Comprehensive Annual Financial Report

FISCAL YEAR ENDED JUNE 30, 2015

Prepared by the
Department of Administrative Services
CITY OF SUISUN CITY, CALIFORNIA

Comprehensive Annual Financial Report
For the Year Ended June 30, 2015

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March 24, 2016

To Honorable Mayor Pete Sanchez
To Honorable Members of the City Council
Citizens of the City of Suisun City, California

Ladies and Gentlemen:

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, 2015, (FY 2014-15) 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, 2015, 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, Audits of States, Local Governments, and Non-Profit Organizations. 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**

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 2.6 percent in 2015. Between 2015 and 2020, the annual growth rate is expected to average 1.6 percent per year.
- Population is expected to grow 1.2 percent in 2015. Annual growth in the 2015 to 2020 period is forecast to average 1.1 percent per year.
- Net migration will remain positive over the forecast period. From 2015 to 2020, an average of 2,800 net migrants will enter the county each year.
- Between 2015 and 2020, the largest employment increases will occur in education and healthcare (+2,600 jobs), construction (+1,800 jobs), leisure and hospitality (+1,700 jobs), and professional services (+1,500 jobs). Together, these sectors will account for 68 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 2015 to 2020 period.
- Real per capita income is forecast to rise by 3.3 percent in 2015. Between 2015 and 2020, real per capita income will grow at an average rate of 0.8 percent per year.


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.
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. Based on the FY 2015-16 Annual Budget, for the first time in many years, the ongoing revenues cover ongoing operating expenditures. The revenue budget includes projection of a higher sales tax due to the opening of Walmart last April 2015. Revenues from property taxes are also expected to increase due to restoration of higher assessments of secured properties following the recession.

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 will comply with all findings of the Asset Transfer Review, except for the assets that are subject to the pending lawsuit with the State Department of Finance (DOF). As of this writing, the City’s lawsuit against the DOF has still not been resolved with $1.75 million in General Fund resources at risk.

Based on the fiscal year 2015-16 budget, the emergency reserve is at 20% of operating expenditure budget or about $2.2 million. The immediate fiscal situation will become even more challenging if the City loses its lawsuit against the State, though options to pay the $1.75 million back over time would ease the financial impact the on General Fund.

MAJOR INITIATIVES

In terms of financial challenges, there are still a number of unknowns that the City is dealing with. As mentioned earlier, the process of unwinding redevelopment agency is not yet complete with about $1.75 million still at risk. The good news is that with the opening of Walmart, an improving economy as reflected in increased property taxes and the positive impact of new developments, the adopted fiscal year 2015-16 budget includes the following:

- Restoration of the remaining salary reductions of 2.5% for all employees.
- Maintenance and repair of City Hall, Community Center and Harbor Theatre worth $240,000.
- Acquisition of a new fire engine.
- Allocation of $115,000 to update user fees, impact fees and cost allocation plan.

The City staff continues to find ways to meet short- and mid-term needs. The City staff acknowledges unmet concerns which include the following:

- Annual street maintenance and repair.
- Selective restoration of frozen positions.
- Building facilities maintenance and repair.
- Acquisition of the second fire engine.
- Dredging of the Suisun Marina.
- Restoration of the Emergency Reserve (which will fall below $1,000,000 if the court rules in favor of the State).
- Acquisition of a new accounting/budget/payroll/personnel/billing/building permit system.
- Retirement unfunded liability.
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. This requirement has been complied with and the independent auditor’s report of Vavrinek, Trine, Day & Co., LLP, Certified Public Accountants is included in the financial section of this report.

Awards and Acknowledgements

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, 2014. This is the eleventh 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.

Acknowledgements

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 Vavrinek, Trine, Day & Co. 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 N. Luna
Accounting Services Manager

Ronald C. Anderson, Jr.
Assistant City Manager/Administrative Services Director
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PRINCIPAL OFFICIALS

CITY OF SUISUN CITY

JUNE 30, 2015

CITY COUNCIL

Mayor Pedro “Pete” Sanchez
Mayor Pro-Tem Lori Wilson
Councilmember Jane Day
Councilmember Michael Hudson
Councilmember Michael A. Segala

ELECTED AND APPOINTED OFFICIALS

City Manager Suzanne Bragdon
City Clerk Linda Hobson
City Treasurer Michael McMurry

ADMINISTRATIVE TEAM

Assistant City Manager Ronald C. Anderson Jr.
Building & Public Works Director Dan Kasperson
Development Services Director Jason Garben
Fire Chief Michael O’Brien
Police Chief Tim Mattos
Recreation & Community Services Director John “Mick” Jessop
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, 2014

Jeffrey R. Ensz
Executive Director/CEO
INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and
Members of the City Council
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, California (the "City"), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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.

Auditors' 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 and 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 misstatements.

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 entity'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 entity'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, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1 to the financial statements, the City adopted Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27, and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB 68, effective July 1, 2014. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, the schedule of proportionate share of the net pension liability and the schedule of contributions, 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 March 24, 2016, on our consideration of the City’s internal control over financial reporting and 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 the 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 City’s internal control over financial reporting and compliance.

*Varrinck, Trine, Day & Co., LLP.*

Pleasanton, California
March 24, 2016
This is management’s discussion and analysis of the City of Suisun City’s financial activities and performance for the fiscal year ended June 30, 2015. Please read this in conjunction with the transmittal letter that can be found in the introductory section at the front of this report, as well as with the City’s financial statements that follow this discussion and analysis.

**FINANCIAL HIGHLIGHTS**

**Government-Wide Financial Statements**

- City total assets decreased by $12.5 million to $184.8 million.
- City total liabilities increased by $11.3 to $17.5 million.
- Total government-wide revenues were $17.2 million, a decrease of $1.4 million from the prior year’s $18.6 million.
- Total expenses for the City increased by $0.4 million.

**Governmental Funds Financial Statements**

- The total governmental fund balances decreased to $24.7 million in fiscal 2014-15 from the prior year’s $25.6 million.
- Total governmental fund revenues decreased $0.8 million to $17.7 million in fiscal year 2014-15 from the prior year’s $18.5 million.
- Total governmental fund expenditures increased $1.1 million to $18.2 million in fiscal year 2014-15 from the prior year’s $17.1 million.
- The General Fund’s ending fund balance of $2.7 million in fiscal year 2014-15 is down by $0.5 million from the prior year’s $3.2 million.
- General Fund revenues increased to $8.9 million, up $0.5 million from the prior year’s $8.4 million and expenditures increased $0.3 million from prior year’s $9.3 million.
Fiscal year 2014-15 Project Highlights

- 4th of July Event – The monies raised from prior years has successfully funded the July 4, 2014 event. This funding strategy will continue in future years.

- Lawler Falls Park – Lawler Falls Park was built when the Lawler Ranch subdivision was initially built. It consists of grassy area and two ponds, a bridge and a waterfall. The pump that runs the waterfall failed multiple years ago. Since that time, there have been numerous attempts to repair and restore the pump to full working order. The pump was removed and replaced in FY2014-15 so that it is now in full working order.

- Walters Road Rehabilitation – Metropolitan Transportation Commission allots Solano County formula funds that must be spent on street repairs. Funds are through the One Bay Area Grant (OBAG) Program. The City was allotted $356,000 for this round of OBAG. The total cost of the project is approximately $800,000. The other source of funding came from OSSIP fund and from Wal-mart contribution. The project overlaid a section of Walters Road from Petersen Road northward to the intersection at Mammoth Drive. Patching was completed on Walters Road from Petersen Road northward to Bella Vista Drive.

- Train Depot Improvement Project – This project will perform multiple improvements to the Train Depot building and surrounding site area. There are numerous grant funds that are being pooled together to accomplish this project. The City will use OSSIP funds for any required matching grant funds. The preliminary design was completed during FY2012-13. The project budget is $711,000

- Lawler Ranch Park Phase II – This project will include the completion of the remaining 6 acres of park land. The project will include the installation of irrigation, trees and turf. The project has a budget of $974,000 and is projected to be completed by 2016.

- Petersen Road Sound Wall – As part of the mitigation requirements associated with the Wal-mart development, a 6’ sound wall was installed along the north side of Petersen Road across the street from the new Wal-mart. The sound wall replaced the existing fences and it backs up to the private homes that line the north side of Petersen Road. This $300,000 Project was paid for by Wal-mart.

- Awarded a Highway Safety Improvement Program (HSIP) Grant for the Walters Road/Pintail Drive Traffic Signal project – As part of the new Wal-mart, a signal will be installed on Walters Road at Pintail Drive. This Project is funded primarily by a HSIP grant and some Developer Contributions. The total Project is budgeted to cost $447,500 and should be completed in FY16.

- Maintenance Assessment District's Landscape Upgrade – Upgraded multiple locations with SMART Controllers. SMART Controllers communicate with weather satellites to determine actual water needs for a given location. They are expected to reduce water usage by 10% to 20%. Installation was primarily in Maintenance Assessment Districts (MAD). Funding for parts and installation was through the MAD budget associated with the park where the controller was installed.
OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City’s financial statements. The City’s financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. These statements are designed to provide readers with a broad overview of the City’s finances, in a manner similar to a private-sector business. They provide information about the activities of the City as a whole and present a longer-term view of the City’s finances.

The Statement of Net Position presents information on all of the City’s assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the City’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses may be reported in this statement for some items that will only result in cash flows in future fiscal periods, such as revenues related to uncollected taxes and interest expense incurred but not paid.

The government-wide financial statements can be found starting on page 21 of this report.

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 governmental entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Funds of governmental entities can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on (1) short-term inflows and outflows of spendable resources and (2) the remaining year-end balances available for spending. This information may be useful in evaluating a government’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to assist the reader with this comparison between governmental funds and governmental activities.
City of Suisun City  
Management’s Discussion and Analysis

The City maintains a total of 77 individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for funds that are considered to be major funds. Some funds were combined for external financial reporting purposes only.

Governmental Funds  
Revenues, Expenditures and Other Changes in Fund Balances  
For the Fiscal Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>General Fund</th>
<th>Other Major Funds</th>
<th>Non-Major Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>$8,925,557</td>
<td>$4,582,611</td>
<td>$4,193,450</td>
<td>$17,701,618</td>
</tr>
<tr>
<td>Current expenditures</td>
<td>9,592,415</td>
<td>3,626,771</td>
<td>3,573,802</td>
<td>16,792,988</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>20,933</td>
<td>28,434</td>
<td>605,005</td>
<td>654,372</td>
</tr>
<tr>
<td>Debt service</td>
<td></td>
<td></td>
<td>786,224</td>
<td>786,224</td>
</tr>
<tr>
<td></td>
<td>9,613,348</td>
<td>3,655,205</td>
<td>4,965,031</td>
<td>18,233,584</td>
</tr>
<tr>
<td>Net transfers incl.</td>
<td>197,085</td>
<td>(932,129)</td>
<td>391,919</td>
<td>(343,125)</td>
</tr>
<tr>
<td>sale of capital assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(490,706)</td>
<td>(4,723)</td>
<td>(379,662)</td>
<td>(875,091)</td>
</tr>
<tr>
<td>Fund balances, begin.</td>
<td>3,160,784</td>
<td>16,545,819</td>
<td>5,897,018</td>
<td>25,603,621</td>
</tr>
<tr>
<td>Fund balances, end.</td>
<td>2,670,078</td>
<td>16,541,096</td>
<td>5,517,356</td>
<td>24,728,530</td>
</tr>
</tbody>
</table>

The focus of the City’s governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing the City’s financing requirements. In particular, unassigned fund balances may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

Proprietary funds

Proprietary funds have as their focus the determination of operating income or cost recovery. There are two types of proprietary funds: enterprise funds and internal service funds.

- Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City has no enterprise funds.

- Internal service funds are used to accumulate and allocate costs internally among the City’s various funds and departments.
Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because those resources are not available to support the City’s own programs. Accordingly, only assets and liabilities are reported for these funds. With the RDA dissolution and the City acting as the Successor Agency, the financial statement of the Successor Agency is shown as a separate private purpose trust fund. The major fiduciary fund under Agency Funds maintained by the City is the Suisun-Solano Water Agency Fund. Please refer to page 40 for details.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements follow the basic financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information such as this discussion and analysis and the City’s pension liability and contributions.

Other supplementary Information

This includes a budgetary comparison schedule of all non-major funds.

Statistical Section

Presentations of financial information and non-financial information, and statistical tables for the last ten years are included in this section, as an aid to understanding and evaluating the overall operation and status of the City. Per Governmental Accounting Standards Board (GASB) Statement 44, financial trend information is provided under this section as applicable for up to the last ten years.
Analysis of Net Position

Net position is a measure of a government’s financial position and, over time, a trend of increasing or decreasing net position is an indicator of the financial health of the organization. The City of Suisun’s net position, exceeded liabilities by $165,607,785. A schedule of net position is presented in the following table.

<table>
<thead>
<tr>
<th>Net Position</th>
<th>June 30, 2015 and 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Governmental Activities</td>
</tr>
<tr>
<td>Current and other assets</td>
<td>40,991,495</td>
</tr>
<tr>
<td>Capital Assets</td>
<td>143,788,104</td>
</tr>
<tr>
<td>Total Assets</td>
<td>184,779,599</td>
</tr>
<tr>
<td>Deferred outflows of resources</td>
<td>1,209,735</td>
</tr>
<tr>
<td>Current liabilities</td>
<td>1,846,711</td>
</tr>
<tr>
<td>Noncurrent liabilities</td>
<td>15,605,377</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>17,452,088</td>
</tr>
<tr>
<td>Deferred inflows of resources</td>
<td>2,929,461</td>
</tr>
<tr>
<td>Net position:</td>
<td></td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>140,678,767</td>
</tr>
<tr>
<td>Restricted for:</td>
<td></td>
</tr>
<tr>
<td>Debt service</td>
<td>415,966</td>
</tr>
<tr>
<td>Housing programs</td>
<td>18,363,932</td>
</tr>
<tr>
<td>Special districts assessment</td>
<td>2,000,366</td>
</tr>
<tr>
<td>Special projects and programs</td>
<td>12,834,646</td>
</tr>
<tr>
<td>Sewer maintenance</td>
<td>1,835,322</td>
</tr>
<tr>
<td>Total Restricted Net Position</td>
<td>35,450,232</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>(10,521,214)</td>
</tr>
<tr>
<td>Total Net Position</td>
<td>$165,607,785</td>
</tr>
</tbody>
</table>

GASB 68 was implemented in the current fiscal year, thus comparable data for deferred outflows, deferred inflows and net pension liability for fiscal year 2014-15 is not available. Previously, pension obligation was only disclosed in the notes to the financial statements. GASB 68 requires governments to report pension liability in the government-wide financial statements, providing greater transparency for the financial statement readers. Please refer to Note 11 in the Notes to the Financial Statements beginning on page 66 for more information.
Net investment in capital assets (e.g., land, buildings, equipment and infrastructure) of $140,678,767 represent the net book value of these assets less any outstanding debt used to acquire those assets. The infrastructure valuation study was completed in October 2007. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Resources needed to repay the outstanding debt must be provided from other sources other than the related assets, because the capital assets themselves cannot be used to repay these debts.

Restricted net position of $35.4 million represents resources that are subject to external restrictions on how they may be used. The negative $10.5 million unrestricted net position is a result of GASB 68 implementation. The noncurrent liabilities of $15.6 million include net pension liability of $12.4 million.
City of Suisun City  
Management’s Discussion and Analysis

Analysis of Changes in Net Position

The City’s net position decreased by $25.5 million during the current fiscal year. Information about changes in net position is presented in the summary table below:

Activities and Changes in Net Position  
For the Fiscal Years Ended June 30, 2015 and 2014

<table>
<thead>
<tr>
<th>Activities</th>
<th>2015</th>
<th>2014</th>
<th>Total Percentage Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Program revenues:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$ 7,313,668</td>
<td>$ 9,164,053</td>
<td>-20%</td>
</tr>
<tr>
<td>Operating grants &amp; contributions</td>
<td>5,688,567</td>
<td>5,925,346</td>
<td>-4%</td>
</tr>
<tr>
<td>Capital grants &amp; contributions</td>
<td>386,891</td>
<td>80,992</td>
<td>378%</td>
</tr>
<tr>
<td><strong>General revenues:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>2,545,177</td>
<td>1,989,548</td>
<td>28%</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>1,040,400</td>
<td>1,278,473</td>
<td>-19%</td>
</tr>
<tr>
<td>Investment earnings</td>
<td>185,406</td>
<td>194,665</td>
<td>-5%</td>
</tr>
<tr>
<td>Gain on sale of capital assets</td>
<td>9,865</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>17,169,974</td>
<td>18,633,077</td>
<td>-8%</td>
</tr>
<tr>
<td><strong>Extraordinary item:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gain (loss) on dissolution of RDA</td>
<td>(7,948,089)</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Program expenses:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>3,606,516</td>
<td>4,692,789</td>
<td>-23%</td>
</tr>
<tr>
<td>Public safety</td>
<td>6,142,207</td>
<td>6,044,990</td>
<td>2%</td>
</tr>
<tr>
<td>Public works</td>
<td>2,719,760</td>
<td>2,608,705</td>
<td>4%</td>
</tr>
<tr>
<td>Highways and streets</td>
<td>3,767,472</td>
<td>2,610,362</td>
<td>44%</td>
</tr>
<tr>
<td>Building Services</td>
<td>908,563</td>
<td>888,460</td>
<td>2%</td>
</tr>
<tr>
<td>Culture &amp; recreation</td>
<td>2,050,173</td>
<td>1,950,427</td>
<td>5%</td>
</tr>
<tr>
<td>Community development</td>
<td>1,294,333</td>
<td>1,313,647</td>
<td>-1%</td>
</tr>
<tr>
<td>Interest on long-term debt</td>
<td>94,000</td>
<td>121,579</td>
<td>-23%</td>
</tr>
<tr>
<td><strong>Total program expenses</strong></td>
<td>20,583,024</td>
<td>20,230,959</td>
<td>2%</td>
</tr>
<tr>
<td><strong>Change in net position</strong></td>
<td>(11,361,139)</td>
<td>(1,597,882)</td>
<td>611%</td>
</tr>
<tr>
<td><strong>Net position-Beginning</strong></td>
<td>191,157,472</td>
<td>192,815,654</td>
<td>-1%</td>
</tr>
<tr>
<td><strong>Cumulative effect of a change in accounting principle</strong></td>
<td>(14,188,548)</td>
<td>(60,300)</td>
<td></td>
</tr>
<tr>
<td><strong>Net position-Beginning (as restated)</strong></td>
<td>176,968,924</td>
<td>192,755,354</td>
<td></td>
</tr>
<tr>
<td><strong>Net position - Ending</strong></td>
<td>$ 165,607,785</td>
<td>$ 191,157,472</td>
<td>-13%</td>
</tr>
</tbody>
</table>
City of Suisun City
Management’s Discussion and Analysis

The City generated a total of $17.2 million in revenues and spent $20.5 million in expenses. Net position decreased by $25.5 million due mainly to the following factors:

- The significant decrease in total revenue of about $1.5 million is mainly caused by the decrease in charges for services due to prior year’s revenue generated from Wal-mart construction which includes building permit and engineering fees.

- The extraordinary loss on dissolution of the Redevelopment Agency of $7,948,089 represents the assets returned to the Successor Agency in compliance with the Asset Transfer Review performed by the State Controller’s Office. Assets returned were mainly composed of $5.6 million in fixed assets and about $2.0 million of notes receivables.

- The total governmental activities expenditures were $20.6 million, an increase of $0.4 million or by 2% from the prior year. As illustrated in the table above, the increase was comprised by the fluctuation in the general government and highways-streets expenditures. General government expenditure decrease of $1.1 million is due in part to the result of the internal services operations. Increase of $1.2 million in the highway and streets expenditure is mainly attributed due to street rehabilitation projects and depreciation expense.

- An adjustment of $14,188,548 from the net position beginning balance was pursuant to GASB 68, the recording of the net pension liability.

**ANALYSIS OF MAJOR GOVERNMENTAL FUNDS**

**General Fund**

General Fund revenues of about $8.9 million were generated. There is a net increase of about $558,000 from prior year. The table below provides a summary of the general fund revenues for the year ended June 30, 2015, and compares the revenues to the prior fiscal year.

<table>
<thead>
<tr>
<th>General Fund Revenues</th>
<th>2015</th>
<th>2014</th>
<th>$ Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>$2,125,469</td>
<td>$1,535,957</td>
<td>$589,512</td>
<td>38.4%</td>
</tr>
<tr>
<td>Sales taxes</td>
<td>1,040,400</td>
<td>1,278,473</td>
<td>(238,073)</td>
<td>-18.6%</td>
</tr>
<tr>
<td>Sub-total taxes</td>
<td>3,165,869</td>
<td>2,814,430</td>
<td>351,439</td>
<td>12.5%</td>
</tr>
<tr>
<td>Licenses and permits</td>
<td>1,234,435</td>
<td>1,343,325</td>
<td>(108,890)</td>
<td>-8.1%</td>
</tr>
<tr>
<td>Fines and forfeits</td>
<td>254,847</td>
<td>226,999</td>
<td>27,848</td>
<td>12.3%</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>2,080,725</td>
<td>1,721,848</td>
<td>358,877</td>
<td>20.8%</td>
</tr>
<tr>
<td>Charges for services</td>
<td>2,002,672</td>
<td>2,169,710</td>
<td>(167,038)</td>
<td>-7.7%</td>
</tr>
<tr>
<td>Investment earnings</td>
<td>54,106</td>
<td>61,737</td>
<td>(7,631)</td>
<td>-12.4%</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>132,903</td>
<td>28,593</td>
<td>104,310</td>
<td>364.8%</td>
</tr>
<tr>
<td>Totals</td>
<td>$8,925,557</td>
<td>$8,366,642</td>
<td>$558,915</td>
<td>6.7%</td>
</tr>
</tbody>
</table>

Property taxes revenue increase was due in part to the increase in the property assessed value. Decrease in sales tax was due to one-time settlement from prior year. Decreases in licenses and permits and in charges for services can be attributed to decrease in construction permits from prior year. Intergovernmental revenue increase due to capital grants.
General Fund expenditures increased $0.3 million. The table below provides a summary of the expenditures for the fiscal year ended June 30, 2015, and compares the expenditures to the prior fiscal year.

<table>
<thead>
<tr>
<th>General Fund Expenditures</th>
<th>2015</th>
<th>2014</th>
<th>$ Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>General government</td>
<td>$1,664,832</td>
<td>$1,547,981</td>
<td>$116,851</td>
<td>7.5%</td>
</tr>
<tr>
<td>Public safety</td>
<td>5,802,943</td>
<td>5,592,602</td>
<td>210,341</td>
<td>3.8%</td>
</tr>
<tr>
<td>Public works</td>
<td>413,181</td>
<td>407,579</td>
<td>5,602</td>
<td>1.4%</td>
</tr>
<tr>
<td>Building services</td>
<td>282,829</td>
<td>275,403</td>
<td>7,426</td>
<td>2.7%</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>1,002,301</td>
<td>1,040,095</td>
<td>(37,794)</td>
<td>-3.6%</td>
</tr>
<tr>
<td>Community development</td>
<td>426,329</td>
<td>423,090</td>
<td>3,239</td>
<td>0.8%</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>20,933</td>
<td>17,265</td>
<td>3,668</td>
<td>21.2%</td>
</tr>
<tr>
<td>Totals</td>
<td>$9,613,348</td>
<td>$9,304,015</td>
<td>$309,333</td>
<td>3.3%</td>
</tr>
</tbody>
</table>

The increase of about $300,000 from prior year is partly due to the fifty percent reinstatement of the five percent pay cut that took place in July 2012.

Off-site Street Improvement Special Revenue Fund

This fund accounts for Capital Improvement Fees generated by new development and expended on street improvement citywide. On June 30, 2015, the total fund balance reported is $4,460,777.

Housing Authority Special Revenue Fund

This fund accounts for the remaining RDA-Housing Set-Aside Special Revenue Fund after the dissolution of RDA. The total fund balance as of June 30, 2015 is $9,962,646 which includes nonspendable funds. The notes receivable of $1,790,647 due from Bay Homes Corporation and the loan receivable of $6,901,505 due from the former RDA are classified as nonspendable funds.

Housing Authority Choice Vouchers– Special Revenue Fund

This fund is used to account for a federal funded program known as Housing Choice Vouchers for housing assistance. On June 30, 2015 the total restricted fund balance reported is $26,054.

Special Assessments District Funds

This fund accounts for maintenance assessments to be expended only for landscaping, lighting, storm drain and public safety. On June 30, 2015 the total restricted fund balance reported is $2,000,366.

Municipal Facilities and Equipment-Special Revenue Fund

This fund accounts for capital improvement fees generated by new development and expended on municipal facilities improvement citywide. The fund has a fund balance of $91,253 as of June 30, 2015. The fund has a receivable of about $5.1 million due from the former Redevelopment Agency, wherein a payment schedule has been submitted to the State’s Department of Finance.
Analysis of All Governmental Funds

The following chart and table presents a summary of general, special revenue, debt service and capital projects fund revenues for the fiscal year ended June 30, 2015 and the amount and percentage of increases and decreases in relation to prior year revenues.

![Revenue by Source-Governmental Activities](chart.png)

About 33 percent of the City’s general governmental revenues are realized from other governmental agencies. In fiscal year 2014-2015 these included:

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>State of California Gas Tax</td>
<td>$746,151</td>
</tr>
<tr>
<td>Federal HUD Section 8 Housing Assistance Program</td>
<td>2,117,057</td>
</tr>
<tr>
<td>Federal &amp; State Public Safety Grants</td>
<td>214,615</td>
</tr>
<tr>
<td>Local Transportation - Capital Projects Grants</td>
<td>386,891</td>
</tr>
<tr>
<td>Property Tax (VLF)</td>
<td>1,888,147</td>
</tr>
<tr>
<td>All Other Intergovernmental Allocations</td>
<td>735,773</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$6,088,634</strong></td>
</tr>
</tbody>
</table>
## City of Suisun City
### Management’s Discussion and Analysis

<table>
<thead>
<tr>
<th>Revenues</th>
<th>2015</th>
<th>2014</th>
<th>$ Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>$2,895,177</td>
<td>$2,339,548</td>
<td>$555,629</td>
<td>23.75%</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>1,040,400</td>
<td>1,278,473</td>
<td>(238,073)</td>
<td>-18.62%</td>
</tr>
<tr>
<td>License &amp; Permits</td>
<td>1,262,343</td>
<td>1,371,127</td>
<td>(108,784)</td>
<td>-7.93%</td>
</tr>
<tr>
<td>Fines &amp; Forfeitures</td>
<td>354,875</td>
<td>349,576</td>
<td>5,299</td>
<td>1.52%</td>
</tr>
<tr>
<td>Investment Earnings</td>
<td>173,669</td>
<td>185,207</td>
<td>(11,538)</td>
<td>-6.23%</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>6,088,634</td>
<td>6,039,829</td>
<td>48,805</td>
<td>0.81%</td>
</tr>
<tr>
<td>Developer Fees</td>
<td>10,927</td>
<td>1,648,214</td>
<td>(1,637,287)</td>
<td>-99.34%</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>2,818,609</td>
<td>2,938,173</td>
<td>(119,564)</td>
<td>-4.07%</td>
</tr>
<tr>
<td>Special Assessments</td>
<td>2,232,449</td>
<td>2,174,040</td>
<td>58,409</td>
<td>2.69%</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>824,535</td>
<td>194,532</td>
<td>630,003</td>
<td>323.86%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$17,701,618</strong></td>
<td><strong>$18,518,719</strong></td>
<td><strong>(817,101)</strong></td>
<td><strong>-4.41%</strong></td>
</tr>
</tbody>
</table>

Overall revenues decrease by about $800,000 from prior year.

Property Taxes increase of about $555,000 mainly derives from general fund.

Sales Tax decrease is a one-time effect due to settlement incurred in prior year, which resulted to a higher amount.

Decreases in revenues generated from License and Permits, Developer Fees and Charges for Services were caused by the decrease in issuance of building permits.

Investment earnings increase can be attributed to the overall market value of City’s investment pool as of June 30, 2015. Any increase or decrease in the market value is reported under investment earnings.

Intergovernmental revenues have a slight increase. This type of revenue can fluctuate from year to year especially when grants are awarded to the City for capital projects.

Miscellaneous revenues increased significantly by $630,000 mainly because of the $367,000 contribution from Wal-mart for a fire ladder truck and $233,000 loan repayments.
The following chart and table presents a summary of expenditures for the fiscal year ended June 30, 2015 and the percentage increases and decreases in relation to prior year expenditures.

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>2015</th>
<th>2014</th>
<th>$ Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>$4,194,023</td>
<td>$4,536,639</td>
<td>($342,616)</td>
<td>-7.6%</td>
</tr>
<tr>
<td>Public Safety</td>
<td>6,062,093</td>
<td>5,889,237</td>
<td>172,856</td>
<td>2.9%</td>
</tr>
<tr>
<td>Public Works</td>
<td>2,082,989</td>
<td>1,947,833</td>
<td>135,156</td>
<td>6.9%</td>
</tr>
<tr>
<td>Highways &amp; Streets</td>
<td>1,695,226</td>
<td>896,850</td>
<td>798,376</td>
<td>89.0%</td>
</tr>
<tr>
<td>Building Services</td>
<td>282,829</td>
<td>275,403</td>
<td>7,426</td>
<td>2.7%</td>
</tr>
<tr>
<td>Culture &amp; Recreation</td>
<td>1,479,041</td>
<td>1,519,512</td>
<td>(40,471)</td>
<td>-2.7%</td>
</tr>
<tr>
<td>Community Development</td>
<td>996,787</td>
<td>1,009,235</td>
<td>(12,448)</td>
<td>-1.2%</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>654,372</td>
<td>294,316</td>
<td>360,056</td>
<td>122.3%</td>
</tr>
<tr>
<td>Principal on Long Term Debt</td>
<td>683,763</td>
<td>648,030</td>
<td>35,733</td>
<td>5.5%</td>
</tr>
<tr>
<td>Interest on Long Term Debt</td>
<td>102,461</td>
<td>129,444</td>
<td>(26,983)</td>
<td>-20.8%</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>$18,233,584</td>
<td>$17,146,499</td>
<td>$1,087,085</td>
<td>6.3%</td>
</tr>
</tbody>
</table>
Governmental spending increased by about $1.1 million or about 6.3% compared to prior year.

