



SALES TAX CITIZENS' OVERSIGHT COMMITTEE
Antioch Council Chambers
200 "H" Street

FEBRUARY 5, 2015
6:00 P.M.

ROLL CALL

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

Staff Liaison: Dawn Merchant, Finance Director

PLEDGE OF ALLEGIANCE

PUBLIC COMMENTS

ITEMS:

1. Minutes from September 25, 2014 meeting

Recommended Action: Motion to approve the Minutes

MINUTES

2. Measure C Financial Information

Recommended Action: Motion to receive and file written report

STAFF REPORT

3. Police Department Update on Budget and Staffing

Recommended Action: Motion to receive and file written report from Police Department

STAFF REPORT

4. Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2014

Recommended Action: Motion to receive and file report

STAFF REPORT

5. 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

6. 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 Thursday, 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 COUNCIL CHAMBERS.

SALES TAX CITIZENS' OVERSIGHT COMMITTEE

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

**September 25, 2014
Council Chambers**

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

ROLL CALL

Present: Committee Members Adebayo, Chappel, Garrow, Herendeen, Sbranti, Walker and Chairperson Ho

Staff: Allan Cantando, Chief of Police
Dawn Merchant, Finance Director
Michelle Fitzner, Administrative Services Director

Kitty Eiden, Minutes Clerk

PLEDGE OF ALLEGIANCE

Committee Member Herendeen led the audience in the Pledge of Allegiance.

PUBLIC COMMENTS - None

ITEMS

1. Minutes from June 5, 2014 meeting

Committee Member Adebayo requested the following revision to the minutes: Page 2, #4, second paragraph - "On motion by Committee Member Chappel, seconded by Committee Member Walker the committee....."

On motion by Committee Member Adebayo, seconded by Committee Member Herendeen the Committee unanimously approved the minutes with the following revision:

- Page 2, #4, second paragraph – "On motion by Committee Member Chappel, seconded by Committee Member Walker the committee....."

2. Laws Governing Service on a City Committee and Procedures

Chairperson Ho announced City Attorney Nerland was out of town and unable to attend the meeting this evening. He stated the committee had received the staff report and asked if anyone had questions regarding the document.

Committee Member Sbranti stated he felt the third paragraph under Discussion was unnecessary and should be stricken. He questioned if the City Attorney had inquired as to whether it was possible to send the draft agendas to committee members provided they only respond to the Chair, if there were issues.

Finance Director Merchant explained that the staff report was informational and a paragraph could not be stricken. She stated the intent was to demonstrate that all committee members receiving an agenda prior to a meeting, could lead to Brown Act violations and therefore the protocol directed by the City was being followed.

On motion by Committee Member Garrow, seconded by Committee Member Chappel the Committee received and filed the report. The motion carried the following vote:

Ayes: Adebayo, Chappel, Garrow, Herendeen, Ho

Noes: Sbranti, Walker

3. Measure C Financial Information

Finance Director Merchant presented the staff report dated September 4, 2014 recommending the Sales Tax Oversight Committee receive and file report.

Following discussion, Finance Director Merchant clarified all expenditures were offsetting the entire budget allotment of \$32,046,914, and any saving against that would be carried forward as Measure C savings for the next fiscal year. She stated she would provide the baseline budget for the past two years, at the next committee meeting.

On motion by Committee Member Chappel, seconded by Committee Member Garrow the Committee unanimously received and filed the report.

4. Police Department Update on Budget and Staffing

Chief Cantando reported on the Antioch Police Department's current staffing levels, recruitment efforts and budget recommending the Committee receive the oral report. He invited Committee Members to participate in a ride-along with the Antioch Police Department.

Committee Member Chappel spoke to the value of the East Bay Regional Communications System (EBRCS) and stated for the record, that it was an embarrassment to host a multi-agency event without the proper equipment.

Chairperson Ho requested an impact report showing additions to the Police Department from Measure C funds.

Following discussion, Administrative Services Director Fitzer clarified the direction to staff was not to segregate out Measure C funds from the Police Department budget. She reiterated Measure C monies supplemented the Police Department budget and

once all the General Fund money was spent, they would start spending down the Measure C allocation.

Committee Member Garrow requested all future staff reports for the Measure C Financial Information include current staffing levels.

On motion by Committee Member Herendeen, seconded by Committee Member Walker, the Sales Tax Oversight Committee unanimously received and filed the report.

Chairperson Ho thanked the audience for their patience and with consensus of the Committee; Public Comments were heard as the next item of business.

PUBLIC COMMENTS

Hilda Parham, Antioch resident, reported she had had two experiences in the last week where she had dealings with the Antioch Police Department who were very responsive in addressing her concerns. She questioned where the back taxes go for houses purchased from foreclosures.

Finance Director Merchant explained that it took a long time to recover back taxes and the City only received approximately 10% of the assessed value.

Nancy Fernandez, Antioch resident, stated if the Committee was willing to help with the passage of Measure O, the Police Department would be able to purchase the EBRCS system. She stated with the City's current fiscal emergency, the passage of Measure O was critical.

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

Following discussion the Sales Tax Oversight Committee agreed to meet on February 5, 2015 at 6:00 P.M. and agenda items would include the following:

- Approval of Minutes
- Measure C financial information - including annual audited financial statements
- Police Department Updates - including impact statement

Chief Cantando stated he would email Committee Members the website link to the PowerPoint's presented to the City Council for the Quarterly Crime Statistic report.

Finance Director Merchant stated she would send out the agendas approximately two (2) weeks prior to the next meeting.

WRITTEN/ORAL COMMUNICATIONS - None

ADJOURNMENT

On motion by Committee Member Chappel, seconded by Committee Member Herendeen the Sales Tax Oversight Committee unanimously adjourned at 8:07 P.M.

DRAFT

REPORT TO THE SALES TAX CITIZENS' OVERSIGHT COMMITTEE FOR THE FEBRUARY 5, 2015 MEETING

Prepared By: Dawn Merchant, Finance Director

Date: January 20, 2015

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) Adopted/Revised Measure C Police Department and Code Enforcement Budgets
- B) Detail of Police Officers hired since September 4, 2014
- C) Fiscal Year to Date Measure C revenue received
- D) Fiscal Year 2015 to date Police Department and Code Enforcement expenditures
- E) Copies of any items related to Measure C and the Police Department budget on the City Council agenda since September 4, 2014
- F) Police Department General Fund Budget information prior two fiscal years

A) (1) Adopted/Revised FY15 Budget – Police Department

The City's budget was adopted on June 10, 2014 and amended on November 13, 2014. Chart A is a summary of the Police Department FY15 budget with Measure C funding as adopted by City Council with a comparison to the revised budget approved on November 13th (refer to Attachment 1 for copy of staff report).

The Police Department budget was amended to carry forward encumbrances (purchase orders) related to not yet completed projects and/or purchase of goods outstanding as of June 30, 2014 and to account for the addition of 5 Police Officer positions as approved under a COPS Hiring Grant received by the Antioch Police Department in the amount of \$625,000. Total funded Police Officer positions are now 102.

Measure C projected carryover revenue has been updated in the chart to reflect actual General Fund receipts received for the fiscal year ending June 30, 2014, increasing the number to \$898,689 as opposed to the \$500,000 we had projected in the adopted budget.

CHART A

Police Department Measure C Funding		
	Police Budget FY15- Adopted	Police Budget FY15- Revised
13/14 Baseline Budget	\$28,447,271	\$28,447,271
Measure C projection	4,300,847	4,300,847
Measure C carryover	500,000	898,689
Budget Allotment	33,248,118	33,646,807
Proposed/projected	32,046,914	32,658,799
Difference under/(over) budget	\$1,201,204	\$988,008

Police Department expenditures will first be applied to General Fund non-Measure C resources and any additional budget savings incurred from the total proposed Police Department budget (\$32,658,799) will be considered Measure C savings to be allocated to the following year budget as well, however, savings will not be determined until the fiscal year closes.

A more detailed summary of the entire Police Revised FY15 budget is provided in Chart B below.

CHART B

Police Department FY15 Budget Summary

	June 30, 2015 - Revised
Revenues:	
Sales Tax - Measure C	\$4,300,847
P.O.S.T. Funds	12,000
Federal Grant	364,655
Revenue - AB109 Reimbursement	130,000
Other Service Charges	15,000
Police Services General	45,000
False Alarm Permit Fees	30,000
False Alarm Response	24,000
Miscellaneous Revenue	2,000
Booking Fee Reimbursements	5,000
Sales Tax Public Safety (non Measure C/State Allocation)	500,000
Non-Traffic Fines	100
Vehicle Code Fines	35,000
Police Services 911-Brentwood	777,822
Transfers in	701,170
Total Revenues	\$6,942,594
Expenditures:	
Personnel	26,205,770
Services & Supplies	3,548,604
Transfers Out	540,467
Internal Services	2,363,958
Total Expenditures	\$32,658,799

A) (2) Adopted/Revised FY15 Budget – Code Enforcement

For Code Enforcement, the adopted FY15 budget includes an allocation of \$188,900 in Measure C funds. The funds are being used to hire one additional contract Code Enforcement Officer (CEO); purchase of a vehicle and equipment for that CEO to use; as well as 20% of staff time of the Deputy Director of Community Development which will be dedicated to Code Enforcement. This budget was amended on December 16, 2014 (see Attachment 2 for copy of staff report). The action taken by the City Council in December authorized the City to fund 3 full time Code Enforcement Officer positions in lieu of using contractors. The budget action re-

allocated funds from contractual services to salaries/benefits but did not change the Measure C funding of one position. The City will continue using the contract CEO's until recruitment is completed.

B) Police Officers Hired Since September 4, 2014

Since September 4th (date of the last report to the Committee), eight (8) Police Officers have been hired. However, the total filled sworn Police positions is 89 as of January 13th (two more than reported prior) due to six separations which have taken place since the last report. Chart C below provides the base salary and benefit information for the new hires.

CHART C

Police Officers Hired Since September 4, 2014

	Type	Annual Salary (Step A/B)	Annual Cost of Benefits*	Total
Start Date				
September 2014	Academy Graduate	\$85,608	\$46,507	\$132,115
September 2014	Lateral	89,892	70,299	160,191
October 2014	Lateral	89,892	82,183	172,075
November 2014	Academy Graduate	85,608	42,368	127,976
November 2014	Academy Graduate	85,608	52,973	138,581
November 2014	Academy Graduate	85,608	62,581	148,189
November 2014	Academy Graduate	85,608	42,559	128,167
November 2014	Lateral	89,892	72,133	162,025
Totals		\$697,716	\$471,603	\$1,169,319

*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

Fiscal year to date, the City has received \$1,977,660 in Measure C revenues. Of the amount received, \$1,935,612 has been recorded in the Police Department division within the General Fund, and \$41,048 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 3.

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

The current fiscal year began July 1, 2014. Chart D on the next page is a summary of Police Department expenditures as of December 31, 2014.

CHART D

Summary of FY15 Police Department Expenditures

	Revised Budget FY15	Expenditures through December 31, 2014
Expenditures:		
Personnel	\$26,205,770	\$12,137,799
Services & Supplies	3,548,604	1,524,883
Transfers Out	540,467	11,019
Internal Services	2,363,958	1,181,979
Total Expenditures	\$32,658,799	\$14,855,680

Attachment 4 is a line item expenditure report for the Police Department divisions within the General Fund that supports the summary chart above. Attachment 5 includes excerpts from the warrant registers included in the City Council agendas since September 9th for those sections applicable to the Police Department.

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

Through December 31, 2014, \$33,320 has been spent on contractual costs for one Code Enforcement Officer and \$7,728 for 20% of additional staff time for the Deputy Director of Community Development allocated to Code Enforcement. Copies of the payments for the contract Code Enforcement Officer can be viewed in Attachment 5.

E) Copies of Any Items Taken to City Council Regarding Measure C and the Police Department Budget

Since the last meeting, two items were taken to City Council regarding Measure C and the Police Department and Code Enforcement budgets. These are discussed in section A and the reports and are included as Attachments 1 and 2.

F) Police Department General Fund Budget information prior two fiscal years

At the prior meeting, committee member Walker requested information on the Police Department's General Fund budget for the last two fiscal years. Chart E below provides the requested data, including the current year budget information.

CHART E

Police Department General Fund Budget History

	Budget FY13	Budget FY14	Budget FY15
Budgeted Expenditures:			
Personnel	\$21,269,170	\$22,614,771	\$26,205,770
Services & Supplies	3,013,681	3,145,982	3,548,604
Transfers Out	472,562	509,600	540,467
Internal Services	1,884,950	2,176,918	2,363,958
Total Budgeted Expenditures	\$26,640,363	\$28,447,271	\$32,658,799

ATTACHMENTS

1. November 13, 2014 Staff Report to City Council Approving Budget Amendments.
2. December 16, 2014 Staff Report to City Council Regarding Code Enforcement.
3. Copies of Measure C Remittance Advices from the State of California
4. General Ledger Report of Expenditures for Police Department
5. Copies of Payments for Contractual Code Enforcement Officer Services
6. Excerpts from Warrant Register Provided to City Council for the Police Department

**STAFF REPORT TO THE MAYOR AND CITY COUNCIL FOR
CONSIDERATION AT THE COUNCIL MEETING OF NOVEMBER 13, 2014**

FROM: Dawn Merchant, Finance Director

DATE: November 13, 2014

SUBJECT: Appropriation of Expenditures for Encumbrances and Project Budgets
Outstanding as of June 30, 2014 to the 2014/15 Fiscal Year Budget and
Other Budget Amendments

RECOMMENDATION

Adopt the Resolution of the City Council of the City of Antioch appropriating expenditures for encumbrances and project budgets outstanding to the 2014/15 fiscal year budget and approving amendments to the 2015 fiscal year budget.

DISCUSSION

Fiscal year 2015 budget amendments are being requested for the following items:

- Encumbrances are commitments (purchase orders) related to not yet completed contracts or purchases of goods or services. Encumbrances outstanding at June 30, 2014 are reported as reservations of fund balances since they do not constitute expenditures or liabilities and must be reappropriated in the 2014/15 fiscal year budget. This action affords the appropriate authorization to complete the payment for these prior commitments (Attachment A).
- Certain projects appropriated in the 2013/14 budget were not complete, and thus require the remaining budget (and any related reimbursement if any) to be carried forward into the 2014/15 budget to pay for remaining project expenditures (Attachment B).
- Other budget items reflecting changes to the fiscal year 2015 budget which occurred after adoption of the budget on June 10, 2014 (Attachment C). Clarification of these items is provided in the next section.

Other Budget Items Requiring Amendments

Since the adoption of the budget on June 10, 2014, several changes have occurred which need to be accounted for in the budget.

General Fund

- 17.81% increase in property assessed values by the County Assessor. A 5% increase was budgeted. This results in \$1,276,916 more projected property tax revenue than budgeted.
- \$399,850 increase in other revenues for payments due under the Out of Agency Services and Project Agreement with NRG. These funds were budgeted to be received in fiscal year 2013-14 based on the annexation date, however, the reimbursement was not

requested until September due to the time involved working with NRG to confirm all amounts to be paid.

- Increase in revenues from other agencies of \$121,060 for State Mandated Cost Reimbursements which were filed prior to 2004 that the State of California had previously suspended payment for that are now being released.
- Increase in transfers in of \$25,170 from the LLEBG/Byrne Grant Special Revenue Fund representing the balance remaining of the Byrne Grant at June 30, 2014. Monies are used to help fund staff time for the Police volunteer program. A budget amendment for the LLEBG/Byrne Grant Fund is included in Attachment B.
- Increase in Community Development expenditures of \$60,000 for replacement of the building permit system. Community Development collects a technology fee (2% of building permit fee) with each permit. This fee was established to keep up with technology related to issuance of permits, plan review, and public access. Approximately \$75,000 has been collected since inception of the fee and \$60,000 is needed to upgrade the building permit software. The current software is no longer supported. In addition, electronic plan submittal, permit issuance, internet inspection requests, and payment will be added capabilities. This will expedite many of the functions performed by Community Development and will increase public transparency and ability to easily access permit information on-line. The permit system is also used by the Planning and Code Enforcement Divisions and Public Works for encroachment and other permit tracking so efficiency improvements will not be limited to the Building Division. In addition, on-line payment capabilities will alleviate the cashier/water desk lines, to the extent that they are impacted by Community Development customers. Many contractors have complained about standing in the water payment line. This upgrade will accomplish Strategic Plan Strategy G-4, Streamline Entitlement and Permit Processes.
- Increase in personnel expenditures of \$220,820 in the General Fund and \$95,111 across other funds of the City (see Attachment C for detail of other funds) related to elimination of furloughs and reinstatement of deferred compensation for the Management and Confidential Bargaining Units effective in January 2015. This assumes the items on the consent calendar for this evening for the Management and Confidential benefit documents are approved.
- \$538,628 in Police Department personnel expenditures and \$124,655 in grant reimbursement for five additional Police Officers to be added to the budget under the 2014 COPS Hiring Grant. As City Council is aware, the Police Department just received a \$625,000 grant award under the 2014 COPS Hiring Program to hire five additional Police Officers. The grant is for a three year period and requires a cash match of \$1,937,316 (24.39% federal, 75.61% local of officer cost under grant). Measure C will be the source of match. This will bring the total funded Officers from 97 as in the adopted budget to 102. The amount of the amendments represents pro-rated projected costs and reimbursements through the end of the fiscal year. A revised Measure C table is presented on the next page (note that the revised budget includes other budget amendments for encumbrances outstanding outlined in Attachment A and other amendments as outlined in Attachment C) :

General Fund Police Department Measure C Funding

	Police Budget FY15 - Adopted	Police Budget FY15 - Revised
13/14 Baseline Budget	\$28,447,271	\$28,447,271
Measure C projection	4,300,847	4,300,847
Measure C carryover	500,000	898,689
Budget Allotment	33,248,118	33,646,807
Adopted Budget/Revised	32,046,914	32,658,799
Difference under/(over) budget	\$1,201,204	\$988,008

Another item affecting the budget but not being accounted for at this time relates to negotiated salary increases for the Police Department. The APOA and APSMA bargaining units were entitled to salary increases in September 2014 at a minimum of 2% and a maximum of 4.25% based upon the existing four-city formula (and CPI for non-sworn members). The budget assumed a 3% raise, however, for APOA the salary increase was 4.25% for sworn, 3% for non-sworn and for APSMA the salary increase was 2%. The cost differential in the projection is \$142,830; however, we believe vacancy savings will be sufficient to cover the increase in the projections over the adopted budget.

Other Funds

- ❖ **Prewett Park CIP Fund:** The City has hired a consultant to explore a project at the Prewett Water Park facility to use the remaining allocation of Mello Roos project funds for the City (consultant contract approved by City Council in August). The budget needs to be amended in the amount of \$119,400 to reflect the contract cost and corresponding reimbursement from Mello Roos funds.
- ❖ **Information Services Fund:** \$50,000 for additional equipment needed for replacement of the Police Departments Computer Aided Dispatch server, City's primary data backup system, and desktop computer replacements needed throughout the City. Funds are available in the Office Equipment Replacement Fund.

Budget Summary

The next table reflects fiscal year 2014 unaudited closing numbers, fiscal year 2015 budget with approved amendments to date and revised fiscal year 2015 budget figures incorporating the requested amendments in this report.

GENERAL FUND			
	2013-14	2014-15	2014-15
	Unaudited	Budget	Revised
Beginning Balance, July 1	\$10,109,883	\$10,834,595	\$10,834,595
Revenue Source:			
Taxes	28,526,399	29,659,478	30,936,394
Taxes – Measure C	898,689	4,489,747	4,489,747
Licenses & Permits	1,171,807	1,157,500	1,157,500
Fines & Penalties	67,615	35,100	35,100
Investment Income & Rentals	536,639	498,510	498,510
Revenue from Other Agencies	393,402	878,857	1,124,572
Current Service Charges	2,194,188	2,146,880	2,146,880
Other Revenue	724,731	845,695	1,245,545
Transfers In	3,770,395	3,761,471	3,786,641
Total Revenue	38,283,865	43,473,238	45,420,889
Expenditures:			
Legislative & Administrative	981,437	654,975	779,034
Finance	24,639	38,700	81,710
Nondepartmental	507,781	426,257	426,257
Public Works	5,246,935	6,424,882	6,572,831
Police Services	27,382,284	27,925,706	27,998,963
Police Services-Measure C	0	3,599,643	4,138,271
Police Services-Animal Support	475,708	521,565	521,565
Recreation/Community Services	919,234	830,040	830,040
Community Development	2,021,135	3,076,304	3,175,579
Code Enforcement – Measure C	0	188,900	188,900
Total Expenditures	37,559,153	43,686,972	44,713,150
Surplus/(Deficit)	724,712	(213,734)	707,739
Ending Balance, June 30	\$10,834,595	\$10,620,861	\$11,542,334
Committed – Police Services	898,689	1,201,204	988,008
Committed-Compensated Absences	98,586	115,000	95,939
Committed-Litigation Reserve	500,000	500,000	500,000
Assigned – Encumbrances & Project Budgets	206,730	-	-
Unassigned Fund Balance	\$9,130,590	\$8,804,657	\$9,958,387
Percentage of Revenue	23.85%	20.25%	21.92%

Fiscal year 2014 is actually closing with approximately \$2.4M higher fund balance than projected, representing approximately \$775,000 more in revenues and \$1.636M less in expenditures than anticipated.

The following are the most significant factors contributing to the variances from budget:

➤ **REVENUES**

- Approximately \$400,000 more in Measure C sales tax revenue than projected. The amount of Measure C funds received for the April through June collection period (\$898,689) have been committed in the ending fund balance for Police Services for use in future budget years. An additional \$50,902 was received and allocated to the Vehicle Replacement Fund for the purchase of two Police Vehicles as approved by the City Council in the adopted budget.
- Approximately \$216,000 more in Property Tax received in the final June payment from the County.
- Approximately \$109,000 more in plan checking and inspection fees than projected.

➤ **EXPENDITURES**

- Approximately \$80,000 savings in Nondepartmental expenditures resulting from paying less in claims liabilities than projected for.
- Approximately \$139,000 in savings in Legislative & Administrative due mainly to contractual savings. Of this amount \$32,528 is for an encumbrance being re-appropriated into the current year (see Attachment A).
- Approximately \$756,000 savings in Public Works expenditures. \$122,907 is for projects and encumbrances being re-appropriated into the current fiscal year as projects were not completed by year end (see Attachments A & B). \$37,000 in savings was realized in subsidy transfers to street light and landscape districts. The majority of remaining savings resulted from spending less in contractual services for street, signal and parks maintenance than projected.
- Approximately \$574,000 savings in Police Department expenditures. Of this amount, \$51,295 is for encumbrances being re-appropriated into the current fiscal year as projects were not completed by year end (see Attachment A). \$496,500 is attributable to salary savings due to unexpected vacancies and despite ongoing recruitment, with the remainder of savings coming from various expenditure line items throughout the department.
- The remainder of General Fund savings (\$87,000) is due to various accounts coming in slightly under budget.

The net impact of the fiscal year 2014 surplus and budget amendments to this fiscal year results in approximately \$3.1M more in fund balance at June 30, 2015 than anticipated in the adopted budget. While this is positive news, we cannot let it overshadow the fact that \$988,008 of this is committed Measure C funds at June 30, 2015 to be spent on Police services in the next fiscal year and we are projecting deficit spending in outlying fiscal years (updated projections will be provided when we begin the next budget cycle).

It is imperative that the City strive to continue to balance the budget each fiscal year and build reserves so that the City cannot only begin to restore all services to pre-recession levels, but begin to pay down significant unfunded pension related liabilities and put the City in better financial footing should we again face a severe recession so that the impact is not as devastating. Even with the tremendous property tax increase the City experienced, revenues are still short approximately \$2M from pre-recession levels. We also cannot forget that revenue numbers include Measure C projections that will expire in seven years. If the measure is not extended, the General Fund will lose approximately \$5M in revenue annually which could cause cuts to the Police Department if other revenue sources or reserves are not sufficient to cover Police Department expenditures that had previously been funded with Measure C.

FINANCIAL IMPACT OF BUDGET AMENDMENTS

Funds were committed and available in the prior fiscal year to pay for encumbrances and project budgets outstanding. This action will carry forward those unspent funds and any related reimbursements into the current fiscal year. Other items requiring amendments are outlined in Attachment C.

STRATEGIC PURPOSE

Consideration of this item is consistent with Strategic Plan Long Term Goal N, Financial Services, achieving and maintaining financial stability and transparency. The revised budget provides for a balanced budget consistent with Strategy N-1 under this long term goal.

ATTACHMENTS

Attachment 1 – Resolution Appropriating Expenditures for Encumbrances and Project Budgets Outstanding as of June 30, 2014 to the 2014/15 Fiscal Year and Approving Other Amendments to the 2014/15 Budget

- Attachment A to Resolution – Encumbrances to Reappropriate
- Attachment B to Resolution – Project Budget Carryovers
- Attachment C to Resolution – Other Budget Amendments

ATTACHMENT 1

RESOLUTION NO. 2014/

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ANTIOCH
APPROPRIATING EXPENDITURES FOR ENCUMBRANCES AND PROJECT
BUDGETS OUTSTANDING AS OF JUNE 30, 2014 TO THE 2014/15 FISCAL YEAR
BUDGET AND APPROVING OTHER AMENDMENTS TO THE 2014/15 FISCAL YEAR
BUDGET**

WHEREAS, a number of encumbrances have been reflected in the accounting system to reserve funds which were encumbered in the 2013/14 fiscal year budget, but which are to date unexpended and are required to be re-appropriated to the 2014/15 fiscal year; and

WHEREAS, project budgets outstanding as of June 30, 2014 need to be re-appropriated; and

WHEREAS, other amendments to the 2014/15 fiscal year budget are required;

THEREFORE, BE IT RESOLVED that the appropriations of new expenditures to the 2014/15 fiscal year budget and revisions to 2014/15 fiscal year revenue budgets, as specified in Attachments A, B and C (incorporated herein by reference), are hereby approved including five additional Police Officer positions under the 2014 COPS Hiring Grant for a total of 102 sworn positions; and the 2014/15 fiscal year budget shall be deemed to be so amended.

* * * * *

I HEREBY CERTIFY that the foregoing resolution was passed and adopted by the City Council of the City of Antioch at a regular meeting thereof, held on the 13th day of November 2014, by the following vote:

AYES:

ABSENT:

NOES:

ARNE SIMONSEN
CITY CLERK OF THE CITY OF ANTIOCH

ATTACHMENT A
ENCUMBRANCES AT JUNE 30, 2014 TO REAPPROPRIATE

Fund/Department	Account Description	PO Number	Vendor	Appropriation Request
GENERAL FUND:				
Public Works	Contracts	P140001	AMS Consulting Inc	\$ 23,750.00
Public Works	Contracts	P140019	American Greenpower USA	17,976.00
Economic Develop.	Contracts	P140238	Municipal Resource Group	32,528.00
Police Department	Contracts	P140061	At&T Mobility	5,297.00
Police Department	Supplies	P140065	Concord Uniforms LLC	9,544.00
Police Department	Contracts	P140083	Radio IP Software Inc	2,596.00
Police Department	Contracts	P140084	Range Maintenance Services LLC	10,110.00
Police Department	Contracts	P140257	AT&T	23,748.00
Total General Fund				<u><u>125,549.00</u></u>
RECREATION FUND:				
Recreation	Contracts	P140383	Honeywell International	7,943.00
Total Recreation Fund				<u><u>7,943.00</u></u>
NPDES FUND:				
Public Works	Contracts	P130084	Parsons Brinkerhoff Inc	27,113.00
Total NPDES Fund				<u><u>27,113.00</u></u>
INFORMATION SERVICES FUND:				
Information Services	Contracts	P140411	KIS	4,500.00
Information Services	Equipment	P140443	Computerland	3,292.00
Total Information Services Fund				<u><u>7,792.00</u></u>
SEWER FUND:				
Public Works	Contracts	P140324	DKF Solutions Group LLC	39,060.00
Public Works	Mobile Equipment	P140419	Jack Doheny	89,350.00
Total Sewer Fund				<u><u>128,410.00</u></u>
Grand Total Encumbrances				<u><u>\$ 296,807.00</u></u>

**ATTACHMENT B
PROJECT BUDGET CARRYOVERS FROM JUNE 30, 2014**

Project Budget Carryovers				
Description	FY14 Budget	FY14 Expenditures	Balance to Carryover to FY15	Funding Source
Child Care Facility Building painting costs/parking lot rehabilitation	\$ 20,000.00	\$ -	\$ 20,000.00	Child Care Fund
Facilities Maintenance Projects	183,554.00	102,373.00	81,181.00	General Fund
Prewett Repairs	182,726.00	154,786.00	27,940.00	Park in Lieu Fund
Pavement Preventative Maintenance	950,000.00	838,725.00	111,275.00	Gas Tax Fund
Wilbur Ave Bridge	8,600,000.00	7,806,070.00	793,930.00	Gas Tax Fund
Cavallo Rd Pavement Overlay	20,000.00	-	20,000.00	Gas Tax Fund
New Traffic Signals	101,395.00	-	101,395.00	Traffic Signal Fund
Turf Fields	1,050,000.00	1,047,469.00	2,531.00	CIP Fund
Marina Launch Ramp Phase II	15,000.00	12,286.00	2,714.00	Marina Fund
Contingency - Redevelopment Transfer*	768,958.00	-	768,958.00	Marina Fund
Sidewalk/Handicap/Ped Improvements	50,000.00	21,324.00	28,676.00	Measure J Fund
Ninth St Roadway Improvements	50,000.00	40,903.00	9,097.00	Measure J Fund
Storm Channel Improvements	100,000.00	-	100,000.00	NPDES Fund
West Antioch Creek Channel Improvements	363,718.00	346,599.00	17,119.00	Lone Diamond A.D. Fund
Lonetree Way Intersection Improvements	1,490,000.00	1,357,077.00	132,923.00	Lone Diamond A.D. Fund
Mobile Equipment	491,830.00	193,516.00	298,314.00	Vehicle Replacement Fund
Raw Water Supply	90,000.00	85,264.00	4,736.00	Water Fund
Reservoir Rehabilitation	100,000.00	57,148.00	42,852.00	Water Fund
WTP Improvements	550,000.00	152,898.00	397,102.00	Water Fund
Cambridge Tank Expansion	950,000.00	737,196.00	212,804.00	Water Fund
Water Plant Solids Handling	100,000.00	82,076.00	17,924.00	Water Fund
Canal Pump No. 4 Improvements	65,000.00	36,444.00	28,556.00	Water Fund
Sunset Pump Station	50,000.00	42,058.00	7,942.00	Water Fund
Water Main Replacement	1,847,404.00	1,699,785.00	147,619.00	Water Plant Expansion Fund
Country Hills Sewer Main Replacement	1,000,000.00	-	1,000,000.00	Sewer Fund
Sewer Main Replacement	2,000,000.00	66,421.00	1,933,579.00	Sewer Facilities Expansion Fund
Grand Total			\$ 6,309,167.00	

*This is amount Department of Finance has determined that the City needs to remit to Contra Costa County Auditor-Controller as this was a transfer done by the former Redevelopment Agency the DOF is disallowing. The amount is currently in dispute by the City/Successor Agency and needs to be re-appropriated as a contingency.

Grant Project Budget Amendments

Fund/Account	FY15 Budget	FY15 Amendment	FY15 Revised Budget	Description
Animal Control Fund:				
Grant Revenue	\$ 70,000.00	\$ 18,000.00	\$ 88,000.00	Maddie's Fund grant balance
Grant Expenditures	\$ 70,000.00	\$ 45,809.00	\$ 115,809.00	Maddie's Fund grant balance
LLEBG/Byrne Grant Fund:				
Grant Revenue	-	25,881.00	25,881.00	Byrne Grant grant balance
Grant Expenditures	-	25,881.00 **	25,881.00	Byrne Grant grant balance

**\$711 of this is Contra Costa County administrative fee, only \$25,170 can be used for Police Department expenditures as reflected on Attachment C

**ATTACHMENT C
OTHER BUDGET AMENDMENTS**

Fund/Account	FY15 Budget	FY15 Amendment	FY15 Revised Budget *	Purpose
General Fund:				
Tax Revenue	\$ 29,659,478.00	\$ 1,276,916.00	\$ 30,936,394.00	Property tax
Revenue from Other Agencies	878,857.00	245,715.00	1,124,572.00	State mandated cost reimbursements released from State/COPS Grant reimbursement
Transfers In	3,761,471.00	25,170.00	3,786,641.00	Byrne Grant balance remaining at June 30, 2014
Other Revenue	845,695.00	399,850.00	1,245,545.00	NRG Out of Agency and Project Agreement payments due - budgeted in prior fiscal year
Community Development Dept Expense	3,076,304.00	99,275.00	3,175,579.00	New building permit system & Mgmt/Confidential benefit document implementation
Police Department Expense	32,046,914.00	560,590.00	32,607,504.00	Additional 5 sworn positions under COPS Grant & Mgmt/Confidential benefit document implementation
Legislative & Administrative Dept Expense	654,975.00	91,531.00	746,506.00	Mgmt/Confidential benefit document implementation
Finance Dept Expense	38,700.00	43,010.00	81,710.00	Mgmt/Confidential benefit document implementation
Public Works Dept Expense	6,424,882.00	25,042.00	6,449,924.00	Mgmt/Confidential benefit document implementation
Prewett Park CIP Fund:				
AAPFFA Reimbursement	-	119,400.00	119,400.00	Mello Roos reimbursement for consultant contract
Services & Supplies	250.00	119,400.00	119,650.00	Contract with Karste Consulting for Prewett projects
Information Services Fund:				
Office Equipment Replacement	100,000.00	50,000.00	150,000.00	Replace CAD server, City primary data backup system, various desktop computers
Personnel Expenditures	824,611.00	12,453.00	837,064.00	Management benefit document implementation
Water Fund:				
Personnel Expenditures	5,684,848.00	26,486.00	5,711,334.00	Mgmt/Confidential benefit document implementation
Sewer Fund:				
Personnel Expenditures	2,498,436.00	26,704.00	2,525,140.00	Mgmt/Confidential benefit document implementation
Marina Fund:				
Personnel Expenditures	179,318.00	2,352.00	181,670.00	Management benefit document implementation
Recreation Fund:				
Personnel Expenditures	916,301.00	6,278.00	922,579.00	Management benefit document implementation
Prewett Water Park Fund:				
Personnel Expenditures	649,340.00	6,278.00	655,618.00	Management benefit document implementation
Animal Control Fund:				
Personnel Expenditures	638,197.00	6,219.00	644,416.00	Management benefit document implementation
Pollution Elimination Fund:				
Personnel Expenditures	234,345.00	1,050.00	235,395.00	Management benefit document implementation
SLLMD Administration Fund:				
Personnel Expenditures	75,544.00	3,141.00	78,685.00	Management benefit document implementation
Vehicle Maintenance Fund:				
Personnel Expenditures	453,655.00	4,150.00	457,805.00	Management benefit document implementation

*Excludes encumbrances and other project budgets outstanding from Attachments A & B

**STAFF REPORT TO THE MAYOR AND CITY COUNCIL FOR CONSIDERATION AT
THE COUNCIL MEETING OF DECEMBER 16, 2014**

FROM: Michelle Fitzer, Administrative Services Director



DATE: December 2, 2014

**SUBJECT: RESOLUTION APPROVING THREE (3) CODE ENFORCEMENT
OFFICER POSITIONS IN THE FY 2014/15 BUDGET AND
AUTHORIZING THE APPROPRIATE BUDGET ADJUSTMENT**

RECOMMENDATION

It is recommended that the City Council adopt a resolution approving three (3) Code Enforcement Officer positions in FY 2014/15, and authorizing the appropriate budget adjustment.

STRATEGIC PURPOSES

This action achieves the Council's strategic objectives of:

Long Term Goal C: Blight Eradication. Eradicate blight through code enforcement and blight abatement.

Strategy C-4: To grow the Code Enforcement staff in number and efficacy.

FINANCIAL IMPACT

The total annual cost of funding three (3) Code Enforcement Officer positions is \$361,020. Of this amount, \$170,882 is General Fund, including Measure C. The remaining amount is charged to CDBG, Solid Waste, and Abandoned Vehicle funds.

Currently, the contract services expenses are budgeted at \$387,576 annually, also split between the above funding sources. Part of the requested Council action is to move the expense allocation from Contract Professional Services to Salaries/Benefits for the projected six month cost remaining in the 2014/15 fiscal year of \$180,510.

DISCUSSION

- **Background**

In 2011 the City Council authorized reinstating one (1) full-time Code Enforcement Officer position in the budget. At that time a recruitment was conducted. Unfortunately, although the position was offered to the top three (3) candidates, each declined to accept. Given the recruitment challenges, and the need to reinstate Code Enforcement activities, the Council authorized contracting for these services.

In 2013 the City had two (2) contract Code Enforcement Officers working, and the Deputy Community Development Director was splitting his time between Code Enforcement duties and managerial oversight of Recreation and Building functions. With the passage of Measure C, for fiscal year 2014/15 the Council authorized a third Code Enforcement Officer contract position, and reallocated an additional twenty percent (20%) of the Deputy Director's time to Code Enforcement. Currently, there are three (3) contract Code Enforcement Officers working.

- **Analysis & Conclusion**

At this time staff feels another recruitment is warranted to transition the funded positions from contract services back to City employees. The contract services worked well during the economic downturn, and in response to the unsuccessful recruitment efforts. However, given the Council's stated priority of Code Enforcement activities it seems most appropriate to reinstate the funding to staff positions rather than contract services.

The plan is to phase in the three (3) requested positions. A recruitment will be conducted in the hopes that we could select one candidate for initial hire and training. The training period is anticipated to be 2-3 months. A second candidate would then be selected to begin employment at the conclusion of the first candidate's training period. Finally, the third position would be filled, hopefully from the same eligibility list. However, a second recruitment may be necessary, depending on the timing of the hires and the availability of candidates from the original list. We expect to have all three positions transitioned from contract to City employees within one year of the first hire.

This plan has been discussed with the representatives of Operating Engineers Local 3.

