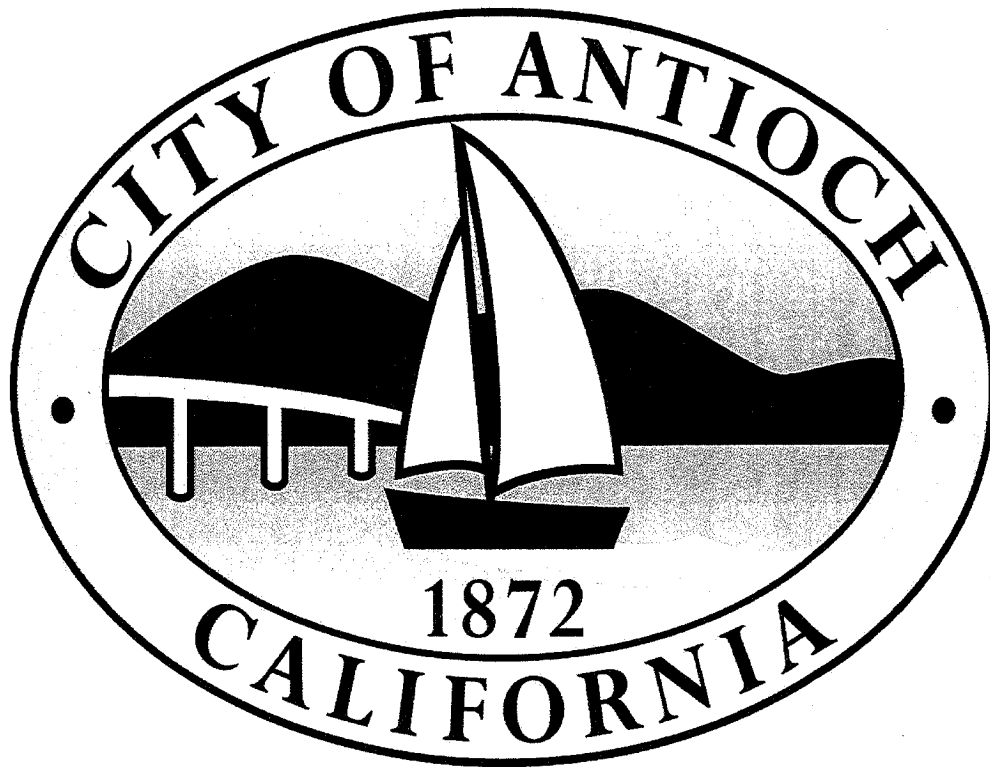


City of Antioch, California

Comprehensive Annual  
Financial Report



For the Fiscal Year Ended  
June 30, 2009



**CITY OF ANTIOCH, CALIFORNIA**

**Comprehensive Annual Financial Report**

**For The Fiscal Year Ended**

**June 30, 2009**

**Prepared By  
Department of Finance**



# City of Antioch Comprehensive Annual Financial Report

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Comprehensive Annual Financial Report**

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# City of Antioch

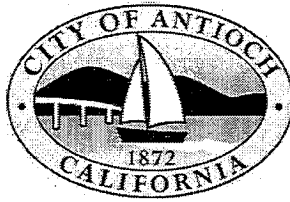
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Office of the City Manager  
P.O. Box 5007, Antioch, CA 94531-5007

Phone 925.779-7011  
Fax 925.779-7054

December 14, 2009

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Antioch:

State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2009.

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 on any material misstatements.

Caporicci & Larson, Certified Public Accountants, have issued an unqualified ("clean") opinion on the City of Antioch's financial statements for the year ended June 30, 2009. 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 complement 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 third largest city in Contra Costa County. 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, running north to Sacramento, across the Nejedly Bridge, offering access to Solano County and the Sacramento area. The City of Antioch currently occupies a land area of 29 square miles and serves a population of 100,957. 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, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and City Attorney. The 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 biennial budget (two single year appropriations) 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 appropriation to the City Manager by April 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 biennial budget cycle, the City Council reviews the budget and makes adjustments as needed to the second year 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 the special approval of the City Council.

**Local economy:** Overall, the local economy continues to slow down after several years of rapid growth in the retail and employment sectors. As happened company-wide, in June 2009 the Antioch Gottschalk's store shuttered its doors, and there are also increasing vacancies in many of the strip malls and the City's downtown business core as well. A positive sign, however, was the April 2009 opening of the Markstein Beverage Distribution Center in its state-of-the-art facility in a business park Markstein is pioneering on Sakurai Street. Also, despite the slowing economy, Wal-Mart is forging ahead with its 33,575 sq. ft. expansion project and, following the grading already completed, Reynolds & Brown will soon begin construction on the first phase of the approximate 50,000 sq. ft. retail and approximate 150,000 sq. ft. office space project that has tentative tenants in a Fresh & Easy Market and CVS Pharmacy.

Continuing through 2015, the more than \$1 billion from various sources will continue to be spent on Highway 4 widening and bringing eBART service to the Hillcrest Station area in Antioch. The Water Emergency Transportation Authority has stalled its environmental assessment efforts of the proposed Ferry Terminal station location in Downtown Antioch due to the State's budgetary issues, but the project that will connect commuters to San Francisco with a potential stop in Martinez, is still being pursued.

The Contra Costa County region, which includes the City of Antioch, has a civilian unemployment rate of 11.2% while the City's unemployment rate is 12.7%. Antioch's population grew about 10.9% between 2000 and 2008 while the overall Contra Costa County growth rate during this corresponding time period was about 8.5%.

**Current period financial information:** The City continues to be challenged by the economic uncertainties felt nationwide and throughout the world. The City has experienced significant declines in General Fund revenue: Property tax 30% over two years; Sales tax 31% over two years; Development fees 40% from prior period. The City has faced the task of cutting over \$11 million in expenditures from the General Fund Budget in this budget cycle to address a similar shortfall in revenues. Some of the ways in which the City has addressed this issue includes: utilization of one time revenues; successful pursuit of grant monies; concessions from employee bargaining units; reductions in force; furloughs; and mandatory reductions of departmental supplies, services and training budgets; use of reserve funds. The City's steadfast goal is to reduce expenditures and align those costs with the existing revenue stream. This will allow the City to provide a basic level of services and continue to maintain General Fund reserves that meet City Council policy.

**Long-term financial planning:** Job development and expansion of the City's retail sales tax base are important factors of Antioch's economic health. With further declines in property and sales taxes in the upcoming fiscal year, the City has increased its efforts to attract companies with high-paying jobs. Employment within the City is estimated to be approximately 21,900 jobs and growing.

The City Council recognizes the importance of maintaining a serviceable network of local and regional roads. Like most cities in the State, it 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 continuing from the last fiscal year. When completed, this analysis will include options for funding the long-term maintenance of the City's roads.

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, Prewett Water Park and public buildings provide the framework and infrastructure that contributes 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.

Strategies for increasing revenues and reducing expenditures in the General Fund are under continuous development and review. The City will aggressively focus on these strategies in the upcoming fiscal year as the State and the Nation face a turbulent financial crisis which ultimately trickles down to all local agencies.

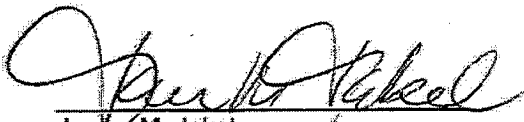
### **Awards and Acknowledgements**

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, 2008. This was the nineteenth consecutive year that the 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.

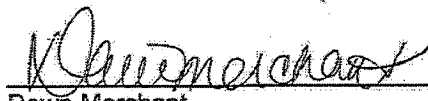
A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

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,



James M. Jakel  
City Manager



Dawn Merchant  
Finance Director

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**CITY OF ANTIOCH  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**ELECTED OFFICIALS AND  
ADMINISTRATIVE PERSONNEL**

**JUNE 30, 2009**

**ELECTED OFFICIALS**

**Jim Davis, Mayor  
Mary Rocha, Mayor Pro-Tem  
Brian Kalinowski, Council Member  
Reginald L. Moore, Council Member  
Martha Parsons, Council Member  
Donna Conley, City Treasurer  
Jolene Martin, City Clerk**

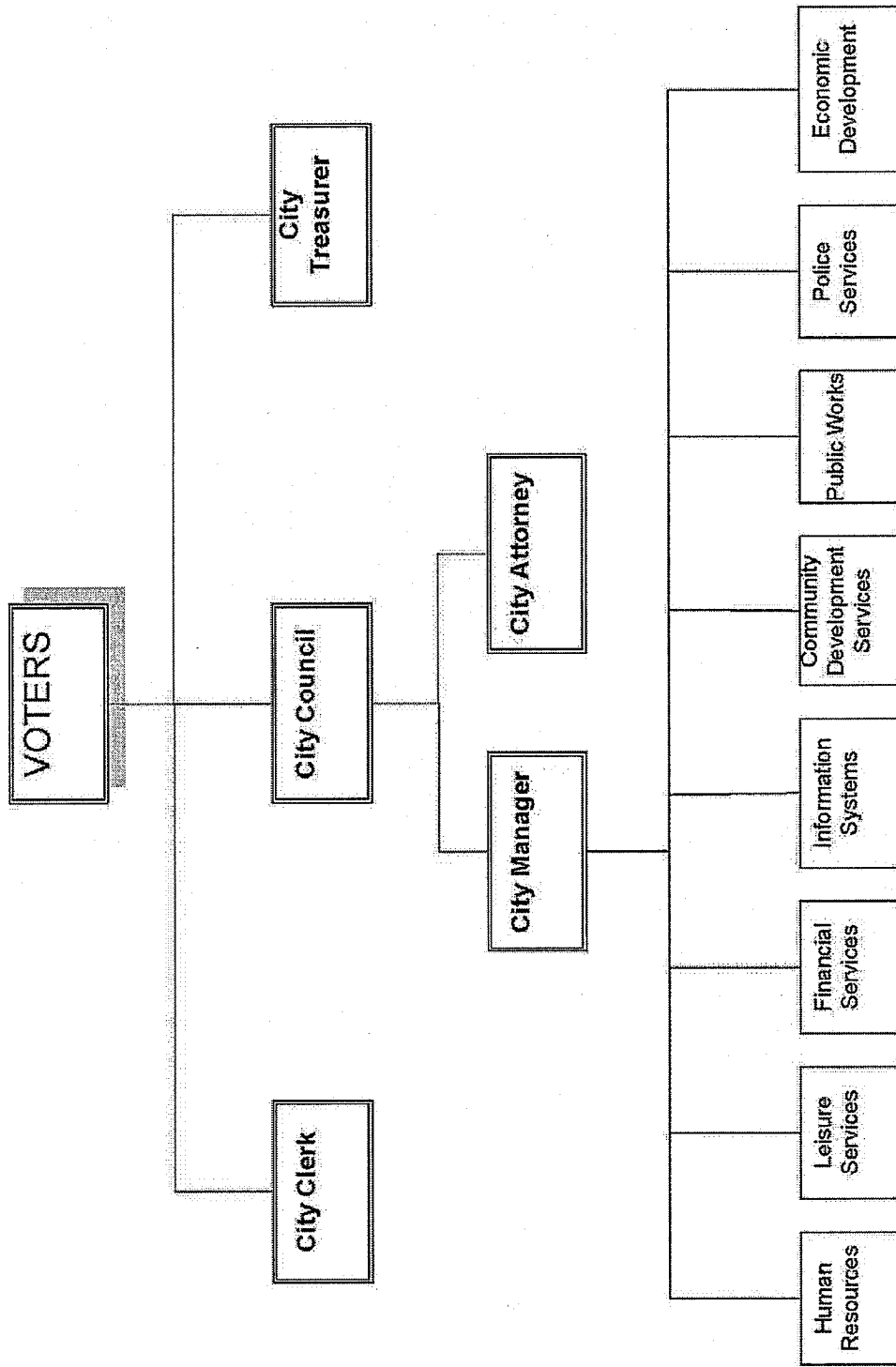
**ADMINISTRATIVE PERSONNEL**

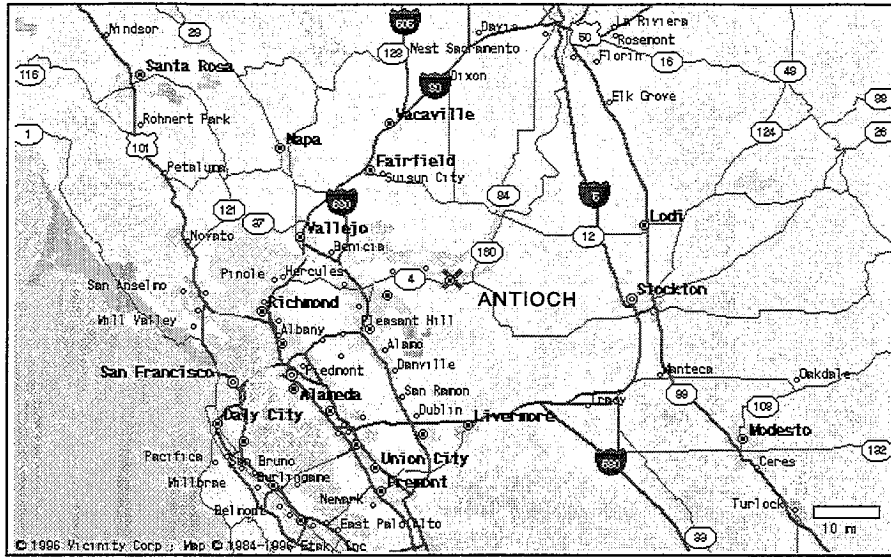
City Manager  
Assistant City Manager  
City Attorney  
Capital Improvement Director  
Chief of Police  
Community Development Director  
Deputy Director of Recreation and Community Services  
Economic Development Director  
Finance Director  
Human Resources Director  
Information Services Director  
Public Works Director

James M. Jakel  
Arlene Mornick  
Lynn Tracy Nerland  
Phil Harrington  
Jim Hyde  
Joe Brandt  
Dave Sanderson  
Guy Bjerke  
Dawn Merchant  
Deborah McHenry  
Bill Gegg  
Ron Bernal

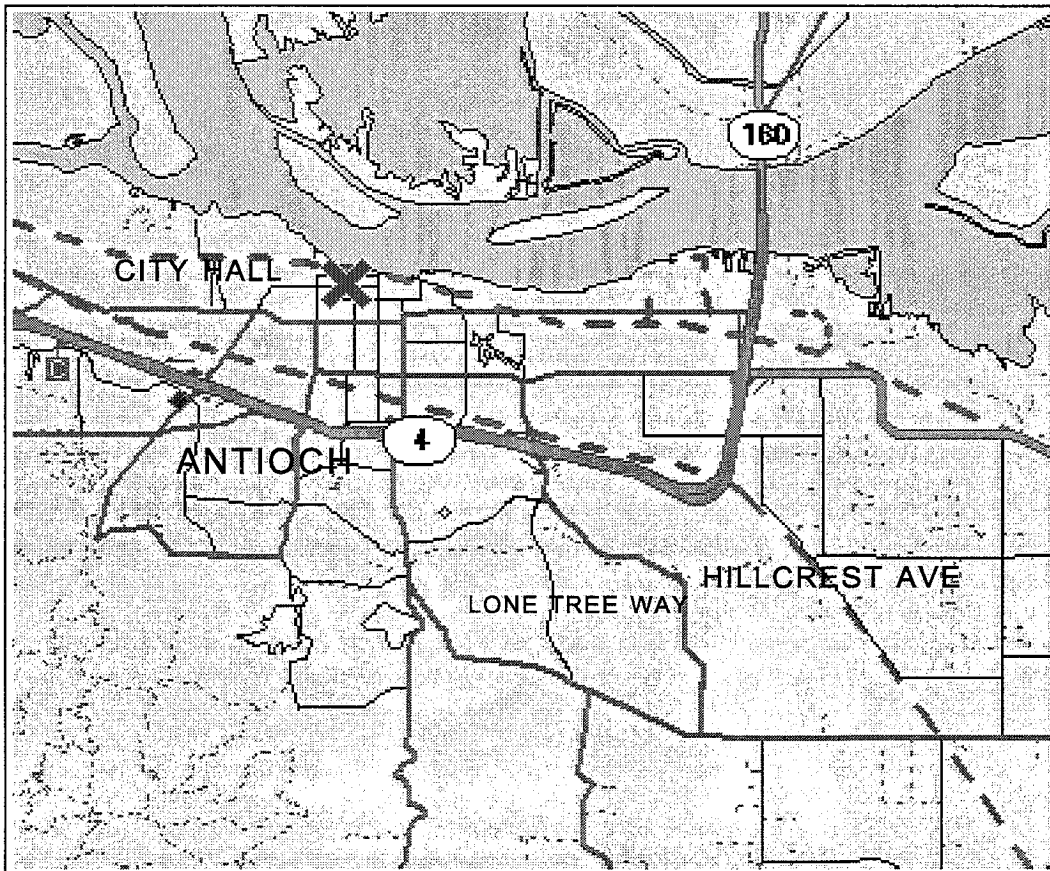
City of Antioch  
Third & "H" Streets, P.O. Box 5007  
Antioch, California 94531-5007  
[www.ci.antioch.ca.us](http://www.ci.antioch.ca.us)

# City of Antioch-Organization of City Government





Location Map



Area Map

# 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, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director





## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Antioch, California (City), as of and for the year ended June 30, 2009, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards in the United States 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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Subsequent to the basic financial statements date of June 30, 2009 and the year then ended, the State of California (State) has borrowed, deferred paying certain revenues and proposed taking other funds from local governments including the City of Antioch. These actions by the State include:

- 8% of Property Taxes borrowed – to be repaid in 3 years
- Gas Tax payments deferred – to be paid after January 1, 2010
- Redevelopment Agency funds – prepared to be taken for fiscal year 2010

These above amounts are very significant to the local governments and may affect their ongoing operations. Certain lawsuits are in process to stop such State actions. The State has passed legislation is also in process to aid local governments to be able to obtain funding for the 8% of property taxes borrowed by the State. For more detail information, see Note 15 attached in the Notes to Basic Financial Statements.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the 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, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with generally accepted accounting principles in the United States.

Toll Free Ph: (877) 862-2200

Toll Free Fax: (866) 436-0927

**Oakland**  
180 Grand Ave., Suite 1365  
Oakland, California 94612

**Orange County**  
9 Corporate Park, Suite 100  
Irvine, California 92606

**Sacramento**  
777 Campus Commons Rd., Suite 200  
Sacramento, California 95825

**San Diego**  
4858 Mercury, Suite 106  
San Diego, California 92111

To the Honorable Mayor and Members of the City Council  
of the City of Antioch  
Page 2

As described in Note 1 to the basic financial statements, the City adopted Statement of Governmental Accounting Standards Board:

- GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*
- GASB Statement No. 52, *Land and Other Real Estate Held as Investments by Endowment*
- GASB Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*
- GASB Statement No. 56, *Codification of Accounting and Financial Reporting Guidance Contained in AICPA Statements on Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2009 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying Required Supplementary Information, such as management's discussion and analysis, budgetary comparison information and other information as listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Required Supplementary Information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying supplementary information is presented for purpose of additional analysis and is not a required part of the basic financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we express no opinion on them.

*Capricci & Carlson*

Oakland, California  
December 14, 2009

**CITY OF ANTIOCH**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2009**

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, 2009. 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-iii 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 \$524,240,246 (net assets). Of this amount, \$44,479,015 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net assets decreased by \$2,167,890 due mainly to a lower than anticipated revenues and a higher than anticipated expenditures.
- As of the close of the current fiscal year, the City of Antioch's governmental funds reported ending fund balances of \$42,736,273, a decrease of \$7,000,392 in comparison with the prior year.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$4,392,480, or 8.63% of total General Fund expenditures, and 10.07% of total General Fund revenues.
- The City of Antioch's total long-term obligations for governmental activities decreased by \$1,126,794 and total long-term obligations for business-type activities decreased by \$745,251.

**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 assets presents information on all of the City of Antioch's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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 development agency and 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 13-17 of this report.

**CITY OF ANTIOCH**  
**Management's Discussion and Analysis, Continued**  
**For the Fiscal Year Ended June 30, 2009**

**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, two special revenue funds (Housing and Community Development and Low and Moderate Income Housing) and two capital projects funds (Capital Improvement and ADA Project #1) 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 **21-28** of this report.

The City of Antioch adopts an annual appropriated budget for its general fund and its major special revenue 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, post employment medical benefits 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 **29-34** 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 page **36** of this report.

**CITY OF ANTIOCH**  
**Management's Discussion and Analysis, Continued**  
**For the Fiscal Year Ended June 30, 2009**

**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 37-63 of this report.

**Government-wide Financial Analysis**

As noted earlier, net assets 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 \$524,240,246 at the close of the most recent fiscal year.

By far the largest portion of the City of Antioch's net assets (82%) 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	
	2009	2008	2009	2008	2009	2008
Current and other assets	\$ 77,738,587	\$ 85,560,993	\$ 27,313,402	\$ 27,078,174	\$ 105,051,989	\$ 112,639,167
Capital assets	322,822,901	321,728,745	158,204,775	157,501,526	481,027,676	479,230,271
Total assets	400,561,488	407,289,738	185,518,177	184,579,700	586,079,665	591,869,438
Current and other liabilities	8,351,100	9,754,808	2,432,624	2,778,754	10,783,724	12,533,562
Long-term obligations	43,390,843	44,517,637	7,664,852	8,410,103	51,055,695	52,927,740
Total liabilities	51,741,943	54,272,445	10,097,476	11,188,857	61,839,419	65,461,302
Net assets:						
Invested in capital assets,						
net of related debt	279,610,131	280,385,194	150,985,262	149,525,760	430,595,393	429,910,954
Restricted	46,709,653	44,710,400	2,456,185	2,655,517	49,165,838	47,365,917
Unrestricted	22,499,761	27,921,699	21,979,254	21,209,566	44,479,015	49,131,265
Total net assets	\$ 348,819,545	\$ 353,017,293	\$ 175,420,701	\$ 173,390,843	\$ 524,240,246	\$ 526,408,136

An additional portion of the City of Antioch's net assets (9.38%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$44,479,015) may be used to meet the government's ongoing obligations to citizens and creditors.

The government's total net assets decreased by \$2,167,890 due mainly to lower than anticipated revenues, as well as a reduction in the City's net OPEB asset. At the end of the current fiscal year, the City of Antioch is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its business-type activities.

Current and other assets decreased by \$7,587,178 primarily due to a reduction in the City's net OPEB asset and increased payments for capital projects which reduced the City's cash and investment balances.

Current and other liabilities decreased by \$1,749,838 due mainly to decreased accounts payable related to capital projects.

Long-term obligations decreased \$1,872,045 due to scheduled debt service payments.

**Governmental and Business-Type Activities.** Governmental activities decreased the City of Antioch's net assets by \$4,197,748. There was an increase of \$2,029,858 in net assets reported in connection with the City of Antioch's business-type activities.

**CITY OF ANTIOCH**  
**Management's Discussion and Analysis, Continued**  
**For the Fiscal Year Ended June 30, 2009**

**CHANGE IN NET ASSETS**

	Governmental Activities		Business-Type Activities		TOTAL	
	2009	2008	2009	2008	2009	2008
<b>Revenue:</b>						
<b>Program revenues:</b>						
Charges for services	\$ 9,434,957	\$ 10,897,912	\$ 25,762,376	\$ 26,223,195	\$ 35,197,333	\$ 37,121,107
Operating grants and contributions	6,135,661	7,771,762	-	-	6,135,661	7,771,762
Capital grants and contributions	8,788,864	7,856,323	2,610,306	5,163,354	11,399,170	13,019,677
<b>General revenues:</b>						
Property tax	17,927,242	18,576,390	-	-	17,927,242	18,576,390
Sales tax	9,909,458	11,725,040	-	-	9,909,458	11,725,040
Motor vehicle in lieu	7,537,502	8,355,431	-	-	7,537,502	8,355,431
Other	11,493,820	11,579,195	2,039,573	1,497,814	13,533,393	13,077,009
<b>Total revenues</b>	<b>71,227,504</b>	<b>76,762,053</b>	<b>30,412,255</b>	<b>32,884,363</b>	<b>101,639,759</b>	<b>109,646,416</b>
<b>Expenses:</b>						
General government	9,337,746	8,926,179	-	-	9,337,746	8,926,179
Public works	19,452,241	15,763,997	-	-	19,452,241	15,763,997
Public safety	30,295,878	28,874,845	-	-	30,295,878	28,874,845
Parks and recreation	4,496,862	4,400,566	-	-	4,496,862	4,400,566
Community development	8,682,948	8,905,333	-	-	8,682,948	8,905,333
Interest on long-term debt	2,194,585	2,250,641	-	-	2,194,585	2,250,641
Water	-	-	22,900,028	23,086,706	22,900,028	23,086,706
Sewer	-	-	2,973,365	2,819,955	2,973,365	2,819,955
Marina	-	-	1,174,713	1,208,240	1,174,713	1,208,240
Prewett Water Park	-	-	2,299,283	2,088,804	2,299,283	2,088,804
<b>Total expenses</b>	<b>74,460,260</b>	<b>69,121,561</b>	<b>29,347,389</b>	<b>29,203,705</b>	<b>103,807,649</b>	<b>98,325,266</b>
Increase in net assets-before transfer	(3,232,756)	7,640,492	1,064,866	3,680,658	(2,167,890)	11,321,150
Transfers	(964,992)	(687,353)	964,992	687,353	-	-
<b>Increase in net assets</b>	<b>(4,197,748)</b>	<b>6,953,139</b>	<b>2,029,858</b>	<b>4,368,011</b>	<b>(2,167,890)</b>	<b>11,321,150</b>
Net assets - July 1, 2008	353,017,293	346,064,154	173,390,843	169,022,832	526,408,136	515,086,986
<b>Net assets - June 30, 2009</b>	<b>\$ 348,819,545</b>	<b>\$ 353,017,293</b>	<b>\$ 175,420,701</b>	<b>\$ 173,390,843</b>	<b>\$ 524,240,246</b>	<b>\$ 526,408,136</b>

**Governmental activities.** General Fund and Antioch Development Agency property tax revenues decreased due to lower assessed valuations (assessed valuation is \$9,531,966,346, an 8.93% decrease from the prior year). Capital grants and contributions decreased due to less infrastructure donations received from developers than the prior year.

**Business-type activities.** Business-type activities increased the City of Antioch's net assets by \$2,029,858 accounting for growth in the government's net assets. The capital grants and contributions increased net assets by \$2,164,975 due to infrastructure donations.

**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, *unreserved 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 \$42,736,273, a decrease of \$7,000,392 in comparison with the prior year. About 61.80% of this total amount, \$26,412,527, constitutes *unreserved fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed 1) to liquidate contracts and purchase orders of the prior period (\$3,019,452), 2) to pay debt service (\$830,356), 3) to pay for construction (\$6,057,751) or 4) for a variety of other restricted purposes (\$6,416,187).

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

**CITY OF ANTIOCH**  
**Management's Discussion and Analysis, Continued**  
**For the Fiscal Year Ended June 30, 2009**

**Revenues Classified by Source**  
**Governmental Funds**

Revenue by Source	FY 2008/2009		FY 2007/2008		Increase (Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent Change
Taxes	\$ 42,165,347	56.9%	\$ 45,978,950	61.2%	\$ (3,813,603)	-8.3%
Licenses and permits	735,121	1.0%	1,400,487	1.9%	(665,366)	(47.5)%
Fines and penalties	362,435	0.5%	214,095	0.3%	148,340	69.3 %
Investment income and rentals	2,490,879	3.4%	3,793,631	5.0%	(1,302,752)	(34.3)%
Revenue from other agencies	10,667,363	14.4%	7,755,903	10.3%	2,911,460	37.5 %
Current service charges	11,106,363	15.0%	11,614,126	15.5%	(507,763)	(4.4)%
Special assessment revenue	2,730,964	3.7%	2,801,838	3.7%	(70,874)	(2.5)%
Other	3,851,535	5.2%	1,575,331	2.1%	2,276,204	144.5 %
Total	\$ 74,110,007	100.0%	\$ 75,134,361	100.0%	\$ (1,024,354)	-1.4%

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

- Licenses and permits decreased significantly due to less building permits being pulled than last year.
- Fines and penalties increased significantly during the year due to more vehicle code fines being issued than the prior year.
- Revenue from other agencies increased significantly over the prior year due to increased reimbursements received from the Antioch Area Public Facilities Financing Agency for the Prewett Park Community Center project and a one-time grant received for the Markley Creek project.
- Other revenues increased significantly due to expenditure reimbursements received for the Markley Creek Remediation project.

