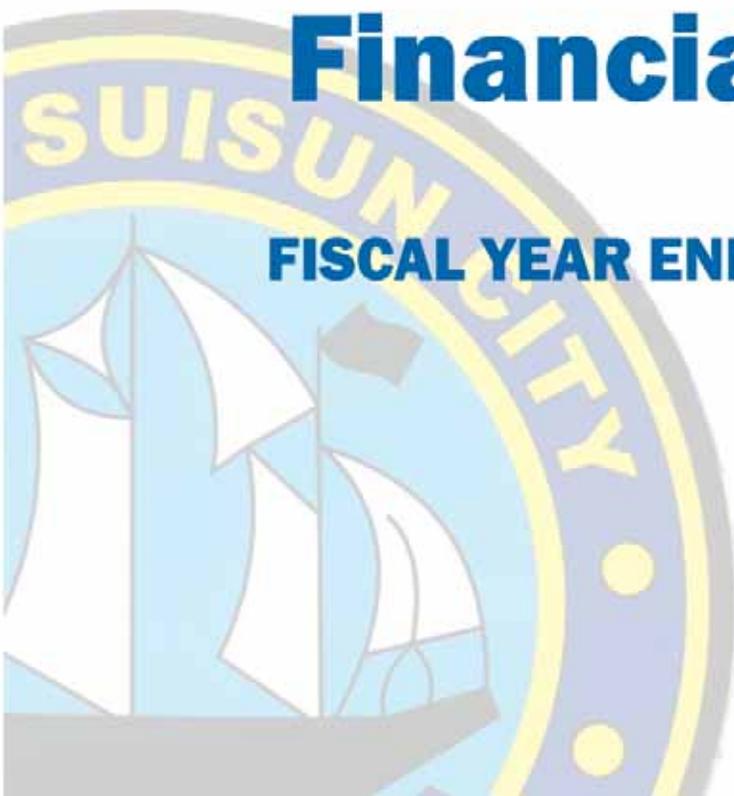




# **Comprehensive Annual Financial Report**

**FISCAL YEAR ENDED JUNE 30, 2017**



City of

**SUISUN CITY**

CALIFORNIA

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# **Comprehensive Annual Financial Report**

**FISCAL YEAR ENDED JUNE 30, 2017**

**Prepared by the  
Department of Administrative Services**



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**INTRODUCTORY SECTION**

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**CITY OF SUISUN CITY  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED JUNE 30, 2017**

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## CITY OF SUISUN CITY

701 Civic Center Blvd.  
Suisun City, California 94585  
Incorporated October 9, 1868

December 31, 2017

To the Honorable Mayor, Members of the City Council, and Citizens of Suisun City, California:

The Comprehensive Annual Financial Report (CAFR) with the independent auditor's report of the City of Suisun City for the fiscal year ended June 30, 2017, (FY 2016-17) is hereby submitted. The report is submitted in compliance with California Government Code Sections 25250 and 25253. The Administrative Services Department prepared the CAFR in conformance with the principles and standards for financial reporting set forth by the Government Accounting Standards Board (GASB).

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City management. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included. Please read this in conjunction with the Management's Discussion and Analysis of the City of Suisun City's financial activities and performance for the fiscal year ended June 30, 2017, which can be found immediately following the report of the independent auditors.

The City is required to undergo an independent, annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A-133 Compliance Supplement. Information related to this independent, single audit, including a schedule of expenditures of federal awards is included in a separately issued report.

The City of Suisun City provides a full range of services including police protection, fire protection, planning, building inspection, parks and recreation facilities and services, construction and maintenance of streets, public buildings, and other infrastructure. The City Council serves as the Successor Agency to the Redevelopment Agency of the City of Suisun City. The City Council also serves as a governing body to the Housing Authority of the City of Suisun City, and various special assessment districts, and these activities are included in the City's financial statements as part of the reporting entity.

### **KEY FINANCIAL REPORT SECTIONS**

The **Introductory Section** includes information about the organizational structure of the City, the City's economy, major initiatives, status of City services, and cash management.

The **Financial Section** includes the Management's Discussion and Analysis (MD&A), Basic Financial Statements include the government-wide financial statements that report on all City financial operations, and also include fund financial statements that present information for all City funds. The independent auditor's report on the Basic Financial Statements is also included.

The **Statistical Section** includes up to ten years of historical financial data and miscellaneous economic information that conforms to GASB standards for reporting Statement No. 44.

## **ECONOMIC CONDITION AND OUTLOOK**

### **Economic Challenges**

A small community of approximately 29,000 residents, Suisun City is situated midway between San Francisco and Sacramento in Central Solano County. The Old Town section of the City is located on the Suisun Channel, which empties into the Suisun and Grizzly Bays, the connecting point for the Sacramento River and the San Francisco Bay.

The City was first settled in 1848 and grew during the California Gold Rush as a trading route between the foothills of the Sierra Nevada and the San Francisco Bay Area. The town prospered and remained the bustling hub of agricultural Solano County until Interstate 80 opened in the 1960's, effectively switching commercial traffic away from the railroad and the waterfront area, and into nearby Fairfield.

Solano County Economic Forecast Highlights include:

- Employment will increase by 1.9 percent in 2017. Between 2017 and 2022, the annual growth rate is expected to average 1.0 percent per year.
- Population is expected to grow 1.1 percent in 2017. Annual growth in the 2017 to 2022 period is forecast to average 1.0 percent per year.
- Net migration will be strong over the forecast period. From 2017 to 2022, an average of 2,700 net migrants will enter the county each year, accounting for 60 percent of all population growth.
- Between 2017 and 2022, the largest employment increases will occur in education and healthcare, construction, professional services, wholesale and retail trade, and government. Together, these sectors will account for 75 percent of net job creation in the county.
- Total taxable sales, adjusted for inflation, are expected to increase by an average of 1.7 percent per year during the 2017 to 2022 period.
- Real per capita income is forecast to rise by 1.1 percent in 2017. Between 2017 and 2022, real per capita income will grow at an average rate of 0.6 percent per year.

Source: [http://www.dot.ca.gov/hq/tpp/offices/eab/socio\\_economic\\_files/2017/Solano.pdf](http://www.dot.ca.gov/hq/tpp/offices/eab/socio_economic_files/2017/Solano.pdf)

Between 1989 and 2012, the City implemented an aggressive redevelopment program centered on the Old Town Waterfront and Historic Main Street Shopping District. After decades of isolation, the waterfront is once again accessible to the general public via a new Public Marina, Public Promenade, Harbor Square Plaza, and the Hampton Inn & Suites (Waterfront Hotel). The channel was deepened to allow boating excursions from the San Francisco Bay and the Sacramento Delta.

With the loss of Redevelopment Agency in 2012, the continuing challenge that the City faces is how to generate ongoing sources of General Fund revenue to pay for core services that include police, fire,

streets, facility maintenance, graffiti removal, youth services, senior services, and recreation and community services.

The FY 2016-17 General Fund budget was adopted with a structural deficit of \$266,500. Budget changes during the course of FY 2016-17, including the passage of Measure S, a 1% sales tax initiative in November 2016. It eliminated the structural deficit and produced a \$508,030 structural surplus. Looking ahead to FY 2017-18, ongoing revenues are projected to exceed ongoing expenditures by approximately \$146,500. As the City's fiscal position slowly improves, the challenge is prioritizing the unmet needs that have grown since the recession and loss of Redevelopment Agency in 2012.

The dissolution of the Redevelopment Agencies in California took effect on February 1, 2012, as part of the state legislature's budget balancing solution. The State Controller's Office completed the Asset Transfer Review in February 2014. The City complied with all findings of the Asset Transfer Review, except for the disputed assets which was the subject of the Complaint for Declaratory Relief and Injunctive Relief, a case filed by the City. On July 2016, without admission of fault or wrongdoing, the Parties have agreed to completely resolve any and all disputes between the Parties. The City agreed to pay the disputed amount in ten annual installments.

The City has a longstanding policy of maintaining a General Fund emergency reserve of 20%. Based on the fiscal year 2017-18 budget, the emergency reserve is at 20% of operating expenditure budget or about \$2.5 million.

## **MAJOR INITIATIVES**

With the passing of Measure S, the Sales and Use Tax in November 2016, the FY2017-18 budget represents an emergence from the fiscal challenges brought by the recession. The following major service enhancements are included in the budget:

- Hiring Public Safety Personnel including policer officers and dispatchers.
- Hiring a Fire Administrative Captain.
- Filling vacancies in the Economic Development and Public Works Departments.

Deferred facilities maintenance needs have begun to be addressed including:

- Building repairs at City Hall and at Police Station.
- Repairs at Harbor Theatre building and the Lawler House.
- Building Fire Suppression System at the Marina.

In addition to major service enhancements and beginning to address deferred building maintenance needs, the following major capital projects are also added in the FY 2017-18 budget:

- Partial cost of marina dredging in the amount of \$2.9 million.
- Acquisition of a Fire Engine.
- Street Repairs program amounting to \$500,000.
- Initiation of upgrading the City's 30-year-old budget and accounting system.

The positive results of Measure S show that our residents care. They have entrusted us through the passage of the first general tax increase in City's history. City staff will make sure that the monies generated will be spent according to the wishes of the community as reflected in the Council's adoption of the FY 2017-18 budget. A "Measure S Oversight Committee" has been established to further ensure accountability and transparency.

**FINANCIAL INFORMATION****General Controls**

Management of the City of Suisun City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse, as well as to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

**Budgeting Controls**

The City of Suisun City maintains budgetary controls to ensure compliance with legal provisions embodied in the appropriated annual budget approved by the City Council. Activities of the General Fund, special revenue funds, debt service funds, and internal service funds are included in the appropriated annual budget. The level of budgetary control, that is the level at which expenditures cannot legally exceed the appropriated amount is the fund level.

Only the City Council has the authority to increase total appropriations to departments within funds subject to the appropriation limits established by State law. The City Council did approve supplemental appropriation increases during the year. Encumbrance accounting, a system where unperformed contracts and commitments to purchase are recorded against appropriations, is not used by the City. As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management.

**Fiscal Management**

It is the City's policy to minimize the subsidization by the general taxpayer of the costs of services provided to the public that are of specific benefit, rather than general benefit. In addition, community facilities districts (CFD), maintenance assessments districts (MAD), and a parking assessment district (PAD) are used to offset 100 percent of zone costs for maintenance of public improvements that serve new developments, and 80 percent of eligible general City services allocable to new developments.

Consistent with the State Constitution, charges for services will not exceed the cost reasonably borne to deliver those services. Costs reasonably borne may include direct and in-direct costs.

Whenever required by bond indentures, the City will determine whether debt-service coverage ratios are being met. Whenever coverage ratios are not being met, the staff will recommend rate increases or expenditure reductions or some combination of the two in order to meet coverage ratios.

**OTHER INFORMATION****Independent Audit**

The City Council requires an annual audit of the financial records and transactions of the City be made by an independent certified public accounting firm selected by the City Council. The firm Chavan &

Associates, LLP (C&A LLP) was selected to perform this service. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City, for the fiscal year ended June 30, 2017, are free of material misstatement. We are pleased to inform you that our auditors have issued an unmodified ("clean") opinion on the City's financial statements for the year ended June 30, 2017. The independent auditor's report is presented as the first item of the financial section of the report.

### Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Suisun City for its comprehensive annual financial report for the fiscal year ended June 30, 2016. This is the thirteenth straight year the City has received the award.

The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

### Acknowledgments

The preparation of this Comprehensive Annual Financial Report was made possible by the dedicated efforts of the entire staff of the Administrative Services Department. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. We would also like to thank staff members from C&A LLP for their invaluable professional support in the preparation of the CAFR. Finally, we want to thank the Mayor and the Councilmembers for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Suisun City's finances.

Respectfully submitted,



Elizabeth Luna

Accounting Services Manager



Suzanne Bragdon

City Manager

**City of Suisun City**  
**Comprehensive Annual Financial Report**  
**For the year ended June 30, 2017**

**PRINCIPAL OFFICIALS**

**City Council**

<u><b>Position</b></u>	<u><b>Name</b></u>
Mayor	Pedro "Pete" Sanchez
Mayor Pro-Tem	Lori Wilson
Councilmember	Jane Day
Councilmember	Michael Hudson
Councilmember	Michael A. Segala

**Elected and Appointed Officials**

<u><b>Position</b></u>	<u><b>Name</b></u>
City Manager	Suzanne Bragdon
City Clerk	Linda Hobson
City Treasurer	Michael McMurry

**Administrative Team**

<u><b>Position</b></u>	<u><b>Name</b></u>
Assistant City Manager	Ronald C. Anderson Jr.
Building & Public Works Director	Tim McSorley
Development Services Director	Jason Garben
Fire Chief	Michael O'Brien
Police Chief	Tim Mattos
Recreation & Community Services Director	Kris Lofthus

**City of Suisun City**  
**Comprehensive Annual Financial Report**  
**For the year ended June 30, 2017**

**CITYWIDE ORGANIZATION**



**City of Suisun City**  
**Comprehensive Annual Financial Report**  
**For the year ended June 30, 2017**

**LOCATION MAP**



**City of Suisun City**  
**Comprehensive Annual Financial Report**  
**For the year ended June 30, 2017**

**GFOA CERTIFICATE**



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**City of Suisun City  
California**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2016**

*Christopher P. Morill*

Executive Director/CEO

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**FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the  
City Council of the City of Suisun City  
City of Suisun City, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Suisun City (the "City"), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

The City's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Suisun City, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of pension contributions, schedule of net pension liabilities and proportionate shares, schedule of funding progress, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.



The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2017 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

C & A LLP

December 18, 2017  
San Jose, California



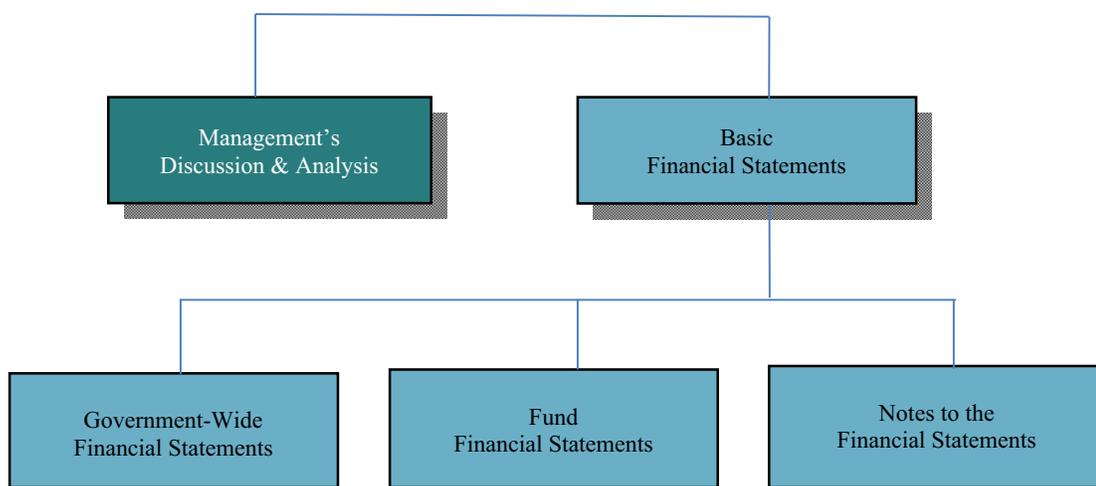
**MANAGEMENT'S DISCUSSION  
AND ANALYSIS**

**INTRODUCTION**

The Management’s Discussion and Analysis (MD&A) is a required section of the City’s Comprehensive Annual Financial Report, as shown in the overview below. The purpose of the MD&A is to present a discussion and analysis of the City’s financial performance during the fiscal year that ended on June 30, 2017. This report will (1) focus on significant financial issues, (2) provide an overview of the City’s financial activity, (3) identify changes in the City’s financial position, (4) identify any individual fund issues or concerns, and (5) provide descriptions of significant asset and debt activity.

This information, presented in conjunction with the Basic Financial Statements is intended to provide a comprehensive understanding of the City’s operations and financial standing.

**Required Components of the Annual Financial Report**



**FISCAL YEAR 2016/17 FINANCIAL HIGHLIGHTS**

- Total net position decreased by \$3,324,159 from last fiscal year.
- The City’s assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$162.24 million; assets and deferred outflows of resources totaled \$187.97 million and liabilities and deferred outflows of resources were \$25.72 million.
- Net position included \$137.09 million classified as net investment in capital assets; \$34.25 million as restricted; and \$9.10 million as a deficit unrestricted net position (negative unrestricted net position).
- Total city-wide revenues were \$19.8 million which consists of program revenue of \$11.57 million and general revenues of \$8.24 million.
- Total City expenses were \$21.20 million.
- Total Governmental fund balances were \$25.68 million, which included a \$3.86 million fund balance in the General Fund. Total fund balance increased by \$1.27 million from last year.
- General Fund revenues were \$10.83 million, while General Fund expenditures were \$10.76 million. Transfers in to the General Fund from other funds were \$964,150 and transfers out totaled \$534,654.

## THE BASIC FINANCIAL STATEMENTS

The Basic Financial Statements are comprised of 1) Government-wide (city-wide) Financial Statements, and; 2) Fund Financial Statements. These two sets of financial statements provide the reader two different perspectives of the City's financial activities and financial position.

*Government-Wide Financial Statements* provide a longer-term view of the City's activities as a whole, and comprise the *Statement of Net Position* and the *Statement of Activities*. The *Statement of Net Position* provides information about the financial position of the City as a whole, including all its capital assets and long-term liabilities on a full accrual basis, similar to that used by corporations. The *Statement of Activities* provides information about all the City's revenues and all its expenses, also on a full accrual basis, with the emphasis on measuring net revenues and/or expenses for each of the City's programs. The *Statement of Activities* explains in detail the change in Net Position for the fiscal year.

All of the City's activities are required to be grouped into government activities and business-type activities. The entire amount in the *Statement of Net Position* and the *Statement of Activities* are also required to be separated into governmental activities or business-type activities in order to distinguish between these two types of activities of the City.

*Fund Financial Statements* report the City's operations in more detail than the government-wide statements and focus primarily on the short-term activities of the City's general fund and other major funds. The Fund Financial Statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt, and other long-term amounts.

Major funds account for the major financial activities of the City and are presented individually, while the activities of non-major funds are presented in summary, with subordinate schedules presenting the detail for each of these other funds. Major funds are explained below.

### The Government-Wide Financial Statements

Government-wide financial statements are prepared on the accrual basis, which means they measure the flow of all economic resources of the City as a whole. The *Statement of Net Position* and the *Statement of Activities* present information about the following:

*Governmental Activities* – All of the City's basic services are considered to be governmental activities, including general government, public safety, public works, highway and streets, building services, culture and recreation, and community development. These services are supported by general City revenues such as taxes, and by specific program revenues such as development and recreation program fees.

### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Fund financial statements provide detailed information about each of the City's most significant funds, called major funds. The concept of major funds, and the determination of which are major funds, was established by GASB Statement 34 and replaces the concept of combining like funds and presenting them in total. Instead, each major fund is presented individually, with all non-major funds summarized and presented only in a single column. Subordinate schedules present the detail of these non-major funds.

Major funds present the major activities of the City for the fiscal year, and may change from year to year as a result of changes in the pattern of the City's activities. The City's funds are segregated into three categories: governmental funds, proprietary funds, and fiduciary funds.

*Governmental Funds* – The City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances available at year-end. Financial statements are prepared on the modified accrual basis, which means they measure only current financial resources and uses. Carrying amounts for capital assets and other long-lived assets, along with long-term liabilities are not presented on the balance sheet in the governmental fund financial statements. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

*Proprietary Funds* – The City uses internal service funds to report activities that provide supplies and services for the City's other programs and activities such as the City's self-insurance, motor vehicle repair, motor vehicle replacement, network maintenance and public works operating costs. The internal services funds are reported with governmental activities in the Government-Wide Financial Statements.

*Fiduciary Funds* – Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reported in the Government-Wide financial statements because the resources of these funds are not available to support the City of Suisun City's own programs. The accounting for fiduciary funds is much like that used for business type activities.

#### **NOTES TO THE FINANCIAL STATEMENTS**

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found immediately following the fund financial statements.

#### **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information other than through the MD&A follows the Notes and includes a pension plan and other postemployment benefits information.

#### **SUPPLEMENTARY INFORMATION**

Combining and individual fund statements and schedules are included to provide additional information on non-major governmental funds including special revenue, debt service, capital project funds, proprietary internal service fund information and agency funds. An un-audited statistical section provides historical and current data on financial trends, revenue and debt capacity, demographic and economic information, and operating information.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Over time, net position may serve as an indicator of the City's financial position. The City's Total Net Position decreased \$3.324 million, from \$165.569 million in fiscal year 2015/16 to \$162.245 million in fiscal year 2016/17. A significant portion of the City's net position (\$137.094 million) was net investment in capital assets, (e.g., land, buildings, general government infrastructure, equipment, etc.) which is capital assets net of accumulated depreciation and reduced by any related debt used to acquire or construct those assets. Capital assets represent infrastructure which provide services to citizens and are not available for future spending.

GASB 68 requires local governments to report their fair share of net pension liabilities from pension plans. The City participates in the miscellaneous and safety plans with CalPERS. With the implementation of GASB 68, the City reported its proportionate share of the plans' net pension liabilities.

The following table summarized the City's ending net position:

**Table 1 - Net Position**

	<b>Governmental Activities</b>		<b>Percent Change</b>
	<b>2017</b>	<b>2016</b>	
<b>Assets</b>			
Current and other assets	\$ 42,131,368	\$ 41,225,458	2.20%
Capital assets	139,756,226	142,964,607	-2.24%
<b>Total Assets</b>	<b>\$ 181,887,594</b>	<b>\$ 184,190,065</b>	<b>-1.25%</b>
<b>Deferred Outflows of Resources</b>	<b>\$ 6,084,360</b>	<b>\$ 1,888,014</b>	<b>222.26%</b>
<b>Liabilities</b>			
Current and other liabilities	\$ 2,474,884	\$ 1,946,842	27.12%
Noncurrent liabilities	20,665,104	16,611,355	24.40%
<b>Total Liabilities</b>	<b>\$ 23,139,988</b>	<b>\$ 18,558,196</b>	<b>24.69%</b>
<b>Deferred Inflows of Resources</b>	<b>\$ 2,587,383</b>	<b>\$ 1,951,141</b>	<b>32.61%</b>
<b>Net Position</b>			
Net investment in capital assets	\$ 137,093,773	\$ 139,860,899	-1.98%
Restricted	34,266,905	33,924,639	1.01%
Unrestricted	(9,116,095)	(8,216,796)	-10.94%
<b>Total Net Position</b>	<b>\$ 162,244,583</b>	<b>\$ 165,568,742</b>	<b>-2.01%</b>

**Governmental Activities**

As shown in the above *Statement of Changes in Net Position* schedule, the net change in program revenues from the prior fiscal year for governmental activities was a decrease of 0.51%. The net change in general revenues from the prior year was an increase of 1.74% for a total increase in revenues of 0.41%. The net change in expenses from the prior year was an increase of 7.24%.

With total program and general revenues for fiscal year 2016/17 at \$19.807 million and total expenses at \$21.196 million, the change in net position for current activity was a decrease of \$3.32 million.

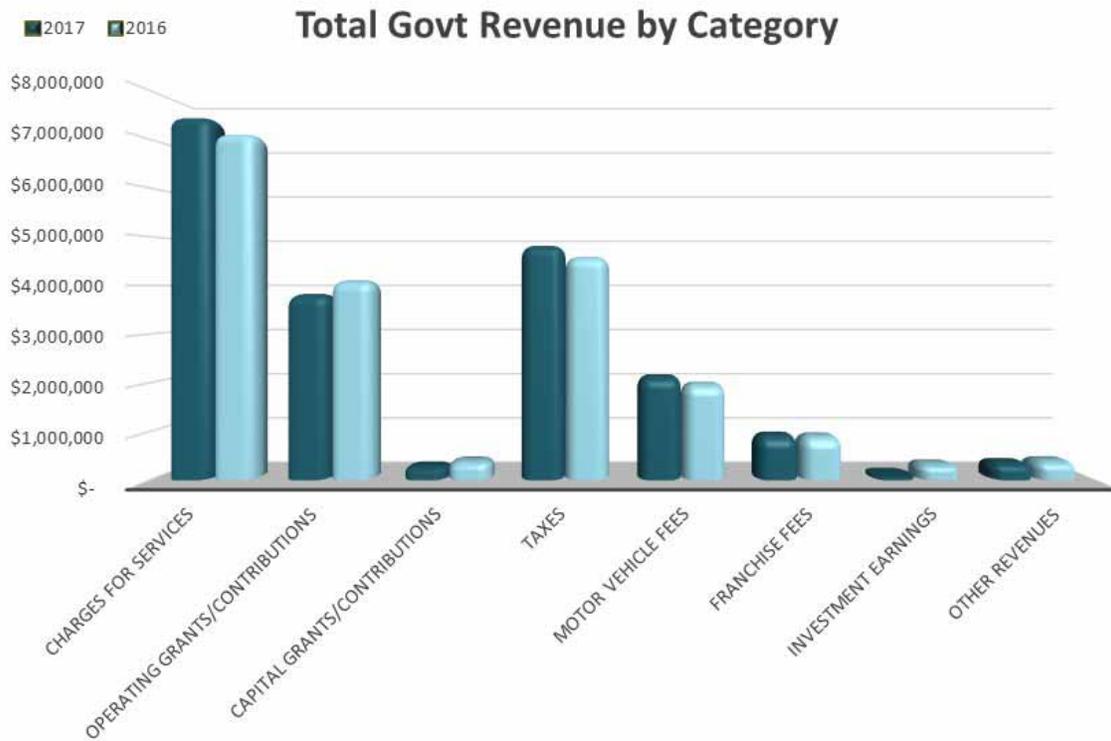
An analysis of the changes in revenues and expenses by type of significant events follows:

**Table 2 - Statement of Changes in Net Position**

Functions/Programs	Governmental Activities		Percent Change
	2017	2016	
<b>Program Revenues</b>			
Charges for services	\$ 7,505,831	\$ 7,160,889	4.82%
Operating grants and contributions	3,820,554	4,106,037	-6.95%
Capital grants and contributions	241,713	360,062	-32.87%
<b>Total Program Revenues</b>	<b>11,568,098</b>	<b>11,626,988</b>	<b>-0.51%</b>
<b>General Revenues</b>			
Taxes	4,833,297	4,601,491	5.04%
Motor vehicle fees	2,120,824	1,963,724	8.00%
Franchise fees	896,072	877,902	2.07%
Investment earnings	65,678	292,452	-77.54%
Other revenues	323,199	362,852	-10.93%
<b>Total General Revenues</b>	<b>8,239,070</b>	<b>8,098,421</b>	<b>1.74%</b>
<b>Expenses</b>			
General government	4,712,399	4,003,193	17.72%
Public safety	7,121,039	6,178,963	15.25%
Public works	2,331,092	2,262,710	3.02%
Highways and streets	2,751,957	2,979,316	-7.63%
Building services	846,867	837,255	1.15%
Culture and recreation	2,080,633	2,142,568	-2.89%
Community development	1,277,703	1,250,746	2.16%
Interest on fiscal charges	74,125	109,702	-32.43%
<b>Total Expenses</b>	<b>21,195,815</b>	<b>19,764,453</b>	<b>7.24%</b>
<b>Special Item:</b>			
Settlement agreement	(1,935,512)	-	100.00%
Increase / (Decrease) in Net Position	(3,324,159)	(39,044)	-8413.88%
<b>Net Position, Beginning of Year</b>	<b>165,568,742</b>	<b>165,607,786</b>	<b>-0.02%</b>
<b>Net Position, End of Year</b>	<b>\$ 162,244,583</b>	<b>\$ 165,568,742</b>	<b>-2.01%</b>

**Governmental Revenues**

The following chart summarizes the changes in revenues by category during 2016/17:

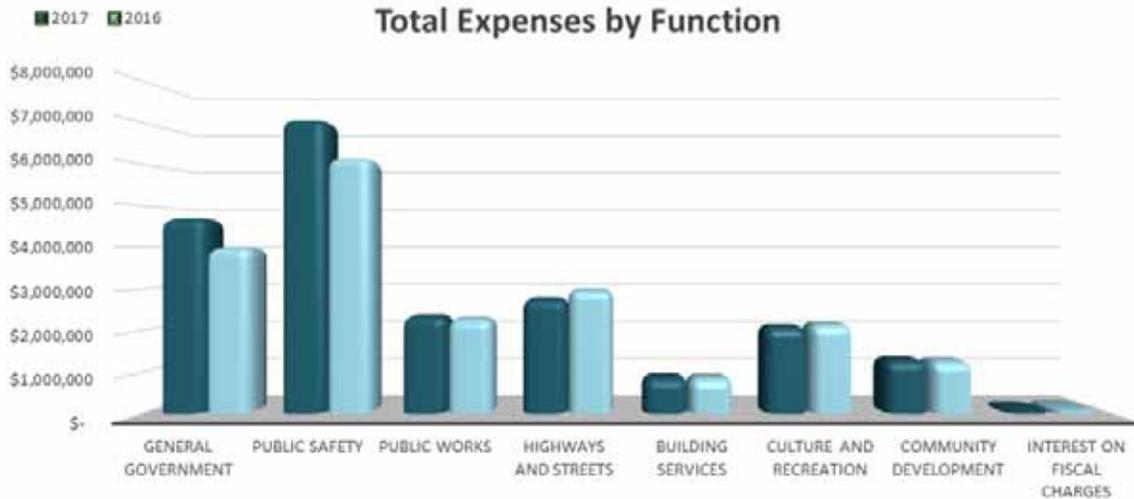


Significant changes in governmental revenues consisted of the following:

- Capital grants and contributions decreased by 33% most of which were related to transportation capital projects funded by grants.
- Interest earnings decreased by 77% is a result of yearend market value adjustment in City’s investment portfolio.

**Governmental Expenses**

The 2016/17 expenses for Governmental Activities increased by \$1,431,362 as illustrated in the chart below:



Significant changes in governmental expenses consisted of the following:

- General Government expenses increased by approximately 18% can be attributed to pension expense related adjustments and increase in housing voucher program expenses.
- Public Safety expenses increased by 15% because of new police leased vehicles.
- Highway and streets expense decreased by approximately 8% due to decline in staffing and supplies costs in relation to street maintenance.
- Interest expense decreased by about 32% because of decline in interest payments as the loan or notes get paid.