ATTACHMENTS

- A. Resolution Approving Three Code Enforcement Officer Positions in the FY 2014/15 Budget, and Authorizing the Appropriate Budget Adjustment

RESOLUTION NO. 2014/XX**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ANTIOCH
APPROVING THREE (3) CODE ENFORCEMENT OFFICER POSITIONS IN
THE FY 2014/15 BUDGET AND AUTHORIZING THE APPROPRIATE BUDGET
ADJUSTMENT**

WHEREAS, the City Council has identified Code Enforcement activities as a top priority; and

WHEREAS, currently Code Enforcement is staffed with three contracted Code Enforcement Officers; and

WHEREAS, now seems to be the appropriate time to convert the staffing from contract back to City employees; and

WHEREAS, representatives of the City and Operative Engineers Local 3 have discussed the recommended plan to transition to three (3) staff Code Enforcement Officers over the next twelve months.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Antioch as follows:

Section 1. That three (3) Code Enforcement Officer positions are hereby approved to be funded in the fiscal year 2014/15 budget, moving the funding from Contract Professional Services to Salaries/Benefits, at a total cost of \$180,510; and

Section 2. That the Finance Director is authorized to make the necessary adjustments to the fiscal year 2014/15 budget to effectuate this change.

* * * * *

I HEREBY CERTIFY that the foregoing resolution was passed and adopted by the City Council of the City of Antioch at a regular meeting thereof, held on the 16th day of December, 2014, by the following vote:

AYES:

NOES:

ABSENT:

**ARNE SIMONSEN
CITY CLERK OF THE CITY OF ANTIOCH**

Object	Description	Budget	Jan 2015 Actuals	Actuals	Encumbrance	Balance
Org Key: 1003150 - Police Community Policing						
REVENUE ACCOUNTS						
41181	Sales Tax - Measure C	4,300,847.00	0.00	1,936,612.35	(1)	2,364,234.65
	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	4,300,847.00	0.00	1,936,612.35	0.00	2,364,234.65
	Expenses	0.00	0.00	0.00	0.00	0.00
	Net	4,300,847.00	0.00	1,936,612.35	0.00	2,364,234.65

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

41181	Sales Tax - Measure C	188,900.00	0.00	41,047.52	(1)	147,852.48
	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	188,900.00	0.00	41,047.52	0.00	147,852.48
	Expenses	0.00	0.00	0.00	0.00	0.00
	Net	188,900.00	0.00	41,047.52	0.00	147,852.48

This is a general ledger printout from the City's financial system. The "Actuals" column is the total fiscal year to date revenue recorded. 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.

Sum of (1) = \$1,977,659.87



STATE OF CALIFORNIA

DIRECT DEPOSIT NUMBER
99146937

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

10 | 15 | 14

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

DOLLARS	CENTS
\$**271400	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.



JOHN CHIANG
CALIFORNIA STATE CONTROLLER

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

349 DATE: 10/08/2014 FOR THE PERIODS SHOWN BELOW
PAYEE: CITY OF ANTIOCH T & U TAX
FINANCE DIRECTOR

CURRENT ADVANCE	Aug 2014	271,400.00
PRIOR CREDITS		0.00
TOTAL PAYMENT		271,400.00

Board of Equalization - State of California

Local Jurisdiction Statement of Tax Distribution

349	Date:	For the periods shown below
	09/19/2014	
Payee: CITY OF ANTIOCH T & U TAX/FINANCE DIRECTOR		
Total Due	2nd Qtr 14	1,170,175.35
Prior Credits		0.00
Prior Advances	2nd Qtr 14	-947,000.00
Cost of Admin		-9,230.00
Balance	2nd Qtr 14	213,945.35
Current Advance	Jul 2014	271,400.00
Total Payment (by EFT)		485,345.35

If you have questions regarding this statement please contact
BOE-Local Revenue and Allocation Unit at 916.324.3000



STATE OF CALIFORNIA

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

11 | 19 | 14

DOLLARS	CENTS
\$**361800.00	

NOT NEGOTIABLE

349

PAYEE IDENTIFICATION
NUMBER(S)

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

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.



JOHN CHIANG
CALIFORNIA STATE CONTROLLER

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

349 DATE: 11/07/2014 FOR THE PERIODS SHOWN BELOW
PAYEE: CITY OF ANTIOCH T & U TAX
FINANCE DIRECTOR

CURRENT ADVANCE	Sep 2014	361,800.00
PRIOR CREDITS		0.00
TOTAL PAYMENT		361,800.00



STATE OF CALIFORNIA

ATTACHMENT 3 P. 4
DIRECT DEPOSIT NUMBER
99032123

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

12 | 26 | 14

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

DOLLARS	CENTS
\$**859114.	52

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.



JOHN CHIANG
CALIFORNIA STATE CONTROLLER

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

349 DATE: 12/16/2014 FOR THE PERIODS SHOWN BELOW

PAYEE: CITY OF ANTIOCH T & U TAX
FINANCE DIRECTOR

TOTAL DUE	3rd Qtr 14	1,393,244.52
PRIOR CREDITS		0.00
PRIOR ADVANCES	3rd Qtr 14	904,600.00-
COST OF ADMIN		9,230.00-

BALANCE	3rd Qtr 14	479,414.52
CURRENT ADVANCE	Oct 2014	379,700.00
TOTAL PAYMENT		859,114.52

Account		Description	Revised Budget	YTD Actual	Encumbrance	Balance
1003110	61010	Regular Salaries	859,046	338,277		520,770
1003110	61020	Part-Time Help	130,000	105,493		24,506
1003110	61030	Overtime	65,000	57,293		7,706
1003110	61040	Holiday Pay - Sworn	1,610			1,610
1003110	61050	Holiday Pay - Non Sworn	5,500			5,500
1003110	61060	Standby Pay	8,250			8,250
1003110	61100	Retirement-PERS	283,602	110,980		172,621
1003110	61115	Retirement- Medicare	13,993	7,305		6,688
1003110	61116	Retirement-PARS	145,000	92,950		52,048
1003110	61120	Retirement-Deferred Comp	1,350			1,350
1003110	61121	State Disability Ins	2,440	1,318		1,122
1003110	61129	Cafeteria Plan	182,850	65,677		117,173
1003110	61133	Retiree Medical	98,850	36,515		62,335
1003110	61140	Life Insurance/EAP	1,029	531		499
1003110	61150	Workers' Compensation	58,365	19,145		39,219
1003110	61161	Uniform Allowance	2,620	735		1,884
1003110	61170	Unemployment Insurance	5,000			5,000
1003110	62100	Office Supplies	22,000	10,005		11,995
1003110	62200	Operating Supplies	39,544	10,717	12,745	16,080
1003110	62205	Operating Supplies-Evidence	20,000	9,436	7,077	3,487
1003110	62210	Ammunition	50,000	22,712	36,932	(9,645)
1003110	62240	Safety Materials	110,000	46,198	41,734	22,067
1003110	62280	Postage	6,000	932		5,068
1003110	62290	Fuel	4,000	1,468		2,531
1003110	62400	Printing	5,000	6,571		(1,570)
1003110	62410	Copier	22,000	8,168	91,029	(77,197)
1003110	62450	Books & Periodicals	2,500	2,790		(290)
1003110	63010	Contracts - Prof/Commercial	130,000	40,898	81,037	8,063
1003110	63052	Equipment Rental/Maintenance	65,330	32,664		32,665
1003110	63090	Cntrct-Juvenile Diversion Prog	205,000	68,332		136,668
1003110	63800	Computer Operation Support	287,960	143,980		143,980
1003110	63812	Building Use Allowance	276,519	138,258		138,259
1003110	63814	Equipment Use Allowance	7,581	3,792		3,790
1003110	63816	City Wide Admin	593,189	296,592		296,594
1003110	63840	Vehicle Rental	4,225	2,112		2,112
1003110	64005	Tele-Software/Maint	21,375	10,688		10,687
1003110	65010	Business Expense	5,000	2,046		2,952
1003110	65020	Conferences/Dues	6,000	2,961		3,039
1003110	65030	Training	95,000	50,880	11,495	32,623
1003110	65060	Recruitment	40,000	11,568		28,432
Total	Police Administration		3,882,728	1,759,992	282,053	1,840,685

Account	Description		Revised Budget	YTD Actual	Encumbrance	Balance
1003120	61020	Part-Time Help	2,000	2,682		(682)
1003120	61115	Retirement- Medicare	30	38		(8)
1003120	61116	Retirement-PARS	26	35		(8)
1003120	61150	Workers' Compensation	50	156		(105)
1003120	63816	City Wide Admin	5,873	2,934		2,936
1003120	65200	Explorers	250			250
Total	Police Reserves		8,229	5,849		2,379
1003130	61010	Regular Salaries	279,515	137,285		142,230
1003130	61030	Overtime	20,000	26,054		(6,053)
1003130	61040	Holiday Pay - Sworn	20,000	2,769		17,230
1003130	61050	Holiday Pay - Non Sworn		5,219		(5,218)
1003130	61100	Retirement-PERS	92,740	44,674		48,066
1003130	61115	Retirement- Medicare	5,295	2,509		2,786
1003130	61129	Cafeteria Plan	51,860	23,723		28,138
1003130	61133	Retiree Medical	15,350	7,480		7,868
1003130	61150	Workers' Compensation	17,095	10,954		6,142
1003130	61161	Uniform Allowance	2,860	1,412		1,448
1003130	61170	Unemployment Insurance	2,500			2,500
1003130	62200	Operating Supplies	1,000	183		816
1003130	63800	Computer Operation Support	846	424		423
1003130	63816	City Wide Admin	39,553	19,776		19,776
Total	Police Prisoner Custody		548,614	282,459		266,155
1003150	61010	Regular Salaries	9,153,542	3,899,650		5,253,891
1003150	61015	Salaries-Payoff	25,000	32,165		(7,165)
1003150	61020	Part-Time Help		43,764		(43,764)
1003150	61030	Overtime	1,050,000	837,494		212,505
1003150	61040	Holiday Pay - Sworn	450,000	231,871		218,129
1003150	61050	Holiday Pay - Non Sworn		1,831		(1,830)
1003150	61060	Standby Pay	5,000	7,574		(2,575)
1003150	61100	Retirement-PERS	3,372,900	1,460,114		1,912,786
1003150	61115	Retirement- Medicare	154,403	73,509		80,893
1003150	61129	Cafeteria Plan	1,897,160	756,934		1,140,226
1003150	61133	Retiree Medical	558,878	243,201		315,677
1003150	61150	Workers' Compensation	1,010,255	415,741		594,512
1003150	61160	Allowances	30,695	14,722		15,971
1003150	61161	Uniform Allowance	82,837	34,196		48,640
1003150	61170	Unemployment Insurance	5,200			5,200
1003150	62200	Operating Supplies	4,000	598		3,400
1003150	62215	Canine Allowance	12,000	4,800		7,200
1003150	62217	Canine Program	23,000	1,828	4,750	16,421

Account			Description	Revised Budget	YTD Actual	Encumbrance	Balance
1003150	62290		Fuel	249,000	107,448		141,552
1003150	63010		Contracts - Prof/Commercial	6,000	1,390		4,610
1003150	63100		Parts & Service	500			500
1003150	63205		Contracts-Medical	4,000	7,124		(3,123)
1003150	63210		Contracts-Psychological	5,000	4,050		950
1003150	63800		Computer Operation Support	28,768	14,384		14,384
1003150	63814		Equipment Use Allowance	1,248	624		624
1003150	63816		City Wide Admin	1,048,845	524,424		524,422
1003150	63840		Vehicle Rental	482,800	241,400		241,400
1003150	64005		Tele-Software/Maint	3,584	1,792		1,792
1003150	65010		Business Expense	7,000	2,880		4,119
1003150	75000		Furniture & Equipment	120,000	59,175	33,060	27,763
Total Police Community Policing				19,791,615	9,024,687	37,811	10,729,117
Total Police Traffic Division							
1003170	61010		Regular Salaries	1,406,960	680,292		726,668
1003170	61015		Salaries-Payoff		44,513		(44,513)
1003170	61030		Overtime	200,000	196,714		3,284
1003170	61040		Holiday Pay - Sworn	1,500			1,500
1003170	61060		Standby Pay	50,000	35,561		14,439
1003170	61100		Retirement-PERS	535,965	253,037		282,928
1003170	61115		Retirement- Medicare	25,655	12,594		13,060
1003170	61121		State Disability Ins		224		(224)
1003170	61129		Cafeteria Plan	299,390	139,349		160,041
1003170	61133		Retiree Medical	94,750	43,365		51,384
1003170	61140		Life Insurance/EAP	195	60		135
1003170	61150		Workers' Compensation	154,215	75,505		78,709
1003170	61161		Uniform Allowance	11,650	5,523		6,125
1003170	61170		Unemployment Insurance	5,000			5,000
1003170	62200		Operating Supplies	40,000	5,341	20,000	14,659
1003170	62290		Fuel	13,000	4,310		8,690
1003170	62410		Copier	6,310	3,319	15,739	(12,748)
1003170	63012		Contracts-Public Agencies	110,000	114,112	468	(4,580)
1003170	63050		Contracts Prof-Evid/Lab Analys	225,000	40,117		184,883
1003170	63051		Contr Prof-Lab Analysis-Outsid	5,000			5,000
1003170	63055		Contract Prof-Sex Assault Exam	30,000			30,000
1003170	63070		Contracts Prof-Alcohol Test	20,000	2,180		17,820
1003170	63800		Computer Operation Support	3,878	1,940		1,939
1003170	63814		Equipment Use Allowance	142	72		71
1003170	63816		City Wide Admin	151,540	75,768		75,769
1003170	63840		Vehicle Rental	21,046	10,524		10,523

Account	Description		Revised Budget	YTD Actual	Encumbrance	Balance
1003170	65010	Business Expense	2,500	1,270		1,230
Total	Police Investigations		3,413,696	1,745,691	36,208	1,631,799
1003175	61010	Regular Salaries	401,545	182,224		219,322
1003175	61015	Salaries-Payoff		17,120		(17,120)
1003175	61030	Overtime	140,000	88,091		51,908
1003175	61040	Holiday Pay - Sworn	1,500			1,500
1003175	61060	Standby Pay	18,000	9,434		8,565
1003175	61100	Retirement-PERS	153,840	68,568		85,272
1003175	61115	Retirement- Medicare	7,880	3,804		4,076
1003175	61129	Cafeteria Plan	88,085	41,645		46,437
1003175	61133	Retiree Medical	26,945	11,532		15,412
1003175	61150	Workers' Compensation	54,225	23,130		31,094
1003175	61161	Uniform Allowance	3,250	1,632		1,616
1003175	62200	Operating Supplies	1,500	1,300		200
1003175	62225	Drug Buy Fund	3,000	3,000		
1003175	62290	Fuel	3,500	209		3,292
1003175	63010	Contracts - Prof/Commercial	20,000	7,893	8,962	3,145
1003175	63800	Computer Operation Support	1,763	882		881
1003175	63816	City Wide Admin	68,350	34,176		34,175
1003175	63840	Vehicle Rental	1,773	886		886
1003175	65010	Business Expense	1,000			1,000
Total	Police Special Operations Unit		996,156	495,526	8,962	491,671
1003180	61010	Regular Salaries	1,182,504	510,475		672,029
1003180	61015	Salaries-Payoff		3,004		(3,003)
1003180	61020	Part-Time Help	65,000	14,508		50,492
1003180	61030	Overtime	125,000	93,471		31,528
1003180	61050	Holiday Pay - Non Sworn	65,000	42,497		22,502
1003180	61100	Retirement-PERS	366,613	160,737		205,875
1003180	61115	Retirement- Medicare	25,775	9,675		16,100
1003180	61116	Retirement-PARS	2,145			2,145
1003180	61120	Retirement-Deferred Comp	832			832
1003180	61129	Cafeteria Plan	344,435	137,649		206,786
1003180	61133	Retiree Medical	74,955	28,210		46,744
1003180	61150	Workers' Compensation	29,040	9,587		19,454
1003180	61161	Uniform Allowance	9,300	3,457		5,841
1003180	61170	Unemployment Insurance		7,944		(7,944)
1003180	62200	Operating Supplies	5,000	1,375		3,624
1003180	63010	Contracts - Prof/Commercial	15,500	156		15,344
1003180	63120	Maintenance Contracts	130,096	57,825	16,804	55,465
1003180	63121	Maintenance Contr-Commercial	207,893	181,030	47,314	(20,452)

Account	Description		Revised Budget	YTD Actual	Encumbrance	Balance
1003180	63122	Maintenance Contract-Hardware	2,750			2,750
1003180	63800	Computer Operation Support	4,513	2,256		2,256
1003180	63814	Equipment Use Allowance	4,161	2,082		2,080
1003180	63816	City Wide Admin	156,091	78,048		78,045
1003180	64005	Tele-Software/Maint	1,791	896		895
1003180	64010	Tele-Long Dist/Line Chgs	25,000	9,681		15,319
Total	Police Communications		2,843,394	1,354,559	64,120	1,424,718
1003185	62100	Office Supplies	100			100
1003185	62200	Operating Supplies	1,800	78		1,722
1003185	62280	Postage	25			25
1003185	62290	Fuel	2,400	722		1,678
1003185	62400	Printing	750			750
1003185	63010	Contracts - Prof/Commercial	16,000			16,000
1003185	63800	Computer Operation Support	52	26		26
1003185	63816	City Wide Admin	(23,153)	(11,574)		(11,576)
1003185	64010	Tele-Long Dist/Line Chgs	3,750	1,947		1,802
1003185	65010	Business Expense	150			150
1003185	65020	Conferences/Dues	1,000			1,000
1003185	65030	Training	500			500
Total	Office Of Emergency Management		3,374	(8,804)		12,178
1003195	61010	Regular Salaries	36,065	16,314		19,751
1003195	61040	Holiday Pay - Sworn	500			500
1003195	61100	Retirement-PERS	13,745	6,131		7,615
1003195	61115	Retirement- Medicare	535	247		288
1003195	61129	Cafeteria Plan	5,440	2,194		3,243
1003195	61133	Retiree Medical	5,235	2,147		3,088
1003195	61150	Workers' Compensation	3,205	1,446		1,758
1003195	61161	Uniform Allowance	200	208		(8)
1003195	62100	Office Supplies	300			300
1003195	62200	Operating Supplies	10,000	4,226		5,774
1003195	62290	Fuel	1,200			1,200
1003195	63816	City Wide Admin	3,939	1,968		1,969
1003195	65010	Business Expense	300			300
1003195	65030	Training	1,000	525		475
Total	Police Community Volunteers		81,664	35,407		46,258
1003200	91416	Transfers out	18,902	11,018		7,883
1003200	63100	Parts & Service	80,000	6,126		73,873
1003200	63120	Maintenance Contracts	150,110	50,016	53,033	47,059
1003200	63816	City Wide Admin	30,080	15,042		15,039

Account	Description		Revised Budget	YTD Actual	Encumbrance	Balance
1003200	64005	Tele-Software/Maint	43,002	21,500		21,501
1003200	64010	Tele-Long Dist/Line Chgs	5,000	2,670		2,330
1003200	64015	Tele-Mobile/Pagers	30,000	12,522		17,476
1003200	64100	Electricity	162,000	40,223		121,777
1003200	64200	Gas	48,000	503		47,497
1003200	64400	Sewer	670	694		(23)
Total Police Facilities Maintenance			567,764	160,315	53,603	353,846
1003320	91214	Transfers out	521,565			521,565
Total Animal Control			521,565			521,565
Total General Fund			32,658,799	14,855,680	482,757	17,320,371

Posting Date	Reference	Vendor ID	Transaction Description		Debit Amount	Credit Amount	Net Amount
Account: 1005140 - 63026		CD Code Enforcement		Contracts - Measure C			
10/16/2014	19149	09/25/2014 V06460	CONSULTING SER	OH	11,200.00	0.00	11,200.00
11/20/2014	19575	10/31/2014 V06460	CONSULTING SER	OH	11,900.00	0.00	11,900.00
12/11/2014	19901	11/24/2014 V06460	PROFESSIONAL S	OH	10,220.00	0.00	10,220.00
Total for Account: 1005140 - 63026					33,320.00	0.00	33,320.00
Total for Org Key: 1005140					33,320.00	0.00	33,320.00
Total for Report:					33,320.00	0.00	33,320.00

Three invoices for Code Enforcement services have been paid by the City fiscal year to date through 12/31/14. Copies of invoices attached behind.

VENDOR ID	VENDOR NAME	CHECK DATE	CHECK NO.
V06460	INTERWEST CONSULTING GROUP INC	10/16/14	353374

INVOICE NUMBER	INVOICE DATE	PO NUMBER	DESCRIPTION	GROSS AMOUNT	CR MEMO DISCOUNT	NET AMOUNT
19149	09/25/14	P150277	CONSULTING SERVICES	34,210.00	0.00	34,210.00

$$\frac{90-78}{1211}$$

DATE	CHECK NO.	AMOUNT
10/16/14	353374	\$*****34,210.00

TO THE
ORDER
OF

Donna Conley
AUTHORIZED SIGNATURE



11 353374 11 1:1 21 10078 21 013775999 11

Interwest Consulting Group Inc.

9300 W Stockton Blvd., Suite 105

Tel. 916-683-3340

Invoice Number:

19149

Invoice Date:

9/25/2014

Bill To:

City of Antioch

Community Development Department

P.O. Box 5007

Antioch, CA 94531

P150277

ACCOUNT #:	212521065578	\$15082.50
PO #:	100514063010	\$1205.00
DESCRIPTION:	226522562245	\$5357.50
DATE:	228333063016	\$1565.00
AUTHORIZED SIGNATURE:	100514063026	\$11,200.00

APPROVED
10/13/14

Invoice Detail**ENTERED**

OCT 16 2014

Professional Services for the August 1 through August 31, 2014**Services Rendered: Code Enforcement**

Person	Title	Week Ending	Hours	Rate	Total
Mike Aguirre	Housing Insp./Code Enf. Officer	8/8/2014	40 ✓	\$90.00	\$ 3,600.00
Mike Aguirre	Housing Insp./Code Enf. Officer	8/15/2014	40 ✓	\$90.00	\$ 3,600.00
Mike Aguirre	Housing Insp./Code Enf. Officer	8/22/2014	40 ✓	\$90.00	\$ 3,600.00
Mike Aguirre	Housing Insp./Code Enf. Officer	8/29/2014	40 ✓	\$90.00	\$ 3,600.00
Andrew Shuck	Housing Insp./Code Enf. Officer	8/8/2014	40 ✓	\$70.00	\$ 2,800.00
Andrew Shuck	Housing Insp./Code Enf. Officer	8/15/2014	40 ✓	\$70.00	\$ 2,800.00
Andrew Shuck	Housing Insp./Code Enf. Officer	8/22/2014	40 ✓	\$70.00	\$ 2,800.00
Andrew Shuck	Housing Insp./Code Enf. Officer	8/29/2014	40 ✓	\$70.00	\$ 2,800.00
Renee Souza	Housing Insp./Code Enf. Officer	8/8/2014	30 ✓	\$70.00	\$ 2,100.00
Renee Souza	Housing Insp./Code Enf. Officer	8/15/2014	29 ✓	\$70.00	\$ 2,030.00
Renee Souza	Housing Insp./Code Enf. Officer	8/22/2014	40 ✓	\$70.00	\$ 2,800.00
Renee Souza	Housing Insp./Code Enf. Officer	8/29/2014	24 ✓	\$70.00	\$ 1,680.00
Total Hours of Work Performed:			443		

OCT 16 2014

Invoice Total: \$ 34,210.00**Please remit to:****Interwest Consulting Group, P.O. Box 18330, Boulder CO 80308****Attention: Accounting****Direct invoice questions to Renee Haynes @ 970-460-1092****RECEIVED**

OCT 13 2014

CITY OF ANTIOCH
FINANCE DEPT.

AUGUST 2014

	Mike		Renee		Andy	
2125210 65578						
CDBG						
8/3-8/9/14	32.5	\$2,925.00	9	\$630.00		
8/10-8/16/14	36.5	\$3,285.00	19.25	\$1,347.50		
8/17-8/23/14	33.5	\$3,015.00	17	\$1,190.00		
824-8/30/14	<u>22.5</u>	<u>\$2,025.00</u>	<u>9.5</u>	<u>\$665.00</u>		
	125	\$11,250.00	54.75	\$3,832.50	\$15,082.50	
1005140 63010						
Code Enforcement						
8/3-8/9/14	2	\$180.00	6	\$420.00		
8/10-8/16/14	1.5	\$135.00	0.75	\$52.50		
8/17-8/23/14	0	\$0.00	1	\$70.00		
824-8/30/14	<u>2.5</u>	<u>\$225.00</u>	<u>1.75</u>	<u>\$122.50</u>		
	6	\$540.00	9.5	\$665.00	\$1,205.00	
2265225 62245						
Garbage Abatement						
8/3-8/9/14	5.5	\$495.00	10.5	\$735.00		
8/10-8/16/14	2	\$180.00	5	\$350.00		
8/17-8/23/14	6.5	\$585.00	14.5	\$1,015.00		
824-8/30/14	<u>15</u>	<u>\$1,350.00</u>	<u>9.25</u>	<u>\$647.50</u>		
	29	\$2,610.00	39.25	\$2,747.50	\$5,357.50	
2283330 63010						
Abandoned Vehicles						
8/3-8/9/14	0	\$0.00	4.5	\$315.00		
8/10-8/16/14	0	\$0.00	4	\$280.00		
8/17-8/23/14	0	\$0.00	7.5	\$525.00		
824-8/30/14	<u>0</u>	<u>\$0.00</u>	<u>3.5</u>	<u>\$245.00</u>		
	0	\$0.00	19.5	\$1,365.00	\$1,365.00	
	160	\$14,400.00	123	\$8,610.00	\$23,010.00	
1005140 63026						
Measure C						
8/3-8/9/14				40	2800	
8/10-8/16/14				40	2800	
8/17-8/23/14				40	2800	
824-8/30/14				<u>40</u>	<u>2800</u>	
				160	11200	\$34,210.00

VENDOR ID	VENDOR NAME	CHECK DATE	CHECK NO.
V06460	INTERWEST CONSULTING GROUP INC	11/20/14	353911

INVOICE NUMBER	INVOICE DATE	PO NUMBER	DESCRIPTION	GROSS AMOUNT	CR MEMO DISCOUNT	NET AMOUNT
19575	10/31/14	P150277	CONSULTING SERVICES	36,860.00	0.00	36,860.00

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

DATE	CHECK NO.	AMOUNT
11/20/14	353911	\$*****36,860.00

TO THE
ORDER
OF

Donna Conley
AUTHORIZED SIGNATURE



11 353911 1:1211007821: 01377599911

**Interwest Consulting Group Inc.**

9300 W Stockton Blvd., Suite 105
Tel. 916-683-3340

Progress Bill No. 28
Invoice Number: 19575
Invoice Date: 10/31/2014

Bill To:
City of Antioch
Tammy Leach
Community Development Department
200 "H" Street
P.O. Box 5007
Antioch, CA 94531

2125210 65578 \$15321.50
100514063010 \$1797.50

APPROVED	
ACCOUNT #:	226522562245 \$16072.50
PO #:	228333063010 \$1762.50
DESCRIPTION:	100514063026 \$11900-
DATE:	11/12/14
AUTHORIZED SIGNATURE:	<i>[Signature]</i>

Invoice Summary

Professional Services for the September 1 through September 30, 2014

Services Rendered: Code Enforcement

Contract Billing Rate (as of 6/1/2013):	\$90/hr; \$70/hr
Total Hours of Work Performed to Date:	6568.5
Total Hours of Work Performed This Period:	478.0
Total Billed to Date: \$	532,585.00
Invoice Total: \$	36,860.00

Consultant Signature:

Renee Haynes

RECEIVED

NOV 13 2014

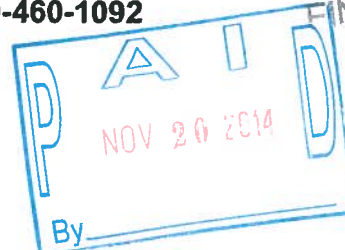
Please remit to:

Interwest Consulting Group, P.O. Box 18330, Boulder CO 80308

Attention: Accounting

Direct invoice questions to Renee Haynes @ 970-460-1092

CITY OF ANTIOCH
FINANCE DEPT.



Interwest Consulting Group Inc.

9300 W Stockton Blvd., Suite 105
Tel. 916-683-3340

Invoice Number: 19575
Invoice Date: 10/31/2014

Bill To:

City of Antioch

Community Development Department
P.O. Box 5007
Antioch, CA 94531

Invoice Detail

Professional Services for the September 1 through September 30, 2014

Services Rendered: Code Enforcement

Person	Title	Week Ending	Hours	Rate	Total
Mike Aguirre	Housing Insp./Code Enf. Officer	9/5/2014	30	\$90.00	\$ 2,700.00
Mike Aguirre	Housing Insp./Code Enf. Officer	9/12/2014	40	\$90.00	\$ 3,600.00
Mike Aguirre	Housing Insp./Code Enf. Officer	9/19/2014	40	\$90.00	\$ 3,600.00
Mike Aguirre	Housing Insp./Code Enf. Officer	9/26/2014	40	\$90.00	\$ 3,600.00
Mike Aguirre	Housing Insp./Code Enf. Officer	9/30/2014	20	\$90.00	\$ 1,800.00
Andrew Shuck	Housing Insp./Code Enf. Officer	9/5/2014	30	\$70.00	\$ 2,100.00
Andrew Shuck	Housing Insp./Code Enf. Officer	9/12/2014	40	\$70.00	\$ 2,800.00
Andrew Shuck	Housing Insp./Code Enf. Officer	9/19/2014	40	\$70.00	\$ 2,800.00
Andrew Shuck	Housing Insp./Code Enf. Officer	9/26/2014	40	\$70.00	\$ 2,800.00
Andrew Shuck	Housing Insp./Code Enf. Officer	10/3/2014	20	\$70.00	\$ 1,400.00
Renee Souza	Code Enforcement Officer	9/5/2014	30	\$70.00	\$ 2,100.00
Renee Souza	Code Enforcement Officer	9/12/2014	40	\$70.00	\$ 2,800.00
Renee Souza	Code Enforcement Officer	9/19/2014	38	\$70.00	\$ 2,660.00
Renee Souza	Code Enforcement Officer	9/26/2014	30	\$70.00	\$ 2,100.00
Total Hours of Work Performed:			478		
				Invoice Total:	\$ 36,860.00

Please remit to:

Interwest Consulting Group, P.O. Box 18330, Boulder CO 80308

Attention: Accounting

Direct invoice questions to Renee Haynes @ 970-460-1092

SEPTEMBER 2014

	Mike		Renee		Andy
2125210 65578					
CDBG					
9/1-9/6/14	23	\$2,070.00	13.25	\$927.50	
9/7-9/13/14	30	\$2,700.00	23.5	\$1,645.00	
9/14-9/20/14	34.5	\$3,105.00	3.5	\$245.00	
9/21-9/27/14	33.5	\$3,015.00	0	\$0.00	
9/28-9/30/14	<u>18</u>	<u>\$1,620.00</u>	<u>0</u>	<u>\$0.00</u>	
	139	\$12,510.00	40.25	\$2,817.50	\$15,327.50

1005140 63010					
Code Enforcement					
9/1-9/6/14	2	\$180.00	1.5	\$105.00	
9/7-9/13/14	2.5	\$225.00	0.5	\$35.00	
9/14-9/20/14	2.5	\$225.00	5.25	\$367.50	
9/21-9/27/14	4	\$360.00	3	\$210.00	
9/28-9/30/14	<u>1</u>	<u>\$90.00</u>	<u>0</u>	<u>\$0.00</u>	
	12	\$1,080.00	10.25	\$717.50	\$1,797.50

2265225 62245					
Garbage Abatement					
9/1-9/6/14	5	\$450.00	7	\$490.00	
9/7-9/13/14	6.25	\$562.50	7.5	\$525.00	
9/14-9/20/14	2.5	\$225.00	25	\$1,750.00	
9/21-9/27/14	1.5	\$135.00	27	\$1,890.00	
9/28-9/30/14	<u>0.5</u>	<u>\$45.00</u>	<u>0</u>	<u>\$0.00</u>	
	15.75	\$1,417.50	66.5	\$4,655.00	\$6,072.50

2283330 63010					
Abandoned Vehicles					
9/1-9/6/14	0	\$0.00	8.25	\$577.50	
9/7-9/13/14	1.25	\$112.50	8.5	\$595.00	
9/14-9/20/14	0.5	\$45.00	4.25	\$297.50	
9/21-9/27/14	1	\$90.00	0	\$0.00	
9/28-9/30/14	<u>0.5</u>	<u>\$45.00</u>	<u>0</u>	<u>\$0.00</u>	
	3.25	\$292.50	21	\$1,470.00	\$1,762.50
	170	\$15,300.00	138	\$9,660.00	\$24,960.00

1005140 63026					
Measure C					
9/1-9/6/14			30	2100	
9/7-9/13/14			40	2800	
9/14-9/20/14			40	2800	
9/21-9/27/14			40	2800	
9/28-9/30/14			<u>20</u>	<u>1400</u>	
			170	11900	\$36,860.00



VENDOR ID	VENDOR NAME	CHECK DATE	CHECK NO.
V06460	INTERWEST CONSULTING GROUP INC	12/11/14	354196

INVOICE NUMBER	INVOICE DATE	PO NUMBER	DESCRIPTION	GROSS AMOUNT	CR MEMO DISCOUNT	NET AMOUNT
19901`	11/24/14	P150277	PROFESSIONAL SERVICES	28,580.00	0.00	28,580.00

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

DATE	CHECK NO.	AMOUNT
12/11/14	354196	\$*****28,580.00

Donna Conley
AUTHORIZED SIGNATURE



1135419611 1211007821 01377599911

Interwest Consulting Group Inc.

9300 W Stockton Blvd., Suite 105

Tel. 916-683-3340



ENTERED

DEC 11 2014

Invoice Number: 19901**Invoice Date: 11/24/2014**

Bill To:

City of Antioch

Community Development Department

P.O. Box 5007

Antioch, CA 94531

212521065578 \$ 9,292.50

100514063010 \$ 3,580.00

226522562245 \$2,672.50

APPROVED
ACCOUNT #: 228333063010 \$2,815.00
PO #: 100514063026 \$10,220.00
DESCRIPTION: P150277
DATE: contract + CEO 12/8/14
AUTHORIZED SIGNATURE: [Signature]

Invoice Detail

Professional Services for the October 1 through October 31, 2014**Services Rendered: Code Enforcement**

Person	Title	Week Ending	Hours	Rate	Total
Mike Aguirre	Housing Insp./Code Enf. Officer	10/3/2014	20 ✓	\$90.00	\$ 1,800.00
Mike Aguirre	Housing Insp./Code Enf. Officer	10/17/2014	40 ✓	\$90.00	\$ 3,600.00
Mike Aguirre	Housing Insp./Code Enf. Officer	10/24/2014	6 ✓	\$90.00	\$ 540.00
Mike Aguirre	Housing Insp./Code Enf. Officer	10/31/2014	40 ✓	\$90.00	\$ 3,600.00
Andrew Shuck	Housing Insp./Code Enf. Officer	10/3/2014	20 ✓	\$70.00	\$ 1,400.00
Andrew Shuck	Housing Insp./Code Enf. Officer	10/10/2014	40 ✓	\$70.00	\$ 2,800.00
Andrew Shuck	Housing Insp./Code Enf. Officer	10/17/2014	40 ✓	\$70.00	\$ 2,800.00
Andrew Shuck	Housing Insp./Code Enf. Officer	10/24/2014	6 ✓	\$70.00	\$ 420.00
Andrew Shuck	Housing Insp./Code Enf. Officer	10/31/2014	40 ✓	\$70.00	\$ 2,800.00
Renee Souza	Code Enforcement Officer	10/10/2014	40 ✓	\$70.00	\$ 2,800.00
Renee Souza	Code Enforcement Officer	10/17/2014	40 ✓	\$70.00	\$ 2,800.00
Renee Souza	Code Enforcement Officer	10/24/2014	6 ✓	\$70.00	\$ 420.00
Renee Souza	Code Enforcement Officer	10/31/2014	40 ✓	\$70.00	\$ 2,800.00
Total Hours of Work Performed:			378		

Invoice Total: \$ 28,580.00**Please remit to:****Interwest Consulting Group, P.O. Box 18330, Boulder CO 80308****Attention: Accounting****Direct invoice questions to Renee Haynes @ 970-460-1092**

RECEIVED

DEC 10 2014

CITY OF ANTIOCH
FINANCE DEPT.

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DEC 02 2014

CITY OF ANTIOCH
COMMUNITY DEVELOPMENT**Interwest Consulting Group Inc.**

9300 W Stockton Blvd., Suite 105

Tel. 916-683-3340

Progress Bill No.	29
Invoice Number:	19901
Invoice Date:	11/24/2014

Bill To:

City of Antioch

Tammy Leach

Community Development Department

200 "H" Street

P.O. Box 5007

Antioch, CA 94531

Invoice Summary**Professional Services for the October 1 through October 31, 2014****Services Rendered: Code Enforcement**

Contract Billing Rate (as of 6/1/2013):	\$90/hr; \$70/hr
Total Hours of Work Performed to Date:	6548.5
Total Hours of Work Performed This Period:	378.0
Total Billed to Date: \$	530,785.00
Invoice Total: \$	28,580.00

Consultant Signature:

Please remit to:**Interwest Consulting Group, P.O. Box 18330, Boulder CO 80308****Attention: Accounting****Direct invoice questions to Renee Haynes @ 970-460-1092**

DEC 10 2014

CITY OF ANTIOCH
FINANCE DEPT.

