7,303	7,772	6,136	5,971	9,846	9,802	8,742	5,879	8,880
Capital grants and contributions	4,088	2,974	7,856	8,789	17,425	8,568	1,896	2,308	8,118	1,836
Total governmental activities program revenues	<u>18,429</u>	<u>21,819</u>	<u>26,526</u>	<u>24,360</u>	<u>32,413</u>	<u>26,120</u>	<u>19,574</u>	<u>19,614</u>	<u>22,642</u>	<u>21,222</u>
Business-type activities:										
Fines, forfeitures and charges for services										
Water	19,364	20,906	20,842	20,180	19,293	21,687	23,395	25,129	25,907	24,430
Sewer	3,902	3,744	3,738	3,816	4,050	4,320	4,453	4,523	4,714	5,013
Marina	763	749	807	811	711	658	681	645	591	516
Prewett Water Park	825	812	835	955	927	1,040	910	854	866	789
Capital grants and contributions:										
Water	2,535	1,532	2,449	1,214	918	1,159	939	1,328	1,008	1,235
Sewer	2,394	2,276	2,714	1,397	714	1,004	393	524	1,193	1,063
Marina	0	0	0	0	0	0	0	747	304	0
Total business-type activities program revenues	<u>29,783</u>	<u>30,019</u>	<u>31,385</u>	<u>28,373</u>	<u>26,613</u>	<u>29,868</u>	<u>30,771</u>	<u>33,750</u>	<u>34,583</u>	<u>33,046</u>
Total primary government program revenues	<u>48,212</u>	<u>51,838</u>	<u>57,911</u>	<u>52,733</u>	<u>59,026</u>	<u>55,988</u>	<u>50,345</u>	<u>53,364</u>	<u>57,225</u>	<u>54,268</u>
Net (expense)/revenue										
Governmental activities	-38,275	-42,154	-42,596	-50,101	-31,154	-36,575	-35,673	-37,571	-34,767	-43,902
Business-type activities	6,078	3,993	2,181	-974	-318	5,057	-397	3,613	1,168	1,300
Total primary government net expense	<u>-32,197</u>	<u>-38,161</u>	<u>-40,415</u>	<u>-51,075</u>	<u>-31,472</u>	<u>-31,518</u>	<u>-36,070</u>	<u>-33,958</u>	<u>-33,599</u>	<u>-42,602</u>

CITY OF ANTIOCH
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands) - Continued

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Revenues and Other Changes										
In Net Position										
Governmental activities:										
Taxes:										
Property taxes	15,912	18,284	18,576	17,927	15,381	14,425	10,638	6,752	7,340	8,902
Transient lodging tax	327	372	360	242	113	80	120	116	136	150
Franchise	2,410	2,889	3,595	3,466	4,172	3,901	4,166	4,042	4,188	4,406
Business license fees based on gross receipts	1,194	1,150	1,243	1,024	1,084	1,010	1,048	1,165	1,172	1,964
Property transfer taxes	875	508	333	432	344	255	283	313	363	382
Sales and use tax	11,071	11,843	11,725	9,909	9,476	9,340	10,476	11,074	12,532	17,597
Motor vehicle in lieu	9,039	8,031	8,356	7,538	5,928	5,823	5,025	4,977	5,330	6,270
Park in lieu	586	283	148	388	49	45	215	443	338	120
Investment income not restricted	1,522	3,237	3,508	2,042	595	454	355	177	305	278
Other	3,187	2,344	2,391	3,900	1,881	2,867	2,765	3,761	3,956	3,455
Contribution from Successor Agency Trust	0	0	0	0	0	0	638	0	0	0
Extraordinary items - Redevelopment Dissolution	0	0	0	0	0	0	7,719	0	0	0
Transfers	1,089	426	-687	-965	3	69	473	183	191	798
Total government activities	<u>47,212</u>	<u>49,367</u>	<u>49,548</u>	<u>45,903</u>	<u>39,026</u>	<u>38,269</u>	<u>43,921</u>	<u>33,003</u>	<u>35,851</u>	<u>44,322</u>
Business-type activities:										
Investment income not restricted	815	1,590	1,305	825	360	349	315	204	392	334
Other	288	305	193	1,214	831	1711	1091	78	1,190	117
Transfers	-1,089	-426	687	965	-3	-69	-473	-183	-191	-798
Total business type activities	<u>14</u>	<u>1,469</u>	<u>2,185</u>	<u>3,004</u>	<u>1,188</u>	<u>1,991</u>	<u>933</u>	<u>99</u>	<u>1,391</u>	<u>-347</u>
Total primary government	<u>47,226</u>	<u>50,836</u>	<u>51,733</u>	<u>48,907</u>	<u>40,214</u>	<u>40,260</u>	<u>44,854</u>	<u>33,102</u>	<u>37,242</u>	<u>43,975</u>
Change in Net Position										
Governmental activities	8,937	7,213	6,952	-4,198	7,872	1,694	8,248	-4,568	1,084	420
Business-type activities	6,092	5,462	4,366	2,030	870	7,048	536	3,712	2,559	953
Total primary government	<u>\$15,029</u>	<u>\$12,675</u>	<u>\$11,318</u>	<u>-\$2,168</u>	<u>\$8,742</u>	<u>\$8,742</u>	<u>\$8,784</u>	<u>-\$856</u>	<u>\$3,643</u>	<u>\$1,373</u>

