



# City of Suisun City California

## Other Capital Projects Funds

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

1. Park Development Fund and Park Improvement Fund to account for impact fees and state grants to be spent only on parks and related projects.
  2. Repair and Demolition Fund to account for funds expended and repayments made for demolition and rebuilding of a property situated on 607 Main Street in the City.
  3. Municipal Facilities and Equipment Fund to account for funds generated from construction activity and expended for improvements necessitated by community growth.
  4. Corporation Yard Fund accounts for funds transferred from other funds to finance the relocation of the Corporation Yard facilities of the City.
  5. Highway 12 Fund accounts for the sources and uses of funds for the Highway 12 expansion project of the City.
  6. YMCA Fund accounts for the sources and uses of funds for the rehabilitation of the Recreation Center and construction of the YMCA.
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**CITY OF SUISUN CITY**  
**COMBINING BALANCE SHEETS**  
**OTHER CAPITAL PROJECTS FUNDS**  
**JUNE 30, 2004**

	Park Development	Repair and Demolition	Municipal Facilities and Equipment	Corporation Yard	Highway 12 Expansion	YMCA	TOTAL OTHER CAPITAL PROJECTS FUNDS
<b>ASSETS:</b>							
Cash and investments	\$ 1,238,765	\$ 2,000	\$ 356,825	\$ 18,414	\$ -	\$ -	\$ 1,616,004
Cash with fiscal agent	-	-	-	-	-	-	-
Receivables:							
Accounts receivable, net	49,671	-	-	-	-	-	49,671
Developer Agreement	-	-	-	-	-	-	-
Due from City of Suisun City	-	-	-	-	-	-	-
Due from other funds	310,140	-	3,860,405	-	-	-	4,170,545
Interest receivable	-	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-	-
Taxes receivables, net	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-
Total assets	<u>\$ 1,598,576</u>	<u>\$ 2,000</u>	<u>\$ 4,217,230</u>	<u>\$ 18,414</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,836,220</u>
<b>LIABILITIES:</b>							
Accounts payable	\$ 10,105	\$ -	\$ -	\$ 15,345	\$ -	\$ 215	\$ 25,665
Accrued liabilities	-	-	-	-	-	-	-
Due to City of Suisun City	-	-	-	-	-	-	-
Deferred revenues	-	-	3,860,405	-	-	-	3,860,405
Due to other funds	-	-	-	-	-	151,578	151,578
Refundable deposits	-	-	-	-	-	-	-
Retention payable	25,915	-	-	-	-	-	25,915
Total Liabilities	<u>36,020</u>	<u>-</u>	<u>3,860,405</u>	<u>15,345</u>	<u>-</u>	<u>151,793</u>	<u>4,063,563</u>
<b>FUND BALANCES:</b>							
Reserved for Projects	-	-	-	-	-	-	-
Reserved for Receivables	359,811	-	-	-	-	-	359,811
Unreserved:							
Designated for Specific Purposes	-	-	-	-	-	-	-
Undesignated	1,202,745	2,000	356,825	3,069	-	(151,793)	1,412,846
Total Fund Balances	<u>1,562,556</u>	<u>2,000</u>	<u>356,825</u>	<u>3,069</u>	<u>-</u>	<u>(151,793)</u>	<u>1,772,657</u>
Total liabilities and fund balances	<u>\$ 1,598,576</u>	<u>\$ 2,000</u>	<u>\$ 4,217,230</u>	<u>\$ 18,414</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,836,220</u>

**CITY OF SUISUN CITY**

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

**OTHER CAPITAL PROJECTS FUNDS**

**For the fiscal year ended June 30, 2004**

	Park Development	Repair and Demolition	Municipal Facilities and Equipment	Corporation Yard	Highway 12 Expansion	YMCA	TOTAL OTHER CAPITAL PROJECTS FUNDS
<b>Revenues:</b>							
Taxes:							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-
Developer fees	303,756	-	511,752	-	-	-	815,508
Special assessments	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous revenue	28,087	-	5,307	491	-	-	33,885
Total Revenues	<u>331,843</u>	<u>-</u>	<u>517,059</u>	<u>491</u>	<u>-</u>	<u>-</u>	<u>849,393</u>
<b>Expenditures:</b>							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Building services	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Community development	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Capital outlay	321,936	-	-	73,968	1,157	2,546	399,607
Principal on long-term debt	-	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-	-
Total expenditures	<u>321,936</u>	<u>-</u>	<u>-</u>	<u>73,968</u>	<u>1,157</u>	<u>2,546</u>	<u>399,607</u>
Revenues over (under) expenditures	<u>9,907</u>	<u>-</u>	<u>517,059</u>	<u>(73,477)</u>	<u>(1,157)</u>	<u>(2,546)</u>	<u>449,786</u>
<b>Other financing sources (uses):</b>							
Transfers from other funds	-	-	-	-	1,157	-	1,157
Transfers to other funds	-	-	(230,685)	-	-	-	(230,685)
Proceeds of long-term debt	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(230,685)</u>	<u>-</u>	<u>1,157</u>	<u>-</u>	<u>(229,528)</u>
<b>Net change in fund balance</b>	<u>9,907</u>	<u>-</u>	<u>286,374</u>	<u>(73,477)</u>	<u>-</u>	<u>(2,546)</u>	<u>220,258</u>
Fund balances, beginning of year	1,552,649	2,000	70,451	76,546	-	(149,247)	1,552,399
Fund balances, end of year	<u>\$ 1,562,556</u>	<u>\$ 2,000</u>	<u>\$ 356,825</u>	<u>\$ 3,069</u>	<u>\$ -</u>	<u>\$ (151,793)</u>	<u>\$ 1,772,657</u>