OCTOBER 2014

	Mike		Renee		Andy	
2125210 65578						
CDBG						
10/1-10/4/14	14.75	\$1,327.50	0	\$0.00		
10/5-10/11/14	0	\$0.00	13.75	\$962.50		
10/12-10/18/14	32.25	\$2,902.50	5.5	\$385.00		
10/19-10/25/14	6	\$540.00	0	\$0.00		
10/26-10/31/14	<u>31</u>	<u>\$2,790.00</u>	<u>5.5</u>	<u>\$385.00</u>		
	84	\$7,560.00	24.75	\$1,732.50	\$9,292.50	
1005140 63010						
Code Enforcement						
10/1-10/4/14	1.75	\$157.50	0	\$0.00		
10/5-10/11/14	0	\$0.00	5.75	\$402.50		
10/12-10/18/14	3.75	\$337.50	10.25	\$717.50		
10/19-10/25/14	0	\$0.00	6	\$420.00		
10/26-10/31/14	<u>9</u>	<u>\$810.00</u>	<u>10.5</u>	<u>\$735.00</u>		
	14.5	\$1,305.00	32.5	\$2,275.00	\$3,580.00	
2265225 62245						
Garbage Abatement						
10/1-10/4/14	1.75	\$157.50	0	\$0.00		
10/5-10/11/14	0	\$0.00	12.25	\$857.50		
10/12-10/18/14	1	\$90.00	13.25	\$927.50		
10/19-10/25/14	0	\$0.00	0	\$0.00		
10/26-10/31/14	<u>0.5</u>	<u>\$45.00</u>	<u>8.5</u>	<u>\$595.00</u>		
	3.25	\$292.50	34	\$2,380.00	\$2,672.50	
2283330 63010						
Abandoned Vehicles						
10/1-10/4/14	1.75	\$157.50	0	\$0.00		
10/5-10/11/14	0	\$0.00	8.25	\$577.50		
10/12-10/18/14	2.5	\$225.00	11	\$770.00		
10/19-10/25/14	0	\$0.00	0	\$0.00		
10/26-10/31/14	<u>0</u>	<u>\$0.00</u>	<u>15.5</u>	<u>\$1,085.00</u>		
	4.25	\$382.50	34.75	\$2,432.50	\$2,815.00	
	106	\$9,540.00	126	\$8,820.00	\$18,360.00	
1005140 63026						
Measure C						
10/1-10/4/14				20	1400	
10/5-10/11/14				40	2800	
10/12-10/18/14				40	2800	
10/19-10/25/14				6	420	
10/26-10/31/14				<u>40</u>	<u>2800</u>	
				146	10220	\$28,580.00

Council Warrants - September 23, 2014 Meeting

CITY OF ANTIOCH
 CLAIMS BY FUND REPORT
 FOR THE PERIOD OF
 AUGUST 29 - SEPTEMBER 11, 2014
 FUND/CHECK#

352820 NEXTEL SPRINT	CELL PHONE	57.52
922728 TELFER OIL COMPANY	PAVING MATERIAL	706.62
922742 TELFER OIL COMPANY	PAVING MATERIAL	3,450.00
<i>Public Works-Signal/Street Lights</i>		
352739 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	569.77
352772 AT AND T MCI	PHONE	575.68
922738 ICR ELECTRICAL CONTRACTORS	ELECTRICAL SERVICES	1,135.18
<i>Public Works-Striping/Signing</i>		
203493 STAPLES	INK CARTRIDGES	43.59
352757 VISIONS RECYCLING INC	SALES TAX	24.75
352820 NEXTEL SPRINT	CELL PHONE	57.52
922736 GRAINGER INC	SUPPLIES	235.95
<i>Public Works-Facilities Maintenance</i>		
352772 AT AND T MCI	PHONE	49.91
352823 OMEGA INDUSTRIAL SUPPLY	SUPPLIES	141.88
922725 ICR ELECTRICAL CONTRACTORS	ELECTRICAL SERVICES	160.61
922736 GRAINGER INC	SUPPLIES	39.24
922737 HAMMONS SUPPLY COMPANY	SUPPLIES	206.06
<i>Public Works-Parks Maint</i>		
352697 AMERICAN PLUMBING INC	PLUMBING SERVICES	1,009.98
352772 AT AND T MCI	PHONE	87.40
922726 JOHN DEERE LANDSCAPES PACHECO	CONTROLLER REPAIR	919.54
<i>Public Works-Median/General Land</i>		
352713 DELTA FENCE CO	FENCE REPAIR SERVICE	564.00
352737 ODYSSEY LANDSCAPE CO INC	LANDSCAPE SERVICES	384.00
352739 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	52.39
352761 ACE HARDWARE, ANTIOCH	PVC FITTINGS	40.55
352772 AT AND T MCI	PHONE	174.90
922726 JOHN DEERE LANDSCAPES PACHECO	CONTROLLER REPAIRS	1,590.52
922738 ICR ELECTRICAL CONTRACTORS	ELECTRICAL SERVICES	217.53
<i>Public Works-Work Alternative</i>		
352820 NEXTEL SPRINT	CELL PHONE	48.84
<i>Police Administration</i>		
352696 ALAMEDA COUNTY SHERIFFS OFFICE	TUITION-MCDONALD	557.00
352729 MCDONALD, RYAN J	EXPENSE REIMBURSEMENT	75.00
352755 UNITED PARCEL SERVICE	SHIPPING	95.32
352770 ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICE	692.20
352788 DEE, KRISTOPHER M	PER DIEM TRAINING	168.00
352789 DEE, WILLIAM F	PER DIEM TRAINING	168.00
352805 HILTON	LODGING-K DEE	288.96
352806 HILTON	LODGING-W DEE	288.96
352811 JOHNSON, VIRGINIA L	EXPENSE REIMBURSEMENT	21.01
352822 OFFICE MAX INC	OFFICE SUPPLIES	1,090.12
922739 MOBILE MINI LLC	PORTABLE STORAGE CONTAINERS	107.43
<i>Police Community Policing</i>		
352706 EMPLOYEE	PENSION PAYMENT	4,159.00

Prepared by: Georgina Meek
 Finance Accounting

CITY OF ANTIOCH
 CLAIMS BY FUND REPORT
 FOR THE PERIOD OF
 AUGUST 29 - SEPTEMBER 11, 2014
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352708 BLUE SHIELD LIFE	PAYROLL DEDUCTIONS	11.97
352743 PERS	PAYROLL DEDUCTIONS	9,546.06
352808 HUNT AND SONS INC	FUEL	330.87
352818 MOORE K9 SERVICES	K9 TRAINING	1,000.00
Police Communications		
352704 AT AND T MCI	PHONE	360.60
352705 AT AND T MCI	PHONE	372.05
352765 AMERICAN TOWER CORPORATION	CELL TOWER	222.84
352772 AT AND T MCI	PHONE	816.33
352783 CONTRA COSTA COUNTY	SHARED COSTS	12,569.26
352801 GLOBALSTAR	SATELLITE PHONE	172.76
Office Of Emergency Management		
352772 AT AND T MCI	PHONE	332.59
Police Community Volunteers		
352816 LEVOC	VIPS CONFERENCE	525.00
Police Facilities Maintenance		
352694 ACME SECURITY SYSTEMS	CARD READER REPAIR	427.50
352697 AMERICAN PLUMBING INC	PLUMBING SERVICES	1,005.58
352735 NEXTEL SPRINT	CELL PHONE	3,126.49
352772 AT AND T MCI	PHONE	301.10
Community Development Land Planning Services		
352832 RANEY PLANNING & MANAGEMENT INC	CONSULTING SERVICES	958.11
CD Code Enforcement		
352750 SOUZA, RENEE R	EXPENSE REIMBURSEMENT	106.38
352763 ALLIED WASTE SERVICES	RESIDENTIAL GARBAGE ABATEMENT	2,546.94
PW Engineer Land Development		
352772 AT AND T MCI	PHONE	32.67
352804 HANSEN, KRAIG E	EXPENSE REIMBURSEMENT	54.49
352820 NEXTEL SPRINT	CELL PHONE	169.34
922729 TESTING ENGINEERS INC	ENGINEERING SERVICES	655.00
922743 TESTING ENGINEERS INC	ENGINEERING SERVICES	655.00
Community Development Building Inspection		
352787 CRW SYSTEMS INC	TECHNICAL SUPPORT	9,000.00
352820 NEXTEL SPRINT	CELL PHONE	55.88
352822 OFFICE MAX INC	OFFICE SUPPLIES	65.55
922730 3M AOSAFETY EYEWARE	SAFETY GLASSES-BOCCIO	282.88
Capital Imp. Administration		
203449 DS WATERS OF AMERICA	WATER DISPENSER	8.50
352743 PERS	PAYROLL DEDUCTIONS	1,490.49
Community Development Engineering Services		
203450 UNITED STATES POSTAL SERVICE	POSTAGE	5.80
352820 NEXTEL SPRINT	CELL PHONE	57.52
352822 OFFICE MAX INC	OFFICE SUPPLIES	161.37
213 Gas Tax Fund		
Streets		
352739 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	321.06

Prepared by: Georgina Meek
 Finance Accounting

Council Warrants - October 14, 2014 Meeting

CITY OF ANTIOCH
 CLAIMS BY FUND REPORT
 FOR THE PERIOD OF
 SEPTEMBER 12 - OCTOBER 2, 2014
 FUND/CHECK#

352944 OAKLEYS PEST CONTROL	PEST CONTROL SERVICES	100.00
352947 PACIFIC GAS AND ELECTRIC CO	GAS	12.11
352952 REAL PROTECTION INC	FIRE ALARM SYSTEM TEST	427.83
352975 WESCO RECEIVABLES CORP	SUPPLIES	200.56
353057 LOWES COMPANIES INC	SUPPLIES	279.87
353120 VERIZON WIRELESS	DATA PLAN	38.01
353140 AT AND T MCI	PHONE	48.86
353146 BAY CITIES PYROTECTOR	FIRE SYSTEM CERTIFICATION	600.00
353217 TYLER SHAW DOORS	ENTRY DOOR SERVICE	390.00
353223 WESCO RECEIVABLES CORP	SUPPLIES	253.43
922753 ICR ELECTRICAL CONTRACTORS	ELECTRICAL SERVICES	324.00
922755 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	1,766.00
Public Works-Parks Maint		
352947 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	139.88
352995 BSN SPORTS	PLAYGROUND EQUIPMENT	365.78
353075 PACHECO BROTHERS GARDENING INC	LANDSCAPE SERVICES	825.00
353095 ROSS RECREATION EQUIPMENT	PLAYGROUND EQUIPMENT	2,359.98
353112 STEWARTS TREE SERVICE INC	TREE SERVICE	3,600.00
353130 ACE HARDWARE, ANTIOCH	WHEELBARROW TIRE	21.57
353140 AT AND T MCI	PHONE	85.64
353189 MIRACLE PLAY SYSTEMS INC	EQUIPMENT INSTALLATION	3,898.05
Public Works-Median/General Land		
352847 ACE HARDWARE, ANTIOCH	PVC FITTINGS	22.45
352947 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	13.04
352979 ACE HARDWARE, ANTIOCH	PVC FITTINGS	45.70
353016 CROP PRODUCTION SERVICES INC	CHEMICALS	5,642.00
353057 LOWES COMPANIES INC	SUPPLIES	49.61
353076 PACIFIC COAST LANDSCAPE MGMT INC	LANDSCAPE SERVICES	4,285.00
353130 ACE HARDWARE, ANTIOCH	SUPPLIES	80.58
353140 AT AND T MCI	PHONE	171.87
353197 ODYSSEY LANDSCAPE CO INC	LANDSCAPE SERVICES	384.00
353198 PACIFIC COAST LANDSCAPE MGMT INC	LANDSCAPE SERVICES	6,362.20
353200 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	54.09
Public Works-Work Alternative		
353173 FURBER SAW INC	TRIMMERS	1,074.13
Police Administration		
203400 STATE OF CALIFORNIA	PERMIT FEE	95.00
203686 COSTCO	SUPPLIES	86.47
352850 ALAMEDA COUNTY SHERIFFS OFFICE	TUITION-MORIN	632.00
352851 ALAMEDA COUNTY SHERIFFS OFFICE	TUITION-EVANS	632.00
352852 ALL PRO PRINTING SOLUTIONS	TRAFFIC CITATION FORMS	2,323.82
352868 BARAKOS, DIMITRI A	MEAL ALLOWANCE	37.50
352885 CONTRA COSTA COUNTY	TUITION-BARAKOS	278.00
352903 EVANS, JOSHUA FIELD	MEAL ALLOWANCE	75.00
352914 HAWTHORNE SUITES	LODGING-MORIN	513.00
352915 HAWTHORNE SUITES	LODGING-MCDONALD	513.00

Prepared by: Georgina Meek
 Finance Accounting

10/9/2014

CITY OF ANTIOCH
 CLAIMS BY FUND REPORT
 FOR THE PERIOD OF
 SEPTEMBER 12 - OCTOBER 2, 2014
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352935 MCDONALD, RYAN J	PER DIEM TRAINING	330.00
352936 MORIN, SHAWN M	PER DIEM TRAINING	330.00
352937 MORIN, SHAWN M	MEAL ALLOWANCE	75.00
352945 OFFICE MAX INC	OFFICE SUPPLIES	257.73
352985 ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	1,054.38
352994 BROWNELLS INC	ARMORY SUPPLIES	120.23
353001 CHALK, STEPHANIE A	MEAL ALLOWANCE	30.00
353008 CONCORD UNIFORMS LLC	UNIFORMS	320.20
353033 GREEN, ROBERT A	MEAL ALLOWANCE	30.00
353037 HAYES, TIFFANY J	EXPENSE REIMBURSEMENT	222.48
353041 HYNES, MARTIN P	MEAL ALLOWANCE	30.00
353089 REACH PROJECT INC	REACH PROGRAM SERVICES	17,083.00
353099 SACTO VALLEY SHOOTING CENTER	RANGE FEES	200.00
353101 SAN DIEGO POLICE EQUIPMENT CO	AMMUNITION	1,352.75
353117 UNITED PARCEL SERVICE	SHIPPING	93.56
353121 VERIZON WIRELESS	AIR CARD	76.02
353129 XEROX CORPORATION	COPIER LEASE/USAGE	2,134.53
353137 ASR - BRICKER MINCOLA	UNIFORMS	436.03
353143 BANK OF AMERICA	SUPPLIES	5,260.54
353152 CHALK, STEPHANIE A	EXPENSE REIMBURSEMENT	54.41
353155 COMCAST	CABLE SERVICE	11.77
353156 COMMERCIAL SUPPORT SERVICES	CAR WASHES	262.50
353159 CCC POLICE CHIEFS ASSOC	WORKSHOP MEAL EXPENSE	339.39
353160 COSTCO	BUSINESS EXPENSE	138.89
353163 DIRECT GOV SOURCE	LAW ENFORCEMENT EQUIPMENT	3,690.30
353181 JACKSON LEWIS LLP	PROFESSIONAL SERVICES	467.50
353182 KIRBY POLYGRAPH & INVESTIGATIVE	POLYGRAPH EXAMS	3,300.00
353183 KIWANIS CLUB OF THE DELTA ANTIOCH	MEMBER DUES	125.00
353186 LAW OFFICES OF JONES AND MAYER	LEGAL SERVICES	456.00
353188 MCDONALD, PAMELA A	TRAINING MEAL ALLOWANCE	30.00
353191 MOREFIELD, ANTHONY W	PER DIEM TRAINING	213.00
353198 OFFICE MAX INC	OFFICE SUPPLIES	1,182.56
353202 PORAC LEGAL DEFENSE FUND	LEGAL DEFENSE FUND	40.50
353209 SHRED IT INC	SHRED SERVICES	310.07
353211 STATE OF CALIFORNIA	FINGERPRINTING	262.00
353225 XEROX CORPORATION	COPIER LEASE/USAGE	1,841.46
922750 CRYSTAL CLEAR LOGOS INC	UNIFORMS	379.19
922756 MOBILE MINI LLC	PORTABLE STORAGE CONTAINERS	212.34
922832 HUNTINGTON COURT REPORTERS INC	TRANSCRIPTION SERVICES	1,225.50
922835 IMAGE SALES INC	BADGES	61.25
922926 CRYSTAL CLEAR LOGOS INC	SHIRTS	477.75
922928 HUNTINGTON COURT REPORTERS INC	TRANSCRIPTION SERVICES	1,153.71
922930 IMAGE SALES INC	BADGES	191.43
922933 MOBILE MINI LLC	PORTABLE STORAGE CONTAINERS	250.87
922934 NATIONAL EMBLEM INC	SUPPLIES	159.95

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 Finance Accounting

CITY OF ANTIOCH
 CLAIMS BY FUND REPORT
 FOR THE PERIOD OF
 SEPTEMBER 12 - OCTOBER 2, 2014
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Police Community Policing

203614 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	94.32
203615 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	56.10
203616 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	50.40
203617 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	92.93
203618 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	84.00
203619 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	67.40
203620 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	93.50
352891 CRIME SCENE CLEANERS INC	CRIME SCENE CLEANUP	100.00
352950 PSYCHOLOGICAL RESOURCES INC	PROFESSIONAL SERVICES	450.00
353038 HUNT AND SONS INC	FUEL	44.43
353047 EMPLOYEE	PENSION PAYMENT	3,327.12
353149 BLUE SHIELD LIFE	PAYROLL DEDUCTIONS	11.97
353161 DELTA DENTAL	PAYROLL DEDUCTIONS	156.20
353166 EAST BAY VETERINARY EMERGENCY	VETERINARY SERVICES	491.45
353190 MOORE K9 SERVICES	K9 TRAINING	250.00

Police Investigations

203615 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	43.00
203616 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	49.41
203617 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	4.96
203618 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	15.00
203619 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	30.00
203620 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	6.50
353077 PACIFIC TELEMAGEMENT SERVICES	LOBBY PAYPHONE	78.00
353129 XEROX CORPORATION	COPIER LEASE/USAGE	670.63
353143 BANK OF AMERICA	VEHICLE TINT	454.05
353158 CONTRA COSTA COUNTY	LAB TESTING	14,700.00
353214 THOMSON WEST	ONLINE DATABASE	326.46
353225 XEROX CORPORATION	COPIER LEASE/USAGE	641.77
922749 COMPUTERLAND	HP MAINTENANCE KIT	342.19

Police Special Operations Unit

352938 MORTIMER, MICHAEL P	DRUG BUY FUNDS	3,000.00
353107 SPECIAL SERVICES GROUP LLC	SUBSCRIPTION	900.00
353215 TOYOTA FINANCIAL SERVICES	VEHICLES LEASE	1,546.94

Police Communications

352981 AMERICAN TOWER CORPORATION	CELL TOWER RENTAL	219.17
353010 CONTRA COSTA COUNTY	TELECOMMUNICATIONS SERVICE	600.00
353139 AT AND T MCI	PHONE	655.27
353140 AT AND T MCI	PHONE	1,177.03

Office Of Emergency Management

353140 AT AND T MCI	PHONE	326.20
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Police Facilities Maintenance

352878 CAMALI CORP	MAINTENANCE SERVICE	363.00
352944 OAKLEYS PEST CONTROL	PEST CONTROL SERVICES	165.00
352952 REAL PROTECTION INC	FIRE ALARM SYSTEM TEST	311.38
352998 CAMALI CORP	BATTERY REPLACEMENT	798.38

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 Finance Accounting

CITY OF ANTIOCH
CLAIMS BY FUND REPORT
FOR THE PERIOD OF
SEPTEMBER 12 - OCTOBER 2, 2014
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353072 ODYSSEY LANDSCAPE CO INC	LANDSCAPE SERVICES	4,890.00
353133 AMERICAN PLUMBING INC	PLUMBING SERVICES	145.00
353140 AT AND T MCI	PHONE	293.29
353146 BAY CITIES PYROTECTOR	FIRE SYSTEM CERTIFICATION	1,200.00
353217 TYLER SHAW DOORS	ENTRY DOOR SERVICE	520.00
922755 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	3,426.00
922790 CLUB CARE INC	EQUIPMENT REPAIR	231.45
Community Development Administration		
352863 BANK OF AMERICA	ANNUAL CARD FEE	25.00
353129 XEROX CORPORATION	COPIER LEASE/USAGE	453.05
353225 XEROX CORPORATION	COPIER LEASE/USAGE	310.27
Community Development Land Planning Services		
352871 BAY AREA NEWS GROUP	LEGAL AD	560.00
352896 DIABLO LIVE SCAN	FINGERPRINTING	40.00
352931 LOEWKE PLANNING ASSOCIATES	CONSULTING SERVICES	2,768.18
352963 STATE OF CALIFORNIA	FINGERPRINTING	32.00
352966 TELECOM LAW FIRM PC	CONSULTING SERVICES	543.46
353144 BAY AREA NEWS GROUP	LEGAL AD	318.34
353168 EIDEN, KITTY J	MINUTES CLERK	168.00
CD Code Enforcement		
203565 CONTRA COSTA COUNTY	LIEN RELEASE FEE	90.00
203566 CONTRA COSTA COUNTY	LIEN RELEASE FEE	30.00
203696 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	17.39
352853 ALLIED WASTE SERVICES	RESIDENTIAL GARBAGE	3,721.86
352924 K2GC	ABATEMENT SERVICES	4,503.18
352960 SHUCK, ANDREW	EXPENSE REIMBURSEMENT	85.02
353180 INTERWEST CONSULTING GROUP INC	CODE ENFORCEMENT	3,270.00
PW Engineer Land Development		
353129 XEROX CORPORATION	COPIER LEASE/USAGE	176.19
353140 AT AND T MCI	PHONE	31.97
353225 XEROX CORPORATION	COPIER LEASE/USAGE	120.66
Capital Imp. Administration		
203702 DS WATERS OF AMERICA	WATER DISPENSER	80.33
Community Development Engineering Services		
203701 UNITED STATES POSTAL SERVICE	POSTAGE	32.71
212 CDBG Fund		
CDBG		
353144 BAY AREA NEWS GROUP	LEGAL AD	129.05
353180 INTERWEST CONSULTING GROUP INC	CODE ENFORCEMENT	15,727.50
922752 HOUSE, TERI	CONSULTING SERVICES	6,581.25
922924 CDW GOVERNMENT INC	COMPUTER EQUIPMENT	267.29
CDBG NSP		
922752 HOUSE, TERI	CONSULTING SERVICES	650.00
213 Gas Tax Fund		
Streets		
352947 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	76.94

Prepared by: Georgina Meek
Finance Accounting

Council Warrants - October 28, 2014 Meeting

CITY OF ANTIOCH
CLAIMS BY FUND REPORT
FOR THE PERIOD OF
OCTOBER 3-16, 2014
FUND/CHECK#

922949 JOHN DEERE LANDSCAPES PACHECO	VALVES & SPRINKLERS	1,278.36
Public Works-Median/General Land		
353226 ACE HARDWARE, ANTIOCH	PVC FITTINGS	18.58
353342 STATE OF CALIFORNIA	SALES TAX	5.87
353390 PACIFIC COAST LANDSCAPE MGMT INC	LANDSCAPE SERVICES	13,342.00
353391 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	36.09
Public Works-Work Alternative		
353226 ACE HARDWARE, ANTIOCH	TARPS	32.83
353384 NEXTEL SPRINT	CELL PHONE	48.84
Police Administration		
203689 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	5.00
203731 BANK OF AMERICA	BUSINESS EXPENSES	93.24
203732 BANK OF AMERICA	BUSINESS EXPENSES	75.42
353234 ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	180.00
353235 ASR - BRICKER MINCOLA	UNIFORMS	86.06
353248 CONCORD UNIFORMS LLC	UNIFORMS	1,654.72
353253 CORTEZ, ANA E	TRAINING PER DIEM	213.00
353261 FACHNER, DANIEL E	EXPENSE REIMBURSEMENT	147.87
353268 HILTON	LODGING-CORTEZ	286.45
353269 HILTON	LODGING-MOREFIELD	286.45
353270 HILTON	LODGING-ROSE	700.50
353287 OFFICE MAX INC	OFFICE SUPPLIES	884.81
353293 PMW ASSOCIATES	TUITION-CORTEZ	393.00
353294 PMW ASSOCIATES	TUITION-MOREFIELD	393.00
353299 ROSE, BRIAN C	TRAINING PER DIEM	280.00
353323 ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	42.50
353342 STATE OF CALIFORNIA	SALES TAX	159.14
353354 DEE, KRISTOPHER M	EXPENSE REIMBURSEMENT	475.12
353404 STATE OF CALIFORNIA	FINGERPRINTING	66.00
922938 AUGUSTA, VINCENT	COURT APPEARANCE	120.95
922944 CRYSTAL CLEAR LOGOS INC	UNIFORM SHIRTS	123.48
922950 MOBILE MINI LLC	STORAGE CONTAINERS	107.43
922960 COMPUTERLAND	ADOBE ACROBAT SOFTWARE	123.55
Police Community Policing		
203687 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	90.83
203688 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	89.42
203689 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	94.60
203721 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	68.12
203722 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	94.06
203723 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	65.18
353286 OCCUPATIONAL HEALTH CENTERS	PROFESSIONAL SERVICES	1,601.00
353296 PSYCHOLOGICAL RESOURCES INC	PROFESSIONAL SERVICES	1,800.00
353385 NEXTEL SPRINT	CELL PHONE EQUIPMENT	208.49
353396 PERS	PAYROLL DEDUCTIONS	201.68
Police Investigations		
203687 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	6.50

Prepared by: Georgina Meek
Finance Accounting

CITY OF ANTIOCH
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203688 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	7.50
203722 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	5.00
203723 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	7.50
353249 CONTRA COSTA COUNTY	LAB TESTING	23,315.00
353342 STATE OF CALIFORNIA	SALES TAX	1.58
Police Communications		
353289 PACIFIC TELEMANAGEMENT SERVICES	LOBBY PAYPHONE	78.00
Police Facilities Maintenance		
353255 DREAM RIDE ELEVATOR	ELEVATOR SERVICE	80.00
353342 STATE OF CALIFORNIA	SALES TAX	3.78
353350 CCC TAX COLLECTOR	PROPERTY TAX-POLICE DEPT	693.92
353371 HONEYWELL INTERNATIONAL INC	HVAC MAINTENANCE	7,233.00
353385 NEXTEL SPRINT	CELL PHONE	3,130.76
922968 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	3,426.00
Community Development Administration		
353329 BANK OF AMERICA	MEETING EXPENSE	70.59
Community Development Land Planning Services		
203569 HCP WORKSHOP C/O IEH	REGISTRATION-GENTRY	50.00
353342 STATE OF CALIFORNIA	SALES TAX	3.69
353358 DYETT AND BHATIA	CONSULTING SERVICES	3,225.00
353393 PMC	PROFESSIONAL SERVICES	760.21
353404 STATE OF CALIFORNIA	FINGERPRINTING	32.00
CD Code Enforcement		
353228 ALLIED WASTE SERVICES	RESIDENTIAL GARBAGE	323.64
353266 GRAHAM, RYAN M	EXPENSE REIMBURSEMENT	32.19
353374 INTERWEST CONSULTING GROUP INC	CONSULTING SERVICES	12,405.00
353410 VERIZON WIRELESS	NETWORK	152.04
PW Engineer Land Development		
353342 STATE OF CALIFORNIA	SALES TAX	0.86
353384 NEXTEL SPRINT	CELL PHONE	168.35
922941 CDW GOVERNMENT INC	COMPUTER EQUIPMENT	53.93
922958 CDW GOVERNMENT INC	COMPUTER EQUIPMENT	1,332.08
922971 TESTING ENGINEERS INC	ENGINEERING SERVICES	2,620.00
Community Development Building Inspection		
353329 BANK OF AMERICA	CALBO-BOCCIO/MUNN/VIGIL	990.00
353384 NEXTEL SPRINT	CELL PHONE	57.21
353388 OFFICE MAX INC	OFFICE SUPPLIES	210.58
353399 RITE ROOTER PLUMBING	INSPECTION FEE REFUND	62.80
Capital Imp. Administration		
922941 CDW GOVERNMENT INC	COMPUTER EQUIPMENT	26.97
922958 CDW GOVERNMENT INC	COMPUTER EQUIPMENT	665.05
Community Development Engineering Services		
203703 UNITED STATES POSTAL SERVICE	POSTAGE	1.82
353384 NEXTEL SPRINT	CELL PHONE	57.52

Council Warrants - November 13, 2014 Meeting

CITY OF ANTIOCH
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Police Administration

203726 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	16.00
353424 ASR - BRICKER MINCOLA	UNIFORMS	1,927.28
353425 BARAKOS, DIMITRI A	TRAINING MEAL ALLOWANCE	37.50
353429 BROWNELLS INC	ARMORY SUPPLIES	100.21
353431 CARDIAC SCIENCE CORP	AED SUPPLIES	515.61
353437 COMMUNITY GRANTS ASSOCIATES INC	HIRING GRANT	1,000.00
353438 CONTRA COSTA COUNTY	RANGE USE FEES	935.00
353439 CONTRA COSTA COUNTY	TUITION-BARAKOS	505.00
353446 CSI FORENSIC SUPPLY	SUPPLIES	687.03
353449 DAVIS TRUCK PAINTING INC	ARMORED VEHICLE PAINT	7,328.86
353457 ED JONES CO INC	BADGES	321.23
353458 EIDEN, KITTY J	MINUTES CLERK	300.00
353462 GALLS INC	BELT	32.70
353476 LC ACTION POLICE SUPPLY	BALLISTIC HELMETS	10,881.65
353502 PORAC LEGAL DEFENSE FUND	MEMBER DUES	30.00
353515 SAN DIEGO POLICE EQUIPMENT CO	AMMUNITION	8,496.18
353533 XEROX CORPORATION	COPIER LEASE/USAGE	2,096.82
353603 EVANS, JOSHUA FIELD	MILEAGE REIMBURSEMENT	229.60
353615 HAWTHORNE SUITES	LODGING-MENDES	513.00
353616 HAWTHORNE SUITES	LODGING-SUMMERS	513.00
353624 KOCH, MATTHEW T	TRAINING PER DIEM	355.00
353627 LOWTHER, GARY M	TRAINING PER DIEM	355.00
353632 MENDES, AURELIANO M	TRAINING PER DIEM	330.00
353634 MORIN, SHAWN M	MILEAGE REIMBURSEMENT	229.60
353635 MORTIMER, MICHAEL P	TRAINING PER DIEM	355.00
353660 SHERATON ANAHEIM HOTEL	LODGING-MORTIMER	653.72
353661 SHERATON ANAHEIM HOTEL	LODGING-KOCH	653.72
353662 SHERATON ANAHEIM HOTEL	LODGING-LOWTHER	653.72
353664 SUMMERS, MATHEW V	TRAINING PER DIEM	330.00
922981 HUNTINGTON COURT REPORTERS INC	TRANSCRIPTION SERVICES	1,307.08
922984 MOBILE MINI LLC	PORTABLE STORAGE CONTAINERS	104.91

Police Community Policing

203724 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	28.00
203725 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	67.30
203726 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	47.00
203727 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	22.50
203728 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	67.30
203729 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	47.29
353444 CRIME SCENE CLEANERS INC	CRIME SCENE CLEANUP	70.00
353503 PERS	PAYROLL DEDUCTIONS	403.35
353584 BLUE SHIELD LIFE	PAYROLL DEDUCTIONS	11.97
353594 DELTA DENTAL	PAYROLL DEDUCTIONS	156.20
353622 EMPLOYEE	PENSION PAYMENT	4,159.00
353652 PERS	PAYROLL DEDUCTIONS	1,920.83

CITY OF ANTIOCH
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Police Investigations

203724 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	67.60
203725 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	20.50
203726 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	36.50
203727 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	77.50
203728 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	29.90
203729 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	52.30
353522 T MOBILE USA INC	PEN REGISTERS	500.00
353533 XEROX CORPORATION	COPIER LEASE/USAGE	788.84

Police Communications

203725 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	7.50
353441 CONTRA COSTA COUNTY	ARIES MAINTENANCE	33,400.00
353464 GLOBALSTAR	SATELLITE PHONE	86.38
353516 SEN COMMUNICATIONS INC	HEADSET REPAIR	1,253.86
353579 AT AND T MCI	PHONE	655.27
353580 AT AND T MCI	PHONE	1,194.44
353581 AT AND T MOBILITY	HIGH SPEED WIRELESS	4,660.00
353582 AT AND T MOBILITY	HIGH SPEED WIRELESS	364.82

Office Of Emergency Management

353580 AT AND T MCI	PHONE	331.11
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Police Community Volunteers

353458 EIDEN, KITTY J	MINUTES CLERK	126.00
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Police Facilities Maintenance

353430 CAMALI CORP	MAINTENANCE SERVICE	363.00
353481 LOWES COMPANIES INC	SUPPLIES	6.16
353489 NEXTEL SPRINT	CELL PHONE	3,131.69
353507 REAL PROTECTION INC	REPAIR SERVICE	321.50
353573 ACME SECURITY SYSTEMS	CARD READER SERVICE	655.72
353580 AT AND T MCI	PHONE	302.60

Community Development Administration

353533 XEROX CORPORATION	COPIER LEASE/USAGE	369.86
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Community Development Land Planning Services

353453 DYETT AND BHATIA	CONSULTING SERVICES	2,487.50
353478 LOEWKE PLANNING ASSOCIATES	PROFESSIONAL SERVICES	371.10
353506 RANEY PLANNING & MANAGEMENT INC	PROFESSIONAL SERVICES	454.21
353626 LOEWKE PLANNING ASSOCIATES	CONSULTING SERVICES	33,181.89
353641 OFFICE MAX INC	OFFICE SUPPLIES	8.51
353654 RANEY PLANNING & MANAGEMENT INC	PROFESSIONAL SERVICES	285.02

CD Code Enforcement

203741 CRYSTAL CLEAR LOGOS INC	EMBROIDERY	61.04
203742 CONTRA COSTA COUNTY	LIEN RELEASE FEE	60.00
353481 LOWES COMPANIES INC	SUPPLIES	32.19
353491 OFFICE MAX INC	OFFICE SUPPLIES	209.41
353614 GRAHAM, RYAN M	EXPENSE REIMBURSEMENT	127.43

PW Engineer Land Development

353490 NEXTEL SPRINT	CELL PHONE	168.66
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Prepared by: Georgina Meek
Finance Accounting
11/6/2014

November 13, 2014

Council Warrants - November 25, 2014 Meeting

CITY OF ANTIOCH
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353848 SPECTRATURF INC	PLAYGROUND MATERIALS	823.54
Public Works-Median/General Land		
353752 ODYSSEY LANDSCAPE CO INC	LANDSCAPE SERVICES	384.00
353756 PACIFIC COAST LANDSCAPE MGMT	LANDSCAPE SERVICES	2,420.00
353782 ACE HARDWARE, ANTIOCH	PVC FITTINGS	3.42
353815 EMPLOYMENT DEVELOPMENT DEPT	UNEMPLOYMENT CLAIMS	476.00
353836 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	1,693.86
Police Administration		
353696 BROWNELLS INC	SUPPLIES	30.98
353698 CANTANDO, ALLAN J	EXPENSE REIMBURSEMENT	127.95
353699 CHALK, STEPHANIE A	EXPENSE REIMBURSEMENT	49.51
353700 CHINOOK MEDICAL GEAR INC	SUPPLIES	901.16
353706 COMCAST	CABLE SERVICE	17.30
353718 CPS HUMAN RESOURCE SERVICES	TRAINING	601.06
353719 CREATIVE SUPPORTS INC	SUPPLIES	331.69
353729 GARCIA, PRESTON	COURT APPEARANCE	137.75
353731 HAMPTON INN	LODGING-HEWITT	411.06
353732 HEWITT, B J	TRAINING PER DIEM	183.00
353739 JACKSON LEWIS LLP	PROFESSIONAL SERVICES	88.50
353742 KIRBY POLYGRAPH & INVESTIGATIVE	EXAM SERVICES	1,800.00
353743 LAW OFFICES OF JONES & MAYER	LEGAL SERVICES	38.00
353760 PITNEY BOWES INC	RENTAL CHARGES	331.35
353764 REACH PROJECT INC	REACH SERVICES	17,083.00
353770 SHRED IT INC	SHRED SERVICE	105.99
353771 STATE OF CALIFORNIA	FINGERPRINTING	64.00
353788 ASR - BRICKER MINCOLA	UNIFORMS	138.28
353802 COMMERCIAL SUPPORT SERVICES	CAR WASHES	367.50
353803 CONCORD UNIFORMS LLC	UNIFORMS	1,645.90
353806 COSTCO	BUSINESS EXPENSE	12.37
353809 CSI FORENSIC SUPPLY	SUPPLIES	687.03
353826 JACOBS, DANIEL	TRANSLATING SERVICE	360.00
353831 MOREFIELD, ANTHONY W	EXPENSE REIMBURSEMENT	215.64
353833 OFFICE MAX INC	OFFICE SUPPLIES	1,108.78
353852 VERIZON WIRELESS	AIR CARD	76.02
923153 HUNTINGTON COURT REPORTERS	TRANSCRIPTION SERVICES	198.36
923155 IMAGE SALES INC	BADGES	180.19
923167 MOBILE MINI LLC	PORTABLE STORAGE CONTAINERS	358.30
Police Community Policing		
203733 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	72.90
353751 OCCUPATIONAL HEALTH CENTERS	PRE-PLACEMENT MEDICAL	4,513.50
353761 PSYCHOLOGICAL RESOURCES INC	EXAM SERVICES	900.00
353807 CRIME SCENE CLEANERS INC	CRIME SCENE CLEANUP	595.00
353819 HUNT AND SONS INC	FUEL	281.76
Police Investigations		
353711 CONTRA COSTA COUNTY	LAB TESTING	3,402.00
353712 CONTRA COSTA COUNTY	LAB TESTING	880.00

Prepared by: Georgina Meek
 Finance Accounting

CITY OF ANTIOCH
CLAIMS BY FUND REPORT
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353774 THOMSON WEST	ONLINE DATABASE	326.46
Police Special Operations Unit		
353851 TOYOTA FINANCIAL SERVICES	VEHICLES LEASE	1,546.94
Police Communications		
353691 AT AND T MOBILITY	HIGH SPEED WIRELESS	2,330.20
353785 AMERICAN TOWER CORPORATION	CELL TOWER RENTAL	222.84
353806 COSTCO	BUSINESS EXPENSE	113.92
353815 EMPLOYMENT DEVELOPMENT DEPT	UNEMPLOYMENT CLAIMS	7,944.00
353818 GLOBALSTAR	SATELLITE PHONE	86.67
353837 PACIFIC TELEMAGEMENT SVCS	LOBBY PAYPHONE	78.00
Office Of Emergency Management		
353723 DISH NETWORK	SATELLITE SERVICE	77.64
Police Facilities Maintenance		
353795 BAY CITIES PYROTECTOR	FIRE SYSTEM CERTIFICATION	370.00
353836 PACIFIC GAS AND ELECTRIC CO	GAS	21,159.61
923150 CLUB CARE INC	EQUIPMENT REPAIR	225.00
923166 ICR ELECTRICAL CONTRACTORS	ELECTRICAL SERVICES	300.00
Community Development Land Planning Services		
353762 RANEY PLANNING & MANAGEMENT	CONSULTING SERVICES	4,080.13
CD Code Enforcement		
353730 GRAHAM, RYAN M	EXPENSE REIMBURSEMENT	297.00
353740 K2GC	PULIC NUISANCE ABATEMENT	8,478.75
353783 ALLIED WASTE SERVICES	RESIDENTIAL GARBAGE ABATEMENT	1,618.20
PW Engineer Land Development		
353791 BANK OF AMERICA	CELL PHONE EQUIPMENT	217.88
Capital Imp. Administration		
353791 BANK OF AMERICA	CELL PHONE EQUIPMENT	108.96
923151 COMPUTERLAND	COMPUTER SOFTWARE	123.55
Community Development Engineering Services		
203705 COSTCO	SUPPLIES	17.99
210 Federal Asset Seizure Fund		
Asset Forfeiture		
353844 QUICK PC SUPPORT	CARD READER MAINTENANCE	49,860.50
212 CDBG Fund		
CDBG		
353694 BAY AREA LEGAL AID	CDBG SERVICES	9,736.28
353714 CONTRA COSTA COUNTY	CDBG SERVICES	1,683.38
353716 CCC SENIOR LEGAL SERVICES	CDBG SERVICES	2,143.48
353753 OMBUDSMAN SERVICES OF CCC	CDBG SERVICES	2,125.07
353755 OPPORTUNITY JUNCTION	CDBG SERVICES	12,499.97
353768 SENIOR OUTREACH SERVICES	CDBG SERVICES	4,857.00
353769 SHELTER INC	CDBG SERVICES	3,286.70
923165 HOUSE, TERI	CONSULTING SERVICES	9,896.25
213 Gas Tax Fund		
Streets		
353836 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	26,551.95

