



C i t y o f S u i s u n C i t y **C a l i f o r n i a**

Internal Service Funds

1. Motor Vehicle Repair Fund to account for the revenues and expenses of the maintenance of motor vehicles provided to City departments.
 2. Motor Vehicle Replacement Fund to account for the rental revenues and depreciation expense of the City owned vehicles.
 3. Equipment Maintenance Fund to account for the revenues and expenses of the maintenance of public works equipment provided to City departments.
 4. Equipment Replacement Fund to account for the rental revenues and depreciation expense of the city owned Public Works equipment.
 5. Network Maintenance Fund to account for the revenues and expenses of the maintenance of the City's computer servers.
 6. Network Rental Fund to account for the rental revenues and depreciation expense of the City owned computer network servers.
 7. Public Works Operating Fund to account for operating cost and charges where service is provided, including the Maintenance Districts, Streets, Parks and various departments under the general fund.
 8. Self-insurance Funds to account for the revenue and expenses of the City's self-insurance programs. (Liability, Workers Compensation and Unemployment.)
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CITY OF SUISUN CITY
COMBINING BALANCE SHEETS
INTERNAL SERVICE FUNDS
JUNE 30, 2004

	Motor Vehicle Repair Fund	Motor Vehicle Replacement Fund	Equipment Maintenance Fund	Equipment Replacement Fund	Network Maintenance Fund	Network Rental Fund	Public Works Operating Cost Fund	Self-Insurance Funds	TOTAL INTERNAL SERVICE FUNDS
ASSETS:									
Cash and investments	\$ -	\$ 289,184	\$ 93,342	\$ 139,810	\$ 14,185	\$ 32,893	\$ 12,498	\$ 322,218	\$ 904,130
Cash with fiscal agent	-	-	-	-	-	-	-	-	-
Receivables:									
Accounts receivable, net	-	-	-	-	-	-	-	-	-
Due from City of Suisun City	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	265,175	265,175
Interest receivable	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-
Other assets	3,148	-	1,118	-	-	-	-	-	4,266
Capital assets, net	-	821,158	-	189,064	-	15,925	-	-	1,026,147
Total assets	<u>\$ 3,148</u>	<u>\$ 1,110,342</u>	<u>\$ 94,460</u>	<u>\$ 328,874</u>	<u>\$ 14,185</u>	<u>\$ 48,818</u>	<u>\$ 12,498</u>	<u>\$ 587,393</u>	<u>\$ 2,199,718</u>
LIABILITIES:									
Accounts payable	\$ 1,182	\$ -	\$ 3,724	\$ -	\$ 10,152	\$ -	\$ 12,485	\$ 276,358	\$ 303,901
Due to other funds	1,628	-	-	-	-	-	-	-	1,628
Total Liabilities	<u>2,810</u>	<u>-</u>	<u>3,724</u>	<u>-</u>	<u>10,152</u>	<u>-</u>	<u>12,485</u>	<u>276,358</u>	<u>305,529</u>
NET ASSETS									
Reserved for Projects	-	-	-	-	-	-	-	-	-
Reserved for Notes Receivable	-	-	-	-	-	-	-	-	-
Unreserved:									
Designated for Specific Purposes	-	-	-	-	-	-	-	-	-
Undesignated	338	1,110,342	90,736	328,874	4,033	48,818	13	311,035	1,894,189
Total Fund Balances	<u>338</u>	<u>1,110,342</u>	<u>90,736</u>	<u>328,874</u>	<u>4,033</u>	<u>48,818</u>	<u>13</u>	<u>311,035</u>	<u>1,894,189</u>
Total liabilities and fund balances	<u>\$ 3,148</u>	<u>\$ 1,110,342</u>	<u>\$ 94,460</u>	<u>\$ 328,874</u>	<u>\$ 14,185</u>	<u>\$ 48,818</u>	<u>\$ 12,498</u>	<u>\$ 587,393</u>	<u>\$ 2,199,718</u>

CITY OF SUISUN CITY

Combining Statement of Revenues, Expenditures and Changes in Net Assets

INTERNAL SERVICE FUNDS

For the fiscal year ended June 30, 2004

	Motor Vehicle Repair Fund	Motor Vehicle Replacement Fund	Equipment Maintenance Fund	Equipment Replacement Fund	Network Maintenance Fund	Network Rental Fund	Public Works Operating Cost Fund	Self-Insurance Funds	TOTAL INTERNAL SERVICE FUNDS
Operating Revenues:									
Charges to City departments	\$ 59,500	\$ 125,490	\$ 69,075	\$ 64,004	\$ 2,160	\$ 34,350	\$ 713,581	\$ 446,457	1,514,617
Miscellaneous revenue	1,625	53,000	-	-	-	-	1,199	-	55,824
Total Revenues	<u>61,125</u>	<u>178,490</u>	<u>69,075</u>	<u>64,004</u>	<u>2,160</u>	<u>34,350</u>	<u>714,780</u>	<u>446,457</u>	1,570,441
Operating Expenditures:									
Salaries and benefits	22,425	-	33,402	-	12,217	-	539,302	38,077	645,423
Services and supplies	41,705	5,376	27,771	-	50,173	9,654	171,220	33,382	339,281
Claims and settlements	-	-	-	-	-	-	-	264,761	264,761
Depreciation	-	115,093	-	42,038	-	24,467	-	-	181,598
Total expenditures	<u>64,130</u>	<u>120,469</u>	<u>61,173</u>	<u>42,038</u>	<u>62,390</u>	<u>34,121</u>	<u>710,522</u>	<u>336,220</u>	1,431,063
Operating income	<u>(3,005)</u>	<u>58,021</u>	<u>7,902</u>	<u>21,966</u>	<u>(60,230)</u>	<u>229</u>	<u>4,258</u>	<u>110,237</u>	139,378
Nonoperating revenue (expense):									
Interest income	-	3,932	1,462	1,990	544	342	37	9,108	17,415
Miscellaneous	-	59,700	-	-	-	-	-	-	59,700
Interest expense	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	6,102	-	-	-	17,745	23,847
Transfers out	-	-	-	-	-	-	-	(237,745)	(237,745)
	<u>-</u>	<u>63,632</u>	<u>1,462</u>	<u>8,092</u>	<u>544</u>	<u>342</u>	<u>37</u>	<u>(210,892)</u>	(136,783)
Changes in net assets	<u>(3,005)</u>	<u>121,653</u>	<u>9,364</u>	<u>30,058</u>	<u>(59,686)</u>	<u>571</u>	<u>4,295</u>	<u>(100,655)</u>	2,595
Net assets, beginning of year	3,343	926,907	81,372	298,816	63,719	48,247	(4,282)	411,690	1,829,812
Prior period adjustment	-	61,782	-	-	-	-	-	-	61,782
Net assets, end of year	<u>\$ 338</u>	<u>\$ 1,110,342</u>	<u>\$ 90,736</u>	<u>\$ 328,874</u>	<u>\$ 4,033</u>	<u>\$ 48,818</u>	<u>\$ 13</u>	<u>\$ 311,035</u>	\$ 1,894,189