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 2008/09		FY 2007/08		Increase (Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent Change
Current						
General government	\$ 8,976,368	11.2%	\$ 8,330,899	10.4%	\$ 645,469	7.7%
Public works	12,887,767	16.1%	9,268,650	11.6%	3,619,117	39.0%
Public safety	31,201,627	39.0%	29,629,067	37.1%	1,572,560	5.3%
Parks and recreation	4,023,241	5.0%	4,076,783	5.1%	(53,542)	(1.31)%
Community development	11,308,010	14.1%	11,390,424	14.2%	(82,414)	(0.72)%
Capital outlay	8,176,623	10.2%	13,839,952	17.3%	(5,663,329)	(40.92)%
Debt service	3,435,771	4.3%	3,404,979	4.3%	30,792	0.9%
Total	\$ 80,009,407	100.0%	\$ 79,940,754	100.0%	\$ 68,653	0.1%

**CITY OF ANTIOCH**  
**Management's Discussion and Analysis, Continued**  
**For the Fiscal Year Ended June 30, 2009**

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

- Public works expenditures increased due to contracts and professional services for the Markley Creek Remediation project.
- Public safety expenditures increased primarily due to increased personnel costs.
- Capital outlay expenditures decreased due to the completion of the Sierra Crete project in prior year.

The General Fund is the chief operating fund of the City of Antioch. At the end of the current fiscal year, unreserved fund balance of the General Fund was \$4,392,480, while total fund balance was \$5,286,356. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 8.63% of total General Fund expenditures, while total fund balance represents 10.38%.

The fund balance of the City of Antioch's General Fund decreased by \$4,119,842 during the current fiscal year. This decrease is primarily attributable to increased personnel and legal costs.

*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 assets of the Water Fund at the end of the year amounted to \$14,217,869 and those of the Sewer Fund amounted to \$7,809,068. Unrestricted net assets of the Marina Fund at the end of the year amounted to \$948,465 and unrestricted net assets of the Prewett Water Park Fund amounted to (\$315).

- Water Fund total net assets decreased \$24,722 during the current fiscal year, which is mainly due to decreased developer contributions of infrastructure assets during the year and decreased charges for services.
- Sewer Fund total net assets increased \$2,910,301 during the current fiscal year, which is mainly due to increased charges for services and transfers in.
- Marina Fund total net assets increased \$99,135 during the current fiscal year, which is mainly due to increased charges for services and decreased operating expenditures.

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 a (\$65,018) variance from appropriations and can be briefly summarized as follows:

- \$821 over budget in general government activities due mainly to increased unemployment claims.
- \$21,743 over budget for public works because of increased unemployment claims.
- \$20,200 over budget for public safety due to increased unemployment claims.
- \$22,254 over budget for community development due mainly to increased unemployment claims.



**CITY OF ANTIOCH**  
**Management's Discussion and Analysis, Continued**  
**For the Fiscal Year Ended June 30, 2009**

**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, 2009, amounts to \$481,027,676 (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 \$1,797,405.

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

- A variety of street construction projects in residential developments and widening and expansion projects for existing streets continued; construction in progress for governmental activities as of the end of the current fiscal year had reached \$14,674,842.
- Various building and system additions and improvements were completed in the Water, Sewer, Marina and Prewett Water Park funds at a cost of \$8,400,880. Work continued on the Water Treatment Plant Expansion project causing construction in progress for business type activities at a cost of \$7,228,255 as of the end of the current fiscal year.
- Acceptance of donated infrastructure at an estimated value of \$1,779,875.

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
	2009	2008	2009	2008	2009	2008	
Land	\$ 13,387,592	\$ 13,387,592	\$ 3,558,467	\$ 3,558,467	\$ 16,946,059	\$ 16,946,059	\$ -
Construction in Progress	14,674,842	13,696,416	7,228,255	10,405,614	21,903,097	24,102,030	(2,198,933)
Infrastructure	265,343,519	264,324,250	101,948,614	95,252,680	367,292,133	359,576,930	7,715,203
Structures and Improvements	25,025,947	25,733,258	44,955,130	47,707,191	69,981,077	73,440,449	(3,459,372)
Equipment	4,391,001	4,587,229	514,309	577,574	4,905,310	5,350,041	(444,731)
<b>Total</b>	<b>\$ 322,822,901</b>	<b>\$ 321,728,745</b>	<b>\$ 158,204,775</b>	<b>\$ 157,501,526</b>	<b>\$ 481,027,676</b>	<b>\$ 479,415,509</b>	<b>\$ 1,612,167</b>

**Construction Commitments.** Among the significant construction commitments were \$14.85 million toward street projects and Prewett Community Center project.

Additional information on the City of Antioch's capital assets can be found in **Note 7 on pages 51-52**.

**Long-term debt.** At the end of the current fiscal year, the City of Antioch had total debt outstanding of \$47,599,841. Of this amount, \$32,835,000 represents bonds secured solely by specified revenue sources (i.e., revenue bonds), \$11,070,000 represents tax allocation bonds, and \$3,694,841 represents loans payable.

The City of Antioch's total long-term obligations for governmental activities decreased by \$1,843,904, and total long-term obligations for business-type activities decreased by \$795,550 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 \$1,549,933,623. 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 8 on pages 52-54** of this report.

**CITY OF ANTIOCH**  
**Management's Discussion and Analysis, Continued**  
**For the Fiscal Year Ended June 30, 2009**

**Economic Factors and Next Year's Budget**

- The unemployment rate for the City of Antioch is currently 12.20%. This is higher than the state's average unemployment rate of 11.60% and the national average rate of 9.50%
- The housing market continues to experience a slump, and foreclosure rates continue to rise.
- Assessed values in the City have declined approximately 21% for the 2009-10 tax year.

All of these factors were considered in preparing the City of Antioch's budget for the 2008-2010 fiscal year.

During the current fiscal year, unreserved fund balance in the General Fund decreased by \$4,141,257. The City of Antioch has appropriated \$174,423 of the reserved fund balance for spending in the 2009-2010 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 or requests for additional financial information should be addressed to the Office of the Finance Director, City of Antioch, P. O. Box 5007, Antioch, CA 94531-5007.

**BASIC FINANCIAL STATEMENTS**

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**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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**City of Antioch**  
**Statement of Net Assets**  
**June 30, 2009**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and investments	\$ 44,333,719	20,658,945	\$ 64,992,664
Receivables (net):			
Accounts	3,519,435	4,819,662	8,339,097
Taxes	3,615,143	-	3,615,143
Interest	440,018	15	440,033
Materials, parts and supplies	10,482	260,211	270,693
Internal balances	995,833	(995,833)	-
Prepaid items	231,336	36,805	268,141
Restricted cash and investments, held by fiscal agents	1,487,683	2,456,185	3,943,868
Loans receivable	17,611,129	-	17,611,129
Deferred bond issuance costs	772,760	77,412	850,172
Net OPEB asset	4,119,625	-	4,119,625
Investment in land held for development	601,424	-	601,424
Capital assets:			
Nondepreciable	28,062,434	10,786,722	38,849,156
Depreciable, net	294,760,467	147,418,053	442,178,520
<b>Total assets</b>	<b>400,561,488</b>	<b>185,518,177</b>	<b>586,079,665</b>
<b>LIABILITIES</b>			
Accounts payable	3,170,504	1,850,830	5,021,334
Accrued payroll	913,423	191,542	1,104,965
Interest payable	984,472	211,656	1,196,128
Deposits	3,195,646	115,263	3,310,909
Unearned revenue	87,055	63,333	150,388
Long-term obligations:			
Due within one year	1,943,140	842,950	2,786,090
Due beyond one year	41,447,703	6,821,902	48,269,605
<b>Total liabilities</b>	<b>51,741,943</b>	<b>10,097,476</b>	<b>61,839,419</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	279,610,131	150,985,262	430,595,393
Restricted for:			
Debt service	833,106	2,456,185	3,289,291
Housing	23,216,546	-	23,216,546
Public safety	714,833	-	714,833
Public and capital facilities	4,960,525	-	4,960,525
Roads	12,865,018	-	12,865,018
Other Post Employment Benefit	4,119,625	-	4,119,625
<b>Total restricted net assets</b>	<b>46,709,653</b>	<b>2,456,185</b>	<b>49,165,838</b>
Unrestricted net assets	22,499,761	21,979,254	44,479,015
<b>Total net assets</b>	<b>\$ 348,819,545</b>	<b>\$ 175,420,701</b>	<b>\$ 524,240,246</b>

See accompanying notes to the basic financial statements.

**City of Antioch**  
**Statement of Activities**  
**For the Fiscal Year Ended June 30, 2009**

Functions / Programs	Expenses	Interfund Charges	Program Revenues		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>					
<b>Governmental activities:</b>					
General government	\$ 9,337,746	\$ 1,272,788	\$ 1,576,857	\$ 450,938	\$ -
Public works	19,452,241	288,912	1,283,134	3,243,083	8,788,864
Public safety	30,295,878	10,257	1,610,941	342,195	-
Parks and recreation	4,496,862	-	636,595	629,558	-
Community development	8,682,948	-	2,755,473	1,469,887	-
Interest on long-term liabilities	2,194,585	-	-	-	-
<b>Total governmental activities</b>	<b>74,460,260</b>	<b>1,571,957</b>	<b>7,863,000</b>	<b>6,135,661</b>	<b>8,788,864</b>
<b>Business-type activities:</b>					
Water	21,539,376	(1,360,652)	20,179,584	-	1,213,660
Sewer	2,819,886	(153,479)	3,815,948	-	1,396,646
Marina	1,116,887	(57,826)	811,508	-	-
Prewett Water Park	2,299,283	-	955,336	-	-
<b>Total business-type activities</b>	<b>27,775,432</b>	<b>(1,571,957)</b>	<b>25,762,376</b>	<b>-</b>	<b>2,610,306</b>
<b>Total primary government</b>	<b>\$ 102,235,692</b>	<b>\$ -</b>	<b>\$ 33,625,376</b>	<b>\$ 6,135,661</b>	<b>\$ 11,399,170</b>

**General Revenues:**

Taxes:

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

**Transfers**

**Total general revenues and transfers**

**Change in net assets**

**Net assets - beginning of year**

**Net assets - end of year**

See accompanying notes to the basic financial statements



Net (Expense) Revenue  
and Changes in Net Assets

Governmental Activities	Business-Type Activities	Total
\$ (6,037,163)	\$ -	\$ (6,037,163)
(5,848,248)	-	(5,848,248)
(28,332,485)	-	(28,332,485)
(3,230,709)	-	(3,230,709)
(4,457,588)	-	(4,457,588)
(2,194,585)	-	(2,194,585)
<u>(50,100,778)</u>	<u>-</u>	<u>(50,100,778)</u>
-	(1,506,784)	(1,506,784)
-	2,239,229	2,239,229
-	(363,205)	(363,205)
-	(1,343,947)	(1,343,947)
-	(974,707)	(974,707)
<u>(50,100,778)</u>	<u>(974,707)</u>	<u>(51,075,485)</u>
17,927,242	-	17,927,242
241,861	-	241,861
3,465,604	-	3,465,604
1,024,252	-	1,024,252
432,006	-	432,006
9,909,458	-	9,909,458
-	1,214,322	1,214,322
7,537,502	-	7,537,502
387,931	-	387,931
2,042,128	825,251	2,867,379
3,900,038	-	3,900,038
(964,992)	964,992	-
<u>45,903,030</u>	<u>3,004,565</u>	<u>48,907,595</u>
(4,197,748)	2,029,858	(2,167,890)
<u>353,017,293</u>	<u>173,390,843</u>	<u>526,408,136</u>
<u>\$ 348,819,545</u>	<u>\$ 175,420,701</u>	<u>\$ 524,240,246</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.

**Low and Moderate Income Housing Fund** - This fund was established by the Antioch Development Agency to account for tax allocations set aside for the purpose of increasing or improving the City's supply of low or moderate income housing.

**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.

**ADA Project Area #1 Fund** was established by the Antioch Development Agency to account for acquisition, demolition and construction of Development Agency Project Area #1 of the City of Antioch. Financing is provided by property tax increments and bond proceeds.

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**GOVERNMENTAL FUND FINANCIAL STATEMENTS**

**City of Antioch**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2009**

	General Fund	Special Revenue Funds		Capital Projects Fund
		Housing and Community Development	Low and Moderate Income Housing	Capital Improvement
<b>ASSETS</b>				
Cash and investments	\$ 4,425,754	\$ 2,849	\$ 2,173,243	\$ -
Receivables (net):				
Accounts	461,358	273,273	1,400	890,071
Taxes	1,887,968	-	-	-
Interest	440,007	-	-	-
Due from other funds	2,832,632	-	-	-
Prepaid items	205,373	-	-	-
Restricted cash and investments	-	-	-	-
Loans receivable	1,122,165	3,962,350	12,187,618	-
Advances to other funds	-	-	3,587,849	-
Investment in land held for redevelopment	-	-	-	-
<b>Total assets</b>	<b>\$ 11,375,257</b>	<b>\$ 4,238,472</b>	<b>\$ 17,950,110</b>	<b>\$ 890,071</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,499,891	\$ 79,867	\$ 162,457	\$ 313,509
Accrued payroll	778,051	585	-	-
Deposits	2,667,971	-	-	200
Due to other funds	-	190,288	-	1,050,901
Deferred revenue	1,122,165	3,962,350	12,187,618	-
Compensated absences	20,823	-	-	-
Advances from other funds	-	-	-	-
<b>Total liabilities</b>	<b>6,088,901</b>	<b>4,233,090</b>	<b>12,350,075</b>	<b>1,364,610</b>
<b>FUND BALANCES</b>				
Reserved for:				
Advances to other funds	-	-	3,587,849	-
Housing	-	-	2,012,186	-
Construction	-	-	-	-
Petty cash and prepaid items	206,993	-	-	-
Encumbrances	686,883	196,990	-	177,478
Land held for redevelopment	-	-	-	-
Debt services	-	-	-	-
Unreserved, reported in:				
General fund	4,392,480	-	-	-
Special revenue funds	-	(191,608)	-	-
Capital project funds	-	-	-	(652,017)
<b>Total fund balances</b>	<b>5,286,356</b>	<b>5,382</b>	<b>5,600,035</b>	<b>(474,539)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 11,375,257</b>	<b>\$ 4,238,472</b>	<b>\$ 17,950,110</b>	<b>\$ 890,071</b>

See accompanying notes to the basic financial statements.

Capital Projects		
Fund		
ADA	Non-Major	
Project #1	Governmental	Total
	Funds	
\$ 5,276,183	\$ 28,334,220	\$ 40,212,249
-	1,825,966	3,452,068
-	1,727,175	3,615,143
-	11	440,018
-	-	2,832,632
1,430	24,535	231,338
-	1,487,683	1,487,683
299,095	39,901	17,611,129
-	-	3,587,849
601,424	-	601,424
<u>\$ 6,178,132</u>	<u>\$ 33,439,491</u>	<u>\$ 74,071,533</u>
\$ 33,766	\$ 1,035,021	\$ 3,124,511
-	96,979	875,615
-	527,475	3,195,646
-	1,591,443	2,832,632
299,095	126,956	17,698,184
-	-	20,823
3,587,849	-	3,587,849
<u>3,920,710</u>	<u>3,377,874</u>	<u>31,335,260</u>
-	-	3,587,849
-	-	2,012,186
-	6,057,751	6,057,751
1,430	6,305	214,728
258,155	1,699,946	3,019,452
601,424	-	601,424
-	830,356	830,356
-	-	4,392,480
-	18,444,239	18,252,631
1,396,413	3,023,020	3,767,416
<u>2,257,422</u>	<u>30,061,617</u>	<u>42,736,273</u>
<u>\$ 6,178,132</u>	<u>\$ 33,439,491</u>	<u>\$ 74,071,533</u>

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**City of Antioch**  
**Reconciliation of the Governmental Funds Balance Sheet to the**  
**Government-Wide Statement of Net Assets - Governmental Activities**  
**June 30, 2009**

<b>Fund Balances - Total Governmental Funds</b>	<b>\$ 42,736,273</b>
Amounts reported for governmental activities in the Statement of Net Assets 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.	<u>320,484,993</u>
Loans receivables are not available to pay for current-period expenditures and therefore are reported as deferred revenue in the fund financial statements.	<u>17,611,129</u>
Bond issuance costs are an expenditure in the governmental funds but are capitalized and amortized over the life of the bonds in the government-wide financial statements.	<u>772,760</u>
Internal service funds are used by management to charge the costs of vehicle repair and maintenance, stores, office equipment and replacement, printing and mail service, compensated absences, cash management, financial services, and post employment medical benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net assets.	<u>11,460,783</u>
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	(1,911,507)
Due in more than one year	(41,350,414)
Accrued interest payable	<u>(984,472)</u>
Total long-term liabilities	<u>(44,246,393)</u>
 <b>Net Assets of Governmental Activities</b>	 <b><u><u>\$ 348,819,545</u></u></b>

See accompanying notes to the basic financial statements.

**City of Antioch**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Fiscal Year Ended June 30, 2009**

	Special Revenue Funds			Capital Projects
	General Fund	Housing and Community Development	Low and Moderate Income Housing	Fund
<b>REVENUES:</b>				
Taxes	\$ 31,363,965	\$ -	\$ -	\$ -
Licenses & permits	735,121	-	-	-
Fines and penalties	214,866	-	-	-
Investment income and rentals	519,576	611	70,858	3,401
Revenue from other agencies	591,147	896,575	-	1,602,883
Current service charges	9,568,469	-	-	29,034
Special assessment revenue	-	-	-	-
Other	654,491	1,725	253,458	2,003,588
<b>Total revenues</b>	<b>43,647,635</b>	<b>898,911</b>	<b>324,316</b>	<b>3,638,906</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General government	8,973,882	-	-	-
Public works	5,776,452	-	-	5,438,309
Public safety	30,162,704	-	-	-
Parks and recreation	24,315	-	-	-
Community development	5,992,037	633,354	1,979,811	-
Capital outlay	-	164,673	-	73,150
<b>Debt service:</b>				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total expenditures</b>	<b>50,929,390</b>	<b>798,027</b>	<b>1,979,811</b>	<b>5,511,459</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(7,281,755)</b>	<b>100,884</b>	<b>(1,655,495)</b>	<b>(1,872,553)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	5,152,117	-	1,590,388	1,378,975
Transfers (out)	(1,990,204)	(100,000)	-	-
<b>Total other financing sources (uses)</b>	<b>3,161,913</b>	<b>(100,000)</b>	<b>1,590,388</b>	<b>1,378,975</b>
<b>Net change in fund balances</b>	<b>(4,119,842)</b>	<b>884</b>	<b>(65,107)</b>	<b>(493,578)</b>
<b>FUND BALANCES:</b>				
Beginning of year	9,406,198	4,498	5,665,142	19,039
End of year	\$ 5,286,356	\$ 5,382	\$ 5,600,035	\$ (474,539)

See accompanying notes to the basic financial statements.

Capital Projects		
Fund		
ADA	Non-Major	
Project #1	Governmental	Total
	Funds	
\$ 5,063,222	\$ 5,738,160	\$ 42,165,347
-	-	735,121
-	147,569	362,435
204,983	1,691,450	2,490,879
-	7,576,758	10,667,363
-	1,508,860	11,106,363
-	2,730,964	2,730,964
-	938,273	3,851,535
<u>5,268,205</u>	<u>20,332,034</u>	<u>74,110,007</u>
-	2,486	8,976,368
-	1,673,006	12,887,767
-	1,038,923	31,201,627
-	3,998,926	4,023,241
916,072	1,786,736	11,308,010
1,978,207	5,960,593	8,176,623
-	1,255,000	1,255,000
-	2,180,771	2,180,771
<u>2,894,279</u>	<u>17,896,441</u>	<u>80,009,407</u>
<u>2,373,926</u>	<u>2,435,593</u>	<u>(5,899,400)</u>
-	5,008,948	13,130,428
<u>(3,965,597)</u>	<u>(8,175,619)</u>	<u>(14,231,420)</u>
<u>(3,965,597)</u>	<u>(3,166,671)</u>	<u>(1,100,992)</u>
(1,591,671)	(731,078)	(7,000,392)
<u>3,849,093</u>	<u>30,792,695</u>	<u>49,736,665</u>
<u>\$ 2,257,422</u>	<u>\$ 30,061,617</u>	<u>\$ 42,736,273</u>

# 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, 2009

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Net Change in Fund Balances - Total Governmental Funds	\$ (7,000,392)
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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	8,176,623
Depreciation, net of internal service funds depreciation of \$659,910	(8,782,779)

In the Statement of Activities, capital assets donated to the City are reported as general revenue, whereas in the governmental funds, capital assets donated do not increase financial resources. Thus, the change in net assets differs from the change in fund balances by the value of the asset donated.

1,779,875

In the Statement of Activities, only the gain (loss) on the sale or disposal of capital assets in reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balances by the cost of the asset sold.

-

Interest on deferred loans in the Statement of Activities do not provide current financial resources and are not reported as revenues in the funds.

282,426

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 Assets and do not result as a revenue in the Statement of Activities. The City's loan receivable was reduced because loan payments were received.

(388,117)

Governmental funds report expenditures pertaining to the establishment of certain deferred revenue related to long-term loans made. These deferred credits are not reported on the Statement of Net Assets and, therefore, the corresponding expense is not reported on the Statement of Activities.

1,681,446

Bonds issuance cost are expensed on the fund statements. However, in the government-wide statement of activities, the bonds issuance cost are allocated over the life of the bonds. This amount represent the current year amortization of the bond issuance cost.

(35,790)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.

Lease revenue bonds	290,000
Tax allocation bonds	965,000

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.

Change in long-term claims liability	(47,007)
Change in long-term compensated absences	(2,147)
Amortization of debt premium	10,377
Amortization of debt discount	(4,337)
Amortization of advance refunding difference	(41,183)
Change in accrued interest payable	21,329

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.

(1,103,072)

**Change in Net Assets of Governmental Activities**

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**\$ (4,197,748)**

See accompanying notes to the basic financial statements.

## PROPRIETARY FUND FINANCIAL STATEMENTS

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

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

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

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

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**City of Antioch**  
**Statement of Fund Net Assets**  
**Proprietary Funds**  
**June 30, 2009**

	Business-Type Activities - Enterprise Funds					Governmental
	Water	Sewer	Marina	Non-Major Prewett Water Park	Total	Internal Service Funds
<b>ASSETS</b>						
Current assets:						
Cash and investments	\$ 11,850,883	\$ 7,451,875	\$ 1,121,652	\$ 234,535	\$ 20,658,945	\$ 4,121,470
Accounts receivables, net	4,267,112	490,089	56,262	6,199	4,819,662	67,367
Interest receivables	15	-	-	-	15	-
Due from other fund	-	-	-	-	-	78,799
Materials, parts and supplies	243,683	-	16,528	-	260,211	10,482
Prepaid items	31,489	416	1,772	3,128	36,805	-
Deferred bond issuance costs	77,412	-	-	-	77,412	-
Restricted cash and investments	2,456,185	-	-	-	2,456,185	-
<b>Total current assets</b>	<b>18,926,779</b>	<b>7,942,380</b>	<b>1,196,214</b>	<b>243,862</b>	<b>28,309,235</b>	<b>4,278,118</b>
Noncurrent assets:						
Net OPEB asset	-	-	-	-	-	4,119,625
Capital assets:						
Nondepreciable:						
Land	1,002,231	14,553	469,953	2,071,730	3,558,467	-
Construction in progress	898,676	5,816,637	512,942	-	7,228,255	-
Depreciable:						
Water and sewer pipes	61,124,659	59,960,613	-	-	121,085,272	-
Structures and improvements	51,101,073	3,344,888	9,728,377	14,854,236	79,028,574	-
Vehicles and equipment	2,927,993	177,247	137,082	400,139	3,642,461	10,400,652
Less accumulated depreciation	(32,583,013)	(10,635,906)	(5,658,271)	(7,461,064)	(56,338,254)	(8,062,744)
<b>Total capital assets</b>	<b>84,471,619</b>	<b>58,678,032</b>	<b>5,190,083</b>	<b>9,865,041</b>	<b>158,204,775</b>	<b>2,337,908</b>
<b>Total assets</b>	<b>103,398,398</b>	<b>66,620,412</b>	<b>6,386,297</b>	<b>10,108,903</b>	<b>186,514,010</b>	<b>10,735,651</b>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	1,737,402	29,585	17,888	65,955	1,850,830	45,993
Accrued payroll	92,630	28,001	8,641	62,270	191,542	37,808
Interest payable	59,244	-	152,412	-	211,656	-
Deposits	48,688	25	44,246	22,304	115,263	-
Due to other funds	-	-	-	-	-	78,799
Deferred revenue	-	-	-	63,333	63,333	-
Compensated absences - due within one year	31,476	7,570	19,159	3,032	61,237	10,810
Water revenue bonds - due within one year	654,918	-	-	-	654,918	-
Marina loans payable - due within one year	-	-	126,795	-	126,795	-
<b>Total current liabilities</b>	<b>2,624,358</b>	<b>65,181</b>	<b>369,141</b>	<b>216,894</b>	<b>3,275,574</b>	<b>173,410</b>
Noncurrent liabilities:						
Compensated absences - due in more than one year	283,285	68,131	5,403	27,283	384,102	97,289
Water revenue bonds - due in more than one year	2,869,754	-	-	-	2,869,754	-
Marina loans - due in more than one year	-	-	3,568,046	-	3,568,046	-
<b>Total noncurrent liabilities</b>	<b>3,153,039</b>	<b>68,131</b>	<b>3,573,449</b>	<b>27,283</b>	<b>6,821,902</b>	<b>97,289</b>
<b>Total liabilities</b>	<b>5,777,397</b>	<b>133,312</b>	<b>3,942,590</b>	<b>244,177</b>	<b>10,097,476</b>	<b>270,699</b>
<b>NET ASSETS</b>						
Invested in capital assets, net of related debt	80,946,947	58,678,032	1,495,242	9,865,041	150,985,262	2,337,908
Restricted for debt service	2,456,185	-	-	-	2,456,185	-
Restricted for Other Post Employment Benefit	-	-	-	-	-	4,119,625
Unrestricted	14,217,869	7,809,068	948,465	(315)	22,975,087	4,007,419
<b>Total net assets</b>	<b>\$ 97,621,001</b>	<b>\$ 66,487,100</b>	<b>\$ 2,443,707</b>	<b>\$ 9,864,726</b>	<b>176,416,534</b>	<b>\$ 10,464,952</b>

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

(995,833)  
Net assets of business-type activities \$ 175,420,701

See accompanying notes to the basic financial statements

**City of Antioch**  
**Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2009**

	Business-Type Activities - Enterprise Funds					Governmental
	Water	Sewer	Marina	Non-Major	Total	Internal
				Prewett		Water Park
						Funds
<b>OPERATING REVENUES:</b>						
Charges for services	\$ 20,179,584	\$ 3,815,948	\$ 811,508	\$ 955,336	\$ 25,762,376	\$ 5,814,084
Revenue from other agencies	900,000	-	-	-	900,000	-
Other revenue	13,178	880	157,288	142,976	314,322	48,422
<b>Total operating revenues</b>	<b>21,092,762</b>	<b>3,816,828</b>	<b>968,796</b>	<b>1,098,312</b>	<b>26,976,698</b>	<b>5,862,506</b>
<b>OPERATING EXPENSES:</b>						
Wages and benefits	3,762,738	1,202,485	346,447	1,025,861	6,337,531	2,527,217
Utilities	1,444,573	-	33,004	48,716	1,526,293	-
Contractual services	10,244,044	505,451	128,867	228,175	11,106,537	3,806,614
Tools and supplies	4,210,357	179,031	131,551	393,911	4,914,850	643,777
Depreciation	2,665,585	938,208	347,169	569,306	4,520,268	659,910
Repairs and maintenance	142,379	13,374	5,330	7,235	168,318	346,360
<b>Total operating expenses</b>	<b>22,469,676</b>	<b>2,838,549</b>	<b>992,368</b>	<b>2,273,204</b>	<b>28,573,797</b>	<b>7,983,878</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(1,376,914)</b>	<b>978,279</b>	<b>(23,572)</b>	<b>(1,174,892)</b>	<b>(1,597,099)</b>	<b>(2,121,372)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>						
Gain (loss) from sale of capital assets	-	-	-	-	-	30,591
Investment income	492,102	293,376	39,429	344	825,251	383,410
Investment (expense)	(138,570)	-	(166,722)	-	(305,292)	-
<b>Total nonoperating revenues (expenses)</b>	<b>353,532</b>	<b>293,376</b>	<b>(127,293)</b>	<b>344</b>	<b>519,959</b>	<b>414,001</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>(1,023,382)</b>	<b>1,271,655</b>	<b>(150,865)</b>	<b>(1,174,548)</b>	<b>(1,077,140)</b>	<b>(1,707,371)</b>
Capital contribution - developer	914,500	1,250,475	-	-	2,164,975	-
Capital contribution - connection fees	299,160	146,171	-	-	445,331	-
Transfers in	-	427,000	250,000	687,992	1,364,992	140,191
Transfers (out)	(215,000)	(185,000)	-	-	(400,000)	(4,191)
<b>CHANGE IN NET ASSETS</b>	<b>(24,722)</b>	<b>2,910,301</b>	<b>99,135</b>	<b>(486,556)</b>	<b>2,498,158</b>	<b>(1,571,371)</b>
<b>NET ASSETS:</b>						
Beginning of year	97,645,723	63,576,799	2,344,572	10,351,282		12,036,323
End of year	<u>\$ 97,621,001</u>	<u>\$ 66,487,100</u>	<u>\$ 2,443,707</u>	<u>\$ 9,864,726</u>		<u>\$ 10,464,952</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.