Prepared by: Georgina Meek
Finance Accounting

Council Warrants - December 16, 2014 Meeting

CITY OF ANTIOCH
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Police Administration

353855 ALAMEDA COUNTY SHERIFFS OFFICE	TUITION-MALSOM	50.00
353856 ALAMEDA COUNTY SHERIFFS OFFICE	TUITION-GACKOWSKI	50.00
353857 ALAMEDA COUNTY SHERIFFS OFFICE	TUITION-FORTNER	308.00
353866 ASR - BRICKER MINCOLA	UNIFORMS	1,045.75
353868 BANK OF AMERICA	TRAINING-KOCH	2,512.83
353871 BEHAVIOR ANALYSIS TRAINING	TUITION-ROSE	481.00
353876 CANTANDO, ALLAN J	TRAINING PER DIEM	280.00
353882 CONTRA COSTA COUNTY	PROGRAM SHARED COST	9,018.00
353884 COPWARE INC	LICENSE FEES	1,025.00
353898 FLAMINGO CONFERENCE RESORT	LODGING-ROSE	513.00
353899 FORTNER, JOHN C	MEAL ALLOWANCE	37.50
353902 GALLS INC	UNIFORM BELT	95.92
353913 JACKSON LEWIS LLP	PROFESSIONAL SERVICES	295.00
353927 OFFICE MAX INC	OFFICE SUPPLIES	11.22
353936 REACH PROJECT INC	PROGRAM SERVICES	17,083.00
353937 RESIDENCE INN SAN JOSE SOUTH	LODGING-CANTANDO	1,082.30
353939 ROSE, BRIAN C	TRAINING PER DIEM	305.00
353940 ROSE, BRIAN C	MILEAGE REIMBURSEMENT	79.52
353954 VERIZON WIRELESS	AIR CARD	76.02
923173 HUNTINGTON COURT REPORTERS INC	TRANSCRIPTION SERVICES	483.94

Police Community Policing

353886 EMPLOYEE	PENSION PAYMENT	4,624.96
353907 HUNT AND SONS INC	FUEL	7,452.91
353914 EMPLOYEE	PENSION PAYMENT	4,159.00
353935 RAY ALLEN MANUFACTURING LLC	CANINE EQUIPMENT	79.98

Police Investigations

353901 FUHRMANN, THOMAS J	EXPENSE REIMBURSEMENT	65.00
353907 HUNT AND SONS INC	FUEL	311.81

Police Communications

353880 CONTRA COSTA COUNTY	TELECOMMUNICATIONS SERVICES	480.00
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Office Of Emergency Management

353907 HUNT AND SONS INC	FUEL	85.74
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Police Community Volunteers

353895 EIDEN, KITTY J	MINUTES CLERK	126.00
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Police Facilities Maintenance

353875 CAMALI CORP	MAINTENANCE SERVICE	363.00
353920 LOWES COMPANIES INC	SUPPLIES	42.36
923177 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	3,426.00

~~CD Code Enforcement~~

353858 ALLIED WASTE SERVICES	GARBAGE ABATEMENT	1,780.02
353867 BANK OF AMERICA	CONFERENCE-GRAHAM	349.00
353911 INTERWEST CONSULTING GROUP INC	CONSULTING SERVICES	13,697.50
353925 MUNN, LAWRENCE E	SAFETY SHOES REIMBURSEMENT	146.46

PW Engineer Land Development

353873 BEN FRANKLIN PLUMBING	INSPECTION FEE REFUND	150.00
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Prepared by: Georgina Meek
 Finance Accounting

Council Warrants - January 13, 2015

CITY OF ANTIOCH
 CLAIMS BY FUND REPORT
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 NOVEMBER 21 - DECEMBER 30, 2014
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923348 JOHN DEERE LANDSCAPES PACHECO	IRRIGATION REPAIR	1,711.03
Public Works-Work Alternative		
354381 FURBER SAW INC	SUPPLIES	86.79
354395 NEXTEL SPRINT	CELL PHONE	49.02
354401 RED WING SHOE STORE	SAFETY SHOES-REESE	217.52
Police Administration		
203737 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	6.00
203739 BACIAA	MEMBER DUES	50.00
203740 OREGON DEPT OF MOTOR VEHICLES	INFO REQUEST FEE	3.00
353964 BANK OF AMERICA	BUSINESS EXPENSE	44.48
353965 BANK OF AMERICA	TRAINING-BROOKS	394.20
353976 CONCORD UNIFORMS LLC	UNIFORMS	261.34
353979 CRIME SCENE CLEANERS INC	CRIME SCENE CLEANUP	225.00
354011 LC ACTION POLICE SUPPLY	SUPPLIES	159.84
354057 ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	202.50
354142 TULLY WIHR CO	FORMS	318.40
354152 ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	137.50
354153 ASR - BRICKER MINCOLA	UNIFORMS	5,121.43
354169 COMMERCIAL SUPPORT SERVICES	CAR WASHES	766.50
354170 CONCORD UNIFORMS LLC	UNIFORMS	357.91
354200 LIONS GATE HOTEL	LODGING-SCHNITZIUS WEEK1	322.23
354201 LIONS GATE HOTEL	LODGING-SCHNITZIUS WEEK2	322.23
354202 LOWTHER, GARY M	GAS REIMBURSEMENT	40.59
354204 MARRIOTT HOTEL	LODGING-PETERSON	280.90
354208 OFFICE MAX INC	OFFICE SUPPLIES	1,490.70
354212 PERKINSON, JAMES A	TRAINING PER DIEM	610.00
354213 PETERSON, SAMANTHA GENOVEVA	TRAINING PER DIEM	142.00
354223 SCHNITZIUS, TREVOR W	TRAINING PER DIEM	366.00
354233 HILTON	LODGING-PERKINSON WEEK1	733.00
354234 HILTON	LODGING-PERKINSON WEEK2	733.00
354239 ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	779.78
354240 ASR - BRICKER MINCOLA	UNIFORMS	1,489.68
354244 BANK OF AMERICA	ADVERTISEMENT	75.00
354245 BANK OF AMERICA	SUPPLIES	916.23
354246 BANK OF AMERICA	SUPPLIES	445.19
354247 BANK OF AMERICA	TRAINING	2,849.72
354256 BROOKS, TAMMANY N	SUPPLIES REIMBURSEMENT	69.75
354257 BROOKS, TAMMANY N	TRAINING PER DIEM	710.00
354259 CALIF HOMICIDE INVESTIGATORS ASSOC	TUITION-STENGER	275.00
354260 CALIF HOMICIDE INVESTIGATORS ASSOC	TUITION-MEADS	275.00
354262 CARMEL MISSION INN	LODGING-ROSE	703.15
354263 CASA MUNRAS	LODGING-MOREFIELD WEEK1	472.56
354264 CASA MUNRAS	LODGING-MOREFIELD WEEK2	472.56
354265 CASA MUNRAS	LODGING-MOREFIELD WEEK3	635.35
354266 CASA MUNRAS	LODGING-LADUE WEEK1	566.37
354267 CASA MUNRAS	LODGING-LADUE WEEK2	707.96

Prepared by: Georgina Meek
 Finance Accounting

CITY OF ANTIOCH
 CLAIMS BY FUND REPORT
 FOR THE PERIOD OF
 NOVEMBER 21 - DECEMBER 30, 2014
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354268 CASA MUNRAS	LODGING-LADUE WEEK3	566.37
354277 COMMERCIAL SUPPORT SERVICES	CAR WASHES	588.00
354281 CPS HUMAN RESOURCE SERVICES	EXAM SERVICES	493.00
354282 CROWNE PLAZA	LODGING-MEADS	381.48
354291 DOUBLETREE HOTEL	LODGING-BROOKS WEEK1	889.15
354292 DOUBLETREE HOTEL	LODGING-BROOKS WEEK2	844.13
354304 HUNT AND SONS INC	FUEL	40.67
354308 JACKSON LEWIS LLP	PROFESSIONAL SERVICES	236.00
354313 LADUE, DONALD	TRAINING PER DIEM	923.00
354317 MCMURRY, JAMES P	MILEAGE REIMBURSEMENT	53.76
354318 MEADS, ROBERT P	TRAINING PER DIEM	213.00
354320 MOREFIELD, ANTHONY W	TRAINING PER DIEM	923.00
354336 PARS	RETIREMENT/PARS	91,667.36
354342 RGH GROUP, THE	PROFESSIONAL SERVICES	1,600.00
354344 ROSE, BRIAN C	TRAINING PER DIEM	355.00
354345 SAN DIEGO POLICE EQUIPMENT CO	AMMUNITION SUPPLIES	8,138.96
354358 VERIZON WIRELESS	AIR CARD	76.02
354362 XEROX CORPORATION	COPIER LEASE/USAGE	2,095.00
354394 NET TRANSCRIPTS	TRANSCRIPTION SERVICES	214.73
354397 OFFICE MAX INC	OFFICE SUPPLIES	1,223.40
923275 MOBILE MINI LLC	PORTABLE STORAGE CONTAINER	355.78
923339 3M AOSAFETY EYEWARE	SAFETY GLASSES-VANDERKLUGT	537.42
923365 IMAGE SALES INC	BADGE	17.27
923386 MOBILE MINI LLC	PORTABLE STORAGE CONTAINER	355.78
Police Prisoner Custody		
354346 SAVE MART SUPERMARKETS	JAIL FOOD	115.45
Police Community Policing		
203737 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	37.00
203738 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	63.98
203901 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	99.28
203902 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	91.65
203903 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	98.53
203904 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	30.00
203905 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	61.20
353979 CRIME SCENE CLEANERS INC	CRIME SCENE CLEANUP	245.00
354001 HUNT AND SONS INC	FUEL	58.53
354026 PERS	PAYROLL DEDUCTIONS	3,895.05
354057 ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	90.00
354106 OCCUPATIONAL HEALTH CENTERS	PREPLACEMENT EXAM	208.50
354121 PSYCHOLOGICAL RESOURCES INC	PROFESSIONAL SERVICES	900.00
354162 BLUE SHIELD LIFE	PAYROLL DEDUCTIONS	11.97
354173 CRIME SCENE CLEANERS INC	CRIME SCENE CLEANUP	135.00
354184 FOLSOM LAKE FORD	2015 FORD UTILITY VEHICLE	58,905.34
354217 PERS	PAYROLL DEDUCTIONS	10.08
354239 ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	90.00
354273 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	44.80

Prepared by: Georgina Meek
 Finance Accounting

CITY OF ANTIOCH
CLAIMS BY FUND REPORT
FOR THE PERIOD OF
NOVEMBER 21 - DECEMBER 30, 2014
FUND/CHECK#

354285 DELTA DENTAL	PAYROLL DEDUCTIONS	41.64
354304 HUNT AND SONS INC	FUEL	7,553.59
354328 OCCUPATIONAL HEALTH CENTERS	PREPLACEMENT MEDICAL	800.50
923357 CDW GOVERNMENT INC	COMPUTER EQUIPMENT	225.20
Police Investigations		
203737 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	15.50
203902 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	7.50
203904 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	67.50
203905 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	36.20
354247 BANK OF AMERICA	EXPENSE REIMBURSEMENT	165.96
354304 HUNT AND SONS INC	FUEL	15.59
354312 KOCH, MATTHEW T	EXPENSE REIMBURSEMENT	64.04
354322 MORTIMER, MICHAEL P	EXPENSE REIMBURSEMENT	64.04
354362 XEROX CORPORATION	COPIER LEASE/USAGE	873.93
923341 COMPUTERLAND	COMPUTER SUPPLIES	149.72
Police Special Operations Unit		
354026 PERS	PAYROLL DEDUCTIONS	459.18
354140 TOYOTA FINANCIAL SERVICES	VEHICLE LEASE	1,546.94
Police Communications		
353961 AT AND T MOBILITY	HIGH SPEED WIRELESS	2,330.20
354003 IBS OF TRI VALLEY	BATTERIES	403.89
354026 PERS	PAYROLL DEDUCTIONS	2,670.86
354079 ENTISYS SOLUTIONS INC	SERVER WARRANTY	3,582.90
354148 AMERICAN TOWER CORPORATION	CELL TOWER RENTAL	222.84
354155 AT AND T MCI	PHONE	655.27
354156 AT AND T MCI	PHONE	1,188.49
354168 COMCAST	CONNECTION SERVICE	660.81
354188 GLOBALSTAR	SATELLITE PHONE	86.67
354211 PACIFIC TELEMAGEMENT SERVICES	LOBBY PAY PHONE	78.00
923359 COMPUTERLAND	COMPUTER SUPPLIES	127.92
Office Of Emergency Management		
354156 AT AND T MCI	PHONE	329.37
354304 HUNT AND SONS INC	FUEL	63.09
Police Community Volunteers		
354295 EIDEN, KITTY J	MINUTES CLERK	126.00
354346 SAVE MART SUPERMARKETS	SUPPLIES	22.00
Police Facilities Maintenance		
353984 DREAM RIDE ELEVATOR	ELEVATOR SERVICE	80.00
354019 OAKLEYS PEST CONTROL	PEST CONTROL SERVICE	165.00
354113 PACIFIC GAS AND ELECTRIC CO	GAS	19,565.09
354145 ACME SECURITY SYSTEMS	CARD READER REPAIR	250.00
354156 AT AND T MCI	PHONE	304.46
354177 DREAM RIDE ELEVATOR	ELEVATOR SERVICE	80.00
354261 CAMALI CORP	MAINTENANCE SERVICE	363.00
354341 REAL PROTECTION INC	FIRE ALARM SYSTEM TEST	311.38
354396 NEXTEL SPRINT	CELL PHONE	3,134.15

Prepared by: Georgina Meek
Finance Accounting

CITY OF ANTIOCH
 CLAIMS BY FUND REPORT
 FOR THE PERIOD OF
 NOVEMBER 21 - DECEMBER 30, 2014
 FUND/CHECK#

923378 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	3,426.00
Community Development Administration		
354362 XEROX CORPORATION	COPIER LEASE/USAGE	366.09
Community Development Land Planning Services		
354061 BAY AREA NEWS GROUP	LEGAL AD	547.68
354182 EIDEN, KITTY J	MINUTES CLERK	210.00
354214 PMC	PROFESSIONAL SERVICES	1,139.31
354220 RANEY PLANNING & MANAGEMENT INC	PROFESSIONAL SERVICES	3,512.92
354302 GENTRY, MELINDA M	MILEAGE REIMBURSEMENT	57.75
CD Code Enforcement		
354196 INTERWEST CONSULTING GROUP INC	PROFESSIONAL SERVICES	13,800.00
354208 OFFICE MAX INC	OFFICE SUPPLIES	109.16
354216 PRINT CLUB	FORMS	474.15
354242 BANK OF AMERICA	CONFERENCE FEE-GRAHAM	224.98
354273 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	10.52
354304 HUNT AND SONS INC	FUEL	236.18
PW Engineer Land Development		
353971 CANON SOLUTIONS AMERICA INC	EQUIPMENT REPAIR	2,348.27
354156 AT AND T MCI	PHONE	32.34
354193 INSTITUTE OF TRANSPORT ENGINEERS	MEMBER DUES	314.28
354228 TJKM TRANSPORTATION CONSULTANTS	CONSULTING SERVICES	8,811.60
354304 HUNT AND SONS INC	FUEL	135.03
354362 XEROX CORPORATION	COPIER LEASE/USAGE	142.39
354395 NEXTEL SPRINT	CELL PHONE	168.63
Community Development Building Inspection		
354108 OFFICE MAX INC	OFFICE SUPPLIES	52.49
354139 THD AT HOME SERVICES INC	BLDG PERMIT FEE REFUND	164.44
354164 CAPITAL TOWER COMMUNICATIONS	ACCESS FEE REFUND	8.89
354304 HUNT AND SONS INC	FUEL	62.86
354395 NEXTEL SPRINT	CELL PHONE	57.43
354397 OFFICE MAX INC	OFFICE SUPPLIES	321.91
Capital Imp. Administration		
354208 OFFICE MAX INC	OFFICE SUPPLIES	100.28
354351 STATE OF CALIFORNIA	LICENSE RENEWAL	115.00
Community Development Engineering Services		
354395 NEXTEL SPRINT	CELL PHONE	57.61
354397 OFFICE MAX INC	OFFICE SUPPLIES	76.99
212 CDBG Fund		
CDBG		
354196 INTERWEST CONSULTING GROUP INC	PROFESSIONAL SERVICES	9,292.50
923375 HOUSE, TERI	CONSULTING SERVICES	5,882.50
CDBG NSP		
923375 HOUSE, TERI	CONSULTING SERVICES	195.00
213 Gas Tax Fund		
Streets		
354113 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	26,535.74

Prepared by: Georgina Meek
 Finance Accounting

REPORT TO MEASURE "C" OVERSIGHT COMMITTEE

TO: Measure "C" Oversight Committee
FROM: Allan Cantando, Chief of Police
DATE: January 22nd, 2015
SUBJECT: Impact of Measure C Funds

Since the passing of Measure C and its implementation on April 1st 2014, our department has experienced significant benefits from the funds provided. It has enabled us to hire new employees, including 11 police officers. It has also given us a distinct advantage when recruiting potential employees, especially lateral police officers, who want to work for a City with a stable funding source. Moreover, we believe it has been a key factor in retaining employees of the police department for the same reasons.

Measure C funding has facilitated the accomplishment of the following:

- The hiring of 11* Police Officers, 3 Community Service Officers, 1 Administrative Analyst, and 3 Dispatchers.
- 3 police trainees start the academy January 26, 2015.
- Since June of 2014, 33 Crime Suppression Details were conducted resulting in 196 arrests, 28 firearm seizures, 49 citations and 631 enforcement contacts. Year end violent crime is down 9.7% compared to 2013.
- Replacement of 16 expired SWAT helmets.
- Replacement of 8 tactical SWAT vests.
- Replacement of 16 sets of SWAT tactical communications equipment.
- Purchase of 2 SWAT Sniper rifles.
- Replacement of 4 patrol ballistic shields.
- Replacement of 2 SWAT ballistic shields.

*One of these officers was recently released while on probation.

REPORT TO THE SALES TAX CITIZENS' OVERSIGHT COMMITTEE FOR THE FEBRUARY 5, 2015 MEETING

Prepared By: Dawn Merchant, Finance Director

Date: January 13, 2015

Subject: City of Antioch Comprehensive Annual Financial Report for the Fiscal
Year Ended June 30, 2014

ISSUE

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 8, 2014.

The attached report includes three months of financial information on Measure C, which became effective April 1, 2014. Page 78 of the attached CAFR shows the actual amount of tax received and accrued to June 30, 2014 in the General Fund in the amount of \$898,589 and Page 144 reflects the \$50,902 placed in the Vehicle Replacement Fund for the purchase of two police vehicles. 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, 2014, 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, 2014

City of Antioch, California

Comprehensive Annual Financial Report



**For the Fiscal Year Ended
June 30, 2014**

CITY OF ANTIOCH, CALIFORNIA

**Comprehensive Annual Financial Report
For the Fiscal Year Ended
June 30, 2014**

**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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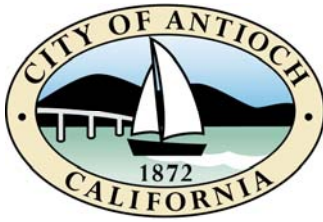
City of Antioch

Comprehensive Annual Financial Report

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

DATE: December 8, 2014

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

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

SUBJECT: 2014 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, 2014.

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, 2014. 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 106,455 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 annual 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 slowly recovering after significant retraction since 2008. However, significant vacancies in many of the neighborhood shopping centers and the City's downtown business core persist. Positive activities include new ownership at Somersville Towne Center and improved occupancy there, as well as new retailers and restaurants at Slatten Ranch, the expansion of Wal-Mart and a new Auto Zone approved for Lone Tree Way, and a couple new Downtown restaurants.

Continuing through 2015, more than \$1 billion from various sources will continue to be spent on the current Highway 4 widening while the approved eBART 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 6 percent while the City's current unemployment rate is 6.9 percent. Antioch's population grew about 5.3 percent between 2004 and 2014 while the overall Contra Costa County growth rate during this corresponding time period was 9.5 percent.

Current period financial information: The City continues to be challenged by the economic uncertainties felt nationwide and throughout the world. As of June 2014 the City of Antioch had experienced multiple years of declines in property tax revenue, though a significant increase in property tax revenue, well above 2014 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; 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 yielded \$949,591 in fiscal year 2014.

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 21,850 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 \$4.5 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 turbulent financial times that ultimately trickles down to 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, 2013; this was the twenty-fourth 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,



Steve Duran
City Manager



Dawn Merchant
Finance Director

**CITY OF ANTIOCH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**ELECTED OFFICIALS AND
ADMINISTRATIVE PERSONNEL**

JUNE 30, 2014

ELECTED OFFICIALS

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

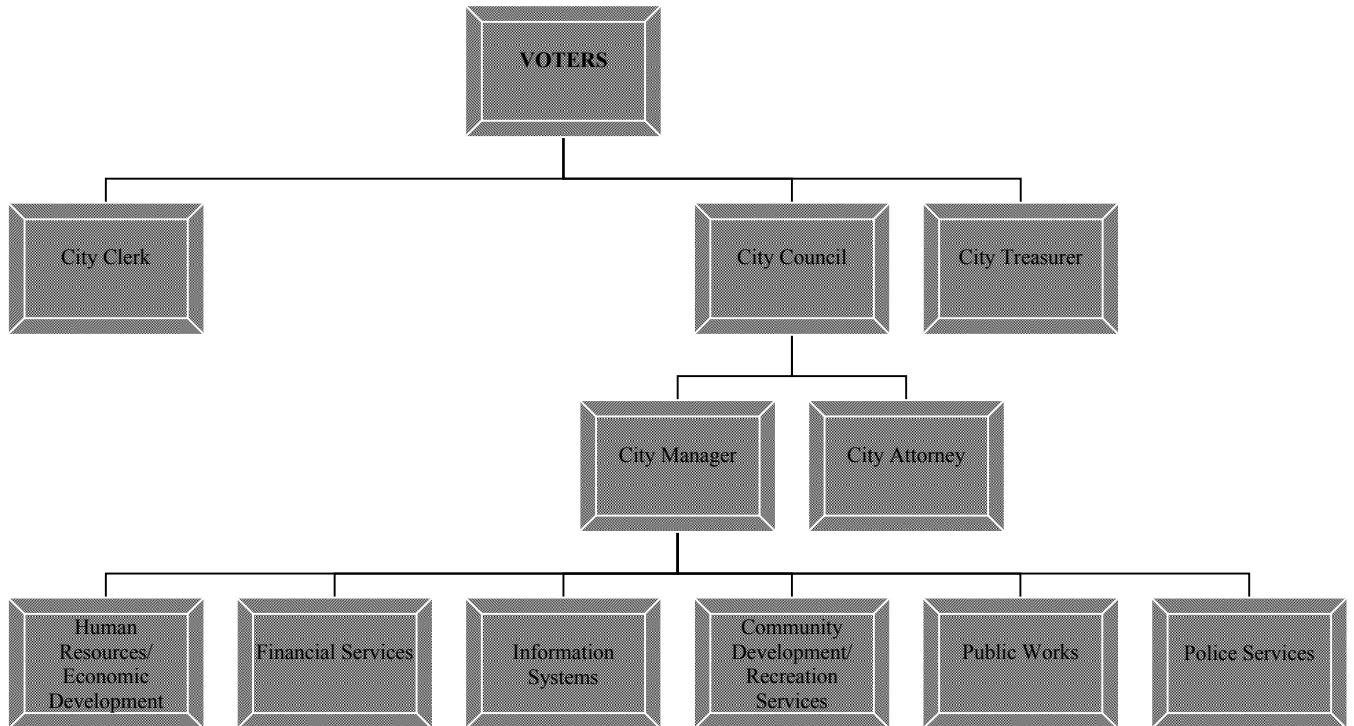
ADMINISTRATIVE PERSONNEL

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

Steve Duran
Lynn Tracy Nerland
Ron Bernal
Allan Cantando
Tina Wehrmeister
Dawn Merchant
Michelle Fitzer
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





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, 2013

Executive Director/CEO

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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 City of Antioch, California (City) as of and for the year ended June 30, 2014, 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, 2014, 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 and budgetary comparison information for major governmental funds, and funded status of pension and other post-employment benefit plans on pages 5-13, pages 77-84 and 85 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 nonmajor 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 and individual nonmajor fund financial statements 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 and individual nonmajor fund financial statements 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
Page 3

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2014, 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 and Associates
Certified Public Accountants
Oakland, California
December 8, 2014

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City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2014

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, 2014. 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-iv 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 \$576,011,823 (net position). Of this amount, \$56,698,016 (unrestricted) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$3,643,689. This was due mainly to the increase in property and sales tax revenues and charges for services 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 \$36,945,449, a decrease of \$2,941,216 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$9,006,013, or 22.03% of total General Fund expenditures, and 22.68% of total General Fund revenues.
- The City of Antioch's total long-term obligations for governmental activities decreased by \$652,020 and total long-term obligations for business-type activities decreased by \$1,168,230.

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 these component units is blended with the financial information presented for the primary government itself. The government-wide financial statements can be found on pages 17-21 of this report.

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2014

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 fifty-five 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 **25-32** 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 **33-36** 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 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 **37-39** of this report.

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2014

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 **41-75** 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 \$576,011,823 at the close of the most recent fiscal year.

By far the largest portion of the City of Antioch's net position (83%) 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	
	2014	2013	2014	2013	2014	2013
Current and other assets	\$ 72,483,722	\$ 74,667,588	\$ 49,636,149	\$ 46,855,112	\$ 122,119,871	\$ 121,522,700
Capital assets	337,725,536	333,344,639	151,514,947	151,949,207	489,240,483	485,293,846
Total assets	410,209,258	408,012,227	201,151,096	198,804,319	611,360,354	606,816,546
Current and other liabilities	13,943,870	12,037,518	3,262,339	2,306,748	17,206,209	14,344,266
Long-term obligations	10,401,222	11,053,242	7,741,100	8,909,330	18,142,322	19,962,572
Total liabilities	24,345,092	23,090,760	11,003,439	11,216,078	35,348,531	34,306,838
Net position:						
Net investment in						
capital assets	329,691,944	325,150,806	148,513,765	148,026,819	478,205,709	473,177,625
Restricted	41,108,098	43,227,193	-	1,431,554	41,108,098	44,658,747
Unrestricted	15,064,124	16,543,468	41,633,892	38,129,868	56,698,016	54,673,336
Total net position	\$ 385,864,166	\$ 384,921,467	\$ 190,147,657	\$ 187,588,241	\$ 576,011,823	\$ 572,509,708

An additional portion of the City of Antioch's net position (7.14%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$56,698,016) may be used to meet the government's ongoing obligations to citizens and creditors.

The government's total net position increased by \$3,643,689. Of this, \$1,084,273 represents an increase in governmental activities due mainly to increased property and sales taxes. A major factor to the increase of \$2,559,416 in net position of business type activities was due to an increase in water service charges. At the end of the current fiscal year, the City of Antioch is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its business-type activities.

Current and other assets increased by \$597,171 primarily due to increases in loans receivable balances.

Current and other liabilities increased by \$2,861,943 due mainly to an increase in the net OPEB obligation.

Long-term obligations decreased by \$1,820,250 due mainly to scheduled debt service payments.

Governmental and Business-Type Activities. Governmental activities increased the City of Antioch's net position by \$1,084,273. There was an increase of \$2,559,416 in net position reported in connection with the City of Antioch's business-type activities.

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2014

CHANGE IN NET POSITION

	Governmental Activities		Business-type Activities		TOTAL	
	2014	2013	2014	2013	2014	2013
Revenue:						
Program revenues:						
Charges for services	\$ 8,645,262	\$ 8,564,855	\$ 32,077,895	\$ 31,151,718	\$ 40,723,157	\$ 39,716,573
Operating grants and contributions	5,878,635	8,741,647	-	-	5,878,635	8,741,647
Capital grants and contributions	8,117,985	2,307,744	2,505,171	1,745,028	10,623,156	4,052,772
General revenues:						
Property tax	7,340,475	6,751,834	-	-	7,340,475	6,751,834
Sales tax	12,531,806	11,074,164	-	-	12,531,806	11,074,164
Motor vehicle in lieu	5,329,524	4,976,783	-	-	5,329,524	4,976,783
Other	10,458,681	10,016,885	1,582,087	1,135,878	12,040,768	11,152,763
Total revenues	58,302,368	52,433,912	36,165,153	34,032,624	94,467,521	86,466,536
Expenses:						
General government	8,802,489	5,937,077	-	-	8,802,489	5,937,077
Public works	15,358,642	17,438,226	-	-	15,358,642	17,438,226
Public safety	26,452,688	27,302,666	-	-	26,452,688	27,302,666
Parks and recreation	3,827,204	3,964,152	-	-	3,827,204	3,964,152
Community development	2,571,153	2,121,493	-	-	2,571,153	2,121,493
Interest on long-term debt	396,909	421,562	-	-	396,909	421,562
Water	-	-	25,751,615	23,123,137	25,751,615	23,123,137
Sewer	-	-	4,667,905	4,007,260	4,667,905	4,007,260
Marina	-	-	1,075,323	1,129,213	1,075,323	1,129,213
Prewett Water Park	-	-	1,919,904	1,878,239	1,919,904	1,878,239
Total expenses	57,409,085	57,185,176	33,414,747	30,137,849	90,823,832	87,323,025
Increase in net position-before transfer	893,283	(4,751,264)	2,750,406	3,894,775	3,643,689	(856,489)
Transfers	190,990	182,811	(190,990)	(182,811)	-	-
Increase in net position	1,084,273	(4,568,453)	2,559,416	3,711,964	3,643,689	(856,489)
Net position - July 1, as restated	384,779,893	389,489,920	187,588,241	183,876,277	572,368,134	573,366,197
Net position - June 30	\$ 385,864,166	\$ 384,921,467	\$ 190,147,657	\$ 187,588,241	\$ 576,011,823	\$ 572,509,708

Governmental activities. General Fund property tax revenues increased due to a higher assessed valuation. Capital grants and contributions increased significantly due to increased federal funds received for the Wilbur Avenue Bridge project.

Beginning net position of governmental activities has been restated from \$384,921,467 to \$384,779,793 due to the implementation of GASB 65, *Items Previously Reported as Assets and Liabilities*. Net position was reduced by \$141,574 as a result of removing deferred charges for bond issuance costs.

Business-type activities. Business-type activities increased the City of Antioch's net position by \$2,559,416 accounting for growth in the government's net assets. The increase was mainly attributable to an increase in charges for services.

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 \$36,945,449, a decrease of \$2,941,216 in comparison with the prior year. About 24.4% of this total

City of Antioch
Management's Discussion and Analysis
For the year ended June 30, 2014

amount, \$9,002,127, 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 (\$347,921) 2) *restricted* to indicate restrictions on use imposed by external parties, including enabling legislation (\$20,806,927) 3) *committed* to indicate restrictions on use as approved by the City Council (\$4,366,305), or 4) *assigned* for a variety of other purposes (\$2,422,169).

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 2013/2014		FY 2012/2013		Increase (Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent Change
Taxes	\$ 34,300,414	54.9%	\$ 30,791,904	54.8%	\$ 3,508,510	11.4 %
Licenses and permits	1,302,768	2.1%	1,654,916	2.9%	(352,148)	(21.3)%
Fines and penalties	145,813	0.2%	142,322	0.3%	3,491	2.5 %
Investment income and rentals	1,520,452	2.4%	1,436,829	2.6%	83,623	5.8 %
Revenue from other agencies	10,243,517	16.4%	9,951,615	17.7%	291,902	2.9 %
Current service charges	10,335,491	16.5%	8,112,273	14.4%	2,223,218	27.4 %
Special assessment revenue	2,903,706	4.6%	2,850,356	5.1%	53,350	1.9 %
Other	1,753,769	2.8%	1,237,889	2.2%	515,880	41.7 %
Total	<u>\$ 62,505,930</u>	<u>100.0%</u>	<u>\$ 56,178,104</u>	<u>100.0%</u>	<u>\$ 6,327,826</u>	<u>11.3%</u>

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.
- Licenses and permits decreased due to decreased building permit and street and curb permit revenue over prior year.
- Current service charges increased significantly mainly due to the reclassification of Post Retirement Medical funds from Internal Service funds to a Special Revenue fund.
- Other revenues increased due to an increase in loan payments received by the Housing and Community Development and Housing Successor funds over the prior year.

City of Antioch
Management's Discussion and Analysis
For the year ended June 30, 2014

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 2013/2014		FY 2012/2013		Increase (Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent Change
Current						
General government	\$ 6,357,460	9.7%	\$ 5,331,459	9.2%	\$ 1,026,001	19.2%
Public works	8,449,925	12.9%	7,702,466	13.3%	747,459	9.7%
Public safety	28,786,010	44.0%	26,959,096	46.4%	1,826,914	6.8%
Parks and recreation	3,330,461	5.1%	3,209,206	5.5%	121,255	3.8%
Community development	3,004,952	4.6%	3,193,961	5.5%	(189,009)	(5.92%)
Capital outlay	14,561,631	22.3%	10,753,397	18.5%	3,808,234	35.4%
Debt service	932,604	1.4%	929,256	1.6%	3,348	0.4%
Total	<u>\$ 65,423,043</u>	<u>100.0%</u>	<u>\$ 58,078,841</u>	<u>100.0%</u>	<u>\$ 7,344,202</u>	<u>12.6%</u>

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

- General government expenditures increased primarily due to the reclassification of Post Retirement Medical funds from Internal Service funds to a Special Revenue fund.
- Public works expenditures increased mainly due to an increase in contractual services for street maintenance.
- Community development expenditures decreased mainly due to decreased housing and community development projects.
- Capital outlay expenditures increased due to several large construction projects and/or reimbursements: developer reimbursement for the Nelson Ranch park project, Markley Creek Culvert Crossing project, Wilbur Avenue bridge project, and the Turf Fields project.

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 \$9,006,013, while total fund balance was \$10,834,595. 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 22% of total General Fund expenditures, while total fund balance represents 26.5%.

The fund balance of the City of Antioch's General Fund increased by \$724,711 during the current fiscal year due to higher taxes and charges for services than prior year in combination with salary and contractual savings.

The fund balance of the Housing and Community Development Fund decreased by \$28,511 in the current year due the net effect of receiving less CDBG reimbursements than prior year and reduced program expenditures over prior year.

The fund balance of the Housing Successor Fund increased by \$181,136 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 \$1,131,881 during the current fiscal year. This decrease is primarily attributable to an increase in capital outlay expenditures.

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2014

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 \$26,379,347 and those of the Sewer Fund amounted to \$16,288,534. Unrestricted net position of the Marina Fund at the end of the year amounted to \$1,172,853 and unrestricted net position of the Prewett Water Park Fund amounted to \$787.

- Water Fund total net position increased \$2,161,404 during the current fiscal year, which is mainly due to increased charges for services.
- Sewer Fund total net position increased \$925,140 during the current fiscal year, which is mainly due to increased capital contributions.
- Marina Fund total net position decreased \$141,742 during the current fiscal year, which is mainly due to decreased charges for services.

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.

General Fund Budgetary Highlights

Differences between the final amended budget and the actual results resulted in \$555,080 higher revenues than projected and \$1,856,260 variance from appropriations and can be briefly summarized as follows:

- \$542,784 more in tax revenue than projected due mainly to higher than anticipated property tax, sales tax and sales tax – Measure C, cable franchise fees, and business license tax as well other property taxes.
- \$826,518 savings in Public Works expenditures mainly attributable to uncompleted parks, facilities and paving projects at year end.
- \$571,416 savings in Public Safety expenditures mainly attributable to salary savings in community policing and police communications.

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, 2014, amounts to \$489,240,483 (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 increase in the City of Antioch's investment in capital assets for the current fiscal year was \$3,946,632.

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

- A variety of street and other construction projects such as the expansion of Wilbur Avenue Bridge; Lone Tree Way intersection improvements; Deer Valley Road and Hillcrest Avenue improvements; and West Antioch Creek project. These made construction in progress for governmental activities as of the end of the current fiscal year reach \$17,521,631.
- Various system additions and improvements were completed in the Water, Sewer, Marina and Prewett Water Park funds at a cost of \$1,872,842. Work continued on water and sewer system improvement projects causing construction in progress for business type activities to be \$2,637,109 as of the end of the current fiscal year.

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2014

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.

	Governmental Activities		Business-type Activities		Total		Increase/ Decrease
	2014	2013	2014	2013	2014	2013	
Land	\$ 11,269,647	\$ 11,269,647	\$ 3,558,467	\$ 3,558,467	\$ 14,828,114	\$ 14,828,114	\$ -
Construction in Progress	17,521,631	11,800,587	2,637,109	354,266	20,158,740	12,154,853	8,003,887
Infrastructure	250,511,237	250,207,406	98,229,192	98,537,512	348,740,429	348,744,918	(4,489)
Structures and Improvements	54,675,472	55,880,252	46,227,078	48,613,479	100,902,550	104,493,731	(3,591,181)
Equipment	3,747,549	4,186,749	863,100	885,486	4,610,649	5,072,235	(461,586)
Total	\$ 337,725,536	\$ 333,344,641	\$ 151,514,947	\$ 151,949,210	\$ 489,240,482	\$ 485,293,851	\$ 3,946,632

Construction Commitments. Among the significant construction commitments were \$656,101 towards Wilbur Avenue Bridge, \$137,209 towards the West Antioch Creek project, and approximately \$81,350 towards Lone Tree Way Intersection Improvements.

Additional information on the City of Antioch's capital assets can be found in **Note 8 on page 55**.

Long-term debt. At the end of the current fiscal year, the City of Antioch had total debt outstanding of \$10,736,771. Of this amount, \$4,915,000 represents bonds secured solely by specified revenue sources (i.e., revenue bonds), \$3,001,182 represents loans payable and \$2,820,589 represents leases payable.

