# CITY OF WOODLAND, CALIFORNIA COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2007

ASSETS	Re	Special evenue Funds	Se	Debt ervice Funds	Pr	Capital ojects Funds	Total Nonmajor Governmental Funds
Cash and investments	\$	3,188,072	\$	1,161,753	\$	7,395,877	\$ 11,745,702
Cash and investments with fiscal agents		·		950,972	Ψ	.,050,077	950,972
Accounts receivable		1,169,253		·		1,678,393	2,847,646
Due from other funds		25,706		-		, , , <u>-</u>	25,706
Long-term notes receivable		6,805,484		-		50,473	6,855,957
Advances to other funds		PA .				4,387,441	4,387,441
Total assets	\$	11,188,515	\$	2,112,725	\$	13,512,184	\$ 26,813,424
LIABILITIES AND FUND BALANCES Liabilities:							
Accounts payable	\$	404,569	\$	5,151	\$	278,692	\$ 688,412
Deposits		-				50,000	50,000
Due to other funds		2,169,179		-		-	2,169,179
Deferred revenue		7,544,975		-		1,365,098	8,910,073
Total liabilities		10,118,723		5,151		1,693,790	11,817,664
Fund balances:							
Reserved for:							
Encumbrances		203,740		-		478,909	682,649
Debt service		· -		2,107,574		-	2,107,574
Advances to other funds		-		_		4,387,441	4,387,441
Unreserved/undesignated		866,052		·		6,952,044	7,818,096
Total fund balances	•	1,069,792		2,107,574		11,818,394	14,995,760
Total liabilities and fund balances	\$	11,188,515	\$	2,112,725	\$	13,512,184	\$ 26,813,424

REVENUES:	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
•				
Taxes	\$ 397,550	\$ -	\$ 1,339,204	\$ 1,736,754
Intergovernmental	5,255,032	-	14,482	5,269,514
Charges for services	783,538	<del></del>	-	783,538
Licenses and permits	410,401	-	3,403,500	3,813,901
Investment earnings	(5,132)	54,461	150,047	199,376
Miscellaneous	52,262	_	360,255	412,517
Total revenues	6,893,651	54,461	5,267,488	12,215,600
EXPENDITURES:			•	
Current:	•			
Finance	15,912			15.010
Community development	1,145,578	-	194,618	15,912
Parks, recreation and community services	441,043	-	,	1,340,196
Police	315,017	-	324,673	765,716
Fire	1,329,782	-	-	315,017
Library	299,846	-	MA.	1,329,782
Public works	•			299,846
Debt service:	4,833,182	- -	8,701,664	13,534,846
Principal				
Interest	-	1,430,000	52,304	1,482,304
Total expenditures		2,929,906		2,929,906
rotat expenditures	8,380,360	4,359,906	9,273,259	22,013,525
Deficiency of revenues under expenditures	(1,486,709)	(4,305,445)	(4,005,771)	(9,797,925)
OTHER FINANCING SOURCES (USES):		·		
Transfers in	17,500	4,638,493	3,000,000	7,655,993
Transfers out	(13,339)	.,,.,	(1,646,063)	(1,659,402)
Total other financing sources (uses)	4,161	4,638,493	1,353,937	5,996,591
Net change in fund balances	(1,482,548)	333,048	(2,651,834)	(3,801,334)
Fund balances, beginning of year	2,552,340	1,774,526	14,470,228	18,797,094
Fund balances, end of year	\$ 1,069,792	\$ 2,107,574	\$ 11,818,394	\$ 14,995,760

### SPECIAL REVENUE FUNDS

STRENG POND LANDSCAPE MAINTENANCE DISTRICT – accounts for the maintenance and landscaping costs within the Streng Pond Assessment District.

NORTH PARK LANDSCAPE MAINTENANCE DISTRICT – accounts for the maintenance of lighting and landscaping costs within the North Park Assessment District.

GIBSON RANCH LANDSCAPE MAINTENANCE DISTRICT – accounts for the maintenance of lighting and landscaping costs within the Gibson Ranch Southeast Area Community Facilities District.

SPECIAL NEEDS ASSISTANCE GRANT – accounts for the activity related to the Special Needs Assistance Program grant.

