



**City of Suisun City
California**

Supplementary Information

Other Governmental Funds

Combining Financial Statements

CITY OF SUISUN CITY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2006

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
<u>ASSETS</u>				
Cash and investments	\$ 3,642,468	\$ 2,334,216	\$ 237,110	\$ 6,213,795
Cash with fiscal agent	-	-	251,678	251,678
Receivables:		-	-	
Accounts receivable, net	513,313	45,888	-	559,201
Developer Agreement	500,000	-	-	500,000
Due from City of Suisun City	-	-	-	-
Due from other funds	-	4,585,165	-	4,585,165
Interest receivable	-	-	-	-
Notes receivable, net	436,276	-	-	436,276
Taxes receivables, net	50,993	-	-	50,993
Prepaid items	35,853	-	-	35,853
Other assets	4,974	-	-	4,974
Total assets	<u>\$ 5,183,877</u>	<u>\$ 6,965,269</u>	<u>\$ 488,788</u>	<u>\$ 12,637,934</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 242,977	\$ 299,802	\$ -	\$ 542,778
Accrued liabilities	-	-	-	-
Due to City of Suisun City	-	-	-	-
Unearned revenues	758,110	4,382,125	-	5,140,235
Due to other funds	166,219	153,957	-	320,176
Refundable deposits	30,314	-	-	30,314
Retention payable	14,757	32,880	-	47,636
Total liabilities	<u>1,212,376</u>	<u>4,868,764</u>	<u>-</u>	<u>6,081,140</u>
Fund balances:				
Reserved	43,494	248,928	488,788	781,210
Designated	196,243	-	-	196,243
Undesignated	3,731,762	1,847,578	-	5,579,340
Total fund equity	<u>3,971,500</u>	<u>2,096,506</u>	<u>488,788</u>	<u>6,556,794</u>
Total liabilities and fund equity	<u>\$ 5,183,877</u>	<u>\$ 6,965,269</u>	<u>\$ 488,788</u>	<u>\$ 12,637,934</u>

CITY OF SUISUN CITY

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

NONMAJOR GOVERNMENTAL FUNDS

For the fiscal year ended June 30, 2006

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:				
Taxes:				
Property taxes	\$ 5,240	\$ -	\$ 426,200	\$ 431,440
Sales taxes	-	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeits	-	-	-	-
Intergovernmental revenue	1,874,455	79,342	-	1,953,797
Developer fees	-	431,243	-	431,243
Special assessments	1,074,125	-	-	1,074,125
Charges for services	79,377	-	-	79,377
Investment earnings	104,325	-	-	104,325
Reimbursements	230,110	-	-	230,110
Miscellaneous revenue	937,463	87,863	267,815	1,293,141
Total revenues	<u>4,305,096</u>	<u>598,448</u>	<u>694,015</u>	<u>5,597,558</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	424,395	-	-	424,395
Public works	110,312	-	-	110,312
Highways and streets	1,290,203	-	-	1,290,203
Building services	-	-	-	-
Culture and recreation	84,610	7,948	-	92,558
Community development	3,375,960	-	-	3,375,960
Intergovernmental	-	-	-	-
Capital outlay	703,847	383,370	-	1,087,217
Principal on long-term debt	-	-	558,628	558,628
Interest on long-term debt	-	-	389,253	389,253
Total expenditures	<u>5,989,328</u>	<u>391,318</u>	<u>947,881</u>	<u>7,328,526</u>
Revenues over (under) expenditures	<u>(1,684,235)</u>	<u>207,130</u>	<u>(253,866)</u>	<u>(1,730,968)</u>
Other financing sources (uses):				
Sale of capital assets	144,825	-	-	144,825
Operating transfer in	2,536,582	-	248,356	2,784,938
Operating transfer out	(597,223)	(204,090)	-	(801,313)
Total other financing sources (uses)	<u>2,084,185</u>	<u>(204,090)</u>	<u>248,356</u>	<u>2,128,450</u>
Net change in fund balance	399,949	3,040	(5,511)	397,478
Fund balances, beginning of year	<u>3,571,551</u>	<u>2,093,467</u>	<u>494,298</u>	<u>6,159,316</u>
Fund balances, end of year	<u>\$3,971,500</u>	<u>\$ 2,096,506</u>	<u>\$ 488,788</u>	<u>\$ 6,556,794</u>



City of Suisun City California

Other Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. Some of the more significant funds are:

1. Special Gas Tax and Traffic Relief funds for revenues allocated by the State to be used only for street and highway purposes.
2. Local Transportation Fund accounts for federal, state and local funds used for streets, pedestrian and bikeway improvements.
3. AB 939 Fund for fees collected and to be used only for purposes of the Integrated Solid Waste Management Act.
4. Public safety grant and asset forfeiture funds used to account for a variety of federal and state and local grants made available to improve and enhance police and fire protection, boating safety, and traffic safety.
5. Sewer Maintenance funds used to account for assessments levied against properties located within Fairfield-Suisun Sewer District boundary, and expended for City's sewer system maintenance.
6. Marina Operations used to account for watercraft fuel sales.

Redevelopment Agency funds used to account primarily for the administrative operations of the Agency and the 20 percent tax increment revenue set-aside monies required by law to be used only for low and moderate-income housing.

Special Assessment Maintenance District funds used to account for maintenance assessments to be expended only for landscaping, lighting and storm drain maintenance purposes.