(468,300)  
Change in net assets of business-type activities \$ 2,029,858



**City of Antioch**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2009**

	Business-Type Activities - Enterprise Funds					Governmental
	Water	Sewer	Marina	Non-Major Prewett Water Park	Total	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Cash receipt from customers	\$ 20,233,828	\$ 3,798,513	\$ 951,503	\$ 1,125,404	\$ 26,109,248	\$ -
Cash receipt from other funds	-	-	-	-	-	7,339,386
Cash paid to suppliers for goods and services	(16,221,055)	(695,281)	(303,868)	(737,975)	(17,958,179)	(4,906,326)
Cash paid to employees for services	(3,767,522)	(1,186,148)	(345,724)	(999,774)	(6,299,168)	(2,503,803)
<b>Net cash provided by (used in) operating activities</b>	<b>245,251</b>	<b>1,917,084</b>	<b>301,911</b>	<b>(612,345)</b>	<b>1,851,901</b>	<b>(70,743)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Interfund lending payment	-	-	-	-	-	78,799
Due to other funds	-	-	-	-	-	(1,523)
Transfers in	-	427,000	250,000	687,992	1,364,992	62,915
Transfers (out)	(215,000)	(185,000)	-	-	(400,000)	(4,191)
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>(215,000)</b>	<b>242,000</b>	<b>250,000</b>	<b>687,992</b>	<b>964,992</b>	<b>136,000</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Capital asset additions	(1,697,978)	(1,232,836)	(43,967)	(83,761)	(3,058,542)	(580,347)
Capital contributions	299,160	146,171	-	-	445,331	-
Proceeds from sale of capital assets	-	-	-	-	-	30,591
Principal paid on bonds	(655,000)	-	(121,335)	-	(776,335)	-
Interest paid on bonds	(106,503)	-	(171,727)	-	(278,230)	-
<b>Net cash provided by (used in) capital and related financing activities</b>	<b>(2,160,321)</b>	<b>(1,086,665)</b>	<b>(337,029)</b>	<b>(83,761)</b>	<b>(3,667,776)</b>	<b>(549,756)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest received	494,054	293,376	39,429	344	827,203	383,410
<b>Net cash provided by (used in) investing activities</b>	<b>494,054</b>	<b>293,376</b>	<b>39,429</b>	<b>344</b>	<b>827,203</b>	<b>383,410</b>
<b>Net change in cash and cash equivalents</b>	<b>(1,636,016)</b>	<b>1,365,795</b>	<b>254,311</b>	<b>(7,770)</b>	<b>(23,680)</b>	<b>(101,089)</b>
<b>CASH AND CASH EQUIVALENTS:</b>						
Beginning of year	15,943,084	6,086,080	867,341	242,305	23,138,810	4,222,559
End of year	\$ 14,307,068	\$ 7,451,875	\$ 1,121,652	\$ 234,535	\$ 23,115,130	\$ 4,121,470

(Continued)

**City of Antioch**  
**Statement of Cash Flows**  
**Proprietary Funds, Continued**  
**For the Fiscal Year Ended June 30, 2009**

	Business-Type Activities - Enterprise Funds					Governmental
	Water	Sewer	Marina	Non-Major	Total	Activities
				Prewett Water Park		Internal Service Funds
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$ (1,376,914)	\$ 978,279	\$ (23,572)	\$ (1,174,892)	\$ (1,597,099)	\$ (2,121,372)
Adjustments to reconcile operating income (loss) to cash flows from operating activities:						
Depreciation	2,665,585	938,208	347,169	569,306	4,520,268	659,910
Decrease (increase) in:						
Accounts receivable	(817,498)	(18,315)	(14,588)	23,751	(826,650)	(49,816)
Materials, parts, and supplies	64,863	-	16,624	-	81,487	13,257
OPEB asset	-	-	-	-	-	1,526,696
Prepaid items	(2,570)	1,309	(1,618)	(472)	(3,351)	63
Increase (decrease) in:						
Accounts payable	(241,995)	1,266	(20,122)	(59,466)	(320,317)	(122,895)
Accrued payroll	7,129	269	472	19,491	27,361	329
Deposits	(41,436)	-	(2,705)	(700)	(44,841)	-
Deferred revenue	-	-	-	4,041	4,041	-
Accrued compensated absences	(11,913)	16,068	251	6,596	11,002	23,085
Net cash provided by (used in) operating activities	<u>\$ 245,251</u>	<u>\$ 1,917,084</u>	<u>\$ 301,911</u>	<u>\$ (612,345)</u>	<u>\$ 1,851,901</u>	<u>\$ (70,743)</u>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Capital assets contributed by developers	\$ 914,500	\$ 1,250,475	\$ -	\$ -	\$ 2,164,975	\$ -
Total noncash capital and related financing activities	<u>\$ 914,500</u>	<u>\$ 1,250,475</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,164,975</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

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**FIDUCIARY FUND FINANCIAL STATEMENTS**

**City of Antioch**  
**Statement of Fiduciary Fund Assets and Liabilities**  
**Agency Funds**  
**June 30, 2009**

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**ASSETS**

Cash and investments	\$	2,760,909
Assessment receivable		338,951
Interest receivable		82,570
Restricted cash and investments		<u>11,641,394</u>
<b>Total assets</b>	<b>\$</b>	<b><u>14,956,555</u></b>

**LIABILITIES**

Accounts payable	\$	934,034
Due to others		<u>14,022,521</u>
<b>Total liabilities</b>	<b>\$</b>	<b><u>14,956,555</u></b>

See accompanying notes to the basic financial statements.

## CITY OF ANTIOCH

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

#### 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, water, and redevelopment through the Antioch Development Agency.

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 blended component units. The blended component units, although legally separate entities are, in substance, part of the City's operations and so data from these units are 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 units may be obtained by writing to the City of Antioch, Finance Department, P.O. Box 5007, Antioch, CA 94531-5007.

##### (b) Blended Component Units

###### *Antioch Development Agency*

The Antioch Development Agency (Agency) was created to prepare and implement plans for improvement, rehabilitation and development of certain areas within the City. The Agency and the City have a financial and operational relationship, which requires that the Agency's basic financial statements be blended into the City's basic financial statements. The Agency's Board consists exclusively of all five members of the City Council.

###### *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 assets 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.

## CITY OF ANTIOCH

### Notes to the Basic Financial Statements, Continued For the Fiscal Year Ended June 30, 2009

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. 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 *Low and Moderate Income Housing Fund* was established by the Antioch Development Agency to account for tax allocations set aside for the purpose of increasing or improving the City's supply of low or moderate income housing.
- The *Capital Improvement Fund* accounts for major capital projects not accounted for in another fund.
- The *ADA Project #1 Fund* was established by the Antioch Development Agency to account for acquisition, demolition and construction of Development Agency Project Area #1 of the City of Antioch. Financing is provided by property tax increments and bond proceeds.
- 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.

## CITY OF ANTIOCH

### Notes to the Basic Financial Statements, Continued For the Fiscal Year Ended June 30, 2009

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; charges for post retirement medical benefits and charges for loss control, on a cost-reimbursement basis.
- Agency Funds account for assets held by a governmental unit in the capacity of agent for individuals, other governmental agencies and nonpublic organizations.

#### **(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, the enterprise and internal service funds consider all highly liquid investments with a maturity of three months or less when purchased, and their equity in the cash and investment pool to be cash equivalents.

## CITY OF ANTIOCH

### Notes to the Basic Financial Statements, Continued For the Fiscal Year Ended June 30, 2009

#### **(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 \$270,900 in the General Fund and \$174,364 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.

#### **(g) Land Held for Redevelopment**

The City purchases parcels of land for redevelopment in order to develop or redevelop properties within the redevelopment areas. Such land parcels are accounted for as investments on the statement of net assets at the lower of cost, or net realizable value. Net realizable value is determined at the date of a disposition and development agreement is being executed.

#### **(h) 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, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and are amortized on a straight-line basis over the term of the related debt.

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.

#### **(i) 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.



## CITY OF ANTIOCH

### Notes to the Basic Financial Statements, Continued For the Fiscal Year Ended June 30, 2009

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.

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.

#### **(j) 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, Continued For the Fiscal Year Ended June 30, 2009

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 2009, the City adopted the following Governmental Accounting Standards Board Statements:

- GASB Statement No. 49, Accounting and Financial Reporting for Pollution Remediation Obligations
- GASB Statement No. 52, Land and Other Real Estate Held as Investments by Endowment
- GASB Statement No. 55, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments
- GASB Statement No. 56, Codification of Accounting and Financial Reporting Guidance Contained in AICPA Statements on Auditing Standards

GASB Statement No. 49 addresses accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities such as site assessments and cleanups.

GASB Statement No. 52 improves the quality of financial reporting by requiring endowments to report their land and other real estate investments at fair value, creating consistency in reporting among similar entities that exist to invest resources for the purpose of generating income.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB's authoritative literature. It is intended to make it easier for preparers of state and local government financial statements to identify and apply the "GAAP hierarchy," which consists of sources of accounting principles used in the preparation of financial statements so that they are presented in conformity with GAAP and the framework for selecting those principles.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants (AICPA) auditing literature into the GASB's accounting and financial reporting literature for state and local governments. The Statement 56 guidance addresses three issues from the AICPA's literature—related party transactions, going concern considerations, and subsequent events

**CITY OF ANTIOCH**

**Notes to the Basic Financial Statements, Continued  
For the Fiscal Year Ended June 30, 2009**

**NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**(a) Deficit Fund Balances**

The funds listed below had fund balance deficits at June 30, 2009:

<i>Special Revenue Funds:</i>	
Administration Maintenance District	\$ (2,131)
<i>Capital Projects Funds:</i>	
Capital Improvement	(474,539)
<i>Internal Service Funds:</i>	
Loss Control	(86,450)

The deficit in the Administration Maintenance District Special Revenue Fund will be cured by revenues received from other funds in the upcoming fiscal year. The deficit in the Capital Improvement Capital Projects Fund will be cured by bond proceeds received in the upcoming fiscal year, and the deficit in the Loss Control Internal Service Fund will be cured by billings to departments in the upcoming fiscal year.

**(b) 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 capital outlays or other unexpected 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>			
Recreation Program	\$ 1,866,070	\$ 1,868,950	(2,880)
Asset Forfeitures	36,082	64,710	(28,628)
Tidelands Assembly Bill-1900	463	3,360	(2,897)
Traffic Safety	188	189	(1)
<i>Nonmajor Capital Projects Funds:</i>			
ADA Project Area #2	10,955	10,956	(1)
ADA Project Area #3	84,443	84,444	(1)
ADA Project Area #4.1	313,081	313,082	(1)
Hillcrest Bridge District	3,021	4,154	(1,133)
Residential Development Allocation	605,841	605,842	(1)

**CITY OF ANTIOCH**

**Notes to the Basic Financial Statements, Continued  
For the Fiscal Year Ended June 30, 2009**

**NOTE 4 - CASH AND INVESTMENTS**

**(a) Cash and Investment Balances**

The City has the following cash and investments at June 30, 2009:

Cash and investments:	
Deposits in banks	\$ 8,117,644
U.S. Government securities	10,771,796
U.S. Government agencies	25,407,313
Medium-term corporate notes	11,795,024
Money market	3,616,864
California Local Agency Investment Fund	8,044,932
Total cash and investments	67,753,573
Restricted cash and investments:	
California Asset Management Program	8,694
Guaranteed investment contracts	4,126,379
Money market	11,027,439
Repurchase agreements	422,750
Total restricted cash and investments	15,585,262
Total	\$ 83,338,835

Cash and investments are presented on the Statement of Net Assets as follows at June 30, 2009:

	Government-Wide Statement of Net Assets	Fiduciary Funds Statement of Assets and Liabilities	Total
Cash and investments	\$ 64,992,664	\$ 2,760,909	\$ 67,753,573
Restricted cash and investments	3,943,868	11,641,394	15,585,262
Total	\$ 68,936,532	\$ 14,402,303	\$ 83,338,835

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, 2009 was \$15,585,262, 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 \$8,117,644 at June 30, 2009. The bank balance at June 30, 2009, was \$9,988,642, 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, Continued  
For the Fiscal Year Ended June 30, 2009**

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 market 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 \$100,000 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, 2009.

At June 30, 2009, the City's investment position in the State of California Local Agency Investment Fund (LAIF) was \$8,044,932. This amount reflects the City's market value share in the pool. A factor of 100.1304743% was used to determine the market value. The total amount invested by all public agencies in LAIF at that day was \$50,850,687,766. Of that amount, 85.29% is invested in non derivative financial products and 14.71%, as compared to 14.72% 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, 2009.

As of June 30, 2009, the City's investment in the California Asset Management Program (CAMP) pool was \$8,694. 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. At June 30, 2009, 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	\$ 10,771,796	\$ 2,354,261	\$ 8,417,535	\$ -
U.S. Government agencies	25,407,313	13,958,753	9,014,438	2,434,122
Medium-term corporate notes	11,795,024	2,245,720	7,066,136	2,483,168
California Local Agency Investment Fund	8,044,932	8,044,932	-	-
Money Market	3,616,864	3,616,864	-	-
<b>Total</b>	<b>\$ 59,635,929</b>	<b>\$ 30,220,530</b>	<b>\$ 24,498,109</b>	<b>\$ 4,917,290</b>

**CITY OF ANTIOCH**

**Notes to the Basic Financial Statements, Continued  
For the Fiscal Year Ended June 30, 2009**

**(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, 2009, 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**

<u>Investment Type</u>	<u>S&amp;P's Credit Rating</u>	<u>% of Investments</u>
U.S. Government securities	TSY	22.45%
U.S. Government agencies	AAA	52.95%
Medium-term corporate notes	AAA	13.58%
Medium-term corporate notes	AA+	4.68%
Medium-term corporate notes	A+	4.25%
Medium-term corporate notes	A	2.09%
California Local Agency Investment	not rated	0.00%
Money market	not rated	0.00%
Total		<u>100.00%</u>

**(f) Custodial Credit Risk**

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

**NOTE 5 - 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, 2009, is as follows:

	Due From Other Funds	
	General Fund	Internal Service Funds
Due to Other Funds		
Nonmajor Governmental Funds	\$2,832,632	
Internal Service Funds		\$78,799

**CITY OF ANTIOCH**

**Notes to the Basic Financial Statements, Continued  
For the Fiscal Year Ended June 30, 2009**

**(b) Advances From/To Other Funds**

	<b>Advance to Other Funds</b>
	<b>Major Fund</b>
<b>Advance From Other Funds</b>	<b>Low and Moderate Income Housing</b>
ADA Project Area #1	<b>\$3,587,849</b>

At June 30, 2009, the Low and Moderate Income Housing Fund has a receivable due from Antioch Development Agency Project Area #1 in the amount of \$3,587,849. The Agency Project Areas are required by the Health and Safety Code to annually set aside 20% of tax increment revenues for low and moderate housing development. Project Area #1 was formed prior to the year this requirement was established. The Agency began repaying the unfunded set-aside in fiscal year 1997. During the fiscal year ended June 30, 2001, the Agency adopted a formal deficit elimination plan for the Low and Moderate Income Housing Fund. As part of this plan, the Agency agreed to pay \$25,000 per year from fiscal year 2000-01 through 2015-16, \$1,350,000 in fiscal year 2016-17, \$1,405,000 in fiscal year 2017-18 and \$657,849 in fiscal year 2018-19. The Agency made principal payments totaling \$25,000 during fiscal year 2008-09.

**(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.

		Transfers In								
		Major Fund				Major Fund				
		Low and Moderate		Capital	Nonmajor	Prewett				
		General	Income	Improvement	Government	Sewer	Marina	Water Park	Internal	Total
		Fund	Fund	Fund	Funds	Enterprise	Enterprise	Enterprise	Service	
Transfers Out	General Fund	\$ -	\$ -	\$ -	\$ 1,359,212	\$ -	\$ -	\$ 630,992	\$ -	\$ 1,990,204
	Sierra Crete	2,527,960	-	-	-	-	-	-	-	2,527,960
	Housing & Community	-	-	100,000	-	-	-	-	-	100,000
	ADA Project Area #1	50,000	1,012,644	514,975	2,137,978	-	250,000	-	-	3,965,597
	Nonmajor:									
	Governmental Funds	2,574,157	577,744	500,000	1,511,758	427,000	-	57,000	-	5,647,659
	Water Enterprise	-	-	147,000	-	-	-	-	68,000	215,000
	Sewer Enterprise	-	-	117,000	-	-	-	-	68,000	185,000
	Marina Enterprise	-	-	-	-	-	-	-	-	-
	Internal Service	-	-	-	-	-	-	-	4,191	4,191
	Total	\$ 5,152,117	\$ 1,590,388	\$ 1,378,975	\$ 5,008,948	\$ 427,000	\$ 250,000	\$ 687,992	\$ 140,191	\$ 14,635,611

**CITY OF ANTIOCH**

**Notes to the Basic Financial Statements, Continued  
For the Fiscal Year Ended June 30, 2009**

**NOTE 6 - LOANS RECEIVABLE**

The composition of the City's governmental activities loans receivable as of June 30, 2009, is as follows:

Rental and Housing Rehabilitation Loans	\$ 2,950,564
Multi-Unit Rental Rehabilitation Loans:	
West Rivertown Apartments/Eden Housing Project	5,908,456
Terrace Glen Project	1,816,382
Pinecrest Apartment Project	1,087,798
Rivertown Senior Housing	242,750
Riverstone Apartment	1,400,542
Hillcrest Terrace Project	1,208,476
Bases Loaded Restaurant	299,095
Lone Tree Golf Course	1,122,165
Other loans	1,574,901
Total governmental activities	<u>\$17,611,129</u>

**(a) Rental and Housing Rehabilitation Loans**

The City administers rental and home improvement revolving loan funds using federal Community Development Block Grant (CDBG) and 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. Outstanding balances at June 30, 2009, are \$2,950,564.

**(b) Multi-Unit Rental Rehabilitation Loans**

The City administers the following multi-unit rental improvement revolving loan funds using federal CDBG funds and/or 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, 2009 is \$4,340,680.

In 1994, the City loaned Community Housing Opportunities (CHOC) \$225,590 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 \$225,590 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 55<sup>th</sup> anniversary date of the issuance of certificates of occupancy by the City. Principal and interest outstanding on this loan at June 30, 2009 is \$1,567,775.



## CITY OF ANTIOCH

### Notes to the Basic Financial Statements, Continued For the Fiscal Year Ended June 30, 2009

#### *Terrace Glen Project*

This project consists of a 32-unit, multifamily rental housing development. In August 1998, the City and the 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, 2009 is \$1,816,382.

#### *Pinecrest Apartment Project*

This project consists of a 24-residential unit development. In September 2000, the City and the 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. 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, 2009 is \$1,087,798.

#### *Rivertown Senior Housing*

This project consists of a fifty-unit, affordable senior housing project. In September 1992, the 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, 2009 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 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 1<sup>st</sup> following the fifteenth anniversary of the first disbursement of the loan, and on May 1<sup>st</sup> 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, 2009 is \$1,400,542.

#### *Hillcrest Terrace Project*

This project consists of a 65-unit affordable senior housing project. In October 1998, the 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, 2009 is \$1,208,476.

## CITY OF ANTIOCH

### Notes to the Basic Financial Statements, Continued For the Fiscal Year Ended June 30, 2009

#### (c) Bases Loaded Restaurant

The City administers a restaurant incentive program to assist owners and operators of new restaurants to be located in the Rivertown District by assisting with payment of costs for certain capital improvements. The owner must intend to operate and maintain the restaurant in the Rivertown District and has to be determined by the City to be eligible for this program. This agreement made a loan available in the amount of \$300,000 to be used for expenditures relating to capital improvements, fixtures or equipment with a useful life of more than five years and payment of impact fees imposed by the City of Antioch, Delta Diablo Sanitation District and Contra Costa County Environmental Services. The term of the loan is three years from the issuance of the Certificate of Occupancy or from the date that the restaurant opens for business. Each year that this agreement is in effect, the City will forgive one-third (33 1/3%) of the loan amount. Upon the restaurant having been in continuous operation for three years, the entire amount of the loan shall be forgiven and the funds shall be considered to have been a grant. Upon termination of this agreement prior to successful completion of three years, the owner shall be obligated to pay the City interest of the principal owed at the average rate of interest received by the City on its funds deposited in LAIF. Principal outstanding on this loan is \$299,095 at June 30, 2009.

#### (d) 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. Under the terms of the amended loan agreement, the next payment due will be in fiscal years 2010-2011. Principal outstanding at June 30, 2009, 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 due in four equal installments with the second installment due June 15, 2011. Principal outstanding on this loan is \$1,122,165 at June 30, 2009.

#### (e) 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, 2009 there is \$1,535,000 of loans outstanding.

In November 2000, the 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, 2009 is \$39,901.

**CITY OF ANTIOCH**

**Notes to the Basic Financial Statements, Continued  
For the Fiscal Year Ended June 30, 2009**

**NOTE 7 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2009 was as follows:

	Balance July 1, 2008	Additions	Reductions	Balance June 30, 2009
<b>Governmental activities</b>				
<i>Capital assets, not being depreciated</i>				
Land	\$ 13,387,592	\$ -	\$ -	\$ 13,387,592
Construction in progress	13,696,416	7,061,136	6,082,710	14,674,842
Total capital assets, not being depreciated	<u>27,084,008</u>	<u>7,061,136</u>	<u>6,082,710</u>	<u>28,062,434</u>
<i>Capital assets, being depreciated</i>				
Infrastructure	367,696,837	8,683,524	-	376,380,361
Structures and Improvements	40,776,901	243,619	-	41,020,520
Equipment	13,288,251	631,276	375,716	13,543,811
Total capital assets, being depreciated	<u>421,761,989</u>	<u>9,558,419</u>	<u>375,716</u>	<u>430,944,692</u>
<i>Less accumulated depreciation for:</i>				
Infrastructure	(103,372,587)	(7,664,255)	-	(111,036,842)
Structures and Improvements	(15,043,643)	(950,930)	-	(15,994,573)
Equipment	(8,701,022)	(827,504)	375,716	(9,152,810)
Total accumulated depreciation	<u>(127,117,252)</u>	<u>(9,442,689)</u>	<u>375,716</u>	<u>(136,184,225)</u>
Total capital assets, being depreciated, net	<u>294,644,737</u>	<u>115,730</u>	<u>-</u>	<u>294,760,467</u>
Governmental activities capital assets, net	<u>\$ 321,728,745</u>	<u>\$ 7,176,866</u>	<u>\$ 6,082,710</u>	<u>\$ 322,822,901</u>
<b>Business-type activities</b>				
<i>Capital assets, not being depreciated</i>				
Land	3,558,467	-	-	3,558,467
Construction in progress	10,405,614	1,556,901	4,734,260	7,228,255
Total capital assets, not being depreciated	<u>13,964,081</u>	<u>1,556,901</u>	<u>4,734,260</u>	<u>10,786,722</u>
<i>Capital assets, being depreciated</i>				
Water and sewer pipes	112,774,866	8,310,408	-	121,085,274
Structures and Improvements	78,944,814	83,760	-	79,028,574
Equipment	3,635,751	6,712	-	3,642,463
Total capital assets, being depreciated	<u>195,355,431</u>	<u>8,400,880</u>	<u>-</u>	<u>203,756,311</u>
<i>Less accumulated depreciation for:</i>				
Water and sewer pipes	(17,522,186)	(1,614,474)	-	(19,136,660)
Structures and Improvements	(31,237,623)	(2,835,821)	-	(34,073,444)
Equipment	(3,058,177)	(69,977)	-	(3,128,154)
Total accumulated depreciation	<u>(51,817,986)</u>	<u>(4,520,272)</u>	<u>-</u>	<u>(56,338,258)</u>
Total capital assets, being depreciated, net	<u>143,537,445</u>	<u>3,880,608</u>	<u>-</u>	<u>147,418,053</u>
Business-type activities capital assets, net	<u>\$ 157,501,526</u>	<u>\$ 5,437,509</u>	<u>\$ 4,734,260</u>	<u>\$ 158,204,775</u>

**Construction in Progress**

Construction in progress for governmental activities primarily represents work being performed on L Street widening, roadway repairs, signal installations, the Sakurai Street project, Hillcrest Pavement overlay project, and Prewett Community Park project.

Construction in progress for business type activities primarily represents work performed on water and sewer main replacement and the water treatment sludge facility project.

**CITY OF ANTIOCH**

**Notes to the Basic Financial Statements, Continued  
For the Fiscal Year Ended June 30, 2009**

**Depreciation**

Depreciation expense was charged to governmental functions as follows:

General government	\$ 412,187
Public works	7,396,063
Public safety	381,817
Parks and recreation	588,503
Community development	4,209
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	<u>659,910</u>
Total depreciation expense - governmental functions	<u>\$ 9,442,689</u>

Depreciation expense was charged to governmental functions as follows:

Water	\$ 2,665,585
Sewer	938,208
Marina	347,169
Prewett Water Park	569,306
Total depreciation expense - business-type functions	<u>\$ 4,520,268</u>

**NOTE 8 - LONG-TERM OBLIGATIONS**

**(a) Long-Term Debt Composition**

Long-term debt at June 30, 2009, consisted of the following:

Type of Indebtedness (Purpose)	Final Maturity	Annual Principal Installment	Interest Rates	Original Issue Amount	Outstanding at June 30, 2009
<b>Governmental Activities:</b>					
<b>Lease Revenue Bonds:</b>					
2001 Issue - ABAG Golf Course	7/1/31	\$85,000-400,000	3.00-5.25%	\$ 6,300,000	\$ 5,650,000
2002 Issue - APFA Municipal Facilities, Series A&B	1/1/32	\$495,000-9,740,000	4.375-5.63%	24,610,000	23,580,000
Total Lease Revenue Bonds				<u>30,910,000</u>	<u>29,230,000</u>
<b>Tax Allocation Bonds:</b>					
1994 - ADA Project 2	1/14/14	\$30,000-585,000	6.70-7.125%	1,475,000	830,000
2000 - ADA Project 1 Refunding	9/1/17	\$200,000-1,380,000	4.2-5.0%	14,450,000	10,240,000
Total Tax Allocation Bonds				<u>15,925,000</u>	<u>11,070,000</u>
Total Governmental Activities				<u>46,835,000</u>	<u>40,300,000</u>
<b>Business-type Activities:</b>					
<b>Water Bonds:</b>					
2003 Issue-APFA Revenue Refunding	7/1/13	\$140,000-770,000	1.25-3.625%	6,405,000	3,605,000
Total Water Bonds				<u>6,405,000</u>	<u>3,605,000</u>
<b>Loans Payable:</b>					
State of California Antioch Marina Loan	8/1/43	\$7,655-122,321	4.7-7.9%	6,500,000	3,694,841
Total Business-type Activities				<u>12,905,000</u>	<u>7,299,841</u>
Total Primary Government				<u>\$ 59,740,000</u>	<u>\$ 47,599,841</u>

**CITY OF ANTIOCH**

**Notes to the Basic Financial Statements, Continued  
For the Fiscal Year Ended June 30, 2009**

**(b) Long-Term Obligation Activity**

Changes in long-term obligations for the year ended June 30, 2009 are as follows:

	Balance July 1, 2008	Increases	Decreases	Balance June 30, 2009	Amount Due Within One Year
<b>Governmental Activities</b>					
Lease Revenue Bonds	\$ 29,520,000	\$ -	\$ (290,000)	\$ 29,230,000	\$ 335,000
Deferred Amount on Refunding	(329,462)	-	41,183	(288,279)	(41,183)
Unamortized Discount	(99,765)	-	4,337	(95,428)	(4,337)
Unamortized Premiums	217,778	-	(10,377)	207,401	10,377
Tax Allocation Bonds	12,035,000	-	(965,000)	11,070,000	1,010,000
Capital Lease Obligations	-	-	-	-	-
Claims Liability (Note 12)	595,318	428,030	(381,023)	642,325	370,801
Compensated Absences	2,578,768	268,257	(243,024)	2,624,824	262,482
<b>Total Governmental Activities</b>	<b>\$ 44,517,637</b>	<b>\$ 696,287</b>	<b>\$ (1,843,904)</b>	<b>\$ 43,390,843</b>	<b>\$ 1,943,140</b>
<b>Business-type Activities</b>					
Water bonds	4,260,000	-	(655,000)	3,605,000	\$ 675,000
Deferred Amount on Refunding	(109,321)	-	21,864	(87,457)	(21,864)
Unamortized Premiums	8,911	-	(1,782)	7,129	1,782
Loans Payable	3,816,176	-	(121,335)	3,694,841	126,795
Compensated Absences	434,337	50,299	(39,297)	445,339	61,237
<b>Total Business-type Activities</b>	<b>\$ 8,410,103</b>	<b>\$ 50,299</b>	<b>\$ (795,550)</b>	<b>\$ 7,664,852</b>	<b>\$ 842,950</b>

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 compensated absences are generally liquidated by the cumulative charges for services recorded in the respective governmental funds.