**FINANCIAL ANALYSIS OF THE CITY’S FUNDS**

A summary of the changes in fund balance of the Major Funds and Other Governmental Funds is presented below:

**Table 3 - Summary of Changes in Fund Balance - Governmental Funds**

	Major Funds							Total
	General Fund	Off-site Street Improvement	Housing Authority Special Revenue	Housing Authority Choice Vouchers	Special Assessment Districts	Municipal Facilities and Equipment	Nonmajor Governmental Funds	
Total Revenues	\$ 10,834,801	\$ 183,167	\$ 483,730	\$ 2,285,899	\$ 2,147,868	\$ 413,479	\$ 3,675,233	\$ 20,024,177
Total Expenditures	10,756,267	-	467,437	2,225,372	1,151,639	59,534	4,323,067	18,983,316
Revenues Over (Under) Expenditures	78,534	183,167	16,293	60,527	996,229	353,945	(647,834)	1,040,861
Proceeds from capital lease	-	-	-	-	-	-	81,692	81,692
Payments from Successor Agency	-	-	-	-	-	-	157,200	157,200
Transfers in	964,150	-	-	-	264,418	-	889,700	2,118,268
Transfers out	(534,654)	(266,883)	(65,000)	-	(1,017,050)	(1,300)	(233,381)	(2,118,268)
Net change in fund balances	508,030	(83,716)	(48,707)	60,527	243,597	352,645	247,377	1,279,753
Beginning of year	3,354,277	4,421,633	10,050,963	3,989	1,413,079	(82,538)	5,235,241	24,396,644
End of year	\$ 3,862,307	\$ 4,337,917	\$ 10,002,256	\$ 64,516	\$ 1,656,676	\$ 270,107	\$ 5,482,618	\$ 25,676,397

The total change in fund balance during the year, including Major Funds and Other Governmental Funds, was an increase of \$1.280 million. Total ending fund balance was \$25.676 million.

**Governmental Funds**

The fund balance of the City’s General Fund increased by \$508,030. Total revenues increased by \$277,846 while total expenditures increased by \$318,049 from prior year.

The Off-site Street Improvement fund expenditures decreased by \$6,652 while revenue decreased by \$51,566.

The Housing Authority Special Revenue fund had a decrease in revenue of \$94,220 and an increase in expenditures of \$40,804.

The Housing Authority Choice Vouchers fund had an increase in revenue of \$275,288 and an increase in expenditures of \$192,696.

The Special Assessment Districts fund expenditures increased by \$11,677 while revenue increased by \$65,810.

The Municipal Facilities and Equipment fund expenditures decreased by \$543,165 while revenue decreased by \$21,299.

Revenue from nonmajor funds decreased by \$569,436 and while expenditures decreased by \$1,503,733.

**CAPITAL ASSETS**

The capital assets of the City are those assets which are used in the performance of the City's functions including infrastructure assets. At June 30, 2017, net capital assets from governmental activities totaled \$139.8 million. Depreciation on capital assets is recognized in the Government-Wide Financial Statements and the proprietary fund statements. The City has elected to use straight line depreciation as defined by GASB Statement No. 34 for calculation of depreciation. The following table summarizes the City's capital assets at the end of the year:

**Table 4 - Capital Assets at Year End - Net**

	<b>Governmental Activities</b>		<b>Percent Change</b>
	<b>2017</b>	<b>2016</b>	
Land and improvement	\$ 46,529,908	\$ 46,529,908	0.00%
Construction-in-Progress	331,717	936,062	-64.56%
Buildings	18,840,560	19,438,867	-3.08%
Buildings and improvements	3,345,213	3,021,247	10.72%
Equipment	2,359,327	2,334,892	1.05%
Infrastructure	22,498,799	22,990,541	-2.14%
Streets-Pavement System	45,619,728	47,383,166	-3.72%
Vehicle, machines and equipment	230,974	329,924	-29.99%
Total Capital Assets, Net	<u>\$ 139,756,226</u>	<u>\$ 142,964,607</u>	-2.24%

Additional detail and information on capital asset activity is described in the notes to the financial statements.

**DEBT ADMINISTRATION**

During the year, Long-Term Debt from governmental activities decreased by \$441,255 primarily due to regular debt service payments offset by a new capital lease of \$81 thousand.

The following table summarizes the City's debt at the end of the year:

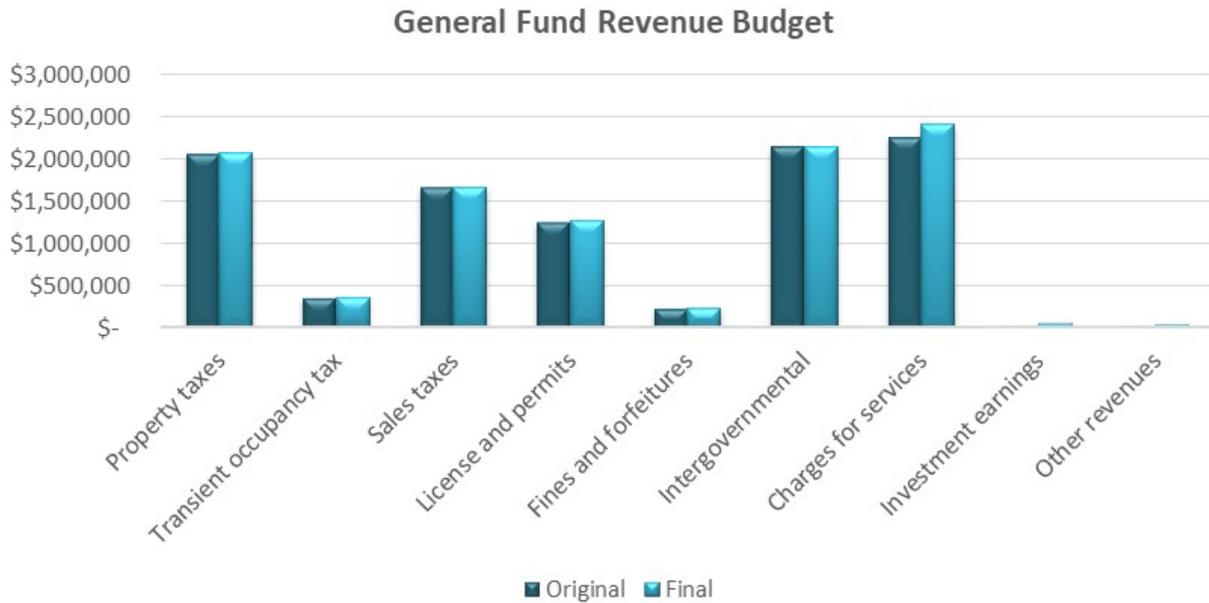
**Table 5 - Outstanding Long-Term Debt at Year End**

	<b>Governmental Activities</b>		
	<b>2017</b>	<b>2016</b>	<b>% Change</b>
General Obligation Bonds	\$ 635,000	\$ 925,000	-31.35%
Capital Leases	575,938	649,453	-11.32%
North Bay Aqueduct Agreement	1,451,515	1,529,255	-5.08%
Total outstanding long-term debt	<u>\$ 2,662,453</u>	<u>\$ 3,103,708</u>	-14.22%

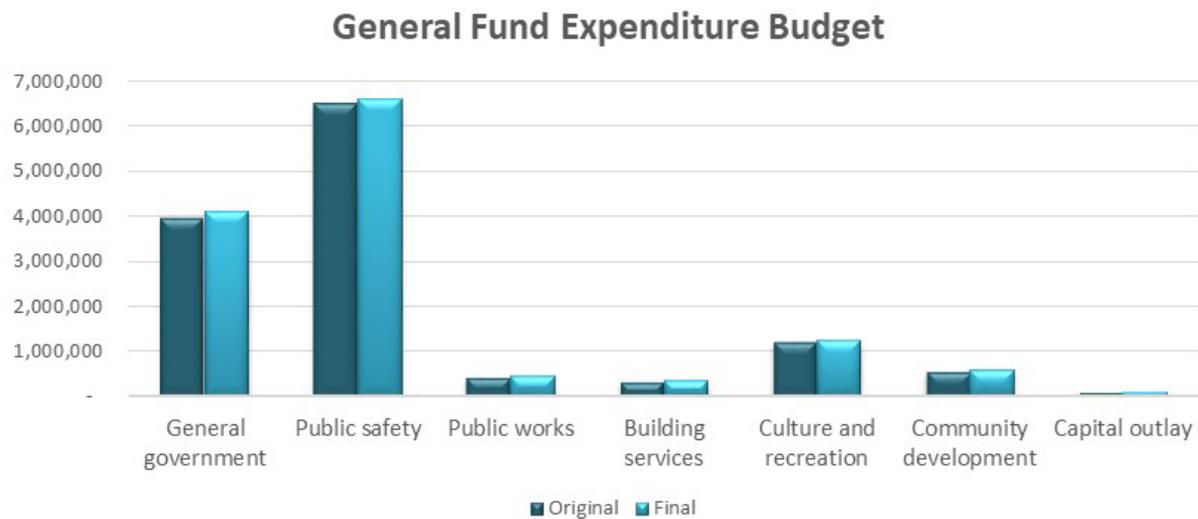
Additional detail and information on long-term debt activity is described in the notes to the financial statements.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Changes from the City's General Fund original budgeted to the final budgeted revenues are summarized as follows:



Changes from the City's General Fund original budgeted to the final budgeted expenditures are summarized as follows:



Changes to the City's budget that increase or decrease appropriations in a fund must be approved by a resolution of the City Council. Modifications to the budget that are a realignment of fiscal activities with no impact to the fund's bottom line may be approved by the City Manager.

Appropriations were increased by \$139,000 during the year. The General Fund adopted revenue budget was \$10,230,600. The General Fund final expenditure budget was \$13,380,000 million.

## ECONOMIC FACTORS AND OUTLOOK

Suisun City is finally feeling the recovery and upswing of the economy. With 69% of voters supporting the passage of Measure S (1.0% Transaction and Use Tax) in November 2016, the City's financial budget 2017-2018 is more hopeful and positive than last year. While taxes from Measure S in its first year may not address all suppressed demands incurred over the past five year, it does provide a breather; an opportunity to start addressing some of the more pressing needs facing the community.

At the local level, the City's financial budget for fiscal year 2017-2018 is a status quo budget with few exceptions. The City's general fund emergency reserve is budgeted at nearly \$2.5 million or 19.92% of operating costs. This amount would fulfill the 20% goal that is set forth by City Council's stated policy.

The City-Wide Budget for fiscal year 2017-18 indicates an increase in expenditures of about \$2.8 million, or 8.8 percent. Largest part of the increase is on capital improvement projects. While many of these projects are grant funded or paid for with development impact fees, additional maintenance and improvements are being funded with Measure S funds. Another component of the expenditure increase is the costs associated with unfreezing selected staff positions, adding additional staff related to Measure S priorities, salary adjustments and increases in health insurance and PERS costs.

Recognizing that Measure S has a sunset clause that discontinues the levy after ten years, the longer-term strategy is that development activity in the works will generate new ongoing revenues to replace funds generated by Measure S once it ends.

The City recognizes the need for Marina Dredging prompting it to allocate \$2.5 million for the initial project cost. The City continues to evaluate funding sources to come up with \$5.0 million to complete the dredging project based on current estimates.

CalPERS contributions are going up due to decisions made by the PERS board to move toward full funding in a short period. This is a continuing challenge to the City's financial position.

The City is showing signs of continuing recovery. It is expected to see some improvement in its revenue position including moderate increases in property tax and sales tax. Economic development activity is in evidence throughout the City. Staff is in discussions with developers for multiple properties controlled by the City including:

- End of Civic Center Drive.
- Parcel east of the Hampton Inn & Suites.
- Thirty-acre property north of downtown
- Planning applications for Suisun 355 annexation on the east side of town.
- Small commercial development at Walters Road/Highway 12

The City will continue to look for opportunities for revenue growth; this will include marketing the City for investments and business to generate jobs as well as tax revenue increases to address the unmet needs.

The FY 2017-18 Annual Budget assumptions and strategy continue to be conservative. Community priorities as expressed through the formal Godbe survey, ranked crime reduction, police patrols, streetlights, 911 public-safety response, youth crime prevention, street/potholes and parks as their top

preference. The fiscal year 2017-18 budget begins to address most of these interests and needs, both through the use of Measure S monies, as well as through growth in other funds.

**REQUEST FOR FINANCIAL INFORMATION**

This Comprehensive Annual Financial Report is intended to provide our citizens, taxpayers, creditors, investors, and government regulators with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. Questions about this report should be directed to the Administrative Services Department, at 701 Civic Center Blvd., Suisun City, CA 94585 or visit the City's website at [www.suisun.com](http://www.suisun.com).

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**BASIC FINANCIAL STATEMENTS**

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## GOVERNMENT-WIDE STATEMENTS

### Statement of Net Position and Statement of Activities

The Statement of Net Position and the Statement of Activities summarize the entire City's financial activities and financial position. They are prepared on the same basis as is used by most businesses, which means they include all the City's assets and all its liabilities, as well as all its revenues and expenses. This is known as the full accrual basis. The effect of all of the City's transactions is taken into account, regardless of whether or when cash changes hands, but all material internal transactions between City funds have been eliminated.

The Statement of Net Position reports the difference between the City's total assets and the City's total liabilities, including all the City's capital assets and all its long-term debt. The Statement of Net Position presents information in a way that focuses the reader on the composition of the City's net position, by subtracting total liabilities from total assets.

The Statement of Net Position summarizes the financial position of all of the City's Governmental Activities in a single column. The City's Governmental Activities include the activities of its General Fund, along with all its Special Revenue Funds, Capital Projects Funds, Debt Service Funds, and Internal Service Funds.

The Statement of Activities reports increases and decreases in the City's net position. It is also prepared on the full accrual basis, which means it includes all the City's revenues and all its expenses, regardless of when cash changes hands. This differs from the "modified accrual" basis used in the Fund financial statements, which reflect only current assets, current liabilities, available revenues and measurable expenditures.

The Statement of Activities presents the City's expenses first, listed by program. Program revenues – that is, revenues which are generated directly by these programs - are then deducted from program expenses to arrive at the net expense of each governmental program. The City's general revenues are then listed in the Governmental Activities and the Change in Net Position is computed and reconciled with the Statement of Net Position.

Both these Statements include the financial activities of the City, the City of Suisun City Public Financing Authority, and the City of Suisun City Housing Authority. These entities are legally separate but are component units of the City because they are controlled by the City, which is financially accountable for the Agency's and the Authority's activities.

**City of Suisun City**  
**Statement of Net Position**  
**June 30, 2017**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current Assets:	
Cash and investments	\$ 19,822,148
Cash with fiscal agents	24,202
Receivables:	
Accounts receivable - net	1,068,188
Interest receivable	7,379
Prepaid items	10,898
Other assets	18,304
Total Current Assets	<u>20,951,119</u>
Noncurrent Assets:	
Notes receivable - net	14,278,744
Advance to other governments	6,901,505
Capital assets:	
Nondepreciable	46,861,625
Depreciable - net	92,894,601
Total Capital Assets - Net	<u>139,756,226</u>
Total Noncurrent Assets	<u>160,936,475</u>
<b>Total Assets</b>	<u>\$ 181,887,594</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	<u>\$ 6,084,360</u>
 <b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	\$ 751,048
Refundable deposits	109,321
Interest payable	13,758
Unearned revenues	16,768
Claims payable - due within one year	278,915
Settlement obligation payable - due within one year	193,511
Compensated absences - due within one year	575,658
Long-term debt - due within one year	535,905
Total Current Liabilities	<u>2,474,884</u>
Noncurrent Liabilities:	
Long-term debt - due after one year	2,126,548
Claims payable	340,896
Settlement obligation payable	1,548,489
Compensated absences	18,500
Net pension liability	16,361,628
Net OPEB obligation	269,043
Total Noncurrent Liabilities	<u>20,665,104</u>
<b>Total Liabilities</b>	<u>\$ 23,139,988</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	<u>\$ 2,587,383</u>
 <b>NET POSITION</b>	
Net investment in capital assets	\$ 137,093,773
Restricted:	
Debt service	557,292
Housing programs	18,159,763
Special district assessments	1,656,676
Special projects and programs	11,752,945
Sewer maintenance	2,140,229
Total restricted net position	<u>34,266,905</u>
Unrestricted	<u>(9,116,095)</u>
<b>Total Net Position</b>	<u>\$ 162,244,583</u>

The accompanying notes are an integral part of these financial statements.

**City of Suisun City**  
**Statement of Activities**  
**For the year ended June 30, 2017**

Functions/Programs	Expenses	Program Revenues			Governmental Activities	Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
<b>Primary Government:</b>						
<b>Governmental Activities:</b>						
General government	\$ 4,712,399	\$ 2,121,065	\$ 2,594,705	\$ -	\$ 3,371	
Public safety	7,121,039	619,502	326,255	-	(6,175,282)	
Public works	2,331,092	2,797,192	10,000	-	476,100	
Highways and streets	2,751,957	90,200	637,960	241,713	(1,782,084)	
Building services	846,867	345,398	-	-	(501,469)	
Culture and recreation	2,080,633	1,021,159	91,774	-	(967,700)	
Community development	1,277,703	511,315	159,860	-	(606,528)	
Interest on long-term debt	74,125	-	-	-	(74,125)	
<b>Total Governmental Activities</b>	<b>\$ 21,195,815</b>	<b>\$ 7,505,831</b>	<b>\$ 3,820,554</b>	<b>\$ 241,713</b>	<b>(9,627,717)</b>	

**General Revenues and Special Items:**

Taxes:	
Property taxes	2,549,755
Sales and use taxes	1,919,520
Transient occupancy taxes	364,022
Total taxes	4,833,297
Motor vehicle fees	2,120,824
Franchise fees	896,072
Investment earnings	65,678
Other revenues	165,999
Payments from Successor Agency	157,200
Special item - settlement agreement	(1,935,512)
Total General Revenues and Special Items	6,303,558
Change in Net Position	(3,324,159)
Net Position - Beginning of Year	165,568,742
Net Position - End of Year	\$ 162,244,583

The accompanying notes are an integral part of these financial statements.

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## FUND FINANCIAL STATEMENTS

### MAJOR GOVERNMENTAL FUNDS

The funds described below were determined to be Major Funds by the City in fiscal year 2017. Individual nonmajor funds may be found in the Supplemental section.

Fund Title	Fund Description
GENERAL FUND	The fund is used to account for the resources to carry out basic governmental activities of the City such as general government, public safety, public works, and parks and recreation which are not required to be accounted for in another fund.
OFF-SITE STREET IMPROVEMENT FUND	This fund accounts for capital improvement fees generated by new development and expended on street improvement city-wide.
HOUSING AUTHORITY SPECIAL REVENUE FUND	This fund is used to account for the use of housing assets from the former Redevelopment Agency.
HOUSING AUTHORITY CHOICE VOUCHERS FUND	This fund is used to account for intergovernmental revenues received to be used for housing assistance payment programs.
SPECIAL ASSESSMENT DISTRICTS	This fund accounts for maintenance assessments to be expended only for landscaping, lighting and storm drain maintenance purposes.
MUNICIPAL FACILITIES AND EQUIPMENT	This fund accounts for funds generated from construction activity and expended for improvements necessitated by community growth.

**City of Suisun City**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2017**

	Major Funds							Total
	General Fund	Off-site Street Improvement	Housing Authority Special Revenue	Housing Authority Choice Vouchers	Special Assessment Districts	Municipal Facilities and Equipment	Nonmajor Governmental Funds	
<b>ASSETS</b>								
Cash and investments	\$ 3,389,330	\$ 4,337,917	1,445,059	\$ 64,516	\$ 1,738,984	\$ 270,107	\$ 5,518,595	\$ 16,764,508
Cash with fiscal agent	-	-	24,202	-	-	-	-	24,202
Receivables:								
Accounts receivable - net	677,788	-	2,330	-	33,122	-	166,991	880,231
Interest receivable	7,379	-	-	-	-	-	-	7,379
Intergovernmental	-	-	-	-	-	-	184,330	184,330
Notes receivable	-	-	9,828,326	-	-	4,434,258	16,160	14,278,744
Due from other funds	255,946	-	-	-	-	-	-	255,946
Prepaid items	1,660	-	134	-	-	-	9,104	10,898
Other assets	-	-	-	-	-	-	18,304	18,304
Advances to other governments	-	-	6,901,505	-	-	-	-	6,901,505
<b>Total Assets</b>	<b>\$ 4,332,103</b>	<b>\$ 4,337,917</b>	<b>\$ 18,201,556</b>	<b>\$ 64,516</b>	<b>\$ 1,772,106</b>	<b>\$ 4,704,365</b>	<b>\$ 5,913,484</b>	<b>\$ 39,326,047</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable	\$ 422,652	\$ -	\$ 14,181	\$ -	\$ 45,559	\$ -	\$ 193,324	\$ 675,716
Unearned revenues	349	-	-	-	-	-	16,419	16,768
Due to other funds	-	-	-	-	69,871	-	186,075	255,946
Refundable deposits	46,795	-	27,478	-	-	-	35,048	109,321
<b>Total Liabilities</b>	<b>469,796</b>	<b>-</b>	<b>41,659</b>	<b>-</b>	<b>115,430</b>	<b>-</b>	<b>430,866</b>	<b>1,057,751</b>
<b>Deferred Inflows of Resources:</b>								
Unavailable loan programs & revenue	-	-	8,157,641	-	-	4,434,258	-	12,591,899
<b>Fund Balances:</b>								
Nonspendable:								
Prepaid items	1,660	-	134	-	-	-	9,104	10,898
Restricted:								
Debt service	-	-	-	-	-	-	557,292	557,292
Special projects and programs	-	4,337,917	10,002,122	64,516	1,656,676	270,107	4,786,376	21,117,714
Committed	-	-	-	-	-	-	142,249	142,249
Unassigned (Deficit)	3,860,647	-	-	-	-	-	(12,403)	3,848,244
<b>Total Fund Balances</b>	<b>3,862,307</b>	<b>4,337,917</b>	<b>10,002,256</b>	<b>64,516</b>	<b>1,656,676</b>	<b>270,107</b>	<b>5,482,618</b>	<b>25,676,397</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 4,332,103</b>	<b>\$ 4,337,917</b>	<b>\$ 18,201,556</b>	<b>\$ 64,516</b>	<b>\$ 1,772,106</b>	<b>\$ 4,704,365</b>	<b>\$ 5,913,484</b>	<b>\$ 39,326,047</b>

The accompanying notes are an integral part of these financial statements.

**City of Suisun City**  
**Reconciliation of the Government Funds Balance Sheet**  
**to the Government-Wide Statement of Net Position**  
**June 30, 2017**

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**Total Fund Balances - Total Governmental Funds** \$ 25,676,397

Amounts reported for governmental activities in the Statement of Net Position were different because:

Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. The capital assets were adjusted as follows:

Capital assets	252,042,437
Less: accumulated depreciation	(112,517,185)
Total Capital Assets	<u>139,525,252</u>

Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in Governmental Funds Balance Sheet. (13,758)

Internal service funds are used by management to charge the costs of vehicle maintenance and various insurance costs to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. 2,597,098

Contributions made to pension plans will not be included in the calculation of the City's net pension liability of the plan year included in this report and have been deferred and reported as deferred outflows of resources. 6,084,360

The difference between projected and actual earnings from pension plan assets is not included in the plan's actuarial study until the next fiscal year and are reported as deferred inflows of resources in the Statement of Net Position. (2,587,383)

Liabilities were reported for certain revenues that were not available to pay current period expenditures and were reported as unearned in the fund statements. 12,591,899

Long-term obligations were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet. The long-term liabilities were adjusted as follows:

Long-term debt	(2,662,453)
Compensated absences	(594,158)
Settlement obligation payable	(1,742,000)
Net pension liability	(16,361,628)
Net OPEB obligation	(269,043)
Total Long-Term Obligations	<u>(21,629,282)</u>

**Net Position of Governmental Activities** \$ 162,244,583

The accompanying notes are an integral part of these financial statements.

**City of Suisun City**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**For the year ended June 30, 2017**

	Major Funds							Total
	General Fund	Off-site Street Improvement	Housing Authority Special Revenue	Housing Authority Choice Vouchers	Special Assessment Districts	Municipal Facilities and Equipment	Nonmajor Governmental Funds	
<b>REVENUES</b>								
Taxes:								
Property taxes	\$ 2,131,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 417,995	\$ 2,549,755
Transient occupancy tax	364,022	-	-	-	-	-	-	364,022
Sales taxes	1,919,520	-	-	-	-	-	-	1,919,520
License and permits	1,442,028	-	-	-	-	-	-	1,442,028
Fines and forfeitures	253,160	-	560	-	-	-	55,318	309,038
Intergovernmental	2,207,619	-	-	2,285,783	14,000	350,000	1,928,488	6,785,890
Special assessments	-	-	-	-	2,097,346	-	416,595	2,513,941
Charges for services	2,430,044	182,092	375,127	-	-	63,000	706,355	3,756,618
Investment earnings	23,875	1,075	34,098	116	(2,640)	479	9,181	66,184
Other revenues	62,773	-	73,945	-	39,162	-	141,301	317,181
<b>Total Revenues</b>	<b>10,834,801</b>	<b>183,167</b>	<b>483,730</b>	<b>2,285,899</b>	<b>2,147,868</b>	<b>413,479</b>	<b>3,675,233</b>	<b>20,024,177</b>
<b>EXPENDITURES</b>								
Current:								
General government	1,886,508	-	181,446	2,225,372	-	800	248,904	4,543,030
Public safety	6,485,208	-	-	-	-	-	351,505	6,836,713
Public works	363,334	-	-	-	1,102,691	-	364,355	1,830,380
Highways and streets	-	-	-	-	33,273	-	815,576	848,849
Building services	244,934	-	-	-	-	-	-	244,934
Culture and recreation	1,079,666	-	-	-	-	-	499,134	1,578,800
Community development	474,078	-	285,991	-	-	-	256,808	1,016,877
Capital outlay	53,200	-	-	-	15,675	58,734	1,150,862	1,278,471
Debt service:								
Principal	169,339	-	-	-	-	-	547,120	716,459
Interest and fiscal charges	-	-	-	-	-	-	88,803	88,803
<b>Total Expenditures</b>	<b>10,756,267</b>	<b>-</b>	<b>467,437</b>	<b>2,225,372</b>	<b>1,151,639</b>	<b>59,534</b>	<b>4,323,067</b>	<b>18,983,316</b>
Excess (Deficiency) of Revenues over Expenditures	78,534	183,167	16,293	60,527	996,229	353,945	(647,834)	1,040,861
<b>OTHER FINANCING SOURCES (USES)</b>								
Proceeds from capital lease	-	-	-	-	-	-	81,692	81,692
Payments from Successor Agency	-	-	-	-	-	-	157,200	157,200
Transfers in	964,150	-	-	-	264,418	-	889,700	2,118,268
Transfers out	(534,654)	(266,883)	(65,000)	-	(1,017,050)	(1,300)	(233,381)	(2,118,268)
<b>Total Other Financing Sources (Uses)</b>	<b>429,496</b>	<b>(266,883)</b>	<b>(65,000)</b>	<b>-</b>	<b>(752,632)</b>	<b>(1,300)</b>	<b>895,211</b>	<b>238,892</b>
Net Change in Fund Balances	508,030	(83,716)	(48,707)	60,527	243,597	352,645	247,377	1,279,753
Fund Balances Beginning	3,354,277	4,421,633	10,050,963	3,989	1,413,079	(82,538)	5,235,241	24,396,644
Fund Balances Ending	\$ 3,862,307	\$ 4,337,917	\$ 10,002,256	\$ 64,516	\$ 1,656,676	\$ 270,107	\$ 5,482,618	\$ 25,676,397

The accompanying notes are an integral part of these financial statements.

**City of Suisun City**  
**Reconciliation of the Governmental Funds Statement of Revenues,**  
**Expenditures and Changes in Fund Balances to the Government-Wide**  
**Statement of Activities Change in Net Position**  
**For the year ended June 30, 2017**

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$ 1,279,753
Amounts reported for governmental activities in the Statement of Activities were different because:	
Governmental Funds report capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over their estimated useful lives as depreciation expense.	
Additions to capital assets from capital outlay	948,913
Depreciation expense (net of depreciation expense allocated to internal service funds)	(4,058,344)
Internal service funds are used by management to charge the costs of vehicle maintenance, and various insurance costs to individual funds. The net revenue or (excess expenses) of the internal service funds is reported with government activities.	(212,820)
Certain revenues were recorded as deferred inflows of resources in the governmental funds because they did not meet the revenue recognition criteria of availability. However, they were included as revenue in the Government-Wide Statement of Activities under the full accrual basis.	(385,790)
Accruals of non-current items were reported in the Government-Wide Statement of Activities but they did not require the use of current financial resources and were not reported as expenditures in governmental funds.	
Compensated absences	(56,759)
Settlement obligation payable	(1,935,512)
In governmental funds, actual contributions to pension plans are reported as expenditures in the year incurred. However, in the Government-Wide Statement of Activities, only the current year pension expense as noted in the plans' valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources.	462,478
The governmental funds report debt proceeds as an other financing source, while repayment of debt principal is reported as an expenditure. The net effect of these differences in the treatment of long-term debt and related items is as follows:	
Principal payments on debt	716,459
Proceeds from capital lease	(81,692)
Certain expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in the fund statements as follows:	
Other postemployment benefits	(15,523)
Interest expense on long-term debt was reported in the Government-Wide Statement of Activities, but it did not require the use of current financial resources. Therefore, interest expense was not reported as expenditures in governmental funds. The following amount represented the net change in accrued interest from prior year.	14,678
	<hr/>
<b>Change in Net Position of Governmental Activities</b>	<b>\$ (3,324,159)</b>

The accompanying notes are an integral part of these financial statements.

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## **PROPRIETARY FUNDS**

Internal service funds, a type of proprietary fund, account for City operations financed and operated in a manner similar to a private business enterprise. The intent of the City is that the cost of providing goods and services to other City funds be financed through user charges to those funds.

