



City of Suisun City California

Internal Service Funds

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

COMBINING BALANCE SHEETS
INTERNAL SERVICE FUNDS
JUNE 30, 2005

	Motor Vehicle Repair Fund	Motor Vehicle Replacement Fund	Equipment Maintenance Fund	Equipment Replacement Fund	Network Maintenance Fund	Public Works Operating Cost Fund	Self-Insurance Funds	TOTAL INTERNAL SERVICE FUNDS
ASSETS:								
Cash and investments	\$ 12,954	\$ 343,898	\$ 944	\$ 106,562	\$ 5,780	\$ -	\$ 594,113	\$ 1,064,252
Cash with fiscal agent	-	-	-	-	-	-	-	-
Receivables:								
Accounts receivable, net	-	-	-	-	-	23,389	-	23,389
Due from City of Suisun City	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	219,275	219,275
Interest receivable	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Other assets	12,800	-	1,118	-	-	-	-	13,918
Capital assets, net	-	729,099	-	173,627	19,646	-	-	922,372
Total assets	\$ 25,754	\$ 1,072,997	\$ 2,061	\$ 280,189	\$ 25,426	\$ 23,389	\$ 813,388	\$ 2,243,205
LIABILITIES:								
Accounts payable	\$ 9,888	-	\$ 501	-	\$ 2,813	\$ 15,721	\$ 638,388	\$ 667,311
Due to other funds	-	-	-	-	-	7,668	-	7,668
Total Liabilities	9,888	-	501	-	2,813	23,389	638,388	674,979
NET ASSETS								
Reserved for Projects	-	-	-	-	-	-	-	-
Reserved for Notes Receivable	-	-	-	-	-	-	-	-
Unreserved:								
Designated for Specific Purposes	-	-	-	-	-	-	-	-
Undesignated	15,866	1,072,997	1,561	280,189	22,613	-	175,000	1,568,227
Total Fund Balances	15,866	1,072,997	1,561	280,189	22,613	-	175,000	1,568,226
Total liabilities and fund balances	\$ 25,754	\$ 1,072,997	\$ 2,061	\$ 280,189	\$ 25,426	\$ 23,389	\$ 813,388	\$ 2,243,205

CITY OF SUISUN CITY

Combining Statement of Revenues, Expenditures and Changes in Net Assets

INTERNAL SERVICE FUNDS

For the fiscal year ended June 30, 2005

	Motor Vehicle Repair Fund	Motor Vehicle Replacement Fund	Equipment Maintenance Fund	Equipment Replacement Fund	Network Maintenance Fund	Public Works Operating Cost Fund	Self-Insurance Funds	TOTAL INTERNAL SERVICE FUNDS
Operating Revenues:								
Charges to City departments	\$ 72,090	\$ 70,599	\$ (28,261)	\$ (8,202)	\$ 32,840	\$ 719,560	\$ 443,443	1,302,069
Miscellaneous revenue	258	-	1,159	-	295	585	25,046	27,343
Total Revenues	72,348	70,599	(27,102)	(8,202)	33,135	720,145	468,489	1,329,413
Operating Expenditures:								
Salaries and benefits	27,293	-	38,859	-	6,179	616,180	47,082	735,593
Services and supplies	29,527	-	23,897	29	41,082	104,288	35,569	234,392
Claims and settlements	-	-	-	-	-	-	631,058	631,058
Depreciation	-	115,093	-	43,217	15,925	-	-	174,235
Total expenditures	56,820	115,093	62,756	43,246	63,186	720,468	713,709	1,775,278
Operating income	15,528	(44,494)	(89,858)	(51,448)	(30,051)	(323)	(245,220)	(445,865)
Nonoperating revenue (expense):								
Interest income	-	7,149	683	2,763	-	310	12,855	23,760
Miscellaneous	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	(187)	-	-	(187)
Transfers in	-	-	-	-	-	-	92,250	92,250
Transfers out	-	-	-	-	-	-	4,080	4,080
Changes in net assets	15,528	(37,345)	(89,175)	(48,685)	(30,238)	(13)	(136,035)	(325,962)
Net assets, beginning of year	338	1,110,342	90,736	328,874	52,851	13	311,035	1,894,189
Net assets, end of year	\$ 15,866	\$ 1,072,997	\$ 1,561	\$ 280,189	\$ 22,613	\$ 0	\$ 175,000	\$ 1,568,227