The City of Antioch's total long-term obligations for governmental activities decreased by \$652,020 and total long-term obligations for business-type activities decreased by \$1,168,230 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 \$1,170,912,502. 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 57-60** of this report.

Economic Factors and Next Year's Budget

- The unemployment rate for the City of Antioch is currently 6.9%. This is lower than the state's average unemployment rate of 7.4% and higher than the national average rate of 6.3%
- The City has been slow to recover from the recession. Although in the next year we are finally beginning to see significant growth in our property taxes and sales taxes have almost reached pre-recession levels, the City is still almost \$3.5M short of pre-recession revenue levels. We have implemented a number of cost saving measures since 2008 and continue to limit budget spending to provide the most needed services to the community while maintaining adequate reserves in the General Fund.
- Assessed values in the City have increased approximately 17.81% for the 2014-15 tax year.

City of Antioch
Management's Discussion and Analysis
For the year ended June 30, 2014

All of these factors were considered in preparing the City of Antioch's budget for the 2014-2015 fiscal year.

During the current fiscal year, General Fund fund balance increased by \$724,711. The City of Antioch has appropriated \$125,549 of General Fund assigned fund balance for spending in the 2014-2015 fiscal year budget.

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.

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BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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City of Antioch
Statement of Net Position
June 30, 2014

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 35,324,026	\$ 46,245,595	\$ 81,569,621
Receivables (net):			
Accounts	5,309,604	5,223,893	10,533,497
Taxes	3,405,908	-	3,405,908
Interest	138,139	-	138,139
Materials, parts and supplies	137,136	359,038	496,174
Internal balances	2,207,629	(2,207,629)	-
Prepaid items	349,274	15,252	364,526
Restricted cash and investments, held by fiscal agents	731,273	-	731,273
Loans receivable, net	20,233,736	-	20,233,736
Due from Successor Agency Trust	3,537,849	-	3,537,849
Net OPEB asset	1,109,148	-	1,109,148
Capital assets:			
Nondepreciable	28,791,278	6,195,576	34,986,854
Depreciable, net	308,934,258	145,319,371	454,253,629
Total assets	410,209,258	201,151,096	611,360,354
LIABILITIES			
Accounts payable	4,207,515	2,616,903	6,824,418
Accrued payroll	1,172,401	326,038	1,498,439
Interest payable	122,735	123,799	246,534
Deposits	3,297,213	153,974	3,451,187
Unearned revenue	77,988	41,625	119,613
Long-term obligations:			
Due within one year	1,311,313	455,592	1,766,905
Due beyond one year	9,089,909	7,285,508	16,375,417
Net pension obligation	535,461	-	535,461
Net OPEB obligation	4,530,557	-	4,530,557
Total liabilities	24,345,092	11,003,439	35,348,531
NET POSITION			
Net investment in capital assets	329,691,944	148,513,765	478,205,709
Restricted for:			
Debt service	731,420	-	731,420
Housing	25,007,511	-	25,007,511
Public safety	252,554	-	252,554
Roads	12,681,513	-	12,681,513
Landscape maintenance and tidelands protection	1,438,896	-	1,438,896
Community services	996,204	-	996,204
Total restricted	41,108,098	-	41,108,098
Unrestricted	15,064,124	41,633,892	56,698,016
Total net position	\$ 385,864,166	\$ 190,147,657	\$ 576,011,823

See accompanying notes to the basic financial statements.

City of Antioch
Statement of Activities
For the Fiscal Year Ended June 30, 2014

Functions / Programs	Expenses	Indirect Costs	Program Revenues		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:					
General government	\$ 8,802,489	\$ 687,095	\$ 1,136,634	\$ 89,061	\$ -
Public works	15,358,642	288,912	2,862,471	4,507,757	8,117,985
Public safety	26,452,688	10,257	1,391,191	629,156	-
Parks and recreation	3,827,204	-	789,320	45,020	-
Community development	2,571,153	-	1,479,382	607,641	-
Interest on long-term liabilities	396,909	-	-	-	-
Total governmental activities	<u>\$ 57,409,085</u>	<u>\$ 986,264</u>	<u>\$ 7,658,998</u>	<u>\$ 5,878,635</u>	<u>\$ 8,117,985</u>
Business-type activities:					
Water	24,963,184	(788,431)	25,907,364	-	1,008,057
Sewer	4,525,645	(142,260)	4,713,719	-	1,192,685
Marina	1,019,750	(55,573)	591,304	-	304,429
Prewett Water Park	1,919,904	-	865,508	-	-
Total business-type activities	<u>32,428,483</u>	<u>(986,264)</u>	<u>32,077,895</u>	<u>-</u>	<u>2,505,171</u>
Total primary government	<u><u>\$ 89,837,568</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 39,736,893</u></u>	<u><u>\$ 5,878,635</u></u>	<u><u>\$ 10,623,156</u></u>

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
\$ (6,889,699)	\$ -	\$ (6,889,699)
418,483	-	418,483
(24,422,084)	-	(24,422,084)
(2,992,864)	-	(2,992,864)
(484,130)	-	(484,130)
(396,909)	-	(396,909)
<u>\$ (34,767,203)</u>	<u>\$ -</u>	<u>(34,767,203)</u>
-	1,163,806	1,163,806
-	1,238,499	1,238,499
-	(179,590)	(179,590)
-	(1,054,396)	(1,054,396)
-	1,168,319	1,168,319
<u>(34,767,203)</u>	<u>1,168,319</u>	<u>(33,598,884)</u>
7,340,475	-	7,340,475
135,982	-	135,982
4,188,436	-	4,188,436
1,171,532	-	1,171,532
363,051	-	363,051
12,531,806	-	12,531,806
5,329,524	-	5,329,524
337,685	-	337,685
305,066	391,985	697,051
3,956,929	1,190,102	5,147,031
190,990	(190,990)	-
<u>35,851,476</u>	<u>1,391,097</u>	<u>37,242,573</u>
1,084,273	2,559,416	3,643,689
<u>384,779,893</u>	<u>187,588,241</u>	<u>572,368,134</u>
<u>\$ 385,864,166</u>	<u>\$ 190,147,657</u>	<u>\$ 576,011,823</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, 2014

	Special Revenue Funds			
	Funds			
	General Fund	Housing and Community Development	Gas Tax	Housing Successor Fund
ASSETS				
Cash and investments	\$ 9,797,554	\$ 201,097	\$ 6,761,323	\$ 1,005,116
Receivables (net):				
Accounts	615,519	178,292	985,203	-
Taxes	2,727,781	-	313,690	-
Interest	138,137	-	-	-
Due from other funds	1,925,835	-	-	-
Prepaid items	204,058	-	-	47,348
Restricted cash and investments	-	-	-	-
Loans receivable	1,122,165	6,179,291	-	14,639,364
Due from Successor Agency Trust	-	-	-	3,537,849
Total assets	\$ 16,531,049	\$ 6,558,680	\$ 8,060,216	\$ 19,229,677
LIABILITIES				
Accounts payable	\$ 1,284,950	\$ 80,714	\$ 1,074,447	\$ 2,892
Accrued payroll	1,025,462	733	4,549	-
Deposits	2,217,622	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	4,528,034	81,447	1,078,996	2,892
DEFERRED INFLOWS OF RESOURCES				
Unavailable sales tax receipts	46,255	-	-	-
Unavailable loan receipts	1,122,165	6,179,291	-	14,639,364
Unavailable CDBG receipts	-	111,587	-	-
Total deferred inflows of resources	1,168,420	6,290,878	-	14,639,364
FUND BALANCES				
Nonspendable	205,758	-	-	47,348
Restricted	-	186,355	6,981,220	4,540,073
Committed	1,497,275	-	-	-
Assigned	125,549	-	-	-
Unassigned	9,006,013	-	-	-
Total fund balances	10,834,595	186,355	6,981,220	4,587,421
Total liabilities, deferred inflows of resources and fund balances	\$ 16,531,049	\$ 6,558,680	\$ 8,060,216	\$ 19,229,677

See accompanying notes to the basic financial statements.

City of Antioch
Balance Sheet
Governmental Funds
June 30, 2014

	Non-major Governmental Funds	Total
ASSETS		
Cash and investments	\$ 14,537,521	\$ 32,302,611
Receivables (net):		
Accounts	3,516,621	5,295,635
Taxes	364,437	3,405,908
Interest	2	138,139
Due from other funds	-	1,925,835
Prepaid items	94,375	345,781
Restricted cash and investments	731,273	731,273
Loans receivable	-	21,940,820
Due from Successor Agency Trust	-	3,537,849
Total assets	\$ 19,244,229	\$ 69,623,851
LIABILITIES		
Accounts payable	\$ 1,599,098	\$ 4,042,101
Accrued payroll	99,390	1,130,134
Deposits	1,079,591	3,297,213
Due to other funds	2,032,304	2,032,304
Unearned revenue	77,988	77,988
Total liabilities	4,888,371	10,579,740
DEFERRED INFLOWS OF RESOURCES		
Unavailable sales tax receipts	-	46,255
Unavailable loan receipts	-	21,940,820
Unavailable CDBG receipts	-	111,587
Total deferred inflows of resources	-	22,098,662
FUND BALANCES		
Nonspendable	94,815	347,921
Restricted	9,099,279	20,806,927
Committed	2,869,030	4,366,305
Assigned	2,296,620	2,422,169
Unassigned	(3,886)	9,002,127
Total fund balances	14,355,858	36,945,449
Total liabilities, deferred inflows of resources and fund balances	\$ 19,244,229	\$ 69,623,851

See accompanying notes to the basic financial statements.

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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, 2014

Fund Balances - Total Governmental Funds	\$ 36,945,449
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 \$2,093,454.	335,632,082
Loans receivables are not available to pay for current-period expenditures and therefore are reported as deferred inflows of resources in the fund financial statements, net of allowance.	20,233,736
Revenues received that are measurable but unavailable are recorded as deferred inflows in the fund financial statements	157,842
Net OPEB assets of governmental activities are not current financial resources. Therefore they are not reported in the Governmental Funds Balance Sheet.	1,109,148
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.	7,266,154
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 \$10,973	(1,300,340)
Due in more than one year, net of internal service funds liability of \$98,757	(8,991,152)
Net OPEB obligation	(4,530,557)
Net pension obligation	(535,461)
Accrued interest payable	(122,735)
Total long-term liabilities	(15,480,245)
Net Position of Governmental Activities	\$ 385,864,166

City of Antioch
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2014

		Special Revenue Funds			
	General Fund	Housing and Community Development	Gas Tax	Housing Successor Fund	Non-major Governmental Funds
REVENUES:					
Taxes	\$ 29,425,088	\$ -	\$ 3,285,859	\$ -	\$ 1,589,467
Licenses & permits	1,302,768	-	-	-	-
Fines and penalties	67,615	-	-	-	78,198
Investment income and rentals	536,639	1,502	50,248	7,806	924,257
Revenue from other agencies	393,402	159,989	6,996,702	-	2,693,424
Current service charges	7,232,934	95,923	-	-	3,006,634
Special assessment revenue	-	-	-	-	2,903,706
Other	724,731	228,023	78,944	278,367	443,704
Total revenues	39,683,177	485,437	10,411,753	286,173	11,639,390
EXPENDITURES:					
Current:					
General government	5,584,813	-	-	-	772,647
Public works	5,898,150	-	1,228,249	-	1,323,526
Public safety	27,359,962	-	-	-	1,426,048
Parks and recreation	-	-	-	-	3,330,461
Community development	2,021,135	513,948	-	105,037	364,832
Capital outlay	-	-	9,764,925	-	4,796,706
Debt service:					
Principal retirement	-	-	-	-	536,319
Interest and fiscal charges	-	-	-	-	396,285
Total expenditures	40,864,060	513,948	10,993,174	105,037	12,946,824
REVENUES OVER (UNDER) EXPENDITURES					
	(1,180,883)	(28,511)	(581,421)	181,136	(1,307,434)
OTHER FINANCING SOURCES (USES):					
Transfers in	3,770,395	-	1,000,000	-	2,638,057
Transfers (out)	(1,864,801)	-	(1,550,460)	-	(4,017,294)
Total other financing sources (uses)	1,905,594	-	(550,460)	-	(1,379,237)
Net change in fund balances	724,711	(28,511)	(1,131,881)	181,136	(2,686,671)
FUND BALANCES:					
Beginning of year	10,109,884	214,866	8,113,101	4,406,285	17,042,529
End of year	\$ 10,834,595	\$ 186,355	\$ 6,981,220	\$ 4,587,421	\$ 14,355,858

See accompanying notes to the basic financial statements.

Total

\$ 34,300,414
1,302,768
145,813
1,520,452
10,243,517
10,335,491
2,903,706

1,753,769

62,505,930

6,357,460
8,449,925
28,786,010
3,330,461
3,004,952
14,561,631

536,319
396,285

65,423,043

(2,917,113)

7,408,452

(7,432,555)

(24,103)

(2,941,216)

39,886,665

\$ 36,945,449

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, 2014

Net Change in Fund Balances - Total Governmental Funds	\$	(2,941,216)
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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		14,561,631
Depreciation, net of internal service funds depreciation of \$493,283		(9,818,919)

In the Statement of Activities, capital assets donated by the City are reported as capital outlay, whereas in the governmental funds, capital assets donated do not decrease financial resources. Thus, the change in net assets differs from the change in fund balances by the value of the asset donated.		(41,814)
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Interest on deferred loans in the Statement of Activities do not provide current financial resources and are not reported as revenues in the funds.		372,116
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Repayment of loans is reported as a revenue in governmental funds, and thus, has the effect of increasing fund balance because current financial resources have been received. For the City as a whole, however, the loan payments reduce the receivables in the Statement of Net Position and do not result as a revenue in the Statement of Activities. The City's loan receivable was reduced because loan payments were received.		(609,243)
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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.		157,843
---	--	---------

Governmental funds report expenditures pertaining to the establishment of certain deferred inflows related to long-term loans made. These deferred credits are not reported on the Statement of Net Position and, therefore, the corresponding expense is not reported on the Statement of Activities.		60,548
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Reclassification of internal service fund liability for OPEB asset and obligation to governmental activities results in revenue and expense that are reported on the Statement of Activities.		(1,275,842)
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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		165,000
Capital lease obligations		371,319

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.

Decrease in long-term claims liability		91,238
Decrease in long-term compensated absences		31,452
Amortization of debt discount		(4,337)
Decrease in net OPEB asset		(339,478)
Increase in net OPEB obligation		(1,806,089)
Increase in net pension obligation		(32,817)
Decrease in accrued interest payable		3,713

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.		2,139,168
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Change in Net Position of Governmental Activities	\$	1,084,273
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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, 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, 2014

	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	\$ 28,845,725	\$ 15,895,052	\$ 1,311,733	\$ 193,085	\$ 46,245,595	\$ 3,021,415
Accounts receivables, net	4,492,616	609,753	43,976	77,548	5,223,893	13,969
Due from other funds	-	-	-	-	-	106,469
Materials, parts and supplies	355,868	-	3,170	-	359,038	137,136
Prepaid items	12,227	3,025	-	-	15,252	3,493
Total current assets	33,706,436	16,507,830	1,358,879	270,633	51,843,778	3,282,482
Noncurrent assets:						
Capital assets:						
Nondepreciable:						
Land	1,002,231	14,553	469,953	2,071,730	3,558,467	-
Construction in progress	2,428,297	36,543	172,269	-	2,637,109	-
Depreciable:						
Water and sewer pipes	62,928,630	62,694,923	-	-	125,623,553	-
Structures and improvements	53,965,585	10,461,821	14,182,671	15,267,789	93,877,866	-
Vehicles and equipment	3,604,256	255,543	137,082	400,139	4,397,020	11,087,031
Less accumulated depreciation	(44,020,117)	(16,750,745)	(7,488,607)	(10,319,599)	(78,579,068)	(8,993,577)
Total capital assets	79,908,882	56,712,638	7,473,368	7,420,059	151,514,947	2,093,454
Total assets	113,615,318	73,220,468	8,832,247	7,690,692	203,358,725	5,375,936
LIABILITIES						
Current liabilities:						
Accounts payable	2,399,530	87,409	17,511	112,453	2,616,903	165,414
Accrued payroll	179,719	62,774	7,488	76,057	326,038	42,267
Interest payable	-	-	123,799	-	123,799	-
Deposits	84,101	-	35,717	34,156	153,974	-
Unearned revenue	-	-	-	41,625	41,625	-
Compensated absences - due within one year	37,939	6,911	151	555	45,556	10,973
Long Term Payable-DDSD due within one year	252,026	-	-	-	252,026	-
Marina loans payable - due within one year	-	-	158,010	-	158,010	-
Total current liabilities	2,953,315	157,094	342,676	264,846	3,717,931	218,654
Noncurrent liabilities:						
Long Term Payable-DDSD	4,032,324	-	-	-	4,032,324	-
Compensated absences - due in more than one year	341,450	62,202	1,360	5,000	410,012	98,757
Marina loans - due in more than one year	-	-	2,843,172	-	2,843,172	-
Total noncurrent liabilities	4,373,774	62,202	2,844,532	5,000	7,285,508	98,757
Total liabilities	7,327,089	219,296	3,187,208	269,846	11,003,439	317,411
NET POSITION						
Net investment in capital assets	79,908,882	56,712,638	4,472,186	7,420,059	148,513,765	2,093,454
Unrestricted	26,379,347	16,288,534	1,172,853	787	43,841,521	2,965,071
Total net position	\$ 106,288,229	\$ 73,001,172	\$ 5,645,039	\$ 7,420,846	192,355,286	\$ 5,058,525

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

(2,207,629)
Net position of business-type activities \$ 190,147,657

City of Antioch

Statement of Revenues, Expenses and Changes in Net Position

Proprietary Funds

For the Fiscal Year Ended June 30, 2014

	Business-type Activities - Enterprise Funds					Governmental Activities
	Water	Sewer	Marina	Non-major Prewett Water Park	Total	Internal Service Funds
OPERATING REVENUES:						
Taxes - Measure C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,902
Charges for services	25,907,364	4,713,719	591,304	865,508	32,077,895	4,692,760
Revenue from other agencies	-	-	304,429	-	304,429	-
Other revenue	1,138,333	37,357	10,333	4,079	1,190,102	2,769,950
Total operating revenues	27,045,697	4,751,076	906,066	869,587	33,572,426	7,513,612
OPERATING EXPENSES:						
Wages and benefits	4,468,103	1,727,821	156,269	725,361	7,077,554	2,662,504
Utilities	1,485,454	-	36,313	116,173	1,637,940	-
Contractual services	13,471,533	1,410,454	150,566	142,008	15,174,561	1,854,770
Tools and supplies	3,694,327	227,207	117,106	254,723	4,293,363	883,335
Depreciation	2,289,439	1,261,199	454,974	584,336	4,589,948	493,283
Repairs and maintenance	208,289	10,226	2,040	70,134	290,689	342,042
Total operating expenses	25,617,145	4,636,907	917,268	1,892,735	33,064,055	6,235,934
OPERATING INCOME (LOSS)	1,428,552	114,169	(11,202)	(1,023,148)	508,371	1,277,678
NONOPERATING REVENUES (EXPENSES):						
Gain (loss) from disposal of capital assets	-	-	-	-	-	(1,971)
Investment income	251,685	133,199	6,779	322	391,985	19,741
Investment (expense)	-	-	(135,620)	-	(135,620)	-
Total nonoperating revenues (expenses)	251,685	133,199	(128,841)	322	256,365	17,770
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,680,237	247,368	(140,043)	(1,022,826)	764,736	1,295,448
Capital contribution - developer	-	700,000	-	-	700,000	-
Capital contribution - connection fees	1,008,057	492,685	-	-	1,500,742	-
Capital contribution - City	-	-	-	413,555	413,555	-
Transfers in	-	-	-	448,500	448,500	633,613
Transfers (out)	(526,890)	(514,913)	(1,699)	(9,543)	(1,053,045)	(4,965)
CHANGE IN NET POSITION	2,161,404	925,140	(141,742)	(170,314)	2,774,488	1,924,096
NET POSITION:						
Beginning of year	104,126,825	72,076,032	5,786,781	7,591,160		3,134,429
End of year	<u>\$ 106,288,229</u>	<u>\$ 73,001,172</u>	<u>\$ 5,645,039</u>	<u>\$ 7,420,846</u>		<u>\$ 5,058,525</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.

(215,072)

Change in net position of business-type activities \$ 2,559,416

See accompanying notes to the basic financial statements.

City of Antioch
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2014

	Business-type Activities - Enterprise Funds					Governmental Activities
	Non-major Prewett Water Park				Total	Internal Service Funds
	Water	Sewer	Marina			
CASH FLOWS FROM OPERATING ACTIVITIES:						
Cash receipt from customers	\$ 26,129,540	\$ 4,743,194	\$ 1,509,426	\$ 864,748	\$ 33,246,908	\$ -
Cash receipt from other funds	-	-	-	-	-	6,237,154
Cash paid to suppliers for goods and services	(18,275,325)	(1,692,400)	(309,721)	(534,103)	(20,811,549)	(2,865,642)
Cash paid to employees for services	(4,422,571)	(1,718,138)	(153,278)	(723,660)	(7,017,647)	(2,671,417)
Net cash provided by (used in) operating activities	3,431,644	1,332,656	1,046,427	(393,015)	5,417,712	700,095
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Due to other funds	-	-	-	-	-	(74,804)
Due from other Funds	-	-	-	-	-	(31,665)
Transfers in	-	-	-	448,500	448,500	633,613
Transfers (out)	(526,890)	(514,913)	(1,699)	(9,543)	(1,053,045)	(4,965)
Net cash provided by (used in) noncapital financing activities	(526,890)	(514,913)	(1,699)	438,957	(604,545)	522,179
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Capital asset additions	(2,531,686)	(503,714)	(6,735)	2	(3,042,133)	(175,253)
Capital contributions	1,008,057	492,685	-	-	1,500,742	-
Principal paid on bonds	(770,000)	-	(151,206)	-	(921,206)	-
Interest paid on bonds	(13,956)	-	(141,857)	-	(155,813)	-
Net cash provided by (used in) capital and related financing activities	(2,307,585)	(11,029)	(299,798)	2	(2,618,410)	(175,253)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	251,691	133,199	6,779	322	391,991	19,741
Net cash provided by (used in) investing activities	251,691	133,199	6,779	322	391,991	19,741
Net change in cash and cash equivalents	848,860	939,913	751,709	46,266	2,586,748	1,066,762
CASH AND CASH EQUIVALENTS:						
Beginning of year	27,996,865	14,955,139	560,024	146,819	43,658,847	1,954,653
End of year	<u>\$ 28,845,725</u>	<u>\$ 15,895,052</u>	<u>\$ 1,311,733</u>	<u>\$ 193,085</u>	<u>\$ 46,245,595</u>	<u>\$ 3,021,415</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and investments	\$ 28,845,725	\$ 15,895,052	\$ 1,311,733	\$ 193,085	\$ 46,245,595	\$ 3,021,415
End of year	<u>\$ 28,845,725</u>	<u>\$ 15,895,052</u>	<u>\$ 1,311,733</u>	<u>\$ 193,085</u>	<u>\$ 46,245,595</u>	<u>\$ 3,021,415</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:						
Operating income (loss)	\$ 1,428,552	\$ 114,169	\$ (11,202)	\$ (1,023,148)	\$ 508,371	\$ 1,277,678
Adjustments to reconcile operating income (loss) to cash flows from operating activities:						
Depreciation	2,289,439	1,261,199	454,974	584,336	4,589,948	493,283
Decrease (increase) in:						
Accounts receivable	(930,209)	(7,882)	605,530	(21,262)	(353,823)	(616)
Materials, parts, and supplies	(60,932)	-	(611)	-	(61,543)	22,574
Other post employment benefit asset	-	-	-	-	-	1,448,626
Other post employment benefit obligation	-	-	-	-	-	(2,724,468)
Prepaid items	5,671	328	-	-	5,999	102,178
Increase (decrease) in:						
Accounts payable	639,539	(44,841)	(3,085)	48,935	640,548	89,753
Accrued payroll	29,830	12,040	2,253	10,782	54,905	(11,565)
Deposits	14,052	-	(2,170)	1,217	13,099	-
Deferred revenue	-	-	-	15,206	15,206	-
Accrued compensated absences	15,702	(2,357)	738	(9,081)	5,002	2,652
Net cash provided by (used in) operating activities	3,431,644	1,332,656	1,046,427	(393,015)	5,417,712	700,095
SUPPLEMENTAL DISCLOSURE OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributions (donations) of capital assets to/from the general government	\$ -	\$ -	\$ -	\$ 413,555	\$ 413,555	\$ -
Gain on disposal of capital assets	-	-	-	-	-	20,123
Capital assets contributed by developers	-	700,000	-	-	700,000	-
Total noncash capital and related financing activities	\$ -	\$ 700,000	\$ -	\$ 413,555	\$ 1,113,555	\$ 20,123

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, 2014

	Succesor Agency Private Purpose Trust Fund	Agency Funds
ASSETS		
Cash and investments	\$ 3,118,426	\$ 2,341,007
Accounts receivable	-	37
Loans receivable	27,051	-
Assessment receivable	-	340,331
Interest receivable	7	18,061
Prepaid Items	5,379	1,190
Restricted cash and investments	1,042,789	3,774,530
Capital assets:		
Nondepreciable	2,372,607	-
Depreciable, net	209,121	-
Total assets	\$ 6,775,380	\$ 6,475,156
DEFERRED OUTFLOWS OF RESOURCES		
Deferred loss on refunding	82,368	-
LIABILITIES		
Accounts payable	13,531	362,637
Accrued payroll	876	-
Interest payable	710,005	-
Due to City of Antioch	3,537,849	-
Due to others	-	6,112,519
Long-term obligations:		
Due within one year	1,761,919	-
Due beyond one year	27,178,582	-
Total liabilities	\$ 33,202,762	\$ 6,475,156
NET POSITION		
Held in trust for enforceable obligations of the former Antioch Development Agency	\$ (26,345,014)	

City of Antioch
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2014

	Successor Agency Private Purpose Trust Fund
ADDITIONS	
Contributions:	
Redevelopment Property Tax Trust Fund	\$ 3,561,561
Investment earnings:	
Investment income and rentals	14,473
Total additions	3,576,034
DEDUCTIONS	
Administrative expenses	67,656
Depreciation expense	18,568
Remittance to County	12,925
Enforceable obligations	1,619,102
Total deductions	1,718,251
Change in net position	1,857,783
NET POSITION:	
Beginning of year, as restated	(28,202,797)
End of year	\$ (26,345,014)

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City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2014



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, 2014



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, 2014



- *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, 2014



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 charged to operations upon funding and the loans are recorded with an offset to a deferred revenue account. 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 the government-wide financial statements, long-term loans are not offset by deferred revenue accounts and 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 assets. 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, 2014



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
For the year ended June 30, 2014



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) 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.

(n) New Pronouncements

In fiscal year 2014, the City adopted the following Governmental Accounting Standards Board Statements:

- GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*– This statement establishes financial and reporting accounting standards that reclassify, as deferred of resources and deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The City restated beginning net position as part of implementation of this standard.
- GASB Statement No. 66, *Technical Corrections – 2012 – an amendment of GASB no. 10 and No. 62* – This statement was issued to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of GASB Statement No. 54 and No. 62. There was no effect on net position as part of implementation of this standard.
- GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees* – This statement establishes improved accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees. There was no effect on net position as part of implementation of this standard.
- GASB Statement No. 67, *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25* – There was no effect on 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.

	Appropriated Final Budget	Actual Expenditures	Excess
<i>Nonmajor Special Revenue Funds:</i>			
Animal Control	\$ 887,859	\$ 907,471	\$ (19,612)
Local Law Enforcement Byrne Grant	3,272	6,542	(3,270)
Street Impact	500	709	(209)
Supplemental Law Enforcement	5	8	(3)
<i>Nonmajor Capital Projects Funds:</i>			
Hillcrest District #26	691	1,483	(792)

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2014



NOTE 4 - CASH AND INVESTMENTS

(a) Cash and Investment Balances

The City has the following cash and investments at June 30, 2014:

Cash and investments:	
Petty cash	\$ 5,290
Deposits in banks	15,932,283
Certificate of Deposit	7,799,022
U.S. Government securities	36,833,082
U.S. Government agencies	10,402,306
Medium-term corporate notes	13,859,237
California Local Agency Investment Fund	2,197,834
Total cash and investments	<u>87,029,054</u>
Restricted cash and investments:	
California Asset Management Program	8,780
Guaranteed investment contracts	972,285
Money market	4,144,777
Repurchase agreements	422,750
Total restricted cash and investments	<u>5,548,592</u>
Total	<u>\$ 92,577,646</u>

Cash and investments are presented on the Statement of Net Position as follows at June 30, 2014:

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Assets and Liabilities	Total
Cash and investments	\$ 81,569,621	\$ 5,459,433	\$ 87,029,054
Restricted cash and investments	731,273	4,817,319	5,548,592
Total	<u>\$ 82,300,894</u>	<u>\$ 10,276,752</u>	<u>\$ 92,577,646</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, 2014 was \$5,548,592, 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 \$15,937,573 at June 30, 2014. The bank balance at June 30, 2014, was \$16,743,314, 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.

City of Antioch
Notes to the Basic Financial Statements
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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
- Mutual funds as permitted by the Code

The City did not enter into reverse repurchase agreements during the year ended June 30, 2014.

At June 30, 2014, the City's investment position in the State of California Local Agency Investment Fund (LAIF) was \$2,197,834. This amount reflects the City's market value share in the pool. A factor of 100.0298750% was used to determine the market value. The total amount invested by all public agencies in LAIF at that day was \$64,846,169,129. Of that amount, 98.14% is invested in non derivative financial products and 1.86%, as compared to 1.96% 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, 2014.

As of June 30, 2014, the City's investment in the California Asset Management Program (CAMP) pool was \$8,780. A board of five trustees who are officials or employees of public agencies has oversight responsibility for CAMP. The value of the pool shares in CAMP, 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.

(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.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2014



At June 30, 2014, 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	\$ 36,833,082	\$ 22,826,965	\$ 14,006,117	\$ -
U.S. Government agencies	10,402,306	1,031,617	6,398,116	2,972,573
Medium-term corporate notes	13,859,237	873,520	12,985,717	-
Certificate of Deposit	7,799,022	7,799,022	-	-
Total	\$ 68,893,647	\$ 32,531,124	\$ 33,389,950	\$ 2,972,573

(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, 2014, the City's credit risks, expressed on a percentage basis, were as follows:

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+	53.46%
U.S. Government agencies	AAA	1.89%
U.S. Government agencies	AA+	10.48%
U.S. Government agencies	AA	0.53%
U.S. Government agencies	AA-	0.80%
U.S. Government agencies	A	1.39%
Medium-term corporate notes	AA+	6.24%
Medium-term corporate notes	AA-	1.06%
Medium-term corporate notes	AA	1.94%
Medium-term corporate notes	A+	6.93%
Medium-term corporate notes	A	3.95%
Certificate of Deposit	A-+1	4.42%
Certificate of Deposit	A-1	4.94%
Certificate of Deposit	A+	1.96%
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.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2014



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 2014, \$949,591 was received. \$898,689 has been committed for Police Services in the General Fund fund balance to be spent in the next fiscal year and \$50,902 was placed in the Vehicle Repair & Replacement Internal Service Fund to purchase two police vehicles.

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, 2014, is as follows:

Due to Other Funds	Due From Other Funds	
	General Fund	Internal Service Funds
Nonmajor Governmental Funds	\$1,925,835	\$106,469
	<u>\$ 1,925,835</u>	<u>\$106,469</u>

(b) Due from Successor Agency Trust Fund

At June 30, 2014, the Housing Fund has a receivable due from the Successor Agency Private Purpose Trust Fund in the amount of \$3,537,849. 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 will resume 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 \$1,101,500 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
For the year ended June 30, 2014



Transfers In						
	Major Fund		Major Fund			Total
	General Fund	Gas Tax	Nonmajor Governmental Funds	Prewett Water Park Enterprise	Internal Service	
General Fund	\$ -	\$ -	\$ 1,151,301	\$ 413,500	\$ 300,000	\$ 1,864,801
Gas Tax Fund	1,010,000		540,460	-	-	1,550,460
Nonmajor:						
Governmental	2,246,395	1,000,000	671,302	35,000	64,597	4,017,294
Water Enterprise	257,000	-	135,382	-	134,508	526,890
Sewer Enterprise	257,000	-	123,405	-	134,508	514,913
Marina Enterprise	-	-	1,699	-	-	1,699
Prewett Water Park	-	-	9,543	-	-	9,543
Internal Service	-	-	4,965	-	-	4,965
Total	\$ 3,770,395	\$ 1,000,000	\$ 2,638,057	\$ 448,500	\$ 633,613	\$ 8,490,565

NOTE 7 - LOANS RECEIVABLE

The composition of the City's governmental activities loans receivable including interest as of June 30, 2014, is as follows:

Rental and Housing Rehabilitation Loans	\$ 3,017,776
Multi-unit Rental Rehabilitation Loans:	
West Rivertown Apartments/Eden Housing Project	6,490,452
Terrace Glen Project	2,022,631
Pinecrest Apartment Project	1,218,298
Rivertown Senior Housing	242,750
Riverstone Apartment	2,373,744
Hillcrest Terrace Project	1,348,153
Tabora Gardens	2,491,736
NSP Loans	49,135
Lone Tree Golf Course	1,122,165
Other loans	1,563,980
Allowance	(1,707,084)
Total governmental activities (net)	<u>\$ 20,233,736</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,

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, 2014, are \$3,017,776.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2014



(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, 2014 is \$4,791,064.

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, 2014 is \$1,495,633.

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, 2014 is \$2,022,631.

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-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.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2014



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, 2014 is \$1,218,298.

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, 2014 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, 2014 is \$2,373,744.

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, 2014 is \$1,348,153.

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, 2014 is \$2,491,736.

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 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, 2014, there are four loans outstanding totaling \$49,135.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2014



(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, 2014, 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, 2014.

(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, 2014 there is \$1,563,980 of loans outstanding.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2014



NOTE 8 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014 was as follows:

	Balance July 1, 2013	Additions	Reductions	Balance June 30, 2014
Governmental activities				
<i>Capital assets, not being depreciated</i>				
Land	\$ 11,269,647	\$ -	\$ -	\$ 11,269,647
Construction in progress	11,800,587	10,061,706	4,340,662	17,521,631
Total capital assets, not being depreciated	23,070,234	10,061,706	4,340,662	28,791,278
<i>Capital assets, being depreciated</i>				
Infrastructure	392,305,380	8,575,190	-	400,880,570
Structures and improvements	76,888,334	223,584	-	77,111,918
Equipment	14,695,588	193,516	374,729	14,514,375
Total capital assets, being depreciated	483,889,302	8,992,290	374,729	492,506,863
<i>Less accumulated depreciation for:</i>				
Infrastructure	(142,097,974)	(8,271,359)	-	(150,369,333)
Structures and improvements	(21,008,082)	(1,428,364)	-	(22,436,446)
Equipment	(10,508,839)	(612,479)	354,492	(10,766,826)
Total accumulated depreciation	(173,614,895)	(10,312,202)	354,492	(183,572,605)
Total capital assets, being depreciated, net	310,274,407	(1,319,912)	20,237	308,934,258
Governmental activities capital assets, net	\$ 333,344,641	\$ 8,741,794	\$ 4,360,899	\$ 337,725,536
Business-type activities				
<i>Capital assets, not being depreciated</i>				
Land	\$ 3,558,467	\$ -	\$ -	\$ 3,558,467
Construction in progress	354,266	2,413,687	130,844	2,637,109
Total capital assets, not being depreciated	3,912,733	2,413,687	130,844	6,195,576
<i>Capital assets, being depreciated</i>				
Water and sewer pipes	124,256,894	1,366,659	-	125,623,553
Structures and improvements	93,464,312	413,554	-	93,877,866
Equipment	4,304,391	92,629	-	4,397,020
Total capital assets, being depreciated	222,025,597	1,872,842	-	223,898,439
<i>Less accumulated depreciation for:</i>				
Water and sewer pipes	(25,719,382)	(1,674,980)	-	(27,394,362)
Structures and improvements	(44,850,833)	(2,799,953)	-	(47,650,786)
Equipment	(3,418,905)	(115,015)	-	(3,533,920)
Total accumulated depreciation	(73,989,120)	(4,589,948)	-	(78,579,068)
Total capital assets, being depreciated, net	148,036,477	(2,717,106)	-	145,319,371
Business-type activities capital assets, net	\$ 151,949,210	\$ (303,419)	\$ 130,844	\$ 151,514,947

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2014



Construction in Progress

Construction in progress for governmental activities primarily represents work being performed on Wilbur Avenue Bridge, Lone Tree Way intersection improvements, Deer Valley Road and Hillcrest Avenue improvements, and West Antioch Creek 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	\$ 682,797
Public works	7,982,855
Public safety	350,523
Parks and recreation	801,744
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	493,283
Total depreciation expense - governmental functions	<u>\$ 10,312,202</u>

Depreciation expense was charged to governmental functions as follows:

Water	\$ 2,289,439
Sewer	1,261,199
Marina	454,974
Prewett Water Park	584,336
Total depreciation expense - business-type functions	<u>\$ 4,589,948</u>

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2014



NOTE 9 - LONG-TERM OBLIGATIONS

(a) Long-Term Debt Composition

Long-term debt at June 30, 2014, consisted of the following:

Type of Indebtedness (Purpose)	Final Maturity	Annual Principal Installment	Interest Rates	Original Issue Amount	Outstanding at June 30, 2014
<u>Governmental Activities:</u>					
Lease Revenue Bonds:					
2001 Issue - ABAG Golf Course	7/1/31	\$85,000-400,000	3.00-5.25%	\$ 6,300,000	\$ 4,915,000
Total lease revenue bonds				6,300,000	4,915,000
Capital Lease:					
Honeywell Energy Retrofit	7/21/20	\$25,091-45,735	4.79%	4,050,000	2,820,589
Total governmental activities				10,350,000	7,735,589
<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	3,001,182
Long Term Payable:					
Delta Diablo Sanitation District	12/31/30	\$248,176-251,638	0.077%	5,040,423	4,284,350
Total business-type activities				11,540,423	7,285,532
Total primary government				\$ 21,890,423	\$ 15,021,121

(b) Long-Term Obligation Activity

Changes in long-term obligations for the year ended June 30, 2014 are as follows:

	Balance July 1, 2013	Increases	Decreases	Balance June 30, 2014	Amount Due Within One Year
Governmental Activities					
Lease Revenue Bonds	\$ 5,080,000	\$ -	\$ (165,000)	\$ 4,915,000	\$ 175,000
Unamortized Discount	(78,075)	-	4,337	(73,738)	-
Capital Lease Payable	3,191,908	-	(371,319)	2,820,589	395,214
Claims Liability (Note 14)	610,307	795,117	(886,355)	519,069	519,069
Compensated Absences	2,249,102	238,696	(267,496)	2,220,302	222,030
Total Governmental Activities	\$ 11,053,242	\$ 1,033,813	\$ (1,685,833)	\$ 10,401,222	\$ 1,311,313
Business-type Activities					
Water bonds	\$ 770,000	\$ -	\$ (770,000)	\$ -	\$ -
Loans Payable	3,152,388	-	(151,206)	3,001,182	158,010
Long Term Payable	4,536,376	-	(252,026)	4,284,350	252,026
Compensated Absences	450,566	32,995	(27,993)	455,568	45,556
Total Business-type Activities	\$ 8,909,330	\$ 32,995	\$ (1,201,225)	\$ 7,741,100	\$ 455,592

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
For the year ended June 30, 2014



(c) Debt Service Requirements

As of June 30, 2014, annual debt service requirements of governmental activities to maturity are as follows:

Year ending June 30:	Lease Revenue Bonds	
	Principal	Interest
2015	\$ 175,000	\$ 241,445
2016	185,000	126,233
2017	190,000	223,738
2018	200,000	213,500
2019	210,000	203,000
2020-2024	1,235,000	840,125
2025-2029	1,575,000	490,625
2030-2032	1,145,000	87,625
Total	<u>\$ 4,915,000</u>	<u>\$ 2,426,292</u>

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 \$7,341,292. For the current year, principal and interest paid were \$521,022.