## **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.

**City of Suisun City**  
**Proprietary Funds**  
**Internal Service Funds**  
**Statement of Net Position**  
**June 30, 2017**

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	Total Governmental Activities - Internal Service Funds
<b>ASSETS</b>	
Current assets:	
Cash and investments	\$ 3,057,640
Accounts receivable - net	3,627
Total current assets	<u>3,061,267</u>
Noncurrent assets:	
Capital assets - net	230,974
Total noncurrent assets	<u>230,974</u>
<b>Total Assets</b>	<u><u>\$ 3,292,241</u></u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ 75,332
Claims payable - current	278,915
Total current liabilities	<u>354,247</u>
Noncurrent liabilities:	
Claims payable	340,896
Total noncurrent liabilities	<u>340,896</u>
<b>Total Liabilities</b>	<u><u>\$ 695,143</u></u>
<b>NET POSITION</b>	
Net investment in capital assets	\$ 230,974
Unrestricted	2,366,124
<b>Total Net Position</b>	<u><u>\$ 2,597,098</u></u>

The accompanying notes are an integral part of these financial statements.

**City of Suisun City**  
**Proprietary Funds**  
**Internal Service Funds**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For the year ended June 30, 2017**

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	Total Governmental Activities - Internal Service Funds
<b>OPERATING REVENUES</b>	
Charges to City departments	\$ 2,243,438
Other revenue	12,087
<b>Total operating revenues</b>	<u>2,255,525</u>
<b>OPERATING EXPENSES</b>	
Salaries and benefits	1,056,938
Services and supplies	861,979
Claims and settlements	443,443
Depreciation	105,479
<b>Total operating expenses</b>	<u>2,467,839</u>
Operating income (loss)	<u>(212,314)</u>
<b>NONOPERATING REVENUES(EXPENSES)</b>	
Investment income/(loss)	<u>(506)</u>
<b>Total nonoperating revenues(expenses)</b>	<u>(506)</u>
Change in net position	(212,820)
Total net position - beginning	<u>2,809,918</u>
Total net position - ending	<u>\$ 2,597,098</u>

The accompanying notes are an integral part of these financial statements.

**City of Suisun City**  
**Proprietary Funds**  
**Internal Service Funds**  
**Statement of Cash Flows**  
**For the year ended June 30, 2017**

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	Total Governmental Activities - Internal Service Funds
<b>Cash flows from operating activities:</b>	
Cash received from customers and departments	\$ 2,256,198
Cash paid to suppliers	(802,818)
Cash paid for claims and settlements	(242,797)
Cash paid to employees	(1,056,938)
Net cash provided (used) by operating activities	<u>153,645</u>
<b>Cash flows from capital and related financing activities:</b>	
Purchase of capital assets	(6,528)
Net cash provided (used) by capital and related financing activities	<u>(6,528)</u>
<b>Cash flows from investing activities:</b>	
Investment income (loss)	(507)
Net cash provided (used) by investing activities	<u>(507)</u>
Net increase (decrease) in cash and cash equivalents	146,610
Cash and cash equivalents - beginning	2,911,030
Cash and cash equivalents - ending	<u>\$ 3,057,640</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>	
Operating income (loss)	\$ (212,314)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	105,479
Change in operating assets and liabilities:	
Accounts receivables	673
Accounts payable	59,161
Claims payable	200,646
Net cash provided (used) by operating activities	<u>\$ 153,645</u>

The accompanying notes are an integral part of these financial statements.

## FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held by the City as an agent for individuals, private organizations, and other governments. The financial activities of these funds are excluded from the government-wide financial statements, but are presented in separate Fiduciary Fund financial statements.

**City of Suisun City**  
**Fiduciary Funds**  
**Statement of Fiduciary Net Position**  
**June 30, 2017**

	RDA Obligation Retirement Private-Purpose Trust Fund	Agency Funds
<b>ASSETS</b>		
Current assets:		
Cash and investments	\$ 3,664,462	\$ 10,113,627
Cash with fiscal agent	795,519	8,529,480
Assessments receivable	-	1,408,225
Other assets	216,236	4,933
Total current assets	<u>4,676,217</u>	<u>20,056,265</u>
Noncurrent assets:		
Loans receivable - net	1,631,671	-
Restricted cash and investments	1,595,610	-
Nondepreciable capital assets	5,640,147	-
Total noncurrent assets	<u>8,867,428</u>	<u>-</u>
<b>Total Assets</b>	<u><u>\$ 13,543,645</u></u>	<u><u>\$ 20,056,265</u></u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred charges from refunding	<u>\$ 672,633</u>	<u>\$ -</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	\$ 4,647	\$ -
Accrued liabilities	25,318	-
Interest payable	836,450	-
Due to other agencies	-	20,056,265
Noncurrent liabilities due within one year	1,937,389	-
Total current liabilities	<u>2,803,804</u>	<u>20,056,265</u>
Noncurrent liabilities:		
Advances from other governments	11,335,763	-
Due in more than one year	49,188,675	-
<b>Total Liabilities</b>	<u><u>\$ 63,328,242</u></u>	<u><u>\$ 20,056,265</u></u>
<b>NET POSITION</b>		
Net position (deficit) held in trust	<u><u>\$ (49,111,964)</u></u>	

The accompanying notes are an integral part of these financial statements.

**City of Suisun City**  
**Fiduciary Funds**  
**Statement of Changes in Fiduciary Net Position**  
**Private Purpose Trust Funds**  
**For the year ended June 30, 2017**

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	RDA Obligation Retirement Private-Purpose Trust Fund
<b>ADDITIONS</b>	
Tax increment revenues	\$ 5,336,446
Investment earnings	20,896
Other revenue	2,400
<b>Total additions</b>	<u>5,359,742</u>
<b>DEDUCTIONS</b>	
Program expenses	407,018
Debt service:	
Interest expense	1,836,248
Payments to City	157,200
<b>Total deductions</b>	<u>2,400,466</u>
Change in net position	2,959,276
Total net position - beginning	<u>(52,071,240)</u>
Total net position - ending	<u>\$ (49,111,964)</u>

The accompanying notes are an integral part of these financial statements.

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**NOTES TO FINANCIAL STATEMENTS**

**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2017**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Boards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

***A. Financial Reporting Entity***

The City is governed by a five-member Council elected by City residents. The City is legally separate and fiscally independent which means it can issue debt, set and modify budgets and fees, and sue or be sued.

The financial reporting entity consists of (a) the primary government, the City, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (a) the City has the ability to impose its will on the organization, or (b) there is a potential for the organization to provide a financial benefit to or impose a financial burden on the City.

**PRIMARY GOVERNMENT**

The financial statements of the primary government of the City of Suisun City include the activities of the City, City of Suisun City Public Financing Authority, and City of Suisun City Housing Authority, which are controlled by and dependent on the City. While these are separate legal entities, their financial activities are integral to those of the City. Their financial activities have been aggregated and merged (termed "blending") with those of the primary government of the City in the accompanying financial statements.

**BLENDED COMPONENT UNITS**

**The Public Financing Authority (PFA)** is a joint powers authority duly organized and existing under and pursuant to that certain Joint Exercise of Powers Agreement dated as of March 9, 1990, by and between the City of Suisun City and the Redevelopment Agency (RDA) of the City of Suisun City, and under the provisions of Articles 1 through 4 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code of the State of California (the "Act"), and is authorized pursuant to Article 4 of the Act (the "Bond Law") to borrow money for the purpose of financing the acquisition of bonds, notes and other obligations of the Agency to provide financing for public improvements of the Agency and for the purpose of providing funds to purchase bonds of the Agency for the Suisun City Redevelopment Project. Recent legislative changes required the dissolution of the RDA but it has been determined by legal counsel that the changes do not affect the PFA and its continued existence and no change in the structure is required.

**Housing Authority of City of Suisun City** was established on November 26, 1968. The Authority manages and administers the U.S. Department of Housing and Urban Development, Housing Choice Voucher Program to aid low-income families in obtaining decent, safe and sanitary housing. This entity is a blended component because the governing body of it and the City are substantively the same and management of the City has operational responsibility for the Authority. With the dissolution of the Redevelopment Agency effective on January 31, 2012, the low and moderate housing fund is now under the Housing Authority.

**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2017**

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***B. Basis of Presentation***

The City's Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

These Standards require that the financial statements described below be presented.

**Government-wide Statements**

The Statement of Net Position and the Statement of Activities display information about the primary government (the City) and its component units. These statements include the financial activities of the overall City government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Certain interfund services provided and used are not eliminated in the process of consolidation. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program and (c) capital grants and contributions. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements**

The fund financial statements provide information about the City's funds, including fiduciary funds and blended component units. Separate statements for each fund category— *governmental*, *proprietary*, and *fiduciary*—are presented. The emphasis of fund financial statements is on major individual governmental funds, each of which is displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

***C. Fund Financial Statements***

**GOVERNMENTAL FUNDS**

Major funds are defined as governmental funds which have either assets, liabilities, revenues or expenditures equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The City may select other governmental funds it believes should be presented as major funds.

The City reported the following major governmental funds in the accompanying financial statements:

**General Fund**

The fund is used to account for the resources to carry out basic governmental activities of the City such as general government, public safety, public works, and parks and recreation which are not required to be accounted for in another fund.

**Off-site Street Improvements Fund**

This fund accounts for capital improvement fees generated by new development and expended on street improvements city-wide.

**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2017**

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**Housing Authority Special Revenue Fund**

This fund is used to account for the use of housing assets from the former Redevelopment Agency.

**Housing Authority Choice Vouchers Fund**

This fund is used to account for intergovernmental revenues received to be used for housing assistance payment programs.

**Special Assessments Districts**

This fund accounts for city-wide maintenance assessments to be expended only for landscaping, lightning, and storm drain maintenance purposes.

**Municipal Facilities and Equipment Fund**

This fund accounts for funds generated from construction activity and expended for improvements necessitated by community growth.

Additionally, the City reports the following nonmajor fund types of governmental funds:

**Special Revenue Funds**

Special revenue funds account for and report the proceeds of specific revenue sources that are restricted, committed or assigned to specific purposes other than debt service or capital projects.

**Capital Project Funds**

Capital project funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets in governmental funds.

**Debt Service Funds**

Debt service funds account for the accumulation of resources for, and payment on, long-term obligation debt principal and interest.

**PROPRIETARY FUNDS**

In the fund financial statements, proprietary funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. In the fund financial statements, proprietary funds are presented using the “economic resources measurement focus”. This means all assets, deferred outflows of resources, liabilities (whether current or noncurrent) and deferred inflows of resources associated with their activities are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal value. Non-operating revenues, such as subsidies, taxes, and investment earnings result from nonexchange transactions or ancillary activities. Amounts paid to acquire capital assets are capitalized as assets in the internal service funds financial statements.

The City’s internal service funds are proprietary funds. Internal service funds account for charges to City departments for services provided, on a cost reimbursement basis.

**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2017**

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The City reported the following internal service funds in the accompanying financial statements:

**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.

**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).

**FIDUCIARY FUNDS**

**Private Purpose Trust Funds**

Private Purpose Trust Funds account for resources held for other individuals and entities in a manner similar to private enterprise.

**Agency Funds**

Agency Funds account for assets held by the City in a purely custodial capacity. Since agency funds are custodial in nature, they do not involve the measurement of results of operations and are not presented in the government-wide financial statements.

***D. Basis of Accounting***

The government-wide, proprietary, and private-purpose trust fund financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2017**

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Non-exchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principle operating revenues of the City's internal service funds are charges to customers or other funds for sales and services. Operating expenses for internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting the definition are reported as nonoperating revenues and expenses.

***E. Cash and Cash Equivalents***

For purposes of the statement of cash flows, the City considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. The proprietary fund's "deposits" in the City cash and investment pool are, in substance, demand deposits and are therefore considered cash equivalents.

***F. Cash and Investments***

Deposit and Investment Risk Disclosures - In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures* (Amendment of GASB Statement No. 3), certain disclosure requirements, if applicable, for Deposits and Investment Risks in the following areas:

- Interest Rate Risk
- Credit Risk
  - Overall
  - Custodial Credit Risk
  - Concentrations of Credit Risk
- Foreign Currency Risk

Other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

The City participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF), which has invested a portion of the pool funds in Structured Notes and Asset Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to change in interest rates.

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income. This statement changed the definition of fair value and is effective for periods beginning after June 15, 2015.

**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2017**

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Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.
- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.
- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

***G. Interfund Receivables and Payables***

Items classified as interfund receivables/payables are referred to as “advances to/advances from other funds” or as “due to/from other funds”. Due to/from other funds include short-term lending/borrowing transactions between funds. This classification also includes the current portion of an advance to or from another fund. Advances to/advances from other funds represents non-current portions of any long-term lending/borrowing transactions between funds. This amount will be equally offset by a reserve of fund balance which indicates that it does not represent available financial resources and therefore, is not available for appropriation.

***H. Receivables***

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include property taxes, sales and use taxes, transient taxes, franchise taxes, intergovernmental subventions, interest earnings, and expense reimbursements.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as property tax, sales tax, transient tax, franchise tax, and intergovernmental subventions since they are usually both measurable and available. Non-exchange transactions collectible but not available, such as property tax, are deferred in the fund financial statements in accordance with the modified accrual basis, but not deferred in the government-wide financial statements in accordance with the accrual basis.

The City’s experience is that all accounts receivable are collectible; therefore an allowance for doubtful accounts is unnecessary.

***I. Loans/Notes Receivable***

Under the City’s housing assistance program, loans are made to qualified individuals and businesses within prescribed project areas for the purpose of housing acquisition, housing rehabilitation and/or economic development. The majority of these loans are on a deferred payback program. Repayments of the outstanding loans are applied to the principal balance of the loan receivable. These long-term loans are carried as assets of the Governmental funds making loans and are not available financial resources. The long-term portion of loans receivable has been offset by *deferred inflows of resources* in the accompanying financial statements, as applicable.

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***J. Prepaid Assets***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Prepaid items, as reported in the fund financial statements, are offset by a reservation of fund balance for noncurrent assets in government funds to indicate that they do not constitute resources available for appropriation

***K. Capital Assets***

The City's assets are capitalized at historical cost or estimated historical cost. City policy has set the capitalization threshold for general capital assets at \$5,000 with useful life of more than 1 year, and the threshold for infrastructure is \$100,000 for assets with a useful life of 20 years or greater. Gifts and contributions of capital assets are recorded at acquisition value. Depreciation of capital assets is charged as an expense each year and the total amount of depreciation taken over the years, accumulated depreciation, is reported on the Statement of Net Position as a reduction in the book value of capital assets.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued based on the acquisition value.

Capital assets with limited useful lives are depreciated over their estimated useful lives. The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets. Depreciation is provided using the straight line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The City has assigned the useful lives listed below to capital assets:

Buildings	25-30 years
Improvements	10 years
Vehicle	3-10 years
Machinery and Equipment	3-10 years
Infrastructure	25-65 years
Streets-Pavement System	10-75 years

***L. Deferred Outflows/Deferred Inflows***

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The City reports deferred outflows related to pensions which are the result of the implementation of GASB 68.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resource (revenue) until that time. The City reports deferred inflows related to pensions which are a result of the implementation of GASB 68 and also for advance of revenue from imposed nonexchange transactions.

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***M. Interest Payable***

In the government-wide financial statements, interest payable on long-term debt is recognized as an incurred liability for governmental fund types. The City has not allocated the interest on long-term debt to departments.

In the fund financial statements, governmental fund types do not recognize the interest payable when the liability is incurred. Interest on long-term debt is recorded in the fund statements when payment is made.

***N. Claims Payable***

The City records a liability to reflect an actuarial estimate of ultimate uninsured losses for general liability claims. The estimated liability for these claims include "incurred but not reported" (IBNR) claims. There is no fixed payment schedule to pay these liabilities.

***O. Compensated Absences***

Compensated absences comprise unused vacation leave and other employee benefits which are accrued as earned. The City's liability for compensated absences is recorded in various Governmental funds or Proprietary funds as appropriate. The liability for compensated absences is determined annually. For all Governmental funds, amounts expected to be permanently liquidated are recorded as fund liabilities; the long-term portion is recorded in the Statement of Net Position. Compensated absences are reported in Governmental funds only if they have matured (unused reimbursable compensated absences still outstanding following an employee's resignation or retirement). Compensated absences are liquidated by the fund that has recorded the related liability. The long-term portion of governmental activities compensated absences is liquidated primarily by the General Fund. A summary of the changes in compensated absences can be found in Note 6.

***P. Long-Term Debt***

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as revenue and payment of principal and interest reported as expenditures. Long-term debt for proprietary funds is reported in the fund statements similar to as it is reported in the government-wide statements. Debt proceeds are reported as liabilities and payments are reported as reductions to the liability and as interest expense.

***Q. Pension Expense***

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plans (the Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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***R. Fund Balances***

Nonspendable fund balance represents amounts that cannot be spent either because they are in a nonspendable form or are required to be maintained intact such as prepaid expenses and inventories.

Restricted fund balance represents amounts that are constrained for specific purposes by state or federal laws, enabling legislation or externally imposed conditions by grantors or creditors.

Committed resources reflect amounts that can only be used for specific purposes pursuant to constraints imposed by a formal action of the entity's "highest level of decision making authority," which would be by an ordinance passed by the City Council. The constraint remains binding unless modified or rescinded in the same formal manner by the City Council.

Assigned fund balance represents amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. The City Council delegated the authority to assign amounts to be used for specific purposes to the Administrative Services Director.

Unassigned fund balances are either residual positive net resources of the General Fund in excess of what can properly be classified in one of the other four categories in the General Fund, or negative balances in all other funds.

**Fund Balance Policy**

When both restricted and unrestricted funds are available for expenditure, the City's Fund Balance Policy reduces all Governmental Funds Balances in the following order: Restricted, Committed, Assigned, and Unassigned unless disallowed by City Council or legal requirements. The City Council through resolution gives authorization to the Director of Administrative Services or Designee to Assign Fund Balances and to report these amounts in the Comprehensive Annual Financial Statement.

***S. Net Position***

In the government-wide financial statements, net position is classified in the following categories:

**Net Investment in Capital Assets**

This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the assets. In addition, deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also are included in the net investment in capital assets component of net position.

**Restricted Net Position**

This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments. Certain proceeds from debt and loans are reported as restricted net position because their use is limited by applicable debt or other covenants.

**Unrestricted Net Position**

This amount is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

The detail of amounts reported for each of the above defined net position categories is reported in the government-wide Statement of Net Position. When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the City's policy is to apply restricted net position first.

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***T. Interfund Transactions***

Interfund services provided and used are accounted for as revenue, expenditures or expenses, as appropriate. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursed fund. Interfund transactions, except for interfund services provided and used and reimbursements, are reported as transfers.

***U. Property Tax Revenues***

Solano County assesses properties and bills, collects, and distributes property taxes to the City. The County remits the entire amount levied and handles all delinquencies, retaining interest and penalties. Secured and unsecured property taxes are levied on January 1.

Secured property tax is due in two installments, on November 1 and March 1, and becomes a lien on those dates. It becomes delinquent on December 10 and April 10, respectively. Unsecured property tax is due on July 1, and becomes delinquent on August 31.

The term "unsecured" refers to taxes on personal property other than real estate, land and buildings. These taxes are secured by liens on the property being taxed. Property tax revenues are recognized by the City in the fiscal year they are assessed provided they become available as defined above.

***V. Budgeting Practices***

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general, special revenue, capital projects, and debt service governmental funds. All annual appropriations lapse at fiscal year-end. The City submits requests for appropriations to the City Manager so that a budget may be prepared. The proposed budget is presented to the City Council for review. The Council holds public hearings and adopts a final budget.

The appropriated budget is prepared by fund, function, and department. The City Manager may make transfers of appropriations within a department. Transfers of appropriations between funds require the approval of the City Council. The legal level of budgetary control is the fund level. Encumbrances accounting, a method of recording purchase commitments, is not used by the City. The budgets for the Suisun-Solano Water Authority and the Fairfield-Suisun Sewer District are prepared for approval by the respective agency's board.

For the year ended June 30, 2017, expenditures within the Housing Authority Choice Vouchers Fund exceeded budget, however the fund had sufficient resources available to finance excess expenditures.

***W. Unearned Revenue***

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. In the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have been recorded as deferred inflows of resources.

***X. Use of Estimates***

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

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***Y. Subsequent Events***

Management has considered subsequent events through December 18, 2017, the date which the financial statements were available to be issued. The financial statements include all events or transactions, including estimates, required to be recognized in accordance with generally accepted accounting principles. Management has determined that there are no non-recognized subsequent events that require additional disclosure.

***Z. Implemented New GASB Pronouncements***

**GASB Statement No. 77, *Tax Abatement Disclosures*** - Effective date: the requirements of this Statement are effective for reporting periods beginning after December 15, 2015 (earlier application was encouraged and was applied at the City). This Statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements:

- Brief descriptive information, such as the tax being abated, the City under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients
- The gross dollar amount of taxes abated during the period
- Commitments made by a government, other than to abate taxes, as part of a tax abatement agreement.

The implementation of this statement did not have a significant impact on the City's financial statements and did not result in any prior period restatements or adjustments.

**GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*** - The objective of this Statement is to address a practice issue regarding the scope and applicability of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions.

Prior to the issuance of this GASB 78, the requirements of GASB 68 applied to the financial statements of all state and local governmental employers whose employees are provided with pensions through pension plans that are administered through trusts that meet the criteria in paragraph 4 of that statement.

GASB 78 amends the scope and applicability of GASB 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). This Statement establishes requirements for recognition and measurement of pension expense, expenditures, and liabilities; note disclosures; and required supplementary information for pensions that have the characteristics described above.

The implementation of this statement did not have a significant impact on the City's financial statements and did not result in any prior period restatements or adjustments.

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***AA. Upcoming New Accounting Pronouncements***

***GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.***

**The provisions in Statement 75 are effective for fiscal years beginning after June 15, 2017.** The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

The scope of this Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

In addition, this Statement details the recognition and disclosure requirements for employers with payables to defined benefit OPEB plans that are administered through trusts that meet the specified criteria and for employers whose employees are provided with defined contribution OPEB. This Statement also addresses certain circumstances in which a nonemployer entity provides financial support for OPEB of employees of another entity.

In this Statement, distinctions are made regarding the particular requirements depending upon whether the OPEB plans through which the benefits are provided are administered through trusts that meet the following criteria:

- Contributions from employers and nonemployer contributing entities to the OPEB plan and earnings on those contributions are irrevocable.
- OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
- OPEB plan assets are legally protected from the creditors of employers, nonemployer contributing entities, the OPEB plan administrator, and the plan members.

The City is in the process of determining the impact this statement will have on the financial statements.

**GASB Statement No. 81, Irrevocable Split-Interest Agreements** - The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Split-interest agreements can be created through trusts—or other legally enforceable agreements with characteristics that are equivalent to split-interest agreements—in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one

**City of Suisun City**  
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other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate.

This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement requires that a government recognize revenue when the resources become applicable to the reporting period.

The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2016, and should be applied retroactively. Earlier application is encouraged.

The City doesn't believe this statement will have a significant impact on the City's financial statements.

**GASB Statement No. 82, *Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73*** -

The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of GASB 82 for selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements for the selection of assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. Earlier application is encouraged. The City doesn't believe this statement will have a significant impact on the City's financial statements.

**GASB Statement No. 83, *Certain Asset Retirement Obligations*** - This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2018. Earlier application is encouraged. The City doesn't believe this statement will have a significant impact on the City's financial statements.

**GASB Statement No. 84, *Fiduciary Activities*** - The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement are effective for financial statements for periods beginning after December 15,

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2018. Earlier application is encouraged. The City doesn't believe this statement will have a significant impact on the City's financial statements.

**GASB Statement No. 86, *Certain Debt Extinguishment Issues*** - The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources other than the proceeds of refunding debt are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2017. Earlier application is encouraged. The City doesn't believe this statement will have a significant impact on the City's financial statements.

**GASB Statement No. 87, *Leases*** - The primary objective of this Statement is to increase the usefulness of governments' financial statement by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2019. Earlier application is encouraged. The City is currently evaluating the impact on the financial statements and ensuring the required data will be available for disclosure.

**NOTE 2 - CASH AND INVESTMENTS**

Cash and investments are classified in the financial statements as shown below, based on whether or not their use is restricted under the terms of City debt instruments or Agency agreements. As of June 30, 2017, cash and investments were reported in the financial statements as follows:

City cash and investments in primary government:	
Cash and investments	\$ 19,822,148
Cash with fiscal agent	<u>24,202</u>
Total City cash and investments in primary government	<u>19,846,350</u>
City cash and investments in trust funds (separate statement):	
Cash and investments	3,664,462
Cash with fiscal agent	795,519
Restricted cash and investments	<u>1,595,610</u>
Total trust funds cash and investments	<u>6,055,591</u>
City cash and investments in agency funds (separate statement):	
Cash and investments	10,113,627
Cash with fiscal agent	<u>8,529,480</u>
Total fiduciary funds cash and investments	<u>18,643,107</u>
Total cash and investments	<u>\$ 44,545,048</u>

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**A. Cash Deposits**

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest, and places the City ahead of general creditors of the institution.

The market value of pledged securities must equal at least 110 percent of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes that have a value of 150 percent of the City's total cash deposits. The City has waived the collateral requirements for cash deposits which are fully insured to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). The bank balances before reconciling items totaled \$11,257,609 at June 30, 2017 and could be different from carrying amounts due to deposits in transit and outstanding checks. The amount uninsured was \$10,868,668 which was collateralized by securities held by pledging financial institutions.

**B. Fair Value Measurements**

GASB 72 established a hierarchy of inputs to the valuation techniques above. This hierarchy has three levels:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

**C. Investments Authorized by the California Government Code and the City's Investment Policy**

The City's Investment Policy and the California Government Code allow the City to invest in the following investments, provided the credit ratings of the issuers are acceptable to the City and approved percentages and maturities are not exceeded. The table below also identifies certain provisions of the California Government Code or the City's Investment Policy where it is more restrictive and addresses interest rate risk, credit risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

The City's investment policy and the California Government Code allow the City to invest in the following:

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S Treasury Bills, Bonds, and Notes	5 Years	No Limit	No Limit	No Limit
Federal Agency Obligations	5 Years	No Limit	No Limit	No Limit
Commercial Paper	270 Days	A-1	25%	10%
Certificates of Deposit	5 Years	No Limit	30%	No Limit
Local Agency Investment Fund	5 Years	No Limit	No Limit	No Limit

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***D. Investments Authorized by Debt Agreements***

The City must maintain required amounts of cash and investments with trustees or fiscal agents under the terms of certain debt issues. These funds are unexpended bond proceeds or are pledged reserves to be used if the City fails to meet its obligations under these debt issues. The California Government Code requires these funds to be invested in accordance with City resolutions, bond indentures or State statutes. The table below identifies the investment types that are authorized for investments held by fiscal agents. The bond indentures contain no limitations for the maximum investment in any one issuer or the maximum percentage of the portfolio that may be invested in any one investment type. The table also identifies certain provisions of these debt agreements:

Authorized Investment Type	Maximum Maturity	Credit Quality
Federal Securities	No Limit	N/A
U.S. Government Obligations	No Limit	N/A
U.S. Government Sponsored Securities	No Limit	N/A
Money Market Accounts	N/A	Aam-AAAm
FDIC Insured Deposits	One Year	N/A
Investment Agreements	No Limit	AA-AAAm
Commercial Paper	None to 270 days	A-1
State Obligations:		
General Obligation	N/A	A
General Short-Term Obligation	No Limit	A-1
Special Revenue Bond	No Limit	AA
Federal Funds	360 days	A-1
Repurchase Agreements	30 Days	A
Local Agency Investment Funds	N/A	N/A

***E. Risk Disclosures***

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

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Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity or earliest call date:

Investment Type	12 Months or Less	13 to 24 Months	25 to 36 Months	37 to 48 Months	49 to 60 Months	More than 60 Months	Total	Fair Value Input Levels
U.S. Treasury Notes	\$ 1,129,189	\$ 4,865,064	\$ 2,323,213	\$ 3,630,134	\$ 3,342,285	\$ 98,484	\$ 15,388,369	Level 1
Federal Agency Securities	1,859,338	5,781,770	2,147,128	684,310	-	-	10,472,546	Level 1
Commercial Paper	2,615,316	791,822	-	-	-	-	3,407,138	Level 1
Local Agency Investment Funds	3,200,730	-	-	-	-	-	3,200,730	Level 2
Money Market Mutual Funds	2,161,181	-	-	-	-	-	2,161,181	Level 1
Certificate of Deposits	-	-	217,846	-	-	-	217,846	Level 2
 Total Investments	<u>\$ 10,965,754</u>	<u>\$ 11,438,656</u>	<u>\$ 4,688,187</u>	<u>\$ 4,314,444</u>	<u>\$ 3,342,285</u>	<u>\$ 98,484</u>	<u>34,847,810</u>	
Cash in Banks and On Hand							<u>9,697,238</u>	
Total Cash and Investments							<u>\$ 44,545,048</u>	

The City is a participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance is available for withdrawal on demand, and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset backed securities, loans to certain state funds, United States Treasury Notes and Bills and floating rate securities issued by federal agencies, government-sponsored enterprises, and corporations.

**Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The actual ratings as of June 30, 2017, for all U.S. Treasury Notes and Federal Agency Securities are A-1+ or AA+ as provided by Standard and Poor's investment rating system. Money Market Mutual Funds were rated AA+ by Standard and Poor's investment rating system. The Local Agency Investment Funds were not rated as of June 30, 2017.

**Concentrations of Credit Risk**

The City's investment policy regarding the amount that can be invested in any one issuer is stipulated by the California Government Code. However, the City is required to disclose investments that represent a concentration of five percent or more of investments in any one issuer, held by individual City Funds in the securities of issuers other than U. S. Treasury securities, mutual funds and external investment pools. As of June 30, 2017, the City had invested \$3,200,730 in the Local Agency Investment Fund, which exceeded five percent of total investments.

**Custodial Credit Risk**

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. For the investments maintained by the City, no security was uninsured or unregistered or held by a brokerage firm which is also the counterparty for the security. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local or government investment pools (such as LAIF).