**(c) Debt Service Requirements**

As of June 30, 2009, annual debt service requirements of governmental activities to maturity are as follows:

Year ending June 30:	Lease Revenue Bonds		Tax Allocation Bonds	
	Principal	Interest	Principal	Interest
2010	\$ 335,000	\$ 1,581,857	\$ 1,010,000	\$ 527,501
2011	420,000	1,566,800	1,065,000	479,650
2012	470,000	1,545,773	1,225,000	427,840
2013	525,000	1,521,830	1,290,000	364,629
2014	585,000	1,494,601	1,370,000	296,689
2015-2019	3,980,000	6,928,386	5,110,000	524,184
2020-2024	6,235,000	5,598,188	-	-
2025-2029	5,300,000	3,708,844	-	-
2030-2034	11,380,000	1,776,400	-	-
<b>Total</b>	<b>\$ 29,230,000</b>	<b>\$ 25,722,679</b>	<b>\$ 11,070,000</b>	<b>\$ 2,620,493</b>

Interest payments and lease revenue bond retirements are serviced by revenues generated by the General Fund and tax increment from the Agency.

**CITY OF ANTIOCH**

**Notes to the Basic Financial Statements, Continued  
For the Fiscal Year Ended June 30, 2009**

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 total principal and interest remaining to be paid on the bonds is \$54,952,679. For the current year, principal and interest paid were \$1,884,014.

The tax allocation bonds are secured by property tax increments. The total principal and interest remaining to be paid on the bonds is \$13,690,493. For the current year, principal and interest paid were \$1,537,301 and property tax increment net revenues were \$1,520,567. The tax allocation bonds required 101% of net revenues

As of June 30, 2009 annual debt service requirements of business-type activities to maturity are as follows:

Year ending June 30:	Water Bonds		Marina Loans	
	Principal	Interest	Principal	Interest
2010	\$ 675,000	\$ 108,363	\$ 126,795	\$ 166,268
2011	695,000	87,813	132,501	160,562
2012	720,000	65,688	138,463	154,600
2013	745,000	40,950	144,694	148,369
2014	770,000	13,956	151,206	141,857
2015-2019	-	-	710,680	605,168
2020-2024	-	-	457,792	473,761
2025-2029	-	-	541,147	365,798
2030-2034	-	-	674,367	232,578
2035-2039	-	-	580,911	74,007
2040-2043	-	-	36,285	656
<b>Total</b>	<b>\$ 3,605,000</b>	<b>\$ 316,770</b>	<b>\$ 3,694,841</b>	<b>\$ 2,523,624</b>

Pursuant to the agreement, the annual principal and interest payments on the water bonds is solely from the net water revenues received and receivable. The total principal and interest remaining to be paid on the bonds is \$3,921,770. For the current year, principal and interest paid were \$780,856 and water net revenues were \$1,780,773. The water bonds required 44% of net revenues.

**(d) 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 districts' outstanding debt balance at June 30, 2009 are as follows:

Lone Diamond Reassessment Revenue Bonds	<u>\$41,170,000</u>
<b>Total</b>	<u><b>\$41,170,000</b></u>

**(e) Legal Debt Limit**

As of June 30, 2009, the City's debt limit and legal debt margin (15% of valuation subject to taxation) was \$1,549,933,623.

## CITY OF ANTIOCH

### Notes to the Basic Financial Statements, Continued For the Fiscal Year Ended June 30, 2009

#### NOTE 9 - NET ASSETS/FUND BALANCES

The government-wide and proprietary fund financial statements utilize a net assets presentation. Net assets are categorized as invested capital assets (net of related debt), restricted and unrestricted.

*Invested In Capital Assets, Net of Related Debt* - 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 Net Assets* - 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.

*Unrestricted Net Assets* - This category represents net assets of the City, not restricted for any project or other purpose.

In the fund financial statements, reserves and designations segregate portions of fund balance that are either not available or have been earmarked for specific purposes. The various reserves and designations are established by actions of the City Council and management and can be increased, reduced, or eliminated by similar actions.

As of June 30, 2009 reservations of fund balance are described below:

- *Advances to other funds* - to reflect a reserve equal to the recorded amount of advances to other funds.
- *Housing* - to reflect funds held for housing programs.
- *Construction* - to reflect the funds held for the construction on specific projects such as bridge construction costs within various assessment districts.
- *Petty cash and prepaid items* - to reflect a reserve equal to the recorded amount of petty cash and prepaid items. Indicates that a portion of fund balance is not available for future appropriations.
- *Encumbrances* - to reflect the outstanding contractual obligations for which goods and services have not been received.
- *Land held for redevelopment* - to reflect the Agency's investment in land held for redevelopment not available for future appropriation.
- *Debt Service* - to reflect the funds held by trustees or fiscal agents for future payment of bond principal and interest. These funds are not available for general operations.

Portions of unreserved fund balance may be designated to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies or capital projects. Such plans or intent are subject to change and have not been legally authorized or may not result in expenditures. The City designates the General Fund's fund balance for economic uncertainty, litigation and mandated liabilities. Designations in the Special Revenue funds are for sports field maintenance costs and community parks projects.

**CITY OF ANTIOCH**

**Notes to the Basic Financial Statements, Continued  
For the Fiscal Year Ended June 30, 2009**

**NOTE 10 - 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% of the 8% of all other employees on their behalf and for their account. The City is required to contribute at an actuarially determined rate. The required employer contribution rates for fiscal year 2008/09 were 15.660% for miscellaneous employees and 25.352% 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 2008/09, the City's annual pension cost of \$5,607,335 was equal to the required contributions. The required contribution was determined as part of the June 30, 2006, 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) 7.75% investment rate of return (net of administrative expenses); (b) projected salary increases that range from 3.25% to 14.45% (13.15% for safety plan) depending on age, service, and type of employment; (c) inflation of 3.0%; (d) payroll growth of 3.25%; and (e) individual salary growth based on a merit scale varying by duration of employment coupled with an assumed annual inflation component of 3.0% 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, 2006, was 31 years and 18 years for the safety and miscellaneous plans, respectively.

**(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.

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/2007	\$ 4,536,441	100.0%	\$ -
6/30/2008	5,181,659	100.0%	-
6/30/2009	5,607,335	100.0%	-



**CITY OF ANTIOCH**

**Notes to the Basic Financial Statements, Continued  
For the Fiscal Year Ended June 30, 2009**

**(e) Status and Funding Progress**

*Miscellaneous Employees:* As of June 30, 2008, the most recent actuarial valuation date, the plan was 88.0% funded. The actuarial accrued liability for benefits was \$107,642,813, and the actuarial value of assets was \$92,847,856, resulting in an unfunded accrued liability of \$14,794,957.

**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		
6/30/08	\$107,642,813	\$92,847,856	\$14,794,957	86.3%	88.0%	\$17,501,429	84.5%

*Public Safety Employees:* As of June 30, 2008, the most recent actuarial valuation date, the plan was 85.2% funded. The actuarial accrued liability for benefits was \$84,605,111, and the actuarial value of assets was \$70,782,211, resulting in an unfunded accrued liability of \$13,822,900.

**Public Safety 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		
6/30/08	\$84,605,111	\$70,782,211	\$13,822,900	83.7%	85.2%	\$11,496,426	120.2%

\*most current information

**NOTE 11 - 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. 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). As of June 30, 2009, there were 265 active participants and there were 138 retired participants eligible to receive post employment health care benefits. The City currently maintains three Internal Service Funds to account for the payment of retiree medical benefits and reimbursements for these costs from the trust. The City makes contributions to the CERBT based on a percentage of active employee payroll.

## CITY OF ANTIOCH

### Notes to the Basic Financial Statements, Continued For the Fiscal Year Ended June 30, 2009

*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 two year amortization period for the OPEB plan assets deposited into the CERBT, as permits under GASB Statement 45 to 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, with the intent to make the full ARC contributions (9.9% of payroll for fiscal year 2009) to the CERBT each year. The amount necessary to fund future benefits is based on projections from the June 30, 2007 Actuarial Study completed by Bartel and Associates, LLC in accordance with GASB Statement 45, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*.

For fiscal year 2009, the City made a total of \$1,260,133 in contributions, of which \$832,820 represented current contributions and \$428,313 represented amounts added to the CERBT as a net OPEB asset to set aside funds for future benefits.

*Annual OPEB Cost and Net OPEB Obligation.* The City's annual Other Post Employment Benefit (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, the amount actually contributed to the plan, and changes in the City's net OPEB obligation to the City Retiree Health Plan:

Annual Required Contributions	\$ 2,378
Interest on net OPEB obligation	(438)
Adjustment to annual required contributions	358
Annual OPEB Cost	2,298
Contributions Made	771
Increase in net OPEB obligation	(1,527)
Net OPEB Asset - beginning of year	5,646
Net OPEB Asset - end of year	\$ 4,119

The following shows the calculation of the Annual Required Contributions for FY 2009:

Normal Cost at Year End	\$ 1,168
Amortization of UAAL	1,210
Annual Required Contribution (ARC)	\$ 2,378

**CITY OF ANTIOCH**

**Notes to the Basic Financial Statements, Continued  
For the Fiscal Year Ended June 30, 2009**

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB asset for FY2009 and the two previous years were as follows:

<b>Fiscal Year Ended</b>	<b>Annual OPEB Cost</b>	<b>% of Annual OPEB Contributed</b>	<b>Pension Asset</b>
6/30/2007	n/a	n/a	n/a
6/30/2008	\$ 2,653	313%	\$ 5,646
6/30/2009	2,298	33%	4,119

*Funded Status and Funding Progress.* As of January 1, 2009, the most recent actuarial valuation date, the plan was %21.3 funded. The actuarial accrued liability for benefits was \$25,836 (in thousands), and the actuarial value of assets was \$6,520 (in thousands), resulting in an unfunded accrued liability of \$19,316 (in thousands).

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

<b>Valuation Date:*</b>	<b>Actuarial Accrued Liability (AAL)</b>	<b>Actuarial Value of Assets</b>	<b>Unfunded Actuarial Accrued Liability (UAAL)</b>	<b>Funded Status</b>		<b>Annual Covered Payroll</b>	<b>Unfunded Liability As A % of Payroll</b>
				<b>AVA</b>	<b>MVA</b>		
1/1/09	\$25,836	\$6,520*	\$19,316*	25.2%	21.3%	\$24,120*	80.1%

\*most current information; amounts in 000's

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.

**(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. 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, 2009, there were 17 participants in the plan. During the year, the City contributed \$17,898 towards employee accounts.

**NOTE 12 - 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.

**CITY OF ANTIOCH**

**Notes to the Basic Financial Statements, Continued  
For the Fiscal Year Ended June 30, 2009**

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-\$15,000,000
Workers compensation	\$0	\$0-\$500,000	\$500,001-\$50,000,000
Property damage	\$5,000 5%, min. \$100,000 earthquake \$100,000 per occurrence flood	\$0	\$500 million at risk \$25 million Flood/earthquake

The City contributes its pro rata share of anticipated losses to a pool administered 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 \$1,826,234 during the year ended June 30, 2009. MPA has obtained excess coverage in the amount of \$14,000,000 for total coverage of \$15,000,000 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, 2009 are discounted at 4.0%. 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	Claims Deductibles and Charges in Estimates	Payments	End of Fiscal Year Liability
2006-2007	\$ 262,445	\$ 747,342	\$ 599,499	\$ 410,288
2007-2008	410,288	764,302	579,272	595,318
2008-2009	595,318	428,030	381,023	642,325

**NOTE 13 - JOINT POWERS AGREEMENTS**

**(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.

## CITY OF ANTIOCH

### Notes to the Basic Financial Statements, Continued For the Fiscal Year Ended June 30, 2009

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, 2009 the AAPFFA contributed \$3,232,102 of bond proceeds to the City to finance construction of the City's Prewett Community Park. 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, 2009. 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.

### **NOTE 14 - 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 is due 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.

## CITY OF ANTIOCH

### Notes to the Basic Financial Statements, Continued For the Fiscal Year Ended June 30, 2009

#### (d) Nokes

On December 3, 2002, the City of Antioch/Antioch Development Agency signed an agreement with Thomas Nokes of the Antioch Auto Center (Nokes). This agreement provided assistance for Nokes to purchase and remodel the auto dealership site at 1810 Somersville Road and various improvements on properties owned by Nokes that make up the Antioch Auto Center. The major improvements are the Nissan and Toyota dealerships. The transaction involved two separate agreements, one with the City and one with the Agency.

In order for Nokes to remain in the City, the Agency agreement offered incentives for Nokes to purchase the 1810 Somersville Road Toyota dealership. Nokes agreed not to move any of his dealerships from Antioch for at least 10 years. If this provision is violated, Nokes is obligated to repay the Agency all money received from the Agency, plus interest at the then current Bay Area CPI index. Under the Agency agreement, Nokes was required to purchase the 1810 Somersville location, upon which the Agency was required to pay Nokes \$600,000 upon receiving proof of ownership of the 1810 Somersville location. In addition, the City is obligated to make a maximum payment to Nokes of \$2.4 million. These payments are to be calculated from sales taxes generated by the Nokes dealerships, based upon 25% of such sales tax proceeds. Payments will continue until the maximum payment amount is reached. As of June 30, 2009, the City has paid \$1,483,426 towards this agreement.

#### (e) Construction Commitments

Among the significant construction commitments were \$14.85 million towards street projects such as the Fairview Drive pavement, Wilbur Avenue Bridge, Hillcrest/Hwy 4 Bridge streets, and Hillcrest/Deer Valley Avenue off ramp street improvements as well as the Prewett Community Park project.

### NOTE 15 – SUBSEQUENT EVENTS

#### (a) State of California Financial Crisis and Impact on Local Governments

Subsequent to June 30, 2009, the State of California (State) has decided to borrow, to defer certain revenue payments and to take certain funds from local governments including the City of Antioch and Antioch Development Agency. These amounts are very significant to the City of Antioch and Antioch Development Agency and are as follows:

○ 8% of Property Taxes	<u>\$1,589,332</u>
○ Gas Tax Revenues	<u>\$ 437,133</u>
○ Redevelopment Agency	<u>\$2,701,572</u>

Property Taxes borrowed by the State for fiscal year 2009-2010 were nearly \$2 billion statewide to help the State's budget shortfall. Legislators and the Governor promised to allow local agencies to sell their eventual repayment from the State to investors to cover property taxes and to pay the full cost of the sales, or securitization. Passage of Senate Bill 67 (SB 67) was accomplished on October 14, 2009. A bond sale was completed November 19, 2009 to complete the funding for securitization. The City has planned to use these funds in the 2009-2010 budget. Funding from the securitization will be received by the City in two installments, the first on January 15, 2010 and the second on May 3, 2010.

Gas Tax revenue payments for the months of July through October 2009 that had been deferred were paid in October 2009. Pursuant to Senate Bill 65 (SB 65) signed October 19, 2009, November 2009 through March 2010 payments will be deferred until April 2010.

Redevelopment Agency funds have been estimated for a two year takeaway by the State. This decision is to be litigated by California Redevelopment Association and other parties with hope that this will be considered unconstitutional as was last year's State proposed takeaway.

**CITY OF ANTIOCH**

**Notes to the Basic Financial Statements, Continued  
For the Fiscal Year Ended June 30, 2009**

**(b) Antioch Development Agency Series 2009 Tax Allocation Bonds**

In September 2009, the Antioch Development Agency authorized the issuance of \$2,080,841 in Tax Allocation Bonds to be purchased by the State of California Water Resources Control Board, the proceeds of which were used to finance the Markley Creek Project within Project Area No. 1. Agency tax increment revenue is pledged for repayment of these bonds. The bonds, which carry coupon rate of 2.6%, have semi-annual principal and interest payments on the first of March and September through September 2027.

**(c) Capital Leases**

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.

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**REQUIRED SUPPLEMENTAL INFORMATION**

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**City of Antioch**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule of Revenues and Transfers In - General Fund**

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>FUNCTION/ACTIVITY:</b>				
<b>TAXES</b>				
Property secured	\$ 10,646,734	\$ 9,271,094	\$ 9,271,094	\$ -
Property in lieu of VLF	8,295,442	7,194,601	7,194,601	-
Property unsecured	339,000	377,117	377,117	-
Property other	400,000	284,726	284,726	-
Sales and use tax	12,013,752	10,009,336	9,909,458	(99,878)
Motor vehicle in-lieu	600,000	343,380	343,380	-
Transient lodging tax	208,060	169,303	169,303	-
Franchises - other	6,969	109,988	109,988	-
Franchises - gas	210,000	224,629	224,629	-
Franchises - electric	354,355	355,225	355,225	-
Franchises - cable TV	919,107	877,061	877,061	-
Franchises - garbage	845,000	791,125	791,125	-
Business license tax (Gross Receipts)	1,136,750	1,024,252	1,024,252	-
Property transfer tax	300,000	432,006	432,006	-
<b>Total taxes</b>	<b>36,275,169</b>	<b>31,463,843</b>	<b>31,363,965</b>	<b>(99,878)</b>
<b>LICENSES AND PERMITS</b>				
Bicycle licenses	50	40	40	-
Building permits	1,350,000	612,309	612,309	-
Street & curb permits	50,000	111,165	111,165	-
Wide vehicle/overload	12,000	11,607	11,607	-
<b>Total licenses and permits</b>	<b>1,412,050</b>	<b>735,121</b>	<b>735,121</b>	<b>-</b>
<b>FINES AND PENALTIES</b>				
Vehicle code fines	160,000	166,969	166,969	-
Non-traffic fines	60,000	47,897	47,897	-
<b>Total fines and penalties</b>	<b>220,000</b>	<b>214,866</b>	<b>214,866</b>	<b>-</b>
<b>INVESTMENT INCOME AND RENTALS</b>				
Investment income	300,000	208,694	208,694	-
Rent and concessions	250,000	310,882	310,882	-
<b>Total investment income and rentals</b>	<b>550,000</b>	<b>519,576</b>	<b>519,576</b>	<b>-</b>
<b>REVENUE FROM OTHER AGENCIES</b>				
Homeowners property tax relief	60,000	106,377	106,377	-
P.O.S.T. reimbursements	60,000	65,464	65,464	-
Grant reimbursements	86,800	84,445	84,445	-
EBART contributions/reimbursement	422,000	334,861	334,861	-
<b>Total revenue from other agencies</b>	<b>\$ 628,800</b>	<b>\$ 591,147</b>	<b>\$ 591,147</b>	<b>\$ -</b>

(Continued)

**City of Antioch**  
**Required Supplementary Information, Continued**  
**Budgetary Comparison Schedule**  
**For the Fiscal Year Ended June 30, 2009**

**Schedule of Revenues and Transfers In - General Fund, Continued**

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>FUNCTION/ACTIVITY, Continued:</b>				
<b>CURRENT SERVICE CHARGES</b>				
Sales of maps	\$ -	\$ 81	\$ 81	\$ -
Administrative services	110,600	108,363	108,363	-
Legal fees	-	63,078	63,078	-
Special police services	916,349	913,609	913,609	-
False alarm fees	55,000	75,622	75,622	-
Plan checking fees	1,000,000	858,639	858,639	-
Planning fees	157,100	131,142	131,142	-
Inspection fees	450,000	208,735	208,735	-
Special public works services	17,500	131,699	131,699	-
Other service charges	19,000	19,128	19,128	-
Assessment fees	467,500	205,903	205,903	-
Charges for services	6,137,841	6,137,841	6,512,305	374,464
Billings to Department	373,357	340,165	340,165	-
<b>Total current service charges</b>	<b>9,704,247</b>	<b>9,194,005</b>	<b>9,568,469</b>	<b>374,464</b>
<b>OTHER REVENUES</b>				
Miscellaneous revenue	252,300	530,478	654,491	124,013
<b>OTHER FINANCING SOURCES</b>				
<b>Transfers in:</b>				
Gas Tax Fund	510,000	510,000	510,000	-
Child Care Fund	57,668	57,668	57,668	-
Solid Waste	-	125,000	125,000	-
Pollution Elimination	233,326	271,907	271,907	-
Street Impact	700,000	750,000	750,000	-
Street Light and Landscape Maintenance Districts	387,176	509,176	509,176	-
Supplementary Law Enforcement Grant	150,000	153,060	153,060	-
Local Law Enforcement Block Grant	61,080	47,346	47,346	-
Traffic Safety	100,000	150,000	150,000	-
Sierra Crete	1,380,000	2,527,960	2,527,960	-
ADA Project #1	50,000	50,000	50,000	-
<b>Total transfers in</b>	<b>3,629,250</b>	<b>5,152,117</b>	<b>5,152,117</b>	<b>-</b>
<b>Total general fund revenues and transfers in</b>	<b>\$ 52,671,816</b>	<b>\$ 48,401,153</b>	<b>\$ 48,799,752</b>	<b>\$ 398,599</b>

(Concluded)

**City of Antioch**  
**Required Supplementary Information, Continued**  
**Budgetary Comparison Schedule**  
**For the Fiscal Year Ended June 30, 2009**

***Schedule of Expenditures and Transfers Out - General Fund***

FUNCTION/ACTIVITY:	Budget		Actual	Variance
	Original	Final		
<b>GENERAL GOVERNMENT</b>				
City Council	\$ 175,078	\$ 153,248	\$ 153,259	\$ (11)
City Attorney	1,006,496	1,337,638	1,337,638	-
City Manager	856,443	821,189	821,189	-
City Clerk	302,733	294,862	294,862	-
City Treasurer	261,507	237,450	237,450	-
Personnel Services	688,678	625,763	625,763	-
Economic Development	1,780,373	1,617,150	1,617,150	-
Finance/Purchasing	3,089,771	2,197,996	2,198,810	(814)
Printing/Mail	211,386	190,489	190,486	3
Warehouse & Central Stores	28,063	31,492	31,493	(1)
Emergency Services	94,490	78,167	78,166	1
Non-Departmental	1,392,555	1,387,617	1,387,616	1
<b>Total general government</b>	<b>9,887,573</b>	<b>8,973,061</b>	<b>8,973,882</b>	<b>(821)</b>
<b>PUBLIC WORKS</b>				
Maintenance Administration	330,371	347,410	347,410	-
General Maintenance Services	284,845	226,889	226,888	1
Street Maintenance	2,078,143	1,656,720	1,656,722	(2)
Signal & Street Lighting	1,126,421	581,385	581,385	-
Striping & Signing	943,287	771,114	771,111	3
Facilities Maintenance	541,984	527,967	527,968	(1)
Park Maintenance	893,675	857,445	857,445	-
Median and General Landscape	772,887	663,917	685,662	(21,745)
Work Alternative	135,652	121,862	121,861	1
<b>Total public works</b>	<b>7,107,265</b>	<b>5,754,709</b>	<b>5,776,452</b>	<b>(21,743)</b>
<b>PUBLIC SAFETY</b>				
Administration	4,926,961	4,381,123	4,386,922	(5,799)
Police Reserve	19,791	14,068	14,068	-
Prisoner Custody	292,123	272,646	274,895	(2,249)
Community Policing Division	16,462,477	17,232,261	17,244,411	(12,150)
Traffic Division	762,056	904,765	904,766	(1)
Investigation	2,732,945	2,731,376	2,731,377	(1)
Narcotics	1,064,739	1,090,067	1,090,068	(1)
Communications	2,397,642	2,317,065	2,317,064	1
R.E.A.P. Program	464,979	432,222	432,221	1
Community Volunteer	68,459	48,608	48,609	(1)
Facility Maintenance	667,688	718,303	718,303	-
<b>Total public safety</b>	<b>29,859,860</b>	<b>30,142,504</b>	<b>30,162,704</b>	<b>(20,200)</b>
<b>PARKS AND RECREATION</b>				
Community Services	63,758	24,315	24,315	-
<b>Total parks and recreation</b>	<b>\$ 63,758</b>	<b>\$ 24,315</b>	<b>\$ 24,315</b>	<b>\$ -</b>

(Continued)

**City of Antioch**  
**Required Supplementary Information, Continued**  
**Budgetary Comparison Schedule**  
**For the Fiscal Year Ended June 30, 2009**

***Schedule of Expenditures and Transfers Out - General Fund, Continued***

	Budget		Actual	Variance
	Original	Final		
<b>COMMUNITY DEVELOPMENT</b>				
Office of the Director	\$ 713,146	\$ 703,508	\$ 703,508	\$ -
Land Planning Services	1,167,731	1,009,225	1,009,224	1
Neighborhood Improvement	1,072,338	849,481	857,411	(7,930)
Capital Improv/Engineering Administration	329,331	332,571	332,571	-
Engineering Services	544,776	506,869	506,868	1
Engineering and Land Development	2,086,703	1,674,495	1,678,096	(3,601)
Building Inspections	1,310,550	893,634	904,359	(10,725)
<b>Total community development</b>	<b>7,224,575</b>	<b>5,969,783</b>	<b>5,992,037</b>	<b>(22,254)</b>
<b>Total current expenditures</b>	<b>54,143,031</b>	<b>50,864,372</b>	<b>50,929,390</b>	<b>(65,018)</b>
<b>OTHER FINANCING USES:</b>				
<b>Transfers out:</b>				
Animal Control	549,196	524,210	524,210	-
Antioch WaterPark	629,500	630,992	630,992	-
Recreation	635,000	544,299	544,299	-
Auxiliary Property	25,000	25,000	25,000	-
Downtown Street Light & Landscape District	119,428	119,428	119,428	-
Citywide 2A Maintenance District	124,275	146,275	146,275	-
Capital Improvement Fund	160,000	-	-	-
<b>Total transfers out</b>	<b>2,242,399</b>	<b>1,990,204</b>	<b>1,990,204</b>	<b>-</b>
<b>Total general fund expenditures and transfers out</b>	<b>\$ 56,385,430</b>	<b>\$ 52,854,576</b>	<b>\$ 52,919,594</b>	<b>\$ (65,018)</b>

(Concluded)

**City of Antioch**  
**Required Supplementary Information, Continued**  
**Budgetary Comparison Schedule**  
**For the Fiscal Year Ended June 30, 2009**

***Special Revenue Fund - Housing and Community Development***

	Budget		Actual	Variance
	Original	Final		
<b>REVENUES:</b>				
Investment income and rentals	\$ 5,000	\$ 5,000	\$ 611	\$ (4,389)
Revenue from other agencies	1,161,468	1,161,468	896,575	(264,893)
Other	-	-	1,725	1,725
<b>Total revenues</b>	<b>1,166,468</b>	<b>1,166,468</b>	<b>898,911</b>	<b>(267,557)</b>
<b>EXPENDITURES:</b>				
Current:				
Community development	708,124	781,820	633,354	148,466
Capital outlay	368,136	587,753	164,673	423,080
<b>Total expenditures</b>	<b>1,076,260</b>	<b>1,369,573</b>	<b>798,027</b>	<b>571,546</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>90,208</b>	<b>(203,105)</b>	<b>100,884</b>	<b>303,989</b>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	(100,000)	(100,000)	(100,000)	-
<b>Total other financing (uses)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (9,792)</b>	<b>\$ (303,105)</b>	<b>884</b>	<b>\$ 303,989</b>
<b>FUND BALANCES:</b>				
Beginning of year			4,498	
End of year			\$ 5,382	

**City of Antioch**  
**Required Supplementary Information, Continued**  
**Budgetary Comparison Schedule**  
**For the Fiscal Year Ended June 30, 2009**

