

**SUPPLEMENTAL INFORMATION**

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Property taxes	\$17,000,000	\$15,600,000	\$15,260,756	(\$339,244)
Investment earnings	183,000	183,000	352,390	169,390
Miscellaneous			270	270
Total Revenues	<u>17,183,000</u>	<u>15,783,000</u>	<u>15,613,416</u>	<u>(169,584)</u>
EXPENDITURES:				
Current:				
Tax increment pass-through	5,197,500	5,217,500	4,017,407	1,200,093
Principal on long-term debt	2,590,100	2,590,100	2,268,085	322,015
Interest on long-term debt	3,395,900	3,840,900	2,766,184	1,074,716
Total Expenditures	<u>11,183,500</u>	<u>11,648,500</u>	<u>9,051,676</u>	<u>2,596,824</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>5,999,500</u>	<u>4,134,500</u>	<u>6,561,740</u>	<u>2,427,240</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (Note 4.B.)	816,300	2,016,300	810,505	(1,205,795)
Transfers (out) (Note 4.B.)	(8,669,900)	(8,747,900)	(7,340,616)	1,407,284
Total other financing sources (uses)	<u>(7,853,600)</u>	<u>(6,731,600)</u>	<u>(6,530,111)</u>	<u>201,489</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(\$1,854,100)</u>	<u>(\$2,597,100)</u>	31,629	<u>\$2,628,729</u>
BEGINNING FUND BALANCES			<u>7,408,258</u>	
ENDING FUND BALANCES			<u>\$7,439,887</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.

**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.

**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.

**NON-MAJOR GOVERNMENTAL FUNDS (Continued)**

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.

SPECIAL ASSESSMENT 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.

FIRE TRUCK ACQUISITION - This fund accounts for the debt service on the fire truck acquisition.

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.

1998/2003 TAX ALLOCATION BONDS - This fund accounts for the bond proceeds used for capital projects, including the new community center and other capital projects.

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CITY OF SUISUN CITY  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEETS  
JUNE 30, 2009

SPECIAL REVENUE FUNDS

	<u>Off-Site Street Improvement</u>	<u>Housing Authority Choice Vouchers</u>	<u>Special Gas Tax</u>	<u>AB 939</u>	<u>Housing Authority Administration</u>
Cash and investments	\$4,494,790	\$257,602		\$165,288	\$409,093
Cash with fiscal agent					
Receivables:					
Accounts receivable, net		9,855	\$41,450	2,188	9,855
Developer Agreement					
Due from other funds					
Notes receivable, net					
Advances to other funds					
Prepaid Items					
Other assets					
	<u>\$4,494,790</u>	<u>\$267,457</u>	<u>\$41,450</u>	<u>\$167,476</u>	<u>\$418,948</u>
Total Assets					
 LIABILITIES					
Accounts payable			\$8,906	\$92	\$2,840
Deferred revenues					
Unearned Revenues					
Due to other funds			32,377		
Refundable deposits					
Retention payable					
			<u>41,283</u>	<u>92</u>	<u>2,840</u>
Total Liabilities					
 FUND EQUITY					
Fund balances					
Reserved for:					
Debt service					
Prepays					
Notes Receivable					
Advances to other funds					
Designated:					
Special Revenue Funds					
Unreserved, undesignated:					
Special Revenue Funds	\$4,494,790	\$267,457	167	167,384	416,108
Capital Projects Funds					
	<u>4,494,790</u>	<u>267,457</u>	<u>167</u>	<u>167,384</u>	<u>416,108</u>
Total Fund Balances					
Total Liabilities and Fund Balances	<u>\$4,494,790</u>	<u>\$267,457</u>	<u>\$41,450</u>	<u>\$167,476</u>	<u>\$418,948</u>

**SPECIAL REVENUE FUNDS**

ATOD Grant	Sewer Maintenance	Marina Operations	Traffic Congestion Relief	Boating Safety	Asset Forfeiture	DARE/ Donations	Traffic Safety PT0554 Grant
\$1,470	\$1,375,178	\$1,943	\$14,813		\$4,985	\$12,139	\$55
8,362		1,444	58,150	\$20,023			34,743
		981 11,859					
<u>\$9,832</u>	<u>\$1,375,178</u>	<u>\$16,227</u>	<u>\$72,963</u>	<u>\$20,023</u>	<u>\$4,985</u>	<u>\$12,139</u>	<u>\$34,798</u>
\$5,077	\$4,688	\$5,781		\$3,342		\$84	
		2,065		16,676			\$34,743
<u>5,077</u>	<u>4,688</u>	<u>7,846</u>		<u>20,018</u>		<u>84</u>	<u>34,743</u>
		981					
4,755	1,370,490	7,400	\$72,963	5	\$4,985	12,055	55
<u>4,755</u>	<u>1,370,490</u>	<u>8,381</u>	<u>72,963</u>	<u>5</u>	<u>4,985</u>	<u>12,055</u>	<u>55</u>
<u>\$9,832</u>	<u>\$1,375,178</u>	<u>\$16,227</u>	<u>\$72,963</u>	<u>\$20,023</u>	<u>\$4,985</u>	<u>\$12,139</u>	<u>\$34,798</u>

(CONTINUED)

CITY OF SUISUN CITY  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEETS  
JUNE 30, 2009

SPECIAL REVENUE FUNDS

	Traffic Safety	Click It or Ticket	Traffic Towing	Workforce Grants	SLESF Grant
Cash and investments				\$16,008	
Cash with fiscal agent					
Receivables:					
Accounts receivable, net	\$33,934			132,829	\$42,273
Developer Agreement					
Due from other funds					
Notes receivable, net					
Advances from other funds					
Prepaid Items					
Other assets					
	<u>\$33,934</u>			<u>\$148,837</u>	<u>\$42,273</u>
Total Assets	<u>\$33,934</u>			<u>\$148,837</u>	<u>\$42,273</u>
 LIABILITIES					
Accounts payable					
Deferred revenues					
Unearned Revenues					
Due to other funds	\$33,307		\$12,266	66,887	42,273
Refundable deposits					
Retention payable				8,991	
	<u>33,307</u>		<u>12,266</u>	<u>75,878</u>	<u>42,273</u>
Total Liabilities	<u>33,307</u>		<u>12,266</u>	<u>75,878</u>	<u>42,273</u>
 FUND EQUITY					
Fund balances					
Reserved for:					
Debt service					
Prepays					
Notes Receivable					
Advances					
Designated:					
Special Revenue Funds					
Unreserved, undesignated:					
Special Revenue Funds	627		(\$12,266)	72,959	
Capital Projects Funds					
	<u>627</u>		<u>(12,266)</u>	<u>72,959</u>	
Total Fund Balances	<u>627</u>		<u>(12,266)</u>	<u>72,959</u>	
Total Liabilities and Fund Balances	<u>\$33,934</u>		<u>\$148,837</u>	<u>\$42,273</u>	

