

CITY OF SUISUN CITY
1998/2003 TAX ALLOCATION BONDS - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Investment earnings	\$30,000	\$30,000	\$27,294	(\$2,706)
Reimbursements			345,151	345,151
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>372,445</u>	<u>342,445</u>
EXPENDITURES:				
Current:				
Community development	455,000	400,000	38,621	361,379
Capital outlay	23,000	357,300	251,062	106,238
Total Expenditures	<u>478,000</u>	<u>757,300</u>	<u>289,683</u>	<u>467,617</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(448,000)</u>	<u>(727,300)</u>	<u>82,762</u>	<u>810,062</u>
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers (out)		(100,000)	(98,002)	1,998
Total other financing sources (uses)		<u>(100,000)</u>	<u>(98,002)</u>	<u>1,998</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(\$448,000)</u>	<u>(\$727,300)</u>	<u>(15,240)</u>	<u>\$810,062</u>
BEGINNING FUND BALANCES			<u>749,114</u>	
ENDING FUND BALANCES			<u>\$733,874</u>	

CITY OF SUISUN CITY
 RDA BONDS DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Property taxes	\$16,860,000	\$16,860,000	\$17,223,703	\$363,703
Investment earnings	450,000	450,000	494,460	44,460
Total Revenues	<u>17,310,000</u>	<u>17,310,000</u>	<u>17,718,163</u>	<u>408,163</u>
EXPENDITURES:				
Current:				
General government	1,724,000	1,724,000	1,607,031	116,969
Tax increment pass-through	4,969,200	4,969,200	4,264,044	705,156
Principal on long-term debt	2,380,900	2,380,900	2,181,981	198,919
Interest on long-term debt	2,659,260	2,659,260	2,650,090	9,170
Total Expenditures	<u>11,733,360</u>	<u>11,733,360</u>	<u>10,703,146</u>	<u>1,030,214</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>5,576,640</u>	<u>5,576,640</u>	<u>7,015,017</u>	<u>1,438,377</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	492,300	(3,362,200)	821,174	4,183,374
Transfers (out)	(5,470,700)	(7,593,500)	(6,042,793)	1,550,707
Total other financing sources (uses)	<u>(4,978,400)</u>	<u>(10,955,700)</u>	<u>(5,221,619)</u>	<u>5,734,081</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$598,240</u>	<u>(\$5,379,060)</u>	1,793,398	<u>\$7,172,458</u>
BEGINNING FUND BALANCES			<u>5,614,860</u>	
ENDING FUND BALANCES			<u>\$7,408,258</u>	

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

These funds account for the proceeds derived from specific revenue sources that are legally restricted to expenditures for specified purposes.

OFF-SITE STREET IMPROVEMENT - This fund accounts for Capital Improvement Fees generated by new development and expended on street improvement citywide.

HOUSING AUTHORITY CHOICE VOUCHERS - This fund is used to account for intergovernmental revenues received to be used for housing assistance payment programs

SPECIAL GAS TAX - This fund accounts for revenues allocated by the State to be used only for street and highway purposes.

LOCAL TRANSPORTATION - This fund accounts for federal, state and local funds used for streets, pedestrian and bikeway improvements.

AB 939 - This fund accounts for fees collected and to be used only for purposes of the Integrated Solid Waste Management Act.

HOUSING AUTHORITY ADMINISTRATION – This funds accounts for revenue allocated by the HUD to administer Housing Choice Program.

ATOD GRANT – This funds accounts for County grant used for programs related to alcohol, tobacco and other drugs.

SEWER MAINTENANCE - This fund accounts for assessments levied against properties located within the Fairfield-Suisun sewer District boundary, expended for maintenance of the City's sewer system.

MARINA OPERATIONS –This fund accounts for the revenues and expenditures associated with the purchase and sale of gasoline at the Suisun Marina.

TRAFFIC CONGESTION RELIEF –A State of California Assembly Bill that provides funding for street and highway pavement maintenance, rehabilitation, and reconstruction of necessary associated facilities.

BOATING SAFETY - This fund accounts for Grant funds received from the Boating and Waterways Commission to provide for Police Services along the Suisun Slough and within the Harbor area.

ASSET FORFEITURE - This fund accounts for variety of federal and state and local grants made available to improve and enhance and police and fire protection, boating safety, and traffic safety.

DARE/DONATIONS – This fund accounts for all donations that are received by the Police Department, including DARE program donations specified for Police Department Capital Outlays.

TRAFFIC SAFETY PT0554 GRANT – This grant provides funding for traffic education and enforcement.

CLICK IT OR TICKET – This grant provides funding for enforcement of seatbelts law for a specific period.

TRAFFIC TOWING – This fund accounts for local receipts from towing cars that have been used in illegal activities or parked illegally.

WORKFORCE GRANTS –This program provides funding in support of development of affordable housing.

NON-MAJOR GOVERNMENTAL FUNDS (Continued)

SLESF GRANT – This grant provides funding for supplemental law enforcement services.

BUREAU OF JUSTICE VEST GRANT – This fund accounts for the grant to purchase bullet-proof safety vests.

SCHOOL RESOURCE GRANT – This fund provides funding for police officer assigned as a School Resource officer.

PROP 49 GRANTS – This fund provides funding for before & after school programs, providing tutoring, homework assistance and educational enrichment.

FIRE ASSISTANCE – This fund accounts for grants expended for small equipment used in fire fighting machinery.

RDA – OTHER SPECIAL REVENUE FUNDS - This fund accounts for 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 MAINTENANCE DISTRICTS - This fund accounts for maintenance assessments to be expended only for landscaping, lighting and storm drain maintenance purposes.

POLICE GRANTS – This fund accounts for various one-time grants that benefits the Police Departments.

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.

HIGHWAY 12 BOND - This fund accounts for the debt service of the City's general obligation bonds issued for the Highway 12 Expansion project.

NORTH BAY AQUEDUCT - This fund accounts the debt service of the City's obligation for its share of the construction of Solano County water line.

CIVIC CENTER - This fund accounts for the debt service on the Certificates of Participation issued for the construction of the Civic Center building.

YMCA - This fund accounts for the debt service on the City's loan for the construction of the YMCA facility.

VEHICLE LEASE - This fund accounts for the City's debt service for vehicles.

CAPITAL PROJECTS FUNDS

Capital projects funds are utilized to account for resources used for the acquisition and construction of capital facilities by the City.

PARK DEVELOPMENT FUND - This fund accounts for impact fees and state grants to be spent only on parks and related projects.

MUNICIPAL FACILITIES AND EQUIPMENT - This fund accounts for funds generated from construction activity and expended for improvements necessitated by community growth.

YMCA - This fund accounts for the sources and uses of funds for the rehabilitation of the Recreation Center and construction on the YMCA.