**City of Suisun City**  
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**NOTE 3 - INTERFUND TRANSACTIONS**

***A. Interfund Receivables and Payables***

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. As of June 30, 2017, interfund receivables and payables consisted of the following:

<u>Due to</u>	<u>Due From</u>	<u>Amount</u>
General Fund	Special Assessment Districts	\$ 69,871
General Fund	Non-Major Governmental Funds	186,075
		<u>\$ 255,946</u>

***B. Transfers In/Out***

With Council approval, resources may be transferred from one City fund to another. Transfers between funds during the fiscal year ended June 30, 2017 were as follows:

<u>Fund Making Transfer</u>	<u>Fund Receiving Transfers</u>	<u>Amount Transferred</u>
General Fund	Special Assessments Districts	\$ 146,100
General Fund	Non-Major Governmental Funds	388,554
Off-site Street Improvement Funds	General Fund	1,300
Off-site Street Improvement Funds	Non-Major Governmental Funds	265,583
Housing Authority Special Revenue	General Fund	65,000
Municipal Facilities and Equipment Fund	General Fund	1,300
Special Assessment Districts	General Fund	751,732
Special Assessment Districts	Non-Major Governmental Funds	147,000
Special Assessment Districts	Special Assessment Districts	118,318
Non-Major Governmental Funds	General Fund	144,818
Non-Major Governmental Funds	Non-Major Governmental Funds	88,563
		<u>\$ 2,118,268</u>

**City of Suisun City**  
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**NOTE 4 - NOTES RECEIVABLE**

Notes receivable, including accrued interest, comprised balances from the following programs as of June 30, 2017:

<u>Description</u>	<u>Amount</u>
Bay Homes Development Corporation	\$ 1,671,933
Cottonwood Creek Housing Association, LP	6,645,442
First Time Home Buyer Programs	1,510,951
Park Development Loans	16,160
Reimbursement from Successor Agency	4,434,258
Total Governmental Funds	<u>14,278,744</u>
Solano County-Library Construction-Principal	1,023,891
Solano County-Library Construction-Interest	123,359
Main Street West Developers	440,927
CDBG Loans	43,494
Total Successor Agency	<u>1,631,671</u>
Total Notes Receivable	<u>\$ 15,910,415</u>

The following information summarizes the details of significant notes receivable reported in the governmental funds:

**Bay Homes Development Corporation**

The note receivable of \$1,671,933 relates to a loan made by the former RDA Housing Set-Aside fund to the Bay Homes Development Corporation for the purpose of constructing a 28-unit very low and moderate income rental housing project. Due to RDA dissolution, the former Redevelopment Agency assigned this agreement to the Housing Authority and is accounted for in the Housing Authority Special Revenue Fund. The loan bears interest at 2 percent per annum and is secured by a deed of trust, assignment of rents, security agreement, and fixture filing on the underlying project. Repayment of the loan is to be made from residual cash flows, to the extent generated by the completed housing project. The Corporation has fully paid all interest due as of June 30, 2017. All outstanding balance and accrued but unpaid interest is due and payable on June 21, 2026.

**Cottonwood Creek Housing Association**

The former Redevelopment Agency entered to a Disposition, Development and Loan agreements with Cottonwood Creek Housing Associates, LP, a California limited partnership for the construction of Cottonwood Creek Apartments, a low and moderate income housing project of the Agency. The total loan agreement provides for loans up to \$7,950,000. The loan bears a contingent simple interest of 3 percent from the date of disbursement until paid and is secured by a deed of trust with assignment rents and security agreement. Repayment of the loan is contingent upon availability of residual income. The loan receivable at June 30, 2017 consists of a note from the sale of land valued at \$1,800,000 and cash advances of \$4,845,442. Due to the dissolution of the former Redevelopment Agency, the Successor Agency has assigned this agreement to the Housing Authority and the note is accounted for in the Housing Authority Special Revenue Fund.

**First Time Home Buyers**

To create affordable homeownership opportunities for qualified low and moderate income persons and households, the former Suisun City Redevelopment Agency (the "Agency") provided down payment assistance in the form of second mortgages. The loan terms are zero percent interest with deferred monthly payments. Each loan is due upon the sale of the property, or in the event of a default (e.g., homeowner decides to rent the house).

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In the event of a sale, the borrower is required to pay the Agency the outstanding principal amount of the loan in addition to the Agency's pro rata share of equity appreciation (amount of loan/original purchase price-approved capital improvements). The loans are completely forgiven if the borrower stays in the home for forty-five (45) years. The Agency may collect repayments when the property is sold or is in default of the loan terms. As of June 30, 2017, the aggregate outstanding balance of loans under this program was \$1,510,951. Due to the dissolution of the former Redevelopment Agency, the Successor Agency has assigned this agreement to the Housing Authority.

**Successor Agency Reimbursement Agreement**

Pursuant to a reimbursement agreement, the former Redevelopment Agency of the City of Suisun City (RDA) is responsible for reimbursing the City for all lease payments (lease payments may also be referred to as debt service) paid to the Suisun City Public Financing Authority relating to a Certificate of Participation (COP) financing arrangement originally issued for the construction of the Suisun City Civic Center in 1987. As of January 31, 2012, the remaining reimbursement obligation of the former RDA (now the successor agency) was \$6,168,318. A payment schedule was approved by the Successor Agency's Oversight Board, which consists of payments of \$350,000 in 2012 through 2016, \$500,000 in 2017 through 2024, and a final payment of approximately \$418,318 in year 2025. The payment amounts over the first five years would be reduced by any interest income or debt service reserves used to meet debt service obligations.

**NOTE 5 - CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2017 was as follows:

	Balance July 01, 2016	Additions	Deletions/ Adjustments	Balance June 30, 2017
<b>Governmental Activities</b>				
<b>Non-depreciable:</b>				
Land	\$ 46,529,908	\$ -	\$ -	\$ 46,529,908
Construction in Progress	936,062	752,179	(1,356,524)	331,717
Total Non-Depreciable	47,465,970	752,179	(1,356,524)	46,861,625
<b>Depreciable:</b>				
Buildings	29,966,360	-	-	29,966,360
Buildings and improvements	13,218,823	891,801	-	14,110,624
Equipment	6,049,505	170,021	-	6,219,526
Infrastructure	46,739,669	490,283	-	47,229,952
Streets-Pavement System	107,653,197	1,153	-	107,654,350
Total Depreciable	203,627,554	1,553,258	-	205,180,812
<b>Less Accumulated Depreciation for:</b>				
Buildings	(10,527,493)	(598,307)	-	(11,125,800)
Buildings and improvements	(10,197,576)	(567,835)	-	(10,765,411)
Equipment	(3,714,613)	(145,586)	-	(3,860,199)
Infrastructure	(23,749,128)	(982,025)	-	(24,731,153)
Streets-Pavement System	(60,270,031)	(1,764,591)	-	(62,034,622)
Total Accumulated Depreciation	(108,458,841)	(4,058,344)	-	(112,517,185)
Total Depreciable Capital Assets - Net	95,168,713	(2,505,086)	-	92,663,627
Total Governmental Capital Assets	142,634,683	(1,752,907)	(1,356,524)	139,525,252
<b>Internal Service Funds</b>				
Vehicle, Machines and Equipment	2,766,304	6,529	(76,750)	2,696,083
Accumulated Depreciation	(2,436,380)	(105,479)	76,750	(2,465,109)
Total Internal Service Funds - Net	329,924	(98,950)	-	230,974
<b>Total Capital Assets - Net</b>	<b>\$ 142,964,607</b>	<b>\$ (1,851,857)</b>	<b>\$ (1,356,524)</b>	<b>\$ 139,756,226</b>

**City of Suisun City**  
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Depreciation expense was charged to governmental activities as follows:

General Government	\$	2,262
Public Safety		133,641
Public Works		604,292
Highways and Streets		1,920,934
Building Services		580,044
Culture and Recreation		534,988
Community Development		282,183
Internal Service Funds		105,479
<b>Total depreciation expense</b>	<b>\$</b>	<b>4,163,823</b>

**NOTE 6 - NONCURRENT LIABILITIES**

**A. City Noncurrent Liabilities**

The City's noncurrent liabilities consisted of the following as of June 30, 2017:

<i>City of Suisun City</i>	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Long-term Debt:					
North Bay Aqueduct due 7/1/36	\$ 1,529,255	\$ -	\$ 77,740	\$ 1,451,515	\$ 77,740
General Obligation Bonds Highway 12 Expansion 5.0%-5.2%, due 2/1/19	925,000	-	290,000	635,000	310,000
Capital Lease Obligations	649,453	81,692	155,207	575,938	148,165
Subtotal Long-term Debt	3,103,708	81,692	522,947	2,662,453	535,905
Settlement Obligation Payable	-	1,935,512	193,512	1,742,000	193,511
Claims Payable	419,165	353,190	152,544	619,811	278,915
Net Pension Obligations	13,264,002	6,294,032	3,196,406	16,361,628	-
Net OPEB Obligation	253,520	37,030	21,507	269,043	-
Compensated Absences	537,399	632,417	575,658	594,158	575,658
<b>Total Noncurrent Liabilities - City of Suisun City</b>	<b>\$ 17,577,794</b>	<b>\$9,333,873</b>	<b>\$4,662,574</b>	<b>\$22,249,093</b>	<b>\$1,583,989</b>

The debt service fund – Highway 12 Bond provides payments for the general obligation bonds highway 12 expansion. The debt service fund – North Bay Aqueduct provides payments for the North Bay Aqueduct loan. The debt service fund – Vehicles provides payments for the capital leases. Compensated absences, net pension liabilities, and net postemployment benefits are paid by the General Fund.

**North Bay Aqueduct Agreement Payable**

On October 22, 1985, the City entered into an agreement with the Solano County Flood Control and Water Conservation District for the purpose of obtaining an additional water supply up to a maximum of 1,300 acre-feet per annum. Under the agreement, the City is required to make annual payments to the District for the cost to the District of route for the reach of the North Bay Aqueduct from the Delta to Cordelia (the capital cost of the Phase 2 of the North Bay Aqueduct). The City is obligated under the agreement to levy a zone of benefit property tax sufficient to provide for payment under the agreement. The agreement bears no interest and matures July 1, 2036.

**Bonds General Obligation Bonds**

The City issued \$4,250,000 of voter-approved general obligation bonds for the purpose of financing costs of widening that portion of California Highway 12 located within the City. The bonds bear interest at rates from 5.0 percent to 5.2 percent. Interest is payable semi-annually each February 1 and August 1, through 2019.

**City of Suisun City**  
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Principal payments are payable annually each February 1, through 2019. Bonds maturing February 1, 2005 or thereafter are subject to early redemption, at the option of the City, with a premium from .5 percent to 2.0 percent from February 1, 2004 through January 31, 2008. The bonds are secured by levies of ad valorem taxes upon all property within the City subject to taxation.

**Capital Lease Obligations**

In the 2015-16 fiscal year, the City entered into a five-year capital lease agreement to purchase police vehicles in the amount of \$736,843. The lease is payable in monthly installments of \$14,073, including interest at 4.7%, through September 27, 2020.

In the 2016-17 fiscal year, the City entered into a five-year capital lease agreement to purchase 2 Ford vehicles, an Escape and a Police Interceptor, in the amount of \$81,692. The lease is payable in quarterly installments of \$4,749, including interest at 5.45%, through April 14, 2021.

**Long-Term Debt Service Requirements**

The annual debt service requirements on long-term debt is as follows:

Year Ending June 30,	Principal	Interest	Total
2018	\$ 551,519	\$ 46,619	\$ 598,138
2019	574,503	23,042	597,545
2020	257,877	329	258,206
2021	137,998	-	137,998
2022	77,740	-	77,740
2023-2027	388,700	-	388,700
2028-2032	388,700	-	388,700
2033-2037	285,416	-	285,416
Total	<u>\$ 2,662,453</u>	<u>\$ 69,989</u>	<u>\$ 2,732,442</u>

**Settlement Obligation Payable**

The State Controller's Office completed an Asset Transfer Review in February 2014. The City complied with all findings of the Asset Transfer Review except for the assets amounting to \$1,935,512, that were subjected to the Complaint for Declaratory Relief and Injunctive Relief filed by the City in June 2013 against the State of California Department of Finance. However, an agreement was reached on July 2016, without admission of fault or wrongdoing by the parties involved and the City agreed to remit a total of \$1,935,512. Each December 31 until 2025, the City will remit \$193,511 to the Auditor- Controller.

**City of Suisun City**  
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**Claims Payable**

The City has recorded a liability for potential claims in excess of amounts covered by the insurance pool. See Note 8 for further discussion on the City’s risk management activities. The following is a summary of changes in City recorded claim liabilities during the last two fiscal years:

	Year Ended June 30, 2017	Year Ended June 30, 2016
Beginning of year	\$ 419,165	\$ 494,404
Increase (Decrease) in current year claims and changes in estimates	353,190	120,420
Claims paid	(152,544)	(195,659)
Ending balance	619,811	419,165
Current portion	(278,915)	(188,624)
Non-current portion	\$ 340,896	\$ 230,541

**B. Successor Agency Noncurrent Liabilities**

The Successor Agency’s noncurrent liabilities consisted of the following as of June 30, 2017:

<i><b>Successor Agency Debt</b></i>	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
<b>Tax Allocation Bonds:</b>					
2014-A Tax Allocation Refunding Bonds	\$ 1,950,000	\$ -	\$ 1,575,000	\$ 375,000	\$ 375,000
2014-B Tax Allocation Refunding Bonds	38,230,000	-	-	38,230,000	1,215,000
Subtotal Tax Allocation Bonds	40,180,000	-	1,575,000	38,605,000	1,590,000
2014-A Premium, Net	5,540,839	-	291,624	5,249,215	-
Total Tax Allocation Bonds	45,720,839	-	1,866,624	43,854,215	1,590,000
<b>Loans Payable:</b>					
Marina Loan #94-5-319 4.5%, due 10/1/48	1,485,134	-	20,414	1,464,720	21,332
Marina Loan #91-10-305 4.5%, due 8/1/22	812,767	-	101,355	711,412	105,916
Marina Loan #91-10-305, 4.5%, due 8/1/42	3,505,796	-	69,134	3,436,662	72,245
Marina Expansion Loan 7.239%, due 10/24/25	1,796,967	-	137,912	1,659,055	147,896
Total Loans Payable	7,600,664	-	328,815	7,271,849	347,389
Total Successor Agency Debt	\$ 53,321,503	\$ -	\$ 2,195,439	\$ 51,126,064	\$ 1,937,389

As of February 1, 2012, the bonds and all other loans payable of the former Redevelopment Agency were transferred to the Successor Agency of the Suisun City Redevelopment Agency due to ABx1 26, which dissolved redevelopment agencies in the State of California as of January 31, 2012. The Successor Agency, a separate legal entity, is responsible for the repayment of the principal and interest of the outstanding bonds. Additions to the Successor Agency, in the form of property taxes, have been pledged for the repayment of enforceable obligations (which include the bonds). Since the Redevelopment Agency no longer exists, the bonds have been removed from the City's government-wide financial statements.

In December of 2014, the Successor Agency issued the 2014 Bonds pursuant to authority granted by Part 1 (commencing with Section 33000) and Part 1.85 of Division 24 (commencing with Section 34170) of the California Health and Safety Code (the “Law”), Article 11 (commencing with Section 53580) of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California (the “Refunding Law”), for the purpose of achieving debt service savings within the parameters set forth in Section 34177.5(a)(1) (the “Savings Parameters”).

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The Successor Agency issued the 2014 Bonds, in order to redeem and defease the outstanding series of bonds issued by the Redevelopment Agency of the City of Suisun City. Proceeds of the 2014 Bonds were used to pay the cost of issuing the 2014 Bonds, including premium on a municipal bond insurance policy.

The **2014 Series A Bond** has a principal of \$3,880,000, bears interest at rates from 0.60% to 1.50%. Interest is payable semi-annually each April 1 and October 1, through 2017. Principal payments are due October 1, through 2017.

The **2014 Series B Bond** has a principal of \$38,230,000, bears interest at rates from 4.00% to 5.00%. Interest is payable semi-annually each April 1 and October 1, through 2033. Principal payments are due October 1, through 2033.

**NOTE 7 - SPECIAL ASSESSMENT DEBT WITHOUT CITY'S COMMITMENT**

On June 6, 2003, the City of Suisun City issued \$570,000 principal amount of Limited Obligation Refunding Improvement Bonds to refund \$615,000 outstanding aggregate principal amount of the City's Limited Obligation Improvement Bonds, Victorian Harbor Assessment Reassessment District, Series 1994-1. The Bonds are secured by the unpaid reassessments against 93 reassessment parcels. Neither the faith and credit nor the general taxing power of the City of Suisun have been pledged to the payment of the Bonds. Therefore, the Bonds have not been included in the accompanying financial statements. The balance of the outstanding debt principal was \$140,000 at June 30, 2017.

**NOTE 8 - RISK MANAGEMENT**

The City is exposed to various risks of loss to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The City has a self-insurance internal service fund to account for and finance its uninsured risks of loss. Under this program, the self-insurance fund provided coverage up to a maximum of \$25,000 for each general liability claim, \$5,000 for each property damage claim, and \$250,000 for each workers' compensation claim. The City is a member of the Local Agency Worker's Compensation Excess Joint Powers Authority (LAWCX) that provides coverage in excess of \$250,000.

LAWCX's financial statements may be obtained from Bickmore & Associates, 6371 Auburn Boulevard, Citrus Heights, CA 95621. The City is a member of the Association of Bay Area Governments (ABAG) PLAN Corporation, a 30-member public entity insurance pool. The ABAG PLAN Corporation provides the City general liability coverage of \$5,000,000 per occurrence and property insurance coverage of \$100,000 per occurrence, both subject to the respective deductibles in the above paragraph. The City is also covered by the Special Excess Liability Policy with Driver Alliant Integrated Insurance for up to \$10,000,000 in general liability, and for property, excess of \$100,000 up to replacement cost. Special Excess Liability Settled claims have not exceeded this commercial coverage in any of the past three years.

Audited financial statements may be obtained from ABAG Services, P.O. Box 2050, Oakland, CA 94604-2050.

The City has coverage for Commercial Crime under Driver Alliant Integrated Insurance. This policy provides coverage up to a maximum of \$1,000,000, with a \$5,000 deductible.

All funds of the City participate in the program and make payments to the self-insurance fund based on estimates of amounts needed to pay prior and current year claims and to establish a reserve for catastrophe losses. The claims liability of \$619,811 reported in the fund at June 30, 2017 is based on accounting standards which require that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred and the amount of the loss can be reasonable estimated.

**City of Suisun City**  
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**NOTE 9 - RETIREMENT PLANS**

**A. General Information about the Pension Plans**

**Plan Description**

All qualified employees are eligible to participate in the City’s Miscellaneous agent multiple employer defined benefit pension plan or the Safety (Fire and Police) cost-sharing multiple employer defined benefit pension plans (the Plans) administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on age at retirement, highest salary for either a one or three year period and years of credited service. The cost of living adjustments for the Plans are applied as specified by the Public Employees’ Retirement Law.

The Plans’ provisions and benefits in effect at June 30, 2017, are summarized as follows:

	Miscellaneous		Safety		
	Tier 1	PEPRA	Police		Fire
Benefit formula	2% @ 55	2% @ 62	3% @ 50	2.7% @ 57	2% @ 55
Benefit vesting schedule	5 Years				
Benefit payments	Monthly for Life				
Retirement age	55	62	50	50-57	55
Monthly benefits as a % of eligible compensation	2.0% to 2.5%	2.00%	3.00%	2-2.7%	3.00%
Required employee contribution rates	6.886%	6.313%	8.987%	11.50%	6.916%
Required employer contribution rates	8.377%	6.492%	19.54%	12.082%	12.825%

**Contributions**

Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rates are the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2017, the contributions recognized as part of pension expense for the Plans were as follows:

	Miscellaneous	Safety
Contributions - employer	\$ 673,331	\$ 1,073,009
Contributions - employee	276,964	275,424
Total	<u>\$ 950,295</u>	<u>\$ 1,348,433</u>

**City of Suisun City**  
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**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions**

**Pension Liability**

As of June 30, 2017, the City reported net pension liabilities for each plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 6,866,439
Safety	9,495,189
Total Net Pension Liability	<u>\$ 16,361,628</u>

The City's net pension liability for the Fire and Police Plans are measured as the proportionate share of the net pension liability while the Miscellaneous plan's net pension liability is a direct calculation based on its actuarial study and is not proportionate. The net pension liability of all the Plans are measured as of June 30, 2016, and the total pension liability for the Plans used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The City's proportion of the net pension liability for the Fire and Police Plans was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the miscellaneous and safety plans as of June 30, 2015 and 2016 was as follows:

	Miscellaneous	Safety
Proportion - June 30, 2015	0.1957%	0.1916%
Proportion - June 30, 2016	0.1977%	0.1833%
Change in Proportions	<u>0.0019%</u>	<u>-0.0082%</u>

For the year ended June 30, 2017, the City recognized pension expense of \$1,408,783. At June 30, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Miscellaneous		Safety	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 668,685	\$ -	\$ 1,202,577	\$ -
Changes in assumptions	-	(197,575)	-	(305,448)
Differences between expected and actual experiences	20,883	(4,785)	-	(70,056)
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	86,537	(166,142)	-	(266,668)
Net differences between projected and actual earnings on plan investments	1,656,211	(627,896)	2,449,467	(948,813)
Total	<u>\$ 2,432,316</u>	<u>\$ (996,398)</u>	<u>\$ 3,652,044</u>	<u>\$ (1,590,985)</u>

**City of Suisun City**  
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The City reported \$1,871,262 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending:	Deferred Outflows/(inflows) of Resources	
	Misc	Safety
2018	\$ (90,973)	\$ (85,594)
2019	24,440	(49,826)
2020	567,421	603,238
2021	266,345	390,664
Total	<u>\$ 767,233</u>	<u>\$ 858,482</u>

**Actuarial Assumptions**

The total pension liabilities in the June 30, 2015 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Payroll Growth	3.00%
Projected Salary Increase	(1)
Investment Rate of Return	7.5% (2)
Mortality	(3)

- (1) Varies by age and service
- (2) Net of pension plan investment expenses, including inflation
- (3) Derived using CalPERS' membership data for all funds

**Discount Rate**

The discount rate used to measure the total pension liability was 7.65 percent for the Plans. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plans, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.65 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website. According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense.

CalPERS will continue to check the materiality of the difference in calculation until such time as they changes their methodology. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining

**City of Suisun City**  
**Notes to the Basic Financial Statements**  
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the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach.

Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 (a)	Real Return Years 11+ (b)
Global Equity	51.00%	5.25%	5.71%
Global Fixed Income	20.00%	0.99%	2.43%
Inflation Sensitive	6.00%	0.45%	3.36%
Private Equity	10.00%	6.83%	6.95%
Real Estate	10.00%	4.50%	5.13%
Infrastructure and Forestland	2.00%	4.50%	5.09%
Liquidity	1.00%	-0.55%	-1.05%
Total	100.00%		

(a) An expected inflation of 2.5% used for this period.

(b) An expected inflation of 3.0% used for this period.

***C. Sensitivity of the Net Pension Liability to Changes in the Discount Rate***

The following presents the City's net pension liability for the Plans, calculated using the discount rate for the Plans, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous	Safety
1% Decrease	6.65%	6.65%
Net Pension Liability	\$ 10,672,742	\$ 13,717,368
Current Discount Rate	7.65%	7.65%
Net Pension Liability	\$ 6,866,439	\$ 9,495,189
1% Increase	8.65%	8.65%
Net Pension Liability	\$ 3,720,718	\$ 6,029,211

**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2017**

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**Pension Plan Fiduciary Net Position**

Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

**NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS PLAN**

**Plan Description and Funding Policy**

The City follows the governmental code section 22890-22905 and provides postretirement health care benefits to employees who retire on or after attaining a minimum of 10 years of public service who elected to receive benefits. The City has set a maximum amount of contribution of \$122 each month for each retiree. For retired employees with 10 years of service, the City contributes 50 percent of \$122 each month. For retired employees with 20 or more years of service, the City contributes monthly 100 percent of the maximum amount of the contribution amount. The costs of postemployment benefits has been allocated in various funds based on function/program the retiree last served, i.e., if the retired employee’s position is funded by the General Fund, then his OPEB will be paid by the General fund. All eligible retirees can continue medical coverage with the Plan provided for active employees. The cost of the benefits provided by the Plan is currently being paid by the City on a pay-as-you-go basis. The long-term strategy for funding the benefits provided under the Plan is currently being evaluated.

**Annual OPEB Cost and Net OPEB Obligation**

The City’s annual other postemployment benefit cost (expense) is calculated based on the annual required contribution (ARC) of the employer plus the interest on the Net OPEB Obligation. The ARC represents the level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

The following table shows the components of the City’s annual OPEB cost for the year, the amount actually contributed to the Plan, and the changes in the City’s net OPEB obligation:

Annual required contribution	\$ 38,528
Interest on net OPEB obligation	5,885
Adjustment to annual required contribution	<u>(7,383)</u>
Annual OPEB cost (expense)	37,030
Contributions made	<u>(21,507)</u>
Increase in net OPEB obligation	15,523
Net OPEB obligation - beginning of year	<u>253,520</u>
Net OPEB obligation - end of year	<u><u>\$ 269,043</u></u>

The City’s annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for the fiscal year 2017 and the two preceding fiscal years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2015	38,254	56%	235,409
2016	37,030	51%	253,520
2017	37,030	58%	269,043

**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2017**

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**Funded Status and Funding Progress**

The funded status of the Plan as of June 30, 2017 was as follows:

Actuarial accrued liability (AAL)	\$	500,658
Value of plan assets		-
Unfunded actuarial accrued liability (UAAL)	\$	<u>500,658</u>
Funded ratio (value of plan assets/AAL)		0%
Projected covered payroll (active Plan members)	\$	4,912,417
UAAL as a percentage of covered payroll		10%

Actuarial valuations of an ongoing plan involve estimates of the value of expected benefit payments and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan participants) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing costs between the employer and plan participants to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The annual required contribution (ARC) was determined as part of a June 30, 2016 actuarial valuation using the GASB 45 Alternative Measurement Method. This is a projected unit credit method, which takes into account those benefits that are expected to be earned in the future as well as those already accrued. The actuarial assumptions included (a) 2.5 percent investment rate of return, (b) 2.9 percent payroll growth rate, (c) 2.7 percent inflation rate, (d) amortization period of 30 years, using the method of level percentage of payroll, and (e) health care cost trend rates from 4.7 percent to 8.0 percent for medical benefits. Actuarially determined amounts are subject to revision at least tri-annually as results are compared to past expectations and new estimates are made about the future.

**NOTE 11 - COMMITMENTS AND CONTINGENCIES**

**A. Lawsuits**

The City is presently involved in certain matters of litigation that have arisen in the normal course of conducting City business. City management believes, based upon consultation with the City Attorney, that these cases, in the aggregate, are not expected to result in a material adverse financial impact on the City. Additionally, City management believes that the City's insurance programs are sufficient to cover any potential losses should an unfavorable outcome materialize.

**City of Suisun City**  
**Notes to the Basic Financial Statements**  
**June 30, 2017**

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***B. Federal and State Grant Programs***

The City participates in a number of Federal and State programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grantor program regulations, the City may be required to reimburse the grantor government. As of June 30, 2017, some amounts of grant expenditures have been audited and no disallowances were noted as a result of those audits. The City believes that any disallowed expenditures for programs that were not audited will not have a material effect on any individual governmental funds or the overall financial condition of the City.

***C. Successor Agency***

Deductions (expenses) incurred by the Successor Agency for the year ended June 30, 2017 (and subsequent years in which the Successor Agency is in operation) are subject to review by various State agencies and the County in which the Successor Agency resides. If any expenses incurred by the Successor Agency are disallowed by the State agencies or County, the City, acting as the Successor Agency could be liable for the repayment of the disallowed costs from either its own funds or by the State withholding remittances normally paid to the City. The amount, if any, of expenses that may be disallowed by the State agencies or County cannot be determined at this time, although the Successor Agency expects such amounts, if any, to be immaterial.

**NOTE 12 - DISSOLUTION OF REDEVELOPMENT AGENCY**

The former City of Suisun Redevelopment Agency was dissolved as of January 31, 2012. Certain assets of the general fund were distributed to the Housing Successor Agency and all remaining assets of the former Redevelopment Agency were distributed to the Successor Agency.

Subsequent to the adoption of AB 1X 26 and AB 1X 27, the California State Legislature adopted AB 1484 in June 2012. AB1484 directed the State Controller to review whether all assets transferred had occurred between the City or County, or City and County that created a redevelopment agency or any other public agency, and the redevelopment agency between January 1, 2011 and January 31, 2012.



**REQUIRED SUPPLEMENTARY INFORMATION**

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## **REQUIRED SUPPLEMENTARY INFORMATION**

### **BUDGETARY SCHEDULES**

These schedules present comparison of the original budget, final budget and actual revenues and expenditures for General Fund and each major special revenue fund. The schedules present the difference between the final budget and actuals.

### **PENSION SCHEDULES**

These schedules present information that shows the City's proportionate share of the pension liability in the cost sharing pools, actuarial information, and contributions. The proportionate share information is useful in determining the City's liability on relation to all other entities in the pool.

### **RETIREE HEALTH CARE**

This schedule presents information that shows the City's actuarial accrued liability, actuarial value of assets, funded ratio and covered payroll related to retiree healthcare benefits provided by the City. The unfunded actuarial accrued liability is not a liability recorded in the fund or government-wide statements.