***Special Revenue Fund - Low and Moderate Income Housing***

	Budget		Actual	Variance
	Original	Final		
<b>REVENUES:</b>				
Investment income and rentals	\$ 80,000	\$ 70,858	\$ 70,858	\$ -
Other	25,000	253,458	253,458	-
<b>Total revenues</b>	<b>105,000</b>	<b>324,316</b>	<b>324,316</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Current:				
Community development	1,428,274	1,979,811	1,979,811	-
<b>Total expenditures</b>	<b>1,428,274</b>	<b>1,979,811</b>	<b>1,979,811</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,323,274)</b>	<b>(1,655,495)</b>	<b>(1,655,495)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	1,485,353	1,590,388	1,590,388	-
<b>Total other financing sources</b>	<b>1,485,353</b>	<b>1,590,388</b>	<b>1,590,388</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ 162,079</b>	<b>\$ (65,107)</b>	<b>(65,107)</b>	<b>\$ -</b>
<b>FUND BALANCES:</b>				
Beginning of year			5,665,142	
End of year			<b>\$ 5,600,035</b>	



**CITY OF ANTIOCH**

**Notes to Required Supplementary Information  
For the Fiscal Year Ended June 30, 2009**

**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		
6/30/2006	\$ 92,301,166	\$ 79,623,019	\$ 12,678,147	86.3%	91.4%	\$ 15,097,466	84.0%
6/30/2007	99,987,007	86,489,407	13,497,600	86.5%	100.3%	16,285,809	82.9%
6/30/2008	107,642,813	92,847,856	14,794,957	86.3%	88.0%	17,501,429	84.5%

**Public Safety 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		
6/30/2006	\$ 68,261,601	\$ 54,406,817	\$ 8,854,784	79.7%	92.3%	\$ 8,544,101	103.6%
6/30/2007	73,444,432	64,900,552	8,543,880	88.4%	102.4%	9,352,475	91.4%
6/30/2008	84,605,111	70,782,211	13,822,900	83.7%	85.2%	11,496,426	120.2%

**California Employers' Retiree Benefit Trust<sup>1</sup>  
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		
6/30/2006	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6/30/2007	\$ 24,414	\$ -	\$ 24,414	0.0%	0.0%	\$ 23,360	104.5%
1/1/2009	25,836	6,520	19,316	25.2%	21.3%	24,120	80.1%

\*Most recent data available

<sup>1</sup>Amounts in 000's

## CITY OF ANTIOCH

### Notes to Required Supplementary Information For the Fiscal Year Ended June 30, 2009 BUDGETARY BASIS OF ACCOUNTING

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

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

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**SUPPLEMENTAL INFORMATION**

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**City of Antioch**  
**Budgetary Comparison Schedule**  
**Capital Improvement Fund - Major Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 58,105	\$ 3,360	\$ 3,401	\$ 41
Revenue from other agencies	2,982,883	1,602,883	1,602,883	-
Current service charges	40,000	29,034	29,034	-
Other	200,000	2,003,588	2,003,588	-
<b>Total revenues</b>	<u>3,280,988</u>	<u>3,638,865</u>	<u>3,638,906</u>	<u>41</u>
<b>EXPENDITURES:</b>				
Current:				
Public works	2,837,443	4,879,394	5,438,309	(558,915)
Capital outlay	534,000	632,070	73,150	558,920
<b>Total expenditures</b>	<u>3,371,443</u>	<u>5,511,464</u>	<u>5,511,459</u>	<u>5</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(90,455)</u>	<u>(1,872,599)</u>	<u>(1,872,553)</u>	<u>46</u>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	1,284,000	1,378,975	1,378,975	-
<b>Total other financing sources</b>	<u>1,284,000</u>	<u>1,378,975</u>	<u>1,378,975</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>\$ 1,193,545</u>	<u>\$ (493,624)</u>	<u>(493,578)</u>	<u>\$ 46</u>
<b>FUND BALANCES:</b>				
Beginning of year			<u>19,039</u>	
End of year			<u>\$ (474,539)</u>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**ADA Project Area #1 Capital Project Fund - Major Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Incremental property taxes	\$ 5,076,314	\$ 5,063,222	\$ 5,063,222	\$ -
Investment income and rentals	115,000	204,983	204,983	-
<b>Total revenues</b>	<u>5,191,314</u>	<u>5,268,205</u>	<u>5,268,205</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Community development	872,604	916,073	916,072	1
Capital outlay	1,000,000	1,978,207	1,978,207	-
<b>Total expenditures</b>	<u>1,872,604</u>	<u>2,894,280</u>	<u>2,894,279</u>	<u>1</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>3,318,710</u>	<u>2,373,925</u>	<u>2,373,926</u>	<u>1</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers (out)	(3,516,641)	(3,965,597)	(3,965,597)	-
<b>Total other financing sources (uses)</b>	<u>(3,516,641)</u>	<u>(3,965,597)</u>	<u>(3,965,597)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>\$ (197,931)</u>	<u>\$ (1,591,672)</u>	<u>(1,591,671)</u>	<u>\$ 1</u>
<b>FUND BALANCES:</b>				
Beginning of year			<u>3,849,093</u>	
End of year			<u>\$ 2,257,422</u>	

**City of Antioch**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**June 30, 2009**

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
<b>ASSETS</b>				
Cash and investments	\$ 18,482,508	\$ -	\$ 9,851,712	\$ 28,334,220
Receivables:				
Accounts, net	563,353	114,283	1,148,330	1,825,966
Tax	1,727,175	-	-	1,727,175
Interest	-	11	-	11
Prepaid items	3,255	2,750	-	6,005
Restricted cash and investments	-	1,487,683	-	1,487,683
Loans receivable	-	-	39,901	39,901
<b>Total assets</b>	<b>\$ 20,776,291</b>	<b>\$ 1,604,727</b>	<b>\$ 11,039,943</b>	<b>\$ 33,420,961</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 544,412	\$ 20	\$ 490,589	\$ 1,035,021
Accrued payroll	92,965	-	4,014	96,979
Deposits	427,561	-	99,914	527,475
Due to other funds	7,595	771,601	812,247	1,591,443
Deferred revenue	87,055	-	39,901	126,956
<b>Total liabilities</b>	<b>1,159,588</b>	<b>771,621</b>	<b>1,446,665</b>	<b>3,377,874</b>
<b>Fund Balances:</b>				
Reserved for:				
Construction	-	-	6,057,751	6,057,751
Petty cash and prepaid items	3,555	2,750	-	6,305
Encumbrances	1,168,909	-	531,037	1,699,946
Debt service	-	830,356	-	830,356
Unreserved:				
Designated	1,413,173	-	-	1,413,173
Undesignated	17,031,066	-	3,023,020	20,054,086
<b>Total fund balances</b>	<b>19,616,703</b>	<b>833,106</b>	<b>9,611,808</b>	<b>30,061,617</b>
<b>Total liabilities and fund balances</b>	<b>\$ 20,776,291</b>	<b>\$ 1,604,727</b>	<b>\$ 11,058,473</b>	<b>\$ 33,439,491</b>

# City of Antioch

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Non-Major Governmental Funds

For the Fiscal Year Ended June 30, 2009

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
<b>REVENUES:</b>				
Taxes	\$ 2,849,433	\$ -	\$ 2,888,727	\$ 5,738,160
Fines and penalties	147,569	-	-	147,569
Investment income and rentals	873,063	387,147	431,240	1,691,450
Revenue from other agencies	4,211,883	-	3,364,875	7,576,758
Current service charges	1,453,183	-	55,677	1,508,860
Special assessment revenue	2,730,964	-	-	2,730,964
Other	425,249	-	513,024	938,273
<b>Total revenues</b>	<b>12,691,344</b>	<b>387,147</b>	<b>7,253,543</b>	<b>20,332,034</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	2,486	-	2,486
Public works	1,225,160	-	447,846	1,673,006
Public safety	1,038,923	-	-	1,038,923
Parks and recreation	3,998,926	-	-	3,998,926
Community development	372,268	-	1,414,468	1,786,736
Capital outlay	1,823,655	-	4,136,938	5,960,593
Debt service:				
Principal retirement	-	1,255,000	-	1,255,000
Interest and fiscal charges	-	2,180,771	-	2,180,771
<b>Total expenditures</b>	<b>8,458,932</b>	<b>3,438,257</b>	<b>5,999,252</b>	<b>17,896,441</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>4,232,412</b>	<b>(3,051,110)</b>	<b>1,254,291</b>	<b>2,435,593</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,978,926	3,030,022	-	5,008,948
Transfers (out)	(3,250,871)	-	(4,924,748)	(8,175,619)
<b>Total other financing sources (uses)</b>	<b>(1,271,945)</b>	<b>3,030,022</b>	<b>(4,924,748)</b>	<b>(3,166,671)</b>
<b>Net change in fund balances</b>	<b>2,960,467</b>	<b>(21,088)</b>	<b>(3,670,457)</b>	<b>(731,078)</b>
<b>FUND BALANCES:</b>				
Beginning of year	16,656,236	854,194	13,282,265	30,792,695
End of year	\$ 19,616,703	\$ 833,106	\$ 9,611,808	\$ 30,061,617



## 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 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.

### **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.

### **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 C Growth Management Program Fund**

This fund accounts for Measure C 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.

### **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.

### **Auxiliary Property**

This fund accounts for rental income and expenditures related to City-owned property not currently being used for City purposes.

### **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.

### **Local Law Enforcement Block Grant**

This fund accounts for public safety funding allocated under the Fiscal Year 1996 Omnibus Appropriations Act. Funds may be used for a wide variety of activities from increasing personnel and equipment resources for law enforcement to developing and supporting programs to enhance effective criminal justice processes.

### **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.

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**City of Antioch**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**June 30, 2009**

	Delta Fair Property	Recreation Programs	Gas Tax	Animal Control	Civic Arts	Park in Lieu
<b>ASSETS</b>						
Cash and investments	\$ 34,386	\$ 136,432	\$ 4,230,609	\$ 35,288	\$ 9,285	\$ 4,072,899
Receivables:						
Accounts, net	-	159,426	233,618	-	-	5,250
Taxes	-	-	335,734	-	14,855	-
Prepaid items	-	-	-	1,311	-	-
<b>Total assets</b>	<b>\$ 34,386</b>	<b>\$ 295,858</b>	<b>\$ 4,799,961</b>	<b>\$ 36,599</b>	<b>\$ 24,140</b>	<b>\$ 4,078,149</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ -	\$ 73,049	\$ 144,563	\$ 13,347	\$ 53	\$ 12,572
Accrued payroll	-	51,960	-	15,356	-	-
Deposits	-	20,074	-	7,896	-	-
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	87,055	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>232,138</b>	<b>144,563</b>	<b>36,599</b>	<b>53</b>	<b>12,572</b>
<b>Fund balances:</b>						
Reserved for:						
Petty cash and prepaid items	-	200	-	1,411	-	-
Encumbrances	-	13,342	856,133	21,514	938	71,109
Unreserved:						
Designated	-	50,178	-	-	-	1,362,995
Undesignated	34,386	-	3,799,265	(22,925)	23,149	2,631,473
<b>Total fund balances (deficits)</b>	<b>34,386</b>	<b>63,720</b>	<b>4,655,398</b>	<b>-</b>	<b>24,087</b>	<b>4,065,577</b>
<b>Total liabilities and fund balances</b>	<b>\$ 34,386</b>	<b>\$ 295,858</b>	<b>\$ 4,799,961</b>	<b>\$ 36,599</b>	<b>\$ 24,140</b>	<b>\$ 4,078,149</b>

				Measure C					
Senior Bus	Abandoned Vehicles	Traffic Signal Fee	Asset Forfeitures	Growth Management Program	Child Care	Tidelands Assembly Bill - 1900	Lonetree Maintenance District	Downtown Maintenance District	
\$ 884	\$ -	\$ 1,038,873	\$ 641,657	\$ 3,891,918	\$ 163,365	\$ 80,528	\$ 341,186	\$ 38,668	
76,189	53,192	1,730	6,441	-	-	-	11,797	-	
-	-	-	-	1,115,659	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<u>\$ 77,073</u>	<u>\$ 53,192</u>	<u>\$ 1,040,603</u>	<u>\$ 648,098</u>	<u>\$ 5,007,577</u>	<u>\$ 163,365</u>	<u>\$ 80,528</u>	<u>\$ 352,983</u>	<u>\$ 38,668</u>	
\$ -	\$ -	\$ 7,310	\$ 11,369	\$ 15,324	\$ -	\$ -	\$ 34,490	\$ 13,351	
3,930	542	-	-	-	-	-	2,726	595	
-	-	-	390,071	3,520	6,000	-	-	-	
-	7,595	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<u>3,930</u>	<u>8,137</u>	<u>7,310</u>	<u>401,440</u>	<u>18,844</u>	<u>6,000</u>	<u>-</u>	<u>37,216</u>	<u>13,946</u>	
-	-	-	-	-	-	-	-	-	
-	-	45,206	-	143,675	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<u>73,143</u>	<u>45,055</u>	<u>988,087</u>	<u>246,658</u>	<u>4,845,058</u>	<u>157,365</u>	<u>80,528</u>	<u>315,767</u>	<u>24,722</u>	
<u>73,143</u>	<u>45,055</u>	<u>1,033,293</u>	<u>246,658</u>	<u>4,988,733</u>	<u>157,365</u>	<u>80,528</u>	<u>315,767</u>	<u>24,722</u>	
<u>\$ 77,073</u>	<u>\$ 53,192</u>	<u>\$ 1,040,603</u>	<u>\$ 648,098</u>	<u>\$ 5,007,577</u>	<u>\$ 163,365</u>	<u>\$ 80,528</u>	<u>\$ 352,983</u>	<u>\$ 38,668</u>	

(Continued)

**City of Antioch**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds, Continued**  
**June 30, 2009**

	Almondridge Maintenance District	Hillcrest Maintenance District	Park 1A Maintenance District	City Wide 2A Maintenance District	East Lone Tree SLL Maintenance District	Administration Maintenance District
<b>ASSETS</b>						
Cash and investments	\$ 114,419	\$ 308,689	\$ 153,884	\$ 244,999	\$ 238,018	\$ 28,475
Receivables:						
Accounts, net	-	-	804	-	-	140
Taxes	-	-	-	-	-	-
Prepaid	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 114,419</b>	<b>\$ 308,689</b>	<b>\$ 154,688</b>	<b>\$ 244,999</b>	<b>\$ 238,018</b>	<b>\$ 28,615</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 9,465	\$ 76,182	\$ 6,730	\$ 40,225	\$ 1,946	\$ 29,148
Accrued payroll	843	3,244	620	2,317	122	1,598
Deposits	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
<b>Total liabilities</b>	<b>10,308</b>	<b>79,426</b>	<b>7,350</b>	<b>42,542</b>	<b>2,068</b>	<b>30,746</b>
<b>Fund balances:</b>						
<b>Reserved for:</b>						
Petty cash and prepaid items	-	-	-	-	-	-
Encumbrances	-	3,930	352	2,773	-	-
<b>Unreserved:</b>						
Designated	-	-	-	-	-	-
Undesignated	104,111	225,333	146,986	199,684	235,950	(2,131)
<b>Total fund balances (deficits)</b>	<b>104,111</b>	<b>229,263</b>	<b>147,338</b>	<b>202,457</b>	<b>235,950</b>	<b>(2,131)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 114,419</b>	<b>\$ 308,689</b>	<b>\$ 154,688</b>	<b>\$ 244,999</b>	<b>\$ 238,018</b>	<b>\$ 28,615</b>

Solid Waste Reduction AB 939	Pollution Elimination	Auxiliary Property	Supplemental Law Enforcement	Local Law Enforcement Block Grant	Street Impact	Traffic Safety	Total
\$ 359,541	\$ 1,954,104	\$ 48,604	\$ 1,736	\$ -	\$ 307,098	\$ 6,963	\$ 18,482,508
554	-	-	91	-	-	14,121	563,353
86,976	-	-	-	-	173,951	-	1,727,175
-	1,944	-	-	-	-	-	3,255
<u>\$ 447,071</u>	<u>\$ 1,956,048</u>	<u>\$ 48,604</u>	<u>\$ 1,827</u>	<u>\$ -</u>	<u>\$ 481,049</u>	<u>\$ 21,084</u>	<u>\$ 20,776,291</u>
\$ 20,661	\$ 34,542	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ 544,412
5,117	3,995	-	-	-	-	-	92,965
-	-	-	-	-	-	-	427,561
-	-	-	-	-	-	-	7,595
-	-	-	-	-	-	-	87,055
<u>25,778</u>	<u>38,537</u>	<u>85</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,159,588</u>
-	1,944	-	-	-	-	-	3,555
4,079	5,483	375	-	-	-	-	1,168,909
-	-	-	-	-	-	-	1,413,173
<u>417,214</u>	<u>1,910,084</u>	<u>48,144</u>	<u>1,827</u>	<u>-</u>	<u>481,049</u>	<u>21,084</u>	<u>17,031,066</u>
<u>421,293</u>	<u>1,917,511</u>	<u>48,519</u>	<u>1,827</u>	<u>-</u>	<u>481,049</u>	<u>21,084</u>	<u>19,616,703</u>
<u>\$ 447,071</u>	<u>\$ 1,956,048</u>	<u>\$ 48,604</u>	<u>\$ 1,827</u>	<u>\$ -</u>	<u>\$ 481,049</u>	<u>\$ 21,084</u>	<u>\$ 20,776,291</u>

(Concluded)

**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, 2009**

	Delta Fair Property	Recreation Programs	Gas Tax	Animal Control	Civic Arts	Park in Lieu
<b>REVENUES:</b>						
Taxes	\$ -	\$ -	\$ 1,627,005	\$ -	\$ 72,558	\$ -
Fines and penalties	-	-	-	-	-	-
Investment income and rentals	11,460	41,260	148,905	-	838	161,476
Revenue from other agencies	-	313,344	2,079,259	40,000	-	-
Current service charges	-	623,350	2,925	310,268	-	387,931
Special assessment revenue	-	-	-	-	-	-
Other	-	213,559	23,922	11,768	-	-
<b>Total revenues</b>	<b>11,460</b>	<b>1,191,513</b>	<b>3,882,016</b>	<b>362,036</b>	<b>73,396</b>	<b>549,407</b>
<b>EXPENDITURES:</b>						
Current:						
Public works	754	-	780,224	-	-	58,222
Public safety	-	-	-	886,246	-	-
Parks and recreation	-	1,868,950	-	-	136,297	-
Community development	-	-	-	-	-	-
Capital outlay	-	-	1,262,757	-	-	268,292
<b>Total expenditures</b>	<b>754</b>	<b>1,868,950</b>	<b>2,042,981</b>	<b>886,246</b>	<b>136,297</b>	<b>326,514</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>10,706</b>	<b>(677,437)</b>	<b>1,839,035</b>	<b>(524,210)</b>	<b>(62,901)</b>	<b>222,893</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	-	614,299	-	524,210	-	-
Transfers (out)	-	-	(510,000)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>614,299</b>	<b>(510,000)</b>	<b>524,210</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>10,706</b>	<b>(63,138)</b>	<b>1,329,035</b>	<b>-</b>	<b>(62,901)</b>	<b>222,893</b>
<b>FUND BALANCES (DEFICITS):</b>						
Beginning of year	23,680	126,858	3,326,363	-	86,988	3,842,684
End of year	\$ 34,386	\$ 63,720	\$ 4,655,398	\$ -	\$ 24,087	\$ 4,065,577



Senior Bus	Abandoned Vehicles	Traffic Signal Fee	Asset Forfeitures	Measure C Growth Management Program	Child Care	Tidelands Assembly Bill - 1900	Lonetree Maintenance District	Downtown Maintenance District
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
207	135	44,234	24,662	154,642	73,404	7,092	15,484	1,727
300,000	116,801	-	-	1,115,659	-	-	-	-
13,245	-	115,464	-	-	-	-	-	-
-	-	-	-	-	-	-	695,419	-
-	-	-	147,993	-	-	-	14,769	-
313,452	116,936	159,698	172,655	1,270,301	73,404	7,092	725,672	1,727
-	-	3,635	-	28,577	-	3,360	-	-
-	112,730	-	38,051	-	-	-	-	-
223,129	-	-	-	-	1,978	-	345,522	77,359
-	-	-	-	-	-	-	-	-
-	-	165,500	26,659	57,449	-	-	-	-
223,129	112,730	169,135	64,710	86,026	1,978	3,360	345,522	77,359
90,323	4,206	(9,437)	107,945	1,184,275	71,426	3,732	380,150	(75,632)
-	-	-	-	-	-	-	-	119,428
(35,000)	-	-	-	-	(149,668)	-	(311,067)	(24,946)
(35,000)	-	-	-	-	(149,668)	-	(311,067)	94,482
55,323	4,206	(9,437)	107,945	1,184,275	(78,242)	3,732	69,083	18,850
17,820	40,849	1,042,730	138,713	3,804,458	235,607	76,796	246,684	5,872
\$ 73,143	\$ 45,055	\$ 1,033,293	\$ 246,658	\$ 4,988,733	\$ 157,365	\$ 80,528	\$ 315,767	\$ 24,722

(Continued)

**City of Antioch**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Non-Major Special Revenue Funds, Continued**  
**For the Fiscal Year Ended June 30, 2009**

	Almondridge Maintenance District	Hillcrest Maintenance District	Park 1A Maintenance District	City Wide 2A Maintenance District	East Lone Tree SLL Maintenance District	Administration Maintenance District
<b>REVENUES:</b>						
Taxes	\$ -	\$ -	\$ 42,294	\$ -	\$ -	\$ -
Fines and penalties	-	-	-	-	-	-
Investment income and rentals	5,517	14,209	30,536	12,857	9,467	-
Revenue from other agencies	-	-	-	-	-	-
Current service charges	-	-	-	-	-	-
Special assessment revenue	97,099	845,385	-	228,395	81,311	-
Other	2,400	633	-	4,836	-	149
<b>Total revenues</b>	<b>105,016</b>	<b>860,227</b>	<b>72,830</b>	<b>246,088</b>	<b>90,778</b>	<b>149</b>
<b>EXPENDITURES:</b>						
Current:						
Public works	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Parks and recreation	62,994	418,871	81,252	244,090	32,888	505,596
Community development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>62,994</b>	<b>418,871</b>	<b>81,252</b>	<b>244,090</b>	<b>32,888</b>	<b>505,596</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>42,022</b>	<b>441,356</b>	<b>(8,422)</b>	<b>1,998</b>	<b>57,890</b>	<b>(505,447)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	-	-	-	146,275	-	519,714
Transfers (out)	(59,000)	(367,471)	-	(237,202)	(42,806)	(16,398)
<b>Total other financing sources (uses)</b>	<b>(59,000)</b>	<b>(367,471)</b>	<b>-</b>	<b>(90,927)</b>	<b>(42,806)</b>	<b>503,316</b>
<b>Net change in fund balances</b>	<b>(16,978)</b>	<b>73,885</b>	<b>(8,422)</b>	<b>(88,929)</b>	<b>15,084</b>	<b>(2,131)</b>
<b>FUND BALANCES (DEFICITS):</b>						
Beginning of year	121,089	155,378	155,760	291,386	220,866	-
End of year	\$ 104,111	\$ 229,263	\$ 147,338	\$ 202,457	\$ 235,950	\$ (2,131)

Solid Waste Reduction AB 939	Pollution Elimination	Auxiliary Property	Supplemental Law Enforcement	Local Law Enforcement Block Grant	Street Impact	Traffic Safety	Total
\$ 369,192	\$ -	\$ -	\$ -	\$ -	\$ 738,384	\$ -	\$ 2,849,433
-	-	-	-	-	-	147,569	147,569
17,988	73,337	1,760	(60)	550	18,834	2,542	873,063
50,216	-	-	148,150	48,454	-	-	4,211,883
-	-	-	-	-	-	-	1,453,183
-	783,355	-	-	-	-	-	2,730,964
1,799	3,421	-	-	-	-	-	425,249
439,195	860,113	1,760	148,090	49,004	757,218	150,111	12,691,344
-	330,696	18,257	-	-	1,435	-	1,225,160
-	-	-	28	1,679	-	189	1,038,923
-	-	-	-	-	-	-	3,998,926
303,280	68,988	-	-	-	-	-	372,268
-	42,998	-	-	-	-	-	1,823,655
303,280	442,682	18,257	28	1,679	1,435	189	8,458,932
135,915	417,431	(16,497)	148,062	47,325	755,783	149,922	4,232,412
-	30,000	25,000	-	-	-	-	1,978,926
(125,000)	(271,907)	-	(153,060)	(47,346)	(750,000)	(150,000)	(3,250,871)
(125,000)	(241,907)	25,000	(153,060)	(47,346)	(750,000)	(150,000)	(1,271,945)
10,915	175,524	8,503	(4,998)	(21)	5,783	(78)	2,960,467
410,378	1,741,987	40,016	6,825	21	475,266	21,162	16,656,236
\$ 421,293	\$ 1,917,511	\$ 48,519	\$ 1,827	\$ -	\$ 481,049	\$ 21,084	\$ 19,616,703

(Concluded)

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Delta Fair Property Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 12,000	\$ 12,000	\$ 11,460	\$ (540)
<b>Total revenues</b>	<b>12,000</b>	<b>12,000</b>	<b>11,460</b>	<b>(540)</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	766	766	754	12
<b>Total expenditures</b>	<b>766</b>	<b>766</b>	<b>754</b>	<b>12</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>11,234</b>	<b>11,234</b>	<b>10,706</b>	<b>(528)</b>
<b>Net change in fund balances</b>	<b>\$ 11,234</b>	<b>\$ 11,234</b>	<b>10,706</b>	<b>\$ (528)</b>
<b>FUND BALANCES:</b>				
Beginning of year			23,680	
End of year			<b>\$ 34,386</b>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Recreation Programs Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 50,000	\$ 41,260	\$ 41,260	\$ -
Revenue from other agencies	409,346	313,344	313,344	-
Current service charges	787,250	623,350	623,350	-
Other	56,050	213,558	213,559	1
Total revenues	<u>1,302,646</u>	<u>1,191,512</u>	<u>1,191,513</u>	<u>1</u>
<b>EXPENDITURES:</b>				
Current:				
Parks and recreation	1,993,053	1,866,070	1,868,950	(2,880)
Total expenditures	<u>1,993,053</u>	<u>1,866,070</u>	<u>1,868,950</u>	<u>(2,880)</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(690,407)</u>	<u>(674,558)</u>	<u>(677,437)</u>	<u>(2,879)</u>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	705,000	614,298	614,299	1
Net change in fund balances	<u>\$ 14,593</u>	<u>\$ (60,260)</u>	<u>(63,138)</u>	<u>\$ (2,878)</u>
<b>FUND BALANCES:</b>				
Beginning of year			<u>126,858</u>	
End of year			<u>\$ 63,720</u>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Gas Tax Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes	\$ 1,940,501	\$ 1,627,005	\$ 1,627,005	\$ -
Investment income and rentals	200,000	148,905	148,905	-
Revenues from other agencies	1,063,626	2,079,259	2,079,259	-
Current service charges	-	2,925	2,925	-
Other	-	23,922	23,922	-
<b>Total revenues</b>	<b>3,204,127</b>	<b>3,882,016</b>	<b>3,882,016</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	39,889	755,962	780,224	(24,262)
Capital outlay	1,420,000	1,287,021	1,262,757	24,264
<b>Total expenditures</b>	<b>1,459,889</b>	<b>2,042,983</b>	<b>2,042,981</b>	<b>2</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,744,238</b>	<b>1,839,033</b>	<b>1,839,035</b>	<b>2</b>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	(510,000)	(510,000)	(510,000)	-
<b>Total other financing (uses)</b>	<b>(510,000)</b>	<b>(510,000)</b>	<b>(510,000)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ 1,234,238</b>	<b>\$ 1,329,033</b>	<b>1,329,035</b>	<b>\$ 2</b>
<b>FUND BALANCES:</b>				
Beginning of year			3,326,363	
End of year			<u>\$ 4,655,398</u>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Animal Control Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Revenue from other agencies	\$ -	\$ 40,000	\$ 40,000	\$ -
Current service charges	275,300	310,268	310,268	-
Other	11,000	11,768	11,768	-
Total revenues	<u>286,300</u>	<u>362,036</u>	<u>362,036</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	835,496	886,247	886,246	1
Total expenditures	<u>835,496</u>	<u>886,247</u>	<u>886,246</u>	<u>1</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(549,196)</u>	<u>(524,211)</u>	<u>(524,210)</u>	<u>1</u>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	549,196	524,211	524,210	(1)
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>FUND BALANCES:</b>				
Beginning of year			<u>-</u>	
End of year			<u>\$ -</u>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Civic Arts Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes	\$ 101,000	\$ 72,558	\$ 72,558	\$ -
Investment income and rentals	2,500	838	838	-
<b>Total revenues</b>	<b>103,500</b>	<b>73,396</b>	<b>73,396</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Current:				
Parks and recreation	128,840	136,298	136,297	1
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(25,340)</b>	<b>(62,902)</b>	<b>(62,901)</b>	<b>(1)</b>
<b>Net change in fund balances</b>	<b>\$ (25,340)</b>	<b>\$ (62,902)</b>	<b>(62,901)</b>	<b>\$ (1)</b>
<b>FUND BALANCES:</b>				
Beginning of year			86,988	
End of year			<b>\$ 24,087</b>	