CITY OF SUISUN CITY
COMBINING BALANCE SHEETS
OTHER SPECIAL REVENUE FUNDS
JUNE 30, 2006

	Special Gas Tax	Local Transportation	AB 939	Traffic Safety AL0462 Grant	Housing Authority Non-HUD	ATOD Grant	Sewer Maintenance	Marina Operations
ASSETS:								
Cash and investments	\$ 164,154	-	\$ 135,653	-	\$ 47,762	-	\$ 861,033	\$ 17,567
Cash with fiscal agent	-	-	-	-	-	-	-	-
Receivables:								
Accounts receivable, net	375	267,169	2,182	19,337	-	12,103	24,720	1,324
Developer Agreement	-	-	-	-	-	-	-	-
Due from City of Suisun City	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-	-	-
Taxes receivables, net	50,993	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	653
Other assets	-	-	-	-	-	-	-	4,974
Total assets	\$ 215,522	\$ 267,169	\$ 137,835	\$ 19,337	\$ 47,762	\$ 12,103	\$ 885,753	\$ 24,518

LIABILITIES:								
Accounts payable	\$ 26,278	\$ 14,078	\$ 2,370	\$ 9,401	-	\$ 4,296	\$ 249	\$ 14,515
Accrued liabilities	-	-	-	-	-	-	-	-
Due to City of Suisun City	-	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-	-	-
Due to other funds	-	46,639	-	7,856	-	6,544	-	-
Refundable deposits	-	-	-	-	-	-	-	-
Retention payable	-	14,757	-	-	-	-	-	-
Total Liabilities	26,278	75,474	2,370	17,257	-	10,841	249	14,515

FUND BALANCES:								
Reserved for Projects	-	-	-	-	-	-	-	-
Reserved for Receivables	-	-	-	-	-	-	-	-
Unreserved:								
Designated for Specific Purposes	-	191,695	-	-	-	-	-	-
Undesignated	189,244	-	135,465	2,079	47,762	1,262	885,503	10,003
Total Fund Balances	189,244	191,695	135,465	2,079	47,762	1,262	885,503	10,003
Total liabilities and fund balances	\$ 215,522	\$ 267,169	\$ 137,835	\$ 19,337	\$ 47,762	\$ 12,103	\$ 885,753	\$ 24,518

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CITY OF SUISUN CITY
COMBINING BALANCE SHEETS
OTHER SPECIAL REVENUE FUNDS
JUNE 30, 2006

	Traffic Congestion Relief	Boating Safety	Asset Forfeiture	DARE/ Donations	Traffic Safety PT0554 Grant	Crime Bill 3229	Traffic Towing	Traffic Safety Grant
ASSETS:								
Cash and investments	\$ 90,659	-	\$ 10,967	\$ 17,548	-	\$ -	\$ 41,705	\$ -
Cash with fiscal agent								
Receivables:								
Accounts receivable, net	34,744	7,849	-	-	26,587	-	-	-
Developer Agreement	-	-	-	-	-	-	-	-
Due from City of Suisun City	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-	-	-
Taxes receivables, net	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Total assets	\$ 125,403	\$ 7,849	\$ 10,967	\$ 17,548	\$ 26,587	\$ -	\$ 41,705	\$ -
LIABILITIES:								
Accounts payable	\$ -	\$ 1,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-	-	-	-
Due to City of Suisun City	-	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-	-	-
Due to other funds	-	6,819	-	-	26,532	-	-	-
Refundable deposits	-	-	-	-	-	-	-	-
Retention payable	-	-	-	-	-	-	-	-
Total Liabilities	-	7,849	-	-	26,532	-	-	-
FUND BALANCES:								
Reserved for Projects	-	-	-	-	-	-	-	-
Reserved for Receivables	-	-	-	-	-	-	-	-
Unreserved:								
Designated for Specific Purposes	-	-	-	-	-	-	-	-
Undesignated	125,403	-	10,967	17,548	55	-	41,705	-
Total Fund Balances	125,403	-	10,967	17,548	55	-	41,705	-
Total liabilities and fund balances	\$ 125,403	\$ 7,849	\$ 10,967	\$ 17,548	\$ 26,587	\$ -	\$ 41,705	\$ -

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CITY OF SUISUN CITY
COMBINING BALANCE SHEETS
OTHER SPECIAL REVENUE FUNDS
JUNE 30, 2006

	SLESF Grant	Bureau Of Justice Vest Grant	Lambrecht Sports Complex	School Resource Grant	F.I.R.E Act Wellness	RDA-Other Special Revenue-Funds (page. 91)	Special Assessment Districts (page. 93)	TOTAL OTHER SPECIAL REVENUE FUNDS
ASSETS:								
Cash and investments	\$ -	-	\$ -	\$ 62,258	\$ -	\$ 763,530	\$ 1,429,633	\$ 3,642,468
Cash with fiscal agent	-	-	-	-	-	-	-	-
Receivables:								
Accounts receivable, net	-	1,999	-	-	-	12,424	102,500	513,313
Developer Agreement	-	-	-	-	-	500,000	-	500,000
Due from City of Suisun City	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	436,276	-	436,276
Taxes receivables, net	-	-	-	-	-	-	-	50,993
Prepaid Items	-	-	-	-	-	35,200	-	35,853
Other assets	-	-	-	-	-	-	-	4,974
Total assets	\$ -	\$ 1,999	\$ -	\$ 62,258	\$ -	\$ 1,747,430	\$ 1,532,133	\$ 5,183,877
LIABILITIES:								
Accounts payable	\$ -	-	\$ -	\$ -	\$ -	\$ 81,274	\$ 89,486	\$ 242,977
Accrued liabilities	-	-	-	-	-	-	-	-
Due to City of Suisun City	-	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	758,110	-	758,110
Due to other funds	-	1,999	-	-	-	-	69,828	166,219
Refundable deposits	-	-	-	-	-	30,314	-	30,314
Retention payable	-	-	-	-	-	-	-	14,757
Total Liabilities	-	\$ 1,999	-	-	-	\$ 869,698	\$ 159,314	\$ 1,212,376
FUND BALANCES:								
Reserved for Projects	-	-	-	-	-	-	-	-
Reserved for Receivables	-	-	-	-	-	43,494	-	43,494
Unreserved:								
Designated for Specific Purposes	-	-	-	-	-	4,548	-	196,243
Undesignated	-	-	-	62,258	-	829,689	1,372,818	3,731,762
Total Fund Balances	-	-	-	\$ 62,258	-	\$ 877,732	\$ 1,372,818	\$ 3,971,500
Total liabilities and fund balances	\$ -	\$ 1,999	\$ -	\$ 62,258	\$ -	\$ 1,747,430	\$ 1,532,133	\$ 5,183,877