**City of Suisun City**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**General Fund**  
**For the year ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 2,067,900	\$ 2,067,900	\$ 2,131,760	\$ 63,860
Transient occupancy tax	360,500	360,500	364,022	3,522
Sales taxes	1,664,300	1,664,300	1,919,520	255,220
License and permits	1,265,800	1,265,800	1,442,028	176,228
Fines and forfeitures	227,500	227,500	253,160	25,660
Intergovernmental	2,155,700	2,155,700	2,207,619	51,919
Charges for services	2,271,800	2,410,900	2,430,044	19,144
Investment earnings	43,000	43,000	23,875	(19,125)
Other revenues	35,000	35,000	62,773	27,773
<b>Total Revenues</b>	<b>10,091,500</b>	<b>10,230,600</b>	<b>10,834,801</b>	<b>604,201</b>
<b>EXPENDITURES</b>				
Current:				
General government	3,960,200	4,116,900	1,886,508	2,230,392
Public safety	6,492,500	6,598,300	6,485,208	113,092
Public works	435,200	435,200	363,334	71,866
Building services	340,500	340,500	244,934	95,566
Culture and recreation	1,235,000	1,235,000	1,079,666	155,334
Community development	567,700	567,700	474,078	93,622
Capital outlay	104,000	86,400	53,200	33,200
Debt service:				
Principal retirement	-	-	169,339	(169,339)
<b>Total Expenditures</b>	<b>13,135,100</b>	<b>13,380,000</b>	<b>10,756,267</b>	<b>2,623,733</b>
Excess (Deficiency) of Revenues over Expenditures	(3,043,600)	(3,149,400)	78,534	3,227,934
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	935,800	962,400	964,150	1,750
Transfers out	(913,000)	(920,100)	(534,654)	385,446
<b>Total Other Financing Sources (Uses)</b>	<b>22,800</b>	<b>42,300</b>	<b>429,496</b>	<b>387,196</b>
Net Change in Fund Balances	(3,020,800)	(3,107,100)	508,030	3,615,130
Fund Balances Beginning	3,354,277	3,354,277	3,354,277	-
Fund Balances Ending	\$ 333,477	\$ 247,177	\$ 3,862,307	\$ 3,615,130

**City of Suisun City**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**Off-site Street Improvement**  
**For the year ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 355,200	\$ 355,200	\$ 182,092	\$ (173,108)
Investment earnings	25,000	25,000	1,075	(23,925)
<b>Total Revenues</b>	<b>380,200</b>	<b>380,200</b>	<b>183,167</b>	<b>(197,033)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues over Expenditures	380,200	380,200	183,167	(197,033)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(93,100)	(375,900)	(266,883)	109,017
<b>Total Other Financing Sources (Uses)</b>	<b>(93,100)</b>	<b>(375,900)</b>	<b>(266,883)</b>	<b>109,017</b>
Net Change in Fund Balances	287,100	4,300	(83,716)	(88,016)
Fund Balances Beginning	4,421,633	4,421,633	4,421,633	-
Fund Balances Ending	\$ 4,708,733	\$ 4,425,933	\$ 4,337,917	\$ (88,016)

**City of Suisun City**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**Housing Authority Special Revenue**  
**For the year ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeitures	\$ -	\$ -	\$ 560	\$ 560
Charges for services	348,600	348,600	375,127	26,527
Investment earnings	5,000	5,000	34,098	29,098
Other revenues	5,400	5,400	73,945	68,545
<b>Total Revenues</b>	<b>359,000</b>	<b>359,000</b>	<b>483,730</b>	<b>124,730</b>
<b>EXPENDITURES</b>				
Current:				
General government	1,186,600	1,186,600	181,446	1,005,154
Community development	417,300	417,300	285,991	131,309
<b>Total Expenditures</b>	<b>1,603,900</b>	<b>1,603,900</b>	<b>467,437</b>	<b>1,136,463</b>
Excess (Deficiency) of Revenues over Expenditures	(1,244,900)	(1,244,900)	16,293	1,261,193
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(65,000)	(65,000)	(65,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(65,000)</b>	<b>(65,000)</b>	<b>(65,000)</b>	<b>-</b>
Net Change in Fund Balances	(1,309,900)	(1,309,900)	(48,707)	1,261,193
Fund Balances Beginning	10,050,963	10,050,963	10,050,963	-
Fund Balances Ending	\$ 8,741,063	\$ 8,741,063	\$ 10,002,256	\$ 1,261,193

**City of Suisun City**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**Housing Authority Choice Vouchers**  
**For the year ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 1,996,800	\$ 1,996,800	\$ 2,285,783	\$ 288,983
Investment earnings	100	100	116	16
<b>Total Revenues</b>	<u>1,996,900</u>	<u>1,996,900</u>	<u>2,285,899</u>	<u>288,999</u>
<b>EXPENDITURES</b>				
Current:				
General government	1,999,800	1,999,800	2,225,372	(225,572)
<b>Total Expenditures</b>	<u>1,999,800</u>	<u>1,999,800</u>	<u>2,225,372</u>	<u>(225,572)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,900)</u>	<u>(2,900)</u>	<u>60,527</u>	<u>63,427</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(2,900)	(2,900)	60,527	63,427
Fund Balances Beginning	<u>3,989</u>	<u>3,989</u>	<u>3,989</u>	<u>-</u>
Fund Balances Ending	<u>\$ 1,089</u>	<u>\$ 1,089</u>	<u>\$ 64,516</u>	<u>\$ 63,427</u>

**City of Suisun City**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**Special Assessments Districts**  
**For the year ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 196,500	\$ 14,000	\$ 14,000	\$ -
Special assessments	1,906,000	2,088,500	2,097,346	8,846
Investment earnings	7,000	7,000	(2,640)	(9,640)
Other revenues	7,800	7,800	39,162	31,362
<b>Total Revenues</b>	<b>2,117,300</b>	<b>2,117,300</b>	<b>2,147,868</b>	<b>30,568</b>
<b>EXPENDITURES</b>				
Current:				
Public works	2,567,500	2,575,600	1,102,691	1,472,909
Highways and streets	47,700	47,700	33,273	14,427
Capital outlay	33,200	43,700	15,675	28,025
<b>Total Expenditures</b>	<b>2,648,400</b>	<b>2,667,000</b>	<b>1,151,639</b>	<b>1,515,361</b>
Excess (Deficiency) of Revenues over Expenditures	(531,100)	(549,700)	996,229	1,545,929
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	264,300	264,500	264,418	(82)
Transfers out	(1,024,200)	(1,026,200)	(1,017,050)	9,150
<b>Total Other Financing Sources (Uses)</b>	<b>(759,900)</b>	<b>(761,700)</b>	<b>(752,632)</b>	<b>9,068</b>
Net Change in Fund Balances	(1,291,000)	(1,311,400)	243,597	1,554,997
Fund Balances Beginning	1,413,079	1,413,079	1,413,079	-
Fund Balances Ending	\$ 122,079	\$ 101,679	\$ 1,656,676	\$ 1,554,997

# City of Suisun City

## Schedule of Pension Contributions

June 30, 2017

<b>Miscellaneous Plan</b>	2017	2016	2015
Contractually Required Contributions (Actuarially Determined)	\$ 668,685	\$ 621,554	\$ 569,110
Contributions in Relation to Actuarially Determined Contributions	668,685	621,554	569,110
<b>Contribution Deficiency (Excess)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Covered Employee Payroll</b>	<b>\$ 3,547,417</b>	<b>\$ 3,862,976</b>	<b>\$ 4,094,398</b>
<b>Contributions as a Percentage of Covered Payroll</b>	<b>18.85%</b>	<b>16.09%</b>	<b>13.90%</b>
<b>Fire and Police Safety Plan</b>	2017	2016	2015
Contractually Required Contributions (Actuarially Determined)	\$ 1,202,577	\$ 842,626	\$ 871,461
Contributions in Relation to Actuarially Determined Contributions	1,202,577	842,626	871,461
<b>Contribution Deficiency (Excess)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Covered Employee Payroll</b>	<b>\$ 1,817,679</b>	<b>\$ 1,830,761</b>	<b>\$ 2,166,996</b>
<b>Contributions as a Percentage of Covered Payroll</b>	<b>66.16%</b>	<b>43.64%</b>	<b>42.44%</b>

### Notes to Schedule:

Valuation Date: June 30, 2015

Assumptions Used: Entry Age Method used for Actuarial Cost Method  
 Level Percentage of Payroll (Closed) Used Amortization Method  
 3.7 Years Remaining Amortization Period  
 Inflation Assumed at 2.75%  
 Investment Rate of Returns set at 7.5%  
 CalPERS mortality table using 20 years of membership data for all funds

\*\* Fiscal year 2015 was the first year of implementation, therefore only three years are shown.

# City of Suisun City

## Schedule of Net Pension Liabilities and Proportionate Shares June 30, 2017

<b>Miscellaneous Plan</b>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of Net Pension Liability	0.18768%	0.19574%	0.20591%
Proportionate Share of Net Pension Liability	\$ 6,519,610	\$ 5,369,979	\$ 5,089,000
Covered Employee Payroll	\$ 3,547,417	\$ 3,862,976	\$ 4,094,398
<b>Proportionate Share of NPL as a % of Covered Employee Payroll</b>	<b>183.78%</b>	<b>139.01%</b>	<b>124.29%</b>
<b>Plan's Fiduciary Net Position as a % of the TPL</b>	<b>75.19%</b>	<b>78.25%</b>	<b>78.66%</b>
<b>Fire and Police Safety Plan</b>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of Net Pension Liability	0.18333%	0.19158%	0.19384%
Proportionate Share of Net Pension Liability	\$ 9,495,189	\$ 7,289,916	\$ 7,270,842
Covered Employee Payroll	\$ 1,817,679	\$ 1,830,761	\$ 2,166,996
<b>Proportionate Share of NPL as a % of Covered Employee Payroll</b>	<b>522.38%</b>	<b>377.57%</b>	<b>354.10%</b>
<b>Plan's Fiduciary Net Position as a % of the TPL</b>	<b>69.47%</b>	<b>72.19%</b>	<b>71.50%</b>

\*\* Fiscal year 2015 was the first year of implementation, therefore only three years are shown.

**City of Suisun City**  
**Retiree Healthcare Plan**  
**Schedule of Funding Progress**  
**June 30, 2017**

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Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a/c))
6/30/2010	\$ -	\$ 627,788	\$ 627,788	0.00%	\$ 5,900,300	10.64%
6/30/2013	-	500,658	500,658	0.00%	4,888,926	10.24%
6/30/2016	-	500,658	500,658	0.00%	4,912,417	10.19%

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**SUPPLEMENTARY INFORMATION**

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## NONMAJOR 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.

Fund Title	Fund Description
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.
TRAIN DEPOT OPERATIONS AND MAINTENANCE	The fund accounts for the Transportation Development Act (TDA) Article 3 funds for the purpose of operating and maintaining the Train Depot.
AB 939	This fund accounts for fees collected and to be used only for purposes of the Integrated Solid Waste Management Act.
POLICE GRANTS	This fund accounts for various one-time grants that benefit the Police Departments.
CDBG/OBAG GRANT	These grants account for the Senior Housing Study in the downtown area and for the Waterfront Update Plan.
FIRE GRANTS	This fund accounts for grants expended for small equipment used in fire fighting machinery.
ABAG GRANTS	This fund accounts for the Bay Area Regional Energy Network Grant.
PROP 49 GRANTS	This fund provides funding for before & after school programs, providing tutoring, homework assistance and educational enrichment.
HOUSING AUTHORITY ADMINISTRATION	This funds accounts for revenue allocated by the HUD to administer Housing Choice Program.
SSWA STREET REPAIR	This fund accounts for the street patching program funded by Suisun-Solano Water District.
ATOD GRANT	This fund 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 FUEL	This fund accounts for the revenues and expenditures associated with the purchase and sale of gasoline at the Suisun Marina.

## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Fund Title	Fund Description
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, traffic safety along with fines and forfeitures.
DARE/DONATIONS	This fund accounts for all donations that are received by the Police Department and Fire Department, including DARE program donations specified for Police Department Capital Outlays.
NUISANCE ABATEMENT	A fund established to account for costs and reimbursements for various types of public nuisance abatement, such as weed abatement, bank foreclosed property maintenance.
PICH GRANT	This grant is to fund specific activities to address the leading risk factors for the major causes of death, such as tobacco use, poor nutrition, and physical inactivity.
TRAFFIC TOWING	This fund accounts for local receipts from towing cars that have been used in illegal activities or parked illegally.
TRAFFIC SAFETY	This grant provides funding for enforcement of seatbelts law for a specific period.
SLESF GRANT	This grant provides funding for supplemental law enforcement services.
SCHOOL RESOURCE GRANT	This fund provides funding for police officer assigned as a School Resource officer.
BUREAU OF JUSTICE VEST GRANT	This fund accounts for the grant to purchase bullet-proof safety vests.
SPECIAL EVENT	This fund accounts for funds collected and expended for special events.
DOWNTOWN-MARINA PROPERTY MANAGEMENT	This fund accounts for the Marina Berth Rent operations, Lawler House rentals and maintenance and Rail Station administration.
PG&E MITIGATION	This fund is set up to account for tree mitigation funded by PG&E
SAFE ROUTES TO SCHOOL GRANT	This is a special revenue fund to account for grant payments and relative expenditures subject to grant guidelines.

## NONMAJOR GOVERNMENTAL FUNDS

### 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.

Fund Title	Fund Description
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.
VEHICLES	This fund accounts for all vehicle Lease Purchases. Future equipment lease/purchases may be accounted for within this fund.
FIRE TRUCK ACQUISITION	This fund accounts for the debt service on the fire truck acquisition.

### CAPITAL PROJECTS FUNDS

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

Fund Title	Fund Description
PARK DEVELOPMENT FUND	This fund accounts for impact fees and state grants to be spent only on parks and related projects.
FIRE FACILITIES & EQUIPMENT FUND	This fund accounts for funds generated from Development Impact Fees and expended on fire facilities and equipment.
POLICE FACILITIES & EQUIPMENT FUND	Capital improvement fees generated by new development are accounted for in this fund and expended on police facilities and equipment.
MUNICIPAL VEHICLE & EQUIPMENT FUND	Capital improvement fees generated by new development are accounted for in this fund and expended on municipal vehicles and equipment.
DREDGING	This fund was established to account for funds necessary to accomplish necessary work for dredging the waterways and prepping Pierce Island for dredge spoils.
WALMART MITIGATION PROJECTS	This fund was established to carry out capital projects associated with the development of the Wal-Mart at Walters Road.

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2017**

	<b>Special Revenue Funds</b>				
	Special Gas Tax	Local Transportation	Train Depot Operations & Maintenance	AB 939	Police Grants
<b>ASSETS</b>					
Cash and investments	\$ 96,063	\$ -	\$ -	\$ 33,963	\$ 110
Receivables:					
Accounts receivable - net	-	-	-	2,375	-
Intergovernmental	-	131,865	37,056	15,409	-
Notes receivable	-	-	-	-	-
Prepaid items	-	-	-	-	-
Other assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 96,063</b>	<b>\$ 131,865</b>	<b>\$ 37,056</b>	<b>\$ 51,747</b>	<b>\$ 110</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 9,875	\$ 117,743	\$ 249	\$ -	\$ -
Unearned revenues	-	-	-	-	-
Due to other funds	-	14,118	36,827	15,409	-
Refundable deposits	-	-	-	-	-
<b>Total Liabilities</b>	<b>9,875</b>	<b>131,861</b>	<b>37,076</b>	<b>15,409</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable:					
Prepaid items	-	-	-	-	-
Restricted:					
Debt service	-	-	-	-	-
Special projects and programs	86,188	4	-	36,338	110
Committed	-	-	-	-	-
Unassigned (Deficit)	-	-	(20)	-	-
<b>Total Fund Balances</b>	<b>86,188</b>	<b>4</b>	<b>(20)</b>	<b>36,338</b>	<b>110</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 96,063</b>	<b>\$ 131,865</b>	<b>\$ 37,056</b>	<b>\$ 51,747</b>	<b>\$ 110</b>

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2017**

**Special Revenue Funds**

	CDBG/ OBAG Grant	Fire Grants	ABAG Grant	Prop 49 Grant	Housing Authority Administration
<b>ASSETS</b>					
Cash and investments	\$ 3,150	\$ 4,093	\$ -	\$ 97,929	\$ 25,121
Receivables:					
Accounts receivable - net	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Notes receivable	-	-	-	-	-
Prepaid items	-	-	-	-	-
Other assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,150</b>	<b>\$ 4,093</b>	<b>\$ -</b>	<b>\$ 97,929</b>	<b>\$ 25,121</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 16,107	\$ 894
Unearned revenues	-	-	-	-	-
Due to other funds	-	-	-	-	-
Refundable deposits	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,107</b>	<b>894</b>
<b>Fund Balances:</b>					
Nonspendable:					
Prepaid items	-	-	-	-	-
Restricted:					
Debt service	-	-	-	-	-
Special projects and programs	3,150	4,093	-	81,822	24,227
Committed	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-
<b>Total Fund Balances</b>	<b>3,150</b>	<b>4,093</b>	<b>-</b>	<b>81,822</b>	<b>24,227</b>
<b>Total Liabilities and     Fund Balances</b>	<b>\$ 3,150</b>	<b>\$ 4,093</b>	<b>\$ -</b>	<b>\$ 97,929</b>	<b>\$ 25,121</b>

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2017**

**Special Revenue Funds**

	SSWA Street Repair	ATOD Grant	Vessel Grant	Sewer Maintenance	Marina Fuel
<b>ASSETS</b>					
Cash and investments	\$ 50,465	\$ -	\$ -	\$ 2,140,236	\$ -
Receivables:					
Accounts receivable - net	-	15,516	-	-	306
Intergovernmental	-	-	-	-	-
Notes receivable	-	-	-	-	-
Prepaid items	-	-	-	-	150
Other assets	-	-	-	-	18,304
<b>Total Assets</b>	<b>\$ 50,465</b>	<b>\$ 15,516</b>	<b>\$ -</b>	<b>\$ 2,140,236</b>	<b>\$ 18,760</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ 746	\$ -	\$ 7	\$ 331
Unearned revenues	-	-	-	-	-
Due to other funds	-	8,632	-	-	30,662
Refundable deposits	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>9,378</b>	<b>-</b>	<b>7</b>	<b>30,993</b>
<b>Fund Balances:</b>					
Nonspendable:					
Prepaid items	-	-	-	-	150
Restricted:					
Debt service	-	-	-	-	-
Special projects and programs	50,465	6,138	-	2,140,229	-
Committed	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	(12,383)
<b>Total Fund Balances</b>	<b>50,465</b>	<b>6,138</b>	<b>-</b>	<b>2,140,229</b>	<b>(12,233)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 50,465</b>	<b>\$ 15,516</b>	<b>\$ -</b>	<b>\$ 2,140,236</b>	<b>\$ 18,760</b>

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2017**

**Special Revenue Funds**

	Boating Safety	Asset Forfeiture	Dare/ Donations	Nuisance Abatement	PICH Grant
<b>ASSETS</b>					
Cash and investments	\$ -	\$ 375	\$ 6,954	\$ 16,128	\$ -
Receivables:					
Accounts receivable - net	16,974	-	-	-	28,203
Intergovernmental	-	-	-	-	-
Notes receivable	-	-	-	-	-
Prepaid items	-	-	-	-	-
Other assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 16,974</b>	<b>\$ 375</b>	<b>\$ 6,954</b>	<b>\$ 16,128</b>	<b>\$ 28,203</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 1,845	\$ -	\$ 70	\$ 184	\$ 11,355
Unearned revenues	-	-	-	-	-
Due to other funds	10,217	-	-	-	16,688
Refundable deposits	-	-	-	-	-
<b>Total Liabilities</b>	<b>12,062</b>	<b>-</b>	<b>70</b>	<b>184</b>	<b>28,043</b>
<b>Fund Balances:</b>					
Nonspendable:					
Prepaid items	-	-	-	-	-
Restricted:					
Debt service	-	-	-	-	-
Special projects and programs	4,912	-	-	-	160
Committed	-	375	6,884	15,944	-
Unassigned (Deficit)	-	-	-	-	-
<b>Total Fund Balances</b>	<b>4,912</b>	<b>375</b>	<b>6,884</b>	<b>15,944</b>	<b>160</b>
<b>Total Liabilities and     Fund Balances</b>	<b>\$ 16,974</b>	<b>\$ 375</b>	<b>\$ 6,954</b>	<b>\$ 16,128</b>	<b>\$ 28,203</b>

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2017**

**Special Revenue Funds**

	Traffic Towing	Traffic Safety	SLESF Grant	School Resource Grant	Bureau of Justice Vest Grant
<b>ASSETS</b>					
Cash and investments	\$ -	\$ -	\$ 50,172	\$ 48,481	\$ 435
Receivables:					
Accounts receivable - net	-	4,197	-	-	-
Intergovernmental	-	-	-	-	-
Notes receivable	-	-	-	-	-
Prepaid items	-	-	-	-	-
Other assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 4,197</b>	<b>\$ 50,172</b>	<b>\$ 48,481</b>	<b>\$ 435</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned revenues	-	-	-	-	-
Due to other funds	-	4,197	-	-	-
Refundable deposits	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>4,197</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable:					
Prepaid items	-	-	-	-	-
Restricted:					
Debt service	-	-	-	-	-
Special projects and programs	-	-	50,172	48,481	-
Committed	-	-	-	-	435
Unassigned (Deficit)	-	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>50,172</b>	<b>48,481</b>	<b>435</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ -</b>	<b>\$ 4,197</b>	<b>\$ 50,172</b>	<b>\$ 48,481</b>	<b>\$ 435</b>

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2017**

	<b>Special Revenue Funds</b>				<b>Debt Service Funds</b>
	Special Events	Downtown-Marina Property Management	PG&E Mitigation	Safe Routes to School Grant	Highway 12 Bond
<b>ASSETS</b>					
Cash and investments	\$ 127,632	\$ 434,870	\$ 50,135	\$ -	\$ 45,008
Receivables:					
Accounts receivable - net	-	50,095	-	49,325	-
Intergovernmental	-	-	-	-	-
Notes receivable	-	-	-	-	-
Prepaid items	8,954	-	-	-	-
Other assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 136,586</b>	<b>\$ 484,965</b>	<b>\$ 50,135</b>	<b>\$ 49,325</b>	<b>\$ 45,008</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 251	\$ 19,406	\$ -	\$ -	\$ -
Unearned revenues	8,770	7,649	-	-	-
Due to other funds	-	-	-	49,325	-
Refundable deposits	-	35,048	-	-	-
<b>Total Liabilities</b>	<b>9,021</b>	<b>62,103</b>	<b>-</b>	<b>49,325</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable:					
Prepaid items	8,954	-	-	-	-
Restricted:					
Debt service	-	-	-	-	45,008
Special projects and programs	-	422,862	50,135	-	-
Committed	118,611	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-
<b>Total Fund Balances</b>	<b>127,565</b>	<b>422,862</b>	<b>50,135</b>	<b>-</b>	<b>45,008</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 136,586</b>	<b>\$ 484,965</b>	<b>\$ 50,135</b>	<b>\$ 49,325</b>	<b>\$ 45,008</b>

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2017**

	Debt Service Funds			Capital Projects Funds	
	North Bay Aqueduct	Vehicles	Fire Truck Acquisition	Park Development	Fire Facilities & Equipment Fund
<b>ASSETS</b>					
Cash and investments	\$ 11,907	\$ -	\$ 148	\$ 484,069	\$ 623
Receivables:					
Accounts receivable - net	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Notes receivable	-	-	-	16,160	-
Prepaid items	-	-	-	-	-
Other assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 11,907</b>	<b>\$ -</b>	<b>\$ 148</b>	<b>\$ 500,229</b>	<b>\$ 623</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned revenues	-	-	-	-	-
Due to other funds	-	-	-	-	-
Refundable deposits	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable:					
Prepaid items	-	-	-	-	-
Restricted:					
Debt service	11,907	-	148	500,229	-
Special projects and programs	-	-	-	-	623
Committed	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-
<b>Total Fund Balances</b>	<b>11,907</b>	<b>-</b>	<b>148</b>	<b>500,229</b>	<b>623</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 11,907</b>	<b>\$ -</b>	<b>\$ 148</b>	<b>\$ 500,229</b>	<b>\$ 623</b>

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2017**

	<b>Capital Projects Funds</b>				<b>Total Nonmajor Governmental Funds</b>
	Police Facilities & Equipment Fund	Municipal Vehicle & Equipment Fund	Dredging	Walmart Mitigation Projects	
<b>ASSETS</b>					
Cash and investments	\$ 557	\$ 19,556	\$ 1,154,270	\$ 616,145	\$ 5,518,595
Receivables:					
Accounts receivable - net	-	-	-	-	166,991
Intergovernmental	-	-	-	-	184,330
Notes receivable	-	-	-	-	16,160
Prepaid items	-	-	-	-	9,104
Other assets	-	-	-	-	18,304
<b>Total Assets</b>	<b>\$ 557</b>	<b>\$ 19,556</b>	<b>\$ 1,154,270</b>	<b>\$ 616,145</b>	<b>\$ 5,913,484</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ 14,260	\$ 1	\$ 193,324
Unearned revenues	-	-	-	-	16,419
Due to other funds	-	-	-	-	186,075
Refundable deposits	-	-	-	-	35,048
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>14,260</b>	<b>1</b>	<b>430,866</b>
<b>Fund Balances:</b>					
Nonspendable:					
Prepaid items	-	-	-	-	9,104
Restricted:					
Debt service	-	-	-	-	557,292
Special projects and programs	557	19,556	1,140,010	616,144	4,786,376
Committed	-	-	-	-	142,249
Unassigned (Deficit)	-	-	-	-	(12,403)
<b>Total Fund Balances</b>	<b>557</b>	<b>19,556</b>	<b>1,140,010</b>	<b>616,144</b>	<b>5,482,618</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 557</b>	<b>\$ 19,556</b>	<b>\$ 1,154,270</b>	<b>\$ 616,145</b>	<b>\$ 5,913,484</b>

Concluded

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes**  
**Fund Balances**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>				
	Special Gas Tax	Local Transportation	Train Depot Operations & Maintenance	AB 939	Police Grants
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Intergovernmental	565,582	241,713	58,378	25,409	-
Special assessments	-	-	-	-	-
Charges for services	-	-	-	28,169	-
Investment earnings	-	-	-	(4)	-
Other revenues	-	-	-	7,626	-
<b>Total Revenues</b>	<b>565,582</b>	<b>241,713</b>	<b>58,378</b>	<b>61,200</b>	<b>-</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	58,378	62,248	-
Highways and streets	731,664	-	-	-	-
Culture and recreation	-	-	-	-	-
Community development	-	-	-	17,384	-
Capital outlay	-	752,010	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>731,664</b>	<b>752,010</b>	<b>58,378</b>	<b>79,632</b>	<b>-</b>
Excess (Deficiency) of					
Revenues over Expenditures	(166,082)	(510,297)	-	(18,432)	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital lease	-	-	-	-	-
Payments from Successor Agency	-	-	-	-	-
Transfers in	50,083	265,583	-	-	-
Transfers out	(6,000)	-	-	(5,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>44,083</b>	<b>265,583</b>	<b>-</b>	<b>(5,000)</b>	<b>-</b>
Net Change in Fund Balances	(121,999)	(244,714)	-	(23,432)	-
Fund Balances Beginning	208,187	244,718	(20)	59,770	110
Fund Balances Ending	\$ 86,188	\$ 4	\$ (20)	\$ 36,338	\$ 110

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes**  
**Fund Balances**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>				
	CDBG/ OBAG Grant	Fire Grants	ABAG Grant	Prop 49 Grant	Housing Authority Administration
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	-	63,324	82,961	293,321
Special assessments	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment earnings	-	-	-	253	32
Other revenues	-	-	-	-	400
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>63,324</b>	<b>83,214</b>	<b>293,753</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	248,724
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Highways and streets	-	-	-	-	-
Culture and recreation	-	-	-	91,672	-
Community development	-	-	63,324	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>63,324</b>	<b>91,672</b>	<b>248,724</b>
Excess (Deficiency) of					
Revenues over Expenditures	-	-	-	(8,458)	45,029
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital lease	-	-	-	-	-
Payments from Successor Agency	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	-	-	-	(8,458)	45,029
Fund Balances Beginning	3,150	4,093	-	90,280	(20,802)
Fund Balances Ending	<b>\$ 3,150</b>	<b>\$ 4,093</b>	<b>\$ -</b>	<b>\$ 81,822</b>	<b>\$ 24,227</b>

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes**  
**Fund Balances**  
**For the year ended June 30, 2017**

**Special Revenue Funds**

	SSWA Street Repair	ATOD Grant	Vessel Grant	Sewer Maintenance	Marina Fuel
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Intergovernmental	90,200	57,424	-	-	-
Special assessments	-	-	-	416,595	-
Charges for services	-	-	-	-	37,669
Investment earnings	(84)	-	-	401	(227)
Other revenues	-	-	-	-	106
<b>Total Revenues</b>	<b>90,116</b>	<b>57,424</b>	<b>-</b>	<b>416,996</b>	<b>37,548</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	180	-	-
Public safety	-	57,425	-	-	-
Public works	-	-	-	241,071	-
Highways and streets	78,085	-	-	5,827	-
Culture and recreation	-	-	-	-	26,618
Community development	-	-	-	-	-
Capital outlay	5,103	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>83,188</b>	<b>57,425</b>	<b>180</b>	<b>246,898</b>	<b>26,618</b>
Excess (Deficiency) of					
Revenues over Expenditures	6,928	(1)	(180)	170,098	10,930
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital lease	-	-	-	-	-
Payments from Successor Agency	-	-	-	-	-
Transfers in	-	-	180	-	-
Transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>180</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	6,928	(1)	-	170,098	10,930
Fund Balances Beginning	43,537	6,139	-	1,970,131	(23,163)
Fund Balances Ending	\$ 50,465	\$ 6,138	\$ -	\$ 2,140,229	\$ (12,233)

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes**  
**Fund Balances**  
**For the year ended June 30, 2017**

**Special Revenue Funds**

	Boating Safety	Asset Forfeiture	Dare/ Donations	Nuisance Abatement	PICH Grant
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ 3,909	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	2,775	-
Intergovernmental	122,324	-	-	-	116,917
Special assessments	-	-	-	-	-
Charges for services	-	-	-	1,100	-
Investment earnings	-	(39)	(1)	-	-
Other revenues	-	-	1,800	-	-
<b>Total Revenues</b>	<b>126,233</b>	<b>(39)</b>	<b>1,799</b>	<b>3,875</b>	<b>116,917</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	43,478	19,734	1,890	-	-
Public works	-	-	-	2,658	-
Highways and streets	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community development	-	-	-	-	116,917
Capital outlay	83,463	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>126,941</b>	<b>19,734</b>	<b>1,890</b>	<b>2,658</b>	<b>116,917</b>
Excess (Deficiency) of					
Revenues over Expenditures	(708)	(19,773)	(91)	1,217	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital lease	-	-	-	-	-
Payments from Successor Agency	-	-	-	-	-
Transfers in	3,463	-	-	-	-
Transfers out	(3,602)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(139)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(847)	(19,773)	(91)	1,217	-
Fund Balances Beginning	5,759	20,148	6,975	14,727	160
Fund Balances Ending	\$ 4,912	\$ 375	\$ 6,884	\$ 15,944	\$ 160

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes**  
**Fund Balances**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>				
	Traffic Towing	Traffic Safety	SLESF Grant	School Resource Grant	Bureau of Justice Vest Grant
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	50,083	-	-	-
Intergovernmental	-	-	129,323	80,000	1,612
Special assessments	-	-	-	-	-
Charges for services	59,444	-	-	-	-
Investment earnings	111	-	-	-	-
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>59,555</b>	<b>50,083</b>	<b>129,323</b>	<b>80,000</b>	<b>1,612</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	100,000	84,041	1,612
Public works	-	-	-	-	-
Highways and streets	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community development	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>84,041</b>	<b>1,612</b>
Excess (Deficiency) of					
Revenues over Expenditures	59,555	50,083	29,323	(4,041)	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital lease	-	-	-	-	-
Payments from Successor Agency	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(83,916)	(50,083)	-	(19,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(83,916)</b>	<b>(50,083)</b>	<b>-</b>	<b>(19,000)</b>	<b>-</b>
Net Change in Fund Balances	(24,361)	-	29,323	(23,041)	-
Fund Balances Beginning	24,361	-	20,849	71,522	435
Fund Balances Ending	\$ -	\$ -	\$ 50,172	\$ 48,481	\$ 435