**City of Antioch**  
**Budgetary Comparison Schedule**  
**Park in Lieu Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 40,000	\$ 161,476	\$ 161,476	\$ -
Current service charges	138,600	387,931	387,931	-
<b>Total revenues</b>	<b>178,600</b>	<b>549,407</b>	<b>549,407</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	14,218	37,444	58,222	(20,778)
Capital outlay	2,950,000	289,071	268,292	20,779
<b>Total expenditures</b>	<b>2,964,218</b>	<b>326,515</b>	<b>326,514</b>	<b>1</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,785,618)</b>	<b>222,892</b>	<b>222,893</b>	<b>1</b>
<b>Net change in fund balances</b>	<b>\$ (2,785,618)</b>	<b>\$ 222,892</b>	<b>222,893</b>	<b>\$ 1</b>
<b>FUND BALANCES:</b>				
Beginning of year			3,842,684	
End of year			\$ 4,065,577	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Senior Bus Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 150	\$ 150	\$ 207	\$ 57
Revenue from other agencies	300,000	300,000	300,000	-
Current service charges	10,500	10,500	13,245	2,745
<b>Total revenues</b>	<u>310,650</u>	<u>310,650</u>	<u>313,452</u>	<u>2,802</u>
<b>EXPENDITURES:</b>				
Current:				
Parks and recreation	234,073	234,073	223,129	10,944
<b>Total expenditures</b>	<u>234,073</u>	<u>234,073</u>	<u>223,129</u>	<u>10,944</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>76,577</u>	<u>76,577</u>	<u>90,323</u>	<u>13,746</u>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	(35,000)	(35,000)	(35,000)	-
<b>Total other financing (uses)</b>	<u>(35,000)</u>	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>\$ 41,577</u>	<u>\$ 41,577</u>	55,323	<u>\$ 13,746</u>
<b>FUND BALANCES:</b>				
Beginning of year			<u>17,820</u>	
End of year			<u>\$ 73,143</u>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Abandoned Vehicle Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 1,500	\$ 1,500	\$ 135	\$ (1,365)
Revenue from other agencies	120,000	120,000	116,801	(3,199)
<b>Total revenues</b>	<u>121,500</u>	<u>121,500</u>	<u>116,936</u>	<u>(4,564)</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	113,020	113,020	112,730	290
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>8,480</u>	<u>8,480</u>	<u>4,206</u>	<u>(4,274)</u>
<b>Net change in fund balances</b>	<u>\$ 8,480</u>	<u>\$ 8,480</u>	4,206	<u>\$ (4,274)</u>
<b>FUND BALANCES:</b>				
Beginning of year			<u>40,849</u>	
End of year			<u>\$ 45,055</u>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Traffic Signal Fee Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 46,000	\$ 46,000	\$ 44,234	\$ (1,766)
Current service charges	245,000	245,000	115,464	(129,536)
Total revenues	<u>291,000</u>	<u>291,000</u>	<u>159,698</u>	<u>(131,302)</u>
<b>EXPENDITURES:</b>				
Current:				
Public works	30,011	30,011	3,635	26,376
Capital outlay	224,000	227,255	165,500	61,755
Total expenditures	<u>254,011</u>	<u>257,266</u>	<u>169,135</u>	<u>88,131</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>36,989</u>	<u>33,734</u>	<u>(9,437)</u>	<u>(43,171)</u>
Net change in fund balances	<u>\$ 36,989</u>	<u>\$ 33,734</u>	<u>(9,437)</u>	<u>\$ (43,171)</u>
<b>FUND BALANCES:</b>				
Beginning of year			<u>1,042,730</u>	
End of year			<u>\$ 1,033,293</u>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Asset Forfeitures Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 19,500	\$ 19,500	\$ 24,662	\$ 5,162
Other	35,000	35,000	147,993	112,993
<b>Total revenues</b>	<u>54,500</u>	<u>54,500</u>	<u>172,655</u>	<u>118,155</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	36,082	36,082	38,051	(1,969)
Capital outlay	-	-	26,659	(26,659)
<b>Total expenditures</b>	<u>36,082</u>	<u>36,082</u>	<u>64,710</u>	<u>(28,628)</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>18,418</u>	<u>18,418</u>	<u>107,945</u>	<u>89,527</u>
<b>Net change in fund balances</b>	<u>\$ 18,418</u>	<u>\$ 18,418</u>	107,945	<u>\$ 89,527</u>
<b>FUND BALANCES:</b>				
Beginning of year			<u>138,713</u>	
End of year			<u>\$ 246,658</u>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Measure C Growth Management Program Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 75,000	\$ 75,000	\$ 154,642	\$ 79,642
Revenue from other agencies	1,130,000	1,130,000	1,115,659	(14,341)
<b>Total revenues</b>	<b>1,205,000</b>	<b>1,205,000</b>	<b>1,270,301</b>	<b>65,301</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	16,499	16,499	28,577	(12,078)
Capital outlay	10,000	306,819	57,449	249,370
<b>Total expenditures</b>	<b>26,499</b>	<b>323,318</b>	<b>86,026</b>	<b>237,292</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,178,501</b>	<b>881,682</b>	<b>1,184,275</b>	<b>302,593</b>
<b>Net change in fund balances</b>	<b>\$ 1,178,501</b>	<b>\$ 881,682</b>	<b>1,184,275</b>	<b>\$ 302,593</b>
<b>FUND BALANCES:</b>				
Beginning of year			3,804,458	
End of year			<b>\$ 4,988,733</b>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Child Care Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 70,955	\$ 70,955	\$ 73,404	\$ 2,449
<b>Total revenues</b>	<u>70,955</u>	<u>70,955</u>	<u>73,404</u>	<u>2,449</u>
<b>EXPENDITURES:</b>				
Current:				
Parks and recreation	2,059	44,059	1,978	42,081
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>68,896</u>	<u>26,896</u>	<u>71,426</u>	<u>44,530</u>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	(149,668)	(149,668)	(149,668)	-
<b>Total other financing (uses)</b>	<u>(149,668)</u>	<u>(149,668)</u>	<u>(149,668)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>\$ (80,772)</u>	<u>\$ (122,772)</u>	<u>(78,242)</u>	<u>\$ 44,530</u>
<b>FUND BALANCES:</b>				
Beginning of year			<u>235,607</u>	
End of year			<u>\$ 157,365</u>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Tidelands Assembly Bill-1900 Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 7,115	\$ 7,115	\$ 7,092	\$ (23)
Total revenues	<u>7,115</u>	<u>7,115</u>	<u>7,092</u>	<u>(23)</u>
<b>EXPENDITURES:</b>				
Current:				
Public works	463	463	3,360	(2,897)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>6,652</u>	<u>6,652</u>	<u>3,732</u>	<u>(2,920)</u>
Net change in fund balances	<u>\$ 6,652</u>	<u>\$ 6,652</u>	3,732	<u>\$ (2,920)</u>
<b>FUND BALANCES:</b>				
Beginning of year			<u>76,796</u>	
End of year			<u>\$ 80,528</u>	



**City of Antioch**  
**Budgetary Comparison Schedule**  
**Lonetree Maintenance District Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 9,000	\$ 9,000	\$ 15,484	\$ 6,484
Special assessment revenue	654,791	654,791	695,419	40,628
Other	-	-	14,769	14,769
<b>Total revenues</b>	<b>663,791</b>	<b>663,791</b>	<b>725,672</b>	<b>61,881</b>
<b>EXPENDITURES:</b>				
Current:				
Parks and recreation	411,720	411,720	345,522	66,198
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>252,071</b>	<b>252,071</b>	<b>380,150</b>	<b>128,079</b>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	(305,949)	(352,949)	(311,067)	41,882
<b>Total other financing (uses)</b>	<b>(305,949)</b>	<b>(352,949)</b>	<b>(311,067)</b>	<b>41,882</b>
<b>Net change in fund balances</b>	<b>\$ (53,878)</b>	<b>\$ (100,878)</b>	<b>69,083</b>	<b>\$ 169,961</b>
<b>FUND BALANCES:</b>				
Beginning of year			246,684	
End of year			<b>\$ 315,767</b>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Downtown Maintenance District Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 500	\$ 500	\$ 1,727	\$ 1,227
<b>Total revenues</b>	<b>500</b>	<b>500</b>	<b>1,727</b>	<b>1,227</b>
<b>EXPENDITURES:</b>				
Current:				
Parks and recreation	85,946	85,946	77,359	8,587
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(85,446)</b>	<b>(85,446)</b>	<b>(75,632)</b>	<b>9,814</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	119,428	119,428	119,428	-
Transfers (out)	(32,756)	(32,756)	(24,946)	7,810
<b>Total other financing sources (uses)</b>	<b>86,672</b>	<b>86,672</b>	<b>94,482</b>	<b>7,810</b>
<b>Net change in fund balances</b>	<b>\$ 1,226</b>	<b>\$ 1,226</b>	<b>18,850</b>	<b>\$ 17,624</b>
<b>FUND BALANCES:</b>				
Beginning of year			5,872	
End of year			\$ 24,722	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Almondridge Maintenance District Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 4,000	\$ 4,000	\$ 5,517	\$ 1,517
Special assessment revenue	91,426	91,426	97,099	5,673
Other	-	-	2,400	2,400
<b>Total revenues</b>	<b>95,426</b>	<b>95,426</b>	<b>105,016</b>	<b>9,590</b>
<b>EXPENDITURES:</b>				
Current:				
Parks and recreation	99,243	99,243	62,994	36,249
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(3,817)</b>	<b>(3,817)</b>	<b>42,022</b>	<b>45,839</b>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	(38,080)	(68,080)	(59,000)	9,080
<b>Total other financing (uses)</b>	<b>(38,080)</b>	<b>(68,080)</b>	<b>(59,000)</b>	<b>9,080</b>
<b>Net change in fund balances</b>	<b>\$ (41,897)</b>	<b>\$ (71,897)</b>	<b>(16,978)</b>	<b>\$ 54,919</b>
<b>FUND BALANCES:</b>				
Beginning of year			121,089	
End of year			<b>\$ 104,111</b>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Hillcrest Maintenance District Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 8,000	\$ 8,000	\$ 14,209	\$ 6,209
Special assessment revenue	824,110	824,110	845,385	21,275
Other	-	-	633	633
<b>Total revenues</b>	<b>832,110</b>	<b>832,110</b>	<b>860,227</b>	<b>28,117</b>
<b>EXPENDITURES:</b>				
Current:				
Parks and recreation	446,853	446,853	418,871	27,982
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>385,257</b>	<b>385,257</b>	<b>441,356</b>	<b>56,099</b>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	(426,601)	(426,601)	(367,471)	59,130
<b>Total other financing (uses)</b>	<b>(426,601)</b>	<b>(426,601)</b>	<b>(367,471)</b>	<b>59,130</b>
<b>Net change in fund balances</b>	<b>\$ (41,344)</b>	<b>\$ (41,344)</b>	<b>73,885</b>	<b>\$ 115,229</b>
<b>FUND BALANCES:</b>				
Beginning of year			155,378	
End of year			<b>\$ 229,263</b>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Park 1A Maintenance District Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes	\$ 47,566	\$ 47,566	\$ 42,294	\$ (5,272)
Investment income and rentals	34,500	34,500	30,536	(3,964)
<b>Total revenues</b>	<b>82,066</b>	<b>82,066</b>	<b>72,830</b>	<b>(9,236)</b>
<b>EXPENDITURES:</b>				
Current:				
Parks and recreation	101,009	101,009	81,252	19,757
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(18,943)</b>	<b>(18,943)</b>	<b>(8,422)</b>	<b>10,521</b>
<b>Net change in fund balances</b>	<b>\$ (18,943)</b>	<b>\$ (18,943)</b>	<b>(8,422)</b>	<b>\$ 10,521</b>
<b>FUND BALANCES:</b>				
Beginning of year			155,760	
End of year			\$ 147,338	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**City Wide 2A Maintenance District Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 10,000	\$ 10,000	\$ 12,857	\$ 2,857
Special assessment revenue	290,004	290,004	228,395	(61,609)
Other	-	-	4,836	4,836
<b>Total revenues</b>	<b>300,004</b>	<b>300,004</b>	<b>246,088</b>	<b>(53,916)</b>
<b>EXPENDITURES:</b>				
Current:				
Parks and recreation	276,654	276,654	244,090	32,564
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>23,350</b>	<b>23,350</b>	<b>1,998</b>	<b>(21,352)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	124,275	146,275	146,275	-
Transfers (out)	(236,135)	(281,135)	(237,202)	43,933
<b>Total other financing sources (uses)</b>	<b>(111,860)</b>	<b>(134,860)</b>	<b>(90,927)</b>	<b>43,933</b>
<b>Net change in fund balances</b>	<b>\$ (88,510)</b>	<b>\$ (111,510)</b>	<b>(88,929)</b>	<b>\$ 22,581</b>
<b>FUND BALANCES:</b>				
Beginning of year			291,386	
End of year			\$ 202,457	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**East Lone Tree SLL Maintenance District Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 3,000	\$ 3,000	\$ 9,467	\$ 6,467
Special assessment revenue	73,680	73,680	81,311	7,631
Total revenues	<u>76,680</u>	<u>76,680</u>	<u>90,778</u>	<u>14,098</u>
<b>EXPENDITURES:</b>				
Current:				
Parks and recreation	105,358	105,358	32,888	72,470
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(28,678)</u>	<u>(28,678)</u>	<u>57,890</u>	<u>86,568</u>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	(43,685)	(43,685)	(42,806)	879
Total other financing (uses)	<u>(43,685)</u>	<u>(43,685)</u>	<u>(42,806)</u>	<u>879</u>
Net change in fund balances	<u>\$ (72,363)</u>	<u>\$ (72,363)</u>	15,084	<u>\$ 87,447</u>
<b>FUND BALANCES:</b>				
Beginning of year			<u>220,866</u>	
End of year			<u>\$ 235,950</u>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Administration Maintenance District Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Other	\$ -	\$ -	\$ 149	\$ 149
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>149</b>	<b>149</b>
<b>EXPENDITURES:</b>				
Current:				
Parks and recreation	614,030	614,030	505,596	108,434
Capital outlay	52,000	52,000	-	52,000
<b>Total expenditures</b>	<b>666,030</b>	<b>666,030</b>	<b>505,596</b>	<b>160,434</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(666,030)</b>	<b>(666,030)</b>	<b>(505,447)</b>	<b>160,583</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	682,428	682,428	519,714	(162,714)
Transfers (out)	(16,398)	(16,398)	(16,398)	-
<b>Total other financing sources (uses)</b>	<b>666,030</b>	<b>666,030</b>	<b>503,316</b>	<b>(162,714)</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(2,131)</b>	<b>\$ (2,131)</b>
<b>FUND BALANCES (DEFICITS):</b>				
Beginning of year			-	
End of year			<b>\$ (2,131)</b>	



**City of Antioch**  
**Budgetary Comparison Schedule**  
**Solid Waste Reduction AB 939 Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes	\$ 350,000	\$ 369,192	\$ 369,192	\$ -
Investment income and rentals	8,000	17,988	17,988	-
Revenue from other agencies	61,200	50,216	50,216	-
Other	-	1,799	1,799	-
<b>Total revenues</b>	<b>419,200</b>	<b>439,195</b>	<b>439,195</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Current:				
Community development	235,469	303,280	303,280	-
Capital outlay	100,000	-	-	-
<b>Total expenditures</b>	<b>335,469</b>	<b>303,280</b>	<b>303,280</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>83,731</b>	<b>135,915</b>	<b>135,915</b>	<b>-</b>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	-	(125,000)	(125,000)	-
<b>Total other financing (uses)</b>	<b>-</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ 83,731</b>	<b>\$ 260,915</b>	<b>10,915</b>	<b>\$ -</b>
<b>FUND BALANCES:</b>				
Beginning of year			410,378	
End of year			<b>\$ 421,293</b>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Pollution Elimination Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 40,000	\$ 40,000	\$ 73,337	\$ 33,337
Special assessment revenue	680,000	680,000	783,355	103,355
Other	-	-	3,421	3,421
<b>Total revenues</b>	<u>720,000</u>	<u>720,000</u>	<u>860,113</u>	<u>140,113</u>
<b>EXPENDITURES:</b>				
Current:				
Public works	607,515	609,185	330,696	278,489
Community development	142,641	142,641	68,988	73,653
Capital outlay	230,000	275,685	42,998	232,687
<b>Total expenditures</b>	<u>980,156</u>	<u>1,027,511</u>	<u>442,682</u>	<u>584,829</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(260,156)</u>	<u>(307,511)</u>	<u>417,431</u>	<u>724,942</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	30,000	30,000
Transfers (out)	(233,326)	(233,326)	(271,907)	(38,581)
<b>Total other financing sources (uses)</b>	<u>(233,326)</u>	<u>(233,326)</u>	<u>(241,907)</u>	<u>(8,581)</u>
<b>Net change in fund balances</b>	<u>\$ (493,482)</u>	<u>\$ (540,837)</u>	<u>175,524</u>	<u>\$ 716,361</u>
<b>FUND BALANCES:</b>				
Beginning of year			<u>1,741,987</u>	
End of year			<u>\$ 1,917,511</u>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Auxiliary Property Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 800	\$ 800	\$ 1,760	\$ 960
<b>Total revenues</b>	<b>800</b>	<b>800</b>	<b>1,760</b>	<b>960</b>
<b>EXPENDITURES:</b>				
Current:				
Public Works	34,805	34,805	18,257	16,548
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(34,005)</b>	<b>(34,005)</b>	<b>(16,497)</b>	<b>17,508</b>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	25,000	25,000	25,000	-
<b>Total other financing sources</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (9,005)</b>	<b>\$ (9,005)</b>	<b>8,503</b>	<b>\$ 17,508</b>
<b>FUND BALANCES:</b>				
Beginning of year			40,016	
End of year			<b>\$ 48,519</b>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Supplemental Law Enforcement Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 2,500	\$ 2,500	\$ (60)	\$ (2,560)
Revenue from other agencies	147,725	147,725	148,150	425
<b>Total revenues</b>	<b>150,225</b>	<b>150,225</b>	<b>148,090</b>	<b>(2,135)</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	225	225	28	197
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>150,000</b>	<b>150,000</b>	<b>148,062</b>	<b>(1,938)</b>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	(150,000)	(150,000)	(153,060)	(3,060)
<b>Total other financing (uses)</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>(153,060)</b>	<b>(3,060)</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(4,998)</b>	<b>\$ (4,998)</b>
<b>FUND BALANCES:</b>				
Beginning of year			6,825	
End of year			<b>\$ 1,827</b>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Local Law Enforcement Block Grant Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 1,000	\$ 1,000	\$ 550	\$ (450)
Revenue from other agencies	62,272	62,272	48,454	(13,818)
Total revenues	<u>63,272</u>	<u>63,272</u>	<u>49,004</u>	<u>(14,268)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety	2,192	2,192	1,679	513
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>61,080</u>	<u>61,080</u>	<u>47,325</u>	<u>(13,755)</u>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	(61,080)	(61,080)	(47,346)	13,734
Total other financing (uses)	<u>(61,080)</u>	<u>(61,080)</u>	<u>(47,346)</u>	<u>13,734</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(21)	<u>\$ (21)</u>
<b>FUND BALANCES:</b>				
Beginning of year			<u>21</u>	
End of year			<u>\$ -</u>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Street Impact Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes	\$ 663,000	\$ 738,384	\$ 738,384	\$ -
Investment income and rentals	11,000	18,834	18,834	-
Total revenues	<u>674,000</u>	<u>757,218</u>	<u>757,218</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Current:				
Public works	700	1,435	1,435	-
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>673,300</u>	<u>755,783</u>	<u>755,783</u>	<u>-</u>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	(700,000)	(750,000)	(750,000)	-
Total other financing (uses)	<u>(700,000)</u>	<u>(750,000)</u>	<u>(750,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ (26,700)</u>	<u>\$ 5,783</u>	5,783	<u>\$ -</u>
<b>FUND BALANCES:</b>				
Beginning of year			<u>475,266</u>	
End of year			<u>\$ 481,049</u>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Traffic Safety Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Fines and penalties	\$ 100,000	\$ 147,569	\$ 147,569	\$ -
Investment income and rentals	1,800	2,541	2,542	1
<b>Total revenues</b>	<b>101,800</b>	<b>150,110</b>	<b>150,111</b>	<b>1</b>
<b>EXPENDITURES:</b>				
Current:				
Public Safety	150	188	189	(1)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>101,650</b>	<b>149,922</b>	<b>149,922</b>	<b>-</b>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	(100,000)	(150,000)	(150,000)	-
<b>Total other financing (uses)</b>	<b>(100,000)</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ 1,650</b>	<b>\$ (78)</b>	<b>(78)</b>	<b>\$ -</b>
<b>FUND BALANCES:</b>				
Beginning of year			21,162	
End of year			<b>\$ 21,084</b>	

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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.

### **Antioch Development Agency**

This fund accumulates principal and interest payments on the Development Agency Tax Allocation Bonds.

### **Antioch Public Financing Agency**

This fund accumulates principal and interest payments on the Certificates of Participation issued to fund the building of the municipal facilities.

**City of Antioch**  
**Combining Balance Sheet**  
**Non-Major Debt Service Funds**  
**June 30, 2008**

	Golf Course Clubhouse/ Irrigation	Antioch Development Agency	Antioch Public Financing Authority	Total
<b>ASSETS</b>				
Receivables:				
Accounts, net	\$ 114,283	\$ -	\$ -	\$ 114,283
Interest	1	1	9	11
Prepaid items	-	-	2,750	2,750
Restricted cash and investments	676,759	148,364	662,560	1,487,683
<b>Total assets</b>	<b>\$ 791,043</b>	<b>\$ 148,365</b>	<b>\$ 665,319</b>	<b>\$ 1,604,727</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ -	\$ 20	\$ -	\$ 20
Due to other funds	114,283	-	657,318	771,601
<b>Total liabilities</b>	<b>\$ 114,283</b>	<b>\$ 20</b>	<b>\$ 657,318</b>	<b>\$ 771,621</b>
Fund balances:				
Reserved for:				
Petty cash and prepaid items	-	-	2,750	2,750
Debt service	676,760	148,345	5,251	830,356
<b>Total fund balances</b>	<b>676,760</b>	<b>148,345</b>	<b>8,001</b>	<b>833,106</b>
<b>Total liabilities and fund balances</b>	<b>\$ 791,043</b>	<b>\$ 148,365</b>	<b>\$ 665,319</b>	<b>\$ 1,604,727</b>

# 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, 2009

	Golf Course Clubhouse/ Irrigation	Antioch Development Agency	Antioch Public Financing Authority	Total
<b>REVENUES:</b>				
Investment income and rentals	\$ 385,594	\$ 1,390	\$ 163	\$ 387,147
<b>EXPENDITURES:</b>				
Current:				
General government	2,437	19	30	2,486
Debt service:				
Principal retirements	100,000	965,000	190,000	1,255,000
Interest and fiscal charges	280,400	578,311	1,322,060	2,180,771
<b>Total expenditures</b>	<b>382,837</b>	<b>1,543,330</b>	<b>1,512,090</b>	<b>3,438,257</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,757</b>	<b>(1,541,940)</b>	<b>(1,511,927)</b>	<b>(3,051,110)</b>
<b>OTHER FINANCING SOURCES:</b>				
Transfer in	-	1,519,177	1,510,845	3,030,022
<b>Total other financing sources</b>	<b>-</b>	<b>1,519,177</b>	<b>1,510,845</b>	<b>3,030,022</b>
<b>Net change in fund balances</b>	<b>2,757</b>	<b>(22,763)</b>	<b>(1,082)</b>	<b>(21,088)</b>
<b>FUND BALANCES:</b>				
Beginning of year	674,003	171,108	9,083	854,194
End of year	\$ 676,760	\$ 148,345	\$ 8,001	\$ 833,106

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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.

### **Antioch Development Agency**

There are five funds (Area 1, Area 2, Area 3, Area 4, and Area 4.1) that account for acquisition, demolition and construction in the four Development Agency project areas of the City of Antioch. With the exception of Area 1, the funds are considered to be nonmajor funds. Financing is provided by property tax increments and bond proceeds.

### **Prewett Community Park**

This fund was established to account for revenues, contributions and reimbursements received and costs incurred in connection with the acquisition and construction of the Prewett Area Community Park.

### **Sierra-Crete Fund**

The E.I. du Pont Nemours Corporation manufactured an artificial rock road base material called "Sierra-Crete". The company promoted this material as a good alternative to traditional rock for street base and sold it to a number of paving contractors. Several streets were constructed in Antioch using this material. It turned out that Sierra-Crete caused a number of problems, including corrosion of city underground utilities and premature cracking and wear of the asphalt surface. The City sued DuPont, the paving contractors and various subdividers which had installed the material. In all, there were 19 defendants in the case brought by the City. The parties settled the case, with the defendants defining the total amount to be paid to the City, but the amount per defendant to be kept confidential and known only to the City's trustee/litigation counsel. This trustee established a trust account for receipt of the settlement funds, and when all funds were paid in to satisfy the settlement, all funds and interest were then forwarded to the City.