SPECIAL REVENUE FUNDS						DEBT SERVICE FUNDS
Bureau of Justice Vest Grant	School Resource Grant	Prop 49 Grants	Fire Assistance	Special Assessment Districts	Police Grants	Highway 12 Bond
\$6,122	\$16,639	\$28,198		\$1,098,131		\$54,188
4,225			\$2,259	14,000	\$9,908	
<u>\$10,347</u>	<u>\$16,639</u>	<u>\$28,198</u>	<u>\$2,259</u>	<u>\$1,112,131</u>	<u>\$9,908</u>	<u>\$54,188</u>
\$324		\$21	\$467	\$89,019	\$1,045	
9,444			1,966	29,346 32,094	\$8,863	
<u>9,768</u>		<u>21</u>	<u>2,433</u>	<u>150,459</u>	<u>9,908</u>	
						\$54,188
579	\$16,639	28,177	(\$174)	961,672		
579	16,639	28,177	(174)	961,672		54,188
<u>\$10,347</u>	<u>\$16,639</u>	<u>\$28,198</u>	<u>\$2,259</u>	<u>\$1,112,131</u>	<u>\$9,908</u>	<u>\$54,188</u>

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CITY OF SUISUN CITY  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEETS  
JUNE 30, 2009

**DEBT SERVICE FUND**

	North Bay Aqueduct	Civic Center	Fire Truck Acquisition	YMCA	Vehicle Lease
Cash and investments	\$5,940	\$4,075	\$372,611		\$327
Cash with fiscal agent		249,266			
Receivables:					
Accounts receivable, net				\$206,739	
Developer Agreement					
Due from other funds					
Notes receivable, net					
Advances from other funds					
Prepaid Items					
Other assets					
Total Assets	<u>\$5,940</u>	<u>\$253,341</u>	<u>\$372,611</u>	<u>\$206,739</u>	<u>\$327</u>
<b>LIABILITIES</b>					
Accounts payable					
Deferred revenues					
Unearned Revenues					
Due to other funds				\$206,739	
Refundable deposits					
Retention payable					
Total Liabilities				<u>206,739</u>	
<b>FUND EQUITY</b>					
Fund balances					
Reserved for:					
Debt service	\$5,940	\$253,341	\$372,611		\$327
Prepays					
Notes Receivable					
Advances to other funds					
Designated:					
Special Revenue Funds					
Unreserved:					
Special Revenue Funds					
Capital Projects Funds					
Total Fund Balances	<u>5,940</u>	<u>253,341</u>	<u>372,611</u>		<u>327</u>
Total Liabilities and Fund Balances	<u>\$5,940</u>	<u>\$253,341</u>	<u>\$372,611</u>	<u>\$206,739</u>	<u>\$327</u>

**CAPITAL PROJECTS FUNDS**

Park Development	Municipal Facilities and Equipment	YMCA	1998/2003 Tax Allocation Bonds	Total Nonmajor Governmental Funds
\$969,879	\$348,402		\$652,245	\$10,310,121 249,266
331,715				963,952
40,875				40,875
	4,591,318			4,591,318 981 11,859
<u>\$1,342,469</u>	<u>\$4,939,720</u>		<u>\$652,245</u>	<u>\$16,168,372</u>
(\$100)		\$3,007		\$124,593
		40,876		537,828 32,094 38,991
30,000				
29,900		43,883		733,506
				686,407 981
	\$4,591,318			4,591,318
1,312,569	348,402	(\$43,883)	\$652,245	7,886,827 2,269,333
1,312,569	4,939,720	(43,883)	652,245	15,434,866
<u>\$1,342,469</u>	<u>\$4,939,720</u>		<u>\$652,245</u>	<u>\$16,168,372</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, 2009

SPECIAL REVENUE FUNDS

	<u>Off-Site Street Improvement</u>	<u>Housing Authority Choice Vouchers</u>	<u>Special Gas Tax</u>	<u>AB 939</u>	<u>Housing Authority Administration</u>
REVENUES					
Taxes:					
Property taxes					
Sales taxes					
License and permits					
Fines and forfeits					
Intergovernmental		\$2,578,338	\$463,837	\$5,002	\$357,181
Developer fees	\$287,538				
Special assessments					
Charges for services				39,349	
Investment earnings	184,926	6,255		5,668	11,511
Reimbursements					
Miscellaneous	131,130		780		350
	<u>603,594</u>	<u>2,584,593</u>	<u>464,617</u>	<u>50,019</u>	<u>369,042</u>
Total Revenues					
EXPENDITURES					
Current:					
General government		2,875,663			295,891
Public safety					
Public works				51,390	
Highways and streets			545,177		
Culture and recreation					
Community development					
Capital outlay			4,707		
Debt Service					
Principal					
Interest and fiscal charges					
		<u>2,875,663</u>	<u>549,884</u>	<u>51,390</u>	<u>295,891</u>
Total Expenditures					
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	603,594	(291,070)	(85,267)	(1,371)	73,151
OTHER FINANCING SOURCES (USES)					
Issuance of long-term debt					
Transfers in			255,600		
Transfers (out)	(2,077,284)		(181,800)	(5,000)	
	<u>(2,077,284)</u>		<u>73,800</u>	<u>(5,000)</u>	
Total Other Financing Sources (Uses)					
NET CHANGE IN FUND BALANCES	(1,473,690)	(291,070)	(11,467)	(6,371)	73,151
BEGINNING FUND BALANCES	5,968,480	558,527	11,634	173,755	342,957
ENDING FUND BALANCES	<u>\$4,494,790</u>	<u>\$267,457</u>	<u>\$167</u>	<u>\$167,384</u>	<u>\$416,108</u>

**SPECIAL REVENUE FUNDS**

ATOD Grant	Sewer Maintenance	Marina Operations	Traffic Congestion Relief	Boating Safety	Asset Forfeiture	DARE/ Donations	Traffic Safety PT0554 Grant
\$88,896			\$239,883	\$43,754			\$199,689
	\$315,946						
	40,754	\$97,453 (36)	\$3,229		\$159	312	
243		33				10,881	
89,139	356,700	97,450	243,112	43,754	159	11,193	199,689
102,559	207,625			54,178	600	9,744	297,280
		102,774					
	5,396						
102,559	213,021	102,774		54,178	600	9,744	297,280
(13,420)	143,679	(5,324)	243,112	(10,424)	(441)	1,449	(97,591)
15,027			161,500 (370,594)	10,424			97,591
15,027	(5,046)		(209,094)	10,424			97,591
1,607	138,633	(5,324)	34,018		(441)	1,449	
3,148	1,231,857	13,705	38,945	5	5,426	10,606	55
\$4,755	\$1,370,490	\$8,381	\$72,963	\$5	\$4,985	\$12,055	\$55

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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, 2009