Source: City of Antioch Financial Report

CITY OF ANTIOCH
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund										
Reserved	\$48	\$239	\$872	\$894	\$259	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	8,686	11,694	8,534	4,392	5,488	-	-	-	-	-
Nonspendable	-	-	-	-	-	34	60	91	206	38
Committed	-	-	-	-	-	102	94	602	1,497	4,524
Assigned	-	-	-	-	-	92	298	277	126	1,086
Unassigned	-	-	-	-	-	6,557	8,037	9,140	9,006	11,531
Total general fund	<u>\$8,734</u>	<u>\$11,933</u>	<u>\$9,406</u>	<u>\$5,286</u>	<u>\$5,747</u>	<u>\$6,785</u>	<u>\$8,489</u>	<u>\$10,110</u>	<u>\$10,835</u>	<u>\$17,179</u>
All other governmental funds										
Reserved	\$20,473	\$23,095	\$22,507	\$15,430	\$13,428	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	16,206	13,409	14,912	18,253	20,496	-	-	-	-	-
Capital projects funds	12,175	6,611	2,912	3,767	2,034	-	-	-	-	-
Nonspendable	-	-	-	-	-	3,562	35	363	142	134
Restricted	-	-	-	-	-	21,494	23,294	22,447	20,807	38,440
Committed	-	-	-	-	-	5,566	6,017	3,446	2,869	3,275
Assigned	-	-	-	-	-	4,675	4,636	3,521	2,296	2,432
Unassigned	-	-	-	-	-	(2,412)	-	-	(4)	(102)
Total all other governmental funds	<u>\$48,854</u>	<u>\$43,115</u>	<u>\$40,331</u>	<u>\$37,450</u>	<u>\$35,958</u>	<u>\$32,885</u>	<u>\$33,982</u>	<u>\$29,777</u>	<u>\$26,110</u>	<u>\$44,179</u>

Note: Fiscal years 2002 through 2010 are pre-implementation of GASB 54. Fiscal year 2011 represents new fund balance classifications post implementation of GASB 54.