As of June 30, 2014 annual debt service requirements of business-type activities to maturity are as follows:

Year ending June 30:	Marina Loans	
	Principal	Interest
2015	\$ 158,010	\$ 135,053
2016	165,108	127,943
2017	141,340	120,513
2018	147,694	114,153
2019	98,528	107,506
2020-2024	457,792	473,761
2025-2029	541,147	365,798
2030-2034	674,367	232,578
2035-2039	580,910	74,007
2040	36,286	656
Total	<u>\$ 3,001,182</u>	<u>\$ 1,751,968</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, 2014, the net book value of the assets completed has been recorded as Improvements other than Buildings in the amount of \$4,053,145.

City of Antioch
Notes to the Basic Financial Statements
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The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014 were as follows:

Year Ending June 30:	Governmental Activities
2015	\$ 521,729
2016	527,374
2017	533,076
2018	538,834
2019	544,651
2020-2021	596,442
Total minimum lease payments	3,262,106
Less: amount representing interest	(441,517)
Present value of minimum lease payments	<u>\$ 2,820,589</u>

(e) Long Term Payable

The City entered into a Joint Powers Agreement with Delta Diablo Sanitation District (DDSD) in November 2003 for DDSD to develop a recycled water program within City limits. As part of this agreement, DDSD 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 DDSD 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, 2014 is \$4,284,350 representing the total share of principal and interest outstanding on the loan DDSD obtained. Repayment requirements are as follows:

Year ending June 30:	Long Term Payable	
	Principal	Interest
2015	\$ 248,750	\$ 3,276
2016	248,941	3,085
2017	249,133	2,893
2018	249,325	2,701
2019	249,517	2,509
2020-2024	1,250,470	9,661
2025-2029	1,255,291	4,840
2030-2031	503,376	582
Total	<u>\$ 4,254,803</u>	<u>\$ 29,547</u>

(f) 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 this district is recorded in the Agency Funds of the City. This district's outstanding debt balance at June 30, 2014 is as follows:

Lone Diamond Reassessment Revenue Bonds	<u>\$2,405,000</u>
Total	<u>\$2,405,000</u>

City of Antioch
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(g) Legal Debt Limit

As of June 30, 2014, the City's debt limit and legal debt margin (15% of valuation subject to taxation) was \$1,170,912,502.

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: \$116,257 pursuant to State Assembly Bill 1900 which restricts the use of funds for protection of tidelands areas; \$719,050 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) 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, 2014 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.

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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.

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

	Major Funds				Non-major Governmental Funds	Total
	General Fund	Housing and Community Development	Gas Tax	Housing Successor Fund		
Nonspendable:						
Petty cash and prepaids	\$ 205,758	\$ -	\$ -	\$ 47,348	\$ 94,815	\$ 347,921
Total nonspendable	205,758	-	-	47,348	94,815	347,921
Restricted for:						
Housing & Development	-	186,355	-	4,540,073	-	4,726,428
Debt service	-	-	-	-	731,420	731,420
Streets	-	-	6,981,220	-	3,029,739	10,010,959
Parks	-	-	-	-	37,334	37,334
PEG Programming	-	-	-	-	719,050	719,050
Storm Channels	-	-	-	-	2,669,211	2,669,211
Landscape Maintenance	-	-	-	-	1,322,639	1,322,639
Tidelands Areas	-	-	-	-	116,257	116,257
Law Enforcement	-	-	-	-	78,614	78,614
Traffic Safety	-	-	-	-	18,995	18,995
Parks & Recreation	-	-	-	-	180,256	180,256
Animal Shelter	-	-	-	-	27,844	27,844
Abandoned Vehicle	-	-	-	-	167,920	167,920
Total restricted	-	186,355	6,981,220	4,540,073	9,099,279	20,806,927
Committed to:						
Compensated absences	98,586	-	-	-	-	98,586
Litigation/Insurance	500,000	-	-	-	-	500,000
Police Services - Measure C	898,689	-	-	-	-	898,689
Parks	-	-	-	-	1,278,692	1,278,692
Landscape Maintenance	-	-	-	-	23,705	23,705
Arts & Cultural Activities	-	-	-	-	23,020	23,020
Recreation Programs	-	-	-	-	1,130	1,130
Field Maintenance	-	-	-	-	94,566	94,566
Memorial Field Maintenance	-	-	-	-	21,050	21,050
Road Repair	-	-	-	-	35,688	35,688
Waste Reduction	-	-	-	-	388,417	388,417
Youth Activities	-	-	-	-	99,338	99,338
Traffic Signals	-	-	-	-	803,257	803,257
Post Retirement Medical	-	-	-	-	100,167	100,167
Total committed	1,497,275	-	-	-	2,869,030	4,366,305
Assigned to:						
Contractual Services	125,549	-	-	-	-	125,549
Parks & Recreation	-	-	-	-	31,720	31,720
Capital Projects	-	-	-	-	357,996	357,996
AD 26	-	-	-	-	378,921	378,921
AD 27	-	-	-	-	1,527,983	1,527,983
Total assigned	125,549	-	-	-	2,296,620	2,422,169
Unassigned	9,006,013	-	-	-	(3,886)	9,002,127
Total fund balances	\$ 10,834,595	\$ 186,355	\$ 6,981,220	\$ 4,587,421	\$ 14,355,858	\$ 36,945,449

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, 2014, unassigned fund balance was 20.72% of total operating revenues.

City of Antioch
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NOTE 11 - PENSION PLAN

(a) Plan Description

All permanent employees are eligible to participate in the Public Employees' Retirement Fund (the Fund) of California Public Employees' Retirement System (CALPERS). The Fund is an agent multiple-employer defined benefit plan 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 public safety personnel or age 55 for miscellaneous employees. 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 CALPERS' executive office: 400 P Street, Sacramento, CA 95814. A separate report for the City's plan within the Fund is not available.

(b) Funding Policy

Public safety employees and all other employees have an obligation to contribute 9% and 8%, respectively, of their salary to the Fund. The City contributes the entire 9% for sworn police safety employees, the entire 8% for non-sworn police safety employees, and 7% to 8% of all other employees on their behalf and for their account depending on their bargaining unit. Beginning in fiscal year 2011, members of some bargaining groups began contributing a portion of the employer contributions. The City is required to contribute at an actuarially determined rate. The required employer contribution rates for fiscal year 2013/14 were 23.489% for miscellaneous employees and 31.680% for safety employees of annual covered payroll. The contribution requirements of the plan members are established by State statute, and the employer contribution rate is established and may be amended by CALPERS.

(c) Annual Pension Cost

For fiscal year 2013/14, the City's annual pension cost of \$5,994,791 was equal to the required contributions. The required contribution was determined as part of the June 30, 2011, actuarial valuation using the entry age normal actuarial cost method. This is a projected benefit cost method, which takes into account those benefits that are expected to be earned in the future as well as those already accrued. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses); (b) projected salary increases that range from 3.30% to 14.20% depending on age, service, and type of employment; (c) inflation of 2.75%; (d) payroll growth of 3.00%; and (e) individual salary growth based on a merit scale varying by duration of employment coupled with an assumed annual inflation component of 2.75% and an annual production growth of 0.25%. The actuarial value of the Fund's assets was determined using a technique that smoothes the effect of short-term volatility of the market value of investments over a three-year period. Unfunded actuarial accrued liability (UAAL) (or excess assets) is being amortized as a level percentage of projected payroll costs on a closed basis. The remaining amortization period as of June 30, 2011, was 28 years and 21 years for the miscellaneous and safety, respectively.

City of Antioch
Notes to the Basic Financial Statements
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(d) Three-Year Trend Information

The following table shows the City's required contributions and the percentage contributed, for the current year and each of the preceding two years.

Miscellaneous Plan				Safety Plan			
Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation	Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/2012	\$ 2,039,099	100.0%	-	6/30/2012	\$ 3,171,925	100.0%	-
6/30/2013	2,352,076	100.0%	-	6/30/2013	3,341,083	100.0%	-
6/30/2014	2,642,613	100.0%	-	6/30/2014	3,352,178	100.0%	-

(e) Status and Funding Progress

Miscellaneous Employees: As of June 30, 2013, the most recent actuarial valuation date, the plan was 69.4% funded. The actuarial accrued liability for benefits was \$139,659,447, and the actuarial value of assets was \$96,941,333, resulting in an unfunded accrued liability of \$42,718,114.

**Miscellaneous Employees Retirement System
Funded Status of Plan**

Valuation Date*	Entry Age Normal Accrued Liability	Actuarial Value of Assets	Unfunded Liability	Funded Status		Annual Covered Payroll	Unfunded Liability As A % of Payroll
				AVA	MVA		
6/30/2013	\$ 139,659,447	\$ 96,941,333	\$ 42,718,114	69.4%	69.4%	\$ 11,703,846	365.0%

Public Safety Employees: As of June 30, 2013, the most recent actuarial valuation date, the plan was 72.5% funded. The actuarial accrued liability for benefits was \$128,001,706, and the market value of assets was \$92,776,441, resulting in an unfunded accrued liability of \$35,225,265.

**Public Safety Employees Retirement System
Funded Status of Plan**

Valuation Date*	Entry Age Normal Accrued Liability	Share of Pools Market Value of Assets	Unfunded Liability	Funded Status		Annual Covered Payroll	Unfunded Liability As A % of Payroll
				AVA	MVA		
6/30/2013	\$ 128,001,706	\$ 92,776,441	\$ 35,225,265	72.5%	72.5%	\$ 10,339,017	340.7%

*most current information

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

City of Antioch
Notes to the Basic Financial Statements
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NOTE 12 – SUPPLEMENTARY RETIREMENT PLAN

(a) Plan Description

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. 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 disability or industrial disability retirement under CALPERS.

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.

(a) Funding Policy

There is no requirement imposed by PARS to contribute any amount beyond the pay as you go contributions. For the fiscal year 2014, the City made a total of \$129,559 in pay as you go contributions.

(b) Annual Pension Cost

The amount necessary to fund future benefits is based on projections from the June 30, 2013 Actuarial Study completed by Bartel and Associates, LLC using the entry age normal actuarial cost method. This is a projected benefit cost method, which takes into account those benefits that are expected to be earned in the future as well as those already accrued. The actuarial assumptions include (a) 4.0% investment rate of return; (b) projected salary increases at 3.25% in the aggregate; (c) inflation of 3.0% and (d) individual salary growth based on merit increases per the CalPERS 1997-2011 Experience Study. The remaining amortization period as of June 30, 2013 was sixteen years for the plan.

City of Antioch
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The following table shows the components of the City's annual pension cost for the year, the amount actually contributed to the plan, and changes in the City's net pension obligation to the Supplementary Retirement Plan:

Annual Required Contributions	\$ 186,000
Interest on net pension obligation	20,106
Adjustment to annual required contributions	<u>(43,730)</u>
Annual Pension Cost	162,376
Contributions Made	<u>(129,559)</u>
Increase in net pension obligation	32,817
Net pension obligation - beginning of year	<u>502,644</u>
Net pension obligation - end of year	<u><u>\$ 535,461</u></u>

The net position obligation is liquidated by the General Fund.

(c) Trend Information

The following information shows the City's required contributions and the percentage contributed for the current year and prior two fiscal years.

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/2012	\$ 224,696	33.8%	\$ 354,764
6/30/2013	228,843	35.4%	502,644
6/30/2014	162,376	79.8%	535,461

(d) Status and Funding Progress

As of June 30, 2013, the most recent actuarial valuation date, the plan was 2.4% funded. The actuarial accrued liability for benefits was \$2,008,000, and the actuarial value of assets, which is the same as the market value, was \$49,000, resulting in an unfunded accrued liability of \$1,959,000.

<u>Valuation Date*</u>	<u>Entry Age Normal Accrued Liability</u>	<u>Actuarial Value of Assets</u>	<u>Unfunded Liability</u>	<u>Funded Status</u>	<u>Annual Covered Payroll</u>	<u>Unfunded Liability As A % of Payroll</u>
				AVA MVA		
6/30/2013	\$ 2,008,000	\$ 49,000	\$ 1,959,000	2.4% 2.4%	\$ 6,549,000	29.9%

*most current information

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.



NOTE 13 - 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, 2014, there were 192 active participants and there were 174 retired participants eligible to receive post employment health care benefits. While 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 trust account. 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 (16.5% of payroll for fiscal year 2014) 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 2014, the City made a total of \$1,165,474 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 (in thousands):

City of Antioch
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	Miscellaneous	Management	Police	Total
Annual Required Contributions	\$ 721	\$ 426	\$ 2,167	\$ 3,314
Interest on net OPEB obligation	(25)	(45)	131	61
Adjustment to annual required contributions	28	47	(139)	(64)
Annual OPEB Cost	724	428	2,159	3,311
Contributions Made	285	528	352	1,165
Increase in net OPEB obligation	(439)	100	(1,807)	(2,146)
Net OPEB Obligation - beginning of year	519	930	(2,724)	(1,275)
Net OPEB Obligation - end of year	\$ 80	\$ 1,030	\$ (4,531)	\$ (3,421)

The following shows the calculation of the Annual Required Contributions for FY 2014 (in thousands):

	Miscellaneous	Management	Police	Total
Normal Cost at Year End	\$ 347	\$ 98	\$ 1,033	\$ 1,478
Amortization of UAAL	341	308	1,035	1,684
Interest	33	20	99	152
Annual Required Contribution (ARC)	\$ 721	\$ 426	\$ 2,167	\$ 3,314

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 FY2014 and the two previous years were as follows (in thousands):

Miscellaneous			
Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Contributed	OPEB Asset
6/30/2012	\$ 381	73%	\$ 903
6/30/2013	687	44%	519
6/30/2014	724	39%	80

Management			
Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Contributed	OPEB Asset
6/30/2012	\$ 359	151%	\$ 806
6/30/2013	422	129%	930
6/30/2014	429	123%	1,030

Police			
Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Contributed	OPEB Asset (Obligation)
6/30/2012	\$ 1,211	25%	\$ (1,054)
6/30/2013	2,017	17%	(2,724)
6/30/2014	2,158	16%	(4,531)

OPEB Internal Service Funds typically have been used in prior years to liquidate the net OPEB obligation, however during the fiscal year, the City started using a Special Revenue Fund instead of the Internal Service Funds 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, 2014 was 24 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, 2014, there were 49 participants in the plan. During the year, the City contributed \$55,474 towards employee accounts.

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NOTE 14 - 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 \$2,154,188 during the year ended June 30, 2014. 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, 2014 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
2011-2012	\$ 409,278	\$ 847,254	\$ 592,447	\$ 664,085
2012-2013	664,085	481,110	534,888	610,307
2013-2014	610,307	795,117	886,355	519,069

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Notes to the Basic Financial Statements
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NOTE 15 – 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 16 – 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, 2014 the AAPFFA contributed \$5,139 of bond proceeds to the City to finance construction of the City's Prewett Community Center. 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, 2014. 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, 2014



NOTE 17 - 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) Slatten Ranch

Slatten Ranch Regional Retail Shopping Center Agreements - When the Slatten Ranch regional retail shopping center was contemplated, the City and developers recognized the significant street and traffic improvements would be necessary to make the project possible. Slatten Ranch developers and retailers were encouraged to locate in Antioch due to the City's announced intention to participate in the infrastructure costs. The City agreed to pay the shopping center developers \$2,000,000 in ten annual installment payments of \$200,000 each (no interest). The first payment was made on June 18, 2005, and the final payment was made on June 18, 2014. The second reimbursement agreement required the City to pay Slatten Ranch Regional Retail Shopping Center a cash \$500,000 down payment toward the cost of the shopping center developers' extension of Lone Tree Way (\$741,964) upon the Target Store opening for business (October 6, 2003), followed by two annual payments thereafter of the remaining construction cost, plus 8% interest.

(d) Construction Commitments

Among the significant construction commitments were \$656,101 towards Wilbur Avenue Bridge, \$137,209 towards the West Antioch Creek project, and \$81,000 towards Lone Tree Way Intersection Improvements.

(e) 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, 2014, with \$768,958 remaining under dispute.

NOTE 18 – SUCCESSOR AGENCY TRUST FOR ASSETS OF THE FORMER REDEVELOPMENT AGENCY

- (a) 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.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2014



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 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) Loans Receivable

The composition of the Successor Agency’s loans receivable as of June 30, 2014 is as follows:

Vineyard Business Park	<u>\$27,051</u>
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City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2014



(1) Vineyard Business Park

In November 2000, the former Antioch Development Agency entered into an 18-month lease agreement for the Vineyard Business Park. The Agency was obligated to lease 33,000 square feet of space until new tenants were assigned, or the end of the agreement, whichever occurred first. The lessor was then obligated to repay rents collected from the Agency at 10% per year for 10 years following the end of the agreement. Repayment of the \$99,753 obligation began in March 2004. The balance outstanding at June 30, 2014 is \$27,051.

(c) 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.

Capital asset activity for the year ended June 30, 2014 was as follows:

	July 1, 2013	Additions	June 30, 2014
<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	319,971	18,087	338,058
Improvements other than buildings	9,380	481	9,861
Total accumulated depreciation	329,351	18,568	347,919
Total depreciable assets, net	227,689	(18,568)	209,121
Capital assets, net	\$ 2,600,296	\$ (18,568)	\$ 2,581,728

(d) Long-Term Obligations

The Successor Agency is responsible for three 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 the 2002 Lease Revenue 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.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2014



(1) Long-Term Debt Composition

Type of Indebtedness (Purpose)	Final Maturity	Annual Principal Installment	Interest Rates	Original Issue Amount	Outstanding at June 30, 2014
Tax Allocation Bonds:					
2000 - ADA Project 1 Refunding	9/1/17	\$200,000-1,380,000	4.2-5.0%	\$ 14,450,000	\$ 5,110,000
2009 - ADA Project 1	9/1/27	\$95,343-142,289	2.60%	2,080,841	1,694,977
Total tax allocation bonds				16,530,841	6,804,977
Lease Revenue Bonds:					
2002 Issue - APFA Municipal Facilities, Series A&B	1/1/32	\$495,000-9,740,000	4.375-5.63%	24,610,000	21,980,000
Total lease revenue bonds				24,610,000	21,980,000
Total long-term obligations				\$ 41,140,841	\$ 28,784,977

(2) Long-Term Obligation Activity

Changes in long-term obligations for the year ended June 30, 2014 are as follows:

	Balance July 1, 2013	Increases	Decreases	Balance June 30, 2014	Amount Due Within One Year
1994 Tax Allocation Bonds	\$ 240,000	\$ -	\$ (240,000)	\$ -	\$ -
2000 Tax Allocation Bonds	6,240,000	-	(1,130,000)	5,110,000	1,185,000
2009 Tax Allocation Bonds	1,794,313	-	(99,336)	1,694,977	101,919
2002 Lease Revenue Bonds	22,400,000	-	(420,000)	21,980,000	475,000
Unamortized Premiums	165,899	-	(10,375)	155,524	-
Total obligations held by the Successor Agency Trust	\$ 30,840,212	\$ -	\$ (1,899,711)	\$ 28,940,501	\$ 1,761,919

(3) Debt Service Requirements

As of June 30, 2014, 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
2015	\$ 1,286,919	\$ 266,329	\$ 475,000	\$ 1,222,319
2016	1,344,569	204,536	535,000	1,196,194
2017	1,412,288	138,931	600,000	1,166,769
2018	1,490,077	68,980	670,000	1,133,019
2019	112,939	31,581	740,000	1,095,331
2020-2024	610,300	111,709	5,000,000	4,758,063
2025-2029	547,885	28,947	3,725,000	3,218,219
2030-2034	-	-	10,235,000	1,688,775
Total	\$ 6,804,977	\$ 851,013	\$ 21,980,000	\$ 15,478,688

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2014



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.

(e) Restatement of Beginning Net Position

The Successor Agency restated beginning net position due to the implementation of GASB 65, *Items Previously Reported as Assets and Liabilities*. Net position was reduced by \$488,026 as a result of removing deferred charges for bond issuance costs.

	Original	Deferred Bond Charges	Restated
Net Position	(\$27,417,771)	(\$488,026)	(\$28,202,797)

NOTE 19 – SUBSEQUENT EVENT

Management has evaluated subsequent events through December 8, 2014, the date the financial statements were available to be issued. No events requiring recognition or disclosure in the financial statements were identified.

NOTE 20 – RESTATEMENT OF BEGINNING NET POSITION

The City restated beginning net position for governmental activities due to the following:

- Implementation of GASB 65, *Items Previously Reported as Assets and Liabilities*. Net position was reduced by \$141,574 as a result of removing deferred charges for bond issuance costs.

	Original	Deferred Bond Issuance Costs	Restated
Net Position (Governmental Activities)	\$384,921,467	(\$141,574)	\$384,779,893

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REQUIRED SUPPLEMENTARY INFORMATION

City of Antioch
Required Supplementary Information
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2014

Schedule of Revenues and Transfers In - General Fund

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
FUNCTION/ACTIVITY:				
TAXES				
Property secured	\$ 6,188,450	\$ 6,447,278	\$ 6,652,867	\$ 205,589
Property in lieu of VLF	5,071,265	5,284,929	5,284,929	-
Property unsecured	281,085	281,085	291,504	10,419
Property other	365,400	365,400	372,103	6,703
Sales and use tax	11,609,194	11,773,097	11,586,861	(186,236)
Sales and use tax - Measure C	-	500,000	898,689	398,689
Motor vehicle in-lieu	-	44,596	44,596	-
Transient lodging tax	75,000	75,000	95,187	20,187
Franchises - other	7,650	7,780	7,700	(80)
Franchises - gas	156,020	165,190	165,190	-
Franchises - electric	365,585	376,641	376,641	-
Franchises - cable tv	1,143,370	1,176,673	1,196,292	19,619
Franchises - garbage	914,635	914,635	917,943	3,308
Business license tax (Gross Receipts)	1,139,000	1,140,000	1,171,535	31,535
Property transfer tax	330,000	330,000	363,051	33,051
Total taxes	27,646,654	28,882,304	29,425,088	542,784
LICENSES AND PERMITS				
Bicycle licenses	40	6	6	-
Building permits	1,000,000	1,000,000	1,026,273	26,273
Street & curb permits	150,000	150,000	136,984	(13,016)
Wide vehicle/overload	2,000	11,000	8,544	(2,456)
Technology fee	22,500	22,500	21,131	(1,369)
Energy Inspection Fee	22,500	22,500	21,058	(1,442)
Pool Safety Fee	300	468	588	120
Accessibility Fee (Non-Resident)	2,000	2,000	1,516	(484)
Green Bldg Verification & Compliance	80,000	85,000	86,668	1,668
Total licenses and permits	1,279,340	1,293,474	1,302,768	9,294
FINES AND PENALTIES				
Vehicle code fines	25,000	45,300	67,424	22,124
Non-traffic fines	25,000	119	191	72
Total fines and penalties	50,000	45,419	67,615	22,196
INVESTMENT INCOME AND RENTALS				
Investment income	50,000	40,000	72,415	32,415
Rent and concessions	420,690	455,415	464,224	8,809
Total investment income and rentals	470,690	495,415	536,639	41,224
REVENUE FROM OTHER AGENCIES				
Homeowners property tax relief	70,000	70,000	74,287	4,287
P.O.S.T. reimbursements	12,000	12,000	18,901	6,901
Grant reimbursements	470,761	267,218	300,214	32,996
EBART contributions/reimbursement	135,000	-	-	-
Total revenue from other agencies	687,761	349,218	393,402	44,184

(Continued)

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2014

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	91,691	2,391
Special police services	769,180	802,016	803,908	1,892
False alarm fees	49,000	61,878	70,962	9,084
Plan checking fees	410,000	363,220	422,408	59,188
Planning fees	44,000	54,177	52,112	(2,065)
Inspection fees	50,000	80,000	148,206	68,206
Special public works services	24,400	22,540	20,540	(2,000)
Other service charges	16,000	22,594	25,256	2,662
Assessment fees	62,500	114,669	208,933	94,264
Charges for services	5,386,408	5,389,917	5,169,706	(220,211)
Billings to Department	262,123	226,566	219,212	(7,354)
Total current service charges	7,162,911	7,226,877	7,232,934	6,057
OTHER REVENUES				
Miscellaneous revenue	530,600	871,312	724,731	(146,581)
OTHER FINANCING SOURCES				
Transfers in:				
Gas Tax Fund	1,010,000	1,010,000	1,010,000	-
Pollution Elimination	265,781	266,958	259,400	(7,558)
Street Impact	1,101,500	1,101,500	1,101,500	-
Street Light and Landscape Maintenance Districts	522,011	522,294	520,480	(1,814)
Supplementary Law Enforcement Grant	160,658	160,658	180,485	19,827
Local Law Enforcement Block Grant	64,028	79,063.00	106,280	27,217
Traffic Safety	80,000	80,000	78,250	(1,750)
Water Fund	265,000	257,000	257,000	-
Sewer Fund	265,000	257,000	257,000	-
Total transfers in	3,733,978	3,734,473	3,770,395	35,922
Total other financing sources	3,733,978	3,734,473	3,770,395	35,922
Total general fund revenues and other financing sources	\$ 41,561,934	\$ 42,898,492	\$ 43,453,572	\$ 555,080

(Concluded)

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2014

Schedule of Expenditures and Transfers Out - General Fund

<i><u>Schedule of Expenditures and Transfers Out - General Fund</u></i>				Variance With
	Budget			Final Budget
	Original	Final	Actual	Positive (Negative)
FUNCTION/ACTIVITY:				
City Council	\$ 162,387	\$ 166,055	\$ 153,541	\$ 12,514
City Attorney	498,947	478,615	429,471	49,144
City Manager	503,422	555,176	548,669	6,507
City Clerk	350,967	319,598	314,127	5,471
City Treasurer	220,623	193,556	187,883	5,673
Personnel Services	661,435	662,879	605,730	57,149
Economic Development	606,359	632,678	535,000	97,678
Finance/Purchasing	1,341,919	1,314,565	1,284,000	30,565
Warehouse & Central Stores	13,416	13,420	12,915	505
Emergency Services	10,777	16,337	13,733	2,604
Non-Departmental	1,600,492	1,577,538	1,499,744	77,794
Total general government	5,970,744	5,930,417	5,584,813	345,604
PUBLIC WORKS				
Maintenance Administration	349,644	335,680	329,632	6,048
General Maintenance Services	55,377	51,891	50,971	920
Street Maintenance	1,784,440	1,540,914	1,337,754	203,160
Engineering and Land Development	977,076	988,955	920,651	68,304
Signal & Street Lighting	839,763	858,387	702,595	155,792
Striping & Signing	679,552	708,536	649,424	59,112
Facilities Maintenance	534,411	596,192	483,026	113,166
Park Maintenance	785,687	888,251	792,236	96,015
Median and General Landscape	396,188	394,610	354,909	39,701
Capital Improv/Engineering Administration	173,360	68,450	41,256	27,194
Engineering Services	167,539	158,686	116,895	41,791
Work Alternative	131,562	134,116	118,801	15,315
Total public works	6,874,599	6,724,668	5,898,150	826,518
PUBLIC SAFETY				
Administration	3,627,331	3,732,636	3,696,769	35,867
Police Reserve	7,675	7,541	6,578	963
Prisoner Custody	605,874	424,621	407,986	16,635
Community Policing Division	16,366,048	16,341,868	15,953,798	388,070
Traffic Division	867,153	572,851	571,507	1,344
Investigation	2,718,621	2,696,491	2,751,658	(55,167)
Special Operations Unit	1,193,144	1,008,993	1,013,457	(4,464)
Communications	2,554,645	2,518,973	2,388,056	130,917
Community Volunteer	85,287	81,450	76,126	5,324
Facility Maintenance	540,898	545,954	494,027	51,927
Total public safety	28,566,676	27,931,378	27,359,962	571,416

(Continued)

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2014

Schedule of Expenditures and Transfers Out - General Fund

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY DEVELOPMENT				
Office of the Director	638,865	631,545	617,921	13,624
Land Planning Services	524,086	644,850	534,652	110,198
Neighborhood Improvement	303,001	278,769	238,984	39,785
Building Inspections	769,992	646,344	629,578	16,766
Total community development	2,235,944	2,201,508	2,021,135	180,373
Total current expenditures	43,647,963	42,787,971	40,864,060	1,923,911
OTHER FINANCING USES:				
Transfers out:				
Animal Control	569,673	490,900	475,708	15,192
Antioch WaterPark	299,000	304,740	413,500	(108,760)
Equipment Maintenance	-	100,000	100,000	-
Vehicle Replacement	-	200,000	200,000	-
Recreation	441,224	494,650	505,734	(11,084)
Downtown Street Light & Landscape District	165,000	165,000	128,000	37,000
Honeywell Capital Lease	41,860	41,860	41,859	1
Total transfers out	1,516,757	1,797,150	1,864,801	(67,651)
Total general fund expenditures and other financing uses	\$ 45,164,720	\$ 44,585,121	\$ 42,728,861	\$ 1,856,260

(Concluded)

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2014

Special Revenue Fund - Housing and Community Development

<i><u>Special Revenue Fund - Housing and Community Development</u></i>				Variance With Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
REVENUES:				
Investment income and rentals	\$ 350	\$ 1,000	\$ 1,502	\$ 502
Revenue from other agencies	1,005,590	822,418	159,989	(662,429)
Current service charges	-	-	95,923	95,923
Other	104,250	227,443	228,023	580
Total revenues	<u>1,110,190</u>	<u>1,050,861</u>	<u>485,437</u>	<u>(565,424)</u>
EXPENDITURES:				
Current:				
Community development	<u>1,137,110</u>	<u>1,050,886</u>	<u>513,948</u>	<u>536,938</u>
Total expenditures	<u>1,137,110</u>	<u>1,050,886</u>	<u>513,948</u>	<u>536,938</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(26,920)</u>	<u>(25)</u>	<u>(28,511)</u>	<u>(28,486)</u>
Net change in fund balances	<u><u>\$ (26,920)</u></u>	<u><u>\$ (25)</u></u>	<u>(28,511)</u>	<u><u>\$ (28,486)</u></u>
FUND BALANCES:				
Beginning of year			<u>214,866</u>	
End of year			<u>\$ 186,355</u>	

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2014

Special Revenue Fund - Gas Tax

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Taxes	\$ 2,450,304	\$ 3,052,070	\$ 3,285,859	\$ 233,789
Investment income and rentals	15,000	30,000	50,248	20,248
Revenues from other agencies	5,503,000	8,725,285	6,996,702	(1,728,583)
Other	-	78,944	78,944	-
Total revenues	<u>7,968,304</u>	<u>11,886,299</u>	<u>10,411,753</u>	<u>(1,474,546)</u>
EXPENDITURES:				
Current:				
Public works	347,135	1,228,249	1,228,249	-
Capital outlay	<u>9,583,000</u>	<u>10,771,906</u>	<u>9,764,925</u>	<u>1,006,981</u>
Total expenditures	<u>9,930,135</u>	<u>12,000,155</u>	<u>10,993,174</u>	<u>1,006,981</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,961,831)</u>	<u>(113,856)</u>	<u>(581,421)</u>	<u>(467,565)</u>
OTHER FINANCING (USES):				
Transfers in	-	1,000,000	1,000,000	-
Transfers (out)	<u>(1,550,461)</u>	<u>(1,550,461)</u>	<u>(1,550,460)</u>	<u>1</u>
Total other financing (uses)	<u>(1,550,461)</u>	<u>(550,461)</u>	<u>(550,460)</u>	<u>1</u>
Net change in fund balances	<u>\$ (3,512,292)</u>	<u>\$ (664,317)</u>	<u>(1,131,881)</u>	<u>\$ (467,564)</u>
FUND BALANCES:				
Beginning of year			<u>8,113,101</u>	
End of year			<u>\$ 6,981,220</u>	

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2014

Special Revenue Fund - Housing Successor

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Investment income and rentals	\$ 5,000	\$ 5,000	\$ 7,806	\$ 2,806
Other	5,000	230,841	278,367	47,526
Total revenues	<u>10,000</u>	<u>235,841</u>	<u>286,173</u>	<u>50,332</u>
EXPENDITURES:				
Current:				
Community development	174,617	134,236	105,037	29,199
Total expenditures	<u>174,617</u>	<u>134,236</u>	<u>105,037</u>	<u>29,199</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(164,617)</u>	<u>101,605</u>	<u>181,136</u>	<u>79,531</u>
Net change in fund balances	<u>\$ (164,617)</u>	<u>\$ 101,605</u>	<u>181,136</u>	<u>\$ 79,531</u>
FUND BALANCES:				
Beginning of year			4,406,285	
End of year			<u>\$ 4,587,421</u>	

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2014

REQUIRED SUPPLEMENTARY INFORMATION UNFUNDED LIABILITY

Miscellaneous Employees Retirement System
Funded Status of Plan

Valuation Date	Entry Age Normal Accrued Liability	Actuarial Value of Assets	Unfunded Liability	Funded Status*		Annual Covered Payroll	Unfunded Liability as a % of Payroll
				AVA	MVA		
6/30/2011	\$ 129,429,446	\$ 105,248,476	\$ 24,180,970	81.3%	72.0%	\$ 11,380,100	212.5%
6/30/2012	134,895,892	107,226,991	27,668,901	79.5%	66.3%	10,741,015	257.6%
6/30/2013	139,659,447	96,941,333	42,718,114	69.4%	69.4%	11,703,846	365.0%

*Beginning with the 6/30/13 valuation, Actuarial Value of Assets equals Market Value of Assets per CalPERS Direct Rate Smoothing Policy

Public Safety Employees Retirement System
Funded Status of Plan

Valuation Date	Entry Age Normal Accrued Liability	Share of Pool's Market Value of Assets	Unfunded Liability	Funded Status		Annual Covered Payroll	Unfunded Liability as a % of Payroll
				AVA	MVA		
6/30/2011	\$ 108,171,871	\$ 77,808,741	\$ 30,363,130	71.9%	71.9%	\$ 10,548,579	287.8%
6/30/2012	115,040,150	78,131,476	36,908,674	67.9%	67.9%	9,936,555	371.4%
6/30/2013	128,001,706	92,776,441	35,225,265	72.5%	72.5%	10,339,017	340.7%

Supplementary Retirement Plan
Funded Status of Plan

Valuation Date	Entry Age Normal Accrued Liability	Actuarial Value of Assets	Unfunded Liability	Funded Status		Annual Covered Payroll	Unfunded Liability as a % of Payroll
				AVA	MVA		
6/30/2009	\$ 1,026,000	\$ -	\$ 1,026,000	0.0%	0.0%	\$ 9,915,000	10.3%
6/30/2011	1,731,000	38,000	1,693,000	2.2%	0.0%	7,897,000	21.4%
6/30/2013	2,008,000	49,000	1,959,000	2.4%	2.4%	6,549,000	29.9%

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, 2014

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 one 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

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City of Antioch
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2014

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
ASSETS				
Cash and investments	\$ 12,097,681	\$ -	\$ 2,439,840	\$ 14,537,521
Accounts, net	1,435,841	918,758	1,162,022	3,516,621
Tax	364,437	-	-	364,437
Interest	-	2	-	2
Prepaid items	94,221	-	154	94,375
Restricted cash and investments	-	731,273	-	731,273
Total assets	\$ 13,992,180	\$ 1,650,033	\$ 3,602,016	\$ 19,244,229
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,286,251	\$ -	\$ 312,847	\$ 1,599,098
Accrued payroll	97,022	-	2,368	99,390
Deposits	664,108	-	415,483	1,079,591
Due to other funds	503,541	918,613	610,150	2,032,304
Unearned revenue	77,988	-	-	77,988
Total liabilities	2,628,910	918,613	1,340,848	4,888,371
Fund Balances:				
Nonspendable:				
Petty cash and prepaid items	94,661	-	154	94,815
Restricted for:				
Debt service	-	731,420	-	731,420
Streets	3,029,739	-	-	3,029,739
Parks	37,334	-	-	37,334
PEG Programming	719,050	-	-	719,050
Storm Channels	2,669,211	-	-	2,669,211
Landscape Maintenance	1,322,639	-	-	1,322,639
Tidelands Areas Protection	116,257	-	-	116,257
Law Enforcement	78,614	-	-	78,614
Traffic Safety	18,995	-	-	18,995
Parks & Recreation	180,256	-	-	180,256
Animal Shelter Maintenance /Operation	27,844	-	-	27,844
Abandoned Vehicle	167,920	-	-	167,920
Committed to:				
Parks	1,278,692	-	-	1,278,692
Landscape Maintenance	23,705	-	-	23,705
Arts & Cultural Activities	23,020	-	-	23,020
Recreation Programs	1,130	-	-	1,130
Field Maintenance	94,566	-	-	94,566
Memorial Field Maintenance	21,050	-	-	21,050
Road Repair	35,688	-	-	35,688
Waste Reduction	388,417	-	-	388,417
Youth Activities/Building Maintenance	99,338	-	-	99,338
Traffic Signals	803,257	-	-	803,257
Post Retirement Medical	100,167	-	-	100,167
Assigned to:				
Parks & Recreation	31,720	-	-	31,720
Capital Projects	-	-	357,996	357,996
AD 26	-	-	378,921	378,921
AD 27	-	-	1,527,983	1,527,983
Unassigned	-	-	(3,886)	(3,886)
Total fund balances	11,363,270	731,420	2,261,168	14,355,858
Total liabilities and fund balances	\$ 13,992,180	\$ 1,650,033	\$ 3,602,016	\$ 19,244,229