- Significant decrease of expenditure in general government of about $342,000 is mainly due to lower housing choice voucher expenditure attributed to lack of eligible participant and limited housing availability.

- Highway and streets and capital outlay expenditure increases were due to capital projects which includes Walter/Pintail road rehabilitation and projects that are related to Wal-mart mitigation.

The table above shows the comparison. Some of the expenditure decreases were also offset by revenue decreases.

Below is the information of capital outlay expenditures for fiscal year 2014-15:

<table>
<thead>
<tr>
<th>Schedule of Capital Outlay Expenditures</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police Dispatch Call Logger System</td>
<td>$12,683</td>
</tr>
<tr>
<td>HVAC Package-City Hall</td>
<td>8,250</td>
</tr>
<tr>
<td>Police Station -Recarpet Flooring</td>
<td>12,867</td>
</tr>
<tr>
<td>HVAC Package-Harbor Theatre</td>
<td>11,333</td>
</tr>
<tr>
<td>Irrigation Controllers-Assessments Districts</td>
<td>28,434</td>
</tr>
<tr>
<td>CIP-Train Station Improvement</td>
<td>106,945</td>
</tr>
<tr>
<td>CIP-Petersen Sound wall</td>
<td>291,188</td>
</tr>
<tr>
<td>CIP-Traffic Signal Pintail/Walters</td>
<td>44,952</td>
</tr>
<tr>
<td>CIP-Railroad Extension to Marina</td>
<td>48,926</td>
</tr>
<tr>
<td>CIP-Lawler Ranch Park Phase 2</td>
<td>88,794</td>
</tr>
<tr>
<td>Total Capital Outlay</td>
<td>$654,372</td>
</tr>
</tbody>
</table>
General Fund Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning fund balances,</td>
<td></td>
<td></td>
<td>$3,160,784</td>
<td></td>
</tr>
<tr>
<td>July 1, 2014</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Resources:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenues</td>
<td>$8,552,000</td>
<td>$8,568,300</td>
<td>$8,925,557</td>
<td>$357,257</td>
</tr>
<tr>
<td>Transfer in</td>
<td>844,800</td>
<td>850,600</td>
<td>720,526</td>
<td>(130,074)</td>
</tr>
<tr>
<td>Total Resources</td>
<td>9,396,800</td>
<td>9,418,900</td>
<td>9,646,083</td>
<td>227,183</td>
</tr>
<tr>
<td>Appropriations:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditures</td>
<td>10,221,600</td>
<td>10,236,700</td>
<td>9,613,348</td>
<td>623,352</td>
</tr>
<tr>
<td>Transfer out</td>
<td>240,400</td>
<td>247,400</td>
<td>180,316</td>
<td>67,084</td>
</tr>
<tr>
<td>Extraordinary loss on RDA dissolution</td>
<td>343,100</td>
<td>343,125</td>
<td>(25)</td>
<td></td>
</tr>
<tr>
<td>Total Appropriations</td>
<td>10,462,000</td>
<td>10,827,200</td>
<td>10,136,789</td>
<td>690,436</td>
</tr>
<tr>
<td>Resources over (under) appropriations</td>
<td>$ (1,065,200)</td>
<td>$(1,408,300)</td>
<td>$(490,706)</td>
<td>$917,594</td>
</tr>
<tr>
<td>Ending fund balances,</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 30, 2015</td>
<td></td>
<td></td>
<td>$2,670,078</td>
<td></td>
</tr>
</tbody>
</table>

Budget Modifications

For fiscal year 2014-15, appropriations were adopted by fund. The total actual expenditures in General Fund per above table did not exceed total original budget. For more detailed information, please refer to page 30.

Transfers

Transfers to the General Fund are generally made to match restricted revenue with related cost that has been recorded in the General Fund and vice versa.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City’s net capital assets for its governmental funds as of June 30, 2015 amount to $144 million, net of accumulated depreciation of approximately $104 million. This investment in capital assets includes land and improvements, buildings and improvements, machinery and equipment, construction in progress, and all infrastructures.

Additional information on the City’s capital assets can be found in Note 7 on page 60 of the accompanying basic financial statements.
Debt Administration

At the end of the current fiscal year, the City had $3.1 million in long-term debt, net, outstanding. At June 30, 2015, the City has a total long-term debts and obligations as summarized below.

<table>
<thead>
<tr>
<th>Debt Type</th>
<th>Amount</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Obligation Bonds</td>
<td>$1,195,000</td>
<td>38%</td>
</tr>
<tr>
<td>Certificates of Participation</td>
<td>250,000</td>
<td>8%</td>
</tr>
<tr>
<td>Capital Leases</td>
<td>57,342</td>
<td>2%</td>
</tr>
<tr>
<td>North Bay Aqueduct Agreement</td>
<td>1,606,995</td>
<td>52%</td>
</tr>
<tr>
<td><strong>Sub-total</strong></td>
<td><strong>$3,109,337</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

The City has met all required debt service payments and is maintaining required reserve funds with bond trustees. The $1.2 million in general obligation Highway 12 bonds and the $1.6 million for North Bay Aqueduct are repayable from a voter-approved property tax. The remaining $0.3 million City of Suisun City obligations are repayable from special assessments, lease revenues and general fund revenues.

Additional information on the City’s long-term debt obligations can be found in Note 7 on page 60 of the accompanying basic financial statements.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

At the local level, the City’s financial budget for fiscal year 2015-2016 is a status quo budget. The City’s general fund emergency reserve is budgeted at nearly $2.2 million or 20% of operating costs. This is consistent with the Council’s stated policy. Of this amount, $1.75 million is under threat by the City’s lawsuit against the California Department of Finance (DOF). It represents the loan payment made to the City for the Harbor Center street extension project that facilitated the economic development effort of bringing the Hampton Inn &Suites on the Waterfront of Suisun City. The DOF disallowed the payment made by the Redevelopment Agency and ordered the City to return the funds.

CalPERS contributions are going up due to decisions made by the PERS board to move toward full funding in a short period.

Recognizing that other cities are restoring furloughs and beginning to provide COLAs to their employees, the City Council requested that money be included in the budget to fully restore concessions made by the employees in FY 2012.

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. The City will continue to look for opportunities for revenue growth; this will include studying the need for tax increases to address the unmet needs.
The FY 2015-16 Annual Budget assumptions and strategy continue to be conservative. Budget strategies include:

- Restore the remaining temporary salary reduction of 2.5%.
- Hire a full-time Recreation and Community Services Director.
- Allocated $240,000 for facility maintenance and repair of City Hall, Harbor Theatre and Community Center.
- Allocated $115,000 to update user fee, impact fees and cost allocation plan.

The FY 2015-16 General Fund operating budget is about $10.9 million, an increase of about $700,000 from FY 2014-2015 mainly attributed to personnel services costs which includes increase in PERS contribution and workers compensation rate.

REQUESTS FOR 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.
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.
### ASSETS

- **Cash and investments**: $17,758,054
- **Cash with fiscal agents**: 249,000
- **Receivables**:
  - Accounts receivable, net: 717,851
  - Interest receivable: 2,242
  - Notes receivable, net: 15,229,049
- **Prepaid items**: 121,381
- **Advance to other governments**: 6,901,505
- **Capital assets**:
  - Nondepreciable: 47,167,653
  - Depreciable, net: 96,620,451
- **Total Assets**: 184,779,599

### DEFERRED OUTFLOW OF RESOURCES

- **Deferred outflows related to pensions**: 1,209,735

### LIABILITIES

- **Accounts payable**: 440,206
- **Interest payable**: 28,353
- **Unearned revenue**: 23,245
- **Refundable deposits**: 186,532
- **Claims payable**:
  - Due within one year: 225,913
  - Due in more than one year: 268,491
- **Accrued compensated absence**:
  - Due within one year: 287,380
  - Due in more than one year: 287,380
- **Net OPEB obligation**: 235,409
- **Net pension liability**: 12,359,842
- **Long-term debt, net**:
  - Due within one year: 655,082
  - Due in more than one year: 2,454,255
- **Total Liabilities**: 17,452,088

### DEFERRED INFLOW OF RESOURCES

- **Deferred inflows related to pensions**: 2,929,461

### NET POSITION

- **Net investment in capital assets**: 140,678,769
- **Restricted for**:
  - Debt service: 415,966
  - Housing programs: 18,363,932
  - Special districts assessments: 2,000,366
  - Special projects and programs: 12,834,646
  - Sewer maintenance: 1,835,322
- **Total Restricted Net Position**: 35,450,232
- **Unrestricted**: (10,521,216)
- **Total Net Position**: $165,607,785

See accompanying notes to financial statements.
## Statement of Activities

**For the Fiscal Year Ended 30, 2015**

### PRIMARY GOVERNMENT

#### Governmental activities:

<table>
<thead>
<tr>
<th>Functions/Programs</th>
<th>Expenses</th>
<th>Operating Charges for Services</th>
<th>Operating Grants and Contributions</th>
<th>Capital Grants and Contributions</th>
<th>Governmental Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>General government</td>
<td>$3,606,516 $ 2,474,868</td>
<td>$4,208,385</td>
<td>$350,967</td>
<td>$171,057</td>
<td>(4,927,428)</td>
</tr>
<tr>
<td>Public safety</td>
<td>6,142,207 663,812</td>
<td>350,967</td>
<td>-</td>
<td>-</td>
<td>2,474,868</td>
</tr>
<tr>
<td>Public works</td>
<td>2,719,760 2,370,844</td>
<td>171,057</td>
<td>-</td>
<td>-</td>
<td>(4,927,428)</td>
</tr>
<tr>
<td>Highways and streets</td>
<td>3,767,472 4,977</td>
<td>746,151</td>
<td>386,891</td>
<td>-</td>
<td>(4,927,428)</td>
</tr>
<tr>
<td>Building services</td>
<td>908,563 114,896</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(793,667)</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>2,050,173 1,091,503</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(958,670)</td>
</tr>
<tr>
<td>Community development</td>
<td>1,294,333 392,768</td>
<td>212,007</td>
<td>-</td>
<td>-</td>
<td>(689,558)</td>
</tr>
<tr>
<td>Interest on long-term debt</td>
<td>94,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(94,000)</td>
</tr>
<tr>
<td><strong>Total governmental activities</strong></td>
<td><strong>$20,583,024</strong></td>
<td><strong>$7,313,668</strong></td>
<td><strong>$5,688,567</strong></td>
<td><strong>$386,891</strong></td>
<td><strong>(7,193,898)</strong></td>
</tr>
</tbody>
</table>

#### General revenues:

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property taxes</td>
<td>2,545,177</td>
</tr>
<tr>
<td>Sales taxes</td>
<td>1,040,400</td>
</tr>
<tr>
<td>Investment earnings</td>
<td>185,406</td>
</tr>
<tr>
<td>Gain on sale of capital assets</td>
<td>9,865</td>
</tr>
<tr>
<td><strong>Total general revenues</strong></td>
<td><strong>3,780,848</strong></td>
</tr>
</tbody>
</table>

#### Extraordinary item:

<table>
<thead>
<tr>
<th>Extraordinary Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gain (loss) on dissolution of RDA</td>
<td>(7,948,089)</td>
</tr>
</tbody>
</table>

### Change in Net Position

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in net position</td>
<td>(11,361,139)</td>
</tr>
<tr>
<td>Net position - Beginning</td>
<td>191,157,472</td>
</tr>
<tr>
<td>Cumulative effect of a change in accounting principle</td>
<td>(14,188,548)</td>
</tr>
<tr>
<td>Net position - Beginning, restated</td>
<td>176,968,924</td>
</tr>
<tr>
<td><strong>Net position - Ending</strong></td>
<td><strong>$165,607,785</strong></td>
</tr>
</tbody>
</table>

See accompanying notes to financial statements.
This page left blank intentionally
MAJOR GOVERNMENTAL FUNDS

The funds described below were determined to be Major Funds by the City in fiscal year 2015. Individual non-major funds may be found in the Supplemental section.

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 citywide.

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.

MUNICIPAL FACILITIES AND EQUIPMENT

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

SPECIAL ADDRESSMENT DISTRICTS

This fund accounts for maintenance assessments to be expended only for landscaping, lighting and storm drain maintenance purposes.
## CITY OF SUISUN CITY
### GOVERNMENTAL FUNDS
#### BALANCE SHEET
#### JUNE 30, 2015

### Major Funds

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>General</th>
<th>Off-site Street Improvement</th>
<th>Housing Authority Special Revenue</th>
<th>Housing Authority Choice Assessments</th>
<th>Special Facilities Non-Major Governmental Funds</th>
<th>Municipal Equipment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$ 2,296,363</td>
<td>$ 4,460,777</td>
<td>$ 1,345,178</td>
<td>$ 20,956</td>
<td>$ 2,154,422</td>
<td>$ 91,253</td>
</tr>
<tr>
<td>Cash with fiscal agent</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Receivables:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable, net</td>
<td>334,713</td>
<td>-</td>
<td>1953</td>
<td>5,098</td>
<td>14,000</td>
<td>-</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>257,623</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>247,625</td>
</tr>
<tr>
<td>Interest receivable</td>
<td>2,242</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>247,625</td>
</tr>
<tr>
<td>Notes receivable, net</td>
<td>-</td>
<td>-</td>
<td>10,094,791</td>
<td>-</td>
<td>-</td>
<td>15,229,049</td>
</tr>
<tr>
<td>Prepaid items</td>
<td>97,538</td>
<td>-</td>
<td>602</td>
<td>-</td>
<td>-</td>
<td>23,241</td>
</tr>
<tr>
<td>Advances to other governments</td>
<td>-</td>
<td>-</td>
<td>6,901,505</td>
<td>-</td>
<td>-</td>
<td>6,901,505</td>
</tr>
<tr>
<td>Other assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Assets</td>
<td>$ 2,988,479</td>
<td>$ 4,460,777</td>
<td>$ 18,342,029</td>
<td>$ 26,054</td>
<td>$ 2,168,422</td>
<td>$ 5,827,823</td>
</tr>
</tbody>
</table>

| LIABILITIES                                 |         |                             |                                    |                                      |                                               |                     |
| Accounts payable                           | $ 206,310 | -                          | 15,710                           | -                                    | 79,656                                       | -                   |
| Unearned revenues                          | 349     | -                          | 102                               | -                                    | -                                             | 22,794              |
| Due to other funds                         | -       | -                          | 35,081                           | -                                    | -                                             | 153,273             |
| Refundable deposits                        | 111,742 | -                          | 24,346                           | -                                    | -                                             | 30,444              |
| Total Liabilities                          | 318,401 | -                          | 75,239                           | -                                    | -                                             | 310,467             |

### DEFERRED INFLOW OF RESOURCES

| Unavailable loan programs                   | -       | -                          | 8,304,144                        | -                                    | 5,134,258                                    | -                   |
| Total Liabilities                          | 318,401 | -                          | 8,304,144                        | 5,134,258                            | -                                             | 310,467             |

### FUND BALANCES

#### Nonspendable

| Notes receivable                           | -       | -                          | 1,790,545                        | -                                    | -                                             | 1,790,545           |
| Prepaids                                   | 97,538  | -                          | 602                               | -                                    | -                                             | 23,241              |
| Advances to other governments              | -       | -                          | 6,901,505                        | -                                    | -                                             | 6,901,505           |

#### Restricted

| Debt service                               | -       | -                          | -                                 | -                                    | -                                             | 415,966             |
| Special projects & programs                 | -       | 4,460,777                   | 1,269,994                        | 26,054                               | 2,000,366                                    | 4,933,989           |
| Committed                                  | -       | -                          | -                                 | -                                    | -                                             | 167,319             |
| Unassigned                                 | 2,572,540 | -                          | -                                 | -                                    | -                                             | 2,549,381           |
| Total Fund Balances                        | 2,670,078 | 4,460,777                   | 9,962,646                        | 26,054                               | 2,000,366                                    | 5,517,356           |

### Total Liabilities, Deferred Inflow of Resources and Fund Balances

| $ 2,988,479 | $ 4,460,777 | $ 18,342,029 | $ 26,054 | $ 2,168,422 | $ 5,225,511 | $ 5,827,823 | $ 39,039,095 |

See accompanying notes to financial statements.
TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS $ 24,728,530

Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:

CAPITAL ASSETS
Capital Assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds 143,360,666

ALLOCATION OF INTERNAL SERVICE FUND NET ASSETS
Internal Service Funds are not governmental funds. However, they are used by management to charge the cost of certain activities, such as insurance and central services and maintenance to individual government funds. The assets and liabilities of the Internal Service Funds are therefore included in Governmental Activities in the following line items in the Statement of Net Position.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>2,095,559</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>114,462</td>
</tr>
<tr>
<td>Capital assets</td>
<td>427,440</td>
</tr>
<tr>
<td>Accounts payable</td>
<td>(34,574)</td>
</tr>
<tr>
<td>Due to other fund</td>
<td>(869)</td>
</tr>
<tr>
<td>Claims payable</td>
<td>(494,404)</td>
</tr>
</tbody>
</table>

ACCRUAL OF NON-CURRENT REVENUES AND EXPENSES
Revenues which are deferred on the Fund Balance Sheets because they are not available currently are taken into revenue in the Statement of Activities. 13,438,402

DEFERRED INFLOWS AND OUTFLOWS
Deferred outflows due to pensions 1,209,735
Deferred inflows due to pensions (2,929,461)

LONG-TERM ASSETS AND LIABILITIES
The assets and liabilities below are not due and payable in the current period and therefore are not reported in the Funds:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advance to other governments</td>
<td>(3,109,337)</td>
</tr>
<tr>
<td>Accrued interest payable</td>
<td>(28,353)</td>
</tr>
<tr>
<td>Net pension liability</td>
<td>(12,359,842)</td>
</tr>
<tr>
<td>NET OPEB obligations, due in more than one year</td>
<td>(235,409)</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>(574,760)</td>
</tr>
</tbody>
</table>

NET POSITION OF GOVERNMENTAL ACTIVITIES $ 165,607,785

See accompanying notes to financial statements
## CITY OF SUISUN CITY
### GOVERNMENTAL FUNDS
### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### FOR THE FISCAL YEAR ENDED JUNE 30, 2015

### Major Funds

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Off-site Street Improvement</th>
<th>Housing Authority Special Revenue</th>
<th>Municipal Authority Special Choice Vouchers</th>
<th>Non-Major Municipal Facilities Governmental Equipment Funds Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>2,125,469</td>
<td>$ - $ - $ - $ - $</td>
<td>350,000</td>
<td>$ 419,708</td>
</tr>
<tr>
<td>Sales taxes</td>
<td>1,040,400</td>
<td>- - - - -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Licenses and permits</td>
<td>1,234,435</td>
<td>- - - - -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fines and forfeits</td>
<td>254,847</td>
<td>- - - - -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental revenue</td>
<td>2,080,725</td>
<td>- - 1,682,943 -</td>
<td>14,000</td>
<td></td>
</tr>
<tr>
<td>Developer fees</td>
<td>- 4,977</td>
<td>- - -</td>
<td>2,356</td>
<td>5,594</td>
</tr>
<tr>
<td>Special assessments</td>
<td>- - -</td>
<td>1,837,899 -</td>
<td></td>
<td>394,550</td>
</tr>
<tr>
<td>Charges for services</td>
<td>2,002,672</td>
<td>- 329,246 -</td>
<td>-</td>
<td>486,691</td>
</tr>
<tr>
<td>Investment earnings</td>
<td>54,106</td>
<td>29,430 46,398 749 11,933</td>
<td>11,042</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous revenue</td>
<td>132,903</td>
<td>- 265,050 119 7,500</td>
<td></td>
<td>418,963</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>8,925,557</td>
<td>34,407 640,694 1,683,811</td>
<td>1,871,332</td>
<td>352,367</td>
</tr>
</tbody>
</table>

### Expenditures

| Current: | General government | 1,664,832 | 142,205 | 1,840,561 | - | 30,184 | 516,241 | 4,194,023 |
| Public safety | 5,802,943 | - - - | | | | 259,150 | 6,062,093 |
| Public works | 413,181 | - - - | | | | 310,131 | 2,828,989 |
| Highways and streets | - | - - | 40,838 | - | 1,654,388 | 1,695,226 |
| Building services | 282,829 | - - | | | | 282,829 | |
| Culture and recreation | 1,002,301 | - - | | | | 476,740 | 1,479,041 |
| Community development | 426,329 | 262,852 | | | | 307,606 | 996,787 |
| Capital outlay | 20,933 | - - | 28,434 | | 605,005 | 642,372 |
| Debt service: | | | | | | | |
| Principal on long-term debt | | - - | | | | 683,763 | 683,763 |
| Interest and fiscal charges | | | | | | 102,461 | 102,461 |
| Total expenditures | 9,613,348 | - 405,057 | 1,840,561 | 1,879,403 | 30,184 | 4,965,031 | 18,233,584 |

### Excess (Deficiency) of Revenues Over Expenditures

(687,791) 34,407 235,637 (156,750) 491,929 322,183 (771,581) (531,966)

### Other Financing Sources (Uses)

Transfer in | 720,526 | - - | 296,787 | 190,423 | 981,305 | 2,189,041 |
Transfer out | (180,316) | (397,426) | (83,800) | - | 385,126 | (65,777) | 391,919 |
| Total other financing sources (uses) | 540,210 | (397,426) | (83,800) | - | (385,126) | (65,777) | 391,919 |

### Net Change in Fund Balances

(490,706) (363,019) 151,837 (156,750) 106,803 256,406 (379,662) (875,091)

### Beginning Fund Balances

3,160,784 4,823,796 9,810,809 182,804 1,893,563 (165,151) 5,897,018 24,603,621

### Ending Fund Balances

$ 2,670,076 $ 4,460,777 $ 9,962,646 26,054 $ 2,000,366 $ 91,253 $ 5,517,356 $ 24,728,530

See accompanying notes to financial statements.
The schedule below reconciles the Net Change in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS $ (875,091)

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

CAPITAL ASSETS TRANSACTIONS

Governmental Funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets are capitalized and allocated over their estimated useful lives and reported as depreciation expense.

The capital outlay expenditures are therefore added back to fund balances from Capital Outlay 654,372

Depreciation expense is deducted from the fund balance (Depreciation expense is net of internal service fund depreciation of $116,343 which has already been allocated to internal service funds) (4,378,020)

LONG-TERM DEBT PROCEEDS AND PAYMENTS

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but on the Statement of Net Position the repayment reduces long-term liabilities.

Repayment of debt principal is added back to fund balances 683,763

Changes in accrued interest payable 8,461

ACCURUAL OF NON-CURRENT ITEMS

The amounts below included in the Statement of Activities do not provide or (require) the use current financial resources and therefore are not reported as revenue or expenditure in governmental funds (net change):

Notes receivable (203,246)
Advance to other governments (350,000)
Changes in Compensated absences (26,524)
Changes in Net OPEB Obligation (16,760)
Pension expense 108,980

ALLOCATION OF INTERNAL SERVICE FUND ACTIVITY

Internal Service Funds are used by management to charge the costs of certain activities, such as equipment acquisition and maintenance to individual funds. The portion of the net revenue (expense) of these Internal Service Funds arising out of their transactions with governmental funds is reported with governmental activities because they service those activities.

Change in Net Position - All Internal Service Funds 637,890

EXTRAORDINARY GAIN OR LOSS ON RDA DISSOLUTION

Transfer of former RDA assets to the Successor Agency (7,604,964)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES $ (11,361,139)

See accompanying notes to financial statements.
### Revenues:

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Actual Amounts</td>
</tr>
<tr>
<td><strong>Taxes:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>$1,591,800</td>
<td>$1,591,800</td>
<td>$2,125,469</td>
</tr>
<tr>
<td>Sales taxes</td>
<td>1,208,200</td>
<td>1,208,200</td>
<td>1,040,400</td>
</tr>
<tr>
<td>Licenses and permits</td>
<td>1,308,900</td>
<td>1,308,900</td>
<td>1,234,435</td>
</tr>
<tr>
<td>Fines and forfeits</td>
<td>243,000</td>
<td>255,500</td>
<td>254,847</td>
</tr>
<tr>
<td>Intergovernmental revenue</td>
<td>1,850,800</td>
<td>1,850,800</td>
<td>2,080,725</td>
</tr>
<tr>
<td>Charges for services</td>
<td>2,261,800</td>
<td>2,261,800</td>
<td>2,002,672</td>
</tr>
<tr>
<td>Investment earnings</td>
<td>53,300</td>
<td>53,300</td>
<td>54,106</td>
</tr>
<tr>
<td>Miscellaneous revenue</td>
<td>34,200</td>
<td>38,000</td>
<td>132,903</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>8,552,000</td>
<td>8,568,300</td>
<td>8,925,557</td>
</tr>
</tbody>
</table>

### Expenditures

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>1,937,100</td>
<td>1,944,100</td>
<td>1,664,832</td>
</tr>
<tr>
<td>Public safety</td>
<td>5,861,700</td>
<td>5,858,500</td>
<td>5,802,943</td>
</tr>
<tr>
<td>Public Works</td>
<td>435,800</td>
<td>435,800</td>
<td>413,181</td>
</tr>
<tr>
<td>Building Services</td>
<td>292,100</td>
<td>292,100</td>
<td>282,829</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>1,131,200</td>
<td>1,143,700</td>
<td>1,002,301</td>
</tr>
<tr>
<td>Community Development</td>
<td>541,100</td>
<td>539,900</td>
<td>426,329</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>22,600</td>
<td>22,600</td>
<td>20,933</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>10,221,600</td>
<td>10,236,700</td>
<td>9,613,348</td>
</tr>
</tbody>
</table>

**EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES**

|                        | (1,669,600)     | (1,668,400)      | (687,791)        |

**OTHER FINANCING SOURCES (USES)**

|                        |                  |                  |                  |
| Extraordinary gain (loss) on RDA dissolution | -               | (343,100)        | (343,125)        |
| Transfer in            | 844,800         | 850,600          | 720,526          |
| Transfer (out)         | (240,400)       | (247,400)        | (180,316)        |
| **Total Other Financing Sources** | 604,400        | 260,100          | 197,085          |

**EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES**

|                        | $ (1,065,200)   | $ (1,408,300)    | (490,706)        |

**BEGINNING FUND BALANCE**

3,160,784

**ENDING FUND BALANCE**

$ 2,670,078

See accompanying notes to the financial statements.
## CITY OF SUISUN CITY

### OFF-SITE STREET IMPROVEMENT FUND

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION BALANCES

### BUDGET AND ACTUAL

### FOR THE YEAR ENDED JUNE 30, 2015

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Budgeted Amounts</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
</tr>
<tr>
<td>Developer fees</td>
<td>$335,700</td>
<td>$335,700</td>
</tr>
<tr>
<td>Investment earnings</td>
<td>50,000</td>
<td>50,000</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>$385,700</td>
<td>$385,700</td>
</tr>
</tbody>
</table>

| Expenditures | | | |
| Current: | | | |
| Community development | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total Expenditures | - | - | - | - |

| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | |
| OVER EXPENDITURES | $385,700 | $385,700 | $34,407 | $(351,293) |

| OTHER FINANCING SOURCES (USES) | | | |
| Transfer in | - | - | - | - |
| Transfer (out) | $(333,500) | $(570,500) | $(397,426) | $173,074 |
| Total Other Financing Sources | $(333,500) | $(570,500) | $(397,426) | $173,074 |

| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | | | |
| $52,200 | $(184,800) | $(363,018) | $(178,218) |

BEGINNING FUND BALANCE $4,823,796

ENDING FUND BALANCE $4,460,778

See accompanying notes to the financial statements.
### CITY OF SUISUN CITY

#### HOUSING AUTHORITY SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION BALANCES

BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2015

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Budgeted Amounts</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>Charges for service</td>
<td>$294,300</td>
<td>$294,300</td>
</tr>
<tr>
<td>Investment earnings</td>
<td>25,100</td>
<td>25,100</td>
</tr>
<tr>
<td>Miscellaneous revenue</td>
<td>5,400</td>
<td>5,400</td>
</tr>
<tr>
<td></td>
<td>324,800</td>
<td>324,800</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>144,100</td>
<td>144,100</td>
</tr>
<tr>
<td>Community development</td>
<td>401,500</td>
<td>401,500</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>545,600</td>
<td>545,600</td>
</tr>
</tbody>
</table>

| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES |  (220,800) | (220,800) | 235,637 | 456,437 |

| OTHER FINANCING SOURCES (USES) |                  |                          |
| Transfer in                    |                  |                          |
| Transfer (out)                 | (78,000) | (78,000) | (83,800) | (5,800) |
| Total Other Financing Sources  | (78,000) | (78,000) | (83,800) | (5,800) |

| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | $ (298,800) | $ (298,800) | 151,837 | $ 450,637 |

| BEGINNING FUND BALANCE | 9,810,809 |
| ENDING FUND BALANCE    | $ 9,962,646 |

See accompanying notes to the financial statements.
### Budget and Actual for the Year Ended June 30, 2015

#### Revenues:

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental revenue</td>
<td>$ 2,424,000</td>
<td>$ 2,424,000</td>
<td>$ 1,682,943</td>
<td>$ (741,057)</td>
</tr>
<tr>
<td>Investment earnings</td>
<td>3,000</td>
<td>3,000</td>
<td>749</td>
<td>(2,251)</td>
</tr>
<tr>
<td>Miscellaneous revenue</td>
<td>10,000</td>
<td>10,000</td>
<td>119</td>
<td>(9,881)</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>2,437,000</td>
<td>2,437,000</td>
<td>1,683,811</td>
<td>(753,189)</td>
</tr>
</tbody>
</table>

#### Expenditures

**Current:**

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>General government</td>
<td>2,406,000</td>
<td>2,406,000</td>
<td>1,840,561</td>
<td>565,439</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>2,406,000</td>
<td>2,406,000</td>
<td>1,840,561</td>
<td>565,439</td>
</tr>
</tbody>
</table>

**Excess (Deficiency) of Revenues Over Expenditures**

- 31,000

**Other Financing Sources (Uses)**

- Transfer in
- Transfer (out)