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CITY OF SUISUN CITY
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2008

SPECIAL REVENUE FUNDS

	Off-Site Street Improvement	Housing Authority Choice Vouchers	Special Gas Tax	Local Transportation	AB 939
Cash and investments	\$5,878,857	\$549,971		\$378,986	\$171,586
Cash with fiscal agent					
Receivables:					
Accounts receivable, net		9,855	\$170,253	279,169	2,169
Developer Agreement					
Due from other funds	89,623				
Notes receivable, net					
Advances to other funds					
Prepaid Items					
Other assets					
Total Assets	\$5,968,480	\$559,826	\$170,253	\$658,155	\$173,755
LIABILITIES					
Accounts payable		\$1,299	\$28,239	\$71,792	
Deferred revenues					
Unearned Revenues					
Due to other funds			130,380		
Refundable deposits					
Retention payable				11,983	
Total Liabilities		1,299	158,619	83,775	
FUND EQUITY					
Fund balances					
Reserved for:					
Debt service					
Prepays					
Notes Receivable					
Advances to other funds					
Designated:					
Special Revenue Funds				574,380	
Unreserved, undesignated:					
Special Revenue Funds	\$5,968,480	558,527	11,634		\$173,755
Capital Projects Funds					
Total Fund Balances	5,968,480	558,527	11,634	574,380	173,755
Total Liabilities and Fund Balances	\$5,968,480	\$559,826	\$170,253	\$658,155	\$173,755

<u>Housing Authority Administration</u>	<u>ATOD Grant</u>	<u>Sewer Maintenance</u>	<u>Marina Operations</u>	<u>Traffic Congestion Relief</u>	<u>Boating Safety</u>	<u>Asset Forfeiture</u>
\$333,102		\$1,228,996	\$5,580	\$38,945		\$5,486
9,855	\$10,372	26,156	677		\$7,344	
			7,984			
<u>\$342,957</u>	<u>\$10,372</u>	<u>\$1,255,152</u>	<u>\$14,241</u>	<u>\$38,945</u>	<u>\$7,344</u>	<u>\$5,486</u>
	\$2,431	\$23,295	\$536		\$1,165	\$60
	4,793				6,174	
	7,224	23,295	536		7,339	60
\$342,957	3,148	1,231,857	13,705	\$38,945	5	5,426
<u>342,957</u>	<u>3,148</u>	<u>1,231,857</u>	<u>13,705</u>	<u>38,945</u>	<u>5</u>	<u>5,426</u>
<u>\$342,957</u>	<u>\$10,372</u>	<u>\$1,255,152</u>	<u>\$14,241</u>	<u>\$38,945</u>	<u>\$7,344</u>	<u>\$5,486</u>

(CONTINUED)

CITY OF SUISUN CITY
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2008

SPECIAL REVENUE FUNDS					
	DARE/ Donations	Traffic Safety PT0554 Grant	Click It or Ticket	Traffic Towing	Workforce Grants
Cash and investments	\$11,073	\$55		\$7,542	\$44,348
Cash with fiscal agent					
Receivables:					
Accounts receivable, net		75,152			88,619
Developer Agreement					
Due from other funds					
Notes receivable, net					
Advances from other funds					
Prepaid Items					
Other assets					
Total Assets	\$11,073	\$75,207		\$7,542	\$132,967
 LIABILITIES					
Accounts payable	\$467	\$762			\$124,486
Deferred revenues					
Unearned Revenues					
Due to other funds		74,390			
Refundable deposits					
Retention payable					
Total Liabilities	467	75,152			124,486
 FUND EQUITY					
Fund balances					
Reserved for:					
Debt service					
Prepays					
Notes Receivable					
Advances					
Designated:					
Special Revenue Funds					
Unreserved:					
Special Revenue Funds	10,606	55		\$7,542	8,481
Capital Projects Funds					
Total Fund Balances	10,606	55		7,542	8,481
Total Liabilities and Fund Balances	\$11,073	\$75,207		\$7,542	\$132,967

SPECIAL REVENUE FUNDS

<u>SLESF Grant</u>	<u>Bureau of Justice Vest Grant</u>	<u>School Resource Grant</u>	<u>Prop 49 Grants</u>	<u>Fire Assistance</u>	<u>RDA-Other Special Revenue-Funds</u>	<u>Special Assessment Districts</u>	<u>Police Grants</u>
	\$1,418	\$29,873	\$77,708		\$1,318,126	\$1,882,240	
	839				25,629 500,000	14,000	\$6,052
					298,394		
					28,709		
	<u>\$2,257</u>	<u>\$29,873</u>	<u>\$77,708</u>		<u>\$2,170,858</u>	<u>\$1,896,240</u>	<u>\$6,052</u>
	\$1,678		\$25,482		\$113,332 683,214 18,288	\$80,728	
					68,234	43,663 36,058	\$6,052
	<u>1,678</u>		<u>25,482</u>		<u>883,068</u>	<u>160,449</u>	<u>6,052</u>
					28,709 115,180		
	579	\$29,873	52,226		1,143,901	1,735,791	
	579	29,873	52,226		1,287,790	1,735,791	
	<u>\$2,257</u>	<u>\$29,873</u>	<u>\$77,708</u>		<u>\$2,170,858</u>	<u>\$1,896,240</u>	<u>\$6,052</u>

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CITY OF SUISUN CITY
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2008

DEBT SERVICE FUNDS

	Highway 12 Bond	North Bay Aqueduct	Civic Center	YMCA	Vehicle Lease
Cash and investments	\$107,750	\$15,088	\$12,900		\$177
Cash with fiscal agent			249,934		
Receivables:					
Accounts receivable, net					
Developer Agreement					
Due from other funds					
Notes receivable, net					
Advances from other funds					
Prepaid Items					
Other assets					
Total Assets	\$107,750	\$15,088	\$262,834		\$177
LIABILITIES					
Accounts payable					
Deferred revenues					
Unearned Revenues					
Due to other funds					
Refundable deposits					
Retention payable					
Total Liabilities					
FUND EQUITY					
Fund balances					
Reserved for:					
Debt service	\$107,750	\$15,088	\$262,834		\$177
Prepays					
Notes Receivable					
Advances to other funds					
Designated:					
Special Revenue Funds					
Unreserved:					
Special Revenue Funds					
Capital Projects Funds					
Total Fund Balances	107,750	15,088	262,834		177
Total Liabilities and Fund Balances	\$107,750	\$15,088	\$262,834		\$177

CAPITAL PROJECTS FUNDS

<u>Park Development</u>	<u>Municipal Facilities and Equipment</u>	<u>YMCA</u>	<u>Total Nonmajor Governmental Funds</u>
\$1,488,901	\$1,041,641	\$19,103	\$14,649,452 249,934
41,757			767,898 500,000
95,940			185,563 298,394
	4,591,318		4,591,318 28,709 7,984
<u>\$1,626,598</u>	<u>\$5,632,959</u>	<u>\$19,103</u>	<u>\$21,279,252</u>
\$36			\$475,788 683,214 18,288 265,452 104,292 11,983
<u>36</u>			<u>1,559,017</u>
			385,849 28,709 115,180 4,591,318 574,380
1,626,562	1,041,641	\$19,103	11,337,493 2,687,306
<u>1,626,562</u>	<u>5,632,959</u>	<u>19,103</u>	<u>19,720,235</u>
<u>\$1,626,598</u>	<u>\$5,632,959</u>	<u>\$19,103</u>	<u>\$21,279,252</u>

CITY OF SUISUN CITY
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2008

	SPECIAL REVENUE FUNDS				
	Off-Site Street Improvement	Housing Authority Choice Vouchers	Special Gas Tax	Local Transportation	AB 939
REVENUES					
Taxes:					
Property taxes					
Sales taxes					
Fines and forfeits					
Intergovernmental		\$2,973,512	\$505,504	\$1,151,458	\$44,666
Developer fees	\$359,738				
Special assessments					
Charges for services					
Investment earnings	239,651	26,920			6,770
Reimbursements				298,800	
Miscellaneous		20,165		21,500	
Total Revenues	599,389	3,020,597	505,504	1,471,758	51,436
EXPENDITURES					
Current:					
General government		3,052,188			
Public safety					
Public works					31,871
Highways and streets			570,092	745,431	
Culture and recreation					
Community development					
Capital outlay				911,595	
Debt Service					
Principal					
Interest and fiscal charges					
Total Expenditures	3,052,188	570,092	1,657,026	31,871	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	599,389	(31,591)	(64,588)	(185,268)	19,565
OTHER FINANCING SOURCES (USES)					
Transfers in			161,500	595,102	
Transfers (out)	(112,000)	(149,877)	(85,700)		
Total Other Financing Sources (Uses)	(112,000)	(149,877)	75,800	595,102	
NET CHANGE IN FUND BALANCES	487,389	(181,468)	11,212	409,834	19,565
BEGINNING FUND BALANCES	5,481,091	739,995	422	164,546	154,190
ENDING FUND BALANCES	\$5,968,480	\$558,527	\$11,634	\$574,380	\$173,755