Source: City of Antioch Annual Financial Report

CITY OF ANTIOCH
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Taxes	\$42,675	\$44,917	\$45,979	\$42,165	\$37,744	\$37,384	\$34,424	\$30,792	\$34,300	\$42,635
Licenses and permits	1,684	1,463	1,400	735	857	798	1,096	1,655	1,303	1,178
Fines and penalties	376	301	214	362	306	189	154	142	146	134
Investment income and rentals	1,991	3,480	3,794	2,491	1,380	1,064	1,065	1,437	1,520	1,485
Revenue from other agencies	4,457	5,722	7,756	10,667	20,602	14,699	8,470	9,952	10,244	5,598
Current service charges	5,361	13,229	11,614	11,106	9,418	8,391	8,323	8,112	10,335	11,011
Special assessment revenue	2,699	2,845	2,802	2,731	2,793	2,775	2,879	2,850	2,904	2,985
Contribution from Successor Agency Trust	0	0	0	0	0	0	638	0	0	0
Other	3,768	1,634	1,575	3,852	1,161	2,253	2,315	1,238	1,754	2,368
Total Revenues	63,011	73,591	75,134	74,109	74,261	67,553	59,364	56,178	62,506	67,394
Expenditures										
Current:										
General government	7,434	8,738	8,331	8,976	6,971	6,073	5,702	5,331	6,357	6,109
Public works	7,586	9,233	9,269	12,888	7,159	8,587	6,652	7,803	8,450	11,128
Public safety	22,413	26,159	29,629	31,202	29,340	26,928	26,065	26,959	28,786	31,826
Parks and recreation	3,560	4,365	4,076	4,023	3,776	3,594	3,641	3,209	3,331	3,491
Community development	8,902	10,557	11,390	11,308	9,685	8,856	3,968	3,094	3,005	4,527
Capital outlay	6,140	13,739	13,840	8,176	20,331	13,183	4,614	10,753	14,562	4,945
Debt service:										
Principal retirement	1,377	1,249	1,170	1,255	1,345	1,764	2,115	509	536	5,310
Interest	2,337	2,271	2,219	2,167	2,133	2,290	1,999	412	390	359
Fiscal charges	15	15	16	14	14	19	18	9	6	3
Bond issuance costs	0	0	0	0	29	0	0	0	0	59
Total Expenditures	59,764	76,326	79,940	80,009	80,783	71,294	54,774	58,079	65,423	67,757
Excess (deficiency) of revenues over (under) expenditures	3,247	-2,735	-4,806	-5,900	-6,522	-3,741	4,590	-1,901	-2,917	-363
Other financing sources (uses)										
Transfers in	10,573	12,208	13,212	13,130	12,380	11,264	9,438	6,355	7,408	5,990
Transfer out	(9,471)	(12,011)	(13,717)	(14,231)	(11,147)	(11,430)	(9,285)	(6,397)	(7,433)	(5,871)
Capital lease	0	0	0	0	2,177	1,873	0	0	0	0
Proceeds of bonds	0	0	0	0	2,081	0	0	0	0	3,840
Bond premium										583
Extraordinary item	0	0	0	0	0	0	(1,942)	0	0	0
Total other financing sources (uses)	1,102	197	(505)	(1,101)	5,491	1,707	(1,789)	(42)	(25)	4,542
Net change in fund balances	\$4,349	-\$2,538	-\$5,311	-\$7,001	-\$1,031	-\$2,034	\$2,801	-\$1,943	-\$2,942	\$4,179
Debt service as a percentage of non-capital expenditures	6.93%	5.62%	5.13%	4.76%	5.75%	6.98%	8.20%	1.95%	1.82%	9.03%

Source: City of Antioch Annual Financial Report

CITY OF ANTIOCH
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years - General Fund
(modified accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property Tax	Sales Tax (1)	Sales Tax Measure C (2)	Motor Vehicle In Lieu Tax (VLF)	Gax Tax	Transient Lodging Tax	Franchise Taxes	Business License Tax	Property Transfer Tax	Total
2006	15,912	11,071	0	9,039	1,848	327	2,410	1,194	875	42,676
2007	18,284	11,843	0	8,031	1,840	372	2,888	1,151	508	44,917
2008	18,577	11,725	0	8,355	1,790	170	3,596	1,243	333	45,789
2009	17,927	9,909	0	7,537	1,627	242	3,466	1,024	432	42,164
2010	15,381	9,476	0	5,928	1,660	113	3,757	1,084	344	37,743
2011	14,425	9,340	0	5,823	2,550	80	3,900	1,010	255	37,383
2012	10,638	10,476	0	5,025	2,876	120	3,958	1,048	283	34,424
2013	6,752	11,074	0	4,977	2,353	116	4,042	1,165	313	30,792
2014	7,340	11,587	899	5,330	3,286	136	4,188	1,171	363	34,300
2015	8,902	12,014	5,584	6,270	2,966	150	4,406	1,964	382	42,638

(1) Sales tax is levied at 8.5% on retail sales and/or consumption of personal property, comprised of a 7.5% statewide tax and an additional 1% for transportation purposes in Contra Costa County. 1% of the total tax rate is allocated to the City.

(2) Measure C is a half-cent sales tax on retail sales and/or consumption of personal property which became effective April 1, 2014 .