CITY OF SUISUN CITY

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

OTHER SPECIAL REVENUE FUNDS

For the fiscal year ended June 30, 2006

	Special Gas Tax	Local Transportation	AB 939	Traffic Safety AL0462 Grant	Housing Authority Non-HUD	ATOD Grant	Sewer Maintenance	Marina Operations
Revenues:								
Taxes:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Intergovernmental revenue	517,019	559,727	39,084	33,272	-	46,916	320,374	-
Developer fees	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	79,377
Investment earnings	5,033	-	4,471	-	1,612	-	27,071	279
Reimbursements	-	197,150	-	-	-	-	-	-
Miscellaneous revenue	-	401,428	-	-	-	-	-	-
Total Revenues	522,052	1,158,305	43,555	33,272	1,612	46,916	347,444	79,655
Expenditures:								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	31,192	-	64,023	-	-
Public works	-	-	-	-	-	-	110,312	-
Highways and streets	601,430	649,452	-	-	-	-	-	-
Building services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	84,610
Community development	-	-	23,456	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Capital outlay	-	533,515	-	-	-	-	-	-
Principal on long-term debt	-	-	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-	-	-
Total expenditures	601,430	1,182,967	23,456	31,192	-	64,023	110,312	84,610
Revenues over (under) expenditures	(79,378)	(24,662)	20,099	2,079	1,612	(17,108)	237,132	(4,955)
Other financing sources (uses):								
Transfers from other funds	-	165,269	-	-	-	18,370	-	-
Transfers to other funds	(24,513)	-	-	-	-	-	(1,190)	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(24,513)	165,269	-	-	-	18,370	(1,190)	-
Net change in fund balance	(103,891)	140,607	20,099	2,079	1,612	1,262	235,942	(4,955)
Fund balances, beginning of year	293,135	51,088	115,366	-	46,150	-	649,561	14,958
Fund balances, end of year	\$ 189,244	\$ 191,695	\$ 135,465	\$ 2,079	\$ 47,762	\$ 1,262	\$ 885,503	\$ 10,003

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CITY OF SUISUN CITY REDEVELOPMENT AGENCY

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

OTHER SPECIAL REVENUE FUNDS

For the fiscal year ended June 30, 2006

	Traffic Congestion Relief	Boating Safety	Asset Forfeiture	DARE/ Donations	Traffic Safety PT0554 Grant	Crime Bill 3229	Traffic Towing	Traffic Safety Grant
Revenues:								
Taxes:								
Property taxes	\$ -	\$ 5,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Intergovernmental revenue	123,608	7,849	-	-	45,507	-	-	-
Developer fees	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Investment earnings	1,795	-	398	592	-	-	1,220	-
Reimbursements	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	3,080	-	-	-	90,289	-
Total Revenues	125,403	13,089	3,478	592	45,507	-	91,509	-
Expenditures:								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	13,089	5,329	-	45,452	-	-	-
Public works	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Building services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Community development	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Principal on long-term debt	-	-	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-	-	-
Total expenditures	-	13,089	5,329	-	45,452	-	-	-
Revenues over (under) expenditures	125,403	-	(1,851)	592	55	-	91,509	-
Other financing sources (uses):								
Transfers from other funds	-	-	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	(73,750)	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	(73,750)	-
Net change in fund balance	125,403	-	(1,851)	592	55	-	17,759	-
Fund balances, beginning of year	-	-	12,818	16,956	-	-	23,947	-
Fund balances, end of year	\$ 125,403	\$ -	\$ 10,967	\$ 17,548	\$ 55	\$ -	\$ 41,705	\$ -

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CITY OF SUISUN CITY REDEVELOPMENT AGENCY

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

OTHER SPECIAL REVENUE FUNDS

For the fiscal year ended June 30, 2006

	SLESF Grant	Bureau Of Justice Vest Grant	Lambrecht Sports Complex	School Resource Grant	F.I.R.E Act Wellness	RDA-Other Special Revenue-Funds (page. 92)	Special Assessment Districts (page. 94)	TOTAL OTHER SPECIAL REVENUE FUNDS
Revenues:								
Taxes:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,240
Sales taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Intergovernmental revenue	100,000	1,012	-	45,800	-	20,288	14,000	1,874,455
Developer fees	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	1,074,125	1,074,125
Charges for services	-	-	-	-	-	-	-	79,377
Investment earnings	746	-	-	-	-	14,175	46,933	104,325
Reimbursements	-	-	-	-	-	-	32,960	230,110
Miscellaneous revenue	-	-	-	5,000	-	430,164	7,500	937,463
Total Revenues	100,746	1,012	-	50,800	-	464,627	1,175,518	4,305,096
Expenditures:								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	100,746	2,025	-	48,498	-	114,041	-	424,395
Public works	-	-	-	-	-	-	-	110,312
Highways and streets	-	-	-	-	-	-	39,322	1,290,203
Building services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	84,610
Community development	-	-	-	-	-	2,062,557	1,289,947	3,375,960
Intergovernmental	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	170,332	-	703,847
Principal on long-term debt	-	-	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-	-	-
Total expenditures	100,746	2,025	-	48,498	-	2,346,930	1,329,269	5,989,328
Revenues over (under) expenditures	-	(1,012)	-	2,302	-	(1,882,303)	(153,750)	(1,684,235)
Other financing sources (uses):								
Transfers from other funds	-	1,012	-	19,520	-	1,901,874	430,537	2,536,582
Transfers to other funds	-	-	(4,867)	-	-	(407,221)	(85,681)	(597,223)
Sale of capital assets	-	-	-	-	-	144,825	-	144,825
Total Other Financing Sources (Uses)	-	1,012	(4,867)	19,520	-	1,639,478	344,856	2,084,185
Net change in fund balance	-	-	(4,867)	21,822	-	(242,825)	191,105	399,949
Fund balances, beginning of year	-	-	4,867	40,436	-	1,120,558	1,181,714	3,571,551
Fund balances, end of year	\$ -	\$ -	\$ -	\$ 62,258	\$ -	\$ 877,732	\$ 1,372,818	\$ 3,971,500