**HOUSING MONITORING** – accounts for the revenue and expenditures connected with the follow-up monitoring on bonus density or senior citizen agreements with housing units within the City. Units were given special treatment to assist low and moderate income and senior citizens.

TRANSIT – accounts for special transportation funds derived from the city's share of motor fuel revenue to pay for contracted transportation services. These funds are legally restricted items approved in the city's Transportation Development Act (TDA) claim.

**PROPOSITION 172** – accounts for the monies generated from the one-half cent sales tax increase. The funds are spent for public safety.

**TRANSPORTATION** – accounts for the City's share of motor fuel tax revenues that are used for street and road maintenance within the City's boundaries. These funds are approved in the City's TDA claim.

LITERACY GRANT – accounts for special funds received to facilitate citizens in improving their reading, writing and spelling abilities.

SPECIAL TRANSPORTATION – accounts for proceeds from the sale of federal urban aid funds.

GAS TAX - accounts for the special gas tax street improvement funds apportioned by the State.

**HOME GRANT** – accounts for revenues and expenditures associated with the HOME Investment Partnership Program.

ASSET SEIZURE - accounts for donations received from specific expendable purposes.

HISTORICAL WALKING TOUR - accounts donations received from specific expendable purposes.

SUPPLEMENTAL LAW ENFORCEMENT SERVICES GRANT – accounts for revenues and expenditures related to the Supplemental Law enforcement Services Grant Program.

LOCAL LAW ENFORCEMENT BLOCK GRANT – accounts for the revenues and expenditures related to the Local Law Enforcement Block Grant.

COPS MORE TECHNOLOGY GRANT – accounts for the revenues and expenditures related to the Community Oriented Policing Services (COPS) Making Officers Redeployment Effective (MORE) Grant Program.

TRAFFIC CONGESTION RELIEF – accounts for the revenues received from the State of California under AB2928. The allocations must be spent on local streets and roads maintenance, rehabilitation, and reconstruction projects according to the State's Traffic Congestion Relief Plan.

STATE LIBRARY PROGRAMS – accounts for State library funds and donations received for specific expendable purposes.

**CEMETERY ENDOWMENT** – accounts for revenues and expenditures related to ongoing maintenance of the City's cemetery.

WEST WOOD LIGHTING & LANDSCAPING DISTRICT – accounts for the maintenance of lighting and landscaping costs within the Woodland West and Nueva Vista Districts.

SPRING LAKE LIGHTING & LANDSCAPING DISTRICT – accounts for the maintenance of lighting and landscaping costs within the Spring Lake District.

**SPRING LAKE SPORTS PARK MAINTENANCE CFD** – accounts for the maintenance of the Sports Park facility. Authorized costs include labor, material, administration, personnel, equipment and utilities.

FIRE SUPPRESSION DISTRICT – accounts for revenues and expenditures related to tax levy on new development to offset the increased costs of fire suppression and rescue activities.

**OFF-SITE AFFORDABLE HOUSING** – accounts for fees collected from the Spring Lake Specific Plan (SLSP) to fund affordable housing within areas outside the SLSP to meet the City's affordable housing requirements.

HOUSING ASSISTANCE GRANTS - accounts for housing assistance grants.

	Lai Mai	eng Pond ndscape ntenance histrict	La Ma	orth Park ndscape intenance District	L. M:	oson Ranch andscape aintenance District	ecial Needs ssistance Grant	Housing onitoring	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Transit
ASSETS Cash and investments Accounts receivable Due from other funds Long-term notes receivable	\$	3,112 722	\$	4,793 1,335	\$	390,354 28,443	\$ 6,898 - -	\$ 30,165 1,390	S	782,899
Total assets	\$	3,834	\$	6,128	\$	418,797	\$ 6,898	\$ 31,555	\$	782,899
LIABILITIES AND FUND BALANCES Liabilities: Accounts payable Due to other funds Deferred revenue	\$	114	\$	404 - -	\$	7,040	\$ 63,560	\$ 1,075	S	52,927 739,491
Total liabilities		114		404		7,040	 63,560	 1,075		792,418
Fund balances: Reserved for: Encumbrances Unreserved, undesignated		858 2,862		4]3	:	1,869	27.802	23,895		-
Total fund balances (deficits)		3,720		5,311		409,888	 (84,464)	 6,585 30,480	***************************************	(9,519) (9,519)
Total liabilities and fund balances (deficits)	\$	3,834	\$	6,128	\$	418,797	\$ 6,898	\$ 31,555	\$	782,899