City of Antioch

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Non-Major Governmental Funds For the Fiscal Year Ended June 30, 2014

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
REVENUES:				
Taxes	\$ 1,589,467	\$ -	\$ -	\$ 1,589,467
Fines and penalties	78,198	-	-	78,198
Investment income and rentals	473,537	426,534	24,186	924,257
Revenue from other agencies	1,572,141	-	1,121,283	2,693,424
Current service charges	2,896,889	-	109,745	3,006,634
Special assessment revenue	2,903,706	-	-	2,903,706
Other	407,726	-	35,978	443,704
Total revenues	9,921,664	426,534	1,291,192	11,639,390
EXPENDITURES:				
Current:				
General government	768,831	3,816	-	772,647
Public works	802,277	-	521,249	1,323,526
Public safety	1,426,048	-	-	1,426,048
Parks and recreation	3,330,461	-	-	3,330,461
Community development	306,141	-	58,691	364,832
Capital outlay	1,930,576	-	2,866,130	4,796,706
Debt service:				
Principal retirement	-	536,319	-	536,319
Interest and fiscal charges	-	396,285	-	396,285
Total expenditures	8,564,334	936,420	3,446,070	12,946,824
REVENUES OVER (UNDER) EXPENDITURES	1,357,330	(509,886)	(2,154,878)	(1,307,434)
OTHER FINANCING SOURCES (USES):				
Transfers in	1,200,108	516,139	921,810	2,638,057
Transfers (out)	(4,017,294)	-	-	(4,017,294)
Total other financing sources (uses)	(2,817,186)	516,139	921,810	(1,379,237)
Net change in fund balances	(1,459,856)	6,253	(1,233,068)	(2,686,671)
FUND BALANCES:				
Beginning of year	12,823,126	725,167	3,494,236	17,042,529
End of year	\$ 11,363,270	\$ 731,420	\$ 2,261,168	\$ 14,355,858

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, 2014

	Delta Fair Property	Recreation Programs	Animal Control	Civic Arts	Park in Lieu	Senior Bus	Abandoned Vehicles
ASSETS							
Cash and investments	\$ 37,334	\$ 602,334	\$ 91,542	\$ 13,486	\$ 2,143,741	\$ 211,976	\$ 162,247
Receivables:							
Accounts, net	-	25,187	12,413	-	20,628	-	11,185
Taxes	-	-	-	9,534	-	-	-
Prepaid items	-	747	-	-	-	-	-
Total assets	\$ 37,334	\$ 628,268	\$ 103,955	\$ 23,020	\$ 2,164,369	\$ 211,976	\$ 173,432
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ 98,782	\$ 43,860	\$ -	\$ 885,013	\$ -	\$ 5,510
Accrued payroll	-	40,036	21,966	-	664	-	2
Deposits	-	293,529	10,285	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Unavailable revenue	-	77,988	-	-	-	-	-
Total liabilities	-	510,335	76,111	-	885,677	-	5,512
Fund balances:							
Nonspendable:							
Petty cash and prepaid items	-	1,187	-	-	-	-	-
Restricted for:							
Streets	-	-	-	-	-	-	-
Parks	37,334	-	-	-	-	-	-
PEG Programming	-	-	-	-	-	-	-
Storm Channels	-	-	-	-	-	-	-
Landscape Maintenance	-	-	-	-	-	-	-
Tidelands Areas Protection	-	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-	-
Traffic Safety	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	180,256	-
Animal Shelter Maintenance /Operation	-	-	27,844	-	-	-	-
Abandoned Vehicle	-	-	-	-	-	-	167,920
Committed to:							
Parks	-	-	-	-	1,278,692	-	-
Landscape Maintenance	-	-	-	-	-	-	-
Arts & Cultural Activities	-	-	-	23,020	-	-	-
Recreation Programs	-	1,130	-	-	-	-	-
Field Maintenance	-	94,566	-	-	-	-	-
Memorial Field Maintenance	-	21,050	-	-	-	-	-
Road Repair	-	-	-	-	-	-	-
Waste Reduction	-	-	-	-	-	-	-
Youth Activities/Building Maintenance	-	-	-	-	-	-	-
Traffic Signals	-	-	-	-	-	-	-
Post Retirement Medical	-	-	-	-	-	-	-
Assigned to:							
Parks & Recreation	-	-	-	-	-	31,720	-
Total fund balances	37,334	117,933	27,844	23,020	1,278,692	211,976	167,920
Total liabilities and fund balances	\$ 37,334	\$ 628,268	\$ 103,955	\$ 23,020	\$ 2,164,369	\$ 211,976	\$ 173,432

-	6,020	-	-	-	-	160	-	1,343
-	-	3,029,739	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2,669,211
-	-	-	-	-	1,322,639	-	-	-
-	-	-	-	116,257	-	-	-	-
-	78,602	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	23,705	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	388,417	-
-	-	-	99,338	-	-	-	-	-
803,257	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
803,257	84,622	3,029,739	99,338	116,257	1,322,639	23,865	388,417	2,670,554
\$ 803,257	\$ 424,198	\$ 3,048,942	\$ 105,338	\$ 116,257	\$ 1,502,302	\$ 26,087	\$ 431,220	\$ 2,728,821

City of Antioch
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2014

	Supplemental				Post		
	Law	LLEBG	Street	Traffic	PEG Fanchise	Retirement	
	Enforcement	Byrne Grant	Impact	Safety	Fee	Medical	Total
ASSETS							
Cash and investments	\$ -	\$ -	\$ -	\$ 4,645	\$ 655,876	\$ 72,680	\$ 12,097,681
Receivables:							
Accounts, net	74,923	66,120	-	14,350	-	133,956	1,435,841
Taxes	-	-	291,729	-	63,174	-	364,437
Prepaid items	-	-	-	-	-	85,951	94,221
Total assets	\$ 74,923	\$ 66,120	\$ 291,729	\$ 18,995	\$ 719,050	\$ 292,587	\$ 13,992,180
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,286,251
Accrued payroll	-	-	-	-	-	-	97,022
Deposits	-	-	-	-	-	-	664,108
Due to other funds	74,911	66,120	256,041	-	-	106,469	503,541
Unavailable revenue	-	-	-	-	-	-	77,988
Total liabilities	74,911	66,120	256,041	-	-	106,469	2,628,910
Fund balances:							
Nonspendable:							
Petty cash and prepaid items	-	-	-	-	-	85,951	94,661
Restricted for:							
Streets	-	-	-	-	-	-	3,029,739
Parks	-	-	-	-	-	-	37,334
PEG Programming	-	-	-	-	719,050	-	719,050
Storm Channels	-	-	-	-	-	-	2,669,211
Landscape Maintenance	-	-	-	-	-	-	1,322,639
Tidelands Areas Protection	-	-	-	-	-	-	116,257
Law Enforcement	12	-	-	-	-	-	78,614
Traffic Safety	-	-	-	18,995	-	-	18,995
Parks & Recreation	-	-	-	-	-	-	180,256
Animal Shelter Maintenance /Operation	-	-	-	-	-	-	27,844
Abandoned Vehicle	-	-	-	-	-	-	167,920
Committed to:							
Parks	-	-	-	-	-	-	1,278,692
Landscape Maintenance	-	-	-	-	-	-	23,705
Arts & Cultural Activities	-	-	-	-	-	-	23,020
Recreation Programs	-	-	-	-	-	-	1,130
Field Maintenance	-	-	-	-	-	-	94,566
Memorial Field Maintenance	-	-	-	-	-	-	21,050
Road Repair	-	-	35,688	-	-	-	35,688
Waste Reduction	-	-	-	-	-	-	388,417
Youth Activities/Building Maintenance	-	-	-	-	-	-	99,338
Traffic Signals	-	-	-	-	-	-	803,257
Post Retirement Medical	-	-	-	-	-	100,167	100,167
Assigned to:							
Parks & Recreation	-	-	-	-	-	-	31,720
Total fund balances	12	-	35,688	18,995	719,050	186,118	11,363,270
Total liabilities and fund balances	\$ 74,923	\$ 66,120	\$ 291,729	\$ 18,995	\$ 719,050	\$ 292,587	\$ 13,992,180

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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, 2014

	Delta Fair Property	Recreation Programs	Animal Control	Civic Arts	Park in Lieu
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ 40,795	\$ -
Fines and penalties	-	-	-	-	-
Investment income and rentals	19,890	234,463	80	93	18,834
Revenue from other agencies	-	-	74,000	-	20,628
Current service charges	-	785,804	355,598	-	337,685
Special assessment revenue	-	-	-	-	-
Other	-	51,455	18,899	5,725	160,150
Total revenues	19,890	1,071,722	448,577	46,613	537,297
EXPENDITURES:					
Current:					
General Government	-	-	-	-	-
Public works	346	-	-	-	172,104
Public safety	-	-	907,471	-	-
Parks and recreation	-	1,562,503	-	45,896	-
Community development	-	-	-	-	-
Capital outlay	-	-	-	-	1,168,212
Total expenditures	346	1,562,503	907,471	45,896	1,340,316
REVENUES OVER (UNDER) EXPENDITURES	19,544	(490,781)	(458,894)	717	(803,019)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	548,434	475,708	-	-
Transfers (out)	-	(10,040)	(561)	-	(85,000)
Total other financing sources (uses)	-	538,394	475,147	-	(85,000)
Net change in fund balances	19,544	47,613	16,253	717	(888,019)
FUND BALANCES:					
Beginning of year	17,790	70,320	11,591	22,303	2,166,711
End of year	\$ 37,334	\$ 117,933	\$ 27,844	\$ 23,020	\$ 1,278,692

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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, 2014

	Lighting & Landscape District	Park 1A Maintenance District	Solid Waste Reduction AB 939	Pollution Elimination	Supplemental Law Enforcement
REVENUES:					
Taxes	\$ -	\$ 24,002	\$ 160,000	\$ -	\$ -
Fines and penalties	-	-	-	-	-
Investment income and rentals	15,400	34,309	3,852	23,152	-
Revenue from other agencies	-	113	57,699		180,492
Current service charges	-	-	-	-	-
Special assessment revenue	2,050,810	-	-	852,896	-
Other	11,921	-	11,679	775	-
Total revenues	2,078,131	58,424	233,230	876,823	180,492
EXPENDITURES:					
Current:					
General Government	-	-	-	-	-
Public works	-	-	-	405,652	-
Public safety	-	-	-	-	8
Parks and recreation	1,683,462	32,293	-	-	-
Community development	-	-	212,452	93,689	-
Capital outlay	-	-	-	289,599	-
Total expenditures	1,683,462	32,293	212,452	788,940	8
REVENUES OVER (UNDER) EXPENDITURES	394,669	26,131	20,778	87,883	180,484
OTHER FINANCING SOURCES (USES):					
Transfers in	136,001	-	-	35,000	-
Transfers (out)	(555,480)	(8,001)	-	(259,400)	(180,485)
Total other financing sources (uses)	(419,479)	(8,001)	-	(224,400)	(180,485)
Net change in fund balances	(24,810)	18,130	20,778	(136,517)	(1)
FUND BALANCES:					
Beginning of year	1,347,449	5,735	367,639	2,807,071	13
End of year	\$ 1,322,639	\$ 23,865	\$ 388,417	\$ 2,670,554	\$ 12

LLEBG Byrne Grant	Street Impact	Traffic Safety	PEG Fanchise Fee	Post Retirement Medical	Total
\$ -	\$ 1,125,121	\$ -	\$ 239,549	\$ -	\$ 1,589,467
-	-	78,198	-	-	78,198
2	2,125	88	5,013	230	473,537
112,820	-	-	-	-	1,572,141
-	-	-	-	1,323,682	2,896,889
-	-	-	-	-	2,903,706
-	-	-	-	133,979	407,726
112,822	1,127,246	78,286	244,562	1,457,891	9,921,664
-	-	-	8,038	760,793	768,831
-	709	-	-	-	802,277
6,542	-	23	-	451,348	1,426,048
-	-	-	-	-	3,330,461
-	-	-	-	-	306,141
-	-	-	123,597	-	1,930,576
6,542	709	23	131,635	1,212,141	8,564,334
106,280	1,126,537	78,263	112,927	245,750	1,357,330
-	-	-	-	4,965	1,200,108
(106,280)	(1,101,500)	(78,250)	-	(64,597)	(4,017,294)
(106,280)	(1,101,500)	(78,250)	-	(59,632)	(2,817,186)
-	25,037	13	112,927	186,118	(1,459,856)
-	10,651	18,982	606,123	-	12,823,126
\$ -	\$ 35,688	\$ 18,995	\$ 719,050	\$ 186,118	\$ 11,363,270

City of Antioch
Budgetary Comparison Schedule
Delta Fair Property Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 10,100	\$ 19,750	\$ 19,890	\$ 140
Total revenues	<u>10,100</u>	<u>19,750</u>	<u>19,890</u>	<u>140</u>
EXPENDITURES:				
Current:				
Public works	10,421	10,419	346	10,073
Total expenditures	<u>10,421</u>	<u>10,419</u>	<u>346</u>	<u>10,073</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(321)</u>	<u>9,331</u>	<u>19,544</u>	<u>10,213</u>
FUND BALANCES:				
Beginning of year			<u>17,790</u>	
End of year			<u>\$ 37,334</u>	

City of Antioch
Budgetary Comparison Schedule
Recreation Programs Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 290,100	\$ 291,000	\$ 234,463	\$ (56,537)
Current service charges	761,450	801,450	785,804	(15,646)
Other	35,000	35,474	51,455	15,981
Total revenues	1,086,550	1,127,924	1,071,722	(56,202)
EXPENDITURES:				
Current:				
Parks and recreation	1,540,444	1,621,569	1,562,503	59,066
Capital outlay	10,000	135	-	135
Total expenditures	1,550,444	1,621,704	1,562,503	59,201
REVENUES OVER (UNDER) EXPENDITURES	(463,894)	(493,780)	(490,781)	2,999
OTHER FINANCING SOURCES (USES):				
Transfers in	483,924	537,350	548,434	11,084
Transfers (out)	(10,041)	(10,041)	(10,040)	(1)
Total other financing sources (uses)	473,883	527,309	538,394	11,083
Net change in fund balances	\$ 9,989	\$ 33,529	47,613	\$ 14,082
FUND BALANCES:				
Beginning of year			70,320	
End of year			\$ 117,933	

City of Antioch
Budgetary Comparison Schedule
Animal Control Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ -	\$ -	\$ 80	\$ 80
Revenue from other agencies	40,000	74,000	74,000	-
Current service charges	233,100	300,000	355,598	55,598
Other	11,000	11,914	18,899	6,985
Total revenues	284,100	385,914	448,577	62,663
EXPENDITURES:				
Current:				
Public safety	853,212	887,859	907,471	(19,612)
Total expenditures	853,212	887,859	907,471	(19,612)
REVENUES OVER (UNDER) EXPENDITURES	(569,112)	(501,945)	(458,894)	43,051
OTHER FINANCING SOURCES (USES):				
Transfers in	569,676	490,900	475,708	(15,192)
Transfers (out)	(561)	(561)	(561)	-
Total other financing sources (uses)	569,115	490,339	475,147	(15,192)
Net change in fund balances	\$ 3	\$ (11,606)	16,253	\$ 27,859
FUND BALANCES:				
Beginning of year			11,591	
End of year			<u>\$ 27,844</u>	

City of Antioch
Budgetary Comparison Schedule
Civic Arts Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 32,143	\$ 32,143	\$ 40,795	\$ 8,652
Investment income and rentals	25	25	93	68
Other	-	5,657	5,725	68
Total revenues	<u>32,168</u>	<u>37,825</u>	<u>46,613</u>	<u>8,788</u>
EXPENDITURES:				
Current:				
Parks and recreation	<u>31,398</u>	<u>48,360</u>	<u>45,896</u>	<u>2,464</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>770</u>	<u>(10,535)</u>	<u>717</u>	<u>11,252</u>
Net change in fund balances	<u>\$ 770</u>	<u>\$ (10,535)</u>	<u>717</u>	<u>\$ 11,252</u>
FUND BALANCES:				
Beginning of year			<u>22,303</u>	
End of year			<u>\$ 23,020</u>	

City of Antioch
Budgetary Comparison Schedule
Park in Lieu Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 18,000	\$ 18,000	\$ 18,834	\$ 834
Revenue from other agencies	-	20,628	20,628	-
Current service charges	45,000	359,510	337,685	(21,825)
Other	-	160,150	160,150	-
Total revenues	63,000	558,288	537,297	(20,991)
EXPENDITURES:				
Current:				
Public works	10,835	191,561	172,104	19,457
Capital outlay	-	1,193,749	1,168,212	25,537
Total expenditures	10,835	1,385,310	1,340,316	44,994
REVENUES OVER (UNDER) EXPENDITURES	52,165	(827,022)	(803,019)	24,003
OTHER FINANCING (USES):				
Transfers (out)	-	(85,000)	(85,000)	-
Total other financing (uses)	-	(85,000)	(85,000)	-
Net change in fund balances	\$ 52,165	\$ (912,022)	(888,019)	\$ 24,003
FUND BALANCES:				
Beginning of year			2,166,711	
End of year			\$ 1,278,692	

City of Antioch
Budgetary Comparison Schedule
Senior Bus Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 850	\$ 1,500	\$ 1,800	\$ 300
Current service charges	4,000	4,000	3,515	(485)
Total revenues	4,850	5,500	5,315	(185)
EXPENDITURES:				
Current:				
Parks and recreation	400	600	492	108
Total expenditures	400	600	492	108
REVENUES OVER (UNDER) EXPENDITURES	4,450	4,900	4,823	(77)
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	\$ (3,250)	\$ (2,800)	(2,877)	\$ (77)
FUND BALANCES:				
Beginning of year			214,853	
End of year			\$ 211,976	

City of Antioch
Budgetary Comparison Schedule
Abandoned Vehicle Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 500	\$ 1,000	\$ 1,339	\$ 339
Revenue from other agencies	47,000	47,000	54,924	7,924
Total revenues	47,500	48,000	56,263	8,263
EXPENDITURES:				
Current:				
Public safety	47,486	48,068	28,342	19,726
REVENUES OVER (UNDER) EXPENDITURES	14	(68)	27,921	27,989
Net change in fund balances	\$ 14	\$ (68)	27,921	\$ 27,989
FUND BALANCES:				
Beginning of year			139,999	
End of year			\$ 167,920	

City of Antioch
Budgetary Comparison Schedule
Traffic Signal Fee Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 8,000	\$ 8,000	\$ 6,550	\$ (1,450)
Current service charges	75,000	75,000	90,605	15,605
Total revenues	83,000	83,000	97,155	14,155
EXPENDITURES:				
Current:				
Public works	2,916	2,513	1,794	719
Capital outlay	50,000	101,395	-	101,395
Total expenditures	52,916	103,908	1,794	102,114
REVENUES OVER (UNDER) EXPENDITURES	30,084	(20,908)	95,361	116,269
Net change in fund balances	\$ 30,084	\$ (20,908)	95,361	\$ 116,269
FUND BALANCES:				
Beginning of year			707,896	
End of year			\$ 803,257	

City of Antioch
Budgetary Comparison Schedule
Asset Forfeitures Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 1,900	\$ 2,100	\$ 3,038	\$ 938
Other	40,000	40,000	13,143	(26,857)
Total revenues	41,900	42,100	16,181	(25,919)
EXPENDITURES:				
Current:				
Public safety	39,991	39,995	32,314	7,681
Capital outlay	10,000	10,000	-	10,000
Total expenditures	49,991	49,995	32,314	17,681
REVENUES OVER (UNDER) EXPENDITURES	(8,091)	(7,895)	(16,133)	(8,238)
Net change in fund balances	\$ (8,091)	\$ (7,895)	(16,133)	\$ (8,238)
FUND BALANCES:				
Beginning of year			100,755	
End of year			\$ 84,622	

City of Antioch
Budgetary Comparison Schedule
Measure J Growth Management Program Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 12,000	\$ 15,000	\$ 23,619	\$ 8,619
Revenue from other agencies	1,029,165	1,029,165	1,071,465	42,300
Total revenues	<u>1,041,165</u>	<u>1,044,165</u>	<u>1,095,084</u>	<u>50,919</u>
EXPENDITURES:				
Current:				
Public works	245,027	221,188	221,188	-
Capital outlay	720,000	422,158	349,168	72,990
Total expenditures	<u>965,027</u>	<u>643,346</u>	<u>570,356</u>	<u>72,990</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>76,138</u>	<u>400,819</u>	<u>524,728</u>	<u>123,909</u>
OTHER FINANCING (USES):				
Transfers (out)	-	(1,490,000)	(1,490,000)	-
Total other financing (uses)	<u>-</u>	<u>(1,490,000)</u>	<u>(1,490,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ 76,138</u>	<u>\$ (1,089,181)</u>	<u>\$ (965,272)</u>	<u>\$ 123,909</u>
FUND BALANCES:				
Beginning of year			<u>3,995,011</u>	
End of year			<u>\$ 3,029,739</u>	

City of Antioch
Budgetary Comparison Schedule
Child Care Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 73,435	\$ 73,860	\$ 73,989	\$ 129
Total revenues	<u>73,435</u>	<u>73,860</u>	<u>73,989</u>	<u>129</u>
EXPENDITURES:				
Current:				
Parks and recreation	<u>2,342</u>	<u>26,541</u>	<u>5,815</u>	<u>20,726</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>71,093</u>	<u>47,319</u>	<u>68,174</u>	<u>20,855</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>\$ 1,093</u>	<u>\$ (22,681)</u>	<u>(1,826)</u>	<u>\$ 20,855</u>
FUND BALANCES:				
Beginning of year			<u>101,164</u>	
End of year			<u>\$ 99,338</u>	

City of Antioch
Budgetary Comparison Schedule
Tidelands Assembly Bill-1900 Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 7,585	\$ 7,885	\$ 5,671	\$ (2,214)
Total revenues	<u>7,585</u>	<u>7,885</u>	<u>5,671</u>	<u>(2,214)</u>
EXPENDITURES:				
Current:				
Public works	<u>20,609</u>	<u>606</u>	<u>484</u>	<u>122</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(13,024)</u>	<u>7,279</u>	<u>5,187</u>	<u>(2,092)</u>
Net change in fund balances	<u>\$ (13,024)</u>	<u>\$ 7,279</u>	<u>5,187</u>	<u>\$ (2,092)</u>
FUND BALANCES:				
Beginning of year			<u>111,070</u>	
End of year			<u>\$ 116,257</u>	

City of Antioch
Budgetary Comparison Schedule
Lighting & Landscape District Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 2,750	\$ 9,720	\$ 15,400	\$ 5,680
Special assessment revenue	1,947,064	1,947,061	2,050,810	103,749
Other	-	-	11,921	11,921
Total revenues	1,949,814	1,956,781	2,078,131	121,350
EXPENDITURES:				
Current:				
Parks and recreation	1,994,271	1,977,896	1,683,462	294,434
REVENUES OVER (UNDER) EXPENDITURES	(44,457)	(21,115)	394,669	415,784
OTHER FINANCING SOURCES (USES):				
Transfers in	10,000	88,000	136,001	48,001
Transfers (out)	(560,011)	(560,294)	(555,480)	4,814
Total other financing sources (uses)	(550,011)	(472,294)	(419,479)	52,815
Net change in fund balances	\$ (594,468)	\$ (493,409)	(24,810)	\$ 468,599
FUND BALANCES:				
Beginning of year			1,347,449	
End of year			\$ 1,322,639	

City of Antioch
Budgetary Comparison Schedule
Park 1A Maintenance District Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 21,750	\$ 23,361	\$ 24,002	\$ 641
Investment income and rentals	35,100	39,100	34,309	(4,791)
Revenue from other agencies	115	115	113	(2)
Total revenues	56,965	62,576	58,424	(4,152)
EXPENDITURES:				
Current:				
Parks and recreation	47,291	46,296	32,293	14,003
REVENUES OVER (UNDER) EXPENDITURES	9,674	16,280	26,131	9,851
OTHER FINANCING (USES):				
Transfers (out)	(8,581)	(8,581)	(8,001)	(580)
Total other financing (uses)	(8,581)	(8,581)	(8,001)	(580)
Net change in fund balances	\$ 1,093	\$ 7,699	18,130	\$ 9,271
FUND BALANCES:				
Beginning of year			5,735	
End of year			\$ 23,865	

City of Antioch
Budgetary Comparison Schedule
Solid Waste Reduction AB 939 Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	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	2,000	3,852	1,852
Revenue from other agencies	56,500	58,502	57,699	(803)
Other	5,000	5,625	11,679	6,054
Total revenues	223,000	226,127	233,230	7,103
EXPENDITURES:				
Current:				
Community development	236,512	238,070	212,452	25,618
Total expenditures	236,512	238,070	212,452	25,618
REVENUES OVER (UNDER) EXPENDITURES	(13,512)	(11,943)	20,778	32,721
Net change in fund balances	\$ (13,512)	\$ (11,943)	20,778	\$ 32,721
FUND BALANCES:				
Beginning of year			367,639	
End of year			\$ 388,417	

City of Antioch
Budgetary Comparison Schedule
Pollution Elimination Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 10,000	\$ 13,000	\$ 23,152	\$ 10,152
Special assessment revenue	835,000	835,000	852,896	17,896
Other	-	5	775	770
Total revenues	845,000	848,005	876,823	28,818
EXPENDITURES:				
Current:				
Public works	499,687	430,303	405,652	24,651
Community development	161,567	164,133	93,689	70,444
Capital outlay	100,000	393,462	289,599	103,863
Total expenditures	761,254	987,898	788,940	198,958
REVENUES OVER (UNDER) EXPENDITURES	83,746	(139,893)	87,883	227,776
OTHER FINANCING SOURCES (USES):				
Transfers in	35,000	35,000	35,000	-
Transfers (out)	(265,781)	(266,958)	(259,400)	7,558
Total other financing sources (uses)	(230,781)	(231,958)	(224,400)	7,558
Net change in fund balances	\$ (147,035)	\$ (371,851)	(136,517)	\$ 235,334
FUND BALANCES:				
Beginning of year			2,807,071	
End of year			<u>\$ 2,670,554</u>	

City of Antioch
Budgetary Comparison Schedule
Supplemental Law Enforcement Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ -	\$ (7)	\$ -	\$ 7
Revenue from other agencies	160,658	160,658	180,492	19,834
Total revenues	160,658	160,651	180,492	19,841
EXPENDITURES:				
Current:				
Public Safety	-	5	8	(3)
REVENUES OVER (UNDER) EXPENDITURES	160,658	160,646	180,484	19,838
OTHER FINANCING (USES):				
Transfers (out)	(160,658)	(160,687)	(180,485)	(19,798)
Total other financing (uses)	(160,658)	(160,687)	(180,485)	(19,798)
Net change in fund balances	\$ -	\$ (36)	(1)	\$ 43
FUND BALANCES:				
Beginning of year			13	
End of year			\$ 12	

City of Antioch
Budgetary Comparison Schedule
Local Law Enforcement Byrne Grant fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ -	\$ -	\$ 2	\$ 2
Revenue from other agencies	67,398	82,335	112,820	30,485
Total revenues	67,398	82,335	112,822	30,487
EXPENDITURES:				
Current:				
Public Safety	3,370	3,272	6,542	(3,270)
REVENUES OVER (UNDER) EXPENDITURES	64,028	79,063	106,280	27,217
OTHER FINANCING (USES):				
Transfers (out)	(64,028)	(79,063)	(106,280)	(27,217)
Total other financing (uses)	(64,028)	(79,063)	(106,280)	(27,217)
Net change in fund balances	\$ 3,370	\$ 3,272	-	\$ 3,270
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, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 1,100,000	\$ 1,100,000	\$ 1,125,121	\$ 25,121
Investment income and rentals	2,000	2,000	2,125	125
Total revenues	<u>1,102,000</u>	<u>1,102,000</u>	<u>1,127,246</u>	<u>25,246</u>
EXPENDITURES:				
Current:				
Public works	<u>500</u>	<u>500</u>	<u>709</u>	<u>(209)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>1,101,500</u>	<u>1,101,500</u>	<u>1,126,537</u>	<u>25,037</u>
OTHER FINANCING (USES):				
Transfers (out)	<u>(1,101,500)</u>	<u>(1,101,500)</u>	<u>(1,101,500)</u>	<u>-</u>
Total other financing (uses)	<u>(1,101,500)</u>	<u>(1,101,500)</u>	<u>(1,101,500)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	25,037	<u>\$ 25,037</u>
FUND BALANCES:				
Beginning of year			<u>10,651</u>	
End of year			<u>\$ 35,688</u>	

City of Antioch
Budgetary Comparison Schedule
Traffic Safety Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Fines and penalties	\$ 80,000	\$ 80,000	\$ 78,198	\$ (1,802)
Investment income and rentals	125	100	88	(12)
Total revenues	<u>80,125</u>	<u>80,100</u>	<u>78,286</u>	<u>(1,814)</u>
EXPENDITURES:				
Current:				
Public Safety	<u>125</u>	<u>90</u>	<u>23</u>	<u>67</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>80,000</u>	<u>80,010</u>	<u>78,263</u>	<u>(1,747)</u>
OTHER FINANCING (USES):				
Transfers (out)	<u>(80,000)</u>	<u>(80,000)</u>	<u>(78,250)</u>	<u>1,750</u>
Total other financing (uses)	<u>(80,000)</u>	<u>(80,000)</u>	<u>(78,250)</u>	<u>1,750</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ 10</u>	<u>13</u>	<u>\$ 3</u>
FUND BALANCES:				
Beginning of year			<u>18,982</u>	
End of year			<u>\$ 18,995</u>	

City of Antioch
Budgetary Comparison Schedule
PEG Franchise Fee Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 229	\$ 231	\$ 239,549	\$ 239,318
Investment income and rentals	4,500	4,500	5,013	513
Total revenues	4,729	4,731	244,562	239,831
EXPENDITURES:				
Current:				
General Government	81,867	82,935	8,038	74,897
Capital outlay	335,000	335,000	123,597	211,403
Total expenditures	416,867	417,935	131,635	286,300
REVENUES OVER (UNDER) EXPENDITURES	(412,138)	(413,204)	112,927	526,131
Net change in fund balances	\$ (412,138)	\$ (413,204)	112,927	\$ 526,131
FUND BALANCES:				
Beginning of year			606,123	
End of year			\$ 719,050	

City of Antioch
Budgetary Comparison Schedule
Post Retirement Medical Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ -	\$ 28	\$ 230	\$ (202)
Charges for services	1,306,465	1,323,337	1,323,682	2,647,019
Other revenue	122,872	133,979	133,979	267,958
Total revenues	<u>1,429,337</u>	<u>1,457,344</u>	<u>1,457,891</u>	<u>2,914,775</u>
EXPENDITURES:				
General Government	895,607	751,192	760,793	(9,601)
Public safety	384,219	468,528	451,348	17,180
Total expenditures	<u>1,279,826</u>	<u>1,219,720</u>	<u>1,212,141</u>	<u>7,579</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>149,511</u>	<u>237,624</u>	<u>245,750</u>	<u>2,907,196</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	4,965	(4,965)
Transfers (out)	-	-	(64,597)	64,597
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(59,632)</u>	<u>59,632</u>
Net change in fund balances	<u>\$ 149,511</u>	<u>\$ 237,624</u>	186,118	<u>\$ 2,907,196</u>
FUND BALANCES:				
Beginning of year			<u>-</u>	
End of year			<u>\$ 186,118</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.

Golf Course Clubhouse/Irrigation

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.

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, 2014

	Golf Course Clubhouse/ Irrigation	Honeywell Capital Lease	Total
ASSETS			
Accounts receivable, net	\$ 918,758	\$ -	\$ 918,758
Interest	2	-	2
Restricted cash and investments	731,273	-	731,273
Total assets	\$ 1,650,033	\$ -	\$ 1,650,033
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds	\$ 918,613	\$ -	\$ 918,613
Total liabilities	918,613	-	918,613
Fund balances:			
Restricted for:			
Debt service	731,420	-	731,420
Total fund balances	731,420	-	731,420
Total liabilities and fund balances	\$ 1,650,033	\$ -	\$ 1,650,033

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, 2014

	Glof Course Clubhouse/ Irrigation	Honeywell Capital Lease	Total
REVENUES:			
Investment income and rentals	\$ 426,534	\$ -	\$ 426,534
Total revenues	426,534	-	426,534
EXPENDITURES:			
Current:			
General government	3,816	-	3,816
Debt service:			
Principal retirements	165,000	371,319	536,319
Interest and fiscal charges	251,465	144,820	396,285
Total expenditures	420,281	516,139	936,420
REVENUES OVER (UNDER) EXPENDITURES	6,253	(516,139)	(509,886)
OTHER FINANCING SOURCES:			
Transfer in	-	516,139	516,139
Total other financing sources	-	516,139	516,139
Net change in fund balances	6,253	-	6,253
FUND BALANCES:			
Beginning of year	725,167	-	725,167
End of year	\$ 731,420	\$ -	\$ 731,420

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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.

City of Antioch
Combining Balance Sheet
Non-Major Capital Project Funds
June 30, 2014

	Special Assessment Districts				
	Prewett		Hillcrest		Hillcrest
	Capital Improvement	Community Park	Hillcrest District #26	Lone Diamond	Bridge District
ASSETS					
Cash and investments	\$ -	\$ 133,460	\$ 378,921	\$ 1,812,567	\$ 114,645
Accounts receivable, net	1,161,864	158	-	-	-
Prepaid items	-	-	-	154	-
Total assets	\$ 1,161,864	\$ 133,618	\$ 378,921	\$ 1,812,721	\$ 114,645
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 25,693	\$ -	\$ -	\$ 283,021	\$ -
Accrued payroll	805	-	-	1,563	-
Deposits	300,200	115,283	-	-	-
Due to other funds	610,150	-	-	-	-
Total liabilities	936,848	115,283	-	284,584	-
Fund Balances:					
Nonspendable	-	-	-	154	-
Assigned for:					
Capital Projects	225,016	18,335	-	-	114,645
AD 26	-	-	378,921	-	-
AD 27	-	-	-	1,527,983	-
Unassigned	-	-	-	-	-
Total fund balances	225,016	18,335	378,921	1,528,137	114,645
Total liabilities and fund balances	\$ 1,161,864	\$ 133,618	\$ 378,921	\$ 1,812,721	\$ 114,645

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, 2014

		Prewett	Special Assessment Districts	
	Capital Improvement	Community Park	Hillcrest District #26	Lone Diamond
REVENUES:				
Investment income and rentals	\$ -	\$ 1,529	\$ 3,218	\$ 18,421
Revenue from other agencies	1,116,144	5,139	-	-
Current service charges	27,275	-	-	45,640
Other	13,978	-	-	1,000
Total revenues	1,157,397	6,668	3,218	65,061
EXPENDITURES:				
Current:				
Public works	442,501	5,441	1,483	71,563
Community development	-	-	-	-
Capital outlay	1,216,580	-	-	1,649,550
Total expenditures	1,659,081	5,441	1,483	1,721,113
REVENUES OVER (UNDER) EXPENDITURES	(501,684)	1,227	1,735	(1,656,052)
OTHER FINANCING SOURCES:				
Transfers in	431,810	-	-	490,000
Total other financing sources	431,810	-	-	490,000
Net change in fund balances	(69,874)	1,227	1,735	(1,166,052)
FUND BALANCES:				
Beginning of year	294,890	17,108	377,186	2,694,189
End of year	\$ 225,016	\$ 18,335	\$ 378,921	\$ 1,528,137

Hillcrest Bridge District	Residential Development Allocation	Total
\$ 868	\$ 150	\$ 24,186
-	-	1,121,283
36,830	-	109,745
-	21,000	35,978
37,698	21,150	1,291,192
261	-	521,249
-	58,691	58,691
-		2,866,130
261	58,691	3,446,070
37,437	(37,541)	(2,154,878)
-	-	921,810
-	-	921,810
37,437	(37,541)	(1,233,068)
77,208	33,655	3,494,236
\$ 114,645	\$ (3,886)	\$ 2,261,168

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City of Antioch
Budgetary Comparison Schedule
Capital Improvement Capital Projects Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 800	\$ 800	\$ -	\$ (800)
Revenue from other agencies	804,894	1,116,144	1,116,144	-
Current service charges	5,000	19,566	27,275	7,709
Other	10,000	15,978	13,978	(2,000)
Total revenues	820,694	1,152,488	1,157,397	4,909
EXPENDITURES:				
Current:				
Public works	28,824	442,501	442,501	-
Capital outlay	1,104,894	1,219,573	1,216,580	2,993
Total expenditures	1,133,718	1,662,074	1,659,081	2,993
REVENUES OVER (UNDER) EXPENDITURES	(313,024)	(509,586)	(501,684)	7,902
OTHER FINANCING SOURCES:				
Transfers in	300,000	431,810	431,810	-
Total other financing sources	300,000	431,810	431,810	-
Net change in fund balances	\$ (13,024)	\$ (77,776)	(69,874)	\$ 7,902
FUND BALANCES:				
Beginning of year			294,890	
End of year			\$ 225,016	

City of Antioch
Budgetary Comparison Schedule
Prewett Community Park Capital Projects Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ -	\$ 1,300	\$ 1,529	\$ 229
Revenue from other agencies	-	102,634	5,139	(97,495)
Total revenues	-	103,934	6,668	(97,266)
EXPENDITURES:				
Public works	-	5,441	5,441	-
Capital outlay	-	102,634	-	102,634
Total expenditures	-	108,075	5,441	102,634
REVENUES OVER (UNDER) EXPENDITURES	-	(4,141)	1,227	5,368
Net change in fund balances	\$ -	\$ (4,141)	1,227	\$ 5,368
FUND BALANCES:				
Beginning of year			17,108	
End of year			\$ 18,335	

City of Antioch
Budgetary Comparison Schedule
Hillcrest District #26 Capital Projects Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 800	\$ 2,100	\$ 3,218	\$ 1,118
Total revenues	<u>800</u>	<u>2,100</u>	<u>3,218</u>	<u>1,118</u>
EXPENDITURES:				
Public works	1,119	691	1,483	(792)
Capital outlay	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>201,119</u>	<u>691</u>	<u>1,483</u>	<u>(792)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(200,319)</u>	<u>1,409</u>	<u>1,735</u>	<u>326</u>
Net change in fund balances	<u><u>\$ (200,319)</u></u>	<u><u>\$ 1,409</u></u>	<u>1,735</u>	<u><u>\$ 326</u></u>
FUND BALANCES:				
Beginning of year			<u>377,186</u>	
End of year			<u><u>\$ 378,921</u></u>	

City of Antioch
Budgetary Comparison Schedule
Lone Diamond Capital Projects Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 1,000	\$ 15,000	\$ 18,421	\$ 3,421
Revenue from other agencies	2,400,000	-	-	-
Current service charges	20,000	46,292	45,640	(652)
Others	-	1,000	1,000	-
Total revenues	2,421,000	62,292	65,061	2,769
EXPENDITURES:				
Public works	106,961	89,317	71,563	17,754
Capital outlay	3,000,000	1,853,718	1,649,550	204,168
Total expenditures	3,106,961	1,943,035	1,721,113	221,922
REVENUES OVER (UNDER) EXPENDITURES	(685,961)	(1,880,743)	(1,656,052)	224,691
OTHER FINANCING SOURCES:				
Transfers in	-	490,000	490,000	-
Total other financing sources	-	490,000	490,000	-
Net change in fund balances	\$ (685,961)	\$ (1,390,743)	\$ (1,166,052)	\$ 224,691
FUND BALANCES:				
Beginning of year			2,694,189	
End of year			\$ 1,528,137	

City of Antioch
Budgetary Comparison Schedule
Hillcrest Bridge District Capital Projects Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 250	\$ 600	\$ 868	\$ 268
Current service charges	-	32,771	36,830	4,059
Total revenues	<u>250</u>	<u>33,371</u>	<u>37,698</u>	<u>4,327</u>
EXPENDITURES:				
Public works	<u>275</u>	<u>275</u>	<u>261</u>	<u>14</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(25)</u>	<u>33,096</u>	<u>37,437</u>	<u>4,341</u>
Net change in fund balances	<u>\$ (25)</u>	<u>\$ 33,096</u>	<u>37,437</u>	<u>\$ 4,341</u>
FUND BALANCES:				
Beginning of year			<u>77,208</u>	
End of year			<u>\$ 114,645</u>	

City of Antioch
Budgetary Comparison Schedule
Residential Development Allocation Capital Projects Fund
For the Fiscal Year Ended June 30, 2014

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ -	\$ 145	\$ 150	\$ 5
Others	-	28,000	21,000	(7,000)
Total revenues	<u>-</u>	<u>28,145</u>	<u>21,150</u>	<u>(6,995)</u>
EXPENDITURES:				
Community development	<u>14,970</u>	<u>61,800</u>	<u>58,691</u>	<u>3,109</u>
Total expenditures	<u>14,970</u>	<u>61,800</u>	<u>58,691</u>	<u>3,109</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(14,970)</u>	<u>(33,655)</u>	<u>(37,541)</u>	<u>(3,886)</u>
Net change in fund balances	<u><u>\$ (14,970)</u></u>	<u><u>\$ (33,655)</u></u>	<u>(37,541)</u>	<u><u>\$ (3,886)</u></u>
FUND BALANCES:				
Beginning of year			<u>33,655</u>	
End of year			<u><u>\$ (3,886)</u></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.