**Total Other Financing Sources**

- 31,000

**Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses**

- 31,000

**Beginning Fund Balance**

- 182,804

**Ending Fund Balance**

- $ 26,054

See accompanying notes to the financial statements.
## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION BALANCES

### BUDGET AND ACTUAL

**FOR THE YEAR ENDED JUNE 30, 2015**

### Revenues:

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Variance with</th>
<th>Final</th>
<th>Actual</th>
<th>(Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental revenue</td>
<td>$14,000</td>
<td>$14,000</td>
<td>$14,000</td>
<td>$14,000</td>
<td>$-</td>
</tr>
<tr>
<td>Special assessments</td>
<td>1,828,900</td>
<td>1,828,900</td>
<td>1,837,899</td>
<td>8,999</td>
<td></td>
</tr>
<tr>
<td>Investment earnings</td>
<td>13,700</td>
<td>13,700</td>
<td>11,933</td>
<td>(1,767)</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous revenue</td>
<td>7,500</td>
<td>7,500</td>
<td>7,500</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>1,864,100</td>
<td>1,864,100</td>
<td>1,871,331</td>
<td>7,231</td>
<td></td>
</tr>
</tbody>
</table>

### Expenditures

**Current:**

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Variance with</th>
<th>Final</th>
<th>Actual</th>
<th>(Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public works</td>
<td>1,611,200</td>
<td>1,627,200</td>
<td>1,310,131</td>
<td>317,069</td>
<td></td>
</tr>
<tr>
<td>Highways and streets</td>
<td>49,200</td>
<td>49,200</td>
<td>40,838</td>
<td>8,362</td>
<td></td>
</tr>
<tr>
<td>Capital outlay</td>
<td>-</td>
<td>-</td>
<td>28,434</td>
<td>(28,434)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>1,660,400</td>
<td>1,676,400</td>
<td>1,379,403</td>
<td>296,997</td>
<td></td>
</tr>
</tbody>
</table>

### Excess (Deficiency) of Revenues Over Expenditures

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Variance with</th>
<th>Final</th>
<th>Actual</th>
<th>(Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Excess (Deficiency) of Revenues Over Expenditures</strong></td>
<td>203,700</td>
<td>187,700</td>
<td>491,929</td>
<td>304,229</td>
<td></td>
</tr>
</tbody>
</table>

### Other Financing Sources (Uses)

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Variance with</th>
<th>Final</th>
<th>Actual</th>
<th>(Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer in</td>
<td>296,400</td>
<td>296,400</td>
<td>296,787</td>
<td>387</td>
<td></td>
</tr>
<tr>
<td>Transfer (out)</td>
<td>(675,600)</td>
<td>(675,600)</td>
<td>(681,913)</td>
<td>(6,313)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Other Financing Sources</strong></td>
<td>(379,200)</td>
<td>(379,200)</td>
<td>(385,126)</td>
<td>(5,926)</td>
<td></td>
</tr>
</tbody>
</table>

### Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Variance with</th>
<th>Final</th>
<th>Actual</th>
<th>(Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</strong></td>
<td>$175,500</td>
<td>$191,500</td>
<td>106,803</td>
<td>$298,303</td>
<td></td>
</tr>
</tbody>
</table>

### Beginning Fund Balance

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Variance with</th>
<th>Final</th>
<th>Actual</th>
<th>(Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>1,893,563</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
</tbody>
</table>

### Ending Fund Balance

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Variance with</th>
<th>Final</th>
<th>Actual</th>
<th>(Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Ending Fund Balance</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
</tbody>
</table>

See accompanying notes to the financial statements.
# MUNICIPAL FACILITIES AND EQUIPMENT FUND
## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION BALANCES
### BUDGET AND ACTUAL
#### FOR THE YEAR ENDED JUNE 30, 2015

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th></th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
</tr>
<tr>
<td><strong>Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>350,000 $</td>
<td>350,000 $</td>
<td>350,000 $</td>
</tr>
<tr>
<td>Developer Fees</td>
<td>118,400</td>
<td>118,400</td>
<td>2,356</td>
</tr>
<tr>
<td>Investment earnings</td>
<td>1,000</td>
<td>1,000</td>
<td>11</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>469,400</td>
<td>469,400</td>
<td>352,367</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>186,300</td>
<td>186,300</td>
<td>30,184</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>186,300</td>
<td>186,300</td>
<td>30,184</td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</strong></td>
<td>283,100</td>
<td>283,100</td>
<td>322,183</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td>191,800</td>
<td>191,800</td>
<td>190,423</td>
</tr>
<tr>
<td>Transfer in</td>
<td>(256,200)</td>
<td>(256,200)</td>
<td>(256,200)</td>
</tr>
<tr>
<td>Total Other Financing Sources</td>
<td>(64,400)</td>
<td>(64,400)</td>
<td>(65,777)</td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</strong></td>
<td>$218,700</td>
<td>$218,700</td>
<td>256,406</td>
</tr>
<tr>
<td><strong>BEGINNING FUND BALANCE</strong></td>
<td></td>
<td></td>
<td>(165,153)</td>
</tr>
<tr>
<td><strong>ENDING FUND BALANCE</strong></td>
<td></td>
<td></td>
<td>$91,253</td>
</tr>
</tbody>
</table>

See accompanying notes to the financial statements.
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.
### CITY OF SUISUN CITY
### PROPRIETARY FUNDS
### STATEMENT OF NET POSITION
### JUNE 30, 2015

#### ASSETS

<table>
<thead>
<tr>
<th>Category</th>
<th>Governmental Activities-Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Assets</td>
<td></td>
</tr>
<tr>
<td>Cash and investments</td>
<td>$ 2,095,559</td>
</tr>
<tr>
<td>Receivables</td>
<td></td>
</tr>
<tr>
<td>Accounts receivable, net</td>
<td>114,462</td>
</tr>
<tr>
<td>Total Current Assets</td>
<td>2,210,021</td>
</tr>
<tr>
<td>Non-Current Assets</td>
<td></td>
</tr>
<tr>
<td>Capital assets</td>
<td></td>
</tr>
<tr>
<td>Depreciable, net</td>
<td>427,440</td>
</tr>
<tr>
<td>Total Assets</td>
<td>2,637,461</td>
</tr>
</tbody>
</table>

#### LIABILITIES

<table>
<thead>
<tr>
<th>Category</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Liabilities</td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>34,574</td>
</tr>
<tr>
<td>Due to other fund</td>
<td>869</td>
</tr>
<tr>
<td>Claims payable</td>
<td>225,913</td>
</tr>
<tr>
<td>Total Current Liabilities</td>
<td>261,356</td>
</tr>
<tr>
<td>Non-Current Liabilities</td>
<td></td>
</tr>
<tr>
<td>Claims payable</td>
<td>268,491</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>529,847</td>
</tr>
</tbody>
</table>

#### NET POSITION

<table>
<thead>
<tr>
<th>Category</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment in capital assets</td>
<td>427,440</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>1,680,174</td>
</tr>
<tr>
<td>Total Net Position</td>
<td>$ 2,107,614</td>
</tr>
</tbody>
</table>

See accompanying notes to the financial statements.
### City of Suisun City
#### Proprietary Funds

**Statement of Revenues, Expenses and Changes in Net Position**

*For the Year Ended June 30, 2015*

<table>
<thead>
<tr>
<th>Governmental Activities - Internal Service Funds</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Revenues</strong></td>
<td></td>
</tr>
<tr>
<td>Charges to City departments</td>
<td>$2,611,358</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>33,346</td>
</tr>
<tr>
<td><strong>Total Operating Revenue</strong></td>
<td>2,644,704</td>
</tr>
<tr>
<td><strong>Operating Expenses</strong></td>
<td></td>
</tr>
<tr>
<td>Salaries and benefits</td>
<td>1,217,715</td>
</tr>
<tr>
<td>Services and supplies</td>
<td>770,045</td>
</tr>
<tr>
<td>Claims and settlements</td>
<td>(75,338)</td>
</tr>
<tr>
<td>Depreciation</td>
<td>115,994</td>
</tr>
<tr>
<td><strong>Total Operating Expenses</strong></td>
<td>2,028,416</td>
</tr>
<tr>
<td><strong>Operating Income (Loss)</strong></td>
<td>616,288</td>
</tr>
<tr>
<td><strong>Nonoperating Revenues (Expenses)</strong></td>
<td></td>
</tr>
<tr>
<td>Interest income</td>
<td>11,737</td>
</tr>
<tr>
<td>Gain on sale of assets</td>
<td>9,865</td>
</tr>
<tr>
<td><strong>Total Nonoperating Revenues (Expenses)</strong></td>
<td>21,602</td>
</tr>
<tr>
<td><strong>Change in Net Position</strong></td>
<td>637,890</td>
</tr>
<tr>
<td><strong>Net Position, Beginning of Year</strong></td>
<td>1,469,724</td>
</tr>
<tr>
<td><strong>Net Position, End of Year</strong></td>
<td>$2,107,614</td>
</tr>
</tbody>
</table>

See accompanying notes to financial statements
### Governmental Activities - Internal Service Funds

#### CASH FLOWS FROM OPERATING ACTIVITIES
- Cash received from customers/departments $2,640,056
- Cash paid to suppliers $(1,072,669)
- Cash paid to employees $(1,217,715)
- Net cash used by operating activities $349,672

#### CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES
- Purchase of capital assets $(67,545)
- Sale of capital assets $3,050
- Net cash used by capital and related financing activities $(64,495)

#### CASH FLOWS FROM INVESTING ACTIVITIES
- Interest received $11,737
- Net cash provided by investing activities $11,737
- Net Cash Flows $296,914

Cash and investments at beginning of period $1,798,645

Cash and cash equivalents at end of period $2,095,559

Reconciliation of operating income (loss) to net cash flows from operating activities:
- Operating income (loss) $616,288
- Adjustments to reconcile operating income (loss) to net cash flows from operating activities:
  - Depreciation $115,994
- Change in assets and liabilities:
  - Accounts Receivable $(114,462)
  - Accounts payable and claims payable $(250,196)
  - Due to City of Suisun City $(17,952)
- Cash Flows from Operating Activities $349,672

See accompanying notes to financial statements
FIDUCIARY FUNDS

Fiduciary fund, 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 Entity-wide financial statements, but are presented in separate Fiduciary Fund financial statements.
## CITY OF SUISUN CITY
### FIDUCIARY FUNDS
#### STATEMENT OF NET POSITION
##### JUNE 30, 2015

<table>
<thead>
<tr>
<th></th>
<th>RDA Obligation Trust Fund</th>
<th>Agency Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and investments</td>
<td>$4,827,608</td>
<td>$10,450,438</td>
</tr>
<tr>
<td>Cash with fiscal agent</td>
<td>1,387,389</td>
<td>877,417</td>
</tr>
<tr>
<td>Receivables:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessment receivable</td>
<td>-</td>
<td>1,112,469</td>
</tr>
<tr>
<td>Loans (Net)</td>
<td>2,102,047</td>
<td>-</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td>229,750</td>
<td>-</td>
</tr>
<tr>
<td>Restricted assets - Cash and Investments</td>
<td>212,299</td>
<td>-</td>
</tr>
<tr>
<td>Capital assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-depreciable</td>
<td>5,640,147</td>
<td></td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>14,399,240</strong></td>
<td><strong>12,440,324</strong></td>
</tr>
</tbody>
</table>

| **DEFERRED OUTFLOW OF RESOURCES** | 864,811 |

| **LIABILITIES**                      |          |          |
| Accounts payable                     | 3,456    | $346,983 |
| Accrued liabilities                  | 25,285   | -        |
| Advances from other governments      | 12,035,763 | -       |
| Interest payable                     | 834,563  | -        |
| Due to other agencies                | -        | 12,093,341|
| Long-term liabilities:               |          |          |
| Due within one year                  | 2,241,285 | -        |
| Due in more than one year            | 53,613,127 | -     |
| **Total liabilities**                | 68,753,479 | $12,440,324 |

| **NET POSITION**                     |          |          |
| Total net position (deficit) held in trust | $ (53,489,428) |

See accompanying notes to the financial statements
CITY OF SUISUN CITY  
FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN NET POSITION  
PRIVATE PURPOSE TRUST FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015  

<table>
<thead>
<tr>
<th>RDA Obligation</th>
<th>Retirement Trust Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**ADDITIONS**

- Tax increment revenues: $4,973,892
- Investment income: $290,261
- Total additions: $5,264,153

**DEDUCTIONS**

- Program expenses: $357,614
- Debt services:
  - Interest and fiscal charges: $3,884,911
  - Total deductions: $4,242,525
- Extraordinary gain(loss) on dissolution of RDA: $7,948,091

**CHANGE IN NET POSITION**

$8,969,719

**NET POSITION (DEFICIT), BEGINNING OF YEAR**

$(62,459,147)

**NET POSITION (DEFICIT), END OF YEAR**

$$(53,489,428)$$

See accompanying notes to the financial statements
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements and accounting policies of the City of Suisun City (City) conform with generally accepted accounting principles applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting policies are summarized below:

A. 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. These financial statements present the government and its component unit-entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government’s operations and so data from these units are combined with data of the primary government.

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.
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. Major 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 citywide.

**Housing Authority Special Revenue Fund** – This fund is used to account for the use of housing assets from the former Redevelopment Agency.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 District - 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.

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.

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 non-operating 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. Use of Restricted/Unrestricted 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.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans).

Long-term advances between funds are offset by a fund balance reserve account in applicable governmental funds indicates they are not available for appropriation and are not expendable available financial resources. The investment in tax allocation bonds held by the Financing Authority, a component unit, has been eliminated in the accompanying financial statements.

The City makes housing rehabilitation, economic development, and redevelopment loans to individuals and businesses. These long-term loans are carried as assets of the Governmental funds making loans and are not available financial resources.

H. Prepaid Items

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.

I. 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).

Changes in compensated absences were as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Balance</td>
<td>$548,236</td>
</tr>
<tr>
<td>Additions</td>
<td>584,660</td>
</tr>
<tr>
<td>Payments</td>
<td>(558,137)</td>
</tr>
<tr>
<td>Ending Balance</td>
<td>$574,760</td>
</tr>
<tr>
<td>Due in One Year</td>
<td>287,380</td>
</tr>
<tr>
<td>Due in More than One Year</td>
<td>$287,380</td>
</tr>
</tbody>
</table>

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.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J.  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 fair market value on the date donated. 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.

K.  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.

L.  Estimates

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

M.  Pensions

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 of Suisun City’s California Public Employees Retirement System (CalPERS) plans and additions to/deductions from the Plan’s 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.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Deferred Outflows/Inflows of Revenue

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.

O. Recent Accounting Pronouncements

In 2015, the City has/will be adopting new accounting and reporting standards in order to conform to the following Governmental Accounting Standards Board (GASB) Statements:

Effect of New Governmental Accounting Standards Board (GASB) Pronouncements

GASB Statement No. 68 – In June 2012, GASB issued Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27. The objective of this statement is to improve accounting and financial reporting by state and local governments for pensions. This statement replaces the requirements of Statement No. 27, Accounting for Pensions by State and Local Governmental Employers, as well as the requirements of Statement No. 50, Pension Disclosures, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of statements No. 27 and No. 50 remain applicable for pensions that are not covered by the scope of this statement. This statement was implemented by the City as of July 1, 2014.

GASB Statement No. 69 – In January 2013, GASB issued Statement No. 69, Government Combinations and Disposals of Government Operations. The objective of this statement is to improve accounting and financial reporting by State and local governments for government combinations and disposals of government operations. The statement provides authoritative guidance on a variety of government combinations including mergers, acquisitions, and transfers of operations. This statement was effective July 1, 2014. The City has determined that this statement is not applicable.

GASB Statement No. 71 – In November 2013, GASB issued Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68. The objective of this statement is to improve accounting and financial reporting by addressing an issue in Statement No. 68, Accounting and Financial Reporting for Pensions, concerning transition provisions related to certain pension contributions made to defined benefit pension plans prior to implementation of that statement by employers and nonemployer contributing entities. The provisions of this statement are required to be applied simultaneously with the provisions of Statement 68. This statement was implemented by the City as of July 1, 2014.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Future Governmental Accounting Standards Board (GASB) Pronouncements

GASB Statement No. 72 – In February 2015, GASB issued Statement No. 72, *Fair Value Measurement and Application*. This statement requires disclosures to be made about fair value measurements, the level of fair value hierarchy, and valuation techniques. These disclosures should be organized by type of asset or liability reported at fair value. It also requires additional disclosures regarding investments in certain entities that calculate net asset value per share (or its equivalent). The requirements of this statement are effective for financial statements for periods beginning after June 15, 2015. The City has not determined its effect on the financial statements.

GASB Statement No. 73 – In June 2015, GASB issued Statement 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*. The provisions in statement 73 are effective for fiscal years beginning after June 15, 2015—except those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of Statement 68, which are effective for fiscal years beginning after June 15, 2016. The City has not determined its effect on the financial statements.


GASB Statement No. 75 - In June 2015, GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Statement 75 establishes new accounting and financial reporting requirements for governments whose employees are provided with OPEB, as well as for certain nonemployer governments that have a legal obligation to provide financial support for OPEB provided to the employees of other entities. The provisions in statement 75 are effective for fiscal years beginning after June 15, 2017. The City has not determined its effect on the financial statements.

GASB Statement No. 76 – In June 2015, GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). This statement supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. This statement is effective for reporting periods beginning after June 15, 2015. The City has not determined its effect on the financial statements.

GASB Statement No. 77 – In August 2015, GASB issued Statement No. 77, *Tax Abatement Disclosures*. The objective of this statement is to provide financial statement users with essential information about the nature and magnitude of the reduction in tax revenues through tax abatement programs. This statement is effective for reporting periods beginning after December 15, 2015. The City has not determined its effect on the financial statements.
NOTE 2 - BUDGETS AND BUDGETARY ACCOUNTING

A. Budgeting Procedures

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.

B. Expenditures that Exceed Budget

The following funds listed below incurred expenditures in excess of their budgets in the amount below. Sufficient resources were available within each fund to finance the expenditures.

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police Grants</td>
<td>6,158</td>
</tr>
<tr>
<td>Marina Fuel</td>
<td>3,059</td>
</tr>
<tr>
<td>Boating Safety Grant</td>
<td>2,874</td>
</tr>
<tr>
<td>Civic Center - Debt services</td>
<td>2,710</td>
</tr>
</tbody>
</table>

NOTE 3 - CASH AND INVESTMENTS

A. Policies

California Law requires banks and savings and loan institutions to pledge government securities with a market value of 110 percent of the City’s cash on deposit or first trust deed mortgage notes with a value of 150 percent of the City’s cash on deposit as collateral for these deposits. Under California Law this collateral is held in an investment pool by an independent financial institution in the City’s name and places the City ahead of general creditors of the institution pledging the collateral. At June 30, 2015 the carrying value of the City’s deposits and cash on hand was $11,217,961. The City was not exposed to custodial credit risks as all deposits are insured or collateralized.
NOTE 3 – CASH AND INVESTMENTS (Continued)

B. Classification

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. Cash and investments as of June 30, 2015 are as follows:

City cash and investments in primary government:
- Cash and investments $17,758,054
- Cash with fiscal agent 249,000
  Total City cash and investments in primary government 18,007,054

City cash and investments in Trust Funds (Separate Statement)
- Cash and investments 4,827,608
- Cash with fiscal agent 22,220
- Restricted cash and investment 1,577,467
  Total Trust Funds cash and investments 6,427,295

Cash and investments in Agency Funds (Separate Statement)
- Cash and investments 10,450,438
- Cash with fiscal agent 877,417
  Total Fiduciary Funds cash and investments 11,327,855
  Total cash and investments $35,762,204

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.
NOTE 3 – CASH AND INVESTMENTS (Continued)

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

<table>
<thead>
<tr>
<th>Authorized Investment Type</th>
<th>Maximum Maturity</th>
<th>Minimum Credit</th>
<th>Maximum Percentage of Portfolio</th>
<th>Maximum Investment In One Issuer</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. Treasury Bills, Bonds, and Notes</td>
<td>5 years</td>
<td>No Limit</td>
<td>No Limit</td>
<td>No Limit</td>
</tr>
<tr>
<td>Federal Agency Obligations</td>
<td>5 years</td>
<td>No Limit</td>
<td>No Limit</td>
<td>No Limit</td>
</tr>
<tr>
<td>Commercial Paper</td>
<td>270 days</td>
<td>A-1</td>
<td>25%</td>
<td>10%</td>
</tr>
<tr>
<td>Certificates of Deposit</td>
<td>5 years</td>
<td>No Limit</td>
<td>30%</td>
<td>No Limit</td>
</tr>
<tr>
<td>Local Agency Investment Fund</td>
<td>5 years</td>
<td>No Limit</td>
<td>No Limit</td>
<td>No Limit</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Authorized Investment Type</th>
<th>Maximum Maturity</th>
<th>Credit</th>
<th>Quality</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Securities</td>
<td>No Limit</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>U.S. Government Obligation</td>
<td>No Limit</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>U.S. Government Sponsored Obligations</td>
<td>No Limit</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Money Market Accounts</td>
<td>N/A</td>
<td>AAm-AAAam</td>
<td>AA-AAAam</td>
</tr>
<tr>
<td>FDIC Insured Deposits</td>
<td>One Year</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Investment Agreements</td>
<td>No Limit</td>
<td>AA-AAAam</td>
<td>A-1</td>
</tr>
<tr>
<td>Commercial Paper</td>
<td>None to 270 days</td>
<td>A-1</td>
<td>A-1</td>
</tr>
<tr>
<td>State Obligations:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Obligation</td>
<td>N/A</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>General Short-Term Obligation</td>
<td>No Limit</td>
<td>A-1</td>
<td></td>
</tr>
<tr>
<td>Special Revenue Bonds</td>
<td>No Limit</td>
<td>AA</td>
<td></td>
</tr>
<tr>
<td>Federal Funds</td>
<td>360 days</td>
<td>A-1</td>
<td></td>
</tr>
<tr>
<td>Repurchase Agreements</td>
<td>30 days</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>Local Agency Investment Fund</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
</tr>
</tbody>
</table>
E. **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.

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:

<table>
<thead>
<tr>
<th>Investment Type</th>
<th>12 Months or less</th>
<th>13 to 24 Months</th>
<th>25 to 36 Months</th>
<th>37 to 48 Months</th>
<th>49 to 60 Months</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. Treasury Notes</td>
<td>$1,609,682</td>
<td>$972,388</td>
<td>$1,044,824</td>
<td>$3,979,047</td>
<td>$2,119,465</td>
<td>$9,725,406</td>
</tr>
<tr>
<td>Federal Agency Securities</td>
<td>2,414,619</td>
<td>4,559,789</td>
<td>3,551,603</td>
<td>500,523</td>
<td></td>
<td>11,026,534</td>
</tr>
<tr>
<td>Commercial Paper</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local Agency Investment Funds</td>
<td>3,173,178</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3,173,178</td>
</tr>
<tr>
<td>Money Market Mutual Funds</td>
<td>406,826</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>406,826</td>
</tr>
<tr>
<td>Certificate of Deposits</td>
<td>212,299</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>212,299</td>
</tr>
<tr>
<td><strong>Total Investments</strong></td>
<td><strong>$7,816,604</strong></td>
<td><strong>$5,532,177</strong></td>
<td><strong>$4,596,427</strong></td>
<td><strong>$4,479,570</strong></td>
<td><strong>$2,119,465</strong></td>
<td><strong>24,544,243</strong></td>
</tr>
<tr>
<td>Cash in Bank and on Hand</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>11,217,961</td>
</tr>
<tr>
<td><strong>Total Cash and Investments</strong></td>
<td><strong>$35,762,204</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
G. Concentration 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.

At June 30, 2015, those investments consisted of:

<table>
<thead>
<tr>
<th>Reporting Unit</th>
<th>Issuer</th>
<th>Investment Type</th>
<th>Reported Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental Activities:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Federal Home Loan Mortgage Corp.</td>
<td>Federal Agency Securities</td>
<td>3,135,460</td>
</tr>
</tbody>
</table>

NOTE 4 - INTERFUND TRANSACTIONS

A. Transfers Between Funds

With Council approval, resources may be transferred from one City fund to another. Transfers between funds during the fiscal year ended June 30, 2015 were as follows:

<table>
<thead>
<tr>
<th>Fund Making Transfer</th>
<th>Fund Receiving Transfers</th>
<th>Amount Transferred</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>Special Assessments Districts</td>
<td>$ 134,100</td>
</tr>
<tr>
<td></td>
<td>Non-Major Governmental Funds</td>
<td>46,216</td>
</tr>
<tr>
<td>Off-site Street Improvement Funds</td>
<td>Local Transportation Special Revenue Fund</td>
<td>397,426</td>
</tr>
<tr>
<td>Housing Authority Special Revenue</td>
<td>General Fund</td>
<td>83,800</td>
</tr>
<tr>
<td>Municipal Facilities and Equipment Fund</td>
<td>Non-Major Governmental Funds</td>
<td>256,200</td>
</tr>
<tr>
<td>Special Assessment Districts</td>
<td>General Fund</td>
<td>574,726</td>
</tr>
<tr>
<td></td>
<td>Special Assessment Districts</td>
<td>107,187</td>
</tr>
<tr>
<td>Non-Major Governmental Funds</td>
<td>General Fund</td>
<td>62,000</td>
</tr>
<tr>
<td></td>
<td>Municipal Facilities and Equipment Fund</td>
<td>190,423</td>
</tr>
<tr>
<td></td>
<td>Special Assessment Districts</td>
<td>55,500</td>
</tr>
<tr>
<td></td>
<td>Non-Major Governmental Funds</td>
<td>281,463</td>
</tr>
</tbody>
</table>

$ 2,189,041

(A) To fund general operations/receiving transfers.
(B) To fund capital improvement projects.
(C) To fund debt service.
NOTE 4 – INTERFUND TRANSACTIONS (Continued)

B. Current Interfund Balances

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. At June 30, 2015 the following funds have balances due to the General Fund.

<table>
<thead>
<tr>
<th>Due To:</th>
<th>Due From:</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>Housing Authority Special Revenue:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Almond Gardens</td>
<td>$35,081</td>
</tr>
<tr>
<td></td>
<td>Special Assessment Districts</td>
<td>68,399</td>
</tr>
<tr>
<td></td>
<td>Special Revenue Funds:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Train Depot O &amp; M</td>
<td>27,663</td>
</tr>
<tr>
<td></td>
<td>Bay REN-ABAG Grant</td>
<td>23,923</td>
</tr>
<tr>
<td></td>
<td>Downtown Waterfront Plan Update</td>
<td>35,005</td>
</tr>
<tr>
<td></td>
<td>Boating Safety</td>
<td>11,798</td>
</tr>
<tr>
<td></td>
<td>SLESF Grant</td>
<td>4,204</td>
</tr>
<tr>
<td></td>
<td>ATOD</td>
<td>16,351</td>
</tr>
<tr>
<td></td>
<td>PICH Grant</td>
<td>7,830</td>
</tr>
<tr>
<td></td>
<td>Marina Fuel</td>
<td>26,499</td>
</tr>
<tr>
<td>Internal Service Fund</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Self Insurance Funds</td>
<td>869</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$257,623</td>
</tr>
</tbody>
</table>

NOTE 5 – NOTES RECEIVABLE

Notes receivable, including accrued interest, comprised balances from the following programs, all of which are discussed below:

<table>
<thead>
<tr>
<th>Program</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bay Homes Development Corporation</td>
<td>$1,790,647</td>
</tr>
<tr>
<td>Cottonwood Creek Housing Association, LP</td>
<td>$6,645,442</td>
</tr>
<tr>
<td>First Time Home Buyers</td>
<td>$1,658,702</td>
</tr>
<tr>
<td>Reimbursement from Successor Agency</td>
<td>$5,134,258</td>
</tr>
<tr>
<td>Total Notes Receivables</td>
<td>$15,229,049</td>
</tr>
</tbody>
</table>
NOTE 5 – NOTES RECEIVABLE (Continued)

A. Bay Homes Development Corporation

The note receivable of $1,790,647 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, 2015. All outstanding balance and accrued but unpaid interest is due and payable on June 21, 2026.

B. 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, 2015 consists of a note from the sale of land valued at $1,800,000 and cash advances of $4,845,442. 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.

C. 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). 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, 2015, the aggregate outstanding balance of loans under this program was $1,658,702. Due to RDA dissolution the former Redevelopment Agency assigned this agreement to the Housing Authority.
NOTE 5 – NOTES RECEIVABLE (Continued)

D. 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 6 - 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 at their estimated fair market value on the date contributed.