Pr	oposition 172	Tra	nsportation	I	Literacy Grant	Special nsportation	Home on Gas Tax Grant				
\$	100,402 66,562	\$	567,021 116,815 25,706	\$	2,000	\$ 19,072	\$	83,327	\$	15,965 - 2,944,485	ASSETS Cash and investments Accounts receivable Due from other funds Long-term notes receivable
\$	166,964	\$	709,542	\$	2,000	\$ 19,072	\$	83,327	\$ 2	2,960,450	Total assets
\$		\$	36,170	\$	1,563 6,431 - 7,994	\$ 623 33,467 	\$	54,000 83,930 		189,000 - 2,944,485	LIABILITIES AND FUND BALANCES Liabilities: Accounts payable Due to other funds Deferred revenue  Total liabilities
	166,964		25,979 647,393		(5,994)	1,935 (16,953)		25,558 (80,161)		(173,035)	Fund balances: Reserved for: Encumbrances Unreserved, undesignated
\$	166,964 166,964	\$	673,372 709,542	\$	2,000	\$ (15,018) 19,072		(54,603) 83,327		,960,450	Total fund balances (deficits)  Total liabilities and fund balances (deficits)

	-	isset	W	storical alking Tour	En	pplemental Law forcement vices Grant	Enf	cal Law orcement ock Grant	Тес	PS MORE Innology Grant	Traffi Congest Relie	tion
ASSETS Cash and investments Accounts receivable Due from other funds	\$ 3	3,218	\$	5,196	\$	26,899 - -	\$	1,265	\$	7,551	\$ 65,7	13
Long-term notes receivable  Total assets	\$ 3	3,218	\$	5,196	\$	26,899		1,265	\$	7,551	\$ 65,7	13
LIABILITIES AND FUND BALANCES Liabilities: Accounts payable Due to other funds Deferred revenue	\$	le p	\$	-	\$	-	\$		\$		\$ 11,2	
Total liabilities	~~~			-		-			***************************************	<u>.</u>	11,2:	50_
Fund balances: Reserved for: Encumbrances								÷				
Unreserved, undesignated	3	3,218		5,196		26,899		1,265		- 7,551	54,7° (3:	77 14)
Total fund balances (deficits)	3	3,218		5,196	*******	26,899		1,265		7,551	54,46	53
Total liabilities and fund balances (deficits)	\$ 3	3,218	\$	5,196	\$	26,899	\$	1,265	\$	7,551	\$ 65,71	13_

State Library Programs	Cemetery Endowment	West Wood Lighting & Landscaping Districts	Spring Lake Lighting & Landscaping Districts	Spring Lake Sports Park Maintenance CFD	Fire Suppresion District	
\$ 244,207 54,224	\$ 262,133	\$ 12,601 899	\$ 370,384 10,438	\$ 23,795 425	\$ - 702	ASSETS Cash and investments Accounts receivable Due from other funds Long-term notes receivable
\$ 298,431	\$ 262,133	\$ 13,500	\$ 380,822	\$ 24,220	\$ 702	Total assets
\$ 12,887	\$ 19,185	\$ -	\$ 5,765	\$ 1,933	\$ - 1,992,424	LIABILITIES AND FUND BALANCES Liabilities: Accounts payable Due to other funds Deferred revenue
12,887	19,185		5,765	1,933	1,992,424	Total liabilities
3,818 281,726	21,502 221,446	490 13,010	6,530 368,527	6,530 15,757	1,784 (1,993,506)	Fund balances: Reserved for: Encumbrances Unreserved, undesignated
285,544	242,948	13,500	375,057	22,287	(1,991,722)	Total fund balances (deficits)
\$ 298,431	\$ 262,133	\$ 13,500	\$ 380,822	\$ 24,220	\$ 702	Total liabilities and fund balances (deficits)