	<u>SPECIAL REVENUE FUNDS</u>				
	<u>Traffic Safety</u>	<u>Click It or Ticket</u>	<u>Traffic Towing</u>	<u>Workforce Grants</u>	<u>SLESF Grant</u>
REVENUES					
Taxes:					
Property taxes					
Sales taxes					
License and permits	\$101,810				
Fines and forfeits					
Intergovernmental				\$368,991	\$100,000
Developer fees					
Special assessments					
Charges for services			\$77,588		
Investment earnings	817		195		
Reimbursements					
Miscellaneous				994	
Total Revenues	<u>102,627</u>		<u>77,783</u>	<u>369,985</u>	<u>100,000</u>
EXPENDITURES					
Current:					
General government					
Public safety					100,000
Public works					
Highways and streets					
Culture and recreation					
Community development					
Capital outlay				1,557,107	
Debt Service					
Principal					
Interest and fiscal charges					
Total Expenditures				<u>1,557,107</u>	<u>100,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>102,627</u>		<u>77,783</u>	<u>(1,187,122)</u>	
OTHER FINANCING SOURCES (USES)					
Issuance of long-term debt					
Transfers in				1,251,600	
Transfers (out)	(102,000)		(97,591)		
Total Other Financing Sources (Uses)	<u>(102,000)</u>		<u>(97,591)</u>	<u>1,251,600</u>	
NET CHANGE IN FUND BALANCES	627		(19,808)	64,478	
BEGINNING FUND BALANCES			7,542	8,481	
ENDING FUND BALANCES	<u>\$627</u>		<u>(\$12,266)</u>	<u>\$72,959</u>	

SPECIAL REVENUE FUNDS						DEBT SERVICE FUND
Bureau Of Justice Vest Grant	School Resource Grant	Prop 49 Grants	Fire Assistance	Special Assessment Districts	Police Grants	Highway 12 Bond
				\$1,556,586		\$261,021
\$3,386	\$72,000	\$46,679	\$2,259	19,068	\$47,961	
		20 2,043		44,744		539
				9,060		
3,386	72,000	48,742	2,259	1,629,458	47,961	261,560
6,447	84,351	72,791	2,433	1,016,430 51,396	47,667	
				51,531		175,000 140,122
6,447	84,351	72,791	2,433	1,119,357	47,667	315,122
(3,061)	(12,351)	(24,049)	(174)	510,101	294	(53,562)
3,061	(883)			137,168 (1,421,388)	(294)	
3,061	(883)			(1,284,220)	(294)	
	(13,234)	(24,049)	(174)	(774,119)		(53,562)
579	29,873	52,226		1,735,791		107,750
\$579	\$16,639	\$28,177	(\$174)	\$961,672		\$54,188

(CONTINUED)

CITY OF SUISUN CITY  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2009

DEBT SERVICE FUNDS

	North Bay Aqueduct	Civic Center	Fire Truck Acquisition	YMCA	Vehicle Lease
REVENUES					
Taxes:					
Property taxes	\$61,944				
Sales taxes					
License and permits					
Fines and forfeits					
Intergovernmental					
Developer fees					
Special assessments					
Charges for services		\$52,400		\$240,000	
Investment earnings	498	(1,898)	5,387		
Reimbursements					
Miscellaneous			384,595		
Total Revenues	<u>62,442</u>	<u>50,502</u>	<u>389,982</u>	<u>240,000</u>	
EXPENDITURES					
Current:					
General government					
Public safety					
Public works					
Highways and streets					
Culture and recreation					
Community development					
Capital outlay			1,098,774		
Debt Service					
Principal	71,590	195,000	43,267	148,037	\$25,175
Interest and fiscal charges		66,995	15,330	91,963	3,275
Total Expenditures	<u>71,590</u>	<u>261,995</u>	<u>1,157,371</u>	<u>240,000</u>	<u>28,450</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	<u>(9,148)</u>	<u>(211,493)</u>	<u>(767,389)</u>		<u>(28,450)</u>
OTHER FINANCING SOURCES (USES)					
Issuance of long-term debt			700,000		
Transfers in		202,000	440,000		28,600
Transfers (out)					
Total Other Financing Sources (Uses)		<u>202,000</u>	<u>1,140,000</u>		<u>28,600</u>
NET CHANGE IN FUND BALANCES					
	(9,148)	(9,493)	372,611		150
BEGINNING FUND BALANCES					
	<u>15,088</u>	<u>262,834</u>			<u>177</u>
ENDING FUND BALANCES					
	<u>\$5,940</u>	<u>\$253,341</u>	<u>\$372,611</u>		<u>\$327</u>

**CAPITAL PROJECTS FUNDS**

<u>Park Development</u>	<u>Municipal Facilities and Equipment</u>	<u>YMCA</u>	<u>1998/2003 Tax Allocation Bonds</u>	<u>Total Nonmajor Governmental Funds</u>
				\$1,879,551
				101,810
\$306,864				4,943,788
9,230	\$13,780			310,548
				315,946
				506,810
47,677	28,981		\$23,222	404,983
			473	538,539
<u>363,771</u>	<u>42,761</u>		<u>23,695</u>	<u>9,001,975</u>
				\$3,171,554
				\$778,050
				1,275,445
				596,573
16,800		\$62,986		182,560
735,964			13,719	3,467,198
				658,069
				317,685
<u>752,764</u>		<u>62,986</u>	<u>13,719</u>	<u>10,447,134</u>
<u>(388,993)</u>	<u>42,761</u>	<u>(62,986)</u>	<u>9,976</u>	<u>(1,445,159)</u>
				700,000
75,000				2,677,571
	(736,000)		(91,605)	(5,089,485)
<u>75,000</u>	<u>(736,000)</u>		<u>(91,605)</u>	<u>(1,711,914)</u>
(313,993)	(693,239)	(62,986)	(81,629)	(3,157,073)
<u>1,626,562</u>	<u>5,632,959</u>	<u>19,103</u>	<u>733,874</u>	<u>18,591,939</u>
<u>\$1,312,569</u>	<u>\$4,939,720</u>	<u>(\$43,883)</u>	<u>\$652,245</u>	<u>\$15,434,866</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, 2009

SPECIAL REVENUE FUNDS

	OFF-SITE STREET IMPROVEMENT			HOUSING AUTHORITY CHOICE VOUCHERS		
	Budget	Actual	Variance	Budget	Actual	Variance
			Positive (Negative)			Positive (Negative)
REVENUES						
Property taxes						
Sales taxes						
License and permits						
Fines and forfeits						
Intergovernmental				\$2,501,000	\$2,578,338	\$77,338
Developer fees	\$500,000	\$287,538	(\$212,462)			
Special assessments						
Charges for services						
Investment earnings	140,000	184,926	44,926	22,000	6,255	(15,745)
Reimbursements						
Miscellaneous		131,130	131,130			
Total Revenues	640,000	603,594	(36,406)	2,523,000	2,584,593	61,593
EXPENDITURES						
Current:						
General government				2,900,000	2,875,663	24,337
Public safety						
Public works						
Highways and streets						
Culture and recreation						
Community development						
Capital outlay						
Debt Service:						
Principal						
Interest and fiscal charges						
Total Expenditures				2,900,000	2,875,663	24,337
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	640,000	603,594	(36,406)	(377,000)	(291,070)	85,930
OTHER FINANCING SOURCES (USES)						
Issuance of long-term debt						
Transfers in						
Transfers (out)	3,497,300	(2,077,284)	(5,574,584)			
Total Other Financing Sources (Uses)	3,497,300	(2,077,284)	(5,574,584)			
NET CHANGE IN FUND BALANCES	\$4,137,300	(1,473,690)	(\$5,610,990)	(\$377,000)	(291,070)	\$85,930
BEGINNING FUND BALANCES		5,968,480			558,527	
ENDING FUND BALANCES		\$4,494,790			\$267,457	