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
**NOTE 6 - CAPITAL ASSETS (Continued)**

### A. Capital Asset Additions and Retirements

Capital assets activity for the year ended June 30, 2015 is as follows:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital assets not being depreciated:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land and improvements</td>
<td>$52,151,305</td>
<td>$ -</td>
<td>$ (5,640,146)</td>
<td>$46,511,159</td>
</tr>
<tr>
<td>Construction in Progress</td>
<td>75,691</td>
<td>580,804</td>
<td>-</td>
<td>656,495</td>
</tr>
<tr>
<td>Total non-depreciable assets</td>
<td>$52,226,996</td>
<td>580,804</td>
<td>(5,640,146)</td>
<td>47,167,654</td>
</tr>
<tr>
<td>Capital assets being depreciated:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>29,966,360</td>
<td>-</td>
<td>-</td>
<td>29,966,360</td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>13,176,655</td>
<td>32,450</td>
<td>-</td>
<td>13,209,105</td>
</tr>
<tr>
<td>Equipment</td>
<td>4,640,566</td>
<td>41,118</td>
<td>-</td>
<td>4,681,684</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>45,496,705</td>
<td>-</td>
<td>-</td>
<td>45,496,705</td>
</tr>
<tr>
<td>Streets-Pavement System</td>
<td>107,203,388</td>
<td>-</td>
<td>-</td>
<td>107,203,388</td>
</tr>
<tr>
<td>Total capital assets being depreciated</td>
<td>$200,483,674</td>
<td>73,568</td>
<td>-</td>
<td>200,557,242</td>
</tr>
<tr>
<td>Less accumulated depreciation for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>9,330,879</td>
<td>598,307</td>
<td>-</td>
<td>9,929,186</td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>8,985,687</td>
<td>630,419</td>
<td>-</td>
<td>9,616,106</td>
</tr>
<tr>
<td>Equipment</td>
<td>3,392,795</td>
<td>167,086</td>
<td>-</td>
<td>3,559,881</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>21,811,691</td>
<td>968,926</td>
<td>-</td>
<td>22,780,617</td>
</tr>
<tr>
<td>Total accumulated depreciation</td>
<td>$99,986,209</td>
<td>4,378,020</td>
<td>-</td>
<td>104,364,229</td>
</tr>
<tr>
<td>Net capital assets being depreciated</td>
<td>$100,497,465</td>
<td>(4,304,452)</td>
<td>-</td>
<td>96,193,013</td>
</tr>
<tr>
<td>Net general capital assets</td>
<td>152,724,461</td>
<td>(3,723,648)</td>
<td>(5,640,146)</td>
<td>143,360,667</td>
</tr>
</tbody>
</table>

**Internal Service Funds**

|                      |                     |           |                          |                       |
| Vehicle, Machine & Equipment | 2,741,369       | 84,581 | (51,354) | 2,774,596 |
| Accumulated depreciation - Vehicle, Machine & Equipment | 2,272,295 | 126,215 | (51,354) | 2,347,156 |
| Net internal service funds | 469,074            | (41,634) | -          | 427,440            |
| Total capital assets, net | $153,193,535       | (3,765,282) | (5,640,146) | $143,788,107 |

The $656,495 construction in progress expenditures are comprised of Railroad Ext. Marina to Main Street project, Lawler Ranch Park Phase II project, Petersen Fence Sound Wall, Train Station Improvement and Traffic Signals at Pintail and Walter Street.
NOTE 6 - CAPITAL ASSETS (Continued)

B. Capital Asset Contributions

Some capital assets may be acquired using Federal and State grant funds, or they may be contributed by developers or other governments. These contributions are required to be accounted for as revenues at the time the capital assets are contributed.

C. Depreciation Allocation

Depreciation expense is charged to functions and programs based on their usage of the related assets. The amounts allocated to each function or program are as follows:

<table>
<thead>
<tr>
<th>Function</th>
<th>Depreciation Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>Genral Government</td>
<td>$2,440</td>
</tr>
<tr>
<td>Public safety</td>
<td>$144,168</td>
</tr>
<tr>
<td>Public works</td>
<td>$651,892</td>
</tr>
<tr>
<td>Highways &amp; streets</td>
<td>$2,072,246</td>
</tr>
<tr>
<td>Building services</td>
<td>$625,734</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>$577,129</td>
</tr>
<tr>
<td>Community development</td>
<td>$304,411</td>
</tr>
<tr>
<td>Internal Service Funds</td>
<td>$126,215</td>
</tr>
<tr>
<td><strong>Total depreciation expense</strong></td>
<td><strong>$4,504,235</strong></td>
</tr>
</tbody>
</table>
NOTE 7 – LONG TERM DEBT

The City generally incurs long-term debt to finance projects or purchase assets, which will have useful lives equal to or greater than the related debt.

A. Current Year Transactions and Balance

The City’s long-term debt activities for the year ended June 30, 2015 were as follows:

<table>
<thead>
<tr>
<th>City of Suisun City:</th>
<th>Balance</th>
<th>Additions</th>
<th>Retirement</th>
<th>Balance</th>
<th>Current Portion</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>June 30, 2014</td>
<td></td>
<td>77,740</td>
<td>1,606,995</td>
<td>77,740</td>
</tr>
<tr>
<td>North Bay Aqueduct  due 7/1/36</td>
<td>$ 1,684,735</td>
<td>-</td>
<td>-</td>
<td>$ 1,606,995</td>
<td>$ 77,740</td>
</tr>
<tr>
<td>General Obligation Bonds Highway 12 Expansion 5.0%-5.2%, due 2/1/19</td>
<td>1,450,000</td>
<td>-</td>
<td>255,000</td>
<td>1,195,000</td>
<td>270,000</td>
</tr>
<tr>
<td>2004 Certificates of Participation 1.5%-4.4%, due 11/1/15</td>
<td>490,000</td>
<td>-</td>
<td>240,000</td>
<td>250,000</td>
<td>250,000</td>
</tr>
<tr>
<td>Capital Lease Obligations</td>
<td>168,365</td>
<td>-</td>
<td>111,023</td>
<td>57,342</td>
<td>57,342</td>
</tr>
<tr>
<td><strong>Total City of Suisun City</strong></td>
<td>$3,793,100</td>
<td>-</td>
<td>683,763</td>
<td>3,109,337</td>
<td>655,082</td>
</tr>
<tr>
<td><strong>Total Governmental Activity Debt</strong></td>
<td>$3,793,100</td>
<td>-</td>
<td>683,763</td>
<td>3,109,337</td>
<td>655,082</td>
</tr>
<tr>
<td>Less: Current portion</td>
<td></td>
<td></td>
<td>683,763</td>
<td>3,109,337</td>
<td>$655,082</td>
</tr>
<tr>
<td>Non-current portion</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$2,454,255</td>
</tr>
</tbody>
</table>

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 – Civic Center COP provides payments for the 2004 Certificates of Participation. The debt service fund – Fire Truck Acquisition provides payments for the capital leases.

B. Debt Service Requirements

Future principal and interest payments were as follows at June 30, 2015:

<table>
<thead>
<tr>
<th>For The Year Ending June 30,</th>
<th>Principal</th>
<th>Interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>$655,082</td>
<td>$68,896</td>
</tr>
<tr>
<td>2017</td>
<td>367,740</td>
<td>48,100</td>
</tr>
<tr>
<td>2018</td>
<td>387,740</td>
<td>33,020</td>
</tr>
<tr>
<td>2019</td>
<td>402,740</td>
<td>16,900</td>
</tr>
<tr>
<td>2020</td>
<td>77,740</td>
<td>-</td>
</tr>
<tr>
<td>2021-2025</td>
<td>388,700</td>
<td>-</td>
</tr>
<tr>
<td>2026-2030</td>
<td>388,700</td>
<td>-</td>
</tr>
<tr>
<td>2031-2035</td>
<td>388,700</td>
<td>-</td>
</tr>
<tr>
<td>2036</td>
<td>52,195</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$3,109,337</td>
<td>$166,916</td>
</tr>
</tbody>
</table>
CITY OF SUISUN CITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2015

NOTE 7 – LONG TERM DEBT (Continued)

C. City's Long-Term Debt Issues

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.

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. 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.

2004 Certificates of Participation - In April 2004, the Suisun City Public Financing Authority issued $2,490,000 of 2004 Certificates of Participation to assist the City in advance refunding its 1993 Certificates of Participation used to finance the Civic Center project. The Certificates are secured by a lease agreement between the Authority and the City, wherein the City agreed to make such lease payments and to include such payments in its budget during the term of the lease. The Certificates bear interest at rates from 1.5 percent to 4.40 percent. Interest is payable semi-annually each May 1 and November 1, through 2015. Principal payments are payable annually each November.

Capital Lease Obligations - On September 2, 2008, the City entered into a seven-year capital lease agreement to purchase a new fire truck in the amount of $700,000. The lease is payable in semi-annual installments of $58,597 through September 27, 2015.

D. Successor to the Redevelopment Agency Long-Term Debt Issues

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”).
NOTE 7 – LONG TERM DEBT (Continued)

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.

The long-term debt activities for the Successor Agency of the Suisun City Redevelopment Agency for the year ended June 30, 2015 were as follows:

<table>
<thead>
<tr>
<th>Successor Agency:</th>
<th>Balance</th>
<th>Additions</th>
<th>Retirement</th>
<th>Balance</th>
<th>Current</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Tax Allocation Bonds:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1998 Tax Allocation Revenue Bonds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Interest Term Bonds</td>
<td>$ 5,380,000</td>
<td>$ -</td>
<td>$ 5,380,000</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Capital Appreciation Bonds</td>
<td>16,731,876</td>
<td>931,457</td>
<td>17,663,333</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2003-B Tax Allocation Refunding Bonds</td>
<td>26,150,000</td>
<td>-</td>
<td>26,150,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2003-A Tax Allocation Refunding Bonds</td>
<td>4,415,000</td>
<td>-</td>
<td>4,415,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2014-A Tax Allocation Refunding Bonds</td>
<td>3,880,000</td>
<td></td>
<td>3,880,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Trust Fund Debt</strong></td>
<td></td>
<td></td>
<td></td>
<td>50,021,949</td>
<td>2,241,285</td>
</tr>
<tr>
<td>(Less) Plus:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2003-B premium, net</td>
<td>28,813</td>
<td>-</td>
<td>28,813</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>2003-A discount, net</td>
<td>(14,628)</td>
<td>-</td>
<td>(14,628)</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>2014-A premium, net</td>
<td>5,832,463</td>
<td>-</td>
<td>5,832,463</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Trust Fund Long-term debt, net</strong></td>
<td>$ 60,897,747</td>
<td>$ 48,873,920</td>
<td>$ 53,917,255</td>
<td>55,854,412</td>
<td>(2,241,285)</td>
</tr>
<tr>
<td>Less: Current portion</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>53,613,127</td>
</tr>
<tr>
<td>Non-current portion</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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NOTE 8 – 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 $220,000 at June 30, 2015.

NOTE 9 – NET POSITION AND FUND BALANCES

A. Net Position

Net Position is the excess of all the City’s assets and deferred outflows of resources over all its liabilities and deferred inflow of resources, regardless of fund. Net Position is divided into three captions. These captions apply only to Net Position, which is determined only at the Government-wide level, and are described below:

Net investment in capital assets describes the portion of Net Position which is represented by the current net book value of the City’s capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the Agency cannot unilaterally alter. These principally include developer fees received for use on capital projects and debt service requirements.

Unrestricted describes the portion of Net Position which is not restricted to use.

B. Fund Balance

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, inventories and long term receivables.

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.

**C. Deficit Fund Balance**

As of June 30, 2015, the Train Depot Operations & Maintenance Fund had a negative fund balance of $19 and the Marina Fuel has $23,140. These deficits are expected to be eliminated by revenues earned from sources typically accounted for in these funds; otherwise, the general fund will subsidize these deficits.

**D. Fund Balance Classification Detail**

<table>
<thead>
<tr>
<th>Major Funds</th>
<th>General</th>
<th>Off-site Street Improvement</th>
<th>Housing Authority Special Revenue</th>
<th>Housing Authority Choice Vouchers</th>
<th>Special Assessments and Districts</th>
<th>Non-Major Equipment</th>
<th>Municipal Facilities and Equipment</th>
<th>Non-Major Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonspendable:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advances</td>
<td>$</td>
<td>$</td>
<td>$ 6,901,505</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$ 6,901,505</td>
</tr>
<tr>
<td>Prepaid and other assets</td>
<td>97,538</td>
<td>602</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>121,381</td>
</tr>
<tr>
<td>Notes receivable</td>
<td>-</td>
<td>1,790,545</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1,790,545</td>
</tr>
<tr>
<td>Restricted for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Housing programs</td>
<td>-</td>
<td>1,269,994</td>
<td>26,054</td>
<td>-</td>
<td>-</td>
<td></td>
<td>71,088</td>
<td>1,367,136</td>
<td></td>
</tr>
<tr>
<td>Debt service</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
<td></td>
<td>415,966</td>
<td>415,966</td>
<td></td>
</tr>
<tr>
<td>Street and highways</td>
<td>4,460,777</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>329,233</td>
<td>4,790,010</td>
<td></td>
</tr>
<tr>
<td>Capital Projects</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td>977,837</td>
<td>977,837</td>
<td></td>
</tr>
<tr>
<td>Community development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>560,303</td>
<td>561,556</td>
<td></td>
</tr>
<tr>
<td>Park development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,160,206</td>
<td>1,160,206</td>
<td></td>
</tr>
<tr>
<td>Sewer maintenance</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,835,322</td>
<td>1,835,322</td>
<td></td>
</tr>
<tr>
<td>Special districts assessments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,000,366</td>
<td>2,000,366</td>
<td></td>
</tr>
<tr>
<td>Committed for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>435</td>
<td>435</td>
<td></td>
</tr>
<tr>
<td>Special events</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>112,587</td>
<td>112,587</td>
<td></td>
</tr>
<tr>
<td>Asset forfeiture</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4,287</td>
<td>4,287</td>
<td></td>
</tr>
<tr>
<td>DARE donations</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>7,939</td>
<td>7,939</td>
<td></td>
</tr>
<tr>
<td>Nuisance abatement</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>12,206</td>
<td>12,206</td>
<td></td>
</tr>
<tr>
<td>Traffic towing</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>29,865</td>
<td>29,865</td>
<td></td>
</tr>
<tr>
<td>Unassigned for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General operations</td>
<td>2,572,540</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,572,540</td>
<td></td>
</tr>
<tr>
<td>Train Depot O &amp; M</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(19)</td>
<td>(19)</td>
<td></td>
</tr>
<tr>
<td>Marina operations</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(23,140)</td>
<td>(23,140)</td>
<td></td>
</tr>
<tr>
<td>Total fund balance</td>
<td>$ 2,670,078</td>
<td>$ 4,460,777</td>
<td>$ 9,962,646</td>
<td>$ 26,054</td>
<td>$ 2,000,366</td>
<td>$ 91,233</td>
<td>$ 5,517,356</td>
<td>$ 24,728,530</td>
<td></td>
</tr>
</tbody>
</table>
NOTE 10 - RISK MANAGEMENT

A. Risk Coverage

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 $494,404 reported in the fund at June 30, 2015 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.

B. Liability for Uninsured Claims

The following is a summary of changes in City recorded claim liabilities during the years ended June 30:

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning balance</td>
<td>$ 705,526</td>
<td>$ 957,561</td>
</tr>
<tr>
<td>Increase (Decrease)</td>
<td>(75,338)</td>
<td>(54,857)</td>
</tr>
<tr>
<td>claims and changes in</td>
<td>(135,784)</td>
<td>(197,178)</td>
</tr>
<tr>
<td>estimates</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Claims paid</td>
<td>494,404</td>
<td>705,526</td>
</tr>
<tr>
<td>Ending Balance</td>
<td>225,913</td>
<td>331,150</td>
</tr>
<tr>
<td>Non-current portion</td>
<td>$ 268,491</td>
<td>$ 374,376</td>
</tr>
</tbody>
</table>

65
NOTE 11 – PENSION PLAN

COST-SHARING EMPLOYER PLAN

The CalPERS Plan (Plan) consists of a miscellaneous pool (referred to as "risk pools"), which and comprised of individual employer miscellaneous and safety rate plans, respectively. The risk pools are included within the Public Employees' Retirement Fund C (PERF C).

Summary of Significant Account Policies

**Plan Descriptions** – All qualified permanent and probationary employees are eligible to participate in the City’s separate Safety (police and fire) and Miscellaneous (all other) Employee Pension Plans, cost-sharing multiple employer defined benefit pension 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 can be found on the CalPERS website at: http://www.calpers.ca.gov/index.jsp?bc=/about/forms-pubs/calpers-reports/actuarial-reports/home.xml

**Benefits Provided** – CalPERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.
NOTE 11 - PENSION PLAN (Continued)

The Plans’ provisions and benefits in effect at June 30, 2015, are summarized as follows:

<table>
<thead>
<tr>
<th>Hire Date</th>
<th>Prior to January 1, 2013</th>
<th>On or after January 1, 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Formula</td>
<td>2.0% @ 55</td>
<td>2.0% @ 62</td>
</tr>
<tr>
<td>Benefit vesting schedule</td>
<td>5 years of service</td>
<td>5 years of service</td>
</tr>
<tr>
<td>Benefit payments</td>
<td>monthly for life</td>
<td>monthly for life</td>
</tr>
<tr>
<td>Retirement age</td>
<td>50-55</td>
<td>52-62</td>
</tr>
<tr>
<td>Monthly benefits, as a % of annual salary</td>
<td>2.0% to 2.7%</td>
<td>1.0% to 2.5%</td>
</tr>
<tr>
<td>Required employee contribution rates</td>
<td>0.000%</td>
<td>6.250%</td>
</tr>
<tr>
<td>Required employer contribution rates</td>
<td>13.900%</td>
<td>6.250%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Hire Date</th>
<th>Prior to January 1, 2013</th>
<th>On or after January 1, 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Formula</td>
<td>3.0% @ 50</td>
<td>2.7% @ 57</td>
</tr>
<tr>
<td>Benefit vesting schedule</td>
<td>5 years of service</td>
<td>5 years of service</td>
</tr>
<tr>
<td>Benefit payments</td>
<td>monthly for life</td>
<td>monthly for life</td>
</tr>
<tr>
<td>Retirement age</td>
<td>50</td>
<td>50-57</td>
</tr>
<tr>
<td>Monthly benefits, as a % of annual salary</td>
<td>3.000%</td>
<td>2.0% to 2.7%</td>
</tr>
<tr>
<td>Required employee contribution rates</td>
<td>4.000%</td>
<td>11.500%</td>
</tr>
<tr>
<td>Required employer contribution rates</td>
<td>44.443%</td>
<td>11.500%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Hire Date</th>
<th>Prior to January 1, 2013</th>
<th>On or after January 1, 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Formula</td>
<td>2.0% @ 55</td>
<td></td>
</tr>
<tr>
<td>Benefit vesting schedule</td>
<td>5 years of service</td>
<td></td>
</tr>
<tr>
<td>Benefit payments</td>
<td>monthly for life</td>
<td></td>
</tr>
<tr>
<td>Retirement age</td>
<td>55</td>
<td></td>
</tr>
<tr>
<td>Monthly benefits, as a % of annual salary</td>
<td>3.000%</td>
<td></td>
</tr>
<tr>
<td>Required employee contribution rates</td>
<td>0.000%</td>
<td></td>
</tr>
<tr>
<td>Required employer contribution rates</td>
<td>29.413%</td>
<td></td>
</tr>
</tbody>
</table>

Contributions – Section 20814(c) of the California Public Employees’ Retirement law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the cost 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 rates of employees.
NOTE 11 - PENSION PLAN (Continued)

For the year ended June 30, 2015, the contributions for each Plan were as follows:

<table>
<thead>
<tr>
<th></th>
<th>Miscellaneous</th>
<th>Police</th>
<th>Fire</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions - employer</td>
<td>$532,332</td>
<td>$531,121</td>
<td>$75,931</td>
</tr>
</tbody>
</table>

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2015, the City’s reported net pension liabilities for its proportionate shares of the net pension liability of each Plan is as follows:

<table>
<thead>
<tr>
<th></th>
<th>Proportionate Share of Net Pension Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miscellaneous</td>
<td>$5,089,000</td>
</tr>
<tr>
<td>Safety - Police</td>
<td>6,550,334</td>
</tr>
<tr>
<td>Safety - Fire</td>
<td>720,508</td>
</tr>
<tr>
<td>Total Net Pension Liability</td>
<td>$12,359,842</td>
</tr>
</tbody>
</table>

The City’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2014 and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. The City’s proportion of the net pension liability 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 each Plan as of June 30, 2013 and 2014 is as follows:

<table>
<thead>
<tr>
<th></th>
<th>Miscellaneous</th>
<th>Police</th>
<th>Fire</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proportion - June 30, 2013</td>
<td>0.0824%</td>
<td>0.0974%</td>
<td>0.0103%</td>
</tr>
<tr>
<td>Proportion - June 30, 2014</td>
<td>0.0818%</td>
<td>0.1053%</td>
<td>0.0116%</td>
</tr>
<tr>
<td>Change - Increase (Decrease)</td>
<td>0.0006%</td>
<td>-0.0078%</td>
<td>-0.0013%</td>
</tr>
</tbody>
</table>

At the year ended June 30, 2015, the City’s recognized pension expense was $1,030,404 for the Miscellaneous and Safety Plans. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<table>
<thead>
<tr>
<th></th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miscellaneous</td>
<td>532,332</td>
<td>$1,462,447</td>
<td>13,096,690</td>
<td>113,978</td>
<td>-</td>
<td>2,886,034</td>
<td>583,791</td>
<td>1,536,616</td>
<td>1,286,695</td>
<td>75,931</td>
<td>$2,929,461</td>
</tr>
<tr>
<td>Safety Police</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Safety Fire</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
NOTE 11 - PENSION PLAN (Continued)

The amount of $1,139,384 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<table>
<thead>
<tr>
<th>Year ended</th>
<th>Miscellaneous Plan</th>
<th>Safety Police Plan</th>
<th>Safety Fire Plan</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Deferred Outflows/ (Inflows) of Resources</td>
<td>Deferred Outflows/ (Inflows) of Resources</td>
<td>Deferred Outflows/ (Inflows) of Resources</td>
<td>Deferred Outflows/ (Inflows) of Resources</td>
</tr>
<tr>
<td>6/30/2016</td>
<td>$ 365,946</td>
<td>$ 315,795</td>
<td>$ 27,645</td>
<td>$ 709,386</td>
</tr>
<tr>
<td>6/30/2017</td>
<td>$ 365,946</td>
<td>$ 315,795</td>
<td>$ 27,645</td>
<td>$ 709,386</td>
</tr>
<tr>
<td>6/30/2018</td>
<td>$ 369,509</td>
<td>$ 316,566</td>
<td>$ 26,907</td>
<td>$ 712,982</td>
</tr>
<tr>
<td></td>
<td>$ 1,485,157</td>
<td>$ 1,267,803</td>
<td>$ 106,150</td>
<td>$ 2,859,110</td>
</tr>
</tbody>
</table>

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2013 actuarial valuations were determined using the following actuarial assumptions.

<table>
<thead>
<tr>
<th>All Plans</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valuation Date</td>
</tr>
<tr>
<td>Measurement Date</td>
</tr>
<tr>
<td>Actuarial Cost Method</td>
</tr>
<tr>
<td>Actuarial Assumptions:</td>
</tr>
<tr>
<td>7.5%</td>
</tr>
<tr>
<td>2.75%</td>
</tr>
<tr>
<td>3.0%</td>
</tr>
<tr>
<td>3.3% - 14.2% (1)</td>
</tr>
<tr>
<td>7.5% (2)</td>
</tr>
<tr>
<td>Derived using CalPERS' membership for data for all funds</td>
</tr>
</tbody>
</table>

(1) Depending on age, service and type of employment
(2) Net of pension plan investment expenses, including inflation
NOTE 11 - PENSION PLAN (Continued)

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period of 1997 to 2011. Further details of the Experience Study can be found on the CalPERS website at:
http://www.calpers.ca.gov/index.jsp?bc=/about/forms-pubs/calpers-reports/actuarial-reports.xml

Discount Rate – The discount rate used to measure the total pension liability was 7.50% for each Plan. The projected cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the City’s contributions will be made at rates equal to the difference between actuarially determined contributions rates and the employee rate. Based on those assumptions, each pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. In determining the long-term expected 7.50% rate of return on pension plan investments, CalPERS took into account both short and long-term market return expectations as well as the expected pension fund cash flows. Based on the expected benefit payments of the Public Employees’ Retirement Fund, CalPERS indicated that a 19 year horizon was ideal in determining the level equivalent discount rate assumption. Using simulated rates of return, together with the CalPERS asset allocation mix, the medium net return over the 19 years was calculated. The final geometric rate of return was set after removing 15 basis points for expected administrative expenses. The target allocation and best estimates of arithmetic real rates of return for each major asset class are the same for each Plan and are summarized in the following table:

<table>
<thead>
<tr>
<th>Asset Class</th>
<th>New Strategic Allocation</th>
<th>Real Return Years 1 - 10&lt;sup&gt;1&lt;/sup&gt;</th>
<th>Real Return Years 11+&lt;sup&gt;2&lt;/sup&gt;</th>
</tr>
</thead>
<tbody>
<tr>
<td>Global Equity</td>
<td>47.00%</td>
<td>5.25%</td>
<td>5.71%</td>
</tr>
<tr>
<td>Global Fixed Income</td>
<td>19.00%</td>
<td>0.99%</td>
<td>2.43%</td>
</tr>
<tr>
<td>Inflation Sensitive</td>
<td>6.00%</td>
<td>0.45%</td>
<td>3.36%</td>
</tr>
<tr>
<td>Private Equity</td>
<td>12.00%</td>
<td>6.83%</td>
<td>6.95%</td>
</tr>
<tr>
<td>Real Estate</td>
<td>11.00%</td>
<td>4.50%</td>
<td>5.13%</td>
</tr>
<tr>
<td>Infrastructure and Forestland</td>
<td>3.00%</td>
<td>4.50%</td>
<td>5.09%</td>
</tr>
<tr>
<td>Liquidity</td>
<td>2.00%</td>
<td>-0.55%</td>
<td>-1.05%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<sup>1</sup> An expected inflation of 2.5% used for this period  
<sup>2</sup> An expected inflation of 3.0% used for this period

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net pension liability of the City for each Plan, calculated using the discount rate for each Plan, 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:
NOTE 11 - PENSION PLAN (Continued)

<table>
<thead>
<tr>
<th></th>
<th>Miscellaneous</th>
<th>Police</th>
<th>Fire</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1% Decrease</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Pension Liability</td>
<td>$8,588,637</td>
<td>$9,973,462</td>
<td>$1,038,579</td>
</tr>
<tr>
<td>Current Discount Rate</td>
<td>7.50%</td>
<td>7.50%</td>
<td>7.50%</td>
</tr>
<tr>
<td>Net Pension Liability</td>
<td>$5,089,000</td>
<td>$6,550,334</td>
<td>$720,508</td>
</tr>
<tr>
<td><strong>1% Increase</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Pension Liability</td>
<td>$2,184,633</td>
<td>$3,729,824</td>
<td>$458,431</td>
</tr>
</tbody>
</table>

**Pension Plan Fiduciary Net Position** – Detailed information about each pension plans’ fiduciary net position is available in the separately issued CalPERS financial reports.

**Payable to the Pension Plan**
At June 30, 2015, the City has no pension payable to the pension plan as of June 30, 2015.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS

During fiscal year 2009-2010, the City implemented the provisions of Governmental Accounting Standards Board Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. This Statement establishes uniform financial reporting standards for employers providing postemployment benefits other than pensions (OPEB). The provisions of this statement are applied prospectively and do not affect prior year’s financial statements. The City has elected to use the alternative measurement method as prescribed by GASB 45. Required disclosures are presented below.

A. 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.
NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (Continued)

B. Actuarial Assumptions

The annual required contribution (ARC) was determined as part of a June 30, 2013 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.

C. Funding Progress and Funded Status

The City’s Net OPEB Obligation (NOO) is recorded in the Statement of Net Position and is calculated as follows:

<table>
<thead>
<tr>
<th>Annual Required Contribution</th>
<th>$39,645</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest on Net OPEB Obligation</td>
<td>$5,466</td>
</tr>
<tr>
<td>Adjustment to Annual Required Contribution</td>
<td>$(6,857)</td>
</tr>
<tr>
<td>Annual OPEB cost</td>
<td>$38,254</td>
</tr>
<tr>
<td>Age Adjusted Contributions made</td>
<td>$(21,492)</td>
</tr>
<tr>
<td>(Decrease) increase in net OPEB obligations</td>
<td>$16,762</td>
</tr>
<tr>
<td>Net OPEB obligation (asset) June 30, 2014</td>
<td>$218,647</td>
</tr>
<tr>
<td>Net OPEB obligation (asset) June 30, 2015</td>
<td>$235,409</td>
</tr>
</tbody>
</table>

The actuarial accrued liability (AAL) representing the present value of future benefits, included in the actuarial study dated June 30, 2013 amounted to $500,658.

The Schedule of Funding Progress presents trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Available trend data are presented below:

<table>
<thead>
<tr>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets (A)</th>
<th>Entry Age Actuarial Accrued Liability (B)</th>
<th>Unfunded (Overfunded) Accrued Liability (B-A)</th>
<th>Funded Ratio (A/B)</th>
<th>Covered Payroll (C)</th>
<th>Actuarial Liability as Percentage of Covered Payroll [(B-A)/C]</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 30, 2010</td>
<td>$</td>
<td>-</td>
<td>$627,788</td>
<td>0.00%</td>
<td>$5,900,300</td>
<td>10.64%</td>
</tr>
<tr>
<td>June 30, 2013</td>
<td>-</td>
<td>500,658</td>
<td>500,658</td>
<td>0.00%</td>
<td>4,888,926</td>
<td>10.24%</td>
</tr>
</tbody>
</table>
NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (Continued)

The annual OPEB costs, age adjusted contributions, the percentage of pension cost contributed, and net OPEB obligation for the fiscal year ended 2015, and the two preceding years were as follows:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Annual OPEB Cost</th>
<th>Age Adjusted Contribution</th>
<th>Percentage of Pension Cost Contributed</th>
<th>Net OPEB Obligation (Asset)</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 30, 2013</td>
<td>$36,277</td>
<td>$17,940</td>
<td>49.5%</td>
<td>$201,418</td>
</tr>
<tr>
<td>June 30, 2014</td>
<td>37,248</td>
<td>20,017</td>
<td>53.7%</td>
<td>218,647</td>
</tr>
<tr>
<td>June 30, 2015</td>
<td>38,254</td>
<td>21,492</td>
<td>56.2%</td>
<td>235,409</td>
</tr>
</tbody>
</table>

NOTE 13- COMMITMENTS AND CONTINGENCIES

The City participates in several Federal and State grant programs. These programs have been audited by the City’s independent accountants in accordance with the provisions of the Federal Single Audit Act amendments of 1996 and applicable State requirements. No cost disallowances were proposed as a result of these audits. However, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

The City is subject to litigation arising in the normal course of business. In the opinion of the City Attorney there is no other pending litigation, which is likely to have a material adverse effect on the financial position of the City.

Deductions (expenses) incurred by the Successor Agency for the year ended June 30, 2015 (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.