### **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, 2009**

	Antioch Development Agency				Prewett
	Project Area #2	Project Area #3	Project Area #4	Project Area #4.1	Community Park
<b>ASSETS</b>					
Cash and investments	\$ 1,161,776	\$ 194,759	\$ 535,435	\$ 67,786	\$ 99,914
Accounts receivable, net	-	3,155	-	9,975	1,131,940
Prepaid items	-	-	-	-	-
Loans receivable	-	-	-	39,901	-
<b>Total assets</b>	<b>\$ 1,161,776</b>	<b>\$ 197,914</b>	<b>\$ 535,435</b>	<b>\$ 117,662</b>	<b>\$ 1,231,854</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ 9,444	\$ 24,240	\$ 301,308
Accrued payroll	-	-	-	-	4,014
Deposits	-	-	-	-	99,914
Due to other funds	-	-	-	-	812,247
Deferred revenue	-	-	-	39,901	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>9,444</b>	<b>64,141</b>	<b>1,217,483</b>
<b>Fund Balances:</b>					
<b>Reserved for:</b>					
Construction	-	-	-	-	-
Encumbrances	-	79,155	-	854	14,371
<b>Unreserved:</b>					
Undesignated	1,161,776	118,759	525,991	52,667	-
<b>Total fund balances</b>	<b>1,161,776</b>	<b>197,914</b>	<b>525,991</b>	<b>53,521</b>	<b>14,371</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,161,776</b>	<b>\$ 197,914</b>	<b>\$ 535,435</b>	<b>\$ 117,662</b>	<b>\$ 1,231,854</b>

Special Assessment Districts					
Sierra Crete	Hillcrest District #26	Lone Diamond	Hillcrest Bridge District	Residential Development Allocation	Total
\$ 155,098	\$ 1,380,320	\$ 3,637,845	\$ 1,303,376	\$ 1,315,403	\$ 9,851,712
-	-	3,260	-	-	1,148,330
-	-	-	-	18,530	18,530
-	-	-	-	-	39,901
<u>\$ 155,098</u>	<u>\$ 1,380,320</u>	<u>\$ 3,641,105</u>	<u>\$ 1,303,376</u>	<u>\$ 1,333,933</u>	<u>\$ 11,058,473</u>
\$ -	\$ 13,980	\$ 46,920	\$ -	\$ 94,697	\$ 490,589
-	-	-	-	-	4,014
-	-	-	-	-	99,914
-	-	-	-	-	812,247
-	-	-	-	-	39,901
-	13,980	46,920	-	94,697	1,446,665
-	1,348,190	3,406,185	1,303,376	-	6,057,751
28,592	18,150	188,000	-	201,915	531,037
126,506	-	-	-	1,037,321	3,023,020
155,098	1,366,340	3,594,185	1,303,376	1,239,236	9,611,808
<u>\$ 155,098</u>	<u>\$ 1,380,320</u>	<u>\$ 3,641,105</u>	<u>\$ 1,303,376</u>	<u>\$ 1,333,933</u>	<u>\$ 11,058,473</u>

# 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, 2009

	Antioch Development Agency				Prewett Community Park
	Project Area #2	Project Area #3	Project Area #4	Project Area #4.1	
<b>REVENUES:</b>					
Taxes	\$ 983,321	\$ 34,623	\$ 1,283,297	\$ 587,486	\$ -
Investment income and rentals	38,271	8,410	20,139	3,658	-
Revenue from other agencies	-	-	-	-	3,326,847
Current service charges	-	-	-	-	-
Other	-	-	-	11,674	-
<b>Total revenues</b>	<b>1,021,592</b>	<b>43,033</b>	<b>1,303,436</b>	<b>602,818</b>	<b>3,326,847</b>
<b>EXPENDITURES:</b>					
Current:					
Public works	-	-	-	-	-
Community development	10,956	84,444	529,500	199,343	-
Capital outlay	-	-	-	113,739	3,326,847
<b>Total expenditures</b>	<b>10,956</b>	<b>84,444</b>	<b>529,500</b>	<b>313,082</b>	<b>3,326,847</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,010,636</b>	<b>(41,411)</b>	<b>773,936</b>	<b>289,736</b>	<b>-</b>
<b>OTHER FINANCING (USES):</b>					
Transfers (out)	(549,336)	(37,141)	(637,694)	(672,617)	-
<b>Total other financing sources (uses)</b>	<b>(549,336)</b>	<b>(37,141)</b>	<b>(637,694)</b>	<b>(672,617)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>461,300</b>	<b>(78,552)</b>	<b>136,242</b>	<b>(382,881)</b>	<b>-</b>
<b>FUND BALANCES:</b>					
Beginning of year	700,476	276,466	389,749	436,402	14,371
End of year	\$ 1,161,776	\$ 197,914	\$ 525,991	\$ 53,521	\$ 14,371



Special Assessment Districts					
Sierra Crete	Hillcrest District #26	Lone Diamond	Hillcrest Bridge District	Residential Development Allocation	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,888,727
41,842	55,028	151,566	51,514	60,812	431,240
-	-	38,028	-	-	3,364,875
-	2,896	46,685	6,096	-	55,677
-	-	-	-	501,350	513,024
41,842	57,924	236,279	57,610	562,162	7,253,543
5,390	125,952	312,350	4,154	-	447,846
-	-	-	-	590,225	1,414,468
-	8,500	672,235	-	15,617	4,136,938
5,390	134,452	984,585	4,154	605,842	5,999,252
36,452	(76,528)	(748,306)	53,456	(43,680)	1,254,291
(2,527,960)	-	-	-	(500,000)	(4,924,748)
(2,527,960)	-	-	-	(500,000)	(4,924,748)
(2,491,508)	(76,528)	(748,306)	53,456	(543,680)	(3,670,457)
2,646,606	1,442,868	4,342,491	1,249,920	1,782,916	13,282,265
\$ 155,098	\$ 1,366,340	\$ 3,594,185	\$ 1,303,376	\$ 1,239,236	\$ 9,611,808

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**City of Antioch**  
**Budgetary Comparison Schedule**  
**ADA Project Area #2 Capital Projects Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Incremental property taxes	\$ 857,770	\$ 983,321	\$ 983,321	\$ -
Investment income and rentals	22,000	38,271	38,271	-
<b>Total revenues</b>	<u>879,770</u>	<u>1,021,592</u>	<u>1,021,592</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Community development	7,748	10,955	10,956	(1)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>872,022</u>	<u>1,010,637</u>	<u>1,010,636</u>	<u>(1)</u>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	(546,410)	(549,336)	(549,336)	-
<b>Total other financing (uses)</b>	<u>(546,410)</u>	<u>(549,336)</u>	<u>(549,336)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>\$ 325,612</u>	<u>\$ 461,301</u>	461,300	<u>\$ (1)</u>
<b>FUND BALANCES:</b>				
Beginning of year			<u>700,476</u>	
End of year			<u>\$ 1,161,776</u>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**ADA Project Area #3 Capital Projects Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Incremental property taxes	\$ 34,219	\$ 34,623	\$ 34,623	\$ -
Investment income and rentals	8,000	8,410	8,410	-
<b>Total revenues</b>	<b>42,219</b>	<b>43,033</b>	<b>43,033</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Community development	80,933	84,443	84,444	(1)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(38,714)</b>	<b>(41,410)</b>	<b>(41,411)</b>	<b>(1)</b>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	(37,079)	(37,141)	(37,141)	-
<b>Total other financing (uses)</b>	<b>(37,079)</b>	<b>(37,141)</b>	<b>(37,141)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (75,793)</b>	<b>\$ (78,551)</b>	<b>(78,552)</b>	<b>\$ (1)</b>
<b>FUND BALANCES:</b>				
Beginning of year			276,466	
End of year			<b>\$ 197,914</b>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**ADA Project Area #4 Capital Projects Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Incremental property taxes	\$ 949,400	\$ 1,283,297	\$ 1,283,297	\$ -
Investment income and rentals	15,000	20,139	20,139	-
Total revenues	<u>964,400</u>	<u>1,303,436</u>	<u>1,303,436</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Community development	427,689	529,500	529,500	-
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>536,711</u>	<u>773,936</u>	<u>773,936</u>	<u>-</u>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	(571,142)	(563,048)	(637,694)	(74,646)
Total other financing (uses)	<u>(571,142)</u>	<u>(563,048)</u>	<u>(637,694)</u>	<u>(74,646)</u>
Net change in fund balances	<u>\$ (34,431)</u>	<u>\$ 210,888</u>	136,242	<u>\$ (74,646)</u>
<b>FUND BALANCES:</b>				
Beginning of year			<u>389,749</u>	
End of year			<u>\$ 525,991</u>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**ADA Project Area #4.1 Capital Projects Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Incremental property taxes	\$ 509,060	\$ 587,487	\$ 587,486	\$ (1)
Investment income and rentals	5,000	3,658	3,658	-
Other	9,975	11,674	11,674	-
<b>Total revenues</b>	<b>524,035</b>	<b>602,819</b>	<b>602,818</b>	<b>(1)</b>
<b>EXPENDITURES:</b>				
Community development	164,341	199,342	199,343	(1)
Capital outlay	-	113,739	113,739	-
<b>Total expenditures</b>	<b>164,341</b>	<b>313,081</b>	<b>313,082</b>	<b>(1)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>359,694</b>	<b>289,738</b>	<b>289,736</b>	<b>(2)</b>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	(730,008)	(672,617)	(672,617)	(1,345,234)
<b>Total other financing (uses)</b>	<b>(730,008)</b>	<b>(672,617)</b>	<b>(672,617)</b>	<b>(1,345,234)</b>
<b>Net change in fund balances</b>	<b>\$ (370,314)</b>	<b>\$ (382,879)</b>	<b>(382,881)</b>	<b>\$ (1,345,236)</b>
<b>FUND BALANCES:</b>				
Beginning of year			436,402	
End of year			<b>\$ 53,521</b>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Prewett Community Park Capital Projects Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 500	\$ 500	\$ -	\$ (500)
Revenue from other agencies	8,279,377	8,279,377	3,326,847	(4,952,530)
<b>Total revenues</b>	<b>8,279,877</b>	<b>8,279,877</b>	<b>3,326,847</b>	<b>(4,953,030)</b>
<b>EXPENDITURES:</b>				
Capital outlay	8,279,377	8,279,377	3,326,847	4,952,530
<b>Total expenditures</b>	<b>8,279,377</b>	<b>8,279,377</b>	<b>3,326,847</b>	<b>4,952,530</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>(500)</b>
<b>Net change in fund balances</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>-</b>	<b>\$ (500)</b>
<b>FUND BALANCES:</b>				
Beginning of year			14,371	
End of year			<u>\$ 14,371</u>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Sierra Crete Capital Projects Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 100,000	\$ 100,000	\$ 41,842	\$ (58,158)
<b>Total revenues</b>	<b>100,000</b>	<b>100,000</b>	<b>41,842</b>	<b>(58,158)</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	8,000	8,000	5,390	2,610
Capital outlay	900,000	930,645	-	930,645
<b>Total expenditures</b>	<b>908,000</b>	<b>938,645</b>	<b>5,390</b>	<b>933,255</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(808,000)</b>	<b>(838,645)</b>	<b>36,452</b>	<b>875,097</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers (out)	(1,380,000)	(2,487,960)	(2,527,960)	(40,000)
<b>Net change in fund balances</b>	<b>\$ (2,188,000)</b>	<b>\$ (3,326,605)</b>	<b>(2,491,508)</b>	<b>\$ 835,097</b>
<b>FUND BALANCES:</b>				
Beginning of year			2,646,606	
End of year			<u>\$ 155,098</u>	



**City of Antioch**  
**Budgetary Comparison Schedule**  
**Hillcrest District #26 Capital Projects Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 25,000	\$ 25,000	\$ 55,028	\$ 30,028
Current service charges	-	-	2,896	2,896
<b>Total revenues</b>	<b>25,000</b>	<b>25,000</b>	<b>57,924</b>	<b>32,924</b>
<b>EXPENDITURES:</b>				
Public works	102,019	102,019	125,952	(23,933)
Capital outlay	760,000	760,000	8,500	751,500
<b>Total expenditures</b>	<b>862,019</b>	<b>862,019</b>	<b>134,452</b>	<b>727,567</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(837,019)</b>	<b>(837,019)</b>	<b>(76,528)</b>	<b>760,491</b>
<b>Net change in fund balances</b>	<b>\$ (837,019)</b>	<b>\$ (837,019)</b>	<b>(76,528)</b>	<b>\$ 760,491</b>
<b>FUND BALANCES:</b>				
Beginning of year			1,442,868	
End of year			<b>\$ 1,366,340</b>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Lone Diamond Capital Projects Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 25,000	\$ 25,000	\$ 151,566	\$ 126,566
Revenue from other agencies	-	-	38,028	38,028
Current service charges	-	-	46,685	46,685
<b>Total revenues</b>	<b>25,000</b>	<b>25,000</b>	<b>236,279</b>	<b>211,279</b>
<b>EXPENDITURES:</b>				
Public works	508,970	508,970	312,350	196,620
Capital outlay	2,480,000	2,480,000	672,235	1,807,765
<b>Total expenditures</b>	<b>2,988,970</b>	<b>2,988,970</b>	<b>984,585</b>	<b>2,004,385</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,963,970)</b>	<b>(2,963,970)</b>	<b>(748,306)</b>	<b>2,215,664</b>
<b>Net change in fund balances</b>	<b>\$ (2,963,970)</b>	<b>\$ (2,963,970)</b>	<b>(748,306)</b>	<b>\$ 2,215,664</b>
<b>FUND BALANCES:</b>				
Beginning of year			4,342,491	
End of year			<b>\$ 3,594,185</b>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Hillcrest Bridge District Capital Projects Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 52,000	\$ 52,000	\$ 51,514	\$ (486)
Current service charges	25,000	25,000	6,096	(18,904)
Total revenues	<u>77,000</u>	<u>77,000</u>	<u>57,610</u>	<u>(19,390)</u>
<b>EXPENDITURES:</b>				
Public works	3,021	3,021	4,154	(1,133)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>73,979</u>	<u>73,979</u>	<u>53,456</u>	<u>(20,523)</u>
Net change in fund balances	<u>\$ 73,979</u>	<u>\$ 73,979</u>	53,456	<u>\$ (20,523)</u>
<b>FUND BALANCES:</b>				
Beginning of year			<u>1,249,920</u>	
End of year			<u>\$ 1,303,376</u>	

**City of Antioch**  
**Budgetary Comparison Schedule**  
**Residential Development Allocation Capital Projects Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Investment income and rentals	\$ 125,000	\$ 60,812	\$ 60,812	\$ -
Other	2,125,000	501,350	501,350	-
<b>Total revenues</b>	<b>2,250,000</b>	<b>562,162</b>	<b>562,162</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Community development	15,685	590,224	590,225	(1)
Capital outlay	-	15,617	15,617	-
<b>Total expenditures</b>	<b>15,685</b>	<b>605,841</b>	<b>605,842</b>	<b>(1)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,234,315</b>	<b>(43,679)</b>	<b>(43,680)</b>	<b>(1)</b>
<b>OTHER FINANCING (USES):</b>				
Transfers (out)	(750,000)	(500,000)	(500,000)	-
<b>Total other financing (uses)</b>	<b>(750,000)</b>	<b>(500,000)</b>	<b>(500,000)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ 1,484,315</b>	<b>\$ (543,679)</b>	<b>(543,680)</b>	<b>\$ -</b>
<b>FUND BALANCES:</b>				
Beginning of year			1,782,916	
End of year			<b>\$ 1,239,236</b>	

## 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.

### **Post Retirement Medical**

These funds are used to pay post retirement medical benefits for retirees under the following categories: Miscellaneous, Police, and Management employees.

### **Loss Control Fund**

These funds are used to pay workers' compensation insurance premiums and the salary of the administrative analyst.

**City of Antioch**  
**Combining Statement of Net Assets**  
**Internal Services Funds**  
**June 30, 2009**

	Vehicle Repair & Replacement	Office Equipment Replacement	Post Retirement Medical		
			Miscellaneous	Police	Management
<b>ASSETS</b>					
Current assets:					
Cash and investments	\$ 2,590,135	\$ 1,374,555	\$ 94,071	\$ 50,551	\$ 12,158
Accounts receivable, net	7,095	10,241	10,765	10,231	28,825
Due from other funds	78,799	-	-	-	-
Materials, parts and supplies	10,482	-	-	-	-
<b>Total current assets</b>	<b>2,686,511</b>	<b>1,384,796</b>	<b>104,836</b>	<b>60,782</b>	<b>40,983</b>
Noncurrent assets:					
Net OPEB asset	-	-	1,810,575	1,242,479	1,066,571
Capital assets:					
Vehicles and equipment	7,780,690	2,619,962	-	-	-
Construction in Progress	-	-	-	-	-
Less accumulated depreciation	(6,050,815)	(2,011,929)	-	-	-
<b>Net capital assets</b>	<b>1,729,875</b>	<b>608,033</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total assets</b>	<b>4,416,386</b>	<b>1,992,829</b>	<b>1,915,411</b>	<b>1,303,261</b>	<b>1,107,554</b>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	22,097	22,704	-	209	-
Accrued payroll	11,747	23,262	-	-	-
Due to other funds	-	-	-	-	-
Current portion of compensated absences	2,449	7,953	-	-	-
<b>Total current liabilities</b>	<b>36,293</b>	<b>53,919</b>	<b>-</b>	<b>209</b>	<b>-</b>
Long-term liabilities:					
Compensated absences	22,041	71,577	-	-	-
<b>Total long-term liabilities</b>	<b>22,041</b>	<b>71,577</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities</b>	<b>58,334</b>	<b>125,496</b>	<b>-</b>	<b>209</b>	<b>-</b>
<b>NET ASSETS</b>					
Investment in capital assets, net of related debt	1,729,875	608,033	-	-	-
Restricted	-	-	1,810,575	1,242,479	1,066,571
Unrestricted	2,628,177	1,259,300	104,836	60,573	40,983
<b>Total net assets (deficit)</b>	<b>\$ 4,358,052</b>	<b>\$ 1,867,333</b>	<b>\$ 1,915,411</b>	<b>\$ 1,303,052</b>	<b>\$ 1,107,554</b>

Loss	
Control	Total
\$ -	\$ 4,121,470
210	67,367
-	78,799
-	10,482
210	4,278,118
-	4,119,625
-	10,400,652
-	-
-	(8,062,744)
-	2,337,908
210	10,735,651
983	45,993
2,799	37,808
78,799	78,799
408	10,810
82,989	173,410
3,671	97,289
3,671	97,289
86,660	270,699
-	2,337,908
-	4,119,625
(86,450)	4,007,419
\$ (86,450)	\$ 10,464,952

**City of Antioch**  
**Combining Statement of Revenues, Expenses and Changes in Net Assets**  
**Internal Services Funds**  
**For the Fiscal Year Ended June 30, 2009**

	Vehicle Repair & Replacement	Office Equipment Replacement	Post Retirement Medical		
			Miscellaneous	Police	Management
<b>OPERATING REVENUES:</b>					
Charges for services	\$ 1,576,360	\$ 1,944,349	\$ 375,845	\$ 279,226	\$ 605,122
Other revenue	18,215	112	7,034	455	2,561
<b>Total operating revenues</b>	<b>1,594,575</b>	<b>1,944,461</b>	<b>382,879</b>	<b>279,681</b>	<b>607,683</b>
<b>OPERATING EXPENSES:</b>					
Wages and benefits	528,895	1,061,153	214,237	171,737	446,847
Contractual services	176,344	599,946	831,701	571,723	562,592
Tools and supplies	542,391	98,572	-	-	-
Depreciation	552,368	107,542	-	-	-
Repairs and maintenance	291,651	51,729	-	-	-
<b>Total operating expenses</b>	<b>2,091,649</b>	<b>1,918,942</b>	<b>1,045,938</b>	<b>743,460</b>	<b>1,009,439</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(497,074)</b>	<b>25,519</b>	<b>(663,059)</b>	<b>(463,779)</b>	<b>(401,756)</b>
<b>NONOPERATING REVENUES:</b>					
Gain on sale of property	30,591	-	-	-	-
Investment income	114,066	57,975	93,632	63,907	52,861
<b>Total nonoperating revenues</b>	<b>144,657</b>	<b>57,975</b>	<b>93,632</b>	<b>63,907</b>	<b>52,861</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>					
	<b>(352,417)</b>	<b>83,494</b>	<b>(569,427)</b>	<b>(399,872)</b>	<b>(348,895)</b>
Transfers in	-	136,000	4,191	-	-
Transfers (out)	-	-	-	-	(4,191)
<b>Net income (loss)</b>	<b>(352,417)</b>	<b>219,494</b>	<b>(565,236)</b>	<b>(399,872)</b>	<b>(353,086)</b>
<b>NET ASSETS (DEFICIT):</b>					
Beginning of year	4,710,469	1,647,839	2,480,647	1,702,924	1,460,640
End of year	\$ 4,358,052	\$ 1,867,333	\$ 1,915,411	\$ 1,303,052	\$ 1,107,554



Loss	
Control	Total
\$ 1,033,182	\$ 5,814,084
20,045	48,422
<u>1,053,227</u>	<u>5,862,506</u>
104,348	2,527,217
1,064,308	3,806,614
2,814	643,777
-	659,910
2,980	346,360
<u>1,174,450</u>	<u>7,983,878</u>
<u>(121,223)</u>	<u>(2,121,372)</u>
-	30,591
969	383,410
<u>969</u>	<u>414,001</u>
(120,254)	(1,707,371)
-	140,191
-	(4,191)
<u>(120,254)</u>	<u>(1,571,371)</u>
33,804	12,036,323
<u>\$ (86,450)</u>	<u>\$ 10,464,952</u>

**City of Antioch**  
**Combining Statement of Cash Flows**  
**Internal Services Funds**  
**For the Fiscal Year Ended June 30, 2009**

	Vehicle Repair & Replacement	Office Equipment Replacement	Post Retirement Medical		
			Miscellaneous	Police	Management
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash receipt from other funds	\$ 1,594,952	\$ 1,943,977	\$ 1,043,097	\$ 730,223	\$ 974,120
Cash payment to suppliers for goods and services	(1,074,375)	(790,795)	(832,274)	(571,514)	(562,928)
Cash payment to employees for services	(517,136)	(1,053,201)	(214,237)	(171,737)	(446,847)
Net cash provided by (used in) operating activities	3,441	99,981	(3,414)	(13,028)	(35,655)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
Interfund lending payment	-	-	-	-	-
Due to other funds	-	-	(338)	(328)	(857)
Transfers in	(77,276)	136,000	4,191	-	-
Transfers (out)	-	-	-	-	(4,191)
Net cash provided by (used in) noncapital financing activities	(77,276)	136,000	3,853	(328)	(5,048)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Capital asset additions	(53,558)	(526,789)	-	-	-
Proceeds from sale of capital assets	30,591	-	-	-	-
Net cash provided by (used in) capital and related financing activities	(22,967)	(526,789)	-	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest received (paid)	114,066	57,975	93,632	63,907	52,861
Net cash provided by (used in) investing activities	114,066	57,975	93,632	63,907	52,861
Net change in cash and cash equivalents	17,264	(232,833)	94,071	50,551	12,158
Cash and cash equivalents, beginning of year	2,572,871	1,607,388	-	-	-
Cash and cash equivalents, end of year	\$ 2,590,135	\$ 1,374,555	\$ 94,071	\$ 50,551	\$ 12,158
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>					
Operating income (loss)	\$ (497,074)	\$ 25,519	\$ (663,059)	\$ (463,779)	\$ (401,756)
Adjustments to reconcile operating income (loss) to cash flows from operating activities:					
Depreciation	552,368	107,542	-	-	-
Decrease (increase) in:					
Accounts receivable	377	(484)	(10,765)	(9,909)	(28,825)
Materials, parts, and supplies	13,257	-	-	-	-
OPEB asset	-	-	670,983	460,451	395,262
Prepaid items	-	63	-	-	-
Increase (decrease) in:					
Accounts payable	(77,246)	(40,611)	(573)	209	(336)
Accrued payroll	168	(1,662)	-	-	-
Accrued compensated absences	11,591	9,614	-	-	-
Net cash provided by (used in) operating activities	\$ 3,441	\$ 99,981	\$ (3,414)	\$ (13,028)	\$ (35,655)
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Contributions of capital assets from (to) the general government	\$ -	\$ -	\$ -	\$ -	\$ -
Total noncash capital and related financing activities	\$ -	\$ -	\$ -	\$ -	\$ -

Loss Control	Total
\$ 1,053,017	\$ 7,339,386
(1,074,440)	(4,906,326)
(100,645)	(2,503,803)
(122,068)	(70,743)
78,799	78,799
-	(1,523)
-	62,915
-	(4,191)
78,799	136,000
-	(580,347)
-	30,591
-	(549,756)
969	383,410
969	383,410
(42,300)	(101,089)
42,300	4,222,559
\$ -	\$ 4,121,470
\$ (121,223)	\$ (2,121,372)
-	659,910
(210)	(49,816)
-	13,257
-	1,526,696
-	63
(4,338)	(122,895)
1,823	329
1,880	23,085
\$ (122,068)	\$ (70,743)
\$ -	\$ -
\$ -	\$ -

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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.

### **Special Deposits**

This fund is used to account for construction and special project deposits.

### **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.

### **Contra Costa Water District Capacity Charges**

The Contra Costa Water District (CCWD) established a Facilities Reserve Charge that applies to CCWD's wholesale municipal customers, such as the City of Antioch. The charge is based on new and increased water meter installation permits. Amounts collected from these charges are sent to CCWD on a monthly basis.

### **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.

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**City of Antioch**  
**Combining Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**For the Fiscal Year Ended June 30, 2009**

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<b>Employee Benefits</b>				
<b>Assets:</b>				
Cash and investments	\$ 403,204	\$ 665,708	\$ (334,816)	\$ 734,096
<b>Total assets</b>	<b>\$ 403,204</b>	<b>\$ 665,708</b>	<b>\$ (334,816)</b>	<b>\$ 734,096</b>
<b>Liabilities:</b>				
Accounts payable	\$ 331,212	\$ 650,794	\$ (331,212)	\$ 650,794
Due to others	71,992	14,914	(3,604)	83,302
<b>Total Liabilities</b>	<b>\$ 403,204</b>	<b>\$ 665,708</b>	<b>\$ (334,816)</b>	<b>\$ 734,096</b>
<b>Special Deposits</b>				
<b>Assets:</b>				
Cash and investments	\$ 554,705	\$ 16,462	\$ (161,099)	\$ 410,068
Accounts receivable	-	91,354	-	91,354
<b>Total assets</b>	<b>\$ 554,705</b>	<b>\$ 107,816</b>	<b>\$ (161,099)</b>	<b>\$ 501,422</b>
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ 229,561	\$ 229,561
Due to others	554,705	107,816	(390,660)	271,861
<b>Total Liabilities</b>	<b>\$ 554,705</b>	<b>\$ 107,816</b>	<b>\$ (161,099)</b>	<b>\$ 501,422</b>
<b>Storm Drain Districts D55 &amp; D56</b>				
<b>Assets:</b>				
Cash and investments	\$ 6,221	\$ -	\$ (6,221)	\$ -
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to others	6,221	-	(6,221)	-
<b>Total Liabilities</b>	<b>\$ 6,221</b>	<b>\$ -</b>	<b>\$ (6,221)</b>	<b>\$ -</b>
<b>Refundable Cash Bond</b>				
<b>Assets:</b>				
Cash and investments	\$ 584,343	\$ -	\$ (73,900)	\$ 510,443
<b>Liabilities:</b>				
Accounts payable	-	-	-	\$ -
Due to others	584,343	-	(73,900)	510,443
<b>Total Liabilities</b>	<b>\$ 584,343</b>	<b>\$ -</b>	<b>\$ (73,900)</b>	<b>\$ 510,443</b>
<b>Assessment Districts Without City Commitment</b>				
<b>Assets:</b>				
Cash and investments	\$ 1,075,861	\$ 714,458	\$ (1,014,301)	\$ 776,018
Assessment receivable	339,257	338,951	(339,257)	338,951
Interest receivable	121,153	82,570	(121,153)	82,570
Prepaid items	8,586	8,600	(8,586)	8,600
Restricted cash and investments	11,975,328	10,023,135	(10,357,069)	11,641,394
<b>Total assets</b>	<b>\$ 13,520,185</b>	<b>\$ 11,167,714</b>	<b>\$ (11,840,366)</b>	<b>\$ 12,847,533</b>
<b>Liabilities:</b>				
Due to others	\$ 13,520,185	\$ 11,167,714	\$ (11,840,366)	\$ 12,847,533

**City of Antioch**  
**Combining Statement of Changes in Assets and Liabilities**  
**Agency Funds, Continued**  
**For the Fiscal Year Ended June 30, 2009**

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<b>Fire Protection</b>				
<b>Assets:</b>				
Cash and investments	\$ 80,445	\$ 62,069	\$ (1,254)	\$ 141,260
Accounts receivable	-	2,955	-	2,955
	<u>\$ 80,445</u>	<u>\$ 65,024</u>	<u>\$ (1,254)</u>	<u>\$ 144,215</u>
<b>Liabilities:</b>				
Due to others	\$ 80,445	\$ 65,024	\$ (1,254)	\$ 144,215
<b>Total liabilities</b>	<u>\$ 80,445</u>	<u>\$ 65,024</u>	<u>\$ (1,254)</u>	<u>\$ 144,215</u>
<b>CCWD Capacity Charges</b>				
<b>Assets:</b>				
Cash and investments	\$ 195,594	\$ 487,148	\$ (502,770)	\$ 179,972
Accounts receivable	-	29,822	-	29,822
	<u>\$ 195,594</u>	<u>\$ 516,970</u>	<u>\$ (502,770)</u>	<u>\$ 209,794</u>
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 53,679	\$ -	\$ 53,679
Due to others	195,594	463,291	(502,770)	156,115
<b>Total liabilities</b>	<u>\$ 195,594</u>	<u>\$ 516,970</u>	<u>\$ (502,770)</u>	<u>\$ 209,794</u>
<b>ECWMA</b>				
<b>Assets:</b>				
Cash and investments	\$ 8,723	\$ 404	\$ (75)	\$ 9,052
<b>Liabilities:</b>				
Due to others	\$ 8,723	\$ 404	\$ (75)	\$ 9,052
<b>Total - All Agency Funds</b>				
<b>Assets:</b>				
Cash and investments	\$ 2,909,096	\$ 1,946,249	\$ (2,094,436)	\$ 2,760,909
Accounts receivable	-	124,131	-	124,131
Assessment receivable	339,257	338,951	(339,257)	338,951
Interest receivable	121,153	82,570	(121,153)	82,570
Prepaid items	8,586	8,600	(8,586)	8,600
Restricted cash and investments	11,975,328	10,023,135	(10,357,069)	11,641,394
<b>Total assets</b>	<u>\$ 15,353,420</u>	<u>\$ 12,523,636</u>	<u>\$ (12,920,501)</u>	<u>\$ 14,956,555</u>
<b>Liabilities:</b>				
Accounts payable	\$ 331,212	\$ 704,473	\$ (101,651)	\$ 934,034
Due to others	15,022,208	11,819,163	(12,818,850)	14,022,521
<b>Total liabilities</b>	<u>\$ 15,353,420</u>	<u>\$ 12,523,636</u>	<u>\$ (12,920,501)</u>	<u>\$ 14,956,555</u>



## STATISTICAL SECTION

Contents	Page
<i>Financial Trends</i> These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	154
<i>Revenue Capacity</i> These schedules contain information to help the reader assess the City's most significant local revenues. Property tax is the City's most significant revenue.	159
<i>Debt Capacity</i> These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and its ability to issue additional debt in the future.	164
<i>Demographic and Economic Information</i> These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	169
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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 Assets by Component**  
**Last Eight Fiscal Years**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b>Governmental activities</b>								
Invested in capital assets, net of related debt	\$12,210	\$259,028	\$260,336	\$257,475	\$257,715	\$266,225	\$280,385	\$279,610
Restricted	41,029	40,894	39,252	34,636	37,170	39,373	44,710	46,710
Unrestricted	20,901	19,068	18,500	38,648	43,967	40,466	27,922	22,500
<b>Total governmental activities net assets</b>	<b>\$74,140</b>	<b>\$318,990</b>	<b>\$318,088</b>	<b>\$330,759</b>	<b>\$338,852</b>	<b>\$346,064</b>	<b>\$353,017</b>	<b>\$348,820</b>
<b>Business-type activities</b>								
Invested in capital assets, net of related debt	\$89,004	\$98,252	\$108,023	\$119,887	\$125,699	\$144,521	\$149,526	\$150,985
Restricted	3,199	3,374	3,293	3,629	3,644	2,414	2,655	2,456
Unrestricted	37,331	37,088	34,568	32,526	32,791	22,087	21,210	21,979
<b>Total business-type activities net assets</b>	<b>\$129,534</b>	<b>\$138,714</b>	<b>\$145,884</b>	<b>\$156,042</b>	<b>\$162,134</b>	<b>\$169,022</b>	<b>\$173,391</b>	<b>\$175,420</b>
<b>Primary government</b>								
Invested in capital assets, net of related debt	\$101,214	\$357,280	\$368,359	\$377,362	\$383,414	\$410,746	\$429,911	\$430,595
Restricted	44,228	44,268	42,545	38,265	40,814	41,788	47,365	49,166
Unrestricted	58,232	56,156	53,068	71,174	76,758	62,553	49,132	44,479
<b>Total primary government net assets</b>	<b>\$203,674</b>	<b>\$457,704</b>	<b>\$463,972</b>	<b>\$486,801</b>	<b>\$500,986</b>	<b>\$515,087</b>	<b>\$526,408</b>	<b>\$524,240</b>

The City of Antioch implemented GASB 34 for the fiscal year ended June 30, 2002.