CITY OF SUISUN CITY REDEVELOPMENT AGENCY

COMBINING BALANCE SHEETS

RDA-OTHER SPECIAL REVENUE FUNDS

JUNE 30, 2006

	Administration	Property Management	Non-tax-exempt Acquisition	CDBG	Non-recurring Projects	Housing Rehabilitation	Marina	Theater	TOTAL OTHER SPECIAL REVENUE FUNDS
ASSETS:									
Cash and investments	\$ 268,685	\$ 5,663	\$ 388,362	\$ -	\$ 9,262	\$ 2,456	\$ 63,058	\$ 26,044	\$ 763,530
Cash with fiscal agent	-	-	-	-	-	-	-	-	-
Receivables:									
Accounts receivable, net	-	4,885	-	-	-	-	7,538	-	12,424
Developer Agreement	-	-	500,000	-	-	-	-	-	500,000
Due from City of Suisun City	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-	-
Notes receivable, net	-	-	151,728	43,494	-	241,054	-	-	436,276
Taxes receivables, net	-	-	-	-	-	-	-	-	-
Prepaid items	35,200	-	-	-	-	-	-	-	35,200
Other assets	-	-	-	-	-	-	-	-	-
Total assets	\$ 303,885	\$ 10,548	\$ 1,040,090	\$ 43,494	\$ 9,262	\$ 243,510	\$ 70,597	\$ 26,044	\$ 1,747,430
LIABILITIES:									
Accounts payable	\$ 65,575	\$ 1,200	\$ -	\$ -	\$ 9,262	\$ -	\$ 5,237	\$ -	\$ 81,274
Accrued liabilities	-	-	-	-	-	-	-	-	-
Due to City of Suisun City	-	-	-	-	-	-	-	-	-
Deferred revenues	10,250	500	500,000	-	-	241,054	6,306	-	758,110
Due to other funds	-	-	-	-	-	-	-	-	-
Refundable deposits	-	4,500	-	-	-	-	25,814	-	30,314
Retention payable	-	-	-	-	-	-	-	-	-
Total Liabilities	75,825	6,200	500,000	-	9,262	241,054	37,358	-	869,698
FUND BALANCES:									
Reserved for Projects	-	-	-	-	-	-	-	-	-
Reserved for Notes Receivable	-	-	-	43,494	-	-	-	-	43,494
Unreserved:									
Designated for Specific Purposes	228,059	4,348	-	-	-	2,456	200	26,044	4,548
Undesignated	228,059	-	540,090	-	-	2,456	33,039	26,044	829,689
Total Fund Balances	228,059	4,348	540,090	43,494	-	2,456	33,239	26,044	877,732
Total liabilities and fund balances	\$ 303,885	\$ 10,548	\$ 1,040,090	\$ 43,494	\$ 9,262	\$ 243,510	\$ 70,597	\$ 26,044	\$ 1,747,430

CITY OF SUISUN CITY REDEVELOPMENT AGENCY

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

RDA-OTHER SPECIAL REVENUE FUNDS

For the fiscal year ended June 30, 2006

	Administration	Property Management	Non-tax-exempt Acquisition	CDBG	Non-recurring Projects	Housing Rehabilitation	Marina	Theater	TOTAL OTHER SPECIAL REVENUE FUNDS
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	20,288	-	-	20,288
Investment earnings	-	-	11,297	2,486	-	392	-	-	14,175
Other revenues	31,720	87,421	-	-	-	-	307,213	3,810	430,164
Total Revenues	31,720	87,421	11,297	2,486	-	20,680	307,213	3,810	464,625
Expenditures:									
Current:									
Tax Increment Pass-through	-	-	-	-	-	-	-	-	-
Public Safety/Police Services	114,041	-	-	-	-	-	-	-	114,041
Planning & Economic Development	1,506,681	136,043	17,784	141,019	-	19,051	240,380	1,599	2,062,557
Public Works	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal Retirement	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-
Capital Outlay	19,920	-	141,150	-	9,262	-	-	-	170,332
Total expenditures	1,640,642	136,043	158,934	141,019	9,262	19,051	240,380	1,599	2,346,929
Revenues over (under) expenditures	(1,608,922)	(48,622)	(147,637)	(138,533)	(9,262)	1,629	66,833	2,211	(1,882,304)
Other financing sources (uses):									
Transfers from other funds	1,671,588	42,270	-	-	9,262	(90,756)	268,510	1,000	1,901,874
Transfers to other funds	(103,048)	(1,000)	-	-	-	-	(303,173)	-	(407,221)
Sale of capital assets	-	-	144,825	-	-	-	-	-	144,825
Total Other Financing Sources (Uses)	1,568,540	41,270	144,825	-	9,262	(90,756)	(34,663)	1,000	1,639,478
Net change in fund balance	(40,382)	(7,352)	(2,812)	(138,533)	-	(89,127)	32,170	3,211	(242,826)
Fund balances, beginning of year	268,441	11,700	542,902	182,027	-	91,584	1,070	22,834	1,120,558
Fund balances, end of year	\$ 228,059	\$ 4,348	\$ 540,090	\$ 43,494	\$ -	\$ 2,456	\$ 33,239	\$ 26,044	\$ 877,732