<u>Housing Authority Administration</u>	<u>ATOD Grant</u>	<u>Sewer Maintenance</u>	<u>Marina Operations</u>	<u>Traffic Congestion Relief</u>	<u>Boating Safety</u>	<u>Asset Forfeiture</u>
					\$6,047	
\$665	\$83,052				10,990	
		\$313,339				
7,464		47,623	\$79,960 324	\$10,311		\$272
20,190			7			
<u>28,319</u>	<u>83,052</u>	<u>360,962</u>	<u>80,291</u>	<u>10,311</u>	<u>17,037</u>	<u>272</u>
	118,753				17,032	11,888
		189,481				
			79,068			
	<u>118,753</u>	<u>189,481</u>	<u>79,068</u>		<u>17,032</u>	<u>11,888</u>
<u>28,319</u>	<u>(35,701)</u>	<u>171,481</u>	<u>1,223</u>	<u>10,311</u>	<u>5</u>	<u>(11,616)</u>
149,877	(5,451)	(1,200)		63,100 (256,602)		
<u>149,877</u>	<u>(5,451)</u>	<u>(1,200)</u>		<u>(193,502)</u>		
178,196	(41,152)	170,281	1,223	(183,191)	5	(11,616)
<u>164,761</u>	<u>44,300</u>	<u>1,061,576</u>	<u>12,482</u>	<u>222,136</u>		<u>17,042</u>
<u>\$342,957</u>	<u>\$3,148</u>	<u>\$1,231,857</u>	<u>\$13,705</u>	<u>\$38,945</u>	<u>\$5</u>	<u>\$5,426</u>

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CITY OF SUISUN CITY
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2008

SPECIAL REVENUE FUNDS

	DARE/ Donations	Traffic Safety PT0554 Grant	Click It or Ticket	Traffic Towing	Workforce Grants
REVENUES					
Taxes:					
Property taxes					
Sales taxes					
Fines and forfeits					
Intergovernmental		\$118,750			\$245,044
Developer fees					
Special assessments					
Charges for services					
Investment earnings	\$632			\$740	
Reimbursements					
Miscellaneous	5,100			41,598	4,166
Total Revenues	<u>5,732</u>	<u>118,750</u>		<u>42,338</u>	<u>249,210</u>
EXPENDITURES					
Current:					
General government					
Public safety	14,437	118,750			
Public works					
Highways and streets					8,596
Culture and recreation					
Community development					
Capital outlay					579,918
Debt Service					
Principal					
Interest and fiscal charges					
Total Expenditures	<u>14,437</u>	<u>118,750</u>			<u>588,514</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(8,705)</u>			<u>42,338</u>	<u>(339,304)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in					294,411
Transfers (out)				(61,000)	
Total Other Financing Sources (Uses)				<u>(61,000)</u>	<u>294,411</u>
NET CHANGE IN FUND BALANCES	(8,705)			(18,662)	(44,893)
BEGINNING FUND BALANCES	<u>19,311</u>	<u>55</u>		<u>26,204</u>	<u>53,374</u>
ENDING FUND BALANCES	<u>\$10,606</u>	<u>\$55</u>		<u>\$7,542</u>	<u>\$8,481</u>

SPECIAL REVENUE FUNDS

<u>SLESF Grant</u>	<u>Bureau Of Justice Vest Grant</u>	<u>School Resource Grant</u>	<u>Prop 49 Grants</u>	<u>Fire Assistance</u>	<u>RDA-Other Special Revenue-Funds</u>	<u>Special Assessment Districts</u>	<u>Police Grants</u>
\$100,000	\$1,418	\$35,000	\$141,373	\$57,594	\$820 56,281	\$69,363	\$11,052
						1,356,068	
			4,055		399,618 8,692	72,246 40,592	
					2,372	109,335	
<u>100,000</u>	<u>1,418</u>	<u>35,000</u>	<u>145,428</u>	<u>57,594</u>	<u>467,783</u>	<u>1,647,604</u>	<u>11,052</u>
100,004	1,678	77,012	93,202	66,117	2,018,783 158,912	1,388,741	11,052
					20 635,163 336,819 72,982		
<u>100,004</u>	<u>1,678</u>	<u>77,012</u>	<u>93,202</u>	<u>66,117</u>	<u>3,222,679</u>	<u>1,388,741</u>	<u>11,052</u>
(4)	(260)	(42,012)	52,226	(8,523)	(2,754,896)	258,863	
	839	(216)		8,523	2,483,747 (329,956)	238,333 (384,976)	
	839	(216)		8,523	2,153,791	(146,643)	
(4)	579	(42,228)	52,226		(601,105)	112,220	
4		72,101			1,888,895	1,623,571	
	\$579	\$29,873	\$52,226		\$1,287,790	\$1,735,791	

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CITY OF SUISUN CITY
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2008

	<u>DEBT SERVICE FUNDS</u>				
	<u>Highway 12 Bond</u>	<u>North Bay Aqueduct</u>	<u>Civic Center</u>	<u>YMCA</u>	<u>Vehicle Lease</u>
REVENUES					
Taxes:					
Property taxes	\$293,305	\$70,853			
Sales taxes					
Fines and forfeits					
Intergovernmental					
Developer fees					
Special assessments					
Charges for services				\$240,000	
Investment earnings	3,390	768	\$8,833		
Reimbursements			52,400		
Miscellaneous					
Total Revenues	<u>296,695</u>	<u>71,621</u>	<u>61,233</u>	<u>240,000</u>	
EXPENDITURES					
Current:					
General government					
Public safety					
Public works					
Highways and streets					
Culture and recreation					
Community development					
Capital outlay					
Debt Service					
Principal	165,000	70,565	190,000	140,168	\$35,489
Interest and fiscal charges	148,554		72,198	99,832	4,854
Total Expenditures	<u>313,554</u>	<u>70,565</u>	<u>262,198</u>	<u>240,000</u>	<u>40,343</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(16,859)</u>	<u>1,056</u>	<u>(200,965)</u>		<u>(40,343)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in			200,300		40,500
Transfers (out)					
Total Other Financing Sources (Uses)			<u>200,300</u>		<u>40,500</u>
NET CHANGE IN FUND BALANCES	(16,859)	1,056	(665)		157
BEGINNING FUND BALANCES	<u>124,609</u>	<u>14,032</u>	<u>263,499</u>		<u>20</u>
ENDING FUND BALANCES	<u>\$107,750</u>	<u>\$15,088</u>	<u>\$262,834</u>		<u>\$177</u>

CAPITAL PROJECTS FUNDS

<u>Park Development</u>	<u>Municipal Facilities and Equipment</u>	<u>YMCA</u>	<u>Total Nonmajor Governmental Funds</u>
			\$370,205
			820
\$4,687			5,610,409
126,541	\$129,370		615,649
			1,669,407
			719,578
66,868	39,931		545,490
			391,792
250			224,683
<u>198,346</u>	<u>169,301</u>		<u>10,148,033</u>
			\$5,070,971
			788,837
			1,610,093
			1,324,139
18,663		\$17,887	750,781
			336,819
75,012			1,639,507
			601,222
			325,438
<u>93,675</u>		<u>17,887</u>	<u>12,447,807</u>
<u>104,671</u>	<u>169,301</u>	<u>(17,887)</u>	<u>(2,299,774)</u>
			4,230,781
<u>(12,000)</u>	<u>(21,000)</u>		<u>(1,414,527)</u>
<u>(12,000)</u>	<u>(21,000)</u>		<u>2,816,254</u>
92,671	148,301	(17,887)	516,480
<u>1,533,891</u>	<u>5,484,658</u>	<u>36,990</u>	<u>19,203,755</u>
<u>\$1,626,562</u>	<u>\$5,632,959</u>	<u>\$19,103</u>	<u>\$19,720,235</u>