	Off-Site Affordable Housing	Housing Assistance Grants	Total Nonmajor Special Revenue Funds
ASSETS			
Cash and investments	\$ 1,016,400	\$ -	\$ 3,188,072
Accounts receivable	-	_	1,169,253
Due from other funds	7	-	25,706
Long-term notes receivable		3,860,999	6,805,484
Total assets	\$ 1,016,400	\$ 3,860,999	\$ 11,188,515
LIABILITIES AND FUND BALANCES Liabilities:			
Accounts payable	\$ -	\$ .	
Due to other funds	νp -	<b>D</b>	\$ 404,569
Deferred revenue	_	3,860,999	2,169,179
		3,860,999	7,544,975
Total liabilities		3,860,999	10,118,723
Fund balances:			•
Reserved for:			
Encumbrances	-	-	203,740
Unreserved, undesignated	1,016,400	-	866,052
Total fund balances (deficits)	1,016,400	1 -	1,069,792
Total liabilities and fund balances (deficits)	\$ 1,016,400	\$ 3,860,999	\$ 11,188,515

REVENUES:	I.	reng Pond andscape aintenance District	Lar Maii	rth Park ndscape ntenance istrict	I	bson Ranch andscape aintenance District	-	Special Needs Assistance Grant		Housing Monitoring		ansit
Taxes												
I axes Intergovernmental	\$	•	\$	-	\$	-	\$		\$	-	\$	-
Charges for services						-		97,211		-	1,	136,369
Licenses and permits		14,270		26,586		480,651		~		-		-
Investment earnings		30		-				-		16,052		-
Miscellaneous		30		3		9,201		-		772		9,356
								-		30,000		
Total revenues		14,300		26,589		489,852		97,211		46,824	١,	145,725
EXPENDITURES: Current: Finance												
Community development		-		-		-		162 274		22.004		<u></u>
Parks, recreation and community services		11,681		25,548		339,470		163,374		33,204		-
Police		11,001		22,5770		339 <del>,4</del> 10		***		-		_
Fire		<del>-</del>		_				•		-		-
Library		-		•						-		
Public works				2,577		44,202		_		_	1.	144,750
Total expenditures		11,681		28,125		383,672		163,374		33,204		144,750
Excess (deficiency) of revenues over												
(under) expenditures		2,619		(1,536)		106,180		(66,163)		13,620		975
OTHER FINANCING SOURCES (USES): Transfers in Transfers out		-		-		-		~		-		<u>.</u>
Total other financing sources (uses)												
- , ,										······································		
Net change in fund balance		2,619		(1,536)		106,180		(66,163)		13,620		975
Fund balances (deficits), beginning of year		1,101		7,260		305,577		9,501		16,860		(10,494)
Fund balances (deficits), end of year	\$	3,720	\$	5,724	\$	411,757	\$	(56,662)	\$	30,480	\$	(9,519)

P1	roposition 172	Tra	ansportation		Literacy Grant	Tr	Special ansportation	***********	Gas Tax	Home Grant	
\$	392,451 - -	\$	1,585,006	\$	67,498 -	\$	375,064	\$	991,764	\$ -	REVENUES:  Taxes Integovernmental Charges for services Licenses and permits
	646		1,802		(337) 539		133		1,204 7,461	5,397	Investment earnings Miscellaneous
	393,097		1,586,808		67,700	<u> </u>	375,197		1,000,429	5,397	Total revenues
											EXPENDITURES: Current:
	÷				-		-		-	379,000	Finance
			-	,	**		-			379,000	Community development Parks, recreation and community services
	117,561		~		No.		-		-	<del>-</del>	Police
	134,423		-		107,019		-		-	-	Fire
			1,161,156		-		510,764		1,145,130	-	Library Public works
	251,984		1,161,156		107,019		510,764		1,145,130	379,000	Total expenditures
	141,113		425,652		(39,319)		(135,567)		(144,701)	(373,603)	Excess (deficiency) of revenues over (under) expenditures
	-		(2.220)		17,500		<u></u>		_		OTHER FINANCING SOURCES (USES): Transfers in
	-		(3,339)		17,500		-				Transfers out
		**		**********							Total other financing sources (uses)
	141,113		422,313		(21,819)		(135,567)		(144,701)	(373,603)	Net change in fund balance
	25,851		251,059		15,825		120,549		90,098	200,568	Fund balances (deficits), beginning of year
S	166,964	\$	673,372	\$	(5,994)	\$	(15,018)	\$	(54,603)	\$ (173,035)	Fund balances (deficits), end of year