SPECIAL REVENUE FUNDS

SPECIAL GAS TAX			AB 939			HOUSING AUTHORITY ADMINISTRATION		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$648,300	\$463,837	(\$184,463)	\$11,500	\$5,002	(\$6,498)	\$290,000	\$357,181	\$67,181
				39,349	39,349			
			5,500	5,668	168	6,000	11,511	5,511
	780	780					350	350
<u>648,300</u>	<u>464,617</u>	<u>(183,683)</u>	<u>17,000</u>	<u>50,019</u>	<u>33,019</u>	<u>296,000</u>	<u>369,042</u>	<u>73,042</u>
						344,000	295,891	48,109
555,900	545,177	10,723	153,100	51,390	101,710			
	4,707	(4,707)						
<u>555,900</u>	<u>549,884</u>	<u>6,016</u>	<u>153,100</u>	<u>51,390</u>	<u>101,710</u>	<u>344,000</u>	<u>295,891</u>	<u>48,109</u>
<u>92,400</u>	<u>(85,267)</u>	<u>(177,667)</u>	<u>(136,100)</u>	<u>(1,371)</u>	<u>134,729</u>	<u>(48,000)</u>	<u>73,151</u>	<u>121,151</u>
189,600	255,600	66,000						
<u>181,800</u>	<u>(181,800)</u>	<u>(363,600)</u>	<u>5,000</u>	<u>(5,000)</u>	<u>(10,000)</u>			
<u>371,400</u>	<u>73,800</u>	<u>(297,600)</u>	<u>5,000</u>	<u>(5,000)</u>	<u>(10,000)</u>			
<u>\$463,800</u>	<u>(11,467)</u>	<u>(\$475,267)</u>	<u>(\$131,100)</u>	<u>(6,371)</u>	<u>\$124,729</u>	<u>(\$48,000)</u>	<u>73,151</u>	<u>\$121,151</u>
	11,634			173,755			342,957	
	<u>\$167</u>			<u>\$167,384</u>			<u>\$416,108</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, 2009

SPECIAL REVENUE FUNDS

	ATOD GRANT			SEWER MAINTENANCE		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Property taxes						
Sales taxes						
License and permits						
Fines and forfeits						
Intergovernmental	\$133,900	\$88,896	(\$45,004)			
Developer fees						
Special assessments				\$310,000	\$315,946	\$5,946
Charges for services						
Investment earnings				35,000	40,754	5,754
Reimbursements						
Miscellaneous		243	243			
<b>Total Revenues</b>	<u>133,900</u>	<u>89,139</u>	<u>(44,761)</u>	<u>345,000</u>	<u>356,700</u>	<u>11,700</u>
<b>EXPENDITURES</b>						
Current:						
General government						
Public safety	108,700	102,559	6,141			
Public works				248,800	207,625	41,175
Highways and streets						
Culture and recreation						
Community development						
Capital outlay				80,000	5,396	74,604
Debt Service:						
Principal						
Interest and fiscal charges						
<b>Total Expenditures</b>	<u>108,700</u>	<u>102,559</u>	<u>6,141</u>	<u>328,800</u>	<u>213,021</u>	<u>115,779</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>25,200</u>	<u>(13,420)</u>	<u>(38,620)</u>	<u>16,200</u>	<u>143,679</u>	<u>127,479</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	39,200	15,027	(24,173)			
Transfers (out)					(5,046)	(5,046)
<b>Total Other Financing Sources (Uses)</b>	<u>39,200</u>	<u>15,027</u>	<u>(24,173)</u>		<u>(5,046)</u>	<u>(5,046)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$64,400</u>	<u>1,607</u>	<u>(\$62,793)</u>	<u>\$16,200</u>	<u>138,633</u>	<u>\$122,433</u>
<b>BEGINNING FUND BALANCES</b>		<u>3,148</u>			<u>1,231,857</u>	
<b>ENDING FUND BALANCES</b>		<u>\$4,755</u>			<u>\$1,370,490</u>	

SPECIAL REVENUE FUNDS

MARINA OPERATIONS			TRAFFIC CONGESTION RELIEF			BOATING SAFETY GRANT		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
			\$257,200	\$239,883	(\$17,317)	\$43,800	\$43,754	(\$46)
\$150,000	\$97,453 (36)	(\$52,547) (36)		\$3,229	3,229			
	33	33						
<u>150,000</u>	<u>97,450</u>	<u>(52,550)</u>	<u>257,200</u>	<u>243,112</u>	<u>(14,088)</u>	<u>43,800</u>	<u>43,754</u>	<u>(46)</u>
						54,200	54,178	22
141,500	102,774	38,726						
<u>141,500</u>	<u>102,774</u>	<u>38,726</u>				<u>54,200</u>	<u>54,178</u>	<u>22</u>
8,500	(5,324)	(13,824)	257,200	243,112	(14,088)	(10,400)	(10,424)	(24)
			453,600	161,500 (370,594)	161,500 (824,194)	10,200	10,424	224
			453,600	(209,094)	(662,694)	10,200	10,424	224
<u>\$8,500</u>	<u>(5,324)</u>	<u>(\$13,824)</u>	<u>\$710,800</u>	<u>34,018</u>	<u>(\$676,782)</u>	<u>(\$200)</u>		<u>\$200</u>
	13,705			38,945			5	
	<u>\$8,381</u>			<u>\$72,963</u>			<u>\$5</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, 2009

	SPECIAL REVENUE FUNDS					
	ASSET FORFEITURE			DARE/DONATIONS		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes						
Sales taxes						
Fines and forfeits	\$400		(\$400)			
Intergovernmental						
Developer fees						
Special assessments						
Charges for services						
Investment earnings	100	\$159	59	300	312	\$12
Reimbursements						
Miscellaneous				5,000	10,881	5,881
Total Revenues	<u>500</u>	<u>159</u>	<u>(341)</u>	<u>5,300</u>	<u>11,193</u>	<u>5,893</u>
EXPENDITURES						
Current:						
General government						
Public safety	6,100	600	5,500	15,700	9,744	5,956
Public works						
Highways and streets						
Culture and recreation						
Community development						
Capital outlay						
Debt Service:						
Principal						
Interest and fiscal charges						
Total Expenditures	<u>6,100</u>	<u>600</u>	<u>5,500</u>	<u>15,700</u>	<u>9,744</u>	<u>5,956</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,600)</u>	<u>(441)</u>	<u>5,159</u>	<u>(10,400)</u>	<u>1,449</u>	<u>11,849</u>
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers (out)						
Total Other Financing Sources (Uses)						
NET CHANGE IN FUND BALANCES	<u><u>(\$5,600)</u></u>	<u><u>(441)</u></u>	<u><u>\$5,159</u></u>	<u><u>(\$10,400)</u></u>	<u><u>1,449</u></u>	<u><u>\$11,849</u></u>
BEGINNING FUND BALANCES		<u>5,426</u>			<u>10,606</u>	
ENDING FUND BALANCES		<u><u>\$4,985</u></u>			<u><u>\$12,055</u></u>	