CITY OF SUISUN CITY
 BUDGETED NON-MAJOR FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2008

	OFF-SITE STREET IMPROVEMENT			HOUSING AUTHORITY CHOICE VOUCHERS		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes						
Sales taxes						
Fines and forfeits						
Intergovernmental				\$2,993,400	\$2,973,512	(\$19,888)
Developer fees	\$2,338,600	\$359,738	(\$1,978,862)			
Special assessments						
Charges for services						
Investment earnings	140,000	239,651	99,651	38,000	26,920	(11,080)
Reimbursements						
Miscellaneous					20,165	20,165
Total Revenues	2,478,600	599,389	(1,879,211)	3,031,400	3,020,597	(10,803)
EXPENDITURES						
Current:						
General government				3,031,800	3,052,188	(20,388)
Public safety						
Public works						
Highways and streets						
Culture and recreation						
Community development						
Capital outlay						
Debt Service:						
Principal						
Interest and fiscal charges						
Total Expenditures				3,031,800	3,052,188	(20,388)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,478,600	599,389	(1,879,211)	(400)	(31,591)	(31,191)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers (out)	(2,512,000)	(112,000)	2,400,000		(149,877)	(149,877)
Total Other Financing Sources (Uses)	(2,512,000)	(112,000)	2,400,000		(149,877)	(149,877)
NET CHANGE IN FUND BALANCES	(\$33,400)	487,389	\$520,789	(\$400)	(181,468)	(\$181,068)
BEGINNING FUND BALANCES		5,481,091			739,995	
ENDING FUND BALANCES		\$5,968,480			\$558,527	

SPECIAL GAS TAX			LOCAL TRANSPORTATION			AB 939		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$599,000	\$505,504	(\$93,496)	\$2,506,200	\$1,151,458	(\$1,354,742)	\$33,500	\$44,666	\$11,166
500		(500)	2,951,000	298,800	(2,652,200)	5,700	6,770	1,070
				21,500	21,500			
<u>599,500</u>	<u>505,504</u>	<u>(93,996)</u>	<u>5,457,200</u>	<u>1,471,758</u>	<u>(3,985,442)</u>	<u>39,200</u>	<u>51,436</u>	<u>12,236</u>
718,600	570,092	148,508	1,970,700	745,431	1,225,269	184,400	31,871	152,529
			6,830,000	911,595	5,918,405			
<u>718,600</u>	<u>570,092</u>	<u>148,508</u>	<u>8,800,700</u>	<u>1,657,026</u>	<u>7,143,674</u>	<u>184,400</u>	<u>31,871</u>	<u>152,529</u>
<u>(119,100)</u>	<u>(64,588)</u>	<u>54,512</u>	<u>(3,343,500)</u>	<u>(185,268)</u>	<u>3,158,232</u>	<u>(145,200)</u>	<u>19,565</u>	<u>164,765</u>
<u>(42,600)</u>	<u>161,500</u>	<u>161,500</u>	<u>3,261,000</u>	<u>595,102</u>	<u>(2,665,898)</u>			
	<u>(85,700)</u>	<u>(43,100)</u>						
<u>(42,600)</u>	<u>75,800</u>	<u>118,400</u>	<u>3,261,000</u>	<u>595,102</u>	<u>(2,665,898)</u>			
<u>(\$161,700)</u>	<u>11,212</u>	<u>\$172,912</u>	<u>(\$82,500)</u>	<u>409,834</u>	<u>\$492,334</u>	<u>(\$145,200)</u>	<u>19,565</u>	<u>\$164,765</u>
	<u>422</u>			<u>164,546</u>			<u>154,190</u>	
	<u>\$11,634</u>			<u>\$574,380</u>			<u>\$173,755</u>	

(CONTINUED)

CITY OF SUISUN CITY
 BUDGETED NON-MAJOR FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2008

	HOUSING AUTHORITY ADMINISTRATION			ATOD GRANT		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes						
Sales taxes						
Fines and forfeits						
Intergovernmental		\$665	\$665	\$88,900	\$83,052	(\$5,848)
Developer fees						
Special assessments						
Charges for services						
Investment earnings	\$2,300	7,464	5,164			
Reimbursements						
Miscellaneous		20,190	20,190			
Total Revenues	2,300	28,319	26,019	88,900	83,052	(5,848)
EXPENDITURES						
Current:						
General government	2,300		2,300			
Public safety				88,900	118,753	(29,853)
Public works						
Highways and streets						
Culture and recreation						
Community development						
Capital outlay						
Debt Service:						
Principal						
Interest and fiscal charges						
Total Expenditures	2,300		2,300	88,900	118,753	(29,853)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		28,319	28,319		(35,701)	(35,701)
OTHER FINANCING SOURCES (USES)						
Transfers in		149,877	149,877			
Transfers (out)					(5,451)	(5,451)
Total Other Financing Sources (Uses)		149,877	149,877		(5,451)	(5,451)
NET CHANGE IN FUND BALANCES		178,196	\$178,196		(41,152)	(\$41,152)
BEGINNING FUND BALANCES		164,761			44,300	
ENDING FUND BALANCES		\$342,957			\$3,148	

SEWER MAINTENANCE			MARINA OPERATIONS			TRAFFIC CONGESTION RELIEF		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
						\$225,000		(\$225,000)
\$300,000	\$313,339	\$13,339	\$94,200	\$79,960	(\$14,240)			
35,000	47,623	12,623	100	324	224	2,000	\$10,311	8,311
				7	7			
<u>335,000</u>	<u>360,962</u>	<u>25,962</u>	<u>94,300</u>	<u>80,291</u>	<u>(14,009)</u>	<u>227,000</u>	<u>10,311</u>	<u>(216,689)</u>
216,160	189,481	26,679						
			94,500	79,068	15,432			
<u>216,160</u>	<u>189,481</u>	<u>26,679</u>	<u>94,500</u>	<u>79,068</u>	<u>15,432</u>			
118,840	171,481	52,641	(200)	1,223	1,423	227,000	10,311	(216,689)
(1,200)	(1,200)					(333,500)	63,100	63,100
							(256,602)	76,898
(1,200)	(1,200)					(333,500)	(193,502)	139,998
<u>\$117,640</u>	<u>170,281</u>	<u>\$52,641</u>	<u>(\$200)</u>	<u>1,223</u>	<u>\$1,423</u>	<u>(\$106,500)</u>	<u>(183,191)</u>	<u>(\$76,691)</u>
	<u>1,061,576</u>			<u>12,482</u>			<u>222,136</u>	
	<u>\$1,231,857</u>			<u>\$13,705</u>			<u>\$38,945</u>	

(CONTINUED)

CITY OF SUISUN CITY
 BUDGETED NON-MAJOR FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2008

	BOATING SAFETY GRANT			ASSET FORFEITURE		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes	\$6,000	\$6,047	\$47			
Sales taxes						
Fines and forfeits						
Intergovernmental	43,800	10,990	(32,810)			
Developer fees						
Special assessments						
Charges for services						
Investment earnings				\$500	\$272	(\$228)
Reimbursements						
Miscellaneous				500		(500)
Total Revenues	49,800	17,037	(32,763)	1,000	272	(728)
EXPENDITURES						
Current:						
Public safety	49,800	17,032	32,768	17,900	11,888	6,012
Public works						
Highways and streets						
Culture and recreation						
Community development						
Capital outlay						
Debt Service:						
Principal						
Interest and fiscal charges						
Total Expenditures	49,800	17,032	32,768	17,900	11,888	6,012
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		5	5	(16,900)	(11,616)	5,284
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers (out)						
Total Other Financing Sources (Uses)						
NET CHANGE IN FUND BALANCES		5	\$5	(\$16,900)	(11,616)	\$5,284
BEGINNING FUND BALANCES					17,042	
ENDING FUND BALANCES		\$5			\$5,426	