Post Retirement Medical

This fund was used to pay post retirement medical benefits for retirees under the following categories: Miscellaneous, Police, and Management employees. The funds were reclassified to Special Revenue Funds in fiscal year 2014.

City of Antioch
Combining Statement of Net Position
Internal Services Funds
June 30, 2014

			Post Retirement Medical		
	Vehicle	Office			
	Repair &	Equipment			
	Replacement	Replacement	Miscellaneous	Police	Management
ASSETS					
Current assets:					
Cash and investments	\$ 1,532,137	\$ 1,441,367	\$ -	\$ -	\$ -
Accounts receivable, net	7,884	5,085	-	-	-
Due from other funds	-	106,469	-	-	-
Materials, parts and supplies	137,136	-	-	-	-
Prepaid items	-	3,493	-	-	-
Total current assets	1,677,157	1,556,414	-	-	-
Noncurrent assets:					
Capital assets:					
Vehicles and equipment	8,334,249	2,752,782	-	-	-
Less accumulated depreciation	(6,704,836)	(2,288,741)	-	-	-
Net capital assets	1,629,413	464,041	-	-	-
Total assets	3,306,570	2,020,455	-	-	-
LIABILITIES					
Current liabilities:					
Accounts payable	139,938	25,476	-	-	-
Accrued payroll	12,362	29,905	-	-	-
Current portion of compensated absences	3,235	7,738	-	-	-
Total current liabilities	155,535	63,119	-	-	-
Long-term liabilities:					
Compensated absences	29,117	69,640	-	-	-
Total long-term liabilities	29,117	69,640	-	-	-
Total liabilities	184,652	132,759	-	-	-
NET POSITION					
Net investment in capital assets	1,629,413	464,041	-	-	-
Unrestricted	1,492,505	1,423,655	-	-	-
Total net position	\$ 3,121,918	\$ 1,887,696	\$ -	\$ -	\$ -

City of Antioch
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Services Funds
For the Fiscal Year Ended June 30, 2014

	Vehicle Repair & Replacement	Office Equipment Replacement	Post Retirement Medical		
			Miscellaneous	Police	Management
OPERATING REVENUES:					
Taxes - Measure C	\$ 50,902	\$ -	\$ -	\$ -	\$ -
Charges for services	1,973,623	1,349,009	-	-	-
Other revenue	45,482	-	-	2,724,468	-
Total operating revenues	2,070,007	1,349,009	-	2,724,468	-
OPERATING EXPENSES:					
Wages and benefits	342,300	792,876	536,948	26,221	964,159
Contractual services	148,138	401,258	-	-	-
Tools and supplies	551,138	331,061	-	-	-
Depreciation	439,538	53,745	-	-	-
Repairs and maintenance	302,882	39,160	-	-	-
Total operating expenses	1,783,996	1,618,100	536,948	26,221	964,159
OPERATING INCOME (LOSS)	286,011	(269,091)	(536,948)	2,698,247	(964,159)
NONOPERATING REVENUES (EXPENSES):					
Gain (loss) on sale of property	(1,971)	-	-	-	-
Investment income	9,134	10,292	-	-	-
Total nonoperating revenues	7,163	10,292	-	-	-
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS					
	293,174	(258,799)	(536,948)	2,698,247	(964,159)
Transfers in	200,000	369,016	41,108	-	23,489
Transfers (out)	-	-	-	(4,965)	-
Net income (loss)	493,174	110,217	(495,840)	2,693,282	(940,670)
NET POSITION:					
Beginning of year	2,628,744	1,777,479	495,840	(2,693,282)	940,670
End of year	\$ 3,121,918	\$ 1,887,696	\$ -	\$ -	\$ -

Loss	
Control	Total
\$ -	\$ 50,902
1,370,128	4,692,760
-	2,769,950
1,370,128	7,513,612
-	2,662,504
1,305,374	1,854,770
1,136	883,335
-	493,283
-	342,042
1,306,510	6,235,934
63,618	1,277,678
-	(1,971)
315	19,741
315	17,770
63,933	1,295,448
-	633,613
-	(4,965)
63,933	1,924,096
(15,022)	3,134,429
\$ 48,911	\$ 5,058,525

City of Antioch
Combining Statement of Cash Flows
Internal Services Funds
For the Fiscal Year Ended June 30, 2014

			Post Retirement Medical		
	Vehicle Repair & Replacement	Office Equipment Replacement	Miscellaneous	Police	Management
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash receipt from other funds	\$ 2,062,123	\$ 1,357,277	\$ 519,505	\$ -	\$ 929,121
Cash payment to suppliers for goods and services	(890,693)	(742,326)	17,443	26,221	35,038
Cash payment to employees for services	(364,384)	(779,705)	(536,948)	(26,221)	(964,159)
Net cash provided by (used in) operating activities	807,046	(164,754)	-	-	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Due to other funds	-	-	(41,108)	-	(23,489)
Due from other funds	-	(31,665)	-	-	-
Transfers in	200,000	369,016	41,108	-	23,489
Transfers (out)	-	-	-	(4,965)	-
Net cash provided by (used in) noncapital financing activities	200,000	337,351	-	(4,965)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Capital asset additions	(175,253)	-	-	-	-
Net cash provided by (used in) capital and related financing activities	(175,253)	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received (paid)	9,134	10,292	-	-	-
Net cash provided by (used in) investing activities	9,134	10,292	-	-	-
Net change in cash and cash equivalents	840,927	182,889	-	(4,965)	-
Cash and cash equivalents, beginning of year	691,210	1,258,478	-	4,965	-
Cash and cash equivalents, end of year	<u>\$ 1,532,137</u>	<u>\$ 1,441,367</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:					
Operating income (loss)	\$ 286,011	\$ (269,091)	\$ (536,948)	\$ 2,698,247	\$ (964,159)
Adjustments to reconcile operating income (loss) to cash flows from operating activities:					
Depreciation	439,538	53,745	-	-	-
Decrease (increase) in:					
Accounts receivable	(7,884)	8,268	-	-	-
Materials, parts, and supplies	22,574	-	-	-	-
OPEB asset	-	-	519,505	-	929,121
OPEB obligation	-	-	-	(2,724,468)	-
Prepaid items	-	23,476	17,443	26,221	35,038
Increase (decrease) in:					
Accounts payable	88,891	5,677	-	-	-
Accrued payroll	(17,499)	5,934	-	-	-
Accrued compensated absences	(4,585)	7,237	-	-	-
Net cash provided by (used in) operating activities	\$ 807,046	\$ (164,754)	\$ -	\$ -	\$ -

Loss Control	Total
\$ 1,369,128	\$ 6,237,154
(1,311,325)	(2,865,642)
-	(2,671,417)
57,803	700,095

(10,207)	(74,804)
-	(31,665)
-	633,613
-	(4,965)
(10,207)	522,179

-	(175,253)
---	-----------

-	(175,253)
---	-----------

315	19,741
315	19,741

47,911	1,066,762
-	1,954,653
\$ 47,911	\$ 3,021,415

\$ 63,618	\$ 1,277,678
-----------	--------------

-	493,283
(1,000)	(616)
-	22,574
-	1,448,626
-	(2,724,468)
-	102,178
(4,815)	89,753
-	(11,565)
-	2,652
\$ 57,803	\$ 700,095

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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, 2014

	Balance June 30, 2013	Additions	Deductions	Balance June 30, 2014
Employee Benefits				
Assets:				
Cash and investments	\$ 476,479	\$ 364,154	\$ (420,564)	\$ 420,069
Accounts receivable	-	37	-	37
Total assets	<u>\$ 476,479</u>	<u>\$ 364,191</u>	<u>\$ (420,564)</u>	<u>\$ 420,106</u>
Liabilities:				
Accounts payable	\$ 420,564	\$ 362,069	\$ (420,564)	\$ 362,069
Due to others	55,915	2,122	-	58,037
Total Liabilities	<u>\$ 476,479</u>	<u>\$ 364,191</u>	<u>\$ (420,564)</u>	<u>\$ 420,106</u>
Storm Drain Districts D55 & D56				
Assets:				
Cash and investments	\$ 2,242	\$ 568	\$ (2,242)	\$ 568
Liabilities:				
Accounts payable	\$ 2,242	\$ 568	\$ (2,242)	\$ 568
Refundable Cash Bond				
Assets:				
Cash and investments	\$ 666,495	\$ 738,615	\$ (702,555)	\$ 702,555
Liabilities:				
Due to others	\$ 666,495	\$ 738,615	\$ (702,555)	\$ 702,555
Assessment Districts Without City Commitment				
Assets:				
Cash and investments	\$ 698,279	\$ 675,704	\$ (286,593)	\$ 1,087,390
Assessment receivable	337,492	340,331	(337,492)	340,331
Interest receivable	58,563	18,061	(58,563)	18,061
Prepaid items	2,159	1,190	(2,159)	1,190
Restricted cash and investments	8,642,624	15,615,973	(20,484,067)	3,774,530
Total assets	<u>\$ 9,739,117</u>	<u>\$ 16,651,259</u>	<u>\$ (21,168,874)</u>	<u>\$ 5,221,502</u>
Liabilities:				
Due to others	\$ 9,739,117	\$ 16,651,259	\$ (21,168,874)	\$ 5,221,502

City of Antioch
Combining Statement of Changes in Assets and Liabilities
Agency Funds, Continued
For the Fiscal Year ended June 30, 2014

	Balance June 30, 2013	Additions	Deductions	Balance June 30, 2014
Fire Protection				
Assets:				
Cash and investments	\$ 141,119	\$ 218,553	\$ (234,516)	\$ 125,156
	<u>\$ 141,119</u>	<u>\$ 218,553</u>	<u>\$ (234,516)</u>	<u>\$ 125,156</u>
Liabilities:				
Due to others	\$ 141,119	\$ 218,553	\$ (234,516)	\$ 125,156
Total liabilities	<u>\$ 141,119</u>	<u>\$ 218,553</u>	<u>\$ (234,516)</u>	<u>\$ 125,156</u>
ECWMA				
Assets:				
Cash and investments	\$ 2,252	\$ 4,161	\$ (1,144)	\$ 5,269
Liabilities:				
Due to others	\$ 2,252	\$ 4,161	\$ (1,144)	\$ 5,269
Total - All Agency Funds				
Assets:				
Cash and investments	\$ 1,986,866	\$ 2,001,755	\$ (1,647,614)	\$ 2,341,007
Accounts receivable	-	37	-	37
Assessment receivable	337,492	340,331	(337,492)	340,331
Interest receivable	58,563	18,061	(58,563)	18,061
Prepaid items	2,159	1,190	(2,159)	1,190
Restricted cash and investments	8,642,624	15,615,973	(20,484,067)	3,774,530
Total assets	<u>\$ 11,027,704</u>	<u>\$ 17,977,347</u>	<u>\$ (22,529,895)</u>	<u>\$ 6,475,156</u>
Liabilities:				
Accounts payable	\$ 422,806	\$ 362,637	\$ (422,806)	\$ 362,637
Due to others	10,604,898	17,614,710	(22,107,089)	6,112,519
Total liabilities	<u>\$ 11,027,704</u>	<u>\$ 17,977,347</u>	<u>\$ (22,529,895)</u>	<u>\$ 6,475,156</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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities										
Net investment in capital assets	\$257,475	\$257,715	\$266,225	\$280,385	\$279,610	\$292,426	\$295,764	\$302,099	\$325,151	\$329,692
Restricted	34,636	37,170	39,373	44,710	46,710	44,812	48,611	43,431	43,227	41,108
Unrestricted	38,648	43,967	40,466	27,922	22,500	19,453	14,010	21,104	16,543	15,064
Total governmental activities net position	<u>\$330,759</u>	<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>
Business-type activities										
Net investment in capital assets	\$119,887	\$125,699	\$144,521	\$149,526	\$150,985	\$149,207	\$150,008	\$149,127	\$148,026	\$148,514
Restricted	3,629	3,644	2,414	2,655	2,456	1,673	1,476	1,554	1,432	0
Unrestricted	32,526	32,791	22,087	21,210	21,979	25,411	31,856	33,195	38,130	41,634
Total business-type activities net position	<u>\$156,042</u>	<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>
Primary government										
Net investment in capital assets	\$377,362	\$383,414	\$410,746	\$429,911	\$430,595	\$441,633	\$445,772	\$451,226	\$473,177	\$478,206
Restricted	38,265	40,814	41,788	47,365	49,166	46,485	50,087	44,985	44,659	41,108
Unrestricted	71,174	76,758	62,553	49,132	44,479	44,864	45,866	54,299	54,673	56,698
Total primary government net position	<u>\$486,801</u>	<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>

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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental activities:										
General government	\$7,510	\$6,560	\$9,038	\$8,926	\$9,338	\$7,379	\$6,640	\$6,736	\$5,937	\$8,802
Public works	15,349	14,254	15,109	15,764	19,452	13,305	16,147	13,671	17,438	15,359
Public safety	20,941	22,721	24,716	28,875	30,296	28,228	26,376	25,637	27,303	26,453
Parks and recreation	3,629	3,942	4,489	4,401	4,497	4,397	4,203	4,134	3,964	3,827
Community development	7,969	6,846	8,323	8,905	8,683	8,052	7,013	3,204	2,121	2,571
Interest on long-term liabilities	2,438	2,381	2,298	2,251	2,195	2,206	2,316	1,865	422	397
Total governmental activities	<u>57,836</u>	<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>
Business-type activities										
Water	18,043	17,827	20,415	23,087	22,900	20,371	18,948	25,244	23,123	25,751
Sewer	3,331	2,900	2,509	2,820	2,973	3,464	3,118	3,112	4,007	4,668
Marina	1,092	1,133	1,180	1,208	1,175	1,012	1,005	1,050	1,129	1,076
Prewett Water Park	1,708	1,845	1,922	2,089	2,299	2,084	1,740	1,762	1,878	1,920
Total business-type activities	<u>24,174</u>	<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>
Total primary government expenses	<u>82,010</u>	<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>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	55	50	2,548	1,645	2,850	2,536	1,360	1,474	1,642	1,824
Public works	1,559	1,180	993	3,012	1,572	2,895	3,369	2,429	1,745	3,152
Public safety	1,126	1,336	1,408	1,346	1,621	1,678	1,270	1,254	1,303	1,401
Community development	4,099	3,625	3,814	4,208	2,755	1,262	1,147	2,018	3,174	1,479
Other activities	2,269	2,541	2,779	687	637	646	560	701	700	789
Operating grants and contributions	5,706	5,609	7,303	7,772	6,136	5,971	9,846	9,802	8,742	5,879
Capital grants and contributions	19,409	4,088	2,974	7,856	8,789	17,425	8,568	1,896	2,308	8,118
Total governmental activities program revenues	<u>34,223</u>	<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>
Business-type activities:										
Fines, forfeitures and charges for services										
Water	19,018	19,364	20,906	20,842	20,180	19,293	21,687	23,395	25,129	25,907
Sewer	3,646	3,902	3,744	3,738	3,816	4,050	4,320	4,453	4,523	4,714
Marina	163	763	749	807	811	711	658	681	645	591
Prewett Water Park	703	825	812	835	955	927	1,040	910	854	866
Capital grants and contributions:										
Water	4,443	2,535	1,532	2,449	1,214	918	1,159	939	1,328	1,008
Sewer	6,105	2,394	2,276	2,714	1,397	714	1,004	393	524	1,193
Marina	0	0	0	0	0	0	0	0	747	304
Total business-type activities program revenues	<u>34,078</u>	<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>
Total primary government program revenues	<u>68,301</u>	<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>
Net (expense)/revenue										
Governmental activities	-23,613	-38,275	-42,154	-42,596	-50,101	-31,154	-36,575	-35,673	-37,571	-34,767
Business-type activities	9,904	6,078	3,993	2,181	-974	-318	5,057	-397	3,613	1,168
Total primary government net expense	<u>-13,709</u>	<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>

CITY OF ANTIOCH
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands) - Continued

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Revenues and Other Changes										
In Net Position										
Governmental activities:										
Taxes:										
Property taxes	14,074	15,912	18,284	18,576	17,927	15,381	14,425	10,638	6,752	7,340
Transient lodging tax	308	327	372	360	242	113	80	120	116	136
Franchise	2,055	2,410	2,889	3,595	3,466	4,172	3,901	4,166	4,042	4,188
Business license fees based on gross receipts	1,075	1,194	1,150	1,243	1,024	1,084	1,010	1,048	1,165	1,172
Property transfer taxes	989	875	508	333	432	344	255	283	313	363
Sales and use tax	10,945	11,071	11,843	11,725	9,909	9,476	9,340	10,476	11,074	12,532
Motor vehicle in lieu	5,969	9,039	8,031	8,356	7,538	5,928	5,823	5,025	4,977	5,330
Park in lieu	682	586	283	148	388	49	45	215	443	338
Investment income not restricted	1,802	1,522	3,237	3,508	2,042	595	454	355	177	305
Other	1,224	3,187	2,344	2,391	3,900	1,881	2,867	2,765	3,761	3,956
Contribution from Successor Agency Trust	0	0	0	0	0	0	0	638	0	0
Extraordinary items - Redevelopment Dissolution	0	0	0	0	0	0	0	7,719	0	0
Transfers	1,208	1,089	426	-687	-965	3	69	473	183	191
Total government activities	<u>40,331</u>	<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>
Business-type activities:										
Investment income not restricted	1,404	815	1,590	1,305	825	360	349	315	204	392
Other	59	288	305	193	1,214	831	1711	1091	78	1,190
Transfers	-1,208	-1,089	-426	687	965	-3	-69	-473	-183	-191
Total business type activities	<u>255</u>	<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>
Total primary government	<u>40,586</u>	<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>
Change in Net Position										
Governmental activities	16,718	8,937	7,213	6,952	-4,198	7,872	1,694	8,248	-4,568	1,084
Business-type activities	10,159	6,092	5,462	4,366	2,030	870	7,048	536	3,712	2,559
Total primary government	<u>\$26,877</u>	<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>

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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund										
Reserved	\$167	\$48	\$239	\$872	\$894	\$259	\$ -	\$ -	\$ -	\$ -
Unreserved	6,074	8,686	11,694	8,534	4,392	5,488	-	-	-	-
Nonspendable	-	-	-	-	-	-	34	60	91	206
Committed	-	-	-	-	-	-	102	94	602	1,497
Assigned	-	-	-	-	-	-	92	298	277	126
Unassigned	-	-	-	-	-	-	6,557	8,037	9,140	9,006
Total general fund	<u>\$6,241</u>	<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>
All other governmental funds										
Reserved	\$18,597	\$20,473	\$23,095	\$22,507	\$15,430	\$13,428	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	17,049	16,206	13,409	14,912	18,253	20,496	-	-	-	-
Capital projects funds	11,351	12,175	6,611	2,912	3,767	2,034	-	-	-	-
Nonspendable	-	-	-	-	-	-	3,562	35	363	142
Restricted	-	-	-	-	-	-	21,494	23,294	22,447	20,807
Committed	-	-	-	-	-	-	5,566	6,017	3,446	2,869
Assigned	-	-	-	-	-	-	4,675	4,636	3,521	2,296
Unassigned	-	-	-	-	-	-	(2,412)	-	-	(4)
Total all other governmental funds	<u>\$46,997</u>	<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>

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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Taxes	\$37,293	\$42,675	\$44,917	\$45,979	\$42,165	\$37,744	\$37,384	\$34,424	\$30,792	\$34,300
Licenses and permits	1,763	1,684	1,463	1,400	735	857	798	1,096	1,655	1,303
Fines and penalties	392	376	301	214	362	306	189	154	142	146
Investment income and rentals	1,547	1,991	3,480	3,794	2,491	1,380	1,064	1,065	1,437	1,520
Revenue from other agencies	4,063	4,457	5,722	7,756	10,667	20,602	14,699	8,470	9,952	10,244
Current service charges	5,737	5,361	13,229	11,614	11,106	9,418	8,391	8,323	8,112	10,335
Special assessment revenue	2,379	2,699	2,845	2,802	2,731	2,793	2,775	2,879	2,850	2,904
Contribution from Successor Agency Trust	0	0	0	0	0	0	0	638	0	0
Other	13,076	3,768	1,634	1,575	3,852	1,161	2,253	2,315	1,238	1,754
Total Revenues	66,250	63,011	73,591	75,134	74,109	74,261	67,553	59,364	56,178	62,506
Expenditures										
Current:										
General government	5,993	7,434	8,738	8,331	8,976	6,971	6,073	5,702	5,331	6,357
Public works	8,748	7,586	9,233	9,269	12,888	7,159	8,587	6,652	7,803	8,450
Public safety	20,209	22,413	26,159	29,629	31,202	29,340	26,928	26,065	26,959	28,786
Parks and recreation	3,251	3,560	4,365	4,076	4,023	3,776	3,594	3,641	3,209	3,331
Community development	8,939	8,902	10,557	11,390	11,308	9,685	8,856	3,968	3,094	3,005
Capital outlay	6,853	6,140	13,739	13,840	8,176	20,331	13,183	4,614	10,753	14,562
Debt service:										
Principal retirement	957	1,377	1,249	1,170	1,255	1,345	1,764	2,115	509	536
Interest	2,391	2,337	2,271	2,219	2,167	2,133	2,290	1,999	412	390
Fiscal charges	15	15	15	16	14	14	19	18	9	6
Bond issuance costs	0	0	0	0	0	29	0	0	0	0
Total Expenditures	57,356	59,764	76,326	79,940	80,009	80,783	71,294	54,774	58,079	65,423
Excess (deficiency) of revenues over (under) expenditures	8,894	3,247	-2,735	-4,806	-5,900	-6,522	-3,741	4,590	-1,901	-2,917
Other financing sources (uses)										
Transfers in	10,653	10,573	12,208	13,212	13,130	12,380	11,264	9,438	6,355	7,408
Transfer out	(9,483)	(9,471)	(12,011)	(13,717)	(14,231)	(11,147)	(11,430)	(9,285)	(6,397)	(7,433)
Capital lease	0	0	0	0	0	2,177	1,873	0	0	0
Proceeds of bonds	0	0	0	0	0	2,081	0	0	0	0
Extraordinary item	0	0	0	0	0	0	0	(1,942)	0	0
Total other financing sources (uses)	1,170	1,102	197	(505)	(1,101)	5,491	1,707	(1,789)	(42)	(25)
Net change in fund balances	\$10,064	\$4,349	-\$2,538	-\$5,311	-\$7,001	-\$1,031	-\$2,034	\$2,801	-\$1,943	-\$2,942
Debt service as a percentage of non-capital expenditures	6.63%	6.93%	5.62%	5.13%	4.76%	5.75%	6.98%	8.20%	1.95%	1.82%

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	Sales Tax Measure C (1)	Motor Vehicle In Lieu Tax (VLF)	Gax Tax	Transient Lodging Tax	Franchise Taxes	Business License Tax	Property Transfer Tax	Total
2005	14,074	10,945	0	5,969	1,878	308	2,055	1,075	989	37,293
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

(1) Measure C 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
2005	7,650,995	169,357	-140,839	-187,641	7,491,872	-537,174	6,954,698
2006	8,609,319	179,497	-137,104	-191,490	8,460,222	-601,289	7,858,933
2007	9,883,012	183,270	-131,886	-197,614	9,736,782	-654,506	9,082,276
2008	10,949,191	178,902	-128,392	-533,214	10,466,487	-704,753	9,761,734
2009	10,108,077	224,814	-126,214	-674,711	9,531,966	-754,155	8,777,811
2010	8,011,789	235,898	-123,979	-687,894	7,435,814	-765,856	6,669,958
2011	7,662,034	220,183	-121,652	-691,413	7,069,152	-724,248	6,344,904
2012	7,155,541	205,339	-116,601	-683,407	6,560,872	-723,955	5,836,917
2013	7,109,642	196,571	-111,761	-696,290	6,498,162	-641,397	5,856,765
2014	7,616,910	189,173	-106,871	-711,013	6,988,199	-613,598	6,374,601

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.

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.

Source: Contra Costa County Certificate of Assessed Valuations

City of Antioch
Principal Property Taxpayers
FY 2013-14 Compared To FY 2004-05
(amounts expressed in thousands, except for Rank and Percentages)

2013-2014 Local Secured Assessed Valuation - \$7,616,909,819

Taxpayer	2014			2005		
	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	414,663	1	5.444%	24,778	8	0.340%
Sutter East Bay Hospital	119,335	2	1.567%	22,767	9	0.310%
Sequoia Equities - Cross Pointe	33,356	3	0.438%			
Runaway Bay LLC	27,700	4	0.364%			
Camden Village LLC	20,467	5	0.269%	36,500	2	0.500%
Georgia-Pacific Gypsum LLC	19,880	6	0.261%			
Costco Wholesale Corporation	19,174	7	0.252%			
Lakeshore Antioch	18,668	8	0.245%			
Deer Creek Partnership	17,501	9	0.230%			
Lowes HIW Inc	16,592	10	0.218%			
GWF Power Systems Limited Partnership	0.00		0.000%	54,169	1	0.730%
Shea Homes Limited Partnership	0.00		0.000%	29,796	5	0.410%
Fairfield Antioch LLC	0.00		0.000%	34,638	3	0.470%
Slatten Ranch LP	0.00		0.000%	21,368	10	0.290%
LB/L Duc III Antioch 330	0.00		0.000%	25,297	7	0.340%
Delta Square-Oxford LTD	0.00		0.000%	26,235	6	0.360%
Macerich Partnership	0.00		0.000%	33,047	4	0.450%
	<u>\$707,336</u>		<u>9.286%</u>	<u>\$308,595</u>		<u>4.200%</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	Total
2005	1.0000	-	0.0057	0.0042	-	1.0099
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	1.0219
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

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
2005	19,088	5,750	24,838	100%	6,954,698	537,174	7,491,872
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

(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			
2005	29,826	14,690	524	8,374	4,150	57,564	0.83%	570
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%	479
2012	27,934	-	3,541	1,511	3,297	36,283	0.62%	356
2013	5,002	-	3,192	770	3,152	12,116	0.21%	119
2014	4,841	-	2,821	0	3,001	10,663	0.17%	105

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)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt limit	\$1,173,053	\$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
Total net debt applicable to limit	0	0	0	0	0	0	0	0	0	0
Legal debt margin	\$1,173,053	\$1,318,322	\$1,509,942	\$1,318,322	\$1,549,934	\$1,237,153	\$1,182,333	\$1,104,132	\$1,095,932	\$1,170,913
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 2014

The following numbers are not expressed in thousands:
Assessed value \$6,988,198,559
Add back: exempt real property 817,884,789
Total assessed value 7,806,083,348

Debt limit (15% of total assessed value) 1,170,912,502
Debt applicable to limit:
General obligation bonds 0
Less: Amount set aside for repayment
of general obligation debt 0
Total net debt applicable to limit 0
Legal debt margin \$1,170,912,502

Source: City of Antioch Finance Department and Contra Costa County Certificate of Assessed Valuations for fiscal year 2012-13

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 Charges And Other	Less: Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service		Debt Service Coverage	Special Assessment Collections (2)	Outstanding (in thousands)	
				Principal	Interest			Hillcrest	Lone Diamond
2005	19,665	15,814	3,851	1,700	320	1.91%	11,860,106	5,030	64,115
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

(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, 2014

2013-14 Assessed Valuation	\$6,988,198,559
Antioch Development Agency Incremental Valuation:	613,597,974
Adjusted Assessed Valuation:	<u>\$6,374,600,585</u>

JURISDICTION	Total Debt 6/30/2014	Percent Applicable (1)	City's Share of Debt 6/30/2014
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Bay Area Rapid Transit District	\$648,275,000	1.350%	\$8,751,713
Contra Costa Community College District	343,945,000	4.843%	16,657,256
Antioch Unified School District Schools Facilities Improvement District No. 1	64,662,391	76.711%	49,603,167
Liberty Union High School District	51,005,000	2.384%	1,215,959
Brentwood Union School District	46,599,704	4.401%	2,050,853
City of Antioch 1915 Act Bonds	2,405,000	100.000%	2,405,000
East Bay Regional Park District	202,210,000	2.084%	4,214,056
Antioch Area Community Facilities District No. 1989-1	37,905,000	100.000%	37,905,000 (3)
Total Overlapping Tax and Assessment Debt			<u>\$122,803,004</u>
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	\$28,784,977	100.000%	\$28,784,977
DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Direct Debt:			
City of Antioch Capital Lease	\$2,820,589	100.000%	\$2,820,589
City of Antioch Lease Revenue Bonds	4,841,262	100.000%	4,841,262
Subtotal Direct General Fund Debt			<u>\$7,661,851</u>
Overlapping Debt:			
Contra Costa County General Fund Obligations	\$274,600,304	4.824%	\$13,246,719
Contra Costa County Pension Obligation Bonds	258,500,000	4.824%	12,470,040
Contra Costa Community College District Certificates of Participation	700,000	4.843%	33,901
Antioch Unified School District Certificates of Participation	18,265,000	83.486%	15,248,718
Brentwood Union School District Certificates of Participation	2,003,079	4.401%	88,156
Contra Costa Fire Protection District Pension Obligation Bonds	99,945,000	10.454%	10,448,250
Subtotal gross overlapping General Fund Debt			<u>\$51,535,783</u>
Less: Contra Costa County Obligations supported from revenue funds			5,245,426
Subtotal net overlapping General Fund Debt			<u>\$46,290,357</u>
COMBINED TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT			<u>\$53,952,208 (2)</u>
COMBINED TOTAL NET DEBT			<u>\$205,540,190 (2)</u>

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
- (3) Includes \$12,490,000 to be called in 8/14.

Ratios to 2013-14 Assessed Valuation:

Total Overlapping Tax and Assessment Debt: 1.76%

Ratios to Adjusted Assessed Valuation:

Combined Direct Debt (\$7,661,851): 0.12%

Gross Combined Total Debt: 3.3%

Net Combined Total Debt: 3.22%

Ratios to Redevelopment Successor Agency Incremental Valuation:

Total Overlapping Tax Increment Debt: 4.69%

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>
2005	100,913	999,013	51,534,263	51,585	5.3%
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	*	*	8.70%
2014	106,455	1,087,008	*	*	6.90%

*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: 11/26/12 - new estimates for 2011; revised estimates for 2009-2010.

(3) State of California Employee Development Dept., Labor Market Info, Data Library

**City of Antioch
Principal Employers
Current Year and Nine Years Ago**

Employer	2014		2005	
	Approx. Number of Employees¹	Percentage Of Total City Employment	Number of Employees	Percentage Of Total City Employment
Kaiser Permanente	2,169	4.31%	663	1.38%
Antioch Unified School District	1,699	3.38%	1,882	3.92%
Sutter Delta Medical Center ²	1,200	2.39%	804	1.68%
Contra Costa County Social Services	525	1.04%	500	1.04%
Wal-Mart	277	0.55%	408	0.85%
Target	325	0.65%	-	0.00%
Costco	270	0.54%	190	0.40%
City of Antioch	243	0.48%	362	0.75%
Antioch Auto Center	240	0.48%	-	0.00%
Safeway	143	0.28%	200	0.42%
Long's Drugs (corporate office)	-	0.00%	255	0.53%
Mervyn's	-	0.00%	210	0.44%

¹ As of 9/17/14 Source: City of Antioch Economic Development Department

² Includes contract employees

**City of Antioch
Operating Indicators by Function
Last Ten Fiscal Years**

Function	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Police										
Physical arrests	4,872	4,983	6,471 (1)	6,734	7,288	5,990	4,830	4,296	4,047	4,018
Parking violations*	1,985	3,334	2,256 (1)	1,188	1,391	1,241	963	1,310	1,319	2,318
Traffic violations*	7,440	8,749	4,703 (1)	7,049	12,664	5,905	3,320	2,123	1,396	1,479
Sworn Officers	114	118	125	126	126	126	126	126	126	87 (3)
Reserve Personnel	11	5	4	4	4	4	4	4	3	3
Support Personnel	47	55	58	59	59	59	59	59	59	26 (3)
Highways and streets										
Street resurfacing, sq ft	207,800	137,100	209,269	128,685	387,760	164,929	879,575	711,900	105,820	1,408,525
Potholes repaired	3,574	3,702	2,022	3,076	170	n/a	(2)	(2)	(2)	(2)
Culture and recreation										
Athletic sports complex admissions	27,775	29,831	32,693	31,429	33,650	33,640	40,000	41,500	42,000	60,000
Community center admissions										
Nick Rodriguez Community Center	960,717	946,667	819,324	558,624	173	314,731	127,545	46,233	10,500	12,800
Antioch Community Center	NA	NA	NA	NA	NA	NA	150,937	234,102	384,602	213,000
Prewett Community Center	133,234	161,572	133,138	129,250	120,121	80,591	80,041	83,556	68,766	92,000
Water										
New connections	392	351	209	236	170	207	139	169	289	206
Water main breaks	2	13	25	18	18	28	17	39	36	22
Average daily consumption (thousands of gallons)	18,591	17,703***	18,473	19,519	17,195	15,190	15,539	16,043	16,478	16,221
Sewer**										
New connections	176	310	166	184	140	181	106	144	259	180

(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 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	2005	2006	2007	2008 ⁴	2009 ⁴	2010 ⁴	2011 ⁴	2012 ⁴	2013 ⁴	2014 ³
General government	55	45	51	50	52	52	52	52	46	25
Public safety ¹										
Sworn Police Officers	114	118	126	126	126	126	126	126	126	87
Community Service Officers	18	17	19	20	20	20	20	20	20	4
Administrative Staff	36	36	39	39	39	39	39	39	39	30
Public works	34	41	41	42	42	54	55	60	63	39
Community Development	38	40	47	43	42	30	30	30	28	10
Capital Improvement ²	-	-	-	5	5	5	5	-	-	-
Recreation	18	18	18	18	18	18	18	18	16	8
Water	39	38	38	41	41	41	41	41	47	47
Wastewater	7	12	12	15	15	15	15	15	21	21
Total employees	<u>359</u>	<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>

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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public safety										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	NA	41	41	43	43	43	42	39	39	40
Fire Stations*	4	4	4	4	4	4	4	4	4	4
Highways and streets										
Streets (miles)	307.91	315.61	339.16	352.62	360.02	482.62	566.31	566.31	595.16	724.55
Streetlights	6,258	6,346	6,501	6,486	8,600	8,649	8,697	8,714	8,731	8,738
Traffic Signals, City Owned	41	42	42	99	100	101	101	101	102	102
Culture and recreation										
Parks acreage	306	306	308	308	308	308	308	308	328	237
Parks	31	31	32	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	3	4	4	4	4
Water										
Water lines (miles)	272.24	278.80	285.35	278.80	340.00	341.68	341.68	341.68	341.68	343.45
Number of water meters	30,474	30,825	30,683	31,061	31,231	30,931	31,468	31,254	31,583	31,803
Maximum daily treatment capacity (millions of gallons)	30.73	31.55	31.55	30.02	27.01	26.49	29.00	26.13	27.01	36.00
Fire hydrants	3,231	3,401	3,443	3,443	3,443	3,443	3,522	3,537	3,537	3,589
Sewer**										
Sanitary sewer lines (miles)	238.77	248.82	250.87	255.70	300.00	300.68	300.68	300.68	300.68	300.68
Number of sewer connections	29,004	29,314	29,480	29,664	29,804	29,535	29,657	29,818	30,171	30,377
Storm drains (miles)	144.36	150.75	157.14	161.42	220.00	221.01	221.01	221.01	221.01	221.46

*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 AUDITORS' 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 City of Antioch, California (City), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise City's basic financial statements, and have issued our report thereon dated December 8, 2014.

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.

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 stylized, handwritten signature in black ink that reads "Badawi & Associates". The script is fluid and cursive, with the first letter of "Badawi" being a large, prominent capital "B".

Badawi and Associates
Certified Public Accountants
Oakland, California
December 8, 2014