The State Controller’s Office completed the Asset Transfer Review in February 2014. The City has complied with all findings of the Asset Transfer Review except for the assets that are subject to the pending lawsuit with the Department of Finance. The lawsuit includes a legal challenge concerning the State’s prior findings, made by the Department of Finance, that $1,749,998 in cash paid back to the City as a loan repayment for the Harbor Street Expansion Project must be returned. The Sacramento Superior Court now has exclusive jurisdiction pursuant to Health & Safety Code § 34168 to decide these matters.
NOTE 14 – ADVANCES TO OTHER GOVERNMENTS

The California State Legislature enacted ABx4-26, which, among other things, added Sections 33690 and 33690.5 to the Community Redevelopment Law (Health and Safety Code Section 33000 et seq.) requiring redevelopment agencies to make certain payments to its County Supplemental Educational Revenue Augmentation Fund ("SERAF") in FY 2009-10 and FY 2010-11. Each agency received notification from the State Department of Finance indicating that the amount of their respective SERAF payments that must be made in advance of May 10, 2010, and May 10, 2011, respectively. The State required approximately $1.7 billion total from all agencies for fiscal year 2009-2010 and $350 million for FY 2010-11, for a total of $2.05 billion dollars. Health and Safety Code Section 33690(c) provides that if a Redevelopment Agency was unable to make its full SERAF payment for FY 2009-10 with redevelopment funds, the agency may borrow from its Housing Set-Aside Fund monies. The City has found there were insufficient other monies available for the SERAF payment, as use of such money would severely impair the ability of the Agency carrying out programs and projects necessary to implement the Redevelopment Plan. Given the existing program and project commitments of the Agency, the Agency borrowed a total of $6,901,505 from the Housing Set-Aside Fund, in accordance with ABX4-26, to make the required SERAF payment prior to May 10, 2010. Because of the Redevelopment Agency dissolution on January 31, 2012, the Housing Set-Aside Special Revenue fund remaining assets were transferred to Housing Authority Special Revenue. The obligations of the repayment of this advance were transferred to the Successor Agency and recorded in the private-purpose trust fund.

NOTE 15 – DISSOLUTION OF REDEVELOPMENT AGENCY

This footnote is to explain the impacts of the dissolution of the former Redevelopment Agency on the City’s financial statements. The former City of Suisun Community Development 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.

In FY 2014/2015, the City had an extraordinary loss of $7,948,089 from the governmental activities. The City’s $7,948,089 extraordinary loss was due to the order of the State Controller after completion of the Asset Transfer Review. The review found that the Redevelopment Agency made an unallowable transfer of assets to the City. The City has complied with all the findings of the Asset Transfer Review except for the assets that are subject to the pending lawsuit with the Department of Finance.
NOTE 16 – RESTATEMENT

Prior period adjustments were made to decrease the governmental activities beginning net positions. These adjustments were made to record beginning net pension liability and deferred outflows of resources as a result of implementing GASB Statements 68 and 71.

The restatements of beginning net positions are summarized as follows:

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>$ 191,157,472</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning net position</td>
<td></td>
</tr>
<tr>
<td>Beginning net pension liability and deferred outflows of resources</td>
<td>(14,188,548)</td>
</tr>
<tr>
<td>Beginning net position as restated</td>
<td>$ 176,968,924</td>
</tr>
</tbody>
</table>
REQUIRED SUPPLEMENTAL INFORMATION
### Schedule of the City's Proportionate Share of the Net Pension Liability

**Prepared for City of Suisun City, a Cost Sharing Defined Benefit Pension Plan**

**As of the fiscal year ending June 30, 2015**

**Last Ten Years***

<table>
<thead>
<tr>
<th></th>
<th>Miscellaneous</th>
<th>Safety Police</th>
<th>Safety Fire</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proportion of the net pension liability</td>
<td>0.08178%</td>
<td>0.10527%</td>
<td>0.01158%</td>
<td>0.19863%</td>
</tr>
<tr>
<td>Proportionate share of the net pension liability</td>
<td>$5,089,000</td>
<td>$6,550,334</td>
<td>$720,508</td>
<td>$12,359,842</td>
</tr>
<tr>
<td>Covered - employee payroll</td>
<td>$2,961,838</td>
<td>$1,599,666</td>
<td>$222,890</td>
<td>$4,784,394</td>
</tr>
<tr>
<td>Proportionate Share of the net pension liability as a percentage of covered-employee payroll</td>
<td>171.82%</td>
<td>409.48%</td>
<td>323.26%</td>
<td>258.34%</td>
</tr>
<tr>
<td>Plan fiduciary net position as a percentage of the total pension liability</td>
<td>80.71%</td>
<td>74.37%</td>
<td>69.66%</td>
<td>77.24%</td>
</tr>
</tbody>
</table>

**Notes to Schedule:**

**Benefit changes.** In 2015, benefit terms were modified to base public safety employee pensions on a final three-year average salary instead of a final five-year average salary.

**Changes in assumptions.** In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

* - Fiscal year 2015 was the first year of implementation, therefore, only one year is shown.
### CITY OF SUISUN CITY
### SCHEDULE OF CONTRIBUTIONS
### FOR THE FISCAL YEAR ENDED JUNE 30, 2015

#### Prepared for City of Suisun City, a Cost Share Plan Defined Benefit Pension Plan
As of the fiscal year ending June 30, 2015

Last Ten Years*
Schedule of Contributions

<table>
<thead>
<tr>
<th>Description</th>
<th>Miscellaneous</th>
<th>Safety Police</th>
<th>Safety Fire</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actuarially determined contributions</td>
<td>$ 532,332</td>
<td>$ 531,121</td>
<td>$ 75,931</td>
<td>$ 1,139,384</td>
</tr>
<tr>
<td>Contributions in relation to the actuarially determined contribution</td>
<td>(532,332)</td>
<td>(531,121)</td>
<td>(75,931)</td>
<td>(1,139,384)</td>
</tr>
<tr>
<td>Contribution deficiency (excess)</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Covered-employee payroll</td>
<td>$ 2,886,685</td>
<td>$ 1,618,419</td>
<td>$ 228,451</td>
<td>$ 4,733,555</td>
</tr>
<tr>
<td>Contributions as a percentage of covered-employee payroll</td>
<td>18.44%</td>
<td>32.82%</td>
<td>33.24%</td>
<td>24.07%</td>
</tr>
</tbody>
</table>

#### Notes to Schedule

Valuation date: 6/30/2013

Methods and assumptions used to determine contribution rates:

- **Actuarial Cost Method**: Entry age normal cost method
- **Amortization method**: Level percentage of payroll
- **Remaining amortization period**: 19 years
- **Asset valuation method**: 15-year smoothed market
- **Inflation**: 2.75%
- **Salary Increase**: 3.30% to 14.20% depending on Age, Service, and type of employment
- **Investment Rate of Return**: 7.75%, net of pension plan investment expense, including inflation
- **Payroll Growth**: 3.00%

* - Fiscal year 2015 was the first year of implementation, therefore, only one year is shown.
Pension Liability and Contributions

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.
SUPPLEMENTAL INFORMATION
SPECIAL REVENUE FUNDS

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

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.

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.

DEBT SERVICE FUNDS

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

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

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

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

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

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

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

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
### NON-MAJOR GOVERNMENTAL FUNDS
### COMBINING BALANCE SHEETS
### JUNE 30, 2015

#### ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Special Maintenance</th>
<th>Local Transportation Special</th>
<th>Police Operations &amp; Maintenance</th>
<th>AB 939</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$ 301,775</td>
<td>$ 319,740</td>
<td>$ -</td>
<td>$ 70,798</td>
<td>$ 110</td>
</tr>
<tr>
<td>Cash with fiscal agent</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Receivables:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable, net</td>
<td>-</td>
<td>35,000</td>
<td>28,890</td>
<td>2,322</td>
<td>-</td>
</tr>
<tr>
<td>Prepaid items</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Assets</td>
<td>$ 301,775</td>
<td>$ 354,740</td>
<td>$ 28,890</td>
<td>$ 73,120</td>
<td>$ 110</td>
</tr>
</tbody>
</table>

#### LIABILITIES

<table>
<thead>
<tr>
<th></th>
<th>Special Maintenance</th>
<th>Local Transportation Special</th>
<th>Police Operations &amp; Maintenance</th>
<th>AB 939</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$ 9,618</td>
<td>$ 31,493</td>
<td>$ 1,246</td>
<td>$ 14</td>
<td>$ -</td>
</tr>
<tr>
<td>Unearned revenues</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>-</td>
<td>-</td>
<td>27,663</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Refundable deposits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>9,618</td>
<td>31,493</td>
<td>28,909</td>
<td>14</td>
<td>-</td>
</tr>
</tbody>
</table>

#### FUND BALANCES

<table>
<thead>
<tr>
<th></th>
<th>Special Maintenance</th>
<th>Local Transportation Special</th>
<th>Police Operations &amp; Maintenance</th>
<th>AB 939</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonspendable</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prepends</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Restricted</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Debt service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Special projects &amp; programs</td>
<td>292,157</td>
<td>323,247</td>
<td>-</td>
<td>73,106</td>
<td>110</td>
</tr>
<tr>
<td>Committed</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unassigned</td>
<td>-</td>
<td>-</td>
<td>(19)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Fund Balances</td>
<td>292,157</td>
<td>323,247</td>
<td>(19)</td>
<td>73,106</td>
<td>110</td>
</tr>
</tbody>
</table>

Total liabilities and fund balances: $ 301,775  $ 354,740  $ 28,890  $ 73,120  $ 110
## SPECIAL REVENUE FUNDS

<table>
<thead>
<tr>
<th>CDBG/OBAG Grant</th>
<th>Fire Grants</th>
<th>ABAG Grant</th>
<th>Prop 49 Grant</th>
<th>Housing Authority Administration</th>
<th>SSWA Street Repair</th>
<th>ATOD Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>$3,150</td>
<td>$4,093</td>
<td>$-</td>
<td>$92,096</td>
<td>$66,330</td>
<td>$37,076</td>
<td>$-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>42,934</td>
<td></td>
<td>24,466</td>
<td></td>
<td>5,098</td>
<td>-</td>
<td>22,897</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>46,084</td>
<td>$4,093</td>
<td>24,466</td>
<td>$92,096</td>
<td>$71,428</td>
<td>$37,076</td>
<td>$22,897</td>
</tr>
<tr>
<td>7,929</td>
<td></td>
<td></td>
<td></td>
<td>543</td>
<td>$20</td>
<td>$340</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>35,005</td>
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<td>23,923</td>
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<td></td>
<td>-</td>
<td>16,351</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>42,934</td>
<td></td>
<td>24,466</td>
<td>20</td>
<td>340</td>
<td>-</td>
<td>16,758</td>
</tr>
<tr>
<td></td>
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<td></td>
<td></td>
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</tr>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3,150</td>
<td>4,093</td>
<td>-</td>
<td>92,076</td>
<td>71,088</td>
<td>37,076</td>
<td>6,139</td>
</tr>
<tr>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>3,150</td>
<td>4,093</td>
<td>-</td>
<td>92,076</td>
<td>71,088</td>
<td>37,076</td>
<td>6,139</td>
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<tr>
<td>46,084</td>
<td>$4,093</td>
<td>24,466</td>
<td>$92,096</td>
<td>$71,428</td>
<td>$37,076</td>
<td>$22,897</td>
</tr>
</tbody>
</table>

(Continued, next page)
## CITY OF SUISUN CITY
### NON-MAJOR GOVERNMENTAL FUNDS
### COMBINING BALANCE SHEETS (Continued)
### JUNE 30, 2015

### SPECIAL REVENUE FUNDS

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Sewer Maintenance</th>
<th>Marina Fuel</th>
<th>Boating Safety</th>
<th>Asset Forfeiture</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$1,840,219</td>
<td>$1,386</td>
<td>$4,287</td>
<td></td>
</tr>
<tr>
<td>Cash with fiscal agent</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Receivables:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable, net</td>
<td>-</td>
<td>51</td>
<td>16,732</td>
<td>-</td>
</tr>
<tr>
<td>Prepaid items</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other assets</td>
<td>-</td>
<td>12,411</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Assets</td>
<td>$1,840,219</td>
<td>$13,848</td>
<td>$16,732</td>
<td>$4,287</td>
</tr>
</tbody>
</table>

| LIABILITIES | | | | |
| Accounts payable | $4,897 | $10,489 | $485 | $- |
| Unearned revenues | - | - | - | - |
| Due to other funds | - | 26,499 | 11,798 | - |
| Refundable deposits | - | - | - | - |
| Total Liabilities | 4,897 | 36,988 | 12,283 | - |

### FUND BALANCES

| Nonspendable | | | |
| Prepays | - | - | - |
| Restricted | | | |
| Debt service | - | - | - |
| Special projects & programs | 1,835,322 | - | 4,449 | - |
| Committed | - | - | - | 4,287 |
| Unassigned | - | (23,140) | - | - |
| Total Fund Balances | 1,835,322 | (23,140) | 4,449 | 4,287 |

| Total liabilities and fund balances | $1,840,219 | $13,848 | $16,732 | $4,287 |
### SPECIAL REVENUE FUNDS

<table>
<thead>
<tr>
<th>DARE/ Nuisance Donations</th>
<th>PICH Abatement</th>
<th>Traffic Grant</th>
<th>Traffic Towing</th>
<th>Traffic Safety</th>
</tr>
</thead>
<tbody>
<tr>
<td>$8,257</td>
<td>$14,230</td>
<td>$-</td>
<td>$29,865</td>
<td>$1,719</td>
</tr>
<tr>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>-</td>
<td>-</td>
<td>$7,830</td>
<td>$-</td>
<td>$5,201</td>
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<tr>
<td>-</td>
<td>-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>$318</td>
<td>$2,024</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>-</td>
<td>$7,830</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>$318</td>
<td>$2,024</td>
<td>$7,830</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>$7,939</td>
<td>$12,206</td>
<td>$-</td>
<td>$29,865</td>
<td>$-</td>
</tr>
<tr>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$29,865</td>
<td>$6,920</td>
</tr>
<tr>
<td>$7,939</td>
<td>$12,206</td>
<td>$-</td>
<td>$29,865</td>
<td>$6,920</td>
</tr>
<tr>
<td>$8,257</td>
<td>$14,230</td>
<td>$7,830</td>
<td>$29,865</td>
<td>$6,920</td>
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</tbody>
</table>

(Continued, next page)
CITY OF SUISUN CITY
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (Continued)
JUNE 30, 2015

### ASSETS

<table>
<thead>
<tr>
<th></th>
<th>SLESF Grant</th>
<th>School Resource Grant</th>
<th>Bureau Of Justice Vest Grant</th>
<th>Special Event</th>
<th>Downtown-Marina Property Management</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$</td>
<td>$ 74,758</td>
<td>$ 435</td>
<td>$ 120,750</td>
<td>$ 322,889</td>
</tr>
<tr>
<td>Cash with fiscal agent</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Receivables:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable, net</td>
<td>10,434</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>19,914</td>
</tr>
<tr>
<td>Prepaid items</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>23,241</td>
<td></td>
</tr>
<tr>
<td>Other assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Assets</td>
<td>$ 10,434</td>
<td>$ 74,758</td>
<td>$ 435</td>
<td>$ 143,991</td>
<td>$ 342,803</td>
</tr>
</tbody>
</table>

### LIABILITIES

<table>
<thead>
<tr>
<th></th>
<th>SLESF Grant</th>
<th>School Resource Grant</th>
<th>Bureau Of Justice Vest Grant</th>
<th>Special Event</th>
<th>Downtown-Marina Property Management</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>8</td>
<td>$ 8,448</td>
</tr>
<tr>
<td>Unearned revenues</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>8,155</td>
<td>14,639</td>
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<tr>
<td>Due to other funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Refundable deposits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>30,444</td>
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<tr>
<td>Total Liabilities</td>
<td>4,204</td>
<td>-</td>
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<td>8,163</td>
<td>53,531</td>
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</tbody>
</table>

### FUND BALANCES

<table>
<thead>
<tr>
<th></th>
<th>SLESF Grant</th>
<th>School Resource Grant</th>
<th>Bureau Of Justice Vest Grant</th>
<th>Special Event</th>
<th>Downtown-Marina Property Management</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonspendable</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prepaids</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>23,241</td>
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<tr>
<td>Restricted</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Special projects &amp; programs</td>
<td>6,230</td>
<td>74,758</td>
<td>435</td>
<td>112,587</td>
<td>289,272</td>
</tr>
<tr>
<td>Committed</td>
<td>-</td>
<td>-</td>
<td>435</td>
<td>112,587</td>
<td>-</td>
</tr>
<tr>
<td>Unassigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Fund Balances</td>
<td>6,230</td>
<td>74,758</td>
<td>435</td>
<td>135,828</td>
<td>289,272</td>
</tr>
</tbody>
</table>

Total liabilities and fund balances $ 10,434 $ 74,758 $ 435 $ 143,991 $ 342,803
## DEBT SERVICE FUNDS

<table>
<thead>
<tr>
<th>Highway 12 Bond</th>
<th>North Bay Aqueduct</th>
<th>Civic Center COP</th>
<th>Fire Truck Acquisition</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 81,116</td>
<td>$ 43,120</td>
<td>$ 9,530</td>
<td>$ 58,745</td>
</tr>
<tr>
<td>-</td>
<td>-</td>
<td>249,000</td>
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<tr>
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<td>249,000</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>$ 81,116</td>
<td>$ 43,120</td>
<td>$ 258,530</td>
<td>$ 58,745</td>
</tr>
<tr>
<td>-</td>
<td>25,545</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>-</td>
<td>249,000</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>25,545</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>$ 81,116</td>
<td>17,575</td>
<td>258,530</td>
<td>58,745</td>
</tr>
</tbody>
</table>

(Continued, next page)
## CITY OF SUISUN CITY
### NON-MAJOR GOVERNMENTAL FUNDS
#### COMBINING BALANCE SHEETS (Continued)
##### JUNE 30, 2015

### CAPITAL PROJECTS FUNDS

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Park Development</th>
<th>Walmart Mitigation Projects</th>
<th>Total Non-Major Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$1,134,350</td>
<td>$654,722</td>
<td>$5,295,546</td>
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<tr>
<td>Cash with fiscal agent</td>
<td>-</td>
<td>-</td>
<td>249,000</td>
</tr>
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<td>Receivables:</td>
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<tr>
<td>Accounts receivable, net</td>
<td>$25,856</td>
<td>-</td>
<td>247,625</td>
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<td>Prepaid items</td>
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<td>23,241</td>
</tr>
<tr>
<td>Other assets</td>
<td>-</td>
<td>-</td>
<td>12,411</td>
</tr>
<tr>
<td>Total Assets</td>
<td>$1,160,206</td>
<td>$654,722</td>
<td>$5,827,823</td>
</tr>
</tbody>
</table>

| LIABILITIES                |                  |                             |                                   |
| Accounts payable           | $132             | $103,956                    |                                   |
| Unearned revenues          | -                | 22,794                      |                                   |
| Due to other funds         | -                | 153,273                     |                                   |
| Refundable deposits        | -                | 30,444                      |                                   |
| Total Liabilities          | -                | 132                         | 310,467                           |

### FUND BALANCES

| Nonspendable               |                  |                             |                                   |
| Prepays                    | -                | -                           | 23,241                            |
| Restricted                 |                  |                             |                                   |
| Debt service               | -                | -                           | 415,966                           |
| Special projects & programs| $1,160,206       | $654,590                    | 4,933,989                         |
| Committed                  | -                | -                           | 167,319                           |
| Unassigned                 | -                | -                           | (23,159)                          |
| Total Fund Balances        | $1,160,206       | $654,590                    | 5,517,356                         |

| Total liabilities and fund balances | $1,160,206       | $654,722                    | $5,827,823                        |
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## CITY OF SUISUN CITY
### NON-MAJOR GOVERNMENTAL FUNDS
#### COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND
#### CHANGES IN FUND BALANCES
#### FOR THE YEAR ENDED JUNE 30, 2015

### SPECIAL REVENUE FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Special Gas Tax</th>
<th>Local Transportation Special Revenue</th>
<th>Train Depot Operations &amp; Maintenance</th>
<th>AB 939</th>
<th>Police Grants</th>
<th>CDBG/OBAG Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>$</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Licenses and permits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>27,908</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fines and forfeits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>746,151</td>
<td>386,891</td>
<td>28,845</td>
<td>-</td>
<td>6,158</td>
<td>42,934</td>
</tr>
<tr>
<td>Developer fees</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>Special assessments</td>
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<td>Charges for services</td>
<td>-</td>
<td>-</td>
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<td>-</td>
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</tr>
<tr>
<td>Investment earnings</td>
<td>2,158</td>
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<td>513</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
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<td>-</td>
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<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>748,309</td>
<td>386,891</td>
<td>28,845</td>
<td>28,421</td>
<td>6,158</td>
<td>42,934</td>
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<tr>
<td><strong>EXPENDITURES</strong></td>
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<tr>
<td>Current:</td>
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<td>General government</td>
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<td>6,158</td>
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<td>Public safety</td>
<td>-</td>
<td>-</td>
<td>28,864</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Public works</td>
<td>890,548</td>
<td>686,879</td>
<td>-</td>
<td>6,158</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Highways and streets</td>
<td>890,548</td>
<td>686,879</td>
<td>35,212</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Community development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>42,934</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>155,870</td>
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<td>-</td>
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<td>-</td>
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<tr>
<td>Debt Service:</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Principal</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest and fiscal charges</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>890,548</td>
<td>842,749</td>
<td>28,864</td>
<td>35,212</td>
<td>6,158</td>
<td>42,934</td>
</tr>
</tbody>
</table>

### EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES

(142,239) (455,858) (19) (6,791) - -

### OTHER FINANCING SOURCES (USES)

|                      |                |                                      |                                     |        |               |                 |
|----------------------|----------------|--------------------------------------|                                     |        |               |                 |
| Transfers in         | 77,500         | 601,389                              | -                                   | -      | -             | -               |
| Transfers (out)      | (45,354)       | (4,109)                              | (30,500)                            | -      | -             | -               |
| **Total Other Financing Sources (Uses)** | 32,146          | 597,280                             | (30,500)                            | -      | -             | -               |

### NET CHANGE IN FUND BALANCES

(110,093) 141,422 (19) (37,291) - -

### BEGINNING FUND BALANCES

402,250 181,825 - 110,397 110 3,150

### ENDING FUND BALANCES

$ 292,157 $ 323,247 $(19) $ 73,106 $ 110 $ 3,150
## SPECIAL REVENUE FUNDS

<table>
<thead>
<tr>
<th>Fire Grants</th>
<th>ABAG Grant</th>
<th>Prop 49 Grant</th>
<th>Housing Authority Administration</th>
<th>SSWA Street Repair</th>
<th>ATOD Grant</th>
<th>Sewer Maintenance</th>
<th>Marina Fuel</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>-</td>
<td>-</td>
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<td>79,947</td>
<td>34,459</td>
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<tr>
<td>-</td>
<td>10,892</td>
<td>(64,297)</td>
<td>8,314</td>
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<td>10,892</td>
<td>(64,297)</td>
<td>8,314</td>
<td>(341)</td>
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<td>$ 37,076</td>
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(Continued, next page)
CITY OF SUISUN CITY
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

SPECIAL REVENUE FUNDS

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<tr>
<th></th>
<th>Boating Safety</th>
<th>Asset Forfeiture</th>
<th>DARE/Donations</th>
<th>Nuisance Abatement</th>
<th>PICH Grant</th>
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<td>7,830</td>
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<tr>
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<td>Special assessments</td>
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<td>Capital outlay</td>
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<td>Debt Service</td>
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<tr>
<td>Principal</td>
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<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Interest and fiscal charges</td>
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<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
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<td>7,440</td>
<td>30,199</td>
<td>2,805</td>
<td>7,830</td>
</tr>
</tbody>
</table>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES

|                      | (6,496) | (6,132) | (10,597) | 5,464 | - |

OTHER FINANCING SOURCES (USES)

|                      | 6,989 | - | - | - | - |

NET CHANGE IN FUND BALANCES

|                      | 493 | (6,132) | (10,597) | (24,536) | - |

BEGINNING FUND BALANCES

|                      | 3,956 | 10,419 | 18,536 | 36,742 | - |

ENDING FUND BALANCES

|                      | $4,449 | $4,287 | $7,939 | $12,206 | - |

94
### SPECIAL REVENUE FUNDS

<table>
<thead>
<tr>
<th>Traffic Towing</th>
<th>Traffic Safety</th>
<th>SLESF Grant</th>
<th>School Resource Grant</th>
<th>Bureau Of Justice Vest Grant</th>
<th>Special Event</th>
<th>Downtown-Marina Property Management</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
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<td>-</td>
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</tr>
<tr>
<td>-</td>
<td>-</td>
<td>92,609</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
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<td>62,000</td>
<td>249</td>
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<td>79,991</td>
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<td>-</td>
<td>-</td>
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<td>273</td>
</tr>
<tr>
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<td>92,609</td>
<td>106,230</td>
<td>62,000</td>
<td>249</td>
<td>111,568</td>
<td>336,218</td>
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<td>-</td>
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<td>16,535</td>
<td>727</td>
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<td>-</td>
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<td>-</td>
<td>-</td>
<td>100,000</td>
<td>16,535</td>
<td>727</td>
<td>93,049</td>
<td>337,291</td>
</tr>
<tr>
<td>32,774</td>
<td>92,609</td>
<td>6,230</td>
<td>45,465</td>
<td>(478)</td>
<td>18,519</td>
<td>(1,073)</td>
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<tr>
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<td>(88,500)</td>
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<td>-</td>
<td>500</td>
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</tr>
<tr>
<td>(40,000)</td>
<td>(88,500)</td>
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</tr>
<tr>
<td>(7,226)</td>
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<td>6,230</td>
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<td>18,519</td>
<td>23,527</td>
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<td>37,091</td>
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<td>29,293</td>
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(Continued, next page)
### CITY OF SUISUN CITY
### NON-MAJOR GOVERNMENTAL FUNDS
### COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND
### CHANGES IN FUND BALANCES (Continued)
### FOR THE YEAR ENDED JUNE 30, 2015

#### DEBT SERVICE FUNDS

<table>
<thead>
<tr>
<th>Highway 12 Bond</th>
<th>North Bay Aqueduct</th>
<th>Civic Center COP</th>
<th>Fire Truck Acquisition</th>
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<tbody>
<tr>
<td><strong>REVENUES</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>Taxes:</strong></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Property taxes</td>
<td>$335,603</td>
<td>$80,305</td>
<td>$-</td>
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<tr>
<td>Licenses and permits</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Fines and forfeits</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Developer fees</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Special assessments</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Charges for services</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment earnings</td>
<td>236</td>
<td>160</td>
<td>-</td>
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<tr>
<td>Miscellaneous</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>335,839</td>
<td>80,465</td>
<td>-</td>
</tr>
</tbody>
</table>

| **EXPENDITURES** |                    |                  |                        |
| **Current:**     |                    |                  |                        |
| General government | -                  | -                | -                      | -                      |
| Public safety | -                  | -                | -                      | -                      |
| Public works | -                  | -                | -                      | -                      |
| Highways and streets | -                | -                | -                      | -                      |
| Culture and recreation | -                | -                | -                      | -                      |
| Community development | -                | -                | -                      | -                      |
| Capital outlay | -                  | -                | -                      | -                      |
| Debt Service | -                  | -                | -                      | -                      |
| Principal | 255,000            | 77,400           | 240,000                | 111,023                |
| Interest and fiscal charges | 77,373         | 6                | 18,910                 | 6,172                  |
| **Total Expenditures** | 332,373           | 77,406           | 258,910                | 117,195                |

| **EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES** |                    |                  |                        |
|                                                      | 3,466             | 2,719            | (258,910)              | 249,063                |

| **OTHER FINANCING SOURCES (USES)** |                    |                  |                        |
| Transfers in | -                  | -                | 256,200                | -                      |
| Transfers out | -                 | -                | -                      | (190,423)              |
| **Total Other Financing Sources (Uses)** | -                 | -                | 256,200                | (190,423)              |

| **NET CHANGE IN FUND BALANCES** |                    |                  |                        |
|                                | 3,466             | 2,719            | (2,710)                | 58,640                 |

| **BEGINNING FUND BALANCES** |                    |                  |                        |
|                            | 77,650            | 14,856           | 261,240                | 105                    |

| **ENDING FUND BALANCES** |                    |                  |                        |
|                         | $81,116           | $17,575          | $258,530               | $58,745                |
### CAPITAL PROJECTS FUNDS

<table>
<thead>
<tr>
<th>Park Development</th>
<th>Walmart Mitigation Projects</th>
<th>Total Non-Major Governmental Funds</th>
</tr>
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<tr>
<td></td>
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</tr>
<tr>
<td>$</td>
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<td>337,141</td>
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CITY OF SUISUN CITY

BUDGETED NON-MAJOR FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015

<table>
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<tr>
<th>SPECIAL REVENUE</th>
<th>SPECIAL GAS TAX</th>
<th>Variance</th>
<th>LOCAL TRANSPORTATION SPECIAL</th>
<th>Variance</th>
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<tr>
<td>Revenues:</td>
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<td></td>
<td>(Negative)</td>
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</tr>
<tr>
<td>Taxes:</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>Licenses and permits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fines and forfeits</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Intergovernmental revenue</td>
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<td>14,151</td>
<td>987,500</td>
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<tr>
<td>Developer fees</td>
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<td>-</td>
</tr>
<tr>
<td>Special assessments</td>
<td>-</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Charges for services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment earnings</td>
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<tr>
<td>Miscellaneous revenue</td>
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98
## SPECIAL REVENUE

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## CITY OF SUISUN CITY

**BUDGETED NON-MAJOR FUNDS**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

**BUDGET AND ACTUAL (Continued)**

**FOR THE YEAR ENDED JUNE 30, 2015**

### Revenues:

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### Expenditures

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<td>120,066</td>
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### Excess (Deficiency) of Revenues Over Expenditures

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<tr>
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### Other Financing Sources (Uses)

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<tr>
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### Net Change in Net Position Balances

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### Beginning Net Position Balances

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<td>10,892</td>
<td>$ 83,492</td>
<td>$ (111,400)</td>
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<tr>
<td>$ 81,184</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>$ 92,076</td>
<td></td>
<td></td>
<td></td>
<td>$ 71,088</td>
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SPECIAL REVENUE
ABAG GRANT  PROP 49 GRANT  HOUSING AUTHORITY ADMINISTRATION