<u>DARE/DONATIONS</u>			<u>TRAFFIC SAFETY PT0554 GRANT</u>			<u>CLICK IT OR TICKET</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
			\$222,400	\$118,750	(\$103,650)			
\$1,000	\$632	(\$368)						
	5,100	5,100						
1,000	5,732	4,732	222,400	118,750	(103,650)			
25,100	14,437	10,663	222,400	118,750	103,650			
25,100	14,437	10,663	222,400	118,750	103,650			
(24,100)	(8,705)	15,395						
<u>(\$24,100)</u>	<u>(8,705)</u>	<u>\$15,395</u>						
	19,311			55				
	<u>\$10,606</u>			<u>\$55</u>				

(CONTINUED)

CITY OF SUISUN CITY
 BUDGETED NON-MAJOR FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2008

	TRAFFIC TOWING			WORKFORCE GRANTS		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes						
Sales taxes						
Fines and forfeits						
Intergovernmental				\$691,400	\$245,044	(\$446,356)
Developer fees						
Special assessments						
Charges for services						
Investment earnings	\$1,000	\$740	(\$260)			
Reimbursements						
Miscellaneous	60,000	41,598	(18,402)		4,166	4,166
Total Revenues	61,000	42,338	(18,662)	691,400	249,210	(442,190)
EXPENDITURES						
Current:						
General government						
Public safety						
Public works						
Highways and streets					8,596	(8,596)
Culture and recreation						
Community development						
Capital outlay				1,736,600	579,918	1,156,682
Debt Service:						
Principal						
Interest and fiscal charges						
Total Expenditures				1,736,600	588,514	1,148,086
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	61,000	42,338	(18,662)	(1,045,200)	(339,304)	705,896
OTHER FINANCING SOURCES (USES)						
Transfers in				1,083,800	294,411	(789,389)
Transfers (out)	(61,000)	(61,000)		(38,600)		38,600
Total Other Financing Sources (Uses)	(61,000)	(61,000)		1,045,200	294,411	(750,789)
NET CHANGE IN FUND BALANCES		(18,662)	(\$18,662)		(44,893)	(\$44,893)
BEGINNING FUND BALANCES		26,204			53,374	
ENDING FUND BALANCES		\$7,542			\$8,481	

<u>SLESF GRANT</u>			<u>BUREAU OF JUSTICE VEST GRANT</u>			<u>SCHOOL RESOURCE GRANT</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
\$100,000	\$100,000		\$2,000	\$1,418	(\$582)	\$67,000	\$35,000	(\$32,000)
2,000		(\$2,000)						
<u>102,000</u>	<u>100,000</u>	<u>(2,000)</u>	<u>2,000</u>	<u>1,418</u>	<u>(582)</u>	<u>67,000</u>	<u>35,000</u>	<u>(32,000)</u>
102,000	100,004	1,996	4,000	1,678	2,322	77,400	77,012	388
<u>102,000</u>	<u>100,004</u>	<u>1,996</u>	<u>4,000</u>	<u>1,678</u>	<u>2,322</u>	<u>77,400</u>	<u>77,012</u>	<u>388</u>
	(4)	(4)	(2,000)	(260)	1,740	(10,400)	(42,012)	(31,612)
			2,000	839	(1,161)		(216)	(216)
			2,000	839	(1,161)		(216)	(216)
	(4)	(\$4)		579	\$579	(\$10,400)	(42,228)	(\$31,828)
	4						72,101	
				<u>\$579</u>			<u>\$29,873</u>	

(CONTINUED)

CITY OF SUISUN CITY
 BUDGETED NON-MAJOR FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2008

	PROP 49 GRANT			FIRE ASSISTANCE		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes						
Sales taxes						
Fines and forfeits						
Intergovernmental		\$141,373	\$141,373	\$74,200	\$57,594	(\$16,606)
Developer fees						
Special assessments						
Charges for services						
Investment earnings		4,055	4,055			
Reimbursements						
Miscellaneous						
Total Revenues		145,428	145,428	74,200	57,594	(16,606)
EXPENDITURES						
Current:						
General government						
Public safety	\$44,100	93,202	(49,102)	65,800	66,117	(317)
Public works						
Highways and streets						
Culture and recreation						
Community development						
Capital outlay						
Debt Service:						
Principal						
Interest and fiscal charges						
Total Expenditures	44,100	93,202	(49,102)	65,800	66,117	(317)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(44,100)	52,226	96,326	8,400	(8,523)	(16,923)
OTHER FINANCING SOURCES (USES)						
Transfers in					8,523	8,523
Transfers (out)						
Total Other Financing Sources (Uses)					8,523	8,523
NET CHANGE IN FUND BALANCES	(\$44,100)	52,226	\$96,326	\$8,400		(\$8,400)
BEGINNING FUND BALANCES						
ENDING FUND BALANCES		\$52,226				

RDA-OTHER SPECIAL REVENUE FUND			SPECIAL ASSESSMENT DISTRICTS			POLICE GRANTS		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$1,100	\$820	(\$280)						
40,000	56,281	16,281	\$14,000	\$69,363	\$55,363	\$49,100	\$11,052	(\$38,048)
			1,332,900	1,356,068	23,168			
403,200	399,618	(3,582)						
5,100	8,692	3,592	60,400	72,246	11,846			
3,700		(3,700)	40,100	40,592	492			
11,300	2,372	(8,928)	109,300	109,335	35			
<u>464,400</u>	<u>467,783</u>	<u>3,383</u>	<u>1,556,700</u>	<u>1,647,604</u>	<u>90,904</u>	<u>49,100</u>	<u>11,052</u>	<u>(38,048)</u>
2,032,000	2,018,783	13,217						
159,600	158,912	688	1,320,100	1,388,741	(68,641)	49,100	11,052	38,048
	20	(20)						
767,500	635,163	132,337						
1,086,400	336,819	749,581						
1,175,000	72,982	1,102,018						
<u>5,220,500</u>	<u>3,222,679</u>	<u>1,997,821</u>	<u>1,320,100</u>	<u>1,388,741</u>	<u>(68,641)</u>	<u>49,100</u>	<u>11,052</u>	<u>38,048</u>
<u>(4,756,100)</u>	<u>(2,754,896)</u>	<u>2,001,204</u>	<u>236,600</u>	<u>258,863</u>	<u>22,263</u>			
4,148,200	2,483,747	(1,664,453)	234,300	238,333	4,033			
(12,500)	(329,956)	(317,456)	(1,073,400)	(384,976)	688,424			
<u>4,135,700</u>	<u>2,153,791</u>	<u>(1,981,909)</u>	<u>(839,100)</u>	<u>(146,643)</u>	<u>692,457</u>			
<u>(\$620,400)</u>	<u>(601,105)</u>	<u>\$19,295</u>	<u>(\$602,500)</u>	<u>112,220</u>	<u>\$714,720</u>			
	<u>1,888,895</u>			<u>1,623,571</u>				
	<u>\$1,287,790</u>			<u>\$1,735,791</u>				

(CONTINUED)

CITY OF SUISUN CITY
 BUDGETED NON-MAJOR FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2008