SPECIAL REVENUE FUNDS

TRAFFIC SAFETY PT0554 GRANT			TRAFFIC SAFETY			TRAFFIC TOWING		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
			\$102,000	\$101,810	(190)			
\$214,600	\$199,689	(\$14,911)		817	817	\$75,000	\$77,588	\$2,588
						400	195	(205)
<u>214,600</u>	<u>199,689</u>	<u>(14,911)</u>	<u>102,000</u>	<u>102,627</u>	<u>627</u>	<u>75,400</u>	<u>77,783</u>	<u>2,383</u>
312,100	297,280	14,820						
<u>312,100</u>	<u>297,280</u>	<u>14,820</u>						
(97,500)	(97,591)	(91)	102,000	102,627	627	75,400	77,783	2,383
79,500	97,591	18,091	102,000	(102,000)	(204,000)	101,400	(97,591)	(198,991)
<u>79,500</u>	<u>97,591</u>	<u>18,091</u>	<u>102,000</u>	<u>(102,000)</u>	<u>(204,000)</u>	<u>101,400</u>	<u>(97,591)</u>	<u>(198,991)</u>
<u>(\$18,000)</u>		<u>\$18,000</u>	<u>\$204,000</u>	<u>627</u>	<u>(\$203,373)</u>	<u>\$176,800</u>	<u>(19,808)</u>	<u>(\$196,608)</u>
	55						7,542	
	<u>\$55</u>			<u>\$627</u>			<u>(\$12,266)</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, 2009

	SPECIAL REVENUE FUNDS					
	WORKFORCE GRANTS			SLESF GRANT		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes						
Sales taxes						
Fines and forfeits						
Intergovernmental	\$434,000	\$368,991	(\$65,009)	\$100,000	\$100,000	
Developer fees						
Special assessments						
Charges for services						
Investment earnings						
Reimbursements						
Miscellaneous		994	994			
<b>Total Revenues</b>	<u>434,000</u>	<u>369,985</u>	<u>(64,015)</u>	<u>100,000</u>	<u>100,000</u>	
EXPENDITURES						
Current:						
General government						
Public safety				100,000	100,000	
Public works						
Highways and streets						
Culture and recreation						
Community development						
Capital outlay	1,884,500	1,557,107	327,393			
Debt Service:						
Principal						
Interest and fiscal charges						
<b>Total Expenditures</b>	<u>1,884,500</u>	<u>1,557,107</u>	<u>327,393</u>	<u>100,000</u>	<u>100,000</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,450,500)</u>	<u>(1,187,122)</u>	<u>263,378</u>			
OTHER FINANCING SOURCES (USES)						
Transfers in	1,464,300	1,251,600	(212,700)			
Transfers (out)	32,700		(32,700)			
<b>Total Other Financing Sources (Uses)</b>	<u>1,497,000</u>	<u>1,251,600</u>	<u>(245,400)</u>			
NET CHANGE IN FUND BALANCES	<u>\$46,500</u>	<u>64,478</u>	<u>\$17,978</u>			
BEGINNING FUND BALANCES		8,481				
ENDING FUND BALANCES		<u>\$72,959</u>				

SPECIAL REVENUE FUNDS

BUREAU OF JUSTICE VEST GRANT			SCHOOL RESOURCE GRANT			PROP 49 GRANT		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$3,400	\$3,386	(\$14)	\$35,000	\$72,000	\$37,000	\$108,000	\$46,679	(\$61,321)
						2,000	20 2,043	20 43
<u>3,400</u>	<u>3,386</u>	<u>(14)</u>	<u>35,000</u>	<u>72,000</u>	<u>37,000</u>	<u>110,000</u>	<u>48,742</u>	<u>(61,258)</u>
6,500	6,447	53	106,300	84,351	21,949	110,000	72,791	37,209
<u>6,500</u>	<u>6,447</u>	<u>53</u>	<u>106,300</u>	<u>84,351</u>	<u>21,949</u>	<u>110,000</u>	<u>72,791</u>	<u>37,209</u>
<u>(3,100)</u>	<u>(3,061)</u>	<u>39</u>	<u>(71,300)</u>	<u>(12,351)</u>	<u>58,949</u>		<u>(24,049)</u>	<u>(24,049)</u>
3,100	3,061	(39)		(883)	(883)			
<u>3,100</u>	<u>3,061</u>	<u>(39)</u>		<u>(883)</u>	<u>(883)</u>			
			<u>(\$71,300)</u>	<u>(13,234)</u>	<u>\$58,066</u>		<u>(24,049)</u>	<u>(\$24,049)</u>
	<u>579</u>			<u>29,873</u>			<u>52,226</u>	
	<u>\$579</u>			<u>\$16,639</u>			<u>\$28,177</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, 2009

SPECIAL REVENUE FUNDS

	FIRE ASSISTANCE			SPECIAL ASSESSMENT DISTRICTS		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes				\$1,530,400	\$1,556,586	\$26,186
Sales taxes						
Fines and forfeits						
Intergovernmental	\$52,700	\$2,259	(\$50,441)	14,000	19,068	5,068
Developer fees						
Special assessments						
Charges for services				800		(800)
Investment earnings				53,100	44,744	(8,356)
Reimbursements						
Miscellaneous				7,500	9,060	1,560
<b>Total Revenues</b>	<b>52,700</b>	<b>2,259</b>	<b>(50,441)</b>	<b>1,605,800</b>	<b>1,629,458</b>	<b>23,658</b>
EXPENDITURES						
Current:						
General government						
Public safety	57,200	2,433	54,767			
Public works				1,096,900	1,016,430	80,470
Highways and streets				51,400	51,396	4
Culture and recreation						
Community development						
Capital outlay				90,000	51,531	38,469
Debt Service:						
Principal						
Interest and fiscal charges						
<b>Total Expenditures</b>	<b>57,200</b>	<b>2,433</b>	<b>54,767</b>	<b>1,238,300</b>	<b>1,119,357</b>	<b>118,943</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,500)	(174)	4,326	367,500	510,101	142,601
OTHER FINANCING SOURCES (USES)						
Transfers in	4,500		(4,500)	283,800	137,168	(146,632)
Transfers (out)				1,575,700	(1,421,388)	(2,997,088)
<b>Total Other Financing Sources (Uses)</b>	<b>4,500</b>		<b>(4,500)</b>	<b>1,859,500</b>	<b>(1,284,220)</b>	<b>(3,143,720)</b>
NET CHANGE IN FUND BALANCES		(174)	(\$174)	\$2,227,000	(774,119)	(\$3,001,119)
BEGINNING FUND BALANCES					1,735,791	
ENDING FUND BALANCES		(\$174)			\$961,672	

SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

POLICE GRANTS			HIGHWAY 12 BOND			NORTH BAY AQUA DUCT		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
			\$297,500	\$261,021	(\$36,479)	\$70,000	\$61,944	(\$8,056)
\$164,700	\$47,961	(\$116,739)						
			352,390	539	(351,851)	700	498	(202)
<u>164,700</u>	<u>47,961</u>	<u>(116,739)</u>	<u>649,890</u>	<u>261,560</u>	<u>(388,330)</u>	<u>70,700</u>	<u>62,442</u>	<u>(8,258)</u>
164,700	47,667	117,033						
			175,000	175,000		71,600	71,590	10
			141,000	140,122	878			
<u>164,700</u>	<u>47,667</u>	<u>117,033</u>	<u>316,000</u>	<u>315,122</u>	<u>878</u>	<u>71,600</u>	<u>71,590</u>	<u>10</u>
	294	294	333,890	(53,562)	(387,452)	(900)	(9,148)	(8,248)
	(294)	(294)						
	(294)	(294)						
			<u>\$333,890</u>	<u>(53,562)</u>	<u>(\$387,452)</u>	<u>(\$900)</u>	<u>(9,148)</u>	<u>(\$8,248)</u>
				107,750			15,088	
				<u>\$54,188</u>			<u>\$5,940</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, 2009