Variance
Positive
(Negative)
Variance
Positive
(Negative)
Variance
Positive
(Negative)
## CITY OF SUISUN CITY

### BUDGETED NON-MAJOR FUNDS

#### COMBINING SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL (Continued)

FOR THE YEAR ENDED JUNE 30, 2015

<table>
<thead>
<tr>
<th>Revenues:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Budget</td>
<td>Actual</td>
</tr>
<tr>
<td>Taxes:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>-</td>
<td>$</td>
</tr>
<tr>
<td>Licenses and permits</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fines and forfeits</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental revenue</td>
<td>85,000</td>
<td>85,000</td>
</tr>
<tr>
<td>Developer fees</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Special assessments</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Charges for services</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Investment earnings</td>
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<td>Miscellaneous revenue</td>
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<tr>
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<td>85,275</td>
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<table>
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<tbody>
<tr>
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<tr>
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<td>Public safety</td>
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<tr>
<td>Public works</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Highways and streets</td>
<td>109,700</td>
<td>76,961</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Community development</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Capital outlay</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Debt Service:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal on long-term debt</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest and fiscal charges</td>
<td>-</td>
<td>-</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>109,700</td>
<td>76,961</td>
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</table>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Variance (Negative)</th>
<th>Budget</th>
<th>Actual</th>
<th>Variance (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SSWA-STREET REPAIR</strong></td>
<td>(24,700)</td>
<td>8,314</td>
<td>33,014</td>
<td>(71,500)</td>
<td>(14,468)</td>
<td>10,432</td>
</tr>
<tr>
<td><strong>ATOD GRANT</strong></td>
<td></td>
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OTHER FINANCING SOURCES (USES)

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<th>Actual</th>
<th>Variance (Negative)</th>
<th>Budget</th>
<th>Actual</th>
<th>Variance (Negative)</th>
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</thead>
<tbody>
<tr>
<td>Transfer in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10,900</td>
<td>14,127</td>
<td>3,227</td>
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<tr>
<td>Transfer (out)</td>
<td>-</td>
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<tr>
<td><strong>Total Other Financing Sources</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10,900</td>
<td>14,127</td>
<td>3,227</td>
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NET CHANGE IN NET POSITION BALANCES

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Variance (Negative)</th>
<th>Budget</th>
<th>Actual</th>
<th>Variance (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SSWA-STREET REPAIR</strong></td>
<td>(24,700)</td>
<td>8,314</td>
<td>33,014</td>
<td>(60,600)</td>
<td>(341)</td>
<td>13,659</td>
</tr>
<tr>
<td><strong>ATOD GRANT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>

BEGINNING NET POSITION BALANCES

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td><strong>SSWA-STREET REPAIR</strong></td>
<td>$28,762</td>
<td>$6,480</td>
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<tr>
<td><strong>ATOD GRANT</strong></td>
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ENDING NET POSITION BALANCES

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SSWA-STREET REPAIR</strong></td>
<td>$37,076</td>
<td>$6,139</td>
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<td><strong>ATOD GRANT</strong></td>
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</table>
### SPECIAL REVENUE

<table>
<thead>
<tr>
<th></th>
<th>SEWER MAINTENANCE</th>
<th>MARINA FUEL</th>
<th>BOATING SAFETY</th>
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<tbody>
<tr>
<td></td>
<td>Budget</td>
<td>Actual</td>
<td>Variance</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Positive</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(Negative)</td>
</tr>
<tr>
<td><strong>Budget</strong></td>
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<td>$306,100</td>
<td>$31,400</td>
</tr>
<tr>
<td><strong>Actual</strong></td>
<td>$18,500</td>
<td>$3,568</td>
<td>$(14,932)</td>
</tr>
<tr>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td><strong>Variance</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total Variance:**

- SEWER MAINTENANCE: $(191,800)
- MARINA FUEL: $(3,568)
- BOATING SAFETY: $(493)

**Total Revenue:**

- SEWER MAINTENANCE: $1,721,022
- MARINA FUEL: $(26,708)
- BOATING SAFETY: $3,956

**Total Revenue and Expenses:**

- $1,835,322
- $(23,140)
- $4,449
### Special Revenue

<table>
<thead>
<tr>
<th></th>
<th>Asset Forfeiture</th>
<th>Dare Donations</th>
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</thead>
<tbody>
<tr>
<td><strong>Revenues:</strong></td>
<td>Budget</td>
<td>Actual</td>
</tr>
<tr>
<td><strong>Taxes:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Licenses and permits</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fines and forfeits</td>
<td>1,000</td>
<td>1,278</td>
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<tr>
<td>Intergovernmental revenue</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Developer fees</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Special assessments</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Charges for services</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment earnings</td>
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<td>30</td>
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<tr>
<td>Miscellaneous revenue</td>
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<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
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<td>1,307</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
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<tr>
<td><strong>Current:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Public safety</td>
<td>11,500</td>
<td>7,440</td>
</tr>
<tr>
<td>Public works</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Highways and streets</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Community development</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Debt Service:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal on long-term debt</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest and fiscal charges</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>11,500</td>
<td>7,440</td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</strong></td>
<td>(10,500)</td>
<td>(6,132)</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer in</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfer (out)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>NET CHANGE IN NET POSITION BALANCES</strong></td>
<td>$ (10,500)</td>
<td>(6,132)</td>
</tr>
<tr>
<td></td>
<td>NUISANCE ABATEMENT</td>
<td>PICH GRANT</td>
</tr>
<tr>
<td>----------------------</td>
<td>--------------------</td>
<td>------------</td>
</tr>
<tr>
<td></td>
<td>Budget</td>
<td>Actual</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>5,000</td>
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<td>1,141</td>
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<td></td>
<td>278</td>
<td>278</td>
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<tr>
<td>2,900</td>
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<td>(1,050)</td>
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<td>278</td>
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<td>(9,400)</td>
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<td>(30,000)</td>
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<tr>
<td>(30,000)</td>
<td>(30,000)</td>
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</tr>
<tr>
<td>$ (39,400)</td>
<td>(24,536)</td>
<td>$ 14,864</td>
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<td>$ 12,206</td>
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<tr>
<td>$ 29,865</td>
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</table>
### CITY OF SUISUN CITY

**BUDGETED NON-MAJOR FUNDS**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

**BUDGET AND ACTUAL (Continued)**

**FOR THE YEAR ENDED JUNE 30, 2015**

<table>
<thead>
<tr>
<th>Revenues:</th>
<th></th>
<th></th>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes:</strong></td>
<td>Budget</td>
<td>Actual</td>
<td>Variance (Negative)</td>
<td>Variance (Negative)</td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td></td>
</tr>
<tr>
<td>Licenses and permits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Fines and forfeits</td>
<td>88,300</td>
<td>92,609</td>
<td>4,309</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Intergovernmental revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>100,000</td>
<td></td>
</tr>
<tr>
<td>Developer fees</td>
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<tr>
<td>Special assessments</td>
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<td>-</td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
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<td>Investment earnings</td>
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<td>(200)</td>
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<td>-</td>
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<tr>
<td><strong>Total Revenues</strong></td>
<td>88,500</td>
<td>92,609</td>
<td>4,109</td>
<td>100,000</td>
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<table>
<thead>
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<td>Actual</td>
<td>Variance (Negative)</td>
<td>Variance (Negative)</td>
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</tr>
<tr>
<td>Public safety</td>
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<td>-</td>
<td>-</td>
<td>100,000</td>
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<td>Public works</td>
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<td>Highways and streets</td>
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<td>Culture and recreation</td>
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<tr>
<td>Community development</td>
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<td>-</td>
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<tr>
<td>Capital outlay</td>
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<td>Debt Service:</td>
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<td>-</td>
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<td>-</td>
<td></td>
</tr>
<tr>
<td>Principal on long-term debt</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Interest and fiscal charges</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
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<td>-</td>
<td>100,000</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</strong></th>
<th>Budget</th>
<th>Actual</th>
<th>Variance (Negative)</th>
<th>Variance (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>88,500</td>
<td>92,609</td>
<td>4,109</td>
<td>100,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>OTHER FINANCING SOURCES (USES)</strong></th>
<th>Budget</th>
<th>Actual</th>
<th>Variance (Negative)</th>
<th>Variance (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfer in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfer (out)</td>
<td>(88,500)</td>
<td>(88,500)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources</strong></td>
<td>(88,500)</td>
<td>(88,500)</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>NET CHANGE IN NET POSITION BALANCES</strong></th>
<th>Budget</th>
<th>Actual</th>
<th>Variance (Negative)</th>
<th>Variance (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ -</td>
<td>4,109</td>
<td>$ 4,109</td>
<td>$ -</td>
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<th><strong>BEGINNING NET POSITION BALANCES</strong></th>
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<th>Actual</th>
<th>Variance (Negative)</th>
<th>Variance (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2,811</td>
<td>-</td>
<td>-</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>ENDING NET POSITION BALANCES</strong></th>
<th>Budget</th>
<th>Actual</th>
<th>Variance (Negative)</th>
<th>Variance (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 6,920</td>
<td>$ 6,230</td>
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</table>
## SPECIAL REVENUE

<table>
<thead>
<tr>
<th>SCHOOL RESOURCE GRANT</th>
<th>BUREAU OF JUSTICE VEST GRANT</th>
<th>SPECIAL EVENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Variance Budget</td>
<td>Variance Actual</td>
<td>Variance Budget</td>
</tr>
<tr>
<td>Positive (Negative)</td>
<td>Positive (Negative)</td>
<td>Positive (Negative)</td>
</tr>
<tr>
<td>$</td>
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<tr>
<td>$62,000</td>
<td>$62,000</td>
<td>$62,000</td>
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<td>(851)</td>
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<tr>
<td>75,300</td>
<td>79,991</td>
<td>4,691</td>
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<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>38,800</td>
<td>31,577</td>
<td>(7,223)</td>
</tr>
<tr>
<td>114,100</td>
<td>111,568</td>
<td>(2,532)</td>
</tr>
<tr>
<td>101,425</td>
<td>93,049</td>
<td>8,376</td>
</tr>
<tr>
<td>12,675</td>
<td>18,519</td>
<td>5,844</td>
</tr>
<tr>
<td>5,844</td>
<td>93,049</td>
<td>8,376</td>
</tr>
<tr>
<td>18,519</td>
<td>5,844</td>
<td>8,376</td>
</tr>
<tr>
<td>$33,700</td>
<td>45,465</td>
<td>$11,765 $1,422</td>
</tr>
<tr>
<td>$22</td>
<td>$12,675</td>
<td>$18,519 $5,844</td>
</tr>
<tr>
<td>29,293</td>
<td>413</td>
<td>117,309</td>
</tr>
<tr>
<td>$74,758</td>
<td>$435</td>
<td>$135,828</td>
</tr>
</tbody>
</table>

28,300 16,535 11,765 3,500 727 2,773 101,425 93,049 8,376

28,300 16,535 11,765 3,500 727 2,773 101,425 93,049 8,376

33,700 45,465 11,765 2,400 478 1,922 12,675 18,519 5,844

33,700 45,465 11,765 2,400 478 1,922 12,675 18,519 5,844

$33,700 $11,765 $1,422 $12,675 $18,519 $5,844

$29,293 $413 $117,309

$74,758 $435 $135,828
## Special Revenue
### Downtown-Marina Property Management

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Budget</th>
<th>Actual</th>
<th>Variance</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Licenses and permits</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fines and forfeits</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Developer fees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special assessments</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$327,900</td>
<td>$334,103</td>
<td>6,203</td>
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</tr>
<tr>
<td>Investment earnings</td>
<td>$1,100</td>
<td>$1,842</td>
<td>742</td>
<td>$100</td>
</tr>
<tr>
<td>Miscellaneous revenue</td>
<td>$1,800</td>
<td>$273</td>
<td>(1,527)</td>
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</table>
## DEBT SERVICE FUNDS

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<thead>
<tr>
<th>Variance</th>
<th>NORTH BAY AQUEDUCT</th>
<th>CIVIC CENTER COP</th>
<th>FIRE TRUCK ACQUISITION</th>
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<tbody>
<tr>
<td></td>
<td>Budget</td>
<td>Actual</td>
<td>Positive (Negative)</td>
</tr>
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<td>$ 71,800</td>
<td>$ 80,305</td>
<td>$ 8,505</td>
<td>-</td>
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<td>160</td>
<td>160</td>
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</tr>
<tr>
<td>71,800</td>
<td>80,465</td>
<td>8,665</td>
<td>-</td>
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</tr>
<tr>
<td>77,800</td>
<td>77,740</td>
<td>60</td>
<td>230,000</td>
</tr>
<tr>
<td>100</td>
<td>6</td>
<td>94</td>
<td>26,200</td>
</tr>
<tr>
<td>77,900</td>
<td>77,746</td>
<td>154</td>
<td>256,200</td>
</tr>
<tr>
<td>(6,100)</td>
<td>2,719</td>
<td>8,819</td>
<td>(256,200)</td>
</tr>
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<td></td>
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<td></td>
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<td>-</td>
</tr>
<tr>
<td>$ (6,100)</td>
<td>2,719</td>
<td>$ 8,819</td>
<td>$ -</td>
</tr>
<tr>
<td>14,856</td>
<td>261,240</td>
<td>105</td>
<td>$ 17,575</td>
</tr>
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</table>
### Capital Projects Fund

#### Revenues:

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Variance (Positive/Negative)</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>- $</td>
<td>- $</td>
<td></td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>Licenses and permits</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fines and forfeits</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental revenue</td>
<td>-</td>
<td>-</td>
<td></td>
<td>389,900</td>
<td>29,838</td>
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<tr>
<td>Developer fees</td>
<td>180,100</td>
<td>3,594</td>
<td>(176,506)</td>
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</tr>
<tr>
<td>Special assessments</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Charges for services</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment earnings</td>
<td>- 7,507</td>
<td>7,507</td>
<td>1,400</td>
<td>5,390</td>
<td>3,990</td>
</tr>
<tr>
<td>Miscellaneous revenue</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>180,100</td>
<td>11,101</td>
<td>(168,999)</td>
<td>391,300</td>
<td>35,228</td>
</tr>
</tbody>
</table>

**Expenditures**

<p>| | | | | | |</p>
<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td><strong>Current:</strong></td>
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</tr>
<tr>
<td>General government</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Public safety</td>
<td>-</td>
<td>-</td>
<td></td>
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<td>-</td>
</tr>
<tr>
<td>Public works</td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Highways and streets</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>18,000</td>
<td>18,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community development</td>
<td>-</td>
<td>-</td>
<td></td>
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<td>-</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>875,400</td>
<td>88,794</td>
<td>786,606</td>
<td>1,341,700</td>
<td>336,141</td>
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<tr>
<td>Debt Service:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Principal on long-term debt</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest and fiscal charges</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>893,400</td>
<td>106,794</td>
<td>786,606</td>
<td>1,341,700</td>
<td>337,141</td>
</tr>
</tbody>
</table>

**Excess (Deficiency) of Revenues Over Expenditures**

<p>| | | | | | |</p>
<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td></td>
<td>(713,300)</td>
<td>(95,693)</td>
<td>617,607</td>
<td>(950,400)</td>
<td>(301,913)</td>
</tr>
</tbody>
</table>

**Other Financing Sources (Uses)**

<p>| | | | | | |</p>
<table>
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<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>Transfer in</td>
<td>-</td>
<td>-</td>
<td></td>
<td>(160,500)</td>
<td>(160,500)</td>
</tr>
<tr>
<td>Transfer (out)</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Other Financing Sources</strong></td>
<td>-</td>
<td>-</td>
<td>(160,500)</td>
<td>(160,500)</td>
<td>-</td>
</tr>
</tbody>
</table>

**Net Change in Net Position Balances**

|                      | (713,300)| (95,693)| 617,607                     | (1,110,900) | (462,413) |

**Beginning Net Position Balances**

|                      | 1,255,899 |        | 1,117,003 |

**Ending Net Position Balances**

|                      | 1,160,206 |        | 654,590 |

---

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INTERNAL SERVICE FUNDS

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

MOTOR VEHICLE REPAIR FUND

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

MOTOR VEHICLE REPLACEMENT FUND

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

NETWORK MAINTENANCE FUND

This fund accounts for the revenues and expenses of the maintenance of the City’s computer servers and accounts for the rental and depreciation expense of the City owned computer network servers.

PUBLIC WORKS OPERATING COST FUND

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

SELF-INSURANCE FUND

This fund accounts for the revenues and expenses of the City’s insurance programs (liability, workers compensation and unemployment).
# CITY OF SUISUN CITY
## INTERNAL SERVICE FUNDS
### COMBINING STATEMENTS OF NET POSITION
#### JUNE 30, 2015

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>Current Assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and investments</td>
<td>$</td>
<td>-</td>
<td>$1,540,450</td>
<td>$173,995</td>
<td>$3,112</td>
<td>$378,002</td>
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<tr>
<td>Receivables:</td>
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</tr>
<tr>
<td>Accounts receivable, net</td>
<td>-</td>
<td>-</td>
<td>4,648</td>
<td>-</td>
<td>109,814</td>
<td>114,462</td>
</tr>
<tr>
<td>Total Current Assets</td>
<td>-</td>
<td>1,540,450</td>
<td>178,643</td>
<td>3,112</td>
<td>487,816</td>
<td>2,210,021</td>
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<tr>
<td>Non-Current Assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advance to other funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital assets, net</td>
<td>-</td>
<td>385,832</td>
<td>41,608</td>
<td>-</td>
<td>-</td>
<td>427,440</td>
</tr>
<tr>
<td>Total Non-Current Assets</td>
<td>-</td>
<td>385,832</td>
<td>41,608</td>
<td>-</td>
<td>-</td>
<td>427,440</td>
</tr>
<tr>
<td>Total Assets</td>
<td>-</td>
<td>1,926,282</td>
<td>220,251</td>
<td>3,112</td>
<td>487,816</td>
<td>2,637,461</td>
</tr>
</tbody>
</table>

| LIABILITIES | | | | | | |
| Current Liabilities: | | | | | | |
| Accounts payable | 1,353 | - | 30,297 | 2,575 | 349 | 34,574 |
| Payables: | | | | | | |
| Due to other fund | 869 | - | - | - | - | 869 |
| Claims Payable | - | - | - | - | - | 225,913 |
| Total Current Liabilities | 2,222 | - | 30,297 | 2,575 | 226,262 | 261,356 |
| Non-Current Liabilities: | | | | | | |
| Claims Payable | - | - | - | - | - | 268,491 |
| Total Liabilities | 2,222 | - | 30,297 | 2,575 | 494,753 | 529,847 |

| NET POSITION | | | | | | |
| Investment in capital assets | - | 385,832 | 41,608 | - | - | 427,440 |
| Unrestricted | (2,222) | 1,540,450 | 148,346 | 537 | (6,937) | 1,680,174 |
| Total Net Position | $ (2,222) | $1,926,282 | $189,954 | $537 | $(6,937) | $2,107,614 |
CITY OF SUISUN CITY
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges to City departments</td>
<td>$ 154,100</td>
<td>$ 126,000</td>
<td>$ 267,700</td>
<td>$ 1,047,151</td>
<td>$ 1,016,407</td>
<td>$ 2,611,358</td>
</tr>
<tr>
<td>Miscellaneous revenue</td>
<td>-</td>
<td>-</td>
<td>32,638</td>
<td>-</td>
<td>-</td>
<td>33,346</td>
</tr>
<tr>
<td><strong>Total operating revenues</strong></td>
<td>$ 154,100</td>
<td>$ 126,000</td>
<td>$ 300,338</td>
<td>$ 1,047,151</td>
<td>$ 1,017,115</td>
<td>$ 2,644,704</td>
</tr>
<tr>
<td><strong>Operating expenditures:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and benefits</td>
<td>32,763</td>
<td>17</td>
<td>147,157</td>
<td>896,532</td>
<td>141,246</td>
<td>1,217,715</td>
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<tr>
<td>Services and supplies</td>
<td>121,760</td>
<td>-</td>
<td>86,891</td>
<td>150,082</td>
<td>411,312</td>
<td>770,045</td>
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<tr>
<td>Claims and settlements</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(75,338)</td>
<td>(75,338)</td>
</tr>
<tr>
<td>Depreciation</td>
<td>-</td>
<td>95,346</td>
<td>20,648</td>
<td>-</td>
<td>-</td>
<td>115,994</td>
</tr>
<tr>
<td><strong>Total operating expenditures</strong></td>
<td>$ 154,523</td>
<td>95,363</td>
<td>254,696</td>
<td>$ 1,046,614</td>
<td>477,220</td>
<td>2,028,416</td>
</tr>
<tr>
<td><strong>Operating income (loss):</strong></td>
<td>(423)</td>
<td>30,637</td>
<td>45,642</td>
<td>537</td>
<td>539,895</td>
<td>616,288</td>
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<tr>
<td>Nonoperating revenue (expense):</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest income</td>
<td>(54)</td>
<td>9,600</td>
<td>947</td>
<td>-</td>
<td>1,244</td>
<td>11,737</td>
</tr>
<tr>
<td>Gain on assets</td>
<td>-</td>
<td>9,865</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>9,865</td>
</tr>
<tr>
<td><strong>Total nonoperating revenue (expense):</strong></td>
<td>(54)</td>
<td>19,465</td>
<td>947</td>
<td>-</td>
<td>1,244</td>
<td>21,002</td>
</tr>
<tr>
<td><strong>Net income (loss) before transfers:</strong></td>
<td>(477)</td>
<td>50,102</td>
<td>46,589</td>
<td>537</td>
<td>541,139</td>
<td>637,890</td>
</tr>
<tr>
<td>Transfers in</td>
<td>(477)</td>
<td>50,102</td>
<td>46,589</td>
<td>537</td>
<td>541,139</td>
<td>637,890</td>
</tr>
<tr>
<td>Changes in net position</td>
<td>(1,745)</td>
<td>1,876,180</td>
<td>143,365</td>
<td>(548,076)</td>
<td>1,469,724</td>
<td>2,107,614</td>
</tr>
<tr>
<td>Net position, beginning of year</td>
<td>(2,222)</td>
<td>1,926,282</td>
<td>189,954</td>
<td>537</td>
<td>(6,937)</td>
<td>2,107,614</td>
</tr>
<tr>
<td>Net position, end of year</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>
### CITY OF SUISUN CITY

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENTS OF CASH FLOWS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

<table>
<thead>
<tr>
<th>CASH FLOWS FROM OPERATING ACTIVITIES</th>
<th>Motor Vehicle Repair Fund</th>
<th>Motor Vehicle Replacement Fund</th>
<th>Network Maintenance Fund</th>
<th>Public Works Operating Cost Fund</th>
<th>Self-Insurance Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash received from customers/department</td>
<td>$154,100</td>
<td>$126,000</td>
<td>$295,690</td>
<td>$1,047,151</td>
<td>$1,017,115</td>
<td>$2,640,056</td>
</tr>
<tr>
<td>Cash paid to suppliers</td>
<td>(121,998)</td>
<td>-</td>
<td>(58,658)</td>
<td>(166,408)</td>
<td>(725,605)</td>
<td>(1,072,669)</td>
</tr>
<tr>
<td>Cash paid to employees</td>
<td>(32,763)</td>
<td>(17)</td>
<td>(147,157)</td>
<td>(896,532)</td>
<td>(141,246)</td>
<td>(1,217,715)</td>
</tr>
<tr>
<td><strong>Net cash provided (used) by operating activities</strong></td>
<td>(661)</td>
<td>125,983</td>
<td>89,875</td>
<td>(15,789)</td>
<td>150,264</td>
<td>(1,217,715)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase of capital assets</td>
<td>-</td>
</tr>
<tr>
<td>Sale of capital assets</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net cash used by capital and related financing activities</strong></td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH FLOWS FROM INVESTING ACTIVITIES</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest</td>
<td>(54)</td>
</tr>
<tr>
<td><strong>Net cash provided (used) by investing activities</strong></td>
<td>(54)</td>
</tr>
</tbody>
</table>

| Net Cash Flows | (715) | 96,842 | 65,068 | (15,789) | 151,508 | 296,914 |
| Cash and investments at beginning of period | 715 | 1,443,608 | 108,927 | 18,901 | 226,494 | 1,798,645 |
| **Cash and cash equivalents at end of period** | $ | $1,540,450 | $173,995 | $3,112 | $378,002 | $2,095,559 |

Reconciliation of operating income (loss) to net cash flows from operating activities:

| Operating income (loss) | $ (423) | $30,637 | $45,642 | $537 | $539,895 | $616,288 |
| Adjustments to reconcile operating income (loss) to net cash flows from operating activities: |  |
| Depreciation | - | 95,346 | 20,648 | - | - | 115,994 |
| Change in assets and liabilities: |  |
| Accounts receivable | - | - | (4,648) | - | (109,814) | (114,462) |
| Accounts payable and claims payable | (1,107) | - | 28,233 | (16,326) | (260,996) | (250,196) |
| Other Assets | - | - | - | - | - | - |
| Due to other fund | 869 | - | - | - | (18,821) | (17,952) |
| **Cash Flows from Operating Activities** | (661) | 125,983 | 89,875 | (15,789) | 150,264 | 349,672 |
Agency Funds account for assets held by the City as agent for individuals, governmental entities, and non-public organizations. These funds include the following:

**CASA DE SUISUN**

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

**REC/COM PROGRAMS**

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

**ASSET FORFEITURE**

This fund accounts for funds forfeited by the Police Department.

**SCHOOL IMPACT FEES**

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

**PUBLIC ARTS & BID**

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

**STRONG MOTION FEES**

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

**SOLANO COUNTY TRUST**

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

**TRANSIT TICKETS**

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

**EVENT TICKETS**

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

**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.
AGENCY FUND (Continued)

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  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<table>
<thead>
<tr>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>June 30, 2014</td>
<td></td>
<td></td>
<td>June 30, 2015</td>
</tr>
<tr>
<td><strong>Casa de Suisun</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>ASSETS:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and investments</td>
<td>$ 41,282</td>
<td>$ 35,878</td>
<td>$ (25,173)</td>
<td>$ 51,987</td>
</tr>
<tr>
<td>Total Assets</td>
<td>$ 41,282</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 51,987</td>
</tr>
<tr>
<td><strong>LIABILITIES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due to other agencies</td>
<td>$ 41,282</td>
<td>$ 35,858</td>
<td>$ (25,153)</td>
<td>$ 51,987</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>$ 41,282</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 51,987</td>
</tr>
<tr>
<td><strong>Rec/Com Programs</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>ASSETS:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and investments</td>
<td>$ 26,482</td>
<td>$ 5,007</td>
<td>$ (5,490)</td>
<td>$ 25,999</td>
</tr>
<tr>
<td>Total Assets</td>
<td>$ 26,482</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 25,999</td>
</tr>
<tr>
<td><strong>LIABILITIES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due to other agencies</td>
<td>$ 26,482</td>
<td>$ -</td>
<td>$ (483)</td>
<td>$ 25,999</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>$ 26,482</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 25,999</td>
</tr>
<tr>
<td><strong>Asset Forfeiture</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>ASSETS:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and investments</td>
<td>$ 6,624</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 6,624</td>
</tr>
<tr>
<td>Total Assets</td>
<td>$ 6,624</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 6,624</td>
</tr>
<tr>
<td><strong>LIABILITIES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due to other agencies</td>
<td>$ 6,624</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 6,624</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>$ 6,624</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 6,624</td>
</tr>
</tbody>
</table>
### School Impact Fees

**ASSETS:**

<table>
<thead>
<tr>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$ 5</td>
<td>$ 20,809</td>
<td>$ (4,322)</td>
<td>$ 16,492</td>
</tr>
<tr>
<td>Total Assets</td>
<td>$ 5</td>
<td>$ 20,809</td>
<td>$ (4,322)</td>
<td>$ 16,492</td>
</tr>
</tbody>
</table>

**LIABILITIES:**

<table>
<thead>
<tr>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$ -</td>
<td>$ 4,322</td>
<td>$ (4,322)</td>
<td>$ -</td>
</tr>
<tr>
<td>Due to other agencies</td>
<td>5</td>
<td>$ 20,809</td>
<td>$ (4,322)</td>
<td>$ 16,492</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>$ 5</td>
<td>$ 25,131</td>
<td>$ (8,644)</td>
<td>$ 16,492</td>
</tr>
</tbody>
</table>

### Public Arts and Bid

**ASSETS:**

<table>
<thead>
<tr>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$ 1,450</td>
<td>$ 20,770</td>
<td>$ (22,220)</td>
<td>$ -</td>
</tr>
<tr>
<td>Total Assets</td>
<td>$ 1,450</td>
<td>$ 20,770</td>
<td>$ (22,220)</td>
<td>$ -</td>
</tr>
</tbody>
</table>

**LIABILITIES:**

<table>
<thead>
<tr>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$ -</td>
<td>$ 22,220</td>
<td>$ (22,220)</td>
<td>$ -</td>
</tr>
<tr>
<td>Due to other agencies</td>
<td>1,450</td>
<td>$ 20,770</td>
<td>(22,220)</td>
<td>$ -</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>$ 1,450</td>
<td>$ 42,990</td>
<td>$ (44,440)</td>
<td>$ -</td>
</tr>
</tbody>
</table>

### Strong Motion Fees

**ASSETS:**

<table>
<thead>
<tr>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$ 267</td>
<td>$ 884</td>
<td>$ (900)</td>
<td>$ 251</td>
</tr>
<tr>
<td>Total Assets</td>
<td>$ 267</td>
<td>$ 884</td>
<td>$ (900)</td>
<td>$ 251</td>
</tr>
</tbody>
</table>

**LIABILITIES:**

<table>
<thead>
<tr>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$ -</td>
<td>-</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Due to other agencies</td>
<td>267</td>
<td>$ 1,782</td>
<td>(1,798)</td>
<td>$ 251</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>$ 267</td>
<td>$ 1,782</td>
<td>(1,798)</td>
<td>$ 251</td>
</tr>
</tbody>
</table>
## CITY OF SUISUN CITY

### STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)

### AGENCY FUNDS

#### FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Solano County Trust</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>ASSETS:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and investments</td>
<td>$</td>
<td>$ 9,107</td>
<td>$ (145)</td>
<td>$ 8,962</td>
</tr>
<tr>
<td>Total Assets</td>
<td>$</td>
<td>$ 9,107</td>
<td>$ (145)</td>
<td>$ 8,962</td>
</tr>
<tr>
<td><strong>LIABILITIES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$</td>
<td>$ 9,107</td>
<td>$ (145)</td>
<td>$ 8,962</td>
</tr>
<tr>
<td>Due to other agencies</td>
<td>-</td>
<td>9,107</td>
<td>(9,107)</td>
<td>-</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>$</td>
<td>$ 18,214</td>
<td>$ (9,252)</td>
<td>$ 8,962</td>
</tr>
<tr>
<td><strong>Transit Tickets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>ASSETS:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and investments</td>
<td>$ 665</td>
<td>$ 17,444</td>
<td>$ (17,739)</td>
<td>$ 370</td>
</tr>
<tr>
<td>Total Assets</td>
<td>$ 665</td>
<td>$ 17,444</td>
<td>$ (17,739)</td>
<td>$ 370</td>
</tr>
<tr>
<td><strong>LIABILITIES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$ 1,553</td>
<td>$ 16,889</td>
<td>$ (17,329)</td>
<td>$ 1,113</td>
</tr>
<tr>
<td>Due to other agencies</td>
<td>(888)</td>
<td>16,686</td>
<td>(16,541)</td>
<td>(743)</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>$ 665</td>
<td>$ 33,575</td>
<td>$ (33,870)</td>
<td>$ 370</td>
</tr>
<tr>
<td><strong>Event Tickets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>ASSETS:</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Cash and investments</td>
<td>$ 640</td>
<td>-</td>
<td>-</td>
<td>$ 640</td>
</tr>
<tr>
<td>Total Assets</td>
<td>$ 640</td>
<td>-</td>
<td>-</td>
<td>$ 640</td>
</tr>
<tr>
<td><strong>LIABILITIES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due to other agencies</td>
<td>$ 640</td>
<td>-</td>
<td>-</td>
<td>$ 640</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>$ 640</td>
<td>-</td>
<td>-</td>
<td>$ 640</td>
</tr>
<tr>
<td>Agency Fund</td>
<td>ASSETS:</td>
<td></td>
<td></td>
<td>Balance</td>
</tr>
<tr>
<td>-------------</td>
<td>---------</td>
<td>---</td>
<td>---</td>
<td>---------</td>
</tr>
<tr>
<td></td>
<td>Cash and investments</td>
<td>$102,761</td>
<td>$56,656</td>
<td>$(57,104)</td>
</tr>
<tr>
<td></td>
<td>Total Assets</td>
<td>$102,761</td>
<td>$56,656</td>
<td>$(57,104)</td>
</tr>
<tr>
<td></td>
<td>LIABILITIES:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accounts payable</td>
<td>$1,650</td>
<td>$2,661</td>
<td>$(4,311)</td>
</tr>
<tr>
<td></td>
<td>Due to other agencies</td>
<td>101,111</td>
<td>1,202</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Total Liabilities</td>
<td>$102,761</td>
<td>$3,863</td>
<td>$(4,311)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Agency Fund</th>
<th>ASSETS:</th>
<th></th>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash and investments</td>
<td>$329,572</td>
<td>$3,472,809</td>
<td>$(3,457,123)</td>
<td>$345,258</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Assessments receivable</td>
<td>317,240</td>
<td>3,813,918</td>
<td>(3,789,591)</td>
<td>341,567</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total Assets</td>
<td>$646,812</td>
<td>$7,286,727</td>
<td>$(7,246,714)</td>
<td>$686,825</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>LIABILITIES:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Due to other agencies</td>
<td>$646,812</td>
<td>$3,826,573</td>
<td>$(3,786,560)</td>
<td>$686,825</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total Liabilities</td>
<td>$646,812</td>
<td>$3,826,573</td>
<td>$(3,786,560)</td>
<td>$686,825</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Agency Fund</th>
<th>ASSETS:</th>
<th></th>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash and investments</td>
<td>$148,641</td>
<td>$128,942</td>
<td>$(148,641)</td>
<td>$128,942</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total Assets</td>
<td>$148,641</td>
<td>$128,942</td>
<td>$(148,641)</td>
<td>$128,942</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>LIABILITIES:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Accounts payable</td>
<td>$148,641</td>
<td>$128,942</td>
<td>$(148,641)</td>
<td>$128,942</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total Liabilities</td>
<td>$148,641</td>
<td>$128,942</td>
<td>$(148,641)</td>
<td>$128,942</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## CITY OF SUISUN CITY

### STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)

#### AGENCY FUNDS

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

<table>
<thead>
<tr>
<th>Agency Fund</th>
<th>ASSETS:</th>
<th>Balance</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>June 30, 2014</td>
<td></td>
<td></td>
<td>June 30, 2015</td>
</tr>
<tr>
<td>Solid Waste</td>
<td>Cash and investments</td>
<td>$4,223</td>
<td>-</td>
<td>-</td>
<td>$4,223</td>
</tr>
<tr>
<td></td>
<td>Total Assets</td>
<td>$4,223</td>
<td>-</td>
<td>-</td>
<td>$4,223</td>
</tr>
<tr>
<td>CBSC - SB1473</td>
<td>Cash and investments</td>
<td>$162</td>
<td>$771</td>
<td>$(733)</td>
<td>$200</td>
</tr>
<tr>
<td></td>
<td>Total Assets</td>
<td>$162</td>
<td>$771</td>
<td>$(733)</td>
<td>$200</td>
</tr>
<tr>
<td>Harbor Plaza Trash</td>
<td>Assessments receivable</td>
<td>$4,652</td>
<td>$31,460</td>
<td>$(30,974)</td>
<td>$5,139</td>
</tr>
<tr>
<td></td>
<td>Total Assets</td>
<td>$4,652</td>
<td>$31,460</td>
<td>$(30,974)</td>
<td>$5,139</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Agency Fund</th>
<th>LIABILITIES:</th>
<th>Balance</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Due to other agencies</td>
<td>$4,223</td>
<td>-</td>
<td>-</td>
<td>$4,223</td>
</tr>
<tr>
<td></td>
<td>Total Liabilities</td>
<td>$4,223</td>
<td>-</td>
<td>-</td>
<td>$4,223</td>
</tr>
<tr>
<td></td>
<td>Accounts payable</td>
<td>-</td>
<td>$731</td>
<td>$(731)</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Due to other agencies</td>
<td>162</td>
<td>771</td>
<td>(733)</td>
<td>200</td>
</tr>
<tr>
<td></td>
<td>Total Liabilities</td>
<td>162</td>
<td>1,502</td>
<td>(1,464)</td>
<td>200</td>
</tr>
<tr>
<td></td>
<td>Accounts payable</td>
<td>$3,888</td>
<td>$30,917</td>
<td>$(32,754)</td>
<td>$2,051</td>
</tr>
<tr>
<td></td>
<td>Due to other agencies</td>
<td>764</td>
<td>31,460</td>
<td>(29,137)</td>
<td>3,088</td>
</tr>
<tr>
<td></td>
<td>Total Liabilities</td>
<td>4,652</td>
<td>62,377</td>
<td>(61,891)</td>
<td>5,139</td>
</tr>
</tbody>
</table>
### CITY OF SUISUN CITY

**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)**

**AGENCY FUNDS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

<table>
<thead>
<tr>
<th>ASSET DESCRIPTION</th>
<th>Balance</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>JAG 2011 Grant</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>ASSETS:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and investments</td>
<td>$14</td>
<td>-</td>
<td>-</td>
<td>$14</td>
</tr>
<tr>
<td>Total Assets</td>
<td>$14</td>
<td>-</td>
<td>-</td>
<td>$14</td>
</tr>
<tr>
<td><strong>LIABILITIES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$-</td>
<td>-</td>
<td>-</td>
<td>$-</td>
</tr>
<tr>
<td>Due to other agencies</td>
<td>14</td>
<td>-</td>
<td>-</td>
<td>14</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>$14</td>
<td>-</td>
<td>-</td>
<td>$14</td>
</tr>
</tbody>
</table>

| **Suisun-Solano Water Agency** |         |           |           |         |
| **ASSETS:**                   |         |           |           |         |
| Cash and investments          | $10,332,828 | $- | $(577,428) | $9,755,398 |
| Cash with fiscal agent         | $864,347 | 13,070 | - | $877,417 |
| Assessments receivable        | $791,775 | - | $(26,011) | $765,763 |
| Total Assets                  | $11,988,950 | $13,070 | $(603,439) | $11,398,578 |
| **LIABILITIES:**              |         |           |           |         |
| Accounts payable              | $279,264 | $- | $(73,349) | $205,915 |
| Due to other agencies         | $11,709,686 | - | $(517,020) | $11,192,663 |
| Total Liabilities             | $11,988,950 | $- | $(590,369) | $11,398,578 |

| **SB 1186 Steinberg Disability Access** |         |           |           |         |
| **ASSETS:**                     |         |           |           |         |
| Cash and investments            | $1,611 | $1,153 | $(1) | $2,763 |
| Total Assets                    | $1,611 | $1,153 | $(1) | $2,763 |
| **LIABILITIES:**                |         |           |           |         |
| Accounts payable                | $- | $- | - | $- |
| Due to other agencies           | $1,611 | 1,153 | (1) | $2,763 |
| Total Liabilities               | $1,611 | $1,153 | $(1) | $2,763 |
## CITY OF SUISUN CITY

**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)**

### AGENCY FUNDS

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

<table>
<thead>
<tr>
<th>Combined Totals</th>
<th>Balance</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS:</strong></td>
<td>June 30, 2014</td>
<td>Additions</td>
<td>Deletions</td>
<td>June 30, 2015</td>
</tr>
<tr>
<td>Cash with fiscal agent</td>
<td>864,347</td>
<td>13,070</td>
<td>-</td>
<td>877,417</td>
</tr>
<tr>
<td>Assessments receivable</td>
<td>1,113,667</td>
<td>3,845,378</td>
<td>$(3,846,576)</td>
<td>1,112,469</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$12,975,241</td>
<td>$7,628,678</td>
<td>$(8,163,595)</td>
<td>$12,440,324</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>LIABILITIES:</strong></th>
<th>Balance</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$434,996</td>
<td>$215,789</td>
<td>$(303,802)</td>
<td>$346,983</td>
</tr>
<tr>
<td>Due to other agencies</td>
<td>12,540,245</td>
<td>3,966,171</td>
<td>$(4,413,075)</td>
<td>12,093,341</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>$12,975,241</td>
<td>$4,181,960</td>
<td>$(4,716,877)</td>
<td>$12,440,324</td>
</tr>
</tbody>
</table>
This page left blank intentionally
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. The City implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.
**CITY OF SUISUN CITY**
**NET POSITION BY COMPONENT**
**LAST TEN FISCAL YEARS**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary Government</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governmental activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>$24,987,074</td>
<td>$83,499,340</td>
<td>$89,322,941</td>
<td>$103,823,239</td>
<td>$108,661,774</td>
</tr>
<tr>
<td>Restricted</td>
<td>6,213,218</td>
<td>13,167,071</td>
<td>13,051,878</td>
<td>26,518,847</td>
<td>22,896,799</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>22,525,248</td>
<td>39,439,121</td>
<td>38,666,587</td>
<td>17,132,168</td>
<td>10,516,962</td>
</tr>
<tr>
<td>Total governmental activities net position</td>
<td>$53,725,540</td>
<td>$136,105,532</td>
<td>$141,041,406</td>
<td>$147,474,254</td>
<td>$142,075,535</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary Government</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governmental activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>$97,346,564</td>
<td>$154,434,694</td>
<td>$152,391,576</td>
<td>$149,363,621</td>
<td>$140,678,769</td>
</tr>
<tr>
<td>Restricted</td>
<td>16,772,817</td>
<td>16,785,733</td>
<td>36,298,262</td>
<td>36,615,636</td>
<td>35,450,232</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>26,391,340</td>
<td>25,112,999</td>
<td>4,125,816</td>
<td>5,178,215</td>
<td>(10,521,216)</td>
</tr>
<tr>
<td>Total governmental activities net position</td>
<td>$140,510,721</td>
<td>$196,333,426</td>
<td>$192,815,654</td>
<td>$191,157,472</td>
<td>$165,607,785</td>
</tr>
</tbody>
</table>

Source: Financial Statements
Note: The negative unrestricted net position is the result of the implementation of GASB 68.
# CITY OF SUISUN CITY

## CHANGE IN NET POSITION

### LAST TEN FISCAL YEARS

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Governmental activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>$5,692,605</td>
<td>$5,244,020</td>
<td>$6,785,352</td>
<td>$7,236,203</td>
<td>$15,431,040</td>
<td>$11,311,026</td>
<td>$12,709,382</td>
<td>$5,149,804</td>
<td>$4,692,789</td>
<td>$3,606,516</td>
</tr>
<tr>
<td>Public safety</td>
<td>5,251,632</td>
<td>5,861,374</td>
<td>6,324,288</td>
<td>6,363,693</td>
<td>6,356,219</td>
<td>6,662,665</td>
<td>6,244,689</td>
<td>6,044,990</td>
<td>6,142,207</td>
<td></td>
</tr>
<tr>
<td>Public works</td>
<td>691,932</td>
<td>2,966,551</td>
<td>3,342,076</td>
<td>3,638,323</td>
<td>3,205,912</td>
<td>3,081,116</td>
<td>2,554,075</td>
<td>2,430,831</td>
<td>1,313,647</td>
<td></td>
</tr>
<tr>
<td>Highways and streets</td>
<td>1,438,421</td>
<td>3,014,295</td>
<td>3,296,699</td>
<td>3,740,463</td>
<td>2,739,175</td>
<td>4,152,173</td>
<td>2,812,778</td>
<td>2,610,362</td>
<td>3,767,472</td>
<td></td>
</tr>
<tr>
<td>Building services</td>
<td>344,430</td>
<td>651,340</td>
<td>1,010,367</td>
<td>792,348</td>
<td>832,962</td>
<td>553,654</td>
<td>1,028,453</td>
<td>938,927</td>
<td>94,000</td>
<td></td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>4,042,990</td>
<td>3,598,258</td>
<td>3,745,638</td>
<td>3,899,396</td>
<td>3,674,875</td>
<td>1,418,875</td>
<td>209,929</td>
<td>121,579</td>
<td>94,000</td>
<td></td>
</tr>
<tr>
<td>Community development</td>
<td>7,756,666</td>
<td>5,645,108</td>
<td>7,167,225</td>
<td>4,537,598</td>
<td>2,793,630</td>
<td>4,152,173</td>
<td>2,812,778</td>
<td>2,610,362</td>
<td>1,313,647</td>
<td></td>
</tr>
<tr>
<td>Interest on long-term debt</td>
<td>4,042,990</td>
<td>3,598,258</td>
<td>3,745,638</td>
<td>3,899,396</td>
<td>3,674,875</td>
<td>1,418,875</td>
<td>209,929</td>
<td>121,579</td>
<td>94,000</td>
<td></td>
</tr>
<tr>
<td>Depreciation - unallocated</td>
<td>5,593,909</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Total Governmental activities expenses</strong></td>
<td>32,824,560</td>
<td>28,851,782</td>
<td>34,026,862</td>
<td>32,524,118</td>
<td>36,668,497</td>
<td>32,749,572</td>
<td>33,322,933</td>
<td>22,775,851</td>
<td>20,230,959</td>
<td>20,583,024</td>
</tr>
<tr>
<td><strong>Program Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Charges for services:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>2,096,939</td>
<td>1,407,458</td>
<td>2,567,517</td>
<td>2,740,062</td>
<td>2,507,689</td>
<td>2,549,941</td>
<td>2,361,341</td>
<td>2,334,850</td>
<td>2,474,868</td>
<td></td>
</tr>
<tr>
<td>Public safety</td>
<td>697,476</td>
<td>319,940</td>
<td>748,481</td>
<td>312,754</td>
<td>810,646</td>
<td>845,521</td>
<td>497,122</td>
<td>497,122</td>
<td>497,122</td>
<td></td>
</tr>
<tr>
<td>Public works</td>
<td>624,341</td>
<td>2,216,104</td>
<td>639,941</td>
<td>517,821</td>
<td>718,775</td>
<td>762,538</td>
<td>1,028,453</td>
<td>938,927</td>
<td>94,000</td>
<td></td>
</tr>
<tr>
<td>Highways &amp; streets</td>
<td>1,553,808</td>
<td>2,334,759</td>
<td>879,344</td>
<td>342,901</td>
<td>894,122</td>
<td>894,122</td>
<td>894,122</td>
<td>894,122</td>
<td>894,122</td>
<td></td>
</tr>
<tr>
<td>Building services</td>
<td>41,298</td>
<td>317,863</td>
<td>18,164</td>
<td>5,083</td>
<td>5,083</td>
<td>5,083</td>
<td>5,083</td>
<td>5,083</td>
<td>5,083</td>
<td></td>
</tr>
<tr>
<td>Culture &amp; recreation</td>
<td>1,094,006</td>
<td>1,196,929</td>
<td>1,350,270</td>
<td>1,332,502</td>
<td>1,166,700</td>
<td>1,234,485</td>
<td>1,332,502</td>
<td>1,332,502</td>
<td>1,332,502</td>
<td></td>
</tr>
<tr>
<td>Community development</td>
<td>1,917,728</td>
<td>283,191</td>
<td>3,444,099</td>
<td>1,477,067</td>
<td>314,293</td>
<td>1,028,453</td>
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<td>Capital grants and contributions</td>
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<td>1,438,277</td>
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<td><strong>Total Governmental program revenues</strong></td>
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<td>18,351,666</td>
<td>15,664,201</td>
<td>14,981,148</td>
<td>15,427,146</td>
<td>15,632,471</td>
<td>13,389,126</td>
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<tr>
<td><strong>Net revenues (expense)</strong></td>
<td>(19,688,552)</td>
<td>(13,668,817)</td>
<td>(19,585,246)</td>
<td>(14,172,452)</td>
<td>(17,768,424)</td>
<td>(17,895,788)</td>
<td>(7,143,381)</td>
<td>(5,060,568)</td>
<td>(7,193,898)</td>
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<td><strong>Taxes:</strong></td>
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<td>Property taxes</td>
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<td>13,400,389</td>
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<td>Gain on sale of capital asset</td>
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<td><strong>Total general revenues</strong></td>
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<td><strong>Extraordinary items:</strong></td>
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<td>Extraordinary gain (loss) on RDA dissolution</td>
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<td><strong>Change in net position</strong></td>
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<td>$3,517,772</td>
<td>(1,597,882)</td>
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</table>

Source: Financial statements
### CITY OF SUISUN CITY

#### FUND BALANCES OF GOVERNMENTAL FUNDS

#### LAST TEN FISCAL YEARS

<table>
<thead>
<tr>
<th></th>
<th></th>
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<tr>
<td><strong>General fund:</strong></td>
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<td>185,400</td>
<td>199,284</td>
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<td>Unassigned</td>
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<td>-</td>
<td>5,763,562</td>
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<td>3,284,196</td>
<td>2,888,392</td>
<td>2,572,540</td>
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<td>4,035,401</td>
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<tr>
<td><strong>Total general fund</strong></td>
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<td>$6,102,780</td>
<td>$4,663,022</td>
<td>$3,254,024</td>
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<td>$4,658,201</td>
<td>$3,623,076</td>
<td>$3,160,784</td>
<td>$2,670,078</td>
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<td><strong>All other governmental funds:</strong></td>
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<tr>
<td>Restricted</td>
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<tr>
<td>Committed</td>
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<tr>
<td>Assigned</td>
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<tr>
<td>Unassigned</td>
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<td>Reserved</td>
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<td>18,960,343</td>
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<tr>
<td>Unreserved/Undesignated, reported in:</td>
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<td>Special revenue funds</td>
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<td>Capital projects funds</td>
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<td>(5,464,875)</td>
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<td>Debt service funds</td>
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<td>-</td>
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<tr>
<td><strong>Total all other governmental funds</strong></td>
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<td>$20,753,875</td>
<td>$22,442,839</td>
<td>$22,058,452</td>
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</table>

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.
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<tbody>
<tr>
<td>Revenues:</td>
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</tr>
<tr>
<td>General city</td>
<td>14,738,142</td>
<td>15,738,142</td>
<td>16,738,142</td>
<td>17,738,142</td>
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<td>21,738,142</td>
<td>22,738,142</td>
<td>23,738,142</td>
</tr>
<tr>
<td>Public safety</td>
<td>12,738,142</td>
<td>13,738,142</td>
<td>14,738,142</td>
<td>15,738,142</td>
<td>16,738,142</td>
<td>17,738,142</td>
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<td>19,738,142</td>
<td>20,738,142</td>
<td>21,738,142</td>
</tr>
<tr>
<td>Public works</td>
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<td>12,738,142</td>
<td>13,738,142</td>
<td>14,738,142</td>
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<td>17,738,142</td>
<td>18,738,142</td>
<td>19,738,142</td>
<td>20,738,142</td>
</tr>
<tr>
<td>Highways and streets</td>
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<td>11,738,142</td>
<td>12,738,142</td>
<td>13,738,142</td>
<td>14,738,142</td>
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<td>16,738,142</td>
<td>17,738,142</td>
<td>18,738,142</td>
<td>19,738,142</td>
</tr>
<tr>
<td>Government services</td>
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<td>11,738,142</td>
<td>12,738,142</td>
<td>13,738,142</td>
<td>14,738,142</td>
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<td>16,738,142</td>
<td>17,738,142</td>
<td>18,738,142</td>
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<td>Total revenues</td>
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<td>Expenditures:</td>
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<tr>
<td>General city</td>
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<tr>
<td>Public safety</td>
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<td>Public works</td>
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<tr>
<td>Highways and streets</td>
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<td>24,738,142</td>
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<tr>
<td>Government services</td>
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<td>14,738,142</td>
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<td>18,738,142</td>
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<td>Total expenditures</td>
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<td>157,738,142</td>
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<td>Revenue Over (Under)</td>
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<td>40,000,000</td>
<td>42,000,000</td>
<td>44,000,000</td>
<td>46,000,000</td>
<td>48,000,000</td>
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<td>56,000,000</td>
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<tr>
<td>Debt service</td>
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<td>25,000,000</td>
<td>27,000,000</td>
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<td>70,000,000</td>
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<td>86,000,000</td>
<td>94,000,000</td>
<td>102,000,000</td>
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## CITY OF SUISUN CITY
### NET ASSESSED AND ESTIMATED ACTUAL VALUE OF PROPERTY
#### LAST TEN FISCAL YEARS
(Amount in thousands)

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<thead>
<tr>
<th>Fiscal Year</th>
<th>Real Property (1)</th>
<th>Personal Property (1)</th>
<th>Total (1)</th>
<th>Direct Tax Rate</th>
<th>Increase (Decrease) in Market Value</th>
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<td>2005-06</td>
<td>$1,836,303</td>
<td>$25,495</td>
<td>$1,861,798</td>
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<td>15.3%</td>
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<tr>
<td>2006-07</td>
<td>2,079,531</td>
<td>27,107</td>
<td>2,106,638</td>
<td>1.100%</td>
<td>13.2%</td>
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<tr>
<td>2007-08</td>
<td>2,317,947</td>
<td>23,037</td>
<td>2,340,984</td>
<td>1.095%</td>
<td>11.1%</td>
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<td>2008-09</td>
<td>2,193,381</td>
<td>21,618</td>
<td>2,214,999</td>
<td>1.097%</td>
<td>-5.4%</td>
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<tr>
<td>2009-10</td>
<td>1,757,783</td>
<td>19,903</td>
<td>1,777,686</td>
<td>1.120%</td>
<td>-19.7%</td>
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<tr>
<td>2010-11</td>
<td>1,713,240</td>
<td>19,305</td>
<td>1,732,545</td>
<td>1.121%</td>
<td>-2.5%</td>
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<td>2011-12</td>
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<td>19,102</td>
<td>1,677,766</td>
<td>1.124%</td>
<td>-3.2%</td>
</tr>
<tr>
<td>2012-13</td>
<td>1,544,932</td>
<td>24,042</td>
<td>1,568,974</td>
<td>1.115%</td>
<td>-6.5%</td>
</tr>
<tr>
<td>2013-14</td>
<td>1,678,716</td>
<td>19,798</td>
<td>1,698,515</td>
<td>1.135%</td>
<td>8.3%</td>
</tr>
<tr>
<td>2014-15</td>
<td>1,890,718</td>
<td>20,993</td>
<td>1,911,711</td>
<td>1.129%</td>
<td>12.5%</td>
</tr>
</tbody>
</table>

**Notes:**
(1) Source is California Municipal Statistics Inc.
## CITY OF SUISUN CITY
### PROPERTY TAX LEVIES AND COLLECTIONS
#### LAST TEN FISCAL YEARS
(Amount in thousands)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Allocation (1)</th>
<th>Current Collections</th>
<th>Percent of Current Taxes Collected</th>
<th>Percent Delinquent</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005-06</td>
<td>$1,286</td>
<td>$1,286</td>
<td>100.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>2006-07</td>
<td>1,245</td>
<td>1,245</td>
<td>100.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>2007-08</td>
<td>1,164</td>
<td>1,164</td>
<td>100.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>2008-09</td>
<td>1,162</td>
<td>1,162</td>
<td>100.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>2009-10</td>
<td>1,170</td>
<td>1,170</td>
<td>100.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>2010-11</td>
<td>1,257</td>
<td>1,257</td>
<td>100.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>2011-12</td>
<td>1,424</td>
<td>1,424</td>
<td>100.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>2012-13</td>
<td>1,384</td>
<td>1,384</td>
<td>100.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>2013-14</td>
<td>1,535</td>
<td>1,535</td>
<td>100.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>2014-15</td>
<td>2,125</td>
<td>2,125</td>
<td>100.0%</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

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)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>City</th>
<th>County</th>
<th>School</th>
<th>Other Agencies</th>
<th>Overlapping Governments</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005-06</td>
<td>.0179</td>
<td>.0339</td>
<td>.0321</td>
<td>.916</td>
<td>0.106</td>
<td>1.106</td>
</tr>
<tr>
<td>2006-07</td>
<td>.0179</td>
<td>.0339</td>
<td>.0321</td>
<td>.916</td>
<td>0.100</td>
<td>1.100</td>
</tr>
<tr>
<td>2007-08</td>
<td>.0179</td>
<td>.0339</td>
<td>.0321</td>
<td>.916</td>
<td>0.095</td>
<td>1.095</td>
</tr>
<tr>
<td>2008-09</td>
<td>.0179</td>
<td>.0339</td>
<td>.0321</td>
<td>.916</td>
<td>0.097</td>
<td>1.097</td>
</tr>
<tr>
<td>2009-10</td>
<td>.0179</td>
<td>.0339</td>
<td>.0321</td>
<td>.916</td>
<td>0.120</td>
<td>1.120</td>
</tr>
<tr>
<td>2010-11</td>
<td>.0179</td>
<td>.0339</td>
<td>.0321</td>
<td>.916</td>
<td>0.121</td>
<td>1.121</td>
</tr>
<tr>
<td>2011-12</td>
<td>.0179</td>
<td>.0339</td>
<td>.0321</td>
<td>.916</td>
<td>0.124</td>
<td>1.124</td>
</tr>
<tr>
<td>2012-13</td>
<td>.0179</td>
<td>.0339</td>
<td>.0321</td>
<td>.916</td>
<td>0.116</td>
<td>1.115</td>
</tr>
<tr>
<td>2013-14</td>
<td>.0179</td>
<td>.0339</td>
<td>.0321</td>
<td>.916</td>
<td>0.136</td>
<td>1.136</td>
</tr>
<tr>
<td>2014-15</td>
<td>.0179</td>
<td>.0339</td>
<td>.0321</td>
<td>.916</td>
<td>0.129</td>
<td>1.129</td>
</tr>
</tbody>
</table>

Notes:
(1) Source is Solano County Assessor Annual Tax Increment Tables
### CITY OF SUISUN CITY
### PRINCIPAL TAXPAYERS
### JUNE 30, 2015