	PARK DEVELOPMENT			MUNICIPAL FACILITIES AND EQUIPMENT		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes						
Sales taxes						
Fines and forfeits						
Intergovernmental	\$296,900	\$4,687	(\$292,213)			
Developer fees	556,300	126,541	(429,759)	\$405,600	\$129,370	(\$276,230)
Special assessments						
Charges for services						
Investment earnings	25,000	66,868	41,868	35,000	39,931	4,931
Reimbursements						
Miscellaneous		250	250			
Total Revenues	878,200	198,346	(679,854)	440,600	169,301	(271,299)
EXPENDITURES						
Current:						
General government						
Public safety						
Public works						
Highways and streets						
Culture and recreation	20,750	18,663	2,087			
Community development						
Capital outlay	882,900	75,012	807,888			
Debt Service:						
Principal						
Interest and fiscal charges						
Total Expenditures	903,650	93,675	809,975			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,450)	104,671	130,121	440,600	169,301	(271,299)
OTHER FINANCING SOURCES (USES)						
Transfers in	201,400		(201,400)			
Transfers (out)	(12,000)	(12,000)		(241,000)	(21,000)	220,000
Total Other Financing Sources (Uses)	189,400	(12,000)	(201,400)	(241,000)	(21,000)	220,000
NET CHANGE IN FUND BALANCES	\$163,950	92,671	(\$71,279)	\$199,600	148,301	(\$51,299)
BEGINNING FUND BALANCES		1,533,891			5,484,658	
ENDING FUND BALANCES		\$1,626,562			\$5,632,959	

YMCA

Budget	Actual	Variance Positive (Negative)
\$1,000		(\$1,000)
<u>1,000</u>		<u>(1,000)</u>
48,800	\$17,887	30,913
<u>48,800</u>	<u>17,887</u>	<u>30,913</u>
<u>(47,800)</u>	<u>(17,887)</u>	<u>29,913</u>
<u><u>(\$47,800)</u></u>	<u><u>(17,887)</u></u>	<u><u>\$29,913</u></u>
	<u>36,990</u>	
	<u><u>\$19,103</u></u>	

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INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for special activities and services performed by a designated City department for other departments on a cost reimbursement basis.

MOTOR VEHICLE REPAIR FUND

This fund accounts for the revenues and expenses of the maintenance of motor vehicles provided to City departments.

MOTOR VEHICLE REPLACEMENT FUND

This fund accounts for the rental revenues and expenses of the maintenance of public works equipment provided to City departments.

EQUIPMENT MAINTENANCE FUND

This fund accounts for the rental revenues and expenses of the maintenance of public works equipment provided to City departments.

EQUIPMENT REPLACEMENT FUND

This fund accounts for the rental revenues and depreciation expenses of the City owned public works equipment.

NETWORK MAINTENANCE FUND

This fund accounts 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.

PUBLIC WORKS OPERATING COST FUND

This fund accounts for operating cost and charges where service is provided, including the Maintenance Districts, Streets, Parks and various departments under the general fund.

SELF-INSURANCE FUND

This fund accounts for the revenues and expenses of the City's insurance programs (liability, workers compensation and unemployment).

CITY OF SUISUN CITY
INTERNAL SERVICE FUNDS
COMBINING STATEMENTS OF NET ASSETS
JUNE 30, 2008

	Motor Vehicle Repair	Motor Vehicle Replacement	Equipment Maintenance	Equipment Replacement
ASSETS				
Current Assets:				
Cash and investments		\$761,053	\$3,129	\$136,236
Due from other funds				
Other assets	\$9,813		1,118	
Total Current Assets	9,813	761,053	4,247	136,236
Non-Current Assets:				
Advance to other funds				
Capital assets, net		569,685		109,917
Total Non-Current Assets		569,685		109,917
Total Assets	9,813	1,330,738	4,247	246,153
LIABILITIES				
Current Liabilities:				
Accounts payable and claims payable	1,437		2,850	
Due to other funds	5,128			
Total Liabilities	6,565		2,850	
NET ASSETS				
Invested in capital assets		569,685		109,917
Undesignated	3,248	761,053	1,397	136,236
Total Net Assets	\$3,248	\$1,330,738	\$1,397	\$246,153

<u>Network Maintenance</u>	<u>Public Works Operating Cost</u>	<u>Self-Insurance</u>	<u>Total</u>
\$114,302	\$9,265	\$1,143,093 81,575	\$2,167,078 81,575 10,931
<u>114,302</u>	<u>9,265</u>	<u>1,224,668</u>	<u>2,259,584</u>
<u>43,230</u>			<u>722,832</u>
<u>43,230</u>			<u>722,832</u>
<u>157,532</u>	<u>9,265</u>	<u>1,224,668</u>	<u>2,982,416</u>
<u>31,081</u>	<u>9,120</u>	<u>1,165,980</u>	<u>1,210,468</u> <u>5,128</u>
<u>31,081</u>	<u>9,120</u>	<u>1,165,980</u>	<u>1,215,596</u>
<u>43,230</u>			<u>722,832</u>
<u>83,221</u>	<u>145</u>	<u>58,688</u>	<u>1,043,988</u>
<u>\$126,451</u>	<u>\$145</u>	<u>\$58,688</u>	<u>\$1,766,820</u>

CITY OF SUISUN CITY
INTERNAL SERVICE FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2008

	<u>Motor Vehicle Repair</u>	<u>Motor Vehicle Replacement</u>	<u>Equipment Maintenance</u>	<u>Equipment Replacement</u>	<u>Network Maintenance</u>
OPERATING REVENUES					
Charges to City departments	\$72,614	\$183,779	\$108,050	\$6,330	\$257,600
Total Operating Revenues	<u>72,614</u>	<u>183,779</u>	<u>108,050</u>	<u>6,330</u>	<u>257,600</u>
OPERATING EXPENDITURES					
Salaries and benefits	121,344		6,735		71,570
Services and supplies	6,761	1,550	42,854	173	119,106
Claims and settlements					
Depreciation		88,318		35,857	24,830
Total Expenditures	<u>128,105</u>	<u>89,868</u>	<u>49,589</u>	<u>36,030</u>	<u>215,506</u>
Operating Income (Loss)	<u>(55,491)</u>	<u>93,911</u>	<u>58,461</u>	<u>(29,700)</u>	<u>42,094</u>
NONOPERATING REVENUES (EXPENSES)					
Interest income	(1,572)	28,724	397	5,674	2,797
Miscellaneous		14,150		1,150	
Transfers in	57,500				
Transfers (out)			(57,500)		
Total Nonoperating Revenues (Expenses)	<u>55,928</u>	<u>42,874</u>	<u>(57,103)</u>	<u>6,824</u>	<u>2,797</u>
Changes in Net Assets	437	136,785	1,358	(22,876)	44,891
BEGINNING NET ASSETS	<u>2,811</u>	<u>1,193,953</u>	<u>39</u>	<u>269,029</u>	<u>81,560</u>
ENDING NET ASSETS	<u>\$3,248</u>	<u>\$1,330,738</u>	<u>\$1,397</u>	<u>\$246,153</u>	<u>\$126,451</u>

Public Works Operating Cost	Self-Insurance	Total
<u>\$1,067,611</u>	<u>\$420,912</u>	<u>\$2,116,896</u>
<u>1,067,611</u>	<u>420,912</u>	<u>2,116,896</u>
804,807	84,454	1,088,910
262,881	432,142	865,467
	552,381	552,381
		149,005
<u>1,067,688</u>	<u>1,068,977</u>	<u>2,655,763</u>
<u>(77)</u>	<u>(648,065)</u>	<u>(538,867)</u>
104	44,742	80,866
	21,648	36,948
	166,900	224,400
	(49,900)	(107,400)
<u>104</u>	<u>183,390</u>	<u>234,814</u>
27	(464,675)	(304,053)
<u>118</u>	<u>523,363</u>	<u>2,070,873</u>
<u>\$145</u>	<u>\$58,688</u>	<u>\$1,766,820</u>