	DEBT SERVICE FUNDS					
	CIVIC CENTER			FIRE TRUCK ACQUISITION		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes						
Sales taxes						
Fines and forfeits						
Intergovernmental						
Developer fees						
Special assessments						
Charges for services	\$52,400	\$52,400				
Investment earnings	8,000	(1,898)	(\$9,898)		\$5,387	\$5,387
Reimbursements						
Miscellaneous				\$860,000	384,595	(475,405)
<b>Total Revenues</b>	<u>60,400</u>	<u>50,502</u>	<u>(9,898)</u>	<u>860,000</u>	<u>389,982</u>	<u>(470,018)</u>
EXPENDITURES						
Current:						
General government						
Public safety						
Public works						
Highways and streets						
Culture and recreation						
Community development						
Capital outlay				1,300,000	1,098,774	201,226
Debt Service:						
Principal	195,000	195,000			43,267	(43,267)
Interest and fiscal charges	67,400	66,995	405		15,330	(15,330)
<b>Total Expenditures</b>	<u>262,400</u>	<u>261,995</u>	<u>405</u>	<u>1,300,000</u>	<u>1,157,371</u>	<u>142,629</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(202,000)</u>	<u>(211,493)</u>	<u>(9,493)</u>	<u>(440,000)</u>	<u>(767,389)</u>	<u>(327,389)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	202,000	202,000		440,000	700,000	\$700,000
Transfers (out)				440,000	440,000	
<b>Total Other Financing Sources (Uses)</b>	<u>202,000</u>	<u>202,000</u>		<u>440,000</u>	<u>1,140,000</u>	<u>700,000</u>
NET CHANGE IN FUND BALANCES		<u>(9,493)</u>	<u>(\$9,493)</u>		<u>372,611</u>	<u>\$372,611</u>
BEGINNING FUND BALANCES		<u>262,834</u>				
ENDING FUND BALANCES		<u>\$253,341</u>			<u>\$372,611</u>	

DEBT SERVICE FUNDS						CAPITAL PROJECTS FUND		
YMCA			VEHICLE LEASE			PARK DEVELOPMENT		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
						\$306,300	\$306,864	\$564
						100,000	9,230	(90,770)
\$240,000	\$240,000					25,000	47,677	22,677
<u>240,000</u>	<u>240,000</u>					<u>431,300</u>	<u>363,771</u>	<u>(67,529)</u>
						20,800	16,800	4,000
						893,000	735,964	157,036
148,100	148,037	\$63	\$25,200	\$25,175	\$25			
91,900	91,963	(63)	3,600	3,275	325			
<u>240,000</u>	<u>240,000</u>		<u>28,800</u>	<u>28,450</u>	<u>350</u>	<u>913,800</u>	<u>752,764</u>	<u>161,036</u>
			<u>(28,800)</u>	<u>(28,450)</u>	<u>350</u>	<u>(482,500)</u>	<u>(388,993)</u>	<u>93,507</u>
			28,600	28,600		581,700	75,000	(506,700)
						506,700		(506,700)
			28,600	28,600		1,088,400	75,000	(1,013,400)
			<u>(\$200)</u>	150	<u>\$350</u>	<u>\$605,900</u>	<u>(313,993)</u>	<u>(\$919,893)</u>
				177			1,626,562	
				<u>\$327</u>			<u>\$1,312,569</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, 2009

	CAPITAL PROJECTS FUND					
	MUNICIPAL FACILITIES AND EQUIPMENT			YMCA		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes						
Sales taxes						
Fines and forfeits						
Intergovernmental						
Developer fees	\$100,000	\$13,780	(\$86,220)			
Special assessments						
Charges for services						
Investment earnings	27,000	28,981	1,981			
Reimbursements						
Miscellaneous						
Total Revenues	<u>127,000</u>	<u>42,761</u>	<u>(84,239)</u>			
EXPENDITURES						
Current:						
General government						
Public safety						
Public works						
Highways and streets						
Culture and recreation				\$63,000	\$62,986	\$14
Community development						
Capital outlay						
Debt Service:						
Principal						
Interest and fiscal charges						
Total Expenditures				<u>63,000</u>	<u>62,986</u>	<u>14</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>127,000</u>	<u>42,761</u>	<u>(84,239)</u>	<u>(63,000)</u>	<u>(62,986)</u>	<u>14</u>
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers (out)	<u>916,000</u>	<u>(736,000)</u>	<u>(1,652,000)</u>			
Total Other Financing Sources (Uses)	<u>916,000</u>	<u>(736,000)</u>	<u>(1,652,000)</u>			
	<u>\$1,043,000</u>	<u>(693,239)</u>	<u>(\$1,736,239)</u>	<u>(\$63,000)</u>	<u>(62,986)</u>	<u>\$14</u>
		<u>5,632,959</u>			<u>19,103</u>	
ENDING FUND BALANCES		<u>\$4,939,720</u>			<u>(\$43,883)</u>	

CAPITAL PROJECTS FUNDS

1998/2003 TAX

ALLOCATION BONDS+IC16

Budget	Actual	Variance Positive (Negative)
\$4,000	\$23,222	\$19,222
	<u>473</u>	<u>473</u>
<u>4,000</u>	<u>23,695</u>	<u>19,695</u>
177,000	13,719	163,281
	<u>13,719</u>	<u>163,281</u>
<u>177,000</u>	<u>13,719</u>	<u>163,281</u>
<u>(173,000)</u>	<u>9,976</u>	<u>182,976</u>
148,800	(91,605)	(240,405)
	<u>(91,605)</u>	<u>(240,405)</u>
<u>148,800</u>	<u>(91,605)</u>	<u>(240,405)</u>
<u>(\$24,200)</u>	<u>(81,629)</u>	<u>(\$57,429)</u>
	<u>733,874</u>	
	<u>\$652,245</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 STATEMENT OF NET ASSETS  
JUNE 30, 2009

	Motor Vehicle Repair	Motor Vehicle Replacement	Equipment Maintenance	Equipment Replacement	Network Maintenance
ASSETS					
Current Assets:					
Cash and investments	\$46,005	\$987,040			\$170,250
Other assets	10,931				
Total Current Assets	56,936	987,040			170,250
Non-Current Assets:					
Advance to other funds					
Capital assets, net		694,004			31,371
Total Non-Current Assets		694,004			31,371
Total Assets	56,936	1,681,044			201,621
LIABILITIES					
Current Liabilities:					
Accounts payable	6,350				1,816
Claims payable					
Due to other funds					
Total Current Liabilities	6,350				1,816
Noncurrent Liabilities:					
Claims payable					
Total Liabilities:	6,350				1,816
NET ASSETS					
Invested in capital assets		694,004			31,371
Undesignated	50,586	987,040			168,434
Total Net Assets	\$50,586	\$1,681,044			\$199,805