# City of Suisun City California

## Other Debt Service Funds

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

1. Highway 12 Expansion Fund to account for the debt service of the City's general obligation bonds issued for the Highway 12 Expansion Project.
  2. North Bay Aqueduct Fund for the debt service of the City's obligation for its share of the construction of Solano County water line.
  3. Victorian Harbor Fund to account for the debt service of the City's obligation for the special assessment bonds issued for the construction of the Victorian Harbor subdivision.
  4. Civic Center Fund for the debt service on the Certificates of Participation issued for the construction of the Civic Center building.
  5. YMCA Fund for the debt service on the City's loan for the construction of the YMCA facility.
  6. Vehicle Lease Fund to account for the City's debt service for vehicles.
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**CITY OF SUISUN CITY**  
**COMBINING BALANCE SHEETS**  
**OTHER DEBT SERVICE FUNDS**  
**JUNE 30, 2004**

	Highway 12	North Bay Aqueduct	Victorian Harbor	Civic Center	YMCA	Vehicle Lease	TOTAL OTHER DEBT SERVICE FUNDS
<b>ASSETS:</b>							
Cash and investments	\$ 124,860	\$ 15,618	\$ 80,303	\$ 692	\$ -	\$ 21	\$ 221,494
Cash with fiscal agent	-	-	-	254,873	-	-	254,873
Receivables:							
Accounts receivable, net	-	-	-	-	-	-	-
Developer Agreement	-	-	-	-	-	-	-
Due from City of Suisun City	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-	-
Taxes receivables, net	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-
Total assets	<u>\$ 124,860</u>	<u>\$ 15,618</u>	<u>\$ 80,303</u>	<u>\$ 255,565</u>	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ 476,367</u>
<b>LIABILITIES:</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-	-	-
Due to City of Suisun City	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Refundable deposits	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES:</b>							
Reserved for Debt Service	124,860	15,618	80,303	255,565	-	21	476,367
Reserved for Notes Receivable	-	-	-	-	-	-	-
Unreserved:							
Designated for Specific Purposes	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	-
Total Fund Balances	<u>124,860</u>	<u>15,618</u>	<u>80,303</u>	<u>255,565</u>	<u>-</u>	<u>21</u>	<u>476,367</u>
Total liabilities and fund balances	<u>\$ 124,860</u>	<u>\$ 15,618</u>	<u>\$ 80,303</u>	<u>\$ 255,565</u>	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ 476,367</u>

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

**OTHER DEBT SERVICE FUNDS**

**For the fiscal year ended June 30, 2004**

	Highway 12	North Bay Aqueduct	Victorian Harbor	Civic Center	YMCA	Vehicle Lease	TOTAL OTHER DEBT SERVICE FUNDS
<b>Revenues:</b>							
Taxes:							
Property taxes	\$ 325,362	\$ 75,740	\$ 51,129	\$ -	\$ -	\$ -	\$ 452,231
Sales taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-
Developer fees	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Reimbursements	-	-	-	278,204	-	-	278,204
Miscellaneous revenue	844	379	2,565	57,194	200,000	-	260,982
Total Revenues	326,206	76,119	53,694	335,398	200,000	-	991,417
<b>Expenditures:</b>							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Building services	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Community development	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Principal on long-term debt	140,000	66,465	615,000	2,525,000	78,930	76,041	3,501,436
Interest on long-term debt	178,358	-	60,168	303,465	121,070	8,324	671,385
Total expenditures	318,358	66,465	675,168	2,828,465	200,000	84,365	4,172,821
Revenues over (under) expenditures	7,848	9,654	(621,474)	(2,493,067)	-	(84,365)	(3,181,404)
<b>Other financing sources (uses):</b>							
Transfers from other funds	-	-	-	230,685	-	84,386	315,071
Transfers to other funds	-	-	-	-	-	-	-
Proceeds of long-term debt	-	-	-	2,490,000	-	-	2,490,000
Total Other Financing Sources (Uses)	-	-	-	2,720,685	-	84,386	2,805,071
<b>Net change in fund balance</b>	7,848	9,654	(621,474)	227,618	-	21	(376,333)
Fund balances, beginning of year	117,012	5,964	701,777	27,947	-	-	852,700
Fund balances, end of year	\$ 124,860	\$ 15,618	\$ 80,303	\$ 255,565	\$ -	\$ 21	\$ 476,367