CITY OF SUISUN CITY
INTERNAL SERVICE FUNDS
COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2008

	<u>Motor Vehicle Repair</u>	<u>Motor Vehicle Replacement</u>	<u>Equipment Maintenance</u>	<u>Equipment Replacement</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$72,614	\$197,929	\$108,050	\$7,480
Payments to suppliers	(7,423)	(1,550)	(44,295)	(173)
Payments to employees	(121,119)		(6,735)	
Cash Flows from Operating Activities	<u>(55,928)</u>	<u>196,379</u>	<u>57,020</u>	<u>7,307</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in from other funds	57,500			
Transfers out to other funds			(57,500)	
Net cash used by noncapital financing activities	<u>57,500</u>		<u>(57,500)</u>	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Repayment of advances from other funds				
Purchase of capital assets		(76,291)		(8,900)
Cash Flows from Capital and Related Financing Activities		<u>(76,291)</u>		<u>(8,900)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest	(1,572)	28,724	397	5,674
Cash Flows from Investing Activities	<u>(1,572)</u>	<u>28,724</u>	<u>397</u>	<u>5,674</u>
Net Cash Flows		148,812	(83)	4,081
Cash and investments at beginning of period		612,241	3,212	132,155
Cash and investments at end of period		<u>\$761,053</u>	<u>\$3,129</u>	<u>\$136,236</u>
Reconciliation of operating loss to net cash flows				
from operating activities:				
Operating income (loss)	(\$55,491)	\$93,911	\$58,461	(\$29,700)
Miscellaneous receipts		14,150		1,150
Adjustments to reconcile operating income (loss) to net cash flows				
from operating activities:				
Depreciation		88,318		35,857
Change in assets and liabilities:				
Accounts payable	(662)		(1,441)	
Due from other funds	225			
Cash Flows from Operating Activities	<u>(\$55,928)</u>	<u>\$196,379</u>	<u>\$57,020</u>	<u>\$7,307</u>

<u>Network Maintenance</u>	<u>Public Works Operating Cost</u>	<u>Self Insurance</u>	<u>Total</u>
\$257,600	\$1,067,611	\$442,560	\$2,153,844
(93,234)	(256,790)	(581,208)	(984,673)
<u>(71,570)</u>	<u>(804,807)</u>	<u>(84,454)</u>	<u>(1,088,685)</u>
92,796	6,014	(223,102)	80,486
		166,900	224,400
		<u>(49,900)</u>	<u>(107,400)</u>
		117,000	117,000
		45,900	45,900
<u>(19,545)</u>			<u>(104,736)</u>
<u>(19,545)</u>		45,900	<u>(58,836)</u>
2,797	104	44,742	80,866
2,797	104	44,742	80,866
76,048	6,118	(15,460)	219,516
38,254	3,147	1,158,553	1,947,562
<u>\$114,302</u>	<u>\$9,265</u>	<u>\$1,143,093</u>	<u>\$2,167,078</u>
\$42,094	(\$77)	(\$648,065)	(\$538,867)
		21,648	36,948
24,830			149,005
25,872	6,091	403,315	433,175
			225
<u>\$92,796</u>	<u>\$6,014</u>	<u>(\$223,102)</u>	<u>\$80,486</u>

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AGENCY FUNDS

Agency Funds account for assets held by the City as agent for individuals, governmental entities, and non-public organizations. These funds include the following:

CASA de SUISUN

This fund is a replacement reserve account required by the agreement between Casa de Suisun and the Department of Housing Community Development.

REC/COM PROGRAMS

This fund is held solely for the purpose of monitoring the donations to run specific recreation programs.

ASSET FORFEITURE

This fund accounts for funds forfeited by the Police Department.

SCHOOL IMPACT FEES

This fund accounts for the impact fees collected in behalf of the Fairfield-Suisun Unified School District.

PUBLIC ARTS & BID

This fund accounts for the fees collected in behalf of the Business Improvement District.

STRONG MOTION FEES

This fund accounts for the fees collected in behalf of the Department of Conservation.

SOLANO COUNTY TRUST

This fund accounts for the funds collected in behalf of Solano County.

TRANSIT TICKETS

This fund accounts for the Fairfield-Suisun Transit ticket sales.

EVENT TICKETS

This fund accounts for the sales of various event tickets for other agencies.

PLAN CHECK FEES

This fund accounts for the developer deposit for plan check fees.

SEWER DISTRICT TRUST

This fund accounts for the fees collected in behalf of the Fairfield-Suisun Sewer District.

SOLANO GARBAGE

This fund accounts for the fees collected through property tax from unpaid waste collection liens.

AGENCY FUNDS (Continued)

SOLID WASTE

This fund accounts for the fees collected in behalf of Solano Garbage.

PUBLIC WORKS ENCROACHMENT

This fund accounts for the deposit for encroachment fees.

HARBOR PLAZA TRASH

This fund accounts for the fees collected for managing the Suisun Downtown Plaza Trash.

PERFORMANCE BOND

This fund accounts for the Performance bond held for a Developer.

REDEVELOPMENT AGENCY TRUST

This fund consists of a Disposition Development Agreement Deposit from various developers.

SUISUN-SOLANO WATER AGENCY

This fund accounts for the funds collected in behalf of SSWA

VICTORIAN HARBOR ASSESSMENT DISTRICT

This fund accounts for the debt service of the City's obligation for the special assessment bonds issued for the construction of the Victorian Harbor subdivision.

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CITY OF SUISUN CITY
 AGENCY FUNDS
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 2008

	Balance June 30, 2007	Additions	Deductions	Balance June 30, 2008
<u>Casa de Suisun</u>				
<u>Assets</u>				
Cash and investments	\$106,201	\$13,038	\$50,398	\$68,841
Total assets	<u>\$106,201</u>	<u>\$13,038</u>	<u>\$50,398</u>	<u>\$68,841</u>
<u>Liabilities</u>				
Due to other agencies	\$106,201	\$13,038	\$50,398	\$68,841
Total liabilities	<u>\$106,201</u>	<u>\$13,038</u>	<u>\$50,398</u>	<u>\$68,841</u>
<u>Rec/Com Programs</u>				
<u>Assets</u>				
Cash and investments	\$1,522	\$48,517	\$29,369	\$20,670
Assessments receivable		2,036		2,036
Total assets	<u>\$1,522</u>	<u>\$50,553</u>	<u>\$29,369</u>	<u>\$22,706</u>
<u>Liabilities</u>				
Due to other agencies	\$1,522	\$58,085	\$36,901	\$22,706
Total liabilities	<u>\$1,522</u>	<u>\$58,085</u>	<u>\$36,901</u>	<u>\$22,706</u>
<u>Asset Forfeiture</u>				
<u>Assets</u>				
Cash and investments	\$550			\$550
Total assets	<u>\$550</u>			<u>\$550</u>
<u>Liabilities</u>				
Due to other agencies	\$550			\$550
Total liabilities	<u>\$550</u>			<u>\$550</u>

	Balance June 30, 2007	Additions	Deductions	Balance June 30, 2008
<u>School Impact Fees</u>				
<u>Assets</u>				
Cash and investments	\$371,480	\$248,429	\$573,237	\$46,672
Assessments receivable	174,500	188,129	155,252	207,377
Total assets	<u>\$545,980</u>	<u>\$436,558</u>	<u>\$728,489</u>	<u>\$254,049</u>
<u>Liabilities</u>				
Accounts payable	\$371,480	\$380,619	\$705,427	\$46,672
Due to other agencies	174,500	413,696	380,819	207,377
Total liabilities	<u>\$545,980</u>	<u>\$794,315</u>	<u>\$1,086,246</u>	<u>\$254,049</u>
<u>Public Art & BID</u>				
<u>Assets</u>				
Cash and investments	\$500	\$17,550	\$17,350	\$700
Total assets	<u>\$500</u>	<u>\$17,550</u>	<u>\$17,350</u>	<u>\$700</u>
<u>Liabilities</u>				
Accounts payable		\$700		\$700
Due to other agencies	\$500		\$500	
Total liabilities	<u>\$500</u>	<u>\$700</u>	<u>\$500</u>	<u>\$700</u>
<u>Strong Motion Fees</u>				
<u>Assets</u>				
Cash and investments	\$448	\$3,327	\$2,845	\$930
Total assets	<u>\$448</u>	<u>\$3,327</u>	<u>\$2,845</u>	<u>\$930</u>
<u>Liabilities</u>				
Accounts payable		\$6		\$6
Due to other agencies	\$448	924	\$448	924
Total liabilities	<u>\$448</u>	<u>\$930</u>	<u>\$448</u>	<u>\$930</u>
<u>Solano County Trust</u>				
<u>Assets</u>				
Cash and investments	\$43,662	\$275,867	\$212,415	\$107,114
Total assets	<u>\$43,662</u>	<u>\$275,867</u>	<u>\$212,415</u>	<u>\$107,114</u>
<u>Liabilities</u>				
Due to other agencies	\$43,662	\$246,655	\$183,203	\$107,114
Total liabilities	<u>\$43,662</u>	<u>\$246,655</u>	<u>\$183,203</u>	<u>\$107,114</u>