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes**  
**Fund Balances**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>				<b>Debt Service Funds</b>
	<b>Special Events</b>	<b>Downtown-Marina Property Management</b>	<b>PG&amp;E Mitigation</b>	<b>Safe Routes to School Grant</b>	<b>Highway 12 Bond</b>
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 335,921
Fines and forfeitures	-	2,460	-	-	-
Intergovernmental	-	-	-	-	-
Special assessments	-	-	-	-	-
Charges for services	67,900	356,930	-	-	-
Investment earnings	-	(397)	135	-	(398)
Other revenues	25,874	4,096	50,000	49,325	-
<b>Total Revenues</b>	<b>93,774</b>	<b>363,089</b>	<b>50,135</b>	<b>49,325</b>	<b>335,523</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	43,325	-
Public works	-	-	-	-	-
Highways and streets	-	-	-	-	-
Culture and recreation	101,683	274,061	-	-	-
Community development	-	59,183	-	-	-
Capital outlay	-	13,714	-	-	-
Debt service:					
Principal	-	24,173	-	-	290,000
Interest and fiscal charges	-	-	-	-	56,517
<b>Total Expenditures</b>	<b>101,683</b>	<b>371,131</b>	<b>-</b>	<b>43,325</b>	<b>346,517</b>
Excess (Deficiency) of					
Revenues over Expenditures	(7,909)	(8,042)	50,135	6,000	(10,994)
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital lease	-	-	-	-	-
Payments from Successor Agency	-	157,200	-	-	-
Transfers in	13,300	9,300	-	-	-
Transfers out	(13,300)	(180)	-	(6,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>166,320</b>	<b>-</b>	<b>(6,000)</b>	<b>-</b>
Net Change in Fund Balances	(7,909)	158,278	50,135	-	(10,994)
Fund Balances Beginning	135,474	264,584	-	-	56,002
Fund Balances Ending	\$ 127,565	\$ 422,862	\$ 50,135	\$ -	\$ 45,008

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes**  
**Fund Balances**  
**For the year ended June 30, 2017**

	Debt Service Funds			Capital Projects Funds	
	North Bay Aqueduct	Vehicles	Fire Truck Acquisition	Park Development	Fire Facilities & Equipment Fund
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ 78,165	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Special assessments	-	-	-	-	-
Charges for services	-	-	-	134,364	624
Investment earnings	(164)	-	-	240	(1)
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>78,001</b>	<b>-</b>	<b>-</b>	<b>134,604</b>	<b>623</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Highways and streets	-	-	-	-	-
Culture and recreation	-	-	-	5,100	-
Community development	-	-	-	-	-
Capital outlay	-	81,692	-	2,492	-
Debt service:					
Principal	77,740	155,207	-	-	-
Interest and fiscal charges	1,702	30,584	-	-	-
<b>Total Expenditures</b>	<b>79,442</b>	<b>267,483</b>	<b>-</b>	<b>7,592</b>	<b>-</b>
Excess (Deficiency) of					
Revenues over Expenditures	(1,441)	(267,483)	-	127,012	623
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital lease	-	81,692	-	-	-
Payments from Successor Agency	-	-	-	-	-
Transfers in	-	185,791	-	-	-
Transfers out	-	-	-	(46,300)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>267,483</b>	<b>-</b>	<b>(46,300)</b>	<b>-</b>
Net Change in Fund Balances	(1,441)	-	-	80,712	623
Fund Balances Beginning	13,348	-	148	419,517	-
Fund Balances Ending	\$ 11,907	\$ -	\$ 148	\$ 500,229	\$ 623

Cont'd

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes**  
**Fund Balances**  
**For the year ended June 30, 2017**

	<b>Capital Projects Funds</b>				<b>Total Nonmajor Governmental Funds</b>
	Police Facilities & Equipment Fund	Municipal Vehicle & Equipment Fund	Dredging	Walmart Mitigation Projects	
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 417,995
Fines and forfeitures	-	-	-	-	55,318
Intergovernmental	-	-	-	-	1,928,488
Special assessments	-	-	-	-	416,595
Charges for services	558	19,597	-	-	706,355
Investment earnings	(1)	(41)	9,500	(134)	9,181
Other revenues	-	-	-	2,074	141,301
<b>Total Revenues</b>	<b>557</b>	<b>19,556</b>	<b>9,500</b>	<b>1,940</b>	<b>3,675,233</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	248,904
Public safety	-	-	-	-	351,505
Public works	-	-	-	-	364,355
Highways and streets	-	-	-	-	815,576
Culture and recreation	-	-	-	-	499,134
Community development	-	-	-	-	256,808
Capital outlay	-	-	211,235	1,153	1,150,862
Debt service:					
Principal	-	-	-	-	547,120
Interest and fiscal charges	-	-	-	-	88,803
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>211,235</b>	<b>1,153</b>	<b>4,323,067</b>
Excess (Deficiency) of					
Revenues over Expenditures	557	19,556	(201,735)	787	(647,834)
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital lease	-	-	-	-	81,692
Payments from Successor Agency	-	-	-	-	157,200
Transfers in	-	-	362,000	-	889,700
Transfers out	-	-	-	-	(233,381)
<b>Total Other Financing     Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>362,000</b>	<b>-</b>	<b>895,211</b>
Net Change in Fund Balances	557	19,556	160,265	787	247,377
Fund Balances Beginning	-	-	979,745	615,357	5,235,241
Fund Balances Ending	\$ 557	\$ 19,556	\$ 1,140,010	\$ 616,144	\$ 5,482,618

Concluded

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Special Gas Tax</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	597,900	597,900	565,582	(32,318)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	500	500	-	(500)
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>598,400</b>	<b>598,400</b>	<b>565,582</b>	<b>(32,818)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	812,700	841,600	731,664	109,936
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>812,700</b>	<b>841,600</b>	<b>731,664</b>	<b>109,936</b>
Excess (Deficiency) of Revenues over Expenditures	(214,300)	(243,200)	(166,082)	77,118
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	73,500	73,500	50,083	(23,417)
Transfers out	(38,500)	(38,500)	(6,000)	32,500
<b>Total Other Financing Sources (Uses)</b>	<b>35,000</b>	<b>35,000</b>	<b>44,083</b>	<b>9,083</b>
Net Change in Fund Balances	(179,300)	(208,200)	(121,999)	86,201
Fund Balances Beginning	208,187	208,187	208,187	-
Fund Balances Ending	\$ 28,887	\$ (13)	\$ 86,188	\$ 86,201

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Local Transportation</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	477,800	953,800	241,713	(712,087)
Special assessments	-	-	-	-
Charges for services	108,100	108,100	-	(108,100)
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>585,900</b>	<b>1,061,900</b>	<b>241,713</b>	<b>(820,187)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	731,500	1,702,500	752,010	950,490
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>731,500</b>	<b>1,702,500</b>	<b>752,010</b>	<b>950,490</b>
Excess (Deficiency) of Revenues over Expenditures	(145,600)	(640,600)	(510,297)	130,303
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	145,600	395,900	265,583	(130,317)
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>145,600</b>	<b>395,900</b>	<b>265,583</b>	<b>(130,317)</b>
Net Change in Fund Balances	-	(244,700)	(244,714)	(14)
Fund Balances Beginning	244,718	244,718	244,718	-
Fund Balances Ending	\$ 244,718	\$ 18	\$ 4	\$ (14)

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Train Depot Operations &amp; Maintenance</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	23,600	23,600	58,378	34,778
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>23,600</b>	<b>23,600</b>	<b>58,378</b>	<b>34,778</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	71,900	71,900	58,378	13,522
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	10,000	10,000	-	10,000
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>81,900</b>	<b>81,900</b>	<b>58,378</b>	<b>23,522</b>
Excess (Deficiency) of Revenues over Expenditures	(58,300)	(58,300)	-	58,300
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(58,300)	(58,300)	-	58,300
Fund Balances Beginning	(20)	(20)	(20)	-
Fund Balances Ending	<b>\$ (58,320)</b>	<b>\$ (58,320)</b>	<b>\$ (20)</b>	<b>\$ 58,300</b>

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	AB 939			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	26,800	31,800	25,409	(6,391)
Special assessments	-	-	-	-
Charges for services	30,000	30,000	28,169	(1,831)
Investment earnings	1,000	1,000	(4)	(1,004)
Other revenues	-	-	7,626	7,626
<b>Total Revenues</b>	<b>57,800</b>	<b>62,800</b>	<b>61,200</b>	<b>(1,600)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	85,500	90,500	62,248	28,252
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	21,800	21,800	17,384	4,416
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>107,300</b>	<b>112,300</b>	<b>79,632</b>	<b>32,668</b>
Excess (Deficiency) of Revenues over Expenditures	(49,500)	(49,500)	(18,432)	31,068
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(5,000)	(5,000)	(5,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>-</b>
Net Change in Fund Balances	(54,500)	(54,500)	(23,432)	31,068
Fund Balances Beginning	59,770	59,770	59,770	-
Fund Balances Ending	\$ 5,270	\$ 5,270	\$ 36,338	\$ 31,068

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Police Grants</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	110	110	110	-
Fund Balances Ending	<b>\$ 110</b>	<b>\$ 110</b>	<b>\$ 110</b>	<b>\$ -</b>

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>CDBG/OBAG Grant</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	3,200	3,200	-	3,200
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>3,200</b>	<b>3,200</b>	<b>-</b>	<b>3,200</b>
Excess (Deficiency) of Revenues over Expenditures	(3,200)	(3,200)	-	3,200
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(3,200)	(3,200)	-	3,200
Fund Balances Beginning	3,150	3,150	3,150	-
Fund Balances Ending	\$ (50)	\$ (50)	\$ 3,150	\$ 3,200

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Fire Grants</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	4,100	4,100	-	4,100
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>4,100</b>	<b>4,100</b>	<b>-</b>	<b>4,100</b>
Excess (Deficiency) of Revenues over Expenditures	(4,100)	(4,100)	-	4,100
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(4,100)	(4,100)	-	4,100
Fund Balances Beginning	4,093	4,093	4,093	-
Fund Balances Ending	\$ (7)	\$ (7)	4,093	\$ 4,100

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>ABAG Grant</b>			
	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	51,700	63,700	63,324	(376)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>51,700</b>	<b>63,700</b>	<b>63,324</b>	<b>(376)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	51,700	63,700	63,324	376
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>51,700</b>	<b>63,700</b>	<b>63,324</b>	<b>376</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	\$ -	\$ -	\$ -	\$ -

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Prop 49 Grant</b>			
	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Original</b>	<b>Final</b>			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	108,000	108,000	82,961	(25,039)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	400	400	253	(147)
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>108,400</b>	<b>108,400</b>	<b>83,214</b>	<b>(25,186)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	228,900	228,900	91,672	137,228
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>228,900</b>	<b>228,900</b>	<b>91,672</b>	<b>137,228</b>
Excess (Deficiency) of Revenues over Expenditures	(120,500)	(120,500)	(8,458)	112,042
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(120,500)	(120,500)	(8,458)	112,042
Fund Balances Beginning	90,280	90,280	90,280	-
Fund Balances Ending	<b>\$ (30,220)</b>	<b>\$ (30,220)</b>	<b>\$ 81,822</b>	<b>\$ 112,042</b>

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Housing Authority Administration</b>			
	<u>Budgeted Amounts</u>		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	254,800	254,800	293,321	38,521
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	32	32
Other revenues	-	-	400	400
<b>Total Revenues</b>	<b>254,800</b>	<b>254,800</b>	<b>293,753</b>	<b>38,953</b>
<b>EXPENDITURES</b>				
Current:				
General government	238,900	248,900	248,724	176
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>238,900</b>	<b>248,900</b>	<b>248,724</b>	<b>176</b>
Excess (Deficiency) of Revenues over Expenditures	15,900	5,900	45,029	39,129
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	15,900	5,900	45,029	39,129
Fund Balances Beginning	(20,802)	(20,802)	(20,802)	-
Fund Balances Ending	<b>\$ (4,902)</b>	<b>\$ (14,902)</b>	<b>\$ 24,227</b>	<b>\$ 39,129</b>

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>SSWA Street Repair</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	90,200	90,200	90,200	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	100	100	(84)	(184)
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>90,300</b>	<b>90,300</b>	<b>90,116</b>	<b>(184)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	77,700	77,700	78,085	(385)
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	40,400	40,400	5,103	35,297
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>118,100</b>	<b>118,100</b>	<b>83,188</b>	<b>34,912</b>
Excess (Deficiency) of Revenues over Expenditures	(27,800)	(27,800)	6,928	34,728
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(27,800)	(27,800)	6,928	34,728
Fund Balances Beginning	43,537	43,537	43,537	-
Fund Balances Ending	<b>\$ 15,737</b>	<b>\$ 15,737</b>	<b>\$ 50,465</b>	<b>\$ 34,728</b>

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>ATOD Grant</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	63,000	63,000	57,424	(5,576)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>63,000</b>	<b>63,000</b>	<b>57,424</b>	<b>(5,576)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	62,800	62,800	57,425	5,375
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	11,800	11,800	-	11,800
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>74,600</b>	<b>74,600</b>	<b>57,425</b>	<b>17,175</b>
Excess (Deficiency) of Revenues over Expenditures	(11,600)	(11,600)	(1)	11,599
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(11,600)	(11,600)	(1)	11,599
Fund Balances Beginning	6,139	6,139	6,139	-
Fund Balances Ending	\$ (5,461)	\$ (5,461)	\$ 6,138	\$ 11,599

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Vessel Grant</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	180	(180)
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>180</b>	<b>(180)</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	(180)	(180)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	180	180
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>180</b>	<b>180</b>
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	\$ -	\$ -	\$ -	\$ -

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Sewer Maintenance</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	394,500	394,500	416,595	22,095
Charges for services	-	-	-	-
Investment earnings	10,000	10,000	401	(9,599)
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>404,500</b>	<b>404,500</b>	<b>416,996</b>	<b>12,496</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	2,095,200	2,095,200	241,071	1,854,129
Highways and streets	6,800	6,800	5,827	973
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	217,000	217,000	-	217,000
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>2,319,000</b>	<b>2,319,000</b>	<b>246,898</b>	<b>2,072,102</b>
Excess (Deficiency) of Revenues over Expenditures	(1,914,500)	(1,914,500)	170,098	2,084,598
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(1,914,500)	(1,914,500)	170,098	2,084,598
Fund Balances Beginning	1,970,131	1,970,131	1,970,131	-
Fund Balances Ending	<b>\$ 55,631</b>	<b>\$ 55,631</b>	<b>\$ 2,140,229</b>	<b>\$ 2,084,598</b>

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Marina Fuel</b>			
	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	50,000	50,000	37,669	(12,331)
Investment earnings	(100)	(100)	(227)	(127)
Other revenues	-	-	106	106
<b>Total Revenues</b>	<b>49,900</b>	<b>49,900</b>	<b>37,548</b>	<b>(12,352)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	40,900	40,900	26,618	14,282
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>40,900</b>	<b>40,900</b>	<b>26,618</b>	<b>14,282</b>
Excess (Deficiency) of Revenues over Expenditures	9,000	9,000	10,930	1,930
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	9,000	9,000	10,930	1,930
Fund Balances Beginning	(23,163)	(23,163)	(23,163)	-
Fund Balances Ending	<b>\$ (14,163)</b>	<b>\$ (14,163)</b>	<b>\$ (12,233)</b>	<b>\$ 1,930</b>

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Boating Safety</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 4,400	\$ 4,400	\$ 3,909	\$ (491)
Fines and forfeitures	-	-	-	-
Intergovernmental	43,000	123,000	122,324	(676)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>47,400</b>	<b>127,400</b>	<b>126,233</b>	<b>(1,167)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	52,900	52,900	43,478	9,422
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	83,500	83,463	37
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>52,900</b>	<b>136,400</b>	<b>126,941</b>	<b>9,459</b>
Excess (Deficiency) of Revenues over Expenditures	(5,500)	(9,000)	(708)	8,292
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	3,500	3,463	(37)
Transfers out	-	-	(3,602)	(3,602)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>3,500</b>	<b>(139)</b>	<b>(3,639)</b>
Net Change in Fund Balances	(5,500)	(5,500)	(847)	4,653
Fund Balances Beginning	5,759	5,759	5,759	-
Fund Balances Ending	\$ 259	\$ 259	\$ 4,912	\$ 4,653

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Asset Forfeiture</b>			
	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	1,200	1,200	-	(1,200)
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	(39)	(39)
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>1,200</b>	<b>1,200</b>	<b>(39)</b>	<b>(1,239)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	20,800	20,800	19,734	1,066
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>20,800</b>	<b>20,800</b>	<b>19,734</b>	<b>1,066</b>
Excess (Deficiency) of Revenues over Expenditures	(19,600)	(19,600)	(19,773)	(173)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(19,600)	(19,600)	(19,773)	(173)
Fund Balances Beginning	20,148	20,148	20,148	-
Fund Balances Ending	\$ 548	\$ 548	\$ 375	\$ (173)

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Dare Donations</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	(1)	(1)
Other revenues	11,000	11,000	1,800	(9,200)
<b>Total Revenues</b>	<b>11,000</b>	<b>11,000</b>	<b>1,799</b>	<b>(9,201)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	20,300	20,300	1,890	18,410
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>20,300</b>	<b>20,300</b>	<b>1,890</b>	<b>18,410</b>
Excess (Deficiency) of Revenues over Expenditures	(9,300)	(9,300)	(91)	9,209
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(9,300)	(9,300)	(91)	9,209
Fund Balances Beginning	6,975	6,975	6,975	-
Fund Balances Ending	\$ (2,325)	\$ (2,325)	\$ 6,884	\$ 9,209

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Nuisance Abatement</b>			
	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	5,000	5,000	2,775	(2,225)
Intergovernmental	300	300	-	(300)
Special assessments	-	-	-	-
Charges for services	2,900	2,900	1,100	(1,800)
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>8,200</b>	<b>8,200</b>	<b>3,875</b>	<b>(4,325)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	24,900	24,900	2,658	22,242
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>24,900</b>	<b>24,900</b>	<b>2,658</b>	<b>22,242</b>
Excess (Deficiency) of Revenues over Expenditures	(16,700)	(16,700)	1,217	17,917
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(16,700)	(16,700)	1,217	17,917
Fund Balances Beginning	14,727	14,727	14,727	-
Fund Balances Ending	\$ (1,973)	\$ (1,973)	\$ 15,944	\$ 17,917

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	PICH Grant			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	191,800	191,800	116,917	(74,883)
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>191,800</b>	<b>191,800</b>	<b>116,917</b>	<b>(74,883)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	191,800	191,800	116,917	74,883
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>191,800</b>	<b>191,800</b>	<b>116,917</b>	<b>74,883</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	160	160	160	-
Fund Balances Ending	\$ 160	\$ 160	\$ 160	\$ -

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Traffic Towing</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	33,000	33,000	59,444	26,444
Investment earnings	100	100	111	11
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>33,100</b>	<b>33,100</b>	<b>59,555</b>	<b>26,455</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	6,100	6,100	-	6,100
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>6,100</b>	<b>6,100</b>	<b>-</b>	<b>6,100</b>
Excess (Deficiency) of Revenues over Expenditures	27,000	27,000	59,555	32,555
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(42,000)	(42,000)	(83,916)	(41,916)
<b>Total Other Financing Sources (Uses)</b>	<b>(42,000)</b>	<b>(42,000)</b>	<b>(83,916)</b>	<b>(41,916)</b>
Net Change in Fund Balances	(15,000)	(15,000)	(24,361)	(9,361)
Fund Balances Beginning	24,361	24,361	24,361	-
Fund Balances Ending	\$ 9,361	\$ 9,361	\$ -	\$ (9,361)

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Traffic Safety</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	93,400	93,400	50,083	(43,317)
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	200	200	-	(200)
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>93,600</b>	<b>93,600</b>	<b>50,083</b>	<b>(43,517)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues over Expenditures	93,600	93,600	50,083	(43,517)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(93,600)	(93,600)	(50,083)	43,517
<b>Total Other Financing Sources (Uses)</b>	<b>(93,600)</b>	<b>(93,600)</b>	<b>(50,083)</b>	<b>43,517</b>
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	\$ -	\$ -	\$ -	\$ -

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>SLESF Grant</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	100,000	100,000	129,323	29,323
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>100,000</b>	<b>100,000</b>	<b>129,323</b>	<b>29,323</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	100,000	100,000	100,000	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	29,323	29,323
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	-	-	29,323	29,323
Fund Balances Beginning	20,849	20,849	20,849	-
Fund Balances Ending	<b>\$ 20,849</b>	<b>\$ 20,849</b>	<b>\$ 50,172</b>	<b>\$ 29,323</b>

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>School Resource Grant</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	80,000	80,000	80,000	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	137,800	124,700	84,041	40,659
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>137,800</b>	<b>124,700</b>	<b>84,041</b>	<b>40,659</b>
Excess (Deficiency) of Revenues over Expenditures	(57,800)	(44,700)	(4,041)	40,659
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(32,100)	(19,000)	13,100
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(32,100)</b>	<b>(19,000)</b>	<b>13,100</b>
Net Change in Fund Balances	(57,800)	(76,800)	(23,041)	53,759
Fund Balances Beginning	71,522	71,522	71,522	-
Fund Balances Ending	\$ 13,722	\$ (5,278)	\$ 48,481	\$ 53,759

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Bureau of Justice Vest Grant</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	1,612	1,612
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>1,612</b>	<b>1,612</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	200	200	1,612	(1,412)
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>200</b>	<b>200</b>	<b>1,612</b>	<b>(1,412)</b>
Excess (Deficiency) of Revenues over Expenditures	(200)	(200)	-	200
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(200)	(200)	-	200
Fund Balances Beginning	435	435	435	-
Fund Balances Ending	\$ 235	\$ 235	\$ 435	\$ 200

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Special Events</b>			
	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	67,300	67,300	67,900	600
Investment earnings	-	-	-	-
Other revenues	21,000	21,000	25,874	4,874
<b>Total Revenues</b>	<b>88,300</b>	<b>88,300</b>	<b>93,774</b>	<b>5,474</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	219,100	219,100	101,683	117,417
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>219,100</b>	<b>219,100</b>	<b>101,683</b>	<b>117,417</b>
Excess (Deficiency) of Revenues over Expenditures	(130,800)	(130,800)	(7,909)	122,891
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	13,300	13,300	13,300	-
Transfers out	(13,300)	(13,300)	(13,300)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(130,800)	(130,800)	(7,909)	122,891
Fund Balances Beginning	135,474	135,474	135,474	-
Fund Balances Ending	\$ 4,674	\$ 4,674	\$ 127,565	\$ 122,891

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Downtown-Marina Property Management</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	600	600	2,460	1,860
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	345,700	345,700	356,930	11,230
Investment earnings	1,100	1,100	(397)	(1,497)
Other revenues	400	400	4,096	3,696
<b>Total Revenues</b>	<b>347,800</b>	<b>347,800</b>	<b>363,089</b>	<b>15,289</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	291,800	291,800	274,061	17,739
Community development	309,500	309,500	59,183	250,317
Capital outlay	3,500	160,700	13,714	146,986
Debt service:				
Principal	-	-	24,173	(24,173)
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>604,800</b>	<b>762,000</b>	<b>371,131</b>	<b>390,869</b>
Excess (Deficiency) of Revenues over Expenditures	(257,000)	(414,200)	(8,042)	406,158
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	157,200	157,200	-
Transfers in	9,300	9,300	9,300	-
Transfers out	-	-	(180)	(180)
<b>Total Other Financing Sources (Uses)</b>	<b>9,300</b>	<b>166,500</b>	<b>166,320</b>	<b>(180)</b>
Net Change in Fund Balances	(247,700)	(247,700)	158,278	405,978
Fund Balances Beginning	264,584	264,584	264,584	-
Fund Balances Ending	\$ 16,884	\$ 16,884	\$ 422,862	\$ 405,978

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**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>PG&amp;E Mitigation</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	135	135
Other revenues	-	50,000	50,000	-
<b>Total Revenues</b>	<b>-</b>	<b>50,000</b>	<b>50,135</b>	<b>135</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	50,000	-	50,000
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	50,135	50,135
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	-	-	50,135	50,135
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,135</b>	<b>\$ 50,135</b>

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**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Special Revenue Funds</b>			
	<b>Safe Routes to School Grants</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	125,000	49,325	(75,675)
<b>Total Revenues</b>	<b>-</b>	<b>125,000</b>	<b>49,325</b>	<b>(75,675)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	119,000	43,325	75,675
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>119,000</b>	<b>43,325</b>	<b>75,675</b>
Excess (Deficiency) of Revenues over Expenditures	-	6,000	6,000	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(6,000)	(6,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(6,000)</b>	<b>(6,000)</b>	<b>-</b>
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	\$ -	\$ -	\$ -	\$ -

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Debt Service Funds</b>			
	<b>Highway 12 Bond</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 308,800	\$ 308,800	\$ 335,921	\$ 27,121
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	100	100	(398)	(498)
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>308,900</b>	<b>308,900</b>	<b>335,523</b>	<b>26,623</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	290,000	290,000	290,000	-
Interest and fiscal charges	57,800	57,800	56,517	1,283
<b>Total Expenditures</b>	<b>347,800</b>	<b>347,800</b>	<b>346,517</b>	<b>1,283</b>
Excess (Deficiency) of Revenues over Expenditures	(38,900)	(38,900)	(10,994)	27,906
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(38,900)	(38,900)	(10,994)	27,906
Fund Balances Beginning	56,002	56,002	56,002	-
Fund Balances Ending	<b>\$ 17,102</b>	<b>\$ 17,102</b>	<b>\$ 45,008</b>	<b>\$ 27,906</b>

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**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Debt Service Funds</b>			
	<b>North Bay Aqueduct</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 74,300	\$ 74,300	\$ 78,165	\$ 3,865
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	(164)	(164)
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>74,300</b>	<b>74,300</b>	<b>78,001</b>	<b>3,701</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	7,300	7,300	-	7,300
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	77,800	77,800	77,740	60
Interest and fiscal charges	1,700	1,700	1,702	(2)
<b>Total Expenditures</b>	<b>86,800</b>	<b>86,800</b>	<b>79,442</b>	<b>7,358</b>
Excess (Deficiency) of Revenues over Expenditures	(12,500)	(12,500)	(1,441)	11,059
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(12,500)	(12,500)	(1,441)	11,059
Fund Balances Beginning	13,348	13,348	13,348	-
Fund Balances Ending	\$ 848	\$ 848	\$ 11,907	\$ 11,059

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**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Debt Service Funds</b>			
	<b>Vehicles</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	81,692	(81,692)
Debt service:				
Principal	141,400	141,400	155,207	(13,807)
Interest and fiscal charges	27,500	27,500	30,584	(3,084)
<b>Total Expenditures</b>	<b>168,900</b>	<b>168,900</b>	<b>267,483</b>	<b>(98,583)</b>
Excess (Deficiency) of Revenues over Expenditures	(168,900)	(168,900)	(267,483)	(98,583)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	81,692	81,692
Payments from Successor Agency	-	-	-	-
Transfers in	168,900	168,900	185,791	16,891
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>168,900</b>	<b>168,900</b>	<b>267,483</b>	<b>98,583</b>
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	\$ -	\$ -	\$ -	\$ -

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Debt Service Funds</b>			
	<b>Fire Truck Acquisition</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	148	148	148	-
Fund Balances Ending	\$ 148	\$ 148	\$ 148	\$ -

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**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Capital Projects Funds</b>			
	<b>Park Development</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	101,800	101,800	134,364	32,564
Investment earnings	2,300	2,300	240	(2,060)
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>104,100</b>	<b>104,100</b>	<b>134,604</b>	<b>30,504</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	5,100	5,100	5,100	-
Community development	-	-	-	-
Capital outlay	3,600	3,600	2,492	1,108
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>8,700</b>	<b>8,700</b>	<b>7,592</b>	<b>1,108</b>
Excess (Deficiency) of Revenues over Expenditures	95,400	95,400	127,012	31,612
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(70,000)	(70,000)	(46,300)	23,700
<b>Total Other Financing Sources (Uses)</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(46,300)</b>	<b>23,700</b>
Net Change in Fund Balances	25,400	25,400	80,712	55,312
Fund Balances Beginning	419,517	419,517	419,517	-
Fund Balances Ending	<b>\$ 444,917</b>	<b>\$ 444,917</b>	<b>\$ 500,229</b>	<b>\$ 55,312</b>

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Capital Projects Funds</b>			
	<b>Fire Facilities &amp; Equipment Fund</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	11,300	624	(10,676)
Investment earnings	-	-	(1)	(1)
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>11,300</b>	<b>623</b>	<b>(10,677)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	11,300	-	11,300
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>11,300</b>	<b>-</b>	<b>11,300</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	623	623
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	-	-	623	623
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	\$ -	\$ -	\$ 623	\$ 623

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**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Capital Projects Funds</b>			
	<b>Police Facilities &amp; Equipment Fund</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	9,000	558	(8,442)
Investment earnings	-	-	(1)	(1)
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>9,000</b>	<b>557</b>	<b>(8,443)</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	9,000	-	9,000
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>9,000</b>	<b>-</b>	<b>9,000</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	557	557
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	-	-	557	557
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	\$ -	\$ -	\$ 557	\$ 557

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**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Capital Projects Funds</b>			
	<b>Municipal Vehicle &amp; Equipment Fund</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	1,100	19,597	18,497
Investment earnings	-	-	(41)	(41)
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>1,100</b>	<b>19,556</b>	<b>18,456</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	1,100	-	1,100
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>1,100</b>	<b>-</b>	<b>1,100</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	19,556	19,556
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	-	-	19,556	19,556
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	\$ -	\$ -	\$ 19,556	\$ 19,556