CITY OF SUISUN CITY
 COMBINING BALANCE SHEETS
 COMBINING SPECIAL ASSESSMENT DISTRICTS (SPECIAL REVENUE FUNDS)
 JUNE 30, 2006

	Drainage Maintenance	Lawler Ranch Development	Blossom Maintenance	Heritage Maintenance	Montebello Vista Maintenance	Victorian Harbor Maintenance	Railroad Avenue Maintenance	Marina Village Maintenance	Highway 12 Landscape	Peterson Ranch Maintenance	Suisun CFD No. 2	TOTAL SPECIAL ASSESSMENT DISTRICTS
ASSETS:												
Cash and investments	\$ -	\$ 277,776	\$ -	\$ 223,024	\$ 23,416	\$ 356,121	\$ 3,541	\$ 359,944	\$ 1,371	\$ 142,894	\$ 41,545	\$ 1,429,633
Receivables:												
Accounts receivable, net	88,500	-	-	-	-	-	-	-	14,000	-	-	102,500
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 88,500	\$ 277,776	\$ -	\$ 223,024	\$ 23,416	\$ 356,121	\$ 3,541	\$ 359,944	\$ 15,371	\$ 142,894	\$ 41,545	\$ 1,532,133
LIABILITIES:												
Accounts payable	\$ 267	\$ 7,738	\$ 33	\$ 15,293	\$ 2,346	\$ 13,430	\$ -	\$ -	\$ 1,420	\$ 7,741	\$ 41,217	\$ 89,486
Accrued liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	25,505	-	2,322	-	-	27,469	-	-	13,951	582	-	69,828
Refundable deposits	-	-	-	-	-	-	-	-	-	-	-	-
Retention payable	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ 25,772	\$ 7,738	\$ 2,355	\$ 15,293	\$ 2,346	\$ 40,899	\$ -	\$ -	\$ 15,371	\$ 8,323	\$ 41,217	\$ 159,314
FUND BALANCES:												
Reserved for Projects	-	-	-	-	-	-	-	-	-	-	-	-
Unreserved:												
Designated for Specific Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Undesignated	62,728	270,038	(2,355)	207,732	21,070	315,221	3,541	359,944	-	134,572	327	1,372,818
Total Fund Balances	\$ 62,728	\$ 270,038	\$ (2,355)	\$ 207,732	\$ 21,070	\$ 315,221	\$ 3,541	\$ 359,944	\$ -	\$ 134,572	\$ 327	\$ 1,372,818
Total liabilities and fund balances	\$ 88,500	\$ 277,776	\$ -	\$ 223,024	\$ 23,416	\$ 356,121	\$ 3,541	\$ 359,944	\$ 15,371	\$ 142,894	\$ 41,545	\$ 1,532,133

CITY OF SUISUN CITY

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
SPECIAL ASSESSMENT DISTRICTS (SPECIAL REVENUE FUNDS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	Lawler Ranch Development	Blossom Maintenance	Heritage Maintenance	Montebello Vista Maintenance	Victorian Harbor Maintenance	Railroad Avenue Maintenance	Marina Village Maintenance	Highway 12 Maintenance	Peterson Ranch Maint & CFD	Suisun CFD No. 2	TOTAL SPECIAL ASSESSMENT DISTRICTS
Revenues:											
Taxes:											
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	14,000	-	-	14,000
Developer fees	-	-	-	-	-	-	-	-	-	-	-
Special assessments	177,000	12,471	146,214	36,450	256,387	4,949	52,079	-	166,622	-	1,074,125
Investment earnings	3,602	2	7,312	751	9,922	99	11,455	-	4,959	362	46,933
Reimbursements	1,050	-	26,330	5,580	-	-	-	-	-	-	32,960
Miscellaneous revenue	-	-	-	-	7,500	-	-	-	-	-	7,500
Total Revenues	\$ 180,602	\$ 12,473	\$ 179,856	\$ 42,781	\$ 273,789	\$ 5,048	\$ 63,534	\$ 14,000	\$ 171,582	\$ 362	\$ 1,175,518
Expenditures:											
Current:											
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-	39,322	-	-	39,322
Building services	-	-	-	-	-	-	-	-	-	-	-
Community development	286,913	17,057	216,832	49,516	302,955	3,064	1,906	-	197,516	10,079	1,289,947
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Principal on long-term debt	-	-	-	-	-	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	286,913	17,057	216,832	49,516	302,955	3,064	1,906	39,322	197,516	10,079	1,329,269
Revenues over (under) expenditures	(106,311)	(4,584)	(36,976)	(6,734)	(29,166)	1,983	61,628	(25,322)	(25,934)	(9,716)	(153,750)
Other financing sources (uses):											
Transfers from other funds	-	-	-	-	405,215	-	-	25,322	-	-	430,537
Transfers to other funds	(18,563)	-	-	-	(67,119)	-	-	-	-	-	(85,681)
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Total Financing Sources (Uses)	(18,563)	-	-	-	338,097	-	-	25,322	-	-	344,856
Net change in fund balance	(124,874)	(4,584)	(36,976)	(6,734)	308,930	1,983	61,628	-	(25,934)	(9,716)	191,105
Fund balances, beginning of year	187,602	242,656	244,708	27,804	6,291	1,558	298,316	-	160,506	10,044	1,181,714
Fund balances, end of year	\$ 62,728	\$ 270,038	\$ 207,732	\$ 21,070	\$ 315,221	\$ 3,541	\$ 359,944	\$ -	\$ 134,572	\$ 328	\$ 1,372,818