Public Works Operating Cost	Self-Insurance	Total
\$17,906	\$1,084,444	\$2,305,645 10,931
17,906	1,084,444	2,316,576
		725,375
		725,375
17,906	1,084,444	3,041,951
17,738	\$21,685 171,778	47,589 171,778
17,738	193,463	219,367
	645,418	645,418
17,738	838,881	864,785
168	245,563	725,375 1,451,791
\$168	\$245,563	\$2,177,166

CITY OF SUISUN CITY  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENTS OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET ASSETS  
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Motor Vehicle Repair</u>	<u>Motor Vehicle Replacement</u>	<u>Equipment Maintenance</u>	<u>Equipment Replacement</u>	<u>Network Maintenance</u>
OPERATING REVENUES					
Service charges					
Charges to City departments	\$166,200	\$190,500			\$201,400
Total Operating Revenues	<u>166,200</u>	<u>190,500</u>			<u>201,400</u>
OPERATING EXPENDITURES					
Salaries and benefits	50,732	18,993			79,172
Services and supplies	70,400	4,957			34,184
Claims and settlements					
Depreciation		93,426			24,797
Total Expenditures	<u>121,132</u>	<u>117,376</u>			<u>138,153</u>
Operating Income (Loss)	<u>45,068</u>	<u>73,124</u>			<u>63,247</u>
NONOPERATING REVENUES (EXPENSES)					
Interest income	873	28,345			4,133
Miscellaneous		2,685			
Transfers in	1,397	246,152			5,974
Transfers (out)			(\$1,397)	(\$246,153)	
Total Nonoperating Revenues (Expenses)	<u>2,270</u>	<u>277,182</u>	<u>(1,397)</u>	<u>(246,153)</u>	<u>10,107</u>
Changes in Net Assets	47,338	350,306	(1,397)	(246,153)	73,354
BEGINNING NET ASSETS	<u>3,248</u>	<u>1,330,738</u>	<u>1,397</u>	<u>246,153</u>	<u>126,451</u>
ENDING NET ASSETS	<u>\$50,586</u>	<u>\$1,681,044</u>			<u>\$199,805</u>

Public Works Operating Cost	Self-Insurance	Total
	\$410,748	\$410,748
\$1,149,842	428,645	2,136,587
<u>1,149,842</u>	<u>839,393</u>	<u>2,547,335</u>
931,289	89,679	1,169,865
216,170	53,229	378,940
	639,747	639,747
		118,223
<u>1,147,459</u>	<u>782,655</u>	<u>2,306,775</u>
<u>2,383</u>	<u>56,738</u>	<u>240,560</u>
(2,360)	30,137	61,128
		2,685
	100,000	353,523
		(247,550)
<u>(2,360)</u>	<u>130,137</u>	<u>169,786</u>
23	186,875	410,346
<u>145</u>	<u>58,688</u>	<u>1,766,820</u>
<u>\$168</u>	<u>\$245,563</u>	<u>\$2,177,166</u>

CITY OF SUISUN CITY  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2009

	<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	\$166,200	\$193,185		
Payments to suppliers	(66,605)	(4,957)	(\$1,732)	
Payments to employees	(55,860)	(18,993)		
	<u>43,735</u>	<u>169,235</u>	<u>(1,732)</u>	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in from other funds	1,397	246,152		
Transfers out to other funds			(1,397)	(\$136,236)
	<u>1,397</u>	<u>246,152</u>	<u>(1,397)</u>	<u>(136,236)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Repayment of advances from other funds				
Purchase of capital assets		(217,745)		
		<u>(217,745)</u>		
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest	873	28,345		
	<u>873</u>	<u>28,345</u>		
Net Cash Flows	46,005	225,987	(3,129)	(136,236)
Cash and investments at beginning of period		<u>761,053</u>	<u>3,129</u>	<u>136,236</u>
Cash and investments at end of period	<u>\$46,005</u>	<u>\$987,040</u>		
Reconciliation of operating loss to net cash flows				
from operating activities:				
Operating income (loss)	\$45,068	\$73,124		
Miscellaneous receipts		2,685		
Adjustments to reconcile operating income (loss) to net cash flows				
from operating activities:				
Depreciation		93,426		
Change in assets and liabilities:				
Accounts payable and claims payable	4,913		(\$2,850)	
Due from other funds	(5,128)			
Other assets	(1,118)		1,118	
Cash Flows from Operating Activities	<u>\$43,735</u>	<u>\$169,235</u>	<u>(\$1,732)</u>	
Noncash transactions				
Transfer of capital assets				(\$109,917)

Network Maintenance	Public Works Operating Cost	Self Insurance	Total
\$201,400	\$1,149,842	\$839,393	\$2,550,020
(63,449)	(207,552)	(1,020,075)	(1,364,370)
<u>(79,172)</u>	<u>(931,289)</u>	<u>(8,104)</u>	<u>(1,093,418)</u>
58,779	11,001	(188,786)	92,232
5,974		100,000	353,523
			<u>(137,633)</u>
5,974		100,000	215,890
(12,938)			(230,683)
<u>(12,938)</u>			<u>(230,683)</u>
4,133	(2,360)	30,137	61,128
4,133	(2,360)	30,137	61,128
55,948	8,641	(58,649)	138,567
114,302	9,265	1,143,093	2,167,078
<u>\$170,250</u>	<u>\$17,906</u>	<u>\$1,084,444</u>	<u>\$2,305,645</u>
\$63,247	\$2,383	\$56,738	\$240,560
			2,685
24,797			118,223
(29,265)	8,618	(327,099)	(345,683)
		81,575	76,447
<u>\$58,779</u>	<u>\$11,001</u>	<u>(\$188,786)</u>	<u>\$92,232</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.

**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.

**CBSC – SB 1473**

This fund accounts for the fees collected in behalf of the Building Standards Commission for SB 1473.

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CITY OF SUISUN CITY  
 AGENCY FUNDS  
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FOR THE YEAR ENDED JUNE 30, 2009