Source: City of Antioch Annual Financial Report

CITY OF ANTIOCH
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	Total Secured Tax Roll	Unsecured Tax Roll	Less Homeowners' Exemptions	Less Other Tax Exempt Property	Total Taxable Assessed Value	Less Redevelopment Assessed Valuation	Value of Taxable Property	Amount Allocated to City (a)
2006	8,609,319	179,497	-137,104	-191,490	8,460,222	-601,289	7,858,933	10.15%
2007	9,883,012	183,270	-131,886	-197,614	9,736,782	-654,506	9,082,276	10.18%
2008	10,949,191	178,902	-128,392	-533,214	10,466,487	-704,753	9,761,734	10.19%
2009	10,108,077	224,814	-126,214	-674,711	9,531,966	-754,155	8,777,811	10.01%
2010	8,011,789	235,898	-123,979	-687,894	7,435,814	-765,856	6,669,958	9.66%
2011	7,662,034	220,183	-121,652	-691,413	7,069,152	-724,248	6,344,904	9.65%
2012	7,155,541	205,339	-116,601	-683,407	6,560,872	-723,955	5,836,917	(a)
2013	7,109,642	196,571	-111,761	-696,290	6,498,162	-641,397	5,856,765	(a)
2014	7,616,910	189,173	-106,871	-711,013	6,988,199	-613,598	6,374,601	(a)
2015	8,904,098	176,385	-103,063	-721,103	8,256,317	-592,222	7,664,095	10.05%

NOTE: In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only reassessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold.

(a) California cities do not set their own direct tax rate. The State Constitution establishes the rate at 1% and allocates a portion of that amount, by annual calculation, to all the taxing entities within a tax rate area. The City of Antioch includes 39 tax rate areas. The percentage presented is the City's share of the 1%. The County could not provide data for FY12-FY14.

Source: Contra Costa County Certificate of Assessed Valuations

City of Antioch
Principal Property Taxpayers
FY 2014-15 Compared To FY 2005-06
(amounts expressed in thousands, except for Rank and Percentages)

2014-2015 Local Secured Assessed Valuation - \$8,904,097,663

Taxpayer	2015			2006		
	Total Secured Assessed Value (A)	Rank	Percentage of Total Secured Assessed Value	Total Secured Assessed Value	Rank	Percentage of Total Secured Assessed Value
Kaiser Foundation Hospitals/Health Plan-Sand Creek	399,615	1	4.488%	17,219	10	0.210%
Sutter East Bay Hospital	112,785	2	1.267%	32,637	6	0.390%
Sequoia Equities - Cross Pointe	34,274	3	0.385%			
Runaway Bay LLC	27,900	4	0.313%			
Camden Village LLC	24,702	5	0.277%	37,230	2	0.450%
Kaiser Foundation Hospitals/Health Plan-Delta Fair	23,901	6	0.268%			
Georgia-Pacific Gypsum LLC	21,771	7	0.244%			
Costco Wholesale Corporation	19,174	8	0.215%			
Lakeshore Antioch	19,041	9	0.214%			
Deer Creek Partnership	17,851	10	0.200%			
GWF Power Systems Limited Partnership	0.00		0.000%	51,806	1	0.620%
ESC Skepner LLC	0.00		0.000%	34,088	5	0.410%
DDR MDT MV Slatten Ranch	0.00		0.000%	31,948	7	0.380%
Fairfield Antioch LLC	0.00		0.000%	34,603	4	0.420%
Slatten Ranch LP	0.00		0.000%	21,795	8	0.260%
LB/L Duc III Antioch 330	0.00		0.000%	35,298	3	0.430%
Delta Square-Oxford LTD	0.00		0.000%	20,757	9	0.250%
	<u>\$701,014</u>		<u>7.873%</u>	<u>\$317,381</u>		<u>3.820%</u>

The amounts shown above include assessed value data for both the City and the Antioch Development Agency

(A) Amounts listed for top ten taxpayers only.

Source: County Assessor's Office via ParcelQuest

**CITY OF ANTIOCH
PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

Fiscal Year	Basic County Wide Levy	BART	East Bay Regional Park	Community College 2002 Bonds	Community College 2006 Bonds	Community College 2014 Bonds	Total
2006	1.0000	0.0048	0.0057	0.0047	-	-	1.0152
2007	1.0000	0.0076	0.0080	0.0038	0.0070	-	1.0264
2008	1.0000	0.0076	0.0080	0.0038	0.0070	-	1.0264
2009	1.0000	0.0090	0.01	0.0040	0.0026	-	1.0256
2010	1.0000	0.0057	0.0108	0.0046	0.0080	-	1.0291
2011	1.0000	0.0031	0.0084	0.0049	0.0084	-	1.0248
2012	1.0000	0.0041	0.0071	0.0049	0.0095	-	1.0256
2013	1.0000	0.0043	0.0051	0.0047	0.0040	-	1.0181
2014	1.0000	0.0075	0.0078	0.0043	0.0090	-	1.0286
2015	1.0000	0.0026	0.0067	0.0034	0.0076	0.0110	1.0313