(Continued)

CITY OF SUISUN CITY
 AGENCY FUNDS
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 2008

	Balance June 30, 2007	Additions	Deductions	Balance June 30, 2008
<u>Transit Tickets</u>				
<u>Assets</u>				
Cash and investments	\$20	\$1,537	\$1,103	\$454
Total assets	<u>\$20</u>	<u>\$1,537</u>	<u>\$1,103</u>	<u>\$454</u>
<u>Liabilities</u>				
Accounts payable		\$140		\$140
Due to other agencies	\$20	2,337	\$2,043	314
Total liabilities	<u>\$20</u>	<u>\$2,477</u>	<u>\$2,043</u>	<u>\$454</u>
<u>Event Tickets</u>				
<u>Assets</u>				
Cash and investments	\$640			\$640
Total assets	<u>\$640</u>			<u>\$640</u>
<u>Liabilities</u>				
Due to other agencies	\$640			\$640
Total liabilities	<u>\$640</u>			<u>\$640</u>
<u>Plan Check Fees</u>				
<u>Assets</u>				
Cash and investments	\$42,547	\$37,765	\$62,738	\$17,574
Total assets	<u>\$42,547</u>	<u>\$37,765</u>	<u>\$62,738</u>	<u>\$17,574</u>
<u>Liabilities</u>				
Due to other agencies	\$42,547	\$106,872	\$131,845	\$17,574
Total liabilities	<u>\$42,547</u>	<u>\$106,872</u>	<u>\$131,845</u>	<u>\$17,574</u>

	Balance June 30, 2007	Additions	Deductions	Balance June 30, 2008
<u>Sewer District Trust</u>				
<u>Assets</u>				
Cash and investments	\$366,527	\$1,518,207	\$1,652,383	\$232,351
Assessments receivable	370,323	2,708,981	2,653,859	425,445
Total assets	<u>\$736,850</u>	<u>\$4,227,188</u>	<u>\$4,306,242</u>	<u>\$657,796</u>
<u>Liabilities</u>				
Due to other agencies	\$736,850	\$3,383,000	\$3,462,054	\$657,796
Total liabilities	<u>\$736,850</u>	<u>\$3,383,000</u>	<u>\$3,462,054</u>	<u>\$657,796</u>
<u>Solano Garbage</u>				
<u>Assets</u>				
Cash and investments		\$82,762		\$82,762
Total assets		<u>\$82,762</u>		<u>\$82,762</u>
<u>Liabilities</u>				
Accounts payable		\$82,762		\$82,762
Total liabilities		<u>\$82,762</u>		<u>\$82,762</u>
<u>Solid Waste</u>				
<u>Assets</u>				
Cash and investments	\$4,223			\$4,223
Total assets	<u>\$4,223</u>			<u>\$4,223</u>
<u>Liabilities</u>				
Due to other agencies	\$4,223			\$4,223
Total liabilities	<u>\$4,223</u>			<u>\$4,223</u>
<u>Public Works Encroachment</u>				
<u>Assets</u>				
Cash and investments	\$31,576		\$560	\$31,016
Total assets	<u>\$31,576</u>		<u>\$560</u>	<u>\$31,016</u>
<u>Liabilities</u>				
Due to other agencies	\$31,576	\$65	\$625	\$31,016
Total liabilities	<u>\$31,576</u>	<u>\$65</u>	<u>\$625</u>	<u>\$31,016</u>

(Continued)

CITY OF SUISUN CITY
 AGENCY FUNDS
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 2008

	Balance June 30, 2007	Additions	Deductions	Balance June 30, 2008
<u>Harbor Plaza Trash</u>				
<u>Assets</u>				
Cash and investments	\$1,041	\$13,473	\$13,497	\$1,017
Assessments receivable	2,475	16,657	16,494	2,638
Total assets	<u>\$3,516</u>	<u>\$30,130</u>	<u>\$29,991</u>	<u>\$3,655</u>
<u>Liabilities</u>				
Accounts payable	\$3,549		\$3,203	\$346
Due to other agencies	(33)	\$17,054	13,712	3,309
Total liabilities	<u>\$3,516</u>	<u>\$17,054</u>	<u>\$16,915</u>	<u>\$3,655</u>
<u>Performance Bond</u>				
<u>Assets</u>				
Cash and investments	\$1,750		\$1,750	
Total assets	<u>\$1,750</u>		<u>\$1,750</u>	
<u>Liabilities</u>				
Due to other agencies	\$1,750		\$1,750	
Total liabilities	<u>\$1,750</u>		<u>\$1,750</u>	
<u>Redevelopment Agency Trust</u>				
<u>Assets</u>				
Cash and investments		\$25,035	\$25,035	
Total assets		<u>\$25,035</u>	<u>\$25,035</u>	
<u>Liabilities</u>				
Due to other agencies		\$25,035	\$25,035	
Total liabilities		<u>\$25,035</u>	<u>\$25,035</u>	

	Balance June 30, 2007	Additions	Deductions	Balance June 30, 2008
<u>Suisun-Solano Water Agency</u>				
<u>Assets</u>				
Cash and investments	\$11,788,262	\$4,276,169	\$3,211,619	\$12,852,812
Cash with fiscal agent	1,579,865	718,778	1,492,695	805,948
Assessments receivable	719,517	10,652,911	10,610,066	762,362
Total assets	<u>\$14,087,644</u>	<u>\$15,647,858</u>	<u>\$15,314,380</u>	<u>\$14,421,122</u>
<u>Liabilities</u>				
Accounts payable		\$395,865		\$395,865
Due to other agencies	\$14,087,644	15,251,993	\$15,314,380	14,025,257
Total liabilities	<u>\$14,087,644</u>	<u>\$15,647,858</u>	<u>\$15,314,380</u>	<u>\$14,421,122</u>
<u>Victorian Harbor Assessment District</u>				
<u>Assets</u>				
Cash and investments	\$87,506	\$57,846	\$55,654	\$89,698
Total assets	<u>\$87,506</u>	<u>\$57,846</u>	<u>\$55,654</u>	<u>\$89,698</u>
<u>Liabilities</u>				
Due to other agencies	\$87,506	\$57,798	\$55,606	\$89,698
Total liabilities	<u>\$87,506</u>	<u>\$57,798</u>	<u>\$55,606</u>	<u>\$89,698</u>
<u>Combined Totals</u>				
<u>Assets</u>				
Cash and investments	\$12,848,455	\$6,619,522	\$5,909,953	\$13,558,024
Cash with fiscal agent	1,579,865	718,778	1,492,695	805,948
Assessments receivable	1,266,815	13,568,714	13,435,671	1,399,858
Total assets	<u>\$15,695,135</u>	<u>\$20,907,014</u>	<u>\$20,838,319</u>	<u>\$15,763,830</u>
<u>Liabilities</u>				
Accounts payable	\$375,029	\$860,092	\$708,630	\$526,491
Due to other agencies	15,320,106	19,576,552	19,659,319	15,237,339
Total liabilities	<u>\$15,695,135</u>	<u>\$20,436,644</u>	<u>\$20,367,949</u>	<u>\$15,763,830</u>

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