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
<u>Casa de Suisun</u>				
<u>Assets</u>				
Cash and investments	\$68,841	\$10,872		\$79,713
Total assets	<u>\$68,841</u>	<u>\$10,872</u>		<u>\$79,713</u>
<u>Liabilities</u>				
Due to other agencies	\$68,841	\$79,713	\$68,841	\$79,713
Total liabilities	<u>\$68,841</u>	<u>\$79,713</u>	<u>\$68,841</u>	<u>\$79,713</u>
<u>Rec/Com Programs</u>				
<u>Assets</u>				
Cash and investments	\$20,670	\$10,822	\$10,277	\$21,215
Assessments receivable	2,036	1,765	2,036	1,765
Total assets	<u>\$22,706</u>	<u>\$12,587</u>	<u>\$12,313</u>	<u>\$22,980</u>
<u>Liabilities</u>				
Due to other agencies	\$22,706	\$12,587	\$12,313	\$22,980
Total liabilities	<u>\$22,706</u>	<u>\$12,587</u>	<u>\$12,313</u>	<u>\$22,980</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, 2008	Additions	Deductions	Balance June 30, 2009
<u>School Impact Fees</u>				
<u>Assets</u>				
Cash and investments	\$46,672		\$46,667	\$5
Assessments receivable	207,377		204,079	3,298
Total assets	<u>\$254,049</u>		<u>\$250,746</u>	<u>\$3,303</u>
<u>Liabilities</u>				
Accounts payable	\$46,672		\$46,672	
Due to other agencies	207,377		204,074	\$3,303
Total liabilities	<u>\$254,049</u>		<u>\$250,746</u>	<u>\$3,303</u>
<u>Public Art &amp; BID</u>				
<u>Assets</u>				
Cash and investments	\$700	\$100		\$800
Total assets	<u>\$700</u>	<u>\$100</u>		<u>\$800</u>
<u>Liabilities</u>				
Accounts payable	\$700		\$700	
Due to other agencies		\$16,150	15,350	\$800
Total liabilities	<u>\$700</u>	<u>\$16,150</u>	<u>\$16,050</u>	<u>\$800</u>
<u>Strong Motion Fees</u>				
<u>Assets</u>				
Cash and investments	\$930		\$613	\$317
Total assets	<u>\$930</u>		<u>\$613</u>	<u>\$317</u>
<u>Liabilities</u>				
Accounts payable	\$6		\$6	
Due to other agencies	924		607	\$317
Total liabilities	<u>\$930</u>		<u>\$613</u>	<u>\$317</u>
<u>Solano County Trust</u>				
<u>Assets</u>				
Cash and investments	\$107,114		\$107,114	
Total assets	<u>\$107,114</u>		<u>\$107,114</u>	
<u>Liabilities</u>				
Due to other agencies	\$107,114		\$107,114	
Total liabilities	<u>\$107,114</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, 2009

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
<hr/> <u>Transit Tickets</u> <hr/>				
<u>Assets</u>				
Cash and investments	\$454	\$489	\$140	\$803
Total assets	<u>\$454</u>	<u>\$489</u>	<u>\$140</u>	<u>\$803</u>
<u>Liabilities</u>				
Accounts payable	140	\$578	\$140	\$578
Due to other agencies	<u>\$314</u>		<u>89</u>	<u>225</u>
Total liabilities	<u>\$454</u>	<u>\$578</u>	<u>\$229</u>	<u>\$803</u>
<hr/> <u>Event Tickets</u> <hr/>				
<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>
<hr/> <u>Plan Check Fees</u> <hr/>				
<u>Assets</u>				
Cash and investments	\$17,574		\$17,574	
Total assets	<u>\$17,574</u>		<u>\$17,574</u>	
<u>Liabilities</u>				
Due to other agencies	\$17,574		\$17,574	
Total liabilities	<u>\$17,574</u>		<u>\$17,574</u>	

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
<hr/> <u>Sewer District Trust</u> <hr/>				
<u>Assets</u>				
Cash and investments	\$232,351	\$425,445	\$404,703	\$253,093
Assessments receivable	425,445	257,626	425,445	257,626
Total assets	<u>\$657,796</u>	<u>\$683,071</u>	<u>\$830,148</u>	<u>\$510,719</u>
<u>Liabilities</u>				
Due to other agencies	\$657,796	\$683,071	\$830,148	\$510,719
Total liabilities	<u>\$657,796</u>	<u>\$683,071</u>	<u>\$830,148</u>	<u>\$510,719</u>
<hr/> <u>Solano Garbage</u> <hr/>				
<u>Assets</u>				
Cash and investments	\$82,762	\$132,356	\$82,762	\$132,356
Total assets	<u>\$82,762</u>	<u>\$132,356</u>	<u>\$82,762</u>	<u>\$132,356</u>
<u>Liabilities</u>				
Accounts payable	82,762	\$132,356	82,762	\$132,356
Total liabilities	<u>\$82,762</u>	<u>\$132,356</u>	<u>\$82,762</u>	<u>\$132,356</u>
<hr/> <u>Solid Waste</u> <hr/>				
<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>
<hr/> <u>Public Works Encroachment</u> <hr/>				
<u>Assets</u>				
Cash and investments	\$31,016		\$31,016	
Total assets	<u>\$31,016</u>		<u>\$31,016</u>	
<u>Liabilities</u>				
Due to other agencies	\$31,016		\$31,016	
Total liabilities	<u>\$31,016</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, 2009

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
<u>Harbor Plaza Trash</u>				
<u>Assets</u>				
Cash and investments	\$1,017	\$2,638	\$2,586	\$1,069
Assessments receivable	2,638	2,485	2,638	2,485
Total assets	<u>\$3,655</u>	<u>\$5,123</u>	<u>\$5,224</u>	<u>\$3,554</u>
<u>Liabilities</u>				
Accounts payable	\$346	\$136	\$346	\$136
Due to other agencies	3,309	5,333	5,224	3,418
Total liabilities	<u>\$3,655</u>	<u>\$5,469</u>	<u>\$5,570</u>	<u>\$3,554</u>
<u>Suisun-Solano Water Agency</u>				
<u>Assets</u>				
Cash and investments	\$12,852,812	\$5,974,612	\$6,560,229	\$12,267,195
Cash with fiscal agent	805,948		15,798	790,150
Assessments receivable	762,362		25,199	737,163
Total assets	<u>\$14,421,122</u>	<u>\$5,974,612</u>	<u>\$6,601,226</u>	<u>\$13,794,508</u>
<u>Liabilities</u>				
Accounts payable	\$395,865	\$234,929	\$395,865	\$234,929
Due to other agencies	14,025,257	6,135,548	6,601,226	13,559,579
Total liabilities	<u>\$14,421,122</u>	<u>\$6,370,477</u>	<u>\$6,997,091</u>	<u>\$13,794,508</u>
<u>Victorian Harbor Assessment District</u>				
<u>Assets</u>				
Cash and investments	\$89,698	\$1,559		\$91,257
Total assets	<u>\$89,698</u>	<u>\$1,559</u>		<u>\$91,257</u>
<u>Liabilities</u>				
Due to other agencies	\$89,698	\$1,559		\$91,257
Total liabilities	<u>\$89,698</u>	<u>\$1,559</u>		<u>\$91,257</u>

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
<hr/> <b>CBSC - SB1473</b> <hr/>				
<u>Assets</u>				
Cash and investments		\$118		\$118
Total assets		\$118		\$118
<u>Liabilities</u>				
Due to other agencies		\$118		\$118
Total liabilities		\$118		\$118
 <b><u>Combined Totals</u></b>				
<u>Assets</u>				
Cash and investments	\$13,558,024	\$6,559,011	\$7,263,681	\$12,853,354
Cash with fiscal agent	805,948		15,798	790,150
Assessments receivable	1,399,858	261,876	659,397	1,002,337
Total assets	\$15,763,830	\$6,820,887	\$7,938,876	\$14,645,841
<u>Liabilities</u>				
Accounts payable	\$526,491	\$367,999	\$526,491	\$367,999
Due to other agencies	15,237,339	6,934,079	7,893,576	14,277,842
Total liabilities	\$15,763,830	\$7,302,078	\$8,420,067	\$14,645,841

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