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**

Other Capital Projects Funds

Capital project funds are used to account for the acquisition and construction of major capital facilities. These funds include:

1. Park Development Fund and Park Improvement Fund to account for impact fees and state grants to be spent only on parks and related projects.
 2. Municipal Facilities and Equipment Fund to account for funds generated from construction activity and expended for improvements necessitated by community growth.
 3. YMCA Fund accounts for the sources and uses of funds for the rehabilitation of the Recreation Center and construction of the YMCA.
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CITY OF SUISUN CITY
COMBINING BALANCE SHEETS
OTHER CAPITAL PROJECTS FUNDS
JUNE 30, 2006

	Park Development	Municipal Facilities and Equipment	YMCA	TOTAL OTHER CAPITAL PROJECTS FUNDS
ASSETS:				
Cash and investments	\$ 1,787,430	\$ 546,786	\$ -	\$ 2,334,216
Cash with fiscal agent	-	-	-	-
Receivables:				
Accounts receivable, net	45,888	-	-	45,888
Developer Agreement	-	-	-	-
Due from City of Suisun City	-	-	-	-
Due from other funds	203,040	4,382,125	-	4,585,165
Interest receivable	-	-	-	-
Notes receivable, net	-	-	-	-
Taxes receivables, net	-	-	-	-
Prepaid Items	-	-	-	-
Other assets	-	-	-	-
Total assets	\$ 2,036,358	\$ 4,928,911	\$ -	\$ 6,965,269
LIABILITIES:				
Accounts payable	\$ 299,802	\$ -	\$ -	\$ 299,802
Accrued liabilities	-	-	-	-
Due to City of Suisun City	-	-	-	-
Deferred revenues	-	4,382,125	-	4,382,125
Due to other funds	-	-	153,957	153,957
Refundable deposits	-	-	-	-
Retention payable	32,880	-	-	32,880
Total Liabilities	332,681	4,382,125	153,957	4,868,763
FUND BALANCES:				
Reserved for Projects	-	-	-	-
Reserved for Receivables	248,928	-	-	248,928
Unreserved:				
Designated for Specific Purposes	-	-	-	-
Undesignated	1,454,749	546,786	(153,957)	1,847,578
Total Fund Balances	1,703,677	546,786	(153,957)	2,096,506
Total liabilities and fund balances	\$ 2,036,358	\$ 4,928,911	\$ -	\$ 6,965,269

CITY OF SUISUN CITY

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

OTHER CAPITAL PROJECTS FUNDS

For the fiscal year ended June 30, 2006

	Park Development	Municipal Facilities and Equipment	YMCA	TOTAL OTHER CAPITAL PROJECTS FUNDS
Revenues:				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeits	-	-	-	-
Intergovernmental revenue	79,342	-	-	79,342
Developer fees	198,001	233,242	-	431,243
Special assessments	-	-	-	-
Reimbursements	-	-	-	-
Miscellaneous revenue	67,827	20,036	-	87,863
Total Revenues	345,170	253,278	-	598,448
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	7,086	-	862	7,948
Community development	-	-	-	-
Intergovernmental	-	-	-	-
Capital outlay	383,370	-	-	383,370
Principal on long-term debt	-	-	-	-
Interest on long-term debt	-	-	-	-
Total expenditures	390,456	-	862	391,318
Revenues over (under) expenditures	(45,285)	253,278	(862)	207,130
Other financing sources (uses):				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	(204,090)	-	(204,090)
Proceeds of long-term debt	-	-	-	-
Total Other Financing Sources (Uses)	-	(204,090)	-	(204,090)
Net change in fund balance	(45,285)	49,187	(862)	3,040
Fund balances, beginning of year	1,748,963	497,599	(153,095)	2,093,467
Fund balances, end of year	\$ 1,703,677	\$ 546,786	\$ (153,957)	\$ 2,096,506



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**

Other Debt Service Funds

Debt service funds are used to account for the accumulation of resources and payment of principal and interest on general obligation bonds, loans, notes and other general obligations of the City where such resources are accumulated from the City's other general governmental funds. The City has the following debt service funds:

1. Highway 12 Expansion Fund to account for the debt service of the City's general obligation bonds issued for the Highway 12 Expansion Project.
 2. North Bay Aqueduct Fund for the debt service of the City's obligation for its share of the construction of Solano County water line.
 3. Victorian Harbor Fund to account for the debt service of the City's obligation for the special assessment bonds issued for the construction of the Victorian Harbor subdivision.
 4. Civic Center Fund for the debt service on the Certificates of Participation issued for the construction of the Civic Center building.
 5. YMCA Fund for the debt service on the City's loan for the construction of the YMCA facility.
 6. Vehicle Lease Fund to account for the City's debt service for vehicles.
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CITY OF SUISUN CITY

COMBINING BALANCE SHEETS
OTHER DEBT SERVICE FUNDS
JUNE 30, 2006

	Highway 12 Bond	North Bay Aqueduct	Victorian Harbor	Civic Center	YMCA	Vehicle Lease	TOTAL OTHER DEBT SERVICE FUNDS
ASSETS:							
Cash and investments	\$ 135,251	\$ 15,988	\$ 85,834	\$ 33	\$ -	\$ 5	\$ 237,110
Cash with fiscal agent	-	-	-	251,678	-	-	251,678
Receivables:							
Accounts receivable, net	-	-	-	-	-	-	-
Developer Agreement	-	-	-	-	-	-	-
Due from City of Suisun City	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-	-
Taxes receivables, net	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-
Total assets	\$ 135,251	\$ 15,988	\$ 85,834	\$ 251,710	\$ -	\$ 5	\$ 488,788
LIABILITIES:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-	-	-
Due to City of Suisun City	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Refundable deposits	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-
FUND BALANCES:							
Reserved for Debt Service	135,251	15,988	85,834	251,710	-	5	488,788
Reserved for Notes Receivable	-	-	-	-	-	-	-
Unreserved:							
Designated for Specific Purposes	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	-
Total Fund Balances	135,251	15,988	85,834	251,710	-	5	488,788
Total liabilities and fund balances	\$ 135,251	\$ 15,988	\$ 85,834	\$ 251,710	\$ -	\$ 5	\$ 488,788