<table>
<thead>
<tr>
<th>Taxpayer</th>
<th>Type of Business</th>
<th>Assessed Valuation</th>
<th>Percentage of Net Assessed Valuation</th>
</tr>
</thead>
<tbody>
<tr>
<td>FPA4 Riverstone LLC</td>
<td>Residential</td>
<td>$21,039,269</td>
<td>1.11%</td>
</tr>
<tr>
<td>Heritage Owner LLC</td>
<td>Commercial Offices</td>
<td>21,000,000</td>
<td>1.11%</td>
</tr>
<tr>
<td>Village Green Apartments LLC</td>
<td>Multi-Family Residential</td>
<td>18,890,320</td>
<td>1.00%</td>
</tr>
<tr>
<td>Wal-Mart Stores Inc</td>
<td>Commercial</td>
<td>15,301,128</td>
<td>0.81%</td>
</tr>
<tr>
<td>Centre Place Walnut Creek</td>
<td>Commercial Offices</td>
<td>12,250,000</td>
<td>0.65%</td>
</tr>
<tr>
<td>Peter L. Carter Trust</td>
<td>Commercial</td>
<td>11,380,000</td>
<td>0.60%</td>
</tr>
<tr>
<td>Redbird Investment Group</td>
<td>Commercial</td>
<td>9,705,037</td>
<td>0.51%</td>
</tr>
<tr>
<td>Pellarin Enterprises</td>
<td>Commercial</td>
<td>8,087,741</td>
<td>0.43%</td>
</tr>
<tr>
<td>One Harbor Center</td>
<td>Commercial Office Lease</td>
<td>7,650,000</td>
<td>0.40%</td>
</tr>
<tr>
<td>Four Seasons Self Storage</td>
<td>Industrial</td>
<td>6,584,018</td>
<td>0.35%</td>
</tr>
<tr>
<td><strong>Total of principal property taxpayers</strong></td>
<td></td>
<td>131,887,513</td>
<td>6.97%</td>
</tr>
<tr>
<td><strong>All other property taxpayers</strong></td>
<td></td>
<td>1,759,097,812</td>
<td>93.03%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>$1,890,985,325</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Taxpayer</th>
<th>Type of Business</th>
<th>Assessed Valuation</th>
<th>Percentage of Net Assessed Valuation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pan Pacific Retail Properties</td>
<td>Commercial Offices</td>
<td>$19,329,434</td>
<td>1.05%</td>
</tr>
<tr>
<td>Village Green Apartments LLC</td>
<td>Multi-Family Residential</td>
<td>16,612,595</td>
<td>0.90%</td>
</tr>
<tr>
<td>Sunset Avenue Apartments</td>
<td>Multi-Family Residential</td>
<td>15,261,904</td>
<td>0.83%</td>
</tr>
<tr>
<td>333 Sunset</td>
<td>Commercial</td>
<td>11,056,034</td>
<td>0.60%</td>
</tr>
<tr>
<td>One Harbor Center</td>
<td>Commercial Office Lease</td>
<td>9,327,381</td>
<td>0.51%</td>
</tr>
<tr>
<td>New America Homes MD89 Inc.</td>
<td>Vacant Lot</td>
<td>9,178,368</td>
<td>0.50%</td>
</tr>
<tr>
<td>WRI Golden State LLC</td>
<td>Commercial Sales &amp; Service</td>
<td>8,215,758</td>
<td>0.45%</td>
</tr>
<tr>
<td>John Bruno Trust</td>
<td>Residential</td>
<td>6,087,400</td>
<td>0.33%</td>
</tr>
<tr>
<td>K. Hovnanian Forecast Homes Inc.</td>
<td>Residential</td>
<td>4,751,060</td>
<td>0.26%</td>
</tr>
<tr>
<td>KEN Inc</td>
<td>Vacant Lot</td>
<td>4,608,012</td>
<td>0.25%</td>
</tr>
<tr>
<td><strong>Total of principal property taxpayers</strong></td>
<td></td>
<td>104,427,946</td>
<td>5.68%</td>
</tr>
<tr>
<td><strong>All other property taxpayers</strong></td>
<td></td>
<td>1,735,608,725</td>
<td>94.32%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>$1,840,036,671</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2005-06</td>
<td>27,748</td>
<td>$1,861,798,248</td>
<td>$3,005,000</td>
<td>$135,251</td>
<td>$2,869,749</td>
<td>0.15%</td>
<td>103.4</td>
</tr>
<tr>
<td>2006-07</td>
<td>27,980</td>
<td>$2,106,638,785</td>
<td>$2,850,000</td>
<td>$124,608</td>
<td>2,725,392</td>
<td>0.13%</td>
<td>97.4</td>
</tr>
<tr>
<td>2007-08</td>
<td>28,193</td>
<td>$2,340,984,658</td>
<td>$2,685,000</td>
<td>$107,750</td>
<td>2,577,250</td>
<td>0.11%</td>
<td>91.4</td>
</tr>
<tr>
<td>2008-09</td>
<td>28,856</td>
<td>$2,214,999,652</td>
<td>$2,510,000</td>
<td>$54,188</td>
<td>2,455,812</td>
<td>0.11%</td>
<td>85.1</td>
</tr>
<tr>
<td>2009-10</td>
<td>28,255</td>
<td>$1,777,685,864</td>
<td>$2,320,000</td>
<td>$74,430</td>
<td>2,245,570</td>
<td>0.13%</td>
<td>79.5</td>
</tr>
<tr>
<td>2010-11</td>
<td>27,992</td>
<td>$1,732,544,743</td>
<td>$2,120,000</td>
<td>$64,330</td>
<td>2,055,670</td>
<td>0.12%</td>
<td>73.4</td>
</tr>
<tr>
<td>2011-12</td>
<td>28,117</td>
<td>$1,677,766,866</td>
<td>$1,910,000</td>
<td>$57,919</td>
<td>1,852,081</td>
<td>0.11%</td>
<td>65.9</td>
</tr>
<tr>
<td>2012-13</td>
<td>28,234</td>
<td>$1,568,974,153</td>
<td>$1,685,000</td>
<td>$35,997</td>
<td>1,649,003</td>
<td>0.11%</td>
<td>58.4</td>
</tr>
<tr>
<td>2013-14</td>
<td>28,549</td>
<td>$1,698,515,598</td>
<td>$1,450,000</td>
<td>$77,650</td>
<td>1,372,350</td>
<td>0.08%</td>
<td>48.1</td>
</tr>
<tr>
<td>2014-15</td>
<td>28,888</td>
<td>$1,911,711,175</td>
<td>$1,195,000</td>
<td>$81,116</td>
<td>1,113,884</td>
<td>0.06%</td>
<td>38.6</td>
</tr>
</tbody>
</table>

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

**Note:** Gross Bonded Debt is the Highway 12 Bond
CITY OF SUISUN CITY
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL OBLIGATION BONDED DEBT TOTAL GENERAL GOVERNMENTAL EXPENDITURES LAST TEN FISCAL YEARS

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Principal</th>
<th>Interest</th>
<th>Total Debt Service (2)</th>
<th>Total General Governmental Expenditures (2)</th>
<th>Ratio of Debt Service to General Governmental Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005-06</td>
<td>$150,000</td>
<td>$164,242</td>
<td>$314,242</td>
<td>$29,503,736</td>
<td>.01</td>
</tr>
<tr>
<td>2006-07</td>
<td>155,000</td>
<td>154,940</td>
<td>309,940</td>
<td>42,403,261</td>
<td>.01</td>
</tr>
<tr>
<td>2007-08</td>
<td>165,000</td>
<td>147,035</td>
<td>312,035</td>
<td>35,585,891</td>
<td>.01</td>
</tr>
<tr>
<td>2008-09</td>
<td>175,000</td>
<td>140,122</td>
<td>315,122</td>
<td>43,074,268</td>
<td>.01</td>
</tr>
<tr>
<td>2009-10</td>
<td>190,000</td>
<td>129,695</td>
<td>319,695</td>
<td>44,872,295</td>
<td>.01</td>
</tr>
<tr>
<td>2010-11</td>
<td>200,000</td>
<td>121,506</td>
<td>321,506</td>
<td>32,763,400</td>
<td>.01</td>
</tr>
<tr>
<td>2011-12</td>
<td>210,000</td>
<td>109,805</td>
<td>319,805</td>
<td>26,795,277</td>
<td>.01</td>
</tr>
<tr>
<td>2012-13</td>
<td>225,000</td>
<td>99,095</td>
<td>324,095</td>
<td>19,912,217</td>
<td>.02</td>
</tr>
<tr>
<td>2013-14</td>
<td>235,000</td>
<td>89,615</td>
<td>324,615</td>
<td>17,146,499</td>
<td>.02</td>
</tr>
<tr>
<td>2014-15</td>
<td>255,000</td>
<td>77,141</td>
<td>332,141</td>
<td>18,233,584</td>
<td>.02</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>General Obligation Bonds</th>
<th>Certificates of Participation</th>
<th>Tax Allocation Bonds</th>
<th>Capital Leases</th>
<th>Loan &amp; Notes Payable</th>
<th>Total Primary Government</th>
<th>Percentage of Personal Income</th>
<th>Per Capita</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005-06</td>
<td>$3,005,000</td>
<td>$2,130,000</td>
<td>$62,720,806</td>
<td>$2,242,941</td>
<td>$13,480,461</td>
<td>$83,579,208</td>
<td>0.03%</td>
<td>3,012</td>
</tr>
<tr>
<td>2006-07</td>
<td>2,850,000</td>
<td>1,945,000</td>
<td>61,478,775</td>
<td>2,054,233</td>
<td>12,077,970</td>
<td>80,405,978</td>
<td>0.03%</td>
<td>2,874</td>
</tr>
<tr>
<td>2007-08</td>
<td>2,685,000</td>
<td>1,755,000</td>
<td>60,218,950</td>
<td>1,859,280</td>
<td>11,805,424</td>
<td>78,323,654</td>
<td>0.03%</td>
<td>2,778</td>
</tr>
<tr>
<td>2008-09</td>
<td>2,510,000</td>
<td>1,560,000</td>
<td>58,918,140</td>
<td>2,323,505</td>
<td>11,520,749</td>
<td>76,832,394</td>
<td>0.03%</td>
<td>2,663</td>
</tr>
<tr>
<td>2009-10</td>
<td>2,320,000</td>
<td>1,360,000</td>
<td>57,603,040</td>
<td>609,324</td>
<td>11,223,300</td>
<td>73,115,664</td>
<td>0.03%</td>
<td>2,588</td>
</tr>
<tr>
<td>2010-11</td>
<td>2,120,000</td>
<td>1,155,000</td>
<td>56,240,467</td>
<td>473,977</td>
<td>10,912,393</td>
<td>70,901,837</td>
<td>0.03%</td>
<td>2,533</td>
</tr>
<tr>
<td>2011-12</td>
<td>1,910,000</td>
<td>940,000</td>
<td>-</td>
<td>376,486</td>
<td>10,749,965</td>
<td>13,976,451</td>
<td>0.18%</td>
<td>497</td>
</tr>
<tr>
<td>2012-13</td>
<td>1,685,000</td>
<td>720,000</td>
<td>-</td>
<td>274,680</td>
<td>1,761,450</td>
<td>4,441,130</td>
<td>0.58%</td>
<td>157</td>
</tr>
<tr>
<td>2013-14</td>
<td>1,450,000</td>
<td>490,000</td>
<td>-</td>
<td>168,365</td>
<td>1,684,735</td>
<td>3,793,100</td>
<td>0.67%</td>
<td>133</td>
</tr>
<tr>
<td>2014-15</td>
<td>1,195,000</td>
<td>250,000</td>
<td>-</td>
<td>57,342</td>
<td>1,606,995</td>
<td>3,109,337</td>
<td>0.43%</td>
<td>108</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Assessed Value</th>
<th>Debt Limit</th>
<th>Total Net Debt Applicable to Limit</th>
<th>Legal Debt Margin</th>
<th>Ratio of Outstanding Net Debt Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005-06</td>
<td>$1,861,798,248</td>
<td>$69,817,434</td>
<td>$3,005,000</td>
<td>$66,812,434</td>
<td>4.30%</td>
</tr>
<tr>
<td>2006-07</td>
<td>2,106,638,785</td>
<td>78,998,954</td>
<td>2,850,000</td>
<td>76,148,954</td>
<td>3.61%</td>
</tr>
<tr>
<td>2007-08</td>
<td>2,340,984,658</td>
<td>87,786,925</td>
<td>2,685,000</td>
<td>85,101,925</td>
<td>3.06%</td>
</tr>
<tr>
<td>2008-09</td>
<td>2,214,999,652</td>
<td>83,062,487</td>
<td>2,510,000</td>
<td>80,552,487</td>
<td>3.02%</td>
</tr>
<tr>
<td>2009-10</td>
<td>1,777,685,864</td>
<td>66,663,220</td>
<td>2,320,000</td>
<td>64,343,220</td>
<td>3.48%</td>
</tr>
<tr>
<td>2010-11</td>
<td>1,732,544,743</td>
<td>64,970,428</td>
<td>2,120,000</td>
<td>62,850,428</td>
<td>3.26%</td>
</tr>
<tr>
<td>2011-12</td>
<td>1,677,766,866</td>
<td>62,916,257</td>
<td>1,910,000</td>
<td>61,006,257</td>
<td>3.04%</td>
</tr>
<tr>
<td>2012-13</td>
<td>1,568,974,153</td>
<td>58,836,531</td>
<td>1,685,000</td>
<td>57,151,531</td>
<td>2.86%</td>
</tr>
<tr>
<td>2013-14</td>
<td>1,698,515,598</td>
<td>63,694,335</td>
<td>1,450,000</td>
<td>62,244,335</td>
<td>2.28%</td>
</tr>
<tr>
<td>2014-15</td>
<td>1,911,711,175</td>
<td>71,689,169</td>
<td>1,195,000</td>
<td>70,494,169</td>
<td>1.67%</td>
</tr>
</tbody>
</table>

**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
### SCHEDULE OF DIRECT AND OVERLAPPING DEBT
### JUNE 30, 2015

2014-15 Assessed Valuation: $1,911,711,175

<table>
<thead>
<tr>
<th></th>
<th>Total Debt</th>
<th>% Applicable</th>
<th>City's Share of Debt</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Direct and Overlapping Tax and Assessment Debt</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Solano County Community College District</td>
<td>$214,806,989</td>
<td>4.525%</td>
<td>$9,720,016</td>
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<tr>
<td>Fairfield-Suisun Joint Unified School District</td>
<td>74,915,000</td>
<td>14.711%</td>
<td>11,020,746</td>
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<tr>
<td>FSUSD Community Facilities District # 1</td>
<td>909,787</td>
<td>100%</td>
<td>909,787</td>
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<tr>
<td>FSUSD Community Facilities District # 4</td>
<td>95,001</td>
<td>100%</td>
<td>95,001</td>
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<tr>
<td>FSUSD Community Facilities District # 5</td>
<td>27,216,341</td>
<td>16.314%</td>
<td>4,505,330</td>
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<tr>
<td><strong>City of Suisun City General Obligation Bonds</strong></td>
<td>1,195,000</td>
<td>100%</td>
<td>1,195,000</td>
</tr>
<tr>
<td><strong>City of Suisun City Zone of Benefit Obligations</strong></td>
<td>1,606,995</td>
<td>100%</td>
<td>1,606,995</td>
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<tr>
<td>Suisun City 1915 Act Bonds</td>
<td>220,000</td>
<td>100%</td>
<td>220,000</td>
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<tr>
<td><strong>Total Direct and Overlapping Tax and Assessment Debt</strong></td>
<td></td>
<td></td>
<td>29,272,875</td>
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<tr>
<td><strong>Direct and Overlapping General Fund Obligation Debt</strong></td>
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<tr>
<td>Solano County General Fund Obligations</td>
<td>100,105,000</td>
<td>4.329%</td>
<td>4,333,545</td>
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<td>Solano County Pension Obligations</td>
<td>62,810,000</td>
<td>4.329%</td>
<td>2,719,045</td>
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<tr>
<td>Solano County Board of Education Certificates of Participation</td>
<td>1,360,000</td>
<td>4.329%</td>
<td>58,874</td>
</tr>
<tr>
<td>FSUSD-Certificates of Participation</td>
<td>1,385,612</td>
<td>14.711%</td>
<td>203,837</td>
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<tr>
<td><strong>City of Suisun City Certificates of Participation</strong></td>
<td>250,000</td>
<td>100%</td>
<td>250,000</td>
</tr>
<tr>
<td>City of Suisun City-Capital Leases</td>
<td>57,342</td>
<td>100%</td>
<td>57,342</td>
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<tr>
<td><strong>Total Direct and Overlapping General Fund Obligation Debt</strong></td>
<td></td>
<td></td>
<td>7,622,643</td>
</tr>
<tr>
<td><strong>Overlapping Tax Increment Debt (Successor Agency)</strong></td>
<td>68,575,000</td>
<td>0.0004-99.983%</td>
<td>42,103,790</td>
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<tr>
<td><strong>Total Direct Debt</strong></td>
<td>$3,109,337</td>
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<td><strong>Total Overlapping Debt</strong></td>
<td>$75,889,971</td>
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<tr>
<td><strong>COMBINED TOTAL DEBT</strong></td>
<td>$78,999,308</td>
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</tbody>
</table>

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

**Source:** California Municipal Statistics, Inc.
### CITY OF SUISUN CITY

#### DEMOGRAPHICS STATISTICS

#### LAST TEN FISCAL YEARS

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>City Size (Square Mile)</th>
<th>Population (1)</th>
<th>Population Increase</th>
<th>Population of Household</th>
<th>Unemployment Rate (2)</th>
<th>Per Capita Personal Income</th>
<th>Median Household Income (3)</th>
<th>Total Personal Income</th>
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</thead>
<tbody>
<tr>
<td>2005-06</td>
<td>4.02</td>
<td>27,748</td>
<td>32</td>
<td>3.193</td>
<td>5.3</td>
<td>$23,122</td>
<td>$73,828</td>
<td>$641,584,511</td>
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<tr>
<td>2006-07</td>
<td>4.02</td>
<td>27,980</td>
<td>232</td>
<td>3.180</td>
<td>5.6</td>
<td>$23,442</td>
<td>$74,546</td>
<td>$655,911,031</td>
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<tr>
<td>2007-08</td>
<td>4.02</td>
<td>28,193</td>
<td>213</td>
<td>3.165</td>
<td>7.9</td>
<td>$24,056</td>
<td>$76,136</td>
<td>$678,199,762</td>
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<tr>
<td>2008-09</td>
<td>4.02</td>
<td>28,856</td>
<td>663</td>
<td>3.162</td>
<td>6.3</td>
<td>$23,021</td>
<td>$72,791</td>
<td>$664,281,182</td>
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<tr>
<td>2009-10</td>
<td>4.02</td>
<td>28,255</td>
<td>(601)</td>
<td>3.166</td>
<td>11.2</td>
<td>$19,219</td>
<td>$60,848</td>
<td>$543,038,610</td>
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<tr>
<td>2010-11</td>
<td>4.02</td>
<td>27,992</td>
<td>(263)</td>
<td>3.163</td>
<td>12.4</td>
<td>$22,892</td>
<td>$72,407</td>
<td>$640,792,864</td>
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<tr>
<td>2011-12</td>
<td>4.02</td>
<td>28,117</td>
<td>125</td>
<td>3.132</td>
<td>11.8</td>
<td>$24,953</td>
<td>$71,795</td>
<td>$698,135,000</td>
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<tr>
<td>2012-13</td>
<td>4.02</td>
<td>28,234</td>
<td>117</td>
<td>3.160</td>
<td>8.4</td>
<td>$25,838</td>
<td>$71,795</td>
<td>$729,510,000</td>
</tr>
<tr>
<td>2013-14</td>
<td>4.02</td>
<td>28,549</td>
<td>315</td>
<td>3.20</td>
<td>7.2</td>
<td>$25,514</td>
<td>$72,543</td>
<td>$728,399,000</td>
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<tr>
<td>2014-15</td>
<td>4.02</td>
<td>28,888</td>
<td>339</td>
<td>3.22</td>
<td>6.5</td>
<td>$25,269</td>
<td>$72,543</td>
<td>$722,415,000</td>
</tr>
</tbody>
</table>

Notes:

1. Source is California State Controller's Office
2. California Employment Development Department
3. U.S. Census Bureau, most recent American Community Survey
<table>
<thead>
<tr>
<th>Company</th>
<th>Product/Service</th>
<th>Number of Employees</th>
<th>Percent of Total Employment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wal-Mart Stores, Inc.</td>
<td>General Merchandise</td>
<td>375</td>
<td>11.67%</td>
</tr>
<tr>
<td>Fairfield-Suisun Unified School District</td>
<td>Education</td>
<td>260</td>
<td>8.09%</td>
</tr>
<tr>
<td>City of Suisun City</td>
<td>Government</td>
<td>133</td>
<td>4.14%</td>
</tr>
<tr>
<td>Raley's Superstores</td>
<td>Retail Grocery</td>
<td>98</td>
<td>3.05%</td>
</tr>
<tr>
<td>Salvation Army- KROC</td>
<td>Recreation</td>
<td>80</td>
<td>2.49%</td>
</tr>
<tr>
<td>US Post Office</td>
<td>Federal-Courier</td>
<td>52</td>
<td>1.62%</td>
</tr>
<tr>
<td>Community Housing Opportunities Corp.</td>
<td>Energy Savings Service</td>
<td>45</td>
<td>1.40%</td>
</tr>
<tr>
<td>In-Shape Health Club</td>
<td>Recreation</td>
<td>45</td>
<td>1.40%</td>
</tr>
<tr>
<td>McDonalds</td>
<td>Fast Food</td>
<td>42</td>
<td>1.31%</td>
</tr>
<tr>
<td>Meals on Wheels of Solano County</td>
<td>Food Service</td>
<td>35</td>
<td>1.09%</td>
</tr>
<tr>
<td>Jack in the Box</td>
<td>Fast Food</td>
<td>28</td>
<td>0.87%</td>
</tr>
<tr>
<td>Round Table</td>
<td>Fast Food</td>
<td>28</td>
<td>0.87%</td>
</tr>
<tr>
<td>Del Taco</td>
<td>Fast Food</td>
<td>25</td>
<td>0.78%</td>
</tr>
<tr>
<td>Suisun Hotel Operating Company, Inc.</td>
<td>Lodging</td>
<td>25</td>
<td>0.78%</td>
</tr>
<tr>
<td>Popeye's Chicken</td>
<td>Fast Food</td>
<td>23</td>
<td>0.72%</td>
</tr>
<tr>
<td>Athenian Grill</td>
<td>Restaurant</td>
<td>23</td>
<td>0.72%</td>
</tr>
<tr>
<td>Solano Garbage Co.</td>
<td>Waste Collection</td>
<td>22</td>
<td>0.68%</td>
</tr>
<tr>
<td>The Gallery Salon &amp; Spa</td>
<td>Salon &amp; Spa</td>
<td>21</td>
<td>0.65%</td>
</tr>
<tr>
<td>La Cabana</td>
<td>Restaurant</td>
<td>20</td>
<td>0.62%</td>
</tr>
<tr>
<td>Quikserve Concepts, Inc.</td>
<td>Taco Bell</td>
<td>20</td>
<td>0.62%</td>
</tr>
<tr>
<td><strong>Total - Major Employers</strong></td>
<td></td>
<td><strong>1400</strong></td>
<td><strong>43.56%</strong></td>
</tr>
<tr>
<td><strong>Total - All Suisun City</strong></td>
<td></td>
<td><strong>3214</strong></td>
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</tbody>
</table>

Source: City's Business License Records
### CITY OF SUISUN CITY
### FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION
### LAST TEN FISCAL YEARS

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>15</td>
<td>16</td>
<td>15</td>
<td>18</td>
<td>15</td>
<td>15</td>
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<td>16</td>
<td>16</td>
<td>16</td>
</tr>
<tr>
<td>Public Safety</td>
<td>39</td>
<td>37</td>
<td>40</td>
<td>36</td>
<td>40</td>
<td>37</td>
<td>35</td>
<td>33</td>
<td>35</td>
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</tr>
<tr>
<td>Public Works</td>
<td>18</td>
<td>16</td>
<td>18</td>
<td>17</td>
<td>18</td>
<td>16</td>
<td>14</td>
<td>14</td>
<td>14</td>
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</tr>
<tr>
<td>Community Development</td>
<td>4</td>
<td>6</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>6</td>
<td>6</td>
<td>5</td>
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<tr>
<td>Recreation</td>
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<td>8</td>
<td>6</td>
<td>5</td>
<td>5</td>
<td>3</td>
<td>3</td>
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<tr>
<td>Redevelopment</td>
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<td>3</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>3</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>84</strong></td>
<td><strong>86</strong></td>
<td><strong>88</strong></td>
<td><strong>85</strong></td>
<td><strong>87</strong></td>
<td><strong>79</strong></td>
<td><strong>74</strong></td>
<td><strong>73</strong></td>
<td><strong>74</strong></td>
<td><strong>74</strong></td>
</tr>
</tbody>
</table>

Source: City of Suisun City records.
# CITY OF SUISUN CITY
## OPERATING INDICATORS BY FUNCTION
### LAST TEN FISCAL YEARS

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Public Safety - Police</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Arrests</td>
<td>953</td>
<td>955</td>
<td>937</td>
<td>1,507</td>
<td>1,327</td>
<td>1,297</td>
<td>1,148</td>
<td>1,137</td>
<td>1,736</td>
<td>1,705</td>
</tr>
<tr>
<td>Parking citations issued</td>
<td>1,734</td>
<td>1,631</td>
<td>1,372</td>
<td>2,438</td>
<td>2,584</td>
<td>2,213</td>
<td>2,015</td>
<td>2,315</td>
<td>2,007</td>
<td>1,932</td>
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<tr>
<td><strong>Public Safety - Fire</strong></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Number of emergency calls</td>
<td>1,775</td>
<td>1,776</td>
<td>1,674</td>
<td>1,866</td>
<td>1,813</td>
<td>1,669</td>
<td>1,717</td>
<td>1,882</td>
<td>1,914</td>
<td>2,017</td>
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<tr>
<td><strong>Culture and Recreation</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Number of recreation classes</td>
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<td>174</td>
<td>300</td>
<td>196</td>
<td>254</td>
<td>150</td>
<td>235</td>
<td>431</td>
<td>641</td>
<td>462</td>
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<tr>
<td>Number of facility rentals</td>
<td>850</td>
<td>730</td>
<td>736</td>
<td>382</td>
<td>162</td>
<td>450</td>
<td>598</td>
<td>612</td>
<td>513</td>
<td>628</td>
</tr>
<tr>
<td><strong>Water Accounts</strong></td>
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</tr>
<tr>
<td>Residential</td>
<td>7,656</td>
<td>7,725</td>
<td>7,704</td>
<td>7,740</td>
<td>7,838</td>
<td>7,857</td>
<td>7,891</td>
<td>7,921</td>
<td>7,992</td>
<td>8,009</td>
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<tr>
<td>Multi-Family Residential</td>
<td>89</td>
<td>89</td>
<td>108</td>
<td>107</td>
<td>108</td>
<td>106</td>
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<td>Commercial</td>
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<td>144</td>
<td>142</td>
<td>141</td>
<td>140</td>
<td>147</td>
<td>146</td>
<td>149</td>
</tr>
<tr>
<td>Landscape/Irrigation,others</td>
<td>122</td>
<td>122</td>
<td>120</td>
<td>118</td>
<td>116</td>
<td>117</td>
<td>124</td>
<td>140</td>
<td>141</td>
<td>145</td>
</tr>
</tbody>
</table>

Source: Various City records.
### CITY OF SUISUN CITY
### CONSTRUCTION VALUE
### LAST TEN FISCAL YEARS

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>New Commercial Construction (1)</th>
<th>New Residential Construction (1) (2)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number of Permits</td>
<td>Value of Improvements</td>
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<tr>
<td>2006-07</td>
<td>2</td>
<td>$1,368,570</td>
</tr>
<tr>
<td>2007-08</td>
<td>5</td>
<td>7,386,691</td>
</tr>
<tr>
<td>2008-09</td>
<td>1</td>
<td>5,500,000</td>
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<td>2009-10</td>
<td>0</td>
<td>-</td>
</tr>
<tr>
<td>2010-11</td>
<td>0</td>
<td>-</td>
</tr>
<tr>
<td>2011-12</td>
<td>1</td>
<td>4,200,000</td>
</tr>
<tr>
<td>2012-13</td>
<td>0</td>
<td>-</td>
</tr>
<tr>
<td>2013-14</td>
<td>1</td>
<td>16,500,000</td>
</tr>
<tr>
<td>2014-15</td>
<td>1</td>
<td>20,488</td>
</tr>
</tbody>
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Notes:
(1) Source is City of Suisun City Building Inspection Department
(2) Includes single and multi-family units
<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Special Assessment Billings</th>
<th>Assessment Collections</th>
<th>Percent of Collections</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005-06</td>
<td>$1,074,125</td>
<td>$1,074,125</td>
<td>100.00%</td>
</tr>
<tr>
<td>2006-07</td>
<td>1,275,327</td>
<td>1,275,327</td>
<td>100.00%</td>
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<tr>
<td>2007-08</td>
<td>1,356,057</td>
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<tr>
<td>2008-09</td>
<td>1,556,586</td>
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<tr>
<td>2009-10</td>
<td>1,950,477</td>
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<tr>
<td>2010-11</td>
<td>2,061,924</td>
<td>2,061,924</td>
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<tr>
<td>2011-12</td>
<td>2,100,866</td>
<td>2,100,866</td>
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<tr>
<td>2012-13</td>
<td>2,153,648</td>
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<tr>
<td>2013-14</td>
<td>2,174,040</td>
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<tr>
<td>2014-15</td>
<td>2,232,449</td>
<td>2,232,449</td>
<td>100.00%</td>
</tr>
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Notes:

(1) Source is City of Suisun City Department of Finance
<table>
<thead>
<tr>
<th>City Type</th>
<th>General Law</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date of Incorporation</td>
<td>1868</td>
</tr>
<tr>
<td>Date Founded</td>
<td>1848</td>
</tr>
<tr>
<td>Form of Government</td>
<td>Council/Manager</td>
</tr>
<tr>
<td>Population</td>
<td>28,888</td>
</tr>
<tr>
<td>Land Area</td>
<td>4.02 Square Miles</td>
</tr>
<tr>
<td>Municipal Water Plant</td>
<td>4 Steel Reservoirs with 6,500,000 Gallons Storage Capacity</td>
</tr>
<tr>
<td></td>
<td>2,650,976 Gallons Daily Average Distribution</td>
</tr>
<tr>
<td></td>
<td>90.26 Miles of Water Main Line</td>
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<tr>
<td>Police Protection</td>
<td>1 Station, 1 Sub-station</td>
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<tr>
<td></td>
<td>22 Officers</td>
</tr>
<tr>
<td></td>
<td>20 Leased Patrol Vehicles</td>
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<tr>
<td></td>
<td>2 Patrol Boats</td>
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<tr>
<td>Fire Protection</td>
<td>1 Station</td>
</tr>
<tr>
<td></td>
<td>3 Full-time Firefighters</td>
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<tr>
<td></td>
<td>9 Fire Apparatus</td>
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<tr>
<td></td>
<td>3,000 Fire Hydrants</td>
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<td></td>
<td>50 Volunteers</td>
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<tr>
<td>Assessed Valuation</td>
<td>1,911,711,175</td>
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<tr>
<td>Parks and Recreation</td>
<td>1 Marina</td>
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<tr>
<td></td>
<td>1 Boat Launch</td>
</tr>
<tr>
<td></td>
<td>1 Community Theater</td>
</tr>
<tr>
<td></td>
<td>1 Community Center</td>
</tr>
<tr>
<td></td>
<td>1 Senior Center</td>
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<tr>
<td></td>
<td>9 Parks</td>
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<tr>
<td></td>
<td>1 Sports Center Complex</td>
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<tr>
<td></td>
<td>1 Golf Driving Range</td>
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<tr>
<td></td>
<td>1 Batting Cage Operation</td>
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<tr>
<td></td>
<td>1 Entertainment Plaza</td>
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<tr>
<td></td>
<td>1 Waterfront Promenade</td>
</tr>
<tr>
<td></td>
<td>51+ Acres of Parklands</td>
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</table>