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Capital Projects Funds</b>			
	<b>Dredging</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	2,500	2,500	9,500	7,000
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>2,500</b>	<b>2,500</b>	<b>9,500</b>	<b>7,000</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	1,691,800	1,691,800	211,235	1,480,565
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>1,691,800</b>	<b>1,691,800</b>	<b>211,235</b>	<b>1,480,565</b>
Excess (Deficiency) of Revenues over Expenditures	(1,689,300)	(1,689,300)	(201,735)	1,487,565
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	747,000	747,000	362,000	(385,000)
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>747,000</b>	<b>747,000</b>	<b>362,000</b>	<b>(385,000)</b>
Net Change in Fund Balances	(942,300)	(942,300)	160,265	1,102,565
Fund Balances Beginning	979,745	979,745	979,745	-
Fund Balances Ending	<b>\$ 37,445</b>	<b>\$ 37,445</b>	<b>\$ 1,140,010</b>	<b>\$ 1,102,565</b>

Continued

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Capital Projects Funds</b>			
	<b>Walmart Mitigation Projects</b>			
	<u>Budgeted Amounts</u>		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	1,000	1,000	(134)	(1,134)
Other revenues	-	-	2,074	2,074
<b>Total Revenues</b>	<u>1,000</u>	<u>1,000</u>	<u>1,940</u>	<u>940</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	593,100	593,100	1,153	591,947
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<u>593,100</u>	<u>593,100</u>	<u>1,153</u>	<u>591,947</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(592,100)</u>	<u>(592,100)</u>	<u>787</u>	<u>592,887</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	2,100	2,100	-	(2,100)
<b>Total Other Financing Sources (Uses)</b>	<u>2,100</u>	<u>2,100</u>	<u>-</u>	<u>(2,100)</u>
Net Change in Fund Balances	(590,000)	(590,000)	787	590,787
Fund Balances Beginning	<u>615,357</u>	<u>615,357</u>	<u>615,357</u>	<u>-</u>
Fund Balances Ending	<u>\$ 25,357</u>	<u>\$ 25,357</u>	<u>\$ 616,144</u>	<u>\$ 590,787</u>

Concluded

**City of Suisun City**  
**Nonmajor Governmental Funds**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**For the year ended June 30, 2017**

	<b>Capital Projects Funds</b>			
	<b>Municipal Facilities and Equipment</b>			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
Original	Final			
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Intergovernmental	350,000	350,000	350,000	-
Special assessments	-	-	-	-
Charges for services	70,700	70,700	63,000	(7,700)
Investment earnings	1,000	1,000	479	(521)
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>421,700</b>	<b>421,700</b>	<b>413,479</b>	<b>(8,221)</b>
<b>EXPENDITURES</b>				
Current:				
General government	800	800	800	-
Public safety	-	-	-	-
Public works	-	-	-	-
Highways and streets	-	-	-	-
Building services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	169,900	168,600	58,734	109,866
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>170,700</b>	<b>169,400</b>	<b>59,534</b>	<b>109,866</b>
Excess (Deficiency) of Revenues over Expenditures	251,000	252,300	353,945	101,645
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	-	-
Payments from Successor Agency	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(26,300)	(1,300)	25,000
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(26,300)</b>	<b>(1,300)</b>	<b>25,000</b>
Net Change in Fund Balances	251,000	226,000	352,645	126,645
Fund Balances Beginning	(82,538)	(82,538)	(82,538)	-
Fund Balances Ending	<b>\$ 168,462</b>	<b>\$ 143,462</b>	<b>\$ 270,107</b>	<b>\$ 126,645</b>

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**PROPRIETARY FUNDS  
INTERNAL SERVICE FUNDS**

Fund Title	Fund Description
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.
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**  
**Proprietary Funds**  
**Internal Service Funds**  
**Combining Statement of Net Position**  
**June 30, 2017**

	Motor Vehicle Repair	Motor Vehicle Replacement	Network Maintenance	Public Works Operating Cost	Self- Insurance	Total Governmental Activities - Internal Service Funds
<b>ASSETS</b>						
Current assets:						
Cash and investments	\$ 69,337	\$ 1,935,171	\$ 205,481	\$ 2,972	\$ 844,679	\$ 3,057,640
Accounts receivable - net	-	-	1,857	-	1,770	3,627
Total current assets	69,337	1,935,171	207,338	2,972	846,449	3,061,267
Noncurrent assets:						
Capital assets - net	-	204,213	26,761	-	-	230,974
Total noncurrent assets	-	204,213	26,761	-	-	230,974
<b>Total Assets</b>	<b>\$ 69,337</b>	<b>\$ 2,139,384</b>	<b>\$ 234,099</b>	<b>\$ 2,972</b>	<b>\$ 846,449</b>	<b>\$ 3,292,241</b>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	\$ 5,441	\$ -	\$ 1,188	\$ 2,972	\$ 65,731	\$ 75,332
Claims payable - current	-	-	-	-	278,915	278,915
Total current liabilities	5,441	-	1,188	2,972	344,646	354,247
Noncurrent liabilities:						
Claims payable	-	-	-	-	340,896	340,896
Total noncurrent liabilities	-	-	-	-	340,896	340,896
<b>Total Liabilities</b>	<b>\$ 5,441</b>	<b>\$ -</b>	<b>\$ 1,188</b>	<b>\$ 2,972</b>	<b>\$ 685,542</b>	<b>\$ 695,143</b>
<b>NET POSITION</b>						
Net investment in capital assets	\$ -	\$ 204,213	\$ 26,761	\$ -	\$ -	\$ 230,974
Unrestricted	63,896	1,935,171	206,150	-	160,907	2,366,124
<b>Total Net Position</b>	<b>\$ 63,896</b>	<b>\$ 2,139,384</b>	<b>\$ 232,911</b>	<b>\$ -</b>	<b>\$ 160,907</b>	<b>\$ 2,597,098</b>

The accompanying notes are an integral part of these financial statements.

**City of Suisun City**  
**Proprietary Funds**  
**Internal Service Funds**  
**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**For the year ended June 30, 2017**

	Motor Vehicle Repair	Motor Vehicle Replacement	Network Maintenance	Public Works Operating Cost	Self- Insurance	Total Governmental Activities - Internal Service Funds
<b>OPERATING REVENUES</b>						
Charges to City departments	\$ 142,600	\$ 148,500	\$ 275,900	\$ 894,447	\$ 781,991	\$ 2,243,438
Other revenue	-	4,324	5,678	-	2,085	12,087
<b>Total operating revenues</b>	<b>142,600</b>	<b>152,824</b>	<b>281,578</b>	<b>894,447</b>	<b>784,076</b>	<b>2,255,525</b>
<b>OPERATING EXPENSES</b>						
Salaries and benefits	27,901	-	172,966	667,486	188,585	1,056,938
Services and supplies	101,711	9,171	111,663	226,961	412,473	861,979
Claims and settlements	-	-	-	-	443,443	443,443
Depreciation	-	87,175	18,304	-	-	105,479
<b>Total operating expenses</b>	<b>129,612</b>	<b>96,346</b>	<b>302,933</b>	<b>894,447</b>	<b>1,044,501</b>	<b>2,467,839</b>
Operating income (loss)	12,988	56,478	(21,355)	-	(260,425)	(212,314)
<b>NONOPERATING REVENUES(EXPENSES)</b>						
Investment income	(35)	347	32	-	(850)	(506)
<b>Total nonoperating revenues(expenses)</b>	<b>(35)</b>	<b>347</b>	<b>32</b>	<b>-</b>	<b>(850)</b>	<b>(506)</b>
Change in net position	12,953	56,825	(21,323)	-	(261,275)	(212,820)
Total net position - beginning	50,943	2,082,559	254,234	-	422,182	2,809,918
Total net position - ending	\$ 63,896	\$ 2,139,384	\$ 232,911	\$ -	\$ 160,907	\$ 2,597,098

The accompanying notes are an integral part of these financial statements.

**City of Suisun City**  
**Proprietary Funds**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**For the year ended June 30, 2017**

	Motor Vehicle Repair	Motor Vehicle Replacement	Network Maintenance	Public Works Operating Cost	Self- Insurance	Total Governmental Activities - Internal Service Funds
<b>Cash flows from operating activities:</b>						
Cash received from customers and departments	\$ 142,600	\$ 152,824	\$ 284,021	\$ 894,447	\$ 782,306	\$ 2,256,198
Cash paid to suppliers	(104,106)	(9,171)	(112,569)	(227,788)	(349,184)	(802,818)
Cash paid for claims and settlements	-	-	-	-	(242,797)	(242,797)
Cash paid to employees	(27,901)	-	(172,966)	(667,486)	(188,585)	(1,056,938)
Net cash provided (used) by operating activities	10,593	143,653	(1,514)	(827)	1,740	153,645
<b>Cash flows from capital and related financing activities:</b>						
Purchase of capital assets	-	-	(6,528)	-	-	(6,528)
Net cash provided (used) by capital and related financing activities	-	-	(6,528)	-	-	(6,528)
<b>Cash flows from investing activities:</b>						
Investment income (loss)	(35)	346	32	-	(850)	(507)
Net cash provided (used) by investing activities	(35)	346	32	-	(850)	(507)
Net increase (decrease) in cash and cash equivalents	10,558	143,999	(8,010)	(827)	890	146,610
Cash and cash equivalents - beginning	58,779	1,791,172	213,491	3,799	843,789	2,911,030
Cash and cash equivalents - ending	\$ 69,337	\$ 1,935,171	\$ 205,481	\$ 2,972	\$ 844,679	\$ 3,057,640
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>						
Operating income (loss)	\$ 12,988	\$ 56,478	\$ (21,355)	\$ -	\$ (260,425)	\$ (212,314)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	-	87,175	18,304	-	-	105,479
Change in operating assets and liabilities:						
Accounts receivables	-	-	2,443	-	(1,770)	673
Accounts payable	(2,395)	-	(906)	(827)	63,289	59,161
Claims payable	-	-	-	-	200,646	200,646
Net cash provided (used) by operating activities	\$ 10,593	\$ 143,653	\$ (1,514)	\$ (827)	\$ 1,740	\$ 153,645

The accompanying notes are an integral part of these financial statements.

## 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:

Fund Title	Fund Description
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.
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.
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.
SOLID WASTE	This fund accounts for the fees collected in behalf of Solano Garbage.
CBSC – SB 1473	This fund accounts for the fees collected in behalf of the Building Standards Commission for SB 1473.
HARBOR PLAZA TRASH	This fund accounts for the fees collected for managing the Suisun Downtown Plaza Trash.
JAG 2011 GRANT	This fund accounts for the JAG 2011 grant programs.
SUISUN-SOLANO WATER AGENCY	This fund accounts for the funds collected in behalf of SSWA.
SB 1186 STEINBERG DISABILITY ACCESS	This fund accounts for fees collected in behalf of the Division of the State Architect pursuant to specified percentages.

**City of Suisun City**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**For the year ended June 30, 2017**

	Balance July 01, 2016	Additions	Deductions	Balance June 30, 2017
<b>Casa de Suisun</b>				
<b>ASSETS</b>				
Cash and investments	\$ 48,379	\$ -	\$ (11,450)	\$ 59,829
Assessments receivable	-	-	-	-
<b>Total assets</b>	<u>\$ 48,379</u>	<u>\$ -</u>	<u>\$ (11,450)</u>	<u>\$ 59,829</u>
<b>LIABILITIES</b>				
Due to other agencies	\$ 48,379	\$ -	\$ (11,450)	\$ 59,829
<b>Total liabilities</b>	<u>\$ 48,379</u>	<u>\$ -</u>	<u>\$ (11,450)</u>	<u>\$ 59,829</u>
<b>Rec/Com Programs</b>				
<b>ASSETS</b>				
Cash and investments	\$ 25,852	\$ 4,404	\$ 5,009	\$ 25,247
<b>Total assets</b>	<u>\$ 25,852</u>	<u>\$ 4,404</u>	<u>\$ 5,009</u>	<u>\$ 25,247</u>
<b>LIABILITIES</b>				
Due to other agencies	\$ 25,852	\$ 4,404	\$ 5,009	\$ 25,247
<b>Total liabilities</b>	<u>\$ 25,852</u>	<u>\$ 4,404</u>	<u>\$ 5,009</u>	<u>\$ 25,247</u>
<b>Asset Forfeiture</b>				
<b>ASSETS</b>				
Cash and investments	\$ 6,624	\$ -	\$ 1,421	\$ 5,203
<b>Total assets</b>	<u>\$ 6,624</u>	<u>\$ -</u>	<u>\$ 1,421</u>	<u>\$ 5,203</u>
<b>LIABILITIES</b>				
Due to other agencies	\$ 6,624	\$ -	\$ 1,421	\$ 5,203
<b>Total liabilities</b>	<u>\$ 6,624</u>	<u>\$ -</u>	<u>\$ 1,421</u>	<u>\$ 5,203</u>
<b>School Impact Fees</b>				
<b>ASSETS</b>				
Cash and investments	\$ 3,201	\$ 32,760	\$ -	\$ 35,961
<b>Total assets</b>	<u>\$ 3,201</u>	<u>\$ 32,760</u>	<u>\$ -</u>	<u>\$ 35,961</u>
<b>LIABILITIES</b>				
Due to other agencies	\$ 3,201	\$ 32,760	\$ -	\$ 35,961
<b>Total liabilities</b>	<u>\$ 3,201</u>	<u>\$ 32,760</u>	<u>\$ -</u>	<u>\$ 35,961</u>

Cont'd

**City of Suisun City**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**For the year ended June 30, 2017**

	Balance July 01, 2016	Additions	Deductions	Balance June 30, 2017
<b>Business Improvement District</b>				
<b>ASSETS</b>				
Cash and investments	\$ 300	\$ 200	\$ -	\$ 500
<b>Total assets</b>	<u>\$ 300</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 500</u>
<b>LIABILITIES</b>				
Due to other agencies	\$ 300	\$ 200	\$ -	\$ 500
<b>Total liabilities</b>	<u>\$ 300</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 500</u>
<b>Strong Motion Fees</b>				
<b>ASSETS</b>				
Cash and investments	\$ 847	\$ -	\$ 376	\$ 471
<b>Total assets</b>	<u>\$ 847</u>	<u>\$ -</u>	<u>\$ 376</u>	<u>\$ 471</u>
<b>LIABILITIES</b>				
Due to other agencies	\$ 847	\$ -	\$ 376	\$ 471
<b>Total liabilities</b>	<u>\$ 847</u>	<u>\$ -</u>	<u>\$ 376</u>	<u>\$ 471</u>
<b>Solano County Trust</b>				
<b>ASSETS</b>				
Cash and investments	\$ 126,699	82,103	\$ 126,699	\$ 82,103
<b>Total assets</b>	<u>\$ 126,699</u>	<u>\$ 82,103</u>	<u>\$ 126,699</u>	<u>\$ 82,103</u>
<b>LIABILITIES</b>				
Due to other agencies	\$ 126,699	\$ 82,103	\$ 126,699	\$ 82,103
<b>Total liabilities</b>	<u>\$ 126,699</u>	<u>\$ 82,103</u>	<u>\$ 126,699</u>	<u>\$ 82,103</u>
<b>Transit Tickets</b>				
<b>ASSETS</b>				
Cash and investments	\$ 160	\$ -	\$ 21	\$ 139
Assessments receivable	1,538	-	1,538	-
<b>Total assets</b>	<u>\$ 1,698</u>	<u>\$ -</u>	<u>\$ 1,559</u>	<u>\$ 139</u>
<b>LIABILITIES</b>				
Due to other agencies	\$ 1,698	\$ -	\$ 1,559	\$ 139
<b>Total liabilities</b>	<u>\$ 1,698</u>	<u>\$ -</u>	<u>\$ 1,559</u>	<u>\$ 139</u>

Cont'd

**City of Suisun City**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**For the year ended June 30, 2017**

	Balance July 01, 2016	Additions	Deductions	Balance June 30, 2017
<b>Event Tickets</b>				
<b>ASSETS</b>				
Cash and investments	\$ 640	\$ -	\$ -	\$ 640
<b>Total assets</b>	<b>\$ 640</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 640</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 640	\$ -	\$ -	\$ 640
<b>Total liabilities</b>	<b>\$ 640</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 640</b>
<b>Victorian Harbor Assessment District</b>				
<b>ASSETS</b>				
Cash and investments	\$ 102,452	\$ 57,997	\$ 54,228	\$ 106,221
<b>Total assets</b>	<b>\$ 102,452</b>	<b>\$ 57,997</b>	<b>\$ 54,228</b>	<b>\$ 106,221</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 102,452	\$ 57,997	\$ 54,228	\$ 106,221
<b>Total liabilities</b>	<b>\$ 102,452</b>	<b>\$ 57,997</b>	<b>\$ 54,228</b>	<b>\$ 106,221</b>
<b>Sewer District Trust</b>				
<b>ASSETS</b>				
Cash and investments	\$ 416,064	\$ 422,571	\$ 416,064	\$ 422,571
Assessments receivable	359,929	388,231	359,929	388,231
<b>Total assets</b>	<b>\$ 775,993</b>	<b>\$ 810,802</b>	<b>\$ 775,993</b>	<b>\$ 810,802</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 775,993	\$ 810,802	\$ 775,993	\$ 810,802
<b>Total liabilities</b>	<b>\$ 775,993</b>	<b>\$ 810,802</b>	<b>\$ 775,993</b>	<b>\$ 810,802</b>
<b>Solano Garbage</b>				
<b>ASSETS</b>				
Cash and investments	\$ 128,968	\$ 6,021	\$ -	\$ 134,989
<b>Total assets</b>	<b>\$ 128,968</b>	<b>\$ 6,021</b>	<b>\$ -</b>	<b>\$ 134,989</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 128,968	\$ 6,021	\$ -	\$ 134,989
<b>Total liabilities</b>	<b>\$ 128,968</b>	<b>\$ 6,021</b>	<b>\$ -</b>	<b>\$ 134,989</b>

Cont'd

**City of Suisun City**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**For the year ended June 30, 2017**

	Balance July 01, 2016	Additions	Deductions	Balance June 30, 2017
<b>Solid Waste</b>				
<b>ASSETS</b>				
Cash and investments	\$ 4,223	\$ -	\$ -	\$ 4,223
<b>Total assets</b>	<b>\$ 4,223</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,223</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 4,223	\$ -	\$ -	\$ 4,223
<b>Total liabilities</b>	<b>\$ 4,223</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,223</b>
<b>CBSC - SB1473</b>				
<b>ASSETS</b>				
Cash and investments	\$ 442	\$ -	\$ 151	\$ 291
<b>Total assets</b>	<b>\$ 442</b>	<b>\$ -</b>	<b>\$ 151</b>	<b>\$ 291</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 442	\$ -	\$ 151	\$ 291
<b>Total liabilities</b>	<b>\$ 442</b>	<b>\$ -</b>	<b>\$ 151</b>	<b>\$ 291</b>
<b>Harbor Plaza Trash</b>				
<b>ASSETS</b>				
Assessments receivable	\$ 4,878	\$ -	\$ 1,155	\$ 3,723
<b>Total assets</b>	<b>\$ 4,878</b>	<b>\$ -</b>	<b>\$ 1,155</b>	<b>\$ 3,723</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 4,878	\$ -	\$ 1,155	\$ 3,723
<b>Total liabilities</b>	<b>\$ 4,878</b>	<b>\$ -</b>	<b>\$ 1,155</b>	<b>\$ 3,723</b>
<b>JAG 2011 Grant</b>				
<b>ASSETS</b>				
Cash and investments	\$ 14	\$ -	\$ -	\$ 14
<b>Total assets</b>	<b>\$ 14</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 14	\$ -	\$ -	\$ 14
<b>Total liabilities</b>	<b>\$ 14</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14</b>

Cont'd

**City of Suisun City**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**For the year ended June 30, 2017**

	Balance July 01, 2016	Additions	Deductions	Balance June 30, 2017
<b>Suisun-Solano Water Agency</b>				
<b>ASSETS</b>				
Cash and investments	8,076,438	\$ 6,920,688	\$ 5,771,620	\$ 9,225,506
Cash with fiscal agent	873,531	7,655,949	-	8,529,480
Other assets	6,405	4,933	6,405	4,933
Assessments receivable	940,846	75,425	-	1,016,271
<b>Total assets</b>	<b>\$ 9,897,220</b>	<b>\$ 14,656,995</b>	<b>\$ 5,778,025</b>	<b>\$ 18,776,190</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 9,897,220	\$ 14,656,995	\$ 5,778,025	\$ 18,776,190
<b>Total liabilities</b>	<b>\$ 9,897,220</b>	<b>\$ 14,656,995</b>	<b>\$ 5,778,025</b>	<b>\$ 18,776,190</b>
<b>SB 1186 Steinberg Disability Access</b>				
<b>ASSETS</b>				
Cash and investments	\$ 3,196	\$ 822	\$ -	\$ 4,018
<b>Total assets</b>	<b>\$ 3,196</b>	<b>\$ 822</b>	<b>\$ -</b>	<b>\$ 4,018</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 3,196	\$ 822	\$ -	\$ 4,018
<b>Total liabilities</b>	<b>\$ 3,196</b>	<b>\$ 822</b>	<b>\$ -</b>	<b>\$ 4,018</b>
<b>PD PROP/EVID HL</b>				
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 5,701	\$ -	\$ 5,701
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 5,701</b>	<b>\$ -</b>	<b>\$ 5,701</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ -	\$ 5,701	\$ -	\$ 5,701
<b>Total liabilities</b>	<b>\$ -</b>	<b>\$ 5,701</b>	<b>\$ -</b>	<b>\$ 5,701</b>
<b>Totals</b>				
<b>ASSETS</b>				
Cash and investments	\$ 8,944,499	\$ 7,533,267	\$ 6,364,139	\$ 10,113,627
Cash with fiscal agent	873,531	7,655,949	-	8,529,480
Other assets	6,405	4,933	6,405	4,933
Assessments receivable	1,307,191	463,656	362,622	1,408,225
<b>Total assets</b>	<b>\$ 11,131,626</b>	<b>\$ 15,657,805</b>	<b>\$ 6,733,166</b>	<b>\$ 20,056,265</b>
<b>LIABILITIES</b>				
Due to other agencies	\$ 11,131,626	\$ 15,657,805	\$ 6,733,166	\$ 20,056,265
<b>Total liabilities</b>	<b>\$ 11,131,626</b>	<b>\$ 15,657,805</b>	<b>\$ 6,733,166</b>	<b>\$ 20,056,265</b>

Concluded



**STATISTICAL INFORMATION**

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## STATISTICAL SECTION

This part of the City's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health. In contrast to the financial section, the statistical section information is not subject to independent audit.

### Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time:

1. Net Position by Component
2. Changes in Net Position
3. Fund Balances of Governmental Funds
4. Changes in Fund Balance of Governmental Funds

### Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax:

1. Net Assessed and Estimated Actual Value of Property
2. Property Tax Levies and Collections
3. Property Tax Rates Overlapping Governments
4. Principal Taxpayers

### Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future:

1. Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation on Bonded Debt Per Capita
2. Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Governmental Expenditures
3. Ratios of Outstanding Debt by Type
4. Computation of Legal Debt Margin
5. Schedule of Direct and Overlapping Debt

### Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place:

1. Demographic Statistics
2. Principal Employers

### Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs:

1. Full-Time Equivalent Employees by Function
2. Operating Indicators by Function
3. Construction Value
4. Special Assessments Billings and Collections
5. Miscellaneous Statistics

### Sources

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

**City of Suisun City**  
**Net Position by Component**  
**Last Ten Fiscal Years**

	Fiscal Year				
	2008	2009	2010	2011	2012
<b>Primary Government</b>					
Governmental activities:					
Net investment in capital assets	\$ 89,322,941	\$ 103,823,239	\$ 108,661,774	\$ 97,346,564	\$ 154,434,694
Restricted	13,051,878	26,518,847	22,896,799	16,772,817	16,785,733
Unrestricted	38,666,587	17,132,168	10,516,962	26,391,340	25,112,999
Total governmental activities net position	<u>\$ 141,041,406</u>	<u>\$ 147,474,254</u>	<u>\$ 142,075,535</u>	<u>\$ 140,510,721</u>	<u>\$ 196,333,426</u>
	Fiscal Year				
	2013	2014	2015	2016	2017
<b>Primary Government</b>					
Governmental activities:					
Net investment in capital assets	\$ 152,391,576	\$ 149,363,621	\$ 140,678,767	\$ 139,860,899	\$ 137,093,773
Restricted	36,298,262	36,615,636	35,450,232	33,924,639	34,266,905
Unrestricted	4,125,816	5,178,215	(10,521,214)	(8,216,796)	(9,116,095)
Total governmental activities net position	<u>\$ 192,815,654</u>	<u>\$ 191,157,472</u>	<u>\$ 165,607,785</u>	<u>\$ 165,568,742</u>	<u>\$ 162,244,583</u>

Source: Financial Statements

Note: The negative unrestricted net position is the result of the implementation of GASB 68.

**City of Suisun City  
Changes in Net Position  
Last Ten Fiscal Years**

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Expenses:</b>										
Governmental activities:										
General government	\$ 6,785,352	\$ 7,236,203	\$ 15,431,040	\$ 11,311,026	\$ 12,709,382	\$ 5,149,804	\$ 4,692,789	\$ 3,606,516	\$ 4,003,193	\$ 4,712,399
Public safety	6,324,288	6,363,693	6,356,448	6,562,319	6,662,665	6,244,689	6,044,990	6,142,207	6,178,963	7,121,039
Public works	3,342,076	3,638,323	3,205,912	2,571,579	2,555,024	2,910,593	2,608,705	2,719,760	2,262,710	2,331,092
Highways and streets	3,296,699	3,740,463	2,739,175	2,793,630	4,152,173	2,812,778	2,610,362	3,767,472	2,979,316	2,751,957
Building services	1,010,367	792,348	832,962	553,654	1,028,453	938,927	888,460	908,563	837,255	846,867
Culture and recreation	2,355,217	2,316,094	2,255,968	2,201,925	2,242,286	2,078,300	1,950,427	2,050,173	2,142,568	2,080,633
Community development	7,167,225	4,537,598	1,924,490	3,081,116	2,554,075	2,430,831	1,313,647	1,294,333	1,250,745	1,277,703
Interest on long-term debt	3,745,638	3,899,396	3,922,503	3,674,323	1,418,875	209,929	121,579	94,000	109,702	74,125
Total Governmental activities expenses	34,026,862	32,524,118	36,668,497	32,749,572	33,322,933	22,775,851	20,230,959	20,583,024	19,764,452	21,195,815
<b>Program Revenues:</b>										
Charges for services:										
General government	2,567,517	2,740,062	2,507,689	2,549,941	2,361,341	2,334,850	2,565,708	2,474,868	1,741,342	2,121,065
Public safety	748,481	312,754	810,646	497,122	867,755	858,969	891,724	863,812	629,084	619,502
Public works	639,941	517,821	718,775	772,921	1,248,534	1,335,519	2,293,313	2,370,844	2,879,890	2,797,192
Highways & streets	879,344	342,901	894,102	891,925	845,521	493,314	744,329	4,977	87,550	90,200
Building services	18,164	53,089	19,630	177,336	116,018	146,740	355,157	114,896	368,821	345,398
Culture & recreation	1,350,270	1,332,502	842,178	1,166,700	1,234,485	1,380,093	1,451,483	1,091,503	1,004,999	1,021,159
Community development	2,344,049	1,477,067	314,293	622,638	1,165,964	1,055,059	862,339	392,768	449,203	511,315
Operating grants and contribution	4,059,537	6,477,075	8,118,611	7,668,640	6,971,430	6,461,677	5,925,346	5,688,567	4,106,037	4,062,267
Capital grants and contributions	1,834,313	5,098,395	1,438,277	633,925	616,098	1,566,250	80,992	386,891	360,062	-
Total Governmental program revenues	14,441,616	18,351,666	15,664,201	14,981,148	15,427,146	15,632,471	15,170,390	13,389,126	11,626,988	11,568,098
Net revenues (expense)	(19,585,246)	(14,172,452)	(21,004,296)	(17,768,424)	(17,895,788)	(7,143,381)	(5,060,568)	(7,193,898)	(8,137,464)	(9,627,717)
<b>General revenues:</b>										
Taxes:										
Property taxes	21,238,878	18,302,548	13,400,389	13,120,638	7,462,146	2,035,163	1,989,548	2,545,177	2,495,722	2,549,755
Sales taxes	982,667	954,945	885,450	859,750	1,003,761	1,353,938	1,278,473	1,040,400	1,748,527	1,919,520
Transient occupancy taxes	-	-	-	-	-	-	-	-	357,242	364,022
Motor vehicle fees	-	-	-	-	-	-	-	-	1,963,724	2,120,824
Franchise fees	-	-	-	-	-	-	-	-	877,902	896,072
Gain on sale of capital asset	-	-	407,246	851,796	140,000	140,000	-	9,865	-	-
Investment earnings	1,797,494	1,347,807	912,493	651,672	563,726	96,508	194,665	185,406	292,452	65,678
Miscellaneous revenue	502,082	-	-	719,754	-	-	-	-	362,851	165,999
Transfers from agency funds	-	-	-	-	-	-	-	-	-	157,200
Special item - settlement agreement	-	-	-	-	-	-	-	-	-	(1,935,512)
Total general revenues	24,521,121	20,605,300	15,605,578	16,203,610	9,169,633	3,625,609	3,462,686	3,780,848	8,098,420	6,303,558
Extraordinary items:										
Extraordinary gain (loss) on RDA dissolution	-	-	-	-	64,548,860	-	-	(7,948,089)	-	-
Change in net position	\$ 4,935,875	\$ 6,432,848	\$ (5,398,718)	\$ (1,564,814)	\$ 55,822,705	\$ (3,517,772)	\$ (1,597,882)	\$ (11,361,139)	\$ (39,044)	\$ (3,324,159)

Source: Financial statements

**City of Suisun City**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General fund:										
Nonspendable	\$ 64,281	\$ 3,696	\$ 2,011,268	\$ 11,652	\$ 81,076	\$ 75,444	\$ 3,518	\$ 97,538	\$ 906	\$ 1,660
Restricted	-	-	-	-	-	204,363	209,801	-	-	-
Committed	-	-	-	1,412,100	59,073	59,073	59,073	-	-	-
Assigned	-	-	-	185,400	199,284	-	-	-	-	-
Unassigned	-	-	-	5,763,562	4,318,768	3,284,196	2,888,392	2,572,540	3,353,371	3,860,647
Unreserved/Undesignated	4,598,741	3,250,328	4,035,401	-	-	-	-	-	-	-
<b>Total general fund</b>	<b>\$ 4,663,022</b>	<b>\$ 3,254,024</b>	<b>\$ 6,046,669</b>	<b>\$ 7,372,714</b>	<b>\$ 4,658,201</b>	<b>\$ 3,623,076</b>	<b>\$ 3,160,784</b>	<b>\$ 2,670,078</b>	<b>\$ 3,354,277</b>	<b>\$ 3,862,307</b>
All other governmental funds:										
Nonspendable	\$ -	\$ -	\$ -	\$ 9,170,612	\$ 8,839,135	\$ 8,838,960	\$ 8,834,954	\$ 8,715,893	\$ 8,678,313	\$ 9,238
Restricted	-	-	-	7,607,709	5,579,796	11,998,345	13,597,580	13,198,399	12,307,975	21,675,006
Committed	-	-	-	1,111,438	-	79,093	202,166	167,319	182,602	142,249
Assigned	-	-	-	12,680,211	5,165,068	77,803	-	-	-	-
Unassigned	-	-	-	(7,109,787)	798,693	(240,326)	(191,861)	(23,159)	(126,523)	(12,403)
Reserved	12,987,597	13,233,067	18,960,343	-	-	-	-	-	-	-
Unreserved/Undesignated, reported in:										
Special revenue funds	22,009,271	22,345,744	12,511,486	-	-	-	-	-	-	-
Capital projects funds	4,900,037	3,847,247	(5,464,875)	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
<b>Total all other governmental funds</b>	<b>\$ 39,896,905</b>	<b>\$ 39,426,058</b>	<b>\$ 26,006,954</b>	<b>\$ 23,460,183</b>	<b>\$ 20,382,692</b>	<b>\$ 20,753,875</b>	<b>\$ 22,442,839</b>	<b>\$ 22,058,452</b>	<b>\$ 21,042,367</b>	<b>\$ 21,814,090</b>

Source: City Financial Statements

Note: The City has implemented GASB 54 effective fiscal year ending June 30, 2011. This Statement establishes new categories for reporting fund balance and revises the definitions for governmental fund types. The City opted not to change the previous years' data.