REVENUES:	Asset Seizure	Historical Walking Tour	Supplemental Law Enforcement Services Grant	Local Law Enforcement Block Grant	COPS MORE Technology Grant	Traffic Congestion Relief
Taxes	\$ -	\$ -	Φ.			
Integovernmental	D -	ъ -	\$ -	\$ -	\$ -	\$ -
Charges for services	13,618	100	103,328	**	-	383,574
Licenses and permits	.5,015	100		-	•	-
Investment earnings	1,132	156	1,280	63	-	(204)
Miscellaneous	, -	-		-	-	(284)
Total revenues	14,750	256	104,608	63	-	383,290
EXPENDITURES:						
Current:						
Finance	-				•	
Community development	-	ы.	-	,,		_
Parks, recreation and community services	-	-	-	<u></u>		-
Políce	25,064	-	172,392	-	-	~
Fire	-		-		_	_
Library .	-	•	-	-	-	-
Public works		<del>-</del>	_	-		566,823
Total expenditures	25,064		172,392		-	566,823
Excess (deficiency) of revenues over						
(under) expenditures	(10,314)	256	(67,784)	63	w	(183,533)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	~	-
Transfers out		-	-			
Total other financing sources (uses)					-	-
Net change in fund balance	(10,314)	256	(67,784)	63	-	(183,533)
Fund balances (deficits), beginning of year	43,532	4,940	94,683	1,202	7,551	237,996
Fund balances (deficits), end of year	\$ 33,218	\$ 5,196	\$ 26,899	\$ 1,265	\$ 7,551	\$ 54,463

State Library Programs	Cemetery Endowment	West Wood Lighting & Landscaping Districts	Spring Lake Lighting & Landscaping Districts	Spring Lake Sports Park Maintenance CFD	Fire Supression District	
\$ -	\$ -	\$ -	\$ -	e e	<b></b>	REVENUES:
245,218		• -	Φ -	\$ -	\$ 5,099	Taxes
	13,475	17,949	208,461	8,428	•	Integovernmental Charges for services
-			200, 101	0,420	168,849	Licenses and permits
7,398	15,713	(55)	(1,604)	(103)	(57,035)	Investment earnings
540	-	. ,	-	(103)	13,722	Miscellaneous
253,156	29,188	17,894	206,857	8,325	130,635	Total revenues
						EXPENDITURES: Current:
-	-		9,950	3,545	2,417	Finance
-	8,425	9,640	46.070	-	-	Community development
_	0,420	9,040	46,279	*	-	Parks, recreation and community services
	_	_	-	-	1.105.250	Police
192,827	_	-	-	_	1,195,359	Fire Library
	182,876	1,112	73,792	-	-	Public works
192,827	191,301	10,752	130,021	3,545	1,197,776	r done works
						Excess (deficiency) of revenues over
60,329	(162,113)	7,142	76,836	4,780	(1,067,141)	(under) expenditures
-		-	<u>-</u>		-	OTHER FINANCING SOURCES (USES): Transfers in
(10,000)	-			-	-	Transfers out
(10,000)	**			-	-	
50,329	(162,113)	7,142	76,836	4,780	(1,067,141)	Net change in fund balance
235,215	405,061	6,358	298,221	17,507	(924,581)	Fund balances (deficits), beginning of year
\$ 285,544	\$ 242,948	\$ 13,500	\$ 375,057	\$ 22,287	\$ (1,991,722)	Fund balances (deficits), end of year