Source: Contra Cost County Assessors Office

City of Antioch
Property Tax Levies and Collections (1)
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	City Property Tax Levied and Collected	Development Agency Property Tax Levied and Collected	Total Tax Levied and Collected	Percentage of Levy Collected (3)	Value of City Property Subject To Local Tax Rate	Value of Development Agency Property Subject to Local Tax Rate	Total Value of Property Subject To Local Tax Rate
2006	18,435	6,583	25,018	100%	7,556,091	601,280	8,157,371
2007	21,028	7,015	28,043	100%	9,082,277	654,506	9,736,783
2008	20,865	7,375	28,240	100%	9,761,734	704,753	10,466,487
2009	19,704	7,952	27,656	100%	8,777,811	754,155	9,531,966
2010	16,940	7,759	24,699	100%	6,669,959	765,856	7,435,815
2011	16,574	7,348	23,922	100%	6,344,904	724,248	7,069,152
2012	14,187	3,877 (2)	18,064	100%	5,836,917	723,955	6,560,872
2013	15,919	0 (2)	15,919	100%	5,856,765	641,397	6,498,162
2014	16,765	0 (2)	16,765	100%	6,374,601	613,598	6,988,199
2015	14,927	0 (2)	14,927	100%	7,664,094	592,222	8,256,316

(1) Figures include data for property within the city, redevelopment project areas and for assessments.

(2) Figure represent taxes levied and collected for development agency through January 31, 2012 prior to dissolution of redevelopment with the passage of ABx 1 26, therefore no redevelopment levies after dissolution are provided to the City.

(3) Taxes collected are the same as the amounts levied because Contra Costa County follows California's alternate method of apportionment (the Teeter Plan). Under the Teeter Plan, all amounts levied are apportioned to the County and other taxing agencies regardless of whether they are collected in the current year or not.

Source: Contra Costa County Assessed Valuation Report and Tax Reconciliation Sheet

City of Antioch
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities			Business-Type Activities		Total Primary Government	Percentage of Estimated Actual Value of Taxable Property (1)	Per Capita (2)
	Lease Revenue Bonds	Tax Allocation Bonds (3)	Capital Leases	Water Bonds	Marina Loans			
2006	29,696	13,840	117	6,609	4,044	54,306	0.69%	538
2007	29,523	12,955	-	4,780	3,932	51,190	0.56%	507
2008	29,309	12,035	-	4,160	3,816	49,320	0.51%	493
2009	29,054	11,070	-	3,525	3,695	47,344	0.54%	473
2010	28,754	12,141	2,177	2,869	3,568	49,509	0.74%	485
2011	28,369	10,981	3,867	2,195	3,436	48,848	0.77%	474
2012	27,934	-	3,541	1,511	3,297	36,283	0.62%	349
2013	5,002	-	3,192	770	3,152	12,116	0.21%	115
2014	4,841	-	2,821	-	3,001	10,663	0.17%	101
2015	4,386	-	2,425	-	2,843	9,654	0.13%	89

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Source: City of Antioch Financial Report

(1) See the schedule of Assessed Value and Estimated Actual Value of Taxable Property.

(2) Population data can be found in the Demographic and Economic Statistics schedule

(3) Tax Allocation Bonds have become an obligation of the Successor Agency to the Antioch Development Agency and no longer on City books.

City of Antioch
Ratios of General Bonded Debt Outstanding

The City of Antioch has not had any outstanding general obligation bond debt since 2001-02.

CITY OF ANTIOCH
Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt limit	\$1,318,322	\$1,509,942	\$1,669,214	\$1,549,934	\$1,237,153	\$1,182,333	\$1,104,132	\$1,095,932	\$1,170,913	\$1,362,072
Total net debt applicable to limit	0	0	0	0	0	0	0	0	0	0
Legal debt margin	\$1,318,322	\$1,509,942	\$1,669,214	\$1,318,322	\$1,237,153	\$1,182,333	\$1,104,132	\$1,095,932	\$1,170,913	\$1,362,072
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2015

The following numbers are not expressed in thousands:

Assessed value	\$8,256,315,706
Add back: exempt real property	<u>824,166,789</u>
Total assessed value	<u>9,080,482,495</u>

Debt limit (15% of total assessed value)	1,362,072,374
Debt applicable to limit:	
General obligation bonds	0
Less: Amount set aside for repayment of general obligation debt	<u>0</u>
Total net debt applicable to limit	<u>0</u>
Legal debt margin	<u><u>\$1,362,072,374</u></u>

Source: City of Antioch Finance Department and Contra Costa County Certificate of Assessed Valuations for fiscal year 2014-15