CITY OF SUISUN CITY

Combining Statement of Cash Flows

INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2005

	Motor Vehicle Repair Fund	Motor Vehicle Replacement Fund	Equipment Maintenance Fund	Equipment Replacement Fund	Network Maintenance Fund
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers/departments	\$ 72,090	\$ 70,599	\$ (27,102)	\$ (8,202)	\$ 33,135
Cash paid to suppliers	(31,843)	-	(27,120)	(29)	(48,421)
Cash paid to employees	(27,293)	-	(38,859)	-	(6,179)
Net cash provided by operating activities	12,954	70,599	(93,081)	(8,231)	(21,465)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers in from other funds	-	-	-	-	-
Transfers out to other funds	-	-	-	-	-
Other	-	-	-	-	-
Net cash used by noncapital financing activities	-	-	-	-	-
CASH FLOWS-CAPITAL & RELATED FINANCING ACTIVITIES					
Repayment of advances from other funds	-	-	-	-	-
Interest paid	-	-	-	-	(187)
Capital expenditures	-	(23,034)	-	(27,780)	(19,846)
Net cash used by capital and related financing activities	-	(23,034)	-	(27,780)	(19,833)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	-	7,149	683	2,763	-
Net cash provided by investing activities	-	7,149	683	2,763	-
Net change in cash and cash equivalents	12,954	54,714	(92,398)	(33,248)	(41,298)
Cash and cash equivalents at beginning of year	-	289,184	93,342	139,810	47,078
Cash and cash equivalents at end of year	\$ 12,954	\$ 343,898	\$ 944	\$ 106,562	\$ 5,780
Reconciliation of operating income to net cash provided (used) by operating activities:					
Operating income (loss)	\$ 15,528	\$ (44,494)	\$ (89,858)	\$ (51,448)	\$ (30,051)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation and amortization expense	-	115,093	-	43,217	15,925
Miscellaneous non-operating revenue (expense)	-	-	-	-	-
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	(9,652)	-	-	-	-
Decrease (increase) in accounts payable and accrued liabilities	7,078	-	(3,223)	-	(7,339)
Net cash provided by operating activities	\$ 12,954	\$ 70,599	\$ (93,081)	\$ (8,231)	\$ (21,465)

CITY OF SUISUN CITY
Combining Statement of Cash Flows

INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2005

	Public Works Operating Cost Fund	Self-Insurance Funds	INTERNAL SERVICE FUNDS
\$	696,756	\$ 468,489	\$ 1,305,765
	(101,052)	(304,597)	(513,062)
	(616,180)	(47,082)	(735,593)
	<u>(20,476)</u>	<u>116,810</u>	<u>57,110</u>
	-	92,250	92,250
	-	4,080	4,080
	-	-	-
	-	<u>96,330</u>	<u>96,330</u>
	7,668	-	7,668
	-	-	(187)
	-	-	(70,460)
	<u>7,668</u>	<u>-</u>	<u>(62,979)</u>
	310	58,755	69,660
	<u>310</u>	<u>58,755</u>	<u>69,660</u>
	(12,498)	271,895	160,121
	12,498	322,218	904,130
	<u>-</u>	<u>\$ 594,113</u>	<u>\$ 1,064,251</u>
\$	(323)	\$ (245,220)	\$ (445,865)
	-	-	174,235
	-	-	-
	(23,389)	-	(33,041)
	<u>3,236</u>	<u>362,030</u>	<u>361,782</u>
	<u>(20,476)</u>	<u>\$ 116,810</u>	<u>\$ 57,111</u>

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from customers/departments
Cash paid to suppliers
Cash paid to employees
Net cash provided by operating activities

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfers in from other funds
Transfers out to other funds
Other
Net cash used by noncapital financing activities

CASH FLOWS-CAPITAL & RELATED FINANCING ACTIVITIES

Repayment of advances from other funds
Interest paid
Capital expenditures
Net cash used by capital and related financing activities

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received
Net cash provided by investing activities
Net change in cash and cash equivalents
Cash and cash equivalents at beginning of year
Cash and cash equivalents at end of year

Reconciliation of operating income to net cash provided (used) by operating activities:
Operating income (loss)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:

Depreciation and amortization expense
Miscellaneous non-operating revenue (expense)
Changes in assets and liabilities:
Decrease (increase) in accounts receivable
Decrease (increase) in accounts payable and accrued liabilities
Net cash provided by operating activities