**City of Suisun City**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Revenues:</b>										
<b>Taxes:</b>										
Property taxes	\$ 18,758,360	\$ 18,302,548	\$ 13,400,389	\$ 13,120,638	\$ 7,462,146	\$ 2,035,163	\$ 2,339,548	\$ 2,895,177	\$ 2,495,722	\$ 2,549,755
Transient occupancy taxes	-	-	-	-	-	-	-	-	357,242	364,022
Sales taxes	982,667	954,945	885,450	859,750	1,003,761	1,353,938	1,278,473	1,040,400	1,748,527	1,919,520
Licenses and permits	1,282,790	1,186,684	1,220,182	1,185,074	1,131,020	1,139,939	1,371,127	1,262,343	1,420,040	1,442,028
Fines and forfeits	225,420	211,881	224,397	386,036	373,379	353,083	349,576	354,875	354,547	309,038
Intergovernmental revenue	8,201,756	11,620,296	9,024,843	7,604,602	7,631,673	8,065,371	6,039,829	6,088,634	7,110,146	6,785,890
Developer fees	615,649	310,548	-	24,563	26,797	84,600	1,648,214	10,927	-	-
Special assessments	1,669,407	315,946	1,950,477	2,061,924	2,100,866	2,153,648	2,174,040	2,232,449	2,441,776	2,513,941
Charges for services	2,161,569	3,398,653	2,415,639	2,329,627	2,336,323	2,740,061	2,938,173	2,818,609	3,401,254	3,756,618
Investment earnings	1,797,494	1,347,807	912,493	618,464	516,023	96,404	185,207	173,669	259,433	66,184
Reimbursements	1,964,620	75,489	75,000	75,000	478,432	85,000	-	-	-	-
Miscellaneous revenue	822,139	2,335,599	596,429	2,455,199	1,348,656	1,010,768	194,532	824,535	553,067	317,181
<b>Total revenues</b>	<b>38,481,871</b>	<b>40,060,396</b>	<b>30,705,299</b>	<b>30,690,877</b>	<b>24,409,076</b>	<b>19,117,975</b>	<b>18,518,719</b>	<b>17,701,618</b>	<b>20,141,754</b>	<b>20,024,177</b>
<b>Expenditures:</b>										
<b>Current:</b>										
General government	6,748,235	6,414,336	6,341,061	6,574,212	5,771,915	5,012,158	4,536,639	4,194,023	4,428,337	4,543,030
Public safety	6,220,072	6,351,947	6,254,866	6,361,385	6,403,988	6,040,232	5,889,237	6,062,093	6,542,847	6,836,713
Public works	2,215,153	1,679,017	1,629,560	1,754,874	1,791,049	1,916,321	1,947,833	2,082,989	1,841,532	1,830,380
Highways and streets	1,331,444	2,037,459	1,523,707	808,796	2,141,840	915,197	896,850	1,695,226	1,042,836	848,849
Building services	471,634	252,908	264,142	335,910	355,128	315,548	275,403	282,829	304,246	244,934
Culture and recreation	2,154,353	2,195,208	2,123,400	1,739,236	1,729,250	1,587,806	1,519,512	1,479,041	1,605,294	1,578,800
Community development	3,614,524	1,442,042	2,152,997	3,664,635	1,907,011	1,002,070	1,009,235	996,787	967,547	1,016,877
Tax increment pass-through	4,264,044	4,017,407	9,067,551	4,621,078	907,778	-	-	-	-	-
Capital outlay	2,788,405	12,654,625	7,921,267	1,066,343	1,085,341	2,346,278	294,316	654,372	2,888,910	1,278,471
Principal on long-term debt	2,802,499	2,945,450	4,506,630	3,041,254	3,107,584	622,497	648,030	683,763	742,472	716,459
Interest on long-term debt	2,975,528	3,083,869	3,087,114	2,795,679	1,594,393	154,110	129,444	102,461	109,619	88,803
<b>Total expenditures</b>	<b>35,585,891</b>	<b>43,074,268</b>	<b>44,872,295</b>	<b>32,763,400</b>	<b>26,795,277</b>	<b>19,912,217</b>	<b>17,146,499</b>	<b>18,233,584</b>	<b>20,473,640</b>	<b>18,983,316</b>
<b>Revenue Over (Under) expenditures</b>	<b>2,895,980</b>	<b>(3,013,872)</b>	<b>(14,166,996)</b>	<b>(2,072,522)</b>	<b>(2,386,201)</b>	<b>(794,242)</b>	<b>1,372,220</b>	<b>(531,966)</b>	<b>(331,886)</b>	<b>1,040,861</b>
<b>Other Financing Sources (Uses):</b>										
Debt Proceeds	-	700,000	-	-	-	-	-	-	-	81,692
Sale of capital assets	400,000	540,000	3,539,956	851,796	140,000	140,000	-	(343,125)	-	-
Payments from Successor Agency	-	-	-	-	-	-	-	-	-	157,200
Extraordinary loss on RDA dissolution	-	-	-	-	(3,545,803)	-	-	-	-	-
Transfer in	8,641,623	13,571,886	12,930,268	15,557,006	13,236,339	1,710,535	1,589,222	2,189,041	3,176,687	2,118,268
Transfer out	(8,758,623)	(13,677,859)	(12,930,268)	(15,557,006)	(13,236,339)	(1,720,235)	(1,734,770)	(2,189,041)	(3,176,687)	(2,118,268)
Total other financing sources (uses)	283,000	1,134,027	3,539,956	851,796	(3,405,803)	130,300	(145,548)	(343,125)	-	238,892
<b>Net Change in fund balance</b>	<b>\$ 3,178,980</b>	<b>\$ (1,879,845)</b>	<b>\$ (10,627,040)</b>	<b>\$ (1,220,726)</b>	<b>\$ (5,792,004)</b>	<b>\$ (663,942)</b>	<b>\$ 1,226,672</b>	<b>\$ (875,091)</b>	<b>\$ (331,886)</b>	<b>\$ 1,279,753</b>
<b>Debt service as a percentage of non-capital expenditures</b>	<b>17.6%</b>	<b>19.8%</b>	<b>20.6%</b>	<b>18.4%</b>	<b>18.3%</b>	<b>4.4%</b>	<b>4.6%</b>	<b>4.5%</b>	<b>4.8%</b>	<b>4.5%</b>

Source: City Financial Statements  
Note: This schedule contains trend information to help the reader understand how the City's financial performance and well being has changed over time.

**CITY OF SUISUN CITY**  
**NET ASSESSED AND ESTIMATED ACTUAL VALUE OF PROPERTY**  
**LAST TEN FISCAL YEARS**  
**(Amount in thousands)**

Fiscal Year	Real Property (1)	Personal Property (1)	Total (1)	Direct Tax Rate	Increase (Decrease) in Market Value
	Net Assessed Market Value	Net Assessed Market Value	Net Assessed Market Value		
2007-08	\$ 2,317,947	\$ 23,037	\$ 2,340,984	1.095%	11.1%
2008-09	2,193,381	21,618	2,214,999	1.097%	-5.4%
2009-10	1,757,783	19,903	1,777,686	1.120%	-19.7%
2010-11	1,713,240	19,305	1,732,545	1.121%	-2.5%
2011-12	1,658,664	19,102	1,677,766	1.124%	-3.2%
2012-13	1,544,932	24,042	1,568,974	1.115%	-6.5%
2013-14	1,678,716	19,798	1,698,515	1.135%	8.3%
2014-15	1,890,718	20,993	1,911,711	1.129%	12.5%
2015-16	2,032,587	22,150	2,054,737	1.115%	7.5%
2016-17	2,164,953	24,662	2,189,615	1.176%	6.5%

Notes:

(1) Source is California Municipal Statistics Inc.

**CITY OF SUISUN CITY  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS  
(Amount in thousands)**

---

<u>Fiscal Year</u>	<u>Allocation (1)</u>	<u>Current Collections</u>	<u>Percent of Current Taxes Collected</u>	<u>Percent Delinquent</u>
2007-08	\$ 1,164	\$ 1,164	100.0%	0.0%
2008-09	1,162	1,162	100.0%	0.0%
2009-10	1,170	1,170	100.0%	0.0%
2010-11	1,257	1,257	100.0%	0.0%
2011-12	1,424	1,424	100.0%	0.0%
2012-13	1,384	1,384	100.0%	0.0%
2013-14	1,535	1,535	100.0%	0.0%
2014-15	2,125	2,125	100.0%	0.0%
2015-16	2,467	2,467	100.0%	0.0%
2016-17	2,495	2,495	100.0%	0.0%

Notes:

- (1) Source is State Controller's Report for City of Suisun City.
- (2) Includes general fund only.

**CITY OF SUISUN CITY**  
**PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN FISCAL YEARS**  
**(Rate per \$100 of Assessed Value)**

Fiscal Year	City	County	School	Other Agencies	Overlapping Governments	Total
2007-08	.0179	.0339	.0321	0.916	0.095	1.095
2008-09	.0179	.0339	.0321	0.916	0.097	1.097
2009-10	.0179	.0339	.0321	0.916	0.120	1.120
2010-11	.0179	.0339	.0321	0.916	0.121	1.121
2011-12	.0179	.0339	.0321	0.916	0.124	1.124
2012-13	.0179	.0339	.0321	0.916	0.116	1.115
2013-14	.0179	.0339	.0321	0.916	0.136	1.136
2014-15	.0179	.0339	.0321	0.916	0.129	1.129
2015-16	.0179	.0339	.0321	0.916	0.115	1.115
2016-17	.0179	.0339	.0321	0.916	0.118	1.118

Notes:

- (1) Source is Solano County Assessor Annual Tax Increment Tables

**CITY OF SUISUN CITY  
PRINCIPAL TAXPAYERS  
JUNE 30, 2017**

Taxpayer	Type of Business	2017	
		Assessed Valuation	Percentage of Net Assessed Valuation
Wal-Mart Stores Inc	Commercial	\$ 32,448,204	1.48%
FPA4 Riverstone, LLC	Residential	29,571,073	1.35%
Village Green Apartments LLC	Multi-Family Residential	20,011,032	0.91%
Bank of NY Mellon	Commercial	20,000,000	0.91%
Salvation Army	Recreational	12,857,628	0.59%
Centre Place Walnut Creek	Commercial Offices	12,685,297	0.58%
Peter L. Carter Trust	Commercial	11,380,000	0.52%
Redbird Investment Group	Commercial	10,049,901	0.46%
One Harbor Center	Commercial Office Lease	9,255,000	0.42%
Pellarin Enterprises	Commercial	8,461,750	0.39%
Total of principal property taxpayers		166,719,885	7.61%
All other property taxpayers		2,023,173,554	92.39%
Total		<u>\$ 2,189,893,439</u>	<u>100.00%</u>

Taxpayer	Type of Business	2008	
		Assessed Valuation	Percentage of Net Assessed Valuation
CAP V Suisun LLC	Residential	\$ 22,046,296	0.94%
Heritage Pwner LLC	Commercial	20,151,858	0.86%
Village Green Apartments LLC	Multi-Family Residential	17,282,353	0.74%
Obrien at Suisun, LLC	Vacant Lot	15,798,000	0.67%
Walmart Stores Inc.	Vacant Lot	14,000,000	0.60%
Peter L. Carter Trust	Commercial	13,213,391	0.56%
One Harbor Center	Commercial Office Lease	9,704,207	0.41%
WRI Golden State LLC	Commercial Sales & Service	8,547,675	0.37%
John Bruno Trust	Residential	6,341,789	0.27%
Solano Company Community Housing	Residential	5,893,588	0.25%
Total of principal property taxpayers		132,979,157	5.68%
All other property taxpayers		2,208,005,501	94.32%
Total		<u>\$ 2,340,984,658</u>	<u>100.00%</u>

Notes:

- (1) Source - Solano County Assessor Data, HDL, Coren & Cone

**CITY OF SUISUN CITY**  
**RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE AND**  
**NET GENERAL OBLIGATION ON BONDED DEBT PER CAPITA**  
**LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Estimated Population (1)</u>	<u>Net Assessed Valuation (2)</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Available in Debt Service Fund</u>	<u>Net Bonded Debt</u>	<u>Percentage of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
2007-08	28,193	\$ 2,340,984,658	\$ 2,685,000	\$ 107,750	\$ 2,577,250	0.11%	91.4
2008-09	28,856	2,214,999,652	2,510,000	54,188	2,455,812	0.11%	85.1
2009-10	28,255	1,777,685,864	2,320,000	74,430	2,245,570	0.13%	79.5
2010-11	27,992	1,732,544,743	2,120,000	64,330	2,055,670	0.12%	73.4
2011-12	28,117	1,677,766,866	1,910,000	57,919	1,852,081	0.11%	65.9
2012-13	28,234	1,568,974,153	1,685,000	35,997	1,649,003	0.11%	58.4
2013-14	28,549	1,698,515,598	1,450,000	77,650	1,372,350	0.08%	48.1
2014-15	28,888	1,911,711,175	1,195,000	81,116	1,113,884	0.06%	38.6
2015-16	29,091	2,054,737,710	925,000	56,002	868,998	0.04%	29.9
2016-17	29,295	2,189,615,810	635,000	45,008	589,992	0.03%	20.1

Notes:

- (1) Population from State Department of Finance
- (2) Assessed Valuation from Table 5

**CITY OF SUISUN CITY**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL OBLIGATION**  
**BONDED DEBT TOTAL GENERAL GOVERNMENTAL EXPENDITURES**  
**LAST TEN FISCAL YEARS**

---

Fiscal Year	Principal	Interest	Total Debt Service (2)	Total General Governmental Expenditures (2)	Ratio of Debt Service to General Governmental Expenditures
2007-08	\$ 165,000	\$ 147,035	\$ 312,035	\$ 35,585,891	0.01
2008-09	175,000	140,122	315,122	43,074,268	0.01
2009-10	190,000	129,695	319,695	44,872,295	0.01
2010-11	200,000	121,506	321,506	32,763,400	0.01
2011-12	210,000	109,805	319,805	26,795,277	0.01
2012-13	225,000	99,095	324,095	19,912,217	0.02
2013-14	235,000	89,615	324,615	17,146,499	0.02
2014-15	255,000	77,141	332,141	18,233,584	0.02
2015-16	270,000	62,140	332,140	20,473,640	0.02
2016-17	290,000	48,100	338,100	18,881,710	0.02

Notes:

- (1) Source is City of Suisun City debt service on general obligation bonds
- (2) Includes general, special revenue, debt service and capital projects funds
- (3) No general obligation bonded debt prior to 1993-94

**CITY OF SUISUN CITY  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS**

Fiscal Year	General Obligation Bonds	Certificates of Participation	Tax Allocation Bonds	Capital Leases	Loan & Notes Payable	Total Primary Government	Percentage of Personal Income	Per Capita
2007-08	\$ 2,685,000	\$ 1,755,000	\$ 60,218,950	\$ 1,859,280	\$ 11,805,424	\$ 78,323,654	0.03%	2,778
2008-09	2,510,000	1,560,000	58,918,140	2,323,505	11,520,749	76,832,394	0.03%	2,663
2009-10	2,320,000	1,360,000	57,603,040	609,324	11,223,300	73,115,664	0.03%	2,588
2010-11	2,120,000	1,155,000	56,240,467	473,977	10,912,393	70,901,837	0.03%	2,533
2011-12	1,910,000	940,000	-	376,486	10,749,965	13,976,451	0.18%	497
2012-13	1,685,000	720,000	-	274,680	1,761,450	4,441,130	0.58%	157
2013-14	1,450,000	490,000	-	168,365	1,684,735	3,793,100	0.67%	133
2014-15	1,195,000	250,000	-	57,342	1,606,995	3,109,337	0.43%	108
2015-16	925,000	-	-	649,453	1,529,255	3,103,708	0.42%	107
2016-17	635,000	-	-	575,938	1,451,515	2,662,453	0.37%	91

Notes:

- (1) Details regarding the City's outstanding debt can be found in the notes to the financial statements.
- (2) Refer to the Demographics Statistics for personal income and population data.
- (3) Tax Allocation Bonds were eliminated from the table due to the dissolution of the Redevelopment Agency.

**CITY OF SUISUN CITY  
CITY COMPUTATION OF LEGAL DEBT MARGIN  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Assessed Value</u>	<u>Debt Limit</u>	<u>Total Net Debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Ratio of Outstanding Net Debt Limit</u>
2007-08	\$ 2,340,984,658	\$ 87,786,925	\$ 2,685,000	\$ 85,101,925	3.06%
2008-09	2,214,999,652	83,062,487	2,510,000	80,552,487	3.02%
2009-10	1,777,685,864	66,663,220	2,320,000	64,343,220	3.48%
2010-11	1,732,544,743	64,970,428	2,120,000	62,850,428	3.26%
2011-12	1,677,766,866	62,916,257	1,910,000	61,006,257	3.04%
2012-13	1,568,974,153	58,836,531	1,685,000	57,151,531	2.86%
2013-14	1,698,515,598	63,694,335	1,450,000	62,244,335	2.28%
2014-15	1,911,711,175	71,689,169	1,195,000	70,494,169	1.67%
2015-16	2,054,737,710	77,052,664	925,000	76,127,664	1.20%
2016-17	2,189,615,810	82,110,593	635,000	81,475,593	0.77%

Notes:

(1) California Government Code, Section 43605 sets the limit at 15%. The Code section was enacted when assessed valuations were based on 25% of full market value. This has since changed to 100% of full market value. Thus, the limit shown is 3.75% (one-fourth the limit of 15%).



**CITY OF SUISUN CITY  
DEMOGRAPHICS STATISTICS  
LAST TEN FISCAL YEARS**

Fiscal Year	City Size Square Mile	City Population (1)	Population Increase	Population of Household	Unemployment Rate (2)	Per Capita Personal Income	Median Household Income (3)	Total Personal Income
2007-08	4.02	28,193	213	3.165	7.9	\$ 24,056	\$ 76,136	\$ 678,199,762
2008-09	4.02	28,856	663	3.162	6.3	23,021	72,791	664,281,182
2009-10	4.02	28,255	(601)	3.166	11.2	19,219	60,848	543,038,610
2010-11	4.02	27,992	(263)	3.163	12.4	22,892	72,407	640,792,864
2011-12	4.02	28,117	125	3.132	11.8	24,953	71,795	698,135,000
2012-13	4.02	28,234	117	3.160	8.4	25,838	71,795	729,510,000
2013-14	4.02	28,549	315	3.20	7.2	25,514	72,543	728,399,000
2014-15	4.02	28,888	339	3.22	6.5	25,269	72,543	722,415,000
2015-16	4.02	29,091	203	3.17	5.3	25,397	71,306	738,845,000
2016-17	4.02	29,295	204	3.190	5	24,621	71,563	721,297,000

Notes:

- (1) Source is California State Controller's Office
- (2) California Employment Development Department
- (3) U.S. Census Bureau, most recent American Community Survey

**CITY OF SUISUN CITY  
PRINCIPAL EMPLOYERS  
JUNE 30, 2017**

Company	Product/Service	Number of Employees	Percent of Total Employment
Fairfield-Suisun Unified School District	Education	400	14.56%
Wal-Mart Stores, Inc.	Education	375	13.65%
City of Suisun City	Government	126	4.59%
Raley's Superstores	Retail Grocery	98	3.57%
Salvation Army- KROC	Recreation	80	2.91%
US Post Office	Federal-Courier	52	1.89%
In-Shape Health Club	Recreation	45	1.64%
McDonalds	Fast Food	42	1.53%
Meals on Wheels of Solano County	Food Service	35	1.27%
Hampton Inn & Suites	Hotel	30	1.09%
Round Table	Fast Food	28	1.02%
Del Taco	Fast Food	25	0.91%
Jack in the Box	Fast Food	24	0.87%
Popeye's Chicken	Fast Food	23	0.84%
Athenian Grill	Restaurant	23	0.84%
Solano Garbage Co.	Waste Collection	22	0.80%
The Gallery Salon & Spa	Salon & Spa	21	0.76%
La Cabana	Restaurant	20	0.73%
Quikserve Concepts, Inc.	Taco Bell	20	0.73%
Richmond American Homes	Builder	19	0.69%
Total - Major Employers		<u>1,508</u>	<u>54.88%</u>
Total - All Suisun City		<u>2,748</u>	

Source : City's Business License Records

**CITY OF SUISUN CITY  
 FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION  
 LAST TEN FISCAL YEARS**

Function	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government	15	18	15	15	16	16	16	16	16	16
Public Safety	40	36	40	37	35	33	35	35	39	41
Public Works	18	17	18	16	14	14	14	14	11	13
Community Development	5	5	5	5	6	6	5	5	3	3
Recreation	6	5	5	3	3	4	4	4	4	7
Redevelopment	4	4	4	3	0	0	0	0	0	0
Total	<u>88</u>	<u>85</u>	<u>87</u>	<u>79</u>	<u>74</u>	<u>73</u>	<u>74</u>	<u>74</u>	<u>73</u>	<u>80</u>

Source: City of Suisun City records.

**CITY OF SUISUN CITY  
OPERATING INDICATORS BY FUNCTION  
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Safety - Police										
Arrests	937	1,507	1,327	1,297	1,148	1,137	1,736	1,705	1,510	1,490
Parking citations issued	1,372	2,438	2,584	2,213	2,015	2,315	2,007	1,932	2,430	2,881
Public Safety - Fire										
Number of emergency calls	1,674	1,866	1,813	1,669	1,717	1,882	1,914	2,017	2,248	2,343
Culture and Recreation										
Number of recreation classes	300	196	254	150	235	431	641	462	572	544
Number of facility rentals	736	382	162	450	598	612	513	628	570	498
Water Accounts										
Residential	7,704	7,740	7,838	7,857	7,891	7,921	7,992	8,009	8,034	8,072
Multi-Family Residential	108	107	108	106	107	106	107	106	107	107
Commercial	137	144	142	141	140	147	146	149	146	145
Landscape/Irrigation,others	120	118	116	117	124	140	141	145	148	150

Source: Various City records.

**CITY OF SUISUN CITY  
CONSTRUCTION VALUE  
LAST TEN FISCAL YEARS**

Fiscal Year	New Commercial Construction (1)		New Residential Construction (1) (2)	
	Number of Permits	Value of Improvements	Number of Units	Value of Improvements
2007-08	5	7,386,691	57	9,516,799
2008-09	1	5,500,000	-	-
2009-10	0	-	-	-
2010-11	0	-	-	-
2011-12	1	4,200,000	-	-
2012-13	0	-	21	3,869,341
2013-14	1	16,500,000	28	5,010,489
2014-15	1	20,488	1	346,753
2015-16	2	174,475	37	12,034,351
2016-17	0	-	32	10,692,841

Notes:

- (1) Source is City of Suisun City Building Inspection Department
- (2) Includes single and multi-family units

**CITY OF SUISUN CITY  
SPECIAL ASSESSMENTS BILLING AND COLLECTIONS  
LAST TEN FISCAL YEARS**

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Fiscal Year	Special Assessment Billings	Assessment Collections	Percent of Collections
2007-08	\$ 1,356,057	\$ 1,356,057	100.00%
2008-09	1,556,586	1,556,586	100.00%
2009-10	1,950,477	1,950,477	100.00%
2010-11	2,061,924	2,061,924	100.00%
2011-12	2,100,866	2,100,866	100.00%
2012-13	2,153,648	2,153,648	100.00%
2013-14	2,174,040	2,174,040	100.00%
2014-15	2,232,449	2,232,449	100.00%
2015-16	2,441,776	2,441,775	100.00%
2016-17	2,513,941	2,513,941	100.00%

Notes:

(1) Source is City of Suisun City Department of Finance

**CITY OF SUISUN CITY  
MISCELLANEOUS STATISTICS  
JUNE 30, 2017**

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City Type	General Law
Date of Incorporation	1868
Date Founded	1848
Form of Government	Council/Manager
Population	29,295
Land Area	4.02 Square Miles
Municipal Water Plant	4 Steel Reservoirs with 6,500,000 Gallons Storage Capacity 2,211,385 Gallons Daily Average Distribution 90.26 Miles of Water Main Line
Police Protection	1 Station, 1 Sub-station 26 Officers 20 Leased Patrol Vehicles 3 Patrol Boats
Fire Protection	1 Station 3 Full-time Firefighters 9 Fire Apparatus 3,000 Fire Hydrants 50 Volunteers
Assessed Valuation	2,189,615,810
Parks and Recreation	1 Marina 1 Boat Launch 1 Community Theater 1 Community Center 1 Senior Center 9 Parks 1 Sports Center Complex 1 Golf Driving Range 1 Batting Cage Operation 1 Entertainment Plaza 1 Waterfront Promenade 51+ Acres of Parklands

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# *Comprehensive Annual Financial Report*

*Fiscal Year Ended June 30, 2017*

*City of Suisun City*

*Prepared by:  
Department of Administrative Services*

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**CITY OF SUISUN CITY, CALIFORNIA**

**SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED JUNE 30, 2017**



**CHAVAN & ASSOCIATES, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS  
1475 SARATOGA AVE., SUITE 180  
SAN JOSE, CA 95129

**CITY OF SUISUN CITY, CALIFORNIA**  
**SINGLE AUDIT REPORT**  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and Members of the  
City Council of the City of Suisun City  
Suisun City, California

**Report on Compliance for Each Major Federal Program**

We have audited the City of Suisun City's (the City) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2017. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.



## **Report on Internal Control over Compliance**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the City as of and for the year ended June 30, 2017, and have issued our report thereon dated December 18, 2017, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in



accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*C & A LLP*

December 18, 2017  
San Jose, California

**CITY OF SUISUN CITY, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Catalog Number (CFDA)</u>	<u>Pass Through Number</u>	<u>Federal Expenditures</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Section 8 Housing Choice Vouchers	14.871 <sup>(1)</sup>	N/A	<u>\$ 2,458,975</u>
Total U.S. Department of Housing and Urban Development			<u>2,458,975</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed Through California Department of Transportation:			
Highway Planning and Construction			
Driftwood Drive Path	20.205	CML 5032 (029)	<u>122,349</u>
Total U.S. Department of Transportation			<u>122,349</u>
U.S. DEPARTMENT OF JUSTICE			
Bulletproof Vest Partnership Program	16.607	N/A	<u>1,612</u>
Total U.S. Department of Justice			<u>1,612</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 2,582,936</u>

<sup>(1)</sup> Audited as major program  
Note: There were no federal grants passed through to subrecipients

The accompanying notes are an integral part of this financial statement

**CITY OF SUISUN CITY, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of the City of Suisun City (the City) under programs of the federal government for the year ended June 30, 2017. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Regulations, Cost Principles, and Audit Requirements for Federal Awards. Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Regulations, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available. The City has elected not to use the 10 percent de minimus indirect cost rate as allowed under Uniform Guidance.

**Note 3. Relationship to the Basic Financial Statements**

The amounts reported in the accompanying schedule agree, in all material respects, to amounts reported within the City's financial statements. Federal award revenues are reported principally in the City's financial statements as intergovernmental revenues.

**Note 4. Relationship to Federal Financial Reports**

Amounts reported in the accompanying schedule agree or can be reconciled with the amounts reported or to be reported in the federal financial reports.

**Note 5. Pass-Through Entities' Identifying Number**

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the City has determined that no identifying number is assigned for the program or the City was unable to obtain an identifying number from the pass-through entity.

**CITY OF SUISUN CITY, CALIFORNIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued	<b><u>Unmodified</u></b>
Internal control over financial reporting:	
Material weaknesses?	___ Yes <u>  x  </u> No
Significant deficiencies identified not considered to be material weaknesses?	___ Yes <u>  x  </u> No
Non-compliance material to financial statements noted?	___ Yes <u>  x  </u> No

**Federal Awards**

Internal control over major programs:	
Material weaknesses?	___ Yes <u>  x  </u> No
Significant deficiencies identified not considered to be material weaknesses?	___ Yes <u>  x  </u> No
Type of auditor's report issued on compliance over major programs	<b><u>Unmodified</u></b>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	___ Yes <u>  x  </u> No

Identification of Major Programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
14.871	Section 8 Housing Choice Vouchers

Dollar threshold used to distinguish between type A and type B programs:	<u>  \$  750,000  </u>
Auditee qualified as low risk auditee?	___ Yes <u>  x  </u> No

**CITY OF SUISUN CITY, CALIFORNIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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**Section II - Financial Statement Findings**

No findings noted.

**Section III - Federal Award Findings and Questioned Costs**

No findings noted.

**CITY OF SUISUN CITY, CALIFORNIA**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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**Section II - Financial Statement Findings**

No findings noted.

**Section III - Federal Award Findings and Questioned Costs**

No findings noted.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Mayor and Members of the  
City Council of the City of Suisun City  
Suisun City, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the City of Suisun City (the "City") as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 18, 2017.

**Internal Control over Financial Reporting**

Management is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion



on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

San Jose, California  
December 18, 2017