Note: Beginning in Fiscal Year 2000-01, the City of Antioch did not have any general obligation debt. However, under State finance law, the City of Antioch's outstanding general obligation debt should not exceed 15% of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

**City of Antioch
Pledged Revenue Coverage
Last Ten Fiscal Years**

Fiscal Year	Water Revenue Bonds (1) (in thousands)						Special Assessment Bonds		
	Gross Water	Less: Direct	Net Revenue	Debt Service		Debt	Special	Outstanding (in thousands)	
	Charges And Other	Operating Expenses	Available for Debt Service	Principal	Interest	Coverage	Assessment Collections (2)	Hillcrest	Lone Diamond
2006	20,279	15,705	4,574	1,785	250	2.25%	8,015,198	3,410	59,935
2007	22,264	18,297	3,967	1,850	181	1.95%	7,546,480	1,708	51,020
2008	21,796	20,174	1,622	640	142	2.07%	7,550,756	-	46,795
2009	21,585	19,804	1,781	655	126	2.28%	7,464,602	-	41,170
2010	20,226	17,390	2,836	675	108	3.62%	7,401,685	-	35,045
2011	22,103	16,609	5,494	695	88	7.02%	7,476,123	-	26,905
2012	23,652	22,924	728	720	66	0.93%	7,425,102	-	20,905
2013	25,369	20,628	4,741	745	41	6.03%	7,436,553	-	13,915
2014	27,297	23,328	3,969	770	14	5.06%	7,472,192	-	2,405
2015	24,711	21,137	3,574	0	0	n/a	-	-	-

(1) Details regarding the City of Antioch's outstanding debt can be found in the notes to the financial statements. Water Charges and Other includes investment earnings but not tap fees. Operating expenses do not include interest or depreciation.

(2) Special Assessment Debt without City Commitment: The City is the collecting and paying agent for other special assessment debt, but has no direct or contingent liability or moral obligation for the payment of this debt. Therefore, this debt is not included in the City's financial statements. Cash held by the City on behalf of these districts is recorded in the Agency Funds of the City.

Source: City of Antioch Financial Statements

CITY OF ANTIOCH
Direct and Overlapping Debt
June 30, 2015

2014-15 Assessed Valuation	\$8,256,315,706
Antioch Development Agency Incremental Valuation:	592,222,357
Adjusted Assessed Valuation:	\$7,664,093,349

JURISDICTION	Total Debt 6/30/2015	Percent Applicable (1)	City's Share of Debt 6/30/2015
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Bay Area Rapid Transit District	\$630,795,000	1.491%	\$9,405,153
Contra Costa Community College District	455,860,000	5.230%	23,841,478
Antioch Unified School District Schools Facilities Improvement District No. 1	62,787,634	75.278%	47,265,275
Liberty Union High School District	48,770,000	2.355%	1,148,534
Brentwood Union School District	42,784,704	4.297%	1,838,459
East Bay Regional Park District	176,790,000	2.288%	4,044,955
Antioch Area Community Facilities District No. 1989-1	22,750,000	100.000%	22,750,000
Total Overlapping Tax and Assessment Debt			\$110,293,854
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	\$24,833,058	100.000%	\$24,833,058
DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Direct Debt:			
City of Antioch Capital Lease	\$2,425,375	100.000%	\$2,425,375
City of Antioch Lease Revenue Bonds	4,386,264	100.000%	4,386,264
Subtotal Direct General Fund Debt			\$6,811,639
Overlapping Debt:			
Contra Costa County General Fund Obligations	\$252,598,977	5.209%	\$13,157,881
Contra Costa County Pension Obligation Bonds	236,920,000	5.209%	12,341,163
Contra Costa Community College District Certificates of Participation	615,000	5.230%	32,165
Antioch Unified School District Certificates of Participation	45,345,814	83.247%	37,749,030
Brentwood Union School District Certificates of Participation	1,678,045	4.297%	72,106
Contra Costa Fire Protection District Pension Obligation Bonds	92,805,000	11.278%	10,466,548
Subtotal gross overlapping General Fund Debt			\$73,818,891
Less: Contra Costa County Obligations supported from revenue funds			5,146,664
Subtotal net overlapping General Fund Debt			\$68,672,227
COMBINED TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT			\$75,483,866 (2)
COMBINED TOTAL NET DEBT			\$210,610,778 (2)

NOTES:

(1) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's taxable assessed value.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease and pension obligations

Ratios to 2014-15 Assessed Valuation:

Total Overlapping Tax and Assessment Debt: 1.33%

Ratios to Adjusted Assessed Valuation:

Combined Direct Debt (\$6,811,639): 0.008%

Gross Combined Total Debt: 2.82%

Net Combined Total Debt: 2.75%

Ratios to Redevelopment Successor Agency Incremental Valuation:

Total Overlapping Tax Increment Debt: 4.19%

Source: California Municipal Statistics, Inc.