Source: City of Antioch Annual Financial Report

**CITY OF ANTIOCH**  
**Changes in Net Assets**  
**Last Eight Fiscal Years**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b>Expenses</b>								
<b>Governmental activities:</b>								
General government	\$4,264	\$5,711	\$6,032	\$7,510	\$6,560	\$9,038	\$8,926	\$9,338
Public works	5,864	11,909	19,232	15,349	14,254	15,109	15,764	19,452
Public safety	15,698	18,480	19,619	20,941	22,721	24,716	28,875	30,296
Parks and recreation	2,640	2,955	3,051	3,629	3,942	4,489	4,401	4,497
Community development	5,750	6,982	8,628	7,969	6,846	8,323	8,905	8,683
Interest on long-term liabilities	2,023	2,303	2,479	2,438	2,381	2,298	2,251	2,195
<b>Total governmental activities</b>	<b>36,239</b>	<b>48,340</b>	<b>59,041</b>	<b>57,836</b>	<b>56,704</b>	<b>63,973</b>	<b>69,122</b>	<b>74,461</b>
<b>Business-type activities</b>								
Water	17,063	17,459	17,698	18,043	17,827	20,415	23,087	22,900
Sewer	2,152	2,521	3,331	3,331	2,900	2,509	2,820	2,973
Marina	895	746	1,045	1,092	1,133	1,180	1,208	1,175
Prewett Water Park	1,501	1,592	1,575	1,708	1,845	1,922	2,089	2,299
<b>Total business-type activities</b>	<b>21,611</b>	<b>22,318</b>	<b>23,649</b>	<b>24,174</b>	<b>23,705</b>	<b>26,026</b>	<b>29,204</b>	<b>29,347</b>
<b>Total primary government expenses</b>	<b>57,850</b>	<b>70,658</b>	<b>82,690</b>	<b>82,010</b>	<b>80,409</b>	<b>89,999</b>	<b>98,326</b>	<b>103,808</b>
<b>Program Revenues</b>								
<b>Governmental activities:</b>								
Charges for services	7,033	6,509	7,495	9,108	8,732	11,542	10,898	9,435
Operating grants and contributions	7,159	7,653	8,646	5,706	5,609	7,303	7,772	6,136
Capital grants and contributions	1,714	4,404	5,119	19,409	4,088	2,974	7,856	8,789
<b>Total governmental activities program revenues</b>	<b>15,906</b>	<b>18,566</b>	<b>21,260</b>	<b>34,223</b>	<b>18,429</b>	<b>21,819</b>	<b>26,526</b>	<b>24,360</b>
<b>Business-type activities:</b>								
<b>Fines, forfeitures and charges for services</b>								
Water	18,918	18,857	20,508	19,018	19,364	20,906	20,842	20,180
Sewer	1,789	1,880	2,529	3,646	3,902	3,744	3,738	3,816
Marina	698	708	724	163	763	749	807	811
Prewett Water Park	720	718	668	703	825	812	835	955
<b>Capital grants and contributions:</b>								
Water	6,078	4,038	3,485	4,443	2,535	1,532	2,449	1,214
Sewer	3,746	4,192	3,537	6,105	2,394	2,276	2,714	1,397
Prewett	0	0	0	0	0	76	0	0
<b>Total business-type activities program revenues</b>	<b>31,949</b>	<b>30,393</b>	<b>31,451</b>	<b>34,078</b>	<b>29,783</b>	<b>30,095</b>	<b>31,385</b>	<b>28,373</b>
<b>Total primary government program revenues</b>	<b>47,855</b>	<b>48,959</b>	<b>52,711</b>	<b>68,301</b>	<b>48,212</b>	<b>51,914</b>	<b>57,911</b>	<b>52,733</b>
<b>Net (expense)/revenue</b>								
Governmental activities	-20,333	-29,774	-37,781	-23,613	-38,275	-42,154	-42,596	-50,101
Business-type activities	10,338	8,075	7,802	9,904	6,078	4,069	2,181	-974
<b>Total primary government net expense</b>	<b>-9,995</b>	<b>-21,699</b>	<b>-29,979</b>	<b>-13,709</b>	<b>-32,197</b>	<b>-38,085</b>	<b>-40,415</b>	<b>-51,075</b>

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

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b>General Revenues and Other Changes</b>								
<b>In Net Assets</b>								
<b>Governmental activities:</b>								
<b>Taxes:</b>								
Property taxes	11,013	11,624	12,759	14,074	15,912	18,284	18,576	17,927
Transient lodging tax	460	398	281	308	327	372	360	242
Franchise	2,008	1,928	2,024	2,055	2,410	2,889	3,595	3,466
Business license fees based on gross receipts	947	904	1,074	1,075	1,194	1,150	1,243	1,024
Property transfer taxes	628	638	697	989	875	508	333	432
Other	105	111	0	0	0	0	0	0
Sales and use tax	8,477	8,845	9,372	10,945	11,071	11,843	11,725	9,909
Motor vehicle in lieu	5,237	5,580	4,510	5,969	9,039	8,031	8,356	7,538
Park in lieu	1,100	612	145	682	586	283	148	388
Investment income not restricted	3,197	3,383	597	1,802	1,522	3,237	3,508	2,042
Donated capital assets	5,287	0	0	0	0	0	0	0
Other	538	529	4,519	1,224	3,187	2,344	2,391	3,900
Transfers	1,197	2,257	902	1,208	1,089	426	-687	-965
<b>Total government activities</b>	<b>40,194</b>	<b>36,809</b>	<b>36,880</b>	<b>40,331</b>	<b>47,212</b>	<b>49,367</b>	<b>49,548</b>	<b>45,903</b>
<b>Business-type activities:</b>								
Investment income not restricted	1,427	1,676	269	1,404	815	1,590	1,305	825
Other	0	1,687	0	59	288	305	193	1,214
Transfers	-1,197	-2,257	-902	-1,208	-1,089	-426	687	965
<b>Total business type activities</b>	<b>230</b>	<b>1,106</b>	<b>-633</b>	<b>255</b>	<b>14</b>	<b>1,469</b>	<b>2,185</b>	<b>3,004</b>
<b>Total primary government</b>	<b>40,424</b>	<b>37,915</b>	<b>36,247</b>	<b>40,586</b>	<b>47,226</b>	<b>50,836</b>	<b>51,733</b>	<b>48,907</b>
<b>Change in Net Assets</b>								
Governmental activities	19,861	7,035	-901	16,718	8,937	7,213	6,952	-4,198
Business-type activities	10,568	9,181	7,169	10,159	6,092	5,538	4,366	2,030
<b>Total primary government</b>	<b>\$30,429</b>	<b>\$16,216</b>	<b>\$6,268</b>	<b>\$26,877</b>	<b>\$15,029</b>	<b>\$12,751</b>	<b>\$11,318</b>	<b>-\$2,168</b>

Source: City of Antioch Financial Report

**CITY OF ANTIOCH**  
**Fund Balances of Governmental Funds**  
**Last Eight Fiscal Years**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
General Fund								
Reserved	\$245	\$163	\$121	\$167	\$48	\$239	\$872	\$894
Unreserved	<u>8,736</u>	<u>6,815</u>	<u>5,552</u>	<u>6,074</u>	<u>8,686</u>	<u>11,694</u>	<u>8,534</u>	<u>4,392</u>
Total general fund	<u>\$8,981</u>	<u>\$6,978</u>	<u>\$5,673</u>	<u>\$6,241</u>	<u>\$8,734</u>	<u>\$11,933</u>	<u>\$9,406</u>	<u>\$5,286</u>
All other governmental funds								
Reserved	\$29,166	\$25,495	\$20,030	\$18,597	\$20,473	\$23,095	\$22,507	\$15,430
Unreserved, reported in:								
Special revenue funds	16,341	15,864	16,887	17,049	16,206	13,409	14,912	18,253
Capital projects funds	<u>1,920</u>	<u>695</u>	<u>585</u>	<u>11,351</u>	<u>12,175</u>	<u>6,611</u>	<u>2,912</u>	<u>3,767</u>
Total all other governmental funds	<u>\$47,427</u>	<u>\$42,054</u>	<u>\$37,502</u>	<u>\$46,997</u>	<u>\$48,854</u>	<u>\$43,115</u>	<u>\$40,331</u>	<u>\$37,450</u>

Source: City of Antioch Annual Financial Report

**CITY OF ANTIOCH**  
**Changes in Fund Balances of Governmental Funds**  
**Last Eight Fiscal Years**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b>Revenues</b>								
Taxes	\$31,027	\$32,187	\$33,061	\$37,293	\$42,675	\$44,917	\$45,979	\$42,165
Licenses and permits	2,628	1,554	1,450	1,763	1,684	1,463	1,400	735
Fines and penalties	426	357	358	392	376	301	214	362
Investment income and rentals	2,936	3,080	809	1,547	1,991	3,480	3,794	2,491
Revenue from other agencies	3,942	4,685	7,643	4,063	4,457	5,722	7,756	10,667
Current service charges	4,698	4,244	4,476	5,737	5,361	13,229	11,614	11,106
Special assessment revenue	2,631	1,718	1,917	2,379	2,699	2,845	2,802	2,731
Other	2,252	863	3,500	13,076	3,768	1,634	1,575	3,852
<b>Total Revenues</b>	<b>50,540</b>	<b>48,688</b>	<b>53,214</b>	<b>66,250</b>	<b>63,011</b>	<b>73,591</b>	<b>75,134</b>	<b>74,109</b>
<b>Expenditures</b>								
<b>Current:</b>								
General government	4,057	5,624	5,531	5,993	7,434	8,738	8,331	8,976
Public works	5,638	6,884	7,405	8,748	7,586	9,233	9,269	12,888
Public safety	15,514	17,592	19,484	20,209	22,413	26,159	29,629	31,202
Parks and recreation	2,542	2,711	2,752	3,251	3,560	4,365	4,076	4,023
Community development	9,453	8,363	8,980	8,939	8,902	10,557	11,390	11,308
Capital outlay	4,299	13,869	13,432	6,853	6,140	13,739	13,840	8,176
<b>Debt service:</b>								
Principal retirement	1,078	1,027	674	957	1,377	1,249	1,170	1,255
Interest	1,777	2,073	2,430	2,391	2,337	2,271	2,219	2,167
Fiscal charges	21	24	13	15	15	15	16	14
Refunding bond issuance costs	868	168	0	0	0	0	0	0
Payment to advance refunding escrow	266	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>45,513</b>	<b>58,335</b>	<b>60,701</b>	<b>57,356</b>	<b>59,764</b>	<b>76,326</b>	<b>79,940</b>	<b>80,009</b>
Excess (deficiency) of revenues over (under) expenditures	5,027	-9,647	-7,487	8,894	3,247	-2,735	-4,806	-5,900
<b>Other financing sources (uses)</b>								
Transfers in	10,880	12,331	17,066	10,653	10,573	12,208	13,212	13,130
Transfer out	-10,002	-10,278	-15,435	-9,483	-9,471	-12,011	-13,717	-14,231
Proceeds of refunding bonds	16,535	14,375	0	0	0	0	0	0
Debt premium	127	153	0	0	0	0	0	0
Debt (discount)	-130	0	0	0	0	0	0	0
Payment to refunded bond escrow agent	-1,280	-14,311	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>16,130</b>	<b>2,270</b>	<b>1,631</b>	<b>1,170</b>	<b>1,102</b>	<b>197</b>	<b>-505</b>	<b>-1,101</b>
<b>Net change in fund balances</b>	<b>\$21,157</b>	<b>-\$7,377</b>	<b>-\$5,856</b>	<b>\$10,064</b>	<b>\$4,349</b>	<b>-\$2,538</b>	<b>-\$5,311</b>	<b>-\$7,001</b>
Debt service as a percentage of non-capital expenditures	6.69%	7.49%	7.03%	7.09%	6.74%	5.65%	5.15%	4.78%

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	Motor Vehicle In Lieu Tax (VLF)	Gas Tax	Transient Lodging Tax	Franchise Taxes	Business License Tax	Property Transfer Tax	Total
2000	4,407	7,372	3,966	1,524	264	1,613	801	384	20,331
2001	5,189	8,895	4,546	1,619	328	1,803	858	540	23,778
2002	5,597	8,966	5,237	1,768	322	2,008	947	628	25,473
2003	6,440	9,307	5,580	1,807	279	1,928	904	638	26,883
2004	7,190	9,862	4,510	1,854	197	2,024	1,074	697	27,408
2005	14,074	10,945	5,969	1,878	308	2,055	1,075	989	37,293
2006	15,912	11,071	9,039	1,848	327	2,410	1,194	875	42,676
2007	18,284	11,843	8,031	1,840	372	2,888	1,151	508	44,917
2008	18,577	11,725	8,355	1,790	360	3,596	1,243	333	45,979
2009	17,927	9,909	7,537	1,627	242	3,466	1,024	432	42,164

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
2000	4,252,132	138,023	-124,323	-119,118	4,146,714	-443,540	3,703,174
2001	4,836,745	146,175	-128,407	-108,068	4,746,445	-476,584	4,269,861
2002	5,489,501	160,810	-133,452	-172,383	5,344,476	-514,504	4,829,972
2003	6,185,975	162,900	-138,412	-173,556	6,036,907	-498,164	5,538,743
2004	6,944,785	160,438	-141,982	-174,688	6,788,553	-526,264	6,262,289
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

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.

Source: Contra Costa County Certificate of Assessed Valuations



**City of Antioch**  
**Principal Property Taxpayers**  
**FY 2008-09 Compared To FY 1999-00**  
(amounts expressed in thousands, except for Rank and Percentages)

2008-2009 Local Secured Assessed Valuation - \$9,352,869,389

Taxpayer	2009			2000		
	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	391,779,634	1	4.189%	23,915,280	4	0.562%
Kaiser Foundation Health Plan	22,502,651	1	0.241%	-		0.000%
Delta Memorial Hospital	115,090,567	2	1.231%	43,726,443	1	1.028%
Southern Energy Delata LLC	49,238,259	3	0.526%	-		0.000%
Camden Village	39,508,765	4	0.422%	-		0.000%
Fairfield Antioch LLC	37,393,718	5	0.400%	-		0.000%
Macerich Partnership	32,777,612	6	0.350%	18,029,161	6	0.424%
Inland American & Stephens LLC	31,925,999	7	0.341%	-		0.000%
Costco Wholesale Corp	29,784,544	8	0.318%	-		0.000%
Runaway Bay LLC	28,303,638	9	0.303%	-		0.000%
GWF Power Systems Company	23,355,386	10	0.250%	\$36,739,489	2	0.864%
GWF Power Systems Limited Partnership	23,232,568	10	0.248%	\$35,630,884	3	0.838%
Delta Square - Oxford Ltd. Ptnr.	-		-	12,450,000	10	0.293%
Lakeshore Antioch	-		-	13,000,000	9	0.306%
Gaylord Container Corporation	-		-	21,124,835	5	0.497%
Deer Valley Plaza LP	-		-	16,160,218	7	0.380%
Crossings Retail Center	-		-	13,855,174	8	0.326%
	<u>\$824,893,341</u>		<u>8.820%</u>	<u>\$234,631,484</u>		<u>5.518%</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	City of Antioch	BART	Other	East Bay Regional Park	Community College 2002 Bonds	Community College 2006 Bonds	Total
2000	1.0000	-	-	0.0088	-	-	-	1.0088
2001	1.0000	-	-	0.0065	-	-	-	1.0065
2002	1.0000	-	-	-	0.0072	-	-	1.0072
2003	1.0000	-	-	-	0.0065	0.0040	-	1.0105
2004	1.0000	-	-	-	0.0057	0.0038	-	1.0095
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

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	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
2000	15,699	4,615	20,314	3,703,174	443,540	4,146,714
2001	16,389	4,994	21,383	4,269,864	476,584	4,746,448
2002	16,893	5,391	22,284	4,829,972	514,504	5,344,476
2003	17,615	5,157	22,772	5,538,741	498,164	6,036,905
2004	18,625	5,539	24,164	6,262,289	526,264	6,788,553
2005	19,088	5,750	24,838	6,954,698	537,174	7,491,872
2006	18,435	6,583	25,018	7,556,091	601,280	8,157,371
2007	21,028	7,015	28,043	9,082,277	654,506	9,736,783
2008	20,865	7,375	28,240	9,761,734	704,753	10,466,487
2009	19,704	7,952	27,656	8,777,811	754,155	9,531,966

(1) Figures include data for property within the city, redevelopment project areas and for assessments.

NOTE: 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	Per Capita
	Lease Revenue Bonds	Tax Allocation Bonds	Capital Leases	Special Assessment Debt	Other Loans	Water Bonds	Marina Loans	Capital Leases		
2000	15,070	17,380	2,852	55,000	22,967	15,675	6,511	-	135,455	1,489
2001	14,420	16,535	2,453	-	-	14,370	6,258	-	54,036	581
2002	30,280	15,670	1,452	-	-	13,010	6,129	-	66,541	686
2003	30,415	15,430	1,160	-	-	11,840	4,349	-	63,194	638
2004	30,300	15,180	851	-	-	10,235	4,251	-	60,817	602
2005	30,160	14,690	524	-	-	8,535	4,150	-	58,059	575
2006	29,980	13,840	117	-	-	6,750	4,044	-	54,731	542
2007	29,770	12,955	-	-	-	4,900	3,932	-	51,557	510
2008	29,520	12,035	-	-	-	4,260	3,816	-	49,631	496
2009	29,230	11,070	-	-	-	3,605	3,695	-	47,600	476

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Source: City of Antioch Financial Report

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**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)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt limit	\$658,523	\$747,438	\$847,547	\$952,331	\$1,065,783	\$1,173,053	\$1,318,322	\$1,509,942	\$1,669,214	\$1,549,934
Total net debt applicable to limit	55,000	0	0	0	0	0	0	0	0	0
Legal debt margin	\$603,523	\$747,438	\$847,547	\$952,331	\$1,065,783	\$1,173,053	\$1,318,322	\$1,509,942	\$1,669,214	\$1,549,934
Total net debt applicable to the limit as a percentage of debt limit	9.11%	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 2009**

The following numbers are not expressed in thousands:

Assessed value	\$9,531,966,346
Add back: exempt real property	<u>800,924,472</u>
Total assessed value	10,332,890,818

Debt limit (15% of total assessed value)	1,549,933,623
Debt applicable to limit:	
General obligation bonds	0
Less: Amount set aside for repayment of general obligation debt	<u>0</u>
Total net debt applicable to limit	<u>0</u>
Legal debt margin	<u>\$1,549,933,623</u>

Source: City of Antioch Finance Department and Contra Costa County Certificate of Assessed Valuations for fiscal year 2008-09

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 Balances	
				Principal	Interest			Hillcrest	Lone Diamond
2000	17,237	14,619	2,618	1,250	819	1.27%	11,357,636	15,295	87,255
2001	19,490	15,977	3,513	1,305	761	1.70%	11,363,094	13,180	83,225
2002	19,989	16,366	3,623	1,360	741	1.72%	14,510,963	11,545	78,835
2003	20,081	17,040	3,041	1,425	644	1.47%	11,017,332	9,105	72,555
2004	20,649	17,400	3,249	1,585	271	1.75%	10,080,827	6,675	68,680
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

(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, 2009**

2008-09 Assessed Valuation	\$9,531,966,346
Antioch Development Agency Incremental Valuation:	754,155,489
Adjusted Assessed Valuation:	\$8,777,810,857

JURISDICTION	Total Debt 6/30/2009	Percent Applicable (1)	City's Share of Debt 6/30/2009
<b>OVERLAPPING TAX AND ASSESSMENT DEBT:</b>			
Bay Area Rapid Transit District	\$441,360,000	2.020%	\$8,915,472
Contra Costa Community College District	176,050,000	6.452%	11,358,746
Antioch Unified School District Schools Facilities Improvement District No. 1	20,000,000	92.308%	18,461,600
Liberty Union High School District	57,362,658	2.817%	1,615,906
Brentwood Union School District	58,450,181	5.244%	3,065,127
City of Antioch 1915 Act Bonds	41,170,000	100.000%	41,170,000
East Bay Regional Park District	125,850,000	2.978%	3,747,813
Antioch Area Community Facilities District No. 1989-1	116,340,000	100.000%	116,340,000
<b>Total Overlapping Tax and Assessment Debt</b>			<b>\$204,674,664</b>
<b>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</b>			
Contra Costa County General Fund Obligations	\$285,315,000	6.431%	\$18,348,608
Contra Costa County Pension Obligations	465,455,000	6.431%	29,933,411
Contra Costa Community College District Certificates of Participation	1,050,000	6.452%	67,746
Antioch Unified School District Certificates of Participation	22,715,000	92.248%	20,954,133
Liberty Union High School District Certificates of Participation	1,925,000	2.817%	54,227
Brentwood Union School District Certificates of Participation	3,540,000	5.244%	185,638
City of Antioch Certificates of Participation	29,230,000	100.000%	29,230,000
Contra Costa Fire Protection District Pension Obligations	123,465,000	14.338%	17,702,412
<b>TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT</b>			<b>\$116,476,175</b>
<b>COMBINED TOTAL DEBT</b>			<b>\$321,150,839 (2)</b>

**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 tax allocation bonds and non-bonded capital lease obligations.

Ratios to 2008-09 Assessed Valuation:

Total Overlapping Tax and Assessment Debt: 2.12%

Ratios to Adjusted Assessed Valuation:

**Combined Direct Debt (\$29,230,000): 0.33%**

Combined Total Debt: 3.61%

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>
2000	91,243	955,279	42,417,859	44,479	4.2%
2001	93,161	964,579	43,472,330	44,509	4.5%
2002	96,626	980,870	43,304,580	43,813	6.7%
2003	99,065	992,652	44,177,166	44,192	6.8%
2004	101,097	1,003,802	47,335,930	46,211	6.2%
2005	100,913	1,018,994	50,199,803	48,618	5.3%
2006	100,163	1,030,732	53,876,204	53,571	5.3%
2007	100,150	1,042,341	56,396,753	55,580	5.3%
2008	100,361	1,051,674	58,917,302 *	52,730 *	7.6%
2009	100,957	1,060,333	**	**	12.20%

\*Estimate (2008)

\*\*No Data Available (2009)

Data Sources:

(1) State Department of Finance

(2) U.S. Department of Commerce, Bureau of Economic Analysis (data shown is for Contra Costa County)

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

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

<b>Employer</b>	<b>2009</b>		<b>2004</b>	
	<b>Approx. Number of Employees<sup>1</sup></b>	<b>Percentage Of Total City Employment</b>	<b>Number of Employees</b>	<b>Percentage Of Total City Employment</b>
Kaiser Permanente	2,070	4.16%	550	1.16%
Antioch Unified School District	1,786	3.59%	2,091	4.40%
Sutter Delta Medical Center	891	1.79%	750	1.58%
Contra Costa County Social Services	427	0.86%	295	0.62%
Wal-Mart	318	0.64%	331	0.70%
City of Antioch	308	0.62%	362	0.76%
Target	257	0.52%	0	0.00%
Antioch Auto Center	221	0.44%	200	0.42%
Costco	207	0.42%	223	0.47%
Macy's	130	0.26%	0	0.00%
Long's Drugs (corporate office)	0	0.00%	265	0.56%
Mervyn's	0	0	181	0.38%

<sup>1</sup> As of 10/20/2009 Source: City of Antioch Economic Development Department

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

Function	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b>Police</b>								
Physical arrests	4,996	4,732	5,166	4,872	4,983	6,471 (1)	6,734	7,288
Parking violations*	12,920	12,199	12,485	1,985	3,334	2,256 (1)	1,188	1,391
Traffic violations*	NA	NA	NA	7,440	8,749	4,703 (1)	7,049	12,664
Sworn Officers	105	113	114	114	118	125	126	126
Reserve Personnel	11	11	11	11	5	4	4	4
Support Personnel	45	45	47	47	55	58	58	58
<b>Highways and streets</b>								
Street resurfacing, sq ft	488,363	318,252	206,745	207,800	137,100	209,269	128,685	387,760
Potholes repaired	2,352	2,687	3,207	3,574	3,702	2,022	3,076	2,728
<b>Culture and recreation</b>								
Athletic sports complex admissions	NA	NA	25,610	27,775	29,831	32,693	31,429	33,650
Community center admissions								
Nick Rodriguez Community Center	NA	NA	1,004,823	960,717	946,667	819,324	558,624	472,730
Prewett Community Center	NA	NA	126,132	133,234	161,572	133,138	129,250	120,121
<b>Water</b>								
New connections	984	986	140	392	351	209	236	170
Water main breaks	7	2	3	2	13	25	18	18
Average daily consumption (thousands of gallons)	17,610	17,455	18,574	18,591	17,703***	18,473	19,519	17,195
<b>Sewer**</b>								
New connections	1,095	1,694	112	176	310	166	184	140

(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.

\*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 Five Fiscal Years**

<u>FUNCTION</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
General government	55	45	51	50	52
Public safety <sup>1</sup>					
Sworn Police Officers	114	118	126	126	126
Community Service Officers	18	17	19	20	20
Administrative Staff	36	36	39	39	39
Public works	34	41	41	42	42
Community Development	38	40	47	43	42
Capital Improvement <sup>2</sup>	-	-	-	5	5
Recreation	18	18	18	18	18
Water	39	38	38	41	41
Wastewater	<u>7</u>	<u>12</u>	<u>12</u>	<u>15</u>	<u>15</u>
Total employees	<u>359</u>	<u>365</u>	<u>391</u>	<u>399</u>	<u>400</u>

<sup>1</sup> Fire services are provided by Contra Costa Fire Protection District

<sup>2</sup> Capital Improvement was part of Community Development prior to 2008

Source: City of Antioch budgets

**City of Antioch**  
**Capital Asset Statistics by Function**  
**Last Eight Fiscal Years**

Function	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
<b>Public safety</b>								
Police:								
Stations	1	1	1	1	1	1	1	1
Patrol Units	NA	NA	NA	NA	41	41	43	43
Fire Stations*	4	4	4	4	4	4	4	4
<b>Highways and streets</b>								
Streets (miles)	260.00	269.00	283.00	307.91	315.61	339.16	352.62	360.02
Streetlights	6,150	6,150	6,258	6,258	6,346	6,501	6,486	8,600
Traffic Signals, City Owned	NA	41	41	41	42	42	99	100
<b>Culture and recreation</b>								
Parks acreage	300	300	300	306	306	308	308	308
Parks	28	28	28	31	31	32	33	33
Swimming pools	7	7	7	7	7	7	7	7
Community centers	3	3	3	3	3	3	3	3
<b>Water</b>								
Water lines (miles)	245.04	253.01	259.99	272.24	278.80	285.35	278.80	340.00
Number of water meters	28,956	29,942	30,082	30,474	30,825	30,683	31,061	31,231
Maximum daily treatment capacity (millions of gallons)	29.63	29.39	29.99	30.73	31.55	31.55	30.02	27.01
Fire hydrants	3,020	3,124	3,199	3,231	3,401	3,443	3,443	3,490
<b>Sewer**</b>								
Sanitary sewer lines (miles)	212.51	220.20	226.75	238.77	248.82	250.87	255.70	300.00
Number of sewer connections	28,616	28,728	28,828	29,004	29,314	29,480	29,664	29,804
Storm drains (miles)	124.10	129.20	134.28	144.36	150.75	157.14	161.42	220.00

\*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.