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

OTHER DEBT SERVICE FUNDS

For the fiscal year ended June 30, 2006

	Highway 12 Bond	North Bay Aqueduct	Victorian Harbor	Civic Center	YMCA	Vehicle Lease	TOTAL OTHER DEBT SERVICE FUNDS
Revenues:							
Taxes:							
Property taxes	\$ 308,515	\$ 61,930	\$ 55,754	\$ -	\$ -	\$ -	\$ 426,200
Sales taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-
Developer fees	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous revenue	4,116	724	2,479	60,496	200,000	-	267,815
Total Revenues	312,631	62,654	58,234	60,496	200,000	-	694,015
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Building services	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Community development	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Principal on long-term debt	150,000	69,028	30,000	180,000	88,042	41,559	558,628
Interest on long-term debt	164,242	10	27,050	83,290	111,958	2,701	389,253
Total expenditures	314,242	69,038	57,050	263,290	200,000	44,261	947,881
Revenues over (under) expenditures	(1,611)	(6,384)	1,183	(202,794)	-	(44,261)	(253,866)
Other financing sources (uses):							
Transfers from other funds	-	-	-	204,090	-	44,266	248,356
Transfers to other funds	-	-	-	-	-	-	-
Proceeds of long-term debt	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	204,090	-	44,266	248,356
Net change in fund balance	(1,611)	(6,384)	1,183	1,296	-	5	(5,511)
Fund balances, beginning of year	136,862	22,372	84,650	250,414	-	-	494,298
Fund balances, end of year	\$ 135,251	\$ 15,988	\$ 85,833	\$ 251,711	\$ -	\$ 5	\$ 488,788



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 and accounts for the rental and depreciation expense of the City owned computer network servers.
 6. 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.
 7. 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, 2006

	Motor Vehicle Repair Fund	Motor Vehicle Replacement Fund	Equipment Maintenance Fund	Equipment Replacement Fund	Network Maintenance Fund	Public Works Operating Cost Fund	Self-Insurance Funds	TOTAL INTERNAL SERVICE FUNDS
ASSETS:								
Cash and investments	\$ -	\$ 531,173	\$ 16,259	\$ 129,631	\$ 70,543	\$ 21,544	\$ 826,661	\$ 1,595,811
Cash with fiscal agent	-	-	-	-	-	-	-	-
Receivables:								
Accounts receivable, net	-	-	-	-	-	-	-	-
Due from City of Suisun City	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	173,375	173,375
Interest receivable	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Other assets	9,813	-	1,118	-	-	-	-	10,931
Capital assets, net	-	544,203	-	148,698	51,736	-	-	744,637
Total assets	\$ 9,813	\$ 1,075,376	\$ 17,377	\$ 278,329	\$ 122,279	\$ 21,544	\$ 1,000,036	\$ 2,524,754
LIABILITIES:								
Accounts payable	\$ 2,625	\$ -	\$ 844	\$ -	\$ 34,798	\$ 21,526	\$ 573,184	\$ 632,977
Due to other funds	4,720	-	-	-	-	-	-	4,720
Total Liabilities	7,345	-	844	-	34,798	21,526	573,184	637,697
NET ASSETS								
Reserved for Projects	-	-	-	-	-	-	-	-
Reserved for Notes Receivable	-	-	-	-	-	-	-	-
Unreserved:								
Designated for Specific Purposes	-	-	-	-	-	-	-	-
Undesignated	2,468	1,075,376	16,533	278,329	87,481	18	426,852	1,887,057
Total Fund Balances	2,468	1,075,376	16,533	278,329	87,481	18	426,852	1,887,057
Total liabilities and fund balances	\$ 9,813	\$ 1,075,376	\$ 17,377	\$ 278,329	\$ 122,279	\$ 21,544	\$ 1,000,036	\$ 2,524,754