**City of Antioch
Demographic and Economic Statistics
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>City of Antioch Population(1)</u>	<u>Contra Costa County Population (1)</u>	<u>Personal Income (in thousands) (2)</u>	<u>Per Capita Personal Income (2)</u>	<u>Unemployment Rate (3)</u>
2006	100,163	1,000,834	55,318,933	55,237	5.3%
2007	100,150	1,009,152	58,043,926	57,518	5.3%
2008	100,361	1,023,344	59,914,142	58,547	7.6%
2009	100,957	1,037,890	55,781,843	53,745	12.20%
2010	102,330	1,052,605	57,700,398	54,817	12.80%
2011	103,054	1,066,096	60,778,675	57,011	12.50%
2012	103,833	1,065,117	66,544,007	61,638	10.20%
2013	105,117	1,074,702	69,375,880	63,403	8.70%
2014	106,455	1,087,008	*	*	6.90%
2015	108,298	1,102,871	*	*	6.80%

*No Data Available

Data Sources:

(1) State Department of Finance

(2) U.S. Department of Commerce, Bureau of Economic Analysis (data shown is for Contra Costa County)

- Last updated: 11/20/14 - new estimates for 2013; revised estimates for 2001-2012.

(3) State of California Employee Development Dept., Labor Market Info, Data Library

**City of Antioch
Principal Employers
Current Year and Nine Years Ago**

Employer	2015		2005	
	Approx.Number of Employees¹	Percentage Of Total City Employment	Number of Employees	Percentage Of Total City Employment
Kaiser Permanente	2,014	3.99%	663	1.39%
Antioch Unified School District	1,717	3.40%	1,882	3.95%
Sutter Delta Medical Center ²	1,200	2.38%	804	1.69%
Contra Costa County Social Services	525	1.04%	500	1.05%
Wal-Mart	277	0.55%	408	0.86%
Target	290	0.57%	-	0.00%
Costco	285	0.56%	190	0.40%
City of Antioch	250	0.50%	370	0.78%
Antioch Auto Center	240	0.48%	-	0.00%
Safeway	126	0.25%	200	0.42%
Long's Drugs (corporate office)	-	0.00%	255	0.54%
Mervyn's	-	0.00%	210	0.44%

¹ As of 10/2/15 Source: City of Antioch Economic Development Department

² Includes contract employees

**City of Antioch
Operating Indicators by Function
Last Ten Fiscal Years**

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Police										
Physical arrests	4,983	6,471 (1)	6,734	7,288	5,990	4,830	4,296	4,047	4,018	4,707
Parking violations*	3,334	2,256 (1)	1,188	1,391	1,241	963	1,310	1,319	2,318	2,311
Traffic violations*	8,749	4,703 (1)	7,049	12,664	5,905	3,320	2,123	1,396	1,479	2,246
Sworn Officers	118	125	126	126	126	126	126	126	87 (3)	102(3)
Reserve Personnel	5	4	4	4	4	4	4	3	3	3
Support Personnel	55	58	59	59	59	59	59	59	26 (3)	29
Highways and streets										
Street resurfacing, sq ft	137,100	209,269	128,685	387,760	164,929	879,575	711,900	105,820	1,408,525	342,269
Potholes repaired	3,702	2,022	3,076	170	n/a	(2)	(2)	(2)	(2)	(2)
Culture and recreation										
Athletic sports complex admissions	29,831	32,693	31,429	33,650	33,640	40,000	41,500	42,000	60,000	60,000
Community center admissions										
Nick Rodriguez Community Center	946,667	819,324	558,624	173	314,731	127,545	46,233	10,500	12,800	14,300
Antioch Community Center	NA	NA	NA	NA	NA	150,937	234,102	384,602	100,000	100,000
Prewett Community Center	161,572	133,138	129,250	120,121	80,591	80,041	83,556	68,766	92,000	92,000
Water										
New connections	351	209	236	170	207	139	169	289	206	158
Water main breaks	13	25	18	18	28	17	39	36	22	31
Average daily consumption (thousands of gallons)	17,703***	18,473	19,519	17,195	15,190	15,539	16,043	16,478	16,221	12,065
Sewer**										
New connections	310	166	184	140	181	106	144	259	180	123

(1) Of the City's 5 Traffic Unit Officers, one Traffic Unit Officer was transferred to patrol in July 2006 and four were transferred to patrol in October 2006. Therefore, there was an increase in physical arrests and decreases in traffic and parking violations.

(2)The City no longer tracks this data.

(3) 2014 and beyond represents total funded positions only. 2013 and prior years data includes frozen positions.

*Parking and Traffic violations were combined until 2004/05

**The City does not process daily sewage - it maintains the sewer line that connects to the main sewer. Delta Diablo Sanitation District is responsible for sewage treatment.

***Fiscal Year 2005/06 was a very wet year for the City of Antioch; therefore, less water was consumed.

Source: Various City Departments

CITY OF ANTIOCH
FULL TIME CITY EMPLOYEES
BY FUNCTION
Last Ten Fiscal Years

FUNCTION	2006	2007	2008 ⁴	2009 ⁴	2010 ⁴	2011 ⁴	2012 ⁴	2013 ⁴	2014 ³	2015 ³
General government	45	51	50	52	52	52	52	46	25	30
Public safety ¹										
Sworn Police Officers	118	126	126	126	126	126	126	126	87	102
Community Service Officers	17	19	20	20	20	20	20	20	4	5
Administrative Staff	36	39	39	39	39	39	39	39	30	28
Public works	41	41	42	42	54	55	60	63	39	36
Community Development	40	47	43	42	30	30	30	28	10	13
Capital Improvement ²	-	-	5	5	5	5	-	-	-	-
Recreation	18	18	18	18	18	18	18	16	8	9
Water	38	38	41	41	41	41	41	47	47	47
Wastewater	12	12	15	15	15	15	15	21	21	24
Total employees	<u>365</u>	<u>391</u>	<u>399</u>	<u>400</u>	<u>400</u>	<u>401</u>	<u>401</u>	<u>406</u>	<u>271</u>	<u>294</u>

¹ Fire services are provided by Contra Costa Fire Protection District

² Capital Improvement was part of Community Development prior to 2008, and became part of Public Works in 2012

³ Data is only funded positions for fiscal year

⁴ Includes frozen positions

Source: City of Antioch budgets

City of Antioch
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public safety										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	41	41	43	43	43	42	39	39	40	42
Fire Stations*	4	4	4	4	4	4	4	4	4	4
Highways and streets										
Streets (miles)	315.61	339.16	352.62	360.02	482.618	566.31	566.31	595.16	724.55	853.95
Streetlights	6,346	6,501	6,486	8,600	8,649	8,697	8,714	8,731	8,738	8,745
Traffic Signals, City Owned	42	42	99	100	101	101	101	102	102	102
Culture and recreation										
Parks acreage	306	308	308	308	308	308	308	328	237	237
Parks	31	32	33	33	33	33	33	33	33	33
Swimming pools	7	7	7	7	7	7	7	7	7	7
Community centers	3	3	3	3	3	4	4	4	4	4
Water										
Water lines (miles)	278.80	285.35	278.80	340.00	341.68	341.68	341.68	341.68	343.45	345.23
Number of water meters	30,825	30,683	31,061	31,231	30,931	31,468	31,254	31,583	31,803	31,803
Maximum daily treatment capacity (millions of gallons)	31.55	31.55	30.02	27.01	26.49	29.00	26.13	27.01	36.00	36.00
Fire hydrants	3,401	3,443	3,443	3,443	3,443	3,522	3,537	3,537	3,589	3,589
Sewer**										
Sanitary sewer lines (miles)	248.82	250.87	255.70	300.00	300.68	300.68	300.68	300.68	300.68	300.68
Number of sewer connections	29,314	29,480	29,664	29,804	29,535	29,657	29,818	30,171	30,377	30,377
Storm drains (miles)	150.75	157.14	161.42	220.00	221.01	221.01	221.01	221.01	221.46	221.90

*The City of Antioch's fire protection is provided by the Contra Costa Fire Protection District

**The City does not process daily sewage - it maintains the sewer line that connects to the main sewer. Delta Diablo Sanitation District is responsible for sewage treatment.

Sources: Various City departments.

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and Members of the City Council
of the City of Antioch
Antioch, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Antioch, California (City), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 11, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Honorable Mayor and Members of the City Council
of the City of Antioch
Antioch, California
Page 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi and Associates
Certified Public Accountants
Oakland, California
December 11, 2015