CITY OF SUISUN CITY

Combining Statement of Revenues, Expenditures and Changes in Net Assets

INTERNAL SERVICE FUNDS

For the fiscal year ended June 30, 2006

	Motor Vehicle Repair Fund	Motor Vehicle Replacement Fund	Equipment Maintenance Fund	Equipment Replacement Fund	Network Maintenance Fund	Public Works Operating Cost Fund	Self-Insurance Funds	TOTAL INTERNAL SERVICE FUNDS
Operating Revenues:								
Charges to City departments	\$ 54,150	\$ 166,558	\$ 62,631	\$ 30,001	\$ 146,360	\$ 999,842	\$ 435,847	1,895,388
Miscellaneous revenue						240	6,692	6,932
Total Revenues	<u>54,150</u>	<u>166,558</u>	<u>62,631</u>	<u>30,001</u>	<u>146,360</u>	<u>1,000,082</u>	<u>442,539</u>	<u>1,902,320</u>
Operating Expenditures:								
Salaries and benefits	20,788	-	29,956	-	12,694	812,056	14,418	889,912
Services and supplies	47,454	-	17,929	-	63,816	188,033	9,170	326,401
Claims and settlements	-	-	-	-	-	-	198,812	198,812
Depreciation	-	110,646	-	35,935	6,549	-	-	153,129
Total expenditures	<u>68,242</u>	<u>110,646</u>	<u>47,885</u>	<u>35,935</u>	<u>83,058</u>	<u>1,000,089</u>	<u>222,400</u>	<u>1,568,255</u>
Operating income	<u>(14,092)</u>	<u>55,912</u>	<u>14,746</u>	<u>(5,934)</u>	<u>63,302</u>	<u>(7)</u>	<u>220,140</u>	<u>334,065</u>
Nonoperating revenue (expense):								
Interest income	22	16,017	226	4,074	1,566	24	31,713	53,643
Miscellaneous	672	(69,550)	-	-	-	-	-	(68,878)
Interest expense	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	52,590	52,590
Transfers out	-	-	-	-	-	-	(52,590)	(52,590)
	<u>695</u>	<u>(53,533)</u>	<u>226</u>	<u>4,074</u>	<u>1,566</u>	<u>24</u>	<u>31,713</u>	<u>(15,235)</u>
Changes in net assets	<u>(13,398)</u>	<u>2,379</u>	<u>14,972</u>	<u>(1,860)</u>	<u>64,868</u>	<u>18</u>	<u>251,852</u>	<u>318,830</u>
Net assets, beginning of year	15,866	1,072,997	1,561	280,189	22,613	-	175,000	1,568,227
Net assets, end of year	<u>\$ 2,468</u>	<u>\$ 1,075,376</u>	<u>\$ 16,533</u>	<u>\$ 278,329</u>	<u>\$ 87,481</u>	<u>\$ 18</u>	<u>\$ 426,852</u>	<u>\$ 1,887,057</u>

CITY OF SUISUN CITY

Combining Statement of Cash Flows

INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2006

	Motor Vehicle Repair Fund	Motor Vehicle Replacement Fund	Equipment Maintenance Fund	Equipment Replacement Fund	Network Maintenance Fund
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers/departments	\$ 54,150	\$ 166,558	\$ 62,631	\$ 30,001	\$ 146,360
Cash paid to suppliers	(47,010)	-	(17,586)	-	(29,018)
Cash paid to employees	(20,788)	-	(29,956)	-	(12,694)
Net cash provided by operating activities	<u>(13,648)</u>	<u>166,558</u>	<u>15,089</u>	<u>30,001</u>	<u>104,648</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers in from other funds	-	-	-	-	-
Transfers out to other funds	-	-	-	-	-
Other	672	4,700	-	-	(2,813)
Net cash used by noncapital financing activities	<u>672</u>	<u>4,700</u>	<u>-</u>	<u>-</u>	<u>(2,813)</u>
CASH FLOWS-CAPITAL & RELATED FINANCING ACTIVITIES					
Repayment of advances from other funds	-	-	-	-	-
Interest paid	-	-	-	-	-
Capital expenditures	-	-	-	(11,006)	(38,638)
Net cash used by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,006)</u>	<u>(38,638)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	22	16,017	226	4,074	1,566
Net cash provided by investing activities	<u>22</u>	<u>16,017</u>	<u>226</u>	<u>4,074</u>	<u>1,566</u>
Net change in cash and cash equivalents	(12,954)	187,275	15,315	23,069	64,763
Cash and cash equivalents at beginning of year	12,954	343,898	944	106,562	5,780
Cash and cash equivalents at end of year	\$ 0	\$ 531,173	\$ 16,259	\$ 129,631	\$ 70,543
Reconciliation of operating income to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (14,092)	\$ 55,912	\$ 14,746	\$ (5,934)	\$ 63,302
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation and amortization expense	-	110,646	-	35,935	6,549
Miscellaneous non-operating revenue (expense)	-	-	-	-	-
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	(2,098)	-	686	-	-
Decrease (increase) in accounts payable and accrued liabilities	2,543	-	(343)	-	34,798
Net cash provided by operating activities	<u>\$ (13,648)</u>	<u>\$ 166,558</u>	<u>\$ 15,089</u>	<u>\$ 30,001</u>	<u>\$ 104,648</u>

continued

CITY OF SUISUN CITY

Combining Statement of Cash Flows

INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2006

	Public Works Operating Cost Fund	Self-Insurance Funds	INTERNAL SERVICE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers/departments	\$ 1,000,082	\$ 442,539	\$ 1,902,321
Cash paid to suppliers	(160,414)	(302,257)	(556,285)
Cash paid to employees	(812,056)	(13,918)	(889,412)
Net cash provided by operating activities	<u>27,612</u>	<u>126,364</u>	<u>456,624</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in from other funds	-	52,590	52,590
Transfers out to other funds	-	(52,590)	(52,590)
Other	-	(2,559)	-
Net cash used by noncapital financing activities	<u>-</u>	<u>(2,559)</u>	<u>-</u>
CASH FLOWS-CAPITAL & RELATED FINANCING ACTIVITIES			
Repayment of advances from other funds	(6,093)	51,993	45,900
Interest paid	-	-	-
Capital expenditures	-	25,038	(24,606)
Net cash used by capital and related financing activities	<u>(6,093)</u>	<u>77,031</u>	<u>21,294</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	24	31,713	53,643
Net cash provided by investing activities	<u>24</u>	<u>31,713</u>	<u>53,643</u>
Net change in cash and cash equivalents	21,543	232,549	531,561
Cash and cash equivalents at beginning of year	-	594,113	1,064,251
Cash and cash equivalents at end of year	<u>\$ 21,543</u>	<u>\$ 826,662</u>	<u>\$ 1,595,812</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (7)	\$ 220,140	\$ 334,065
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation and amortization expense	-	-	153,129
Miscellaneous non-operating revenue (expense)	-	-	-
Changes in assets and liabilities:			
Decrease (increase) in accounts receivable	21,814	-	20,402
Decrease (increase) in accounts payable and accrued liabilities	5,805	(93,777)	(50,974)
Net cash provided by operating activities	<u>\$ 27,612</u>	<u>\$ 126,364</u>	<u>\$ 456,624</u>