	Off-Site Affordable Housing	Housing Assistance Grants	Total Nonmajor Special Revenue Funds		
REVENUES:					
Taxes	\$ -	\$ -	\$ 397,550		
Integovernmental		270,000	5,255,032		
Charges for services	-	_	783,538		
Licenses and permits	225,500	_	410,401		
Investment earnings	-	-	(5,132)		
Miscellaneous		-	52,262		
Total revenues	225,500	270,000	6,893,651		
EXPENDITURES: Current:					
Finance	-	-	15,912		
Community development	-	570,000	1,145,578		
Parks, recreation and community services	-	**	441,043		
Police	-	<b>~</b>	315,017		
Fire	-		1,329,782		
Library	-	<u>-</u>	299,846		
Public works	***************************************		4,833,182		
		570,000	8,380,360		
Excess (deficiency) of revenues over					
(under) expenditures	225,500	(300,000)	(1,486,709)		
OTHER FINANCING SOURCES (USES):					
Transfers in	_	w	17,500		
Transfers out		_	(13,339)		
		-	4,161		
Net change in fund balance	225,500	(300,000)	(1,482,548)		
Fund balances (deficits), beginning of year	790,900	300,000	2,552,340		
Fund balances (deficits), end of year	\$ 1,016,400	\$ -	\$ 1,069,792		

# CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL STRENG POND LANDSCAPE MAINTENANCE DISTRICT SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2007

	Budgeted	Amounts		
	Original	Final	Actual Amounts	Variance with Final Budget
REVENUES:				
Charges for services	\$ 14,435	\$ 14,435	\$ 14,270	\$ (165)
Investment earnings	-	-	30	30
Miscellaneous	1,553	1,553	-	(1,553)
Total revenues	15,988	15,988	14,300	(1,688)
EXPENDITURES:				
Current:				
Finance	2,200	3,058	-	3,058
Parks, recreation and community services	13,785	13,780	11,681	2,099
Total expenditures	15,985	16,838	11,681	5,157
Net change in fund balance	\$ 3	\$ (850)	2,619	\$ 3,469
Fund balance, beginning of year			1,101	
Fund balance, end of year			\$ 3,720	

# CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL NORTH PARK LANDSCAPE MAINTENANCE DISTRICT SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2007

	Budgeted Amounts							
	Original		Final		Amount Actuals			iance with al Budget
REVENUES: Charges for services Investment earnings Miscellaneous Total revenues	\$	26,700 - 945 27,645	\$	26,700 945 27,645	\$	26,586 3 - 26,589	\$	(114) 3 (945) (1,056)
EXPENDITURES: Current: Finance Parks, recreation and community services Public works		1,200 21,638 4,804		1,613 21,668 4,843		25,548 2,577		1,613 (3,880) 2,266
Total expenditures	····	27,642	<del></del>	28,124		28,125	MAN	(1)
Net change in fund balance	\$	3	\$	(479)		(1,536)	\$	(1,057)
Fund balance, beginning of year						7,260		
Fund balance, end of year					\$	5,724		

# CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GIBSON RANCH LANDSCAPE MAINTENANCE DISTRICT SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2007

	Budgeted	Amounts		
	Original	Final	Actual Amounts	Variance with Final Budget
REVENUES:				
Charges for services	\$ 472,476	\$ 472,476	480,651	8,175
Investment earnings	1,000	1,000	9,201	8,201
Miscellaneous	7,765	7,765		(7,765)
Total revenues	481,241	481,241	489,852	8,611
EXPENDITURES:				
Current:				
Finance	5,500	7,369	<u>.</u>	7,369
Parks, recreation and community services	367,106	367,691	339,470	28,221
Public works	59,372	64,290	44,202	20,088
Total expenditures	431,978	439,350	383,672	55,678
Net change in fund balance	\$ 49,263	\$ 41,891	106,180	\$ 64,289
Fund balance, beginning of year			305,577	
Fund balance, end of year			\$ 411,757	

## CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL SPECIAL NEEDS ASSISTANCE GRANT SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2007

	Budgeted	Amounts			
	Original	Original Final		Variance with Final Budget	
REVENUES: Intergovernmental	\$ 175,151	\$ 175,151	\$ 97,211	\$ (77,940)	
EXPENDITURES: Current:					
Community development	7,585	113,377	163,374	(49,997)	
Net change in fund balance	\$ 167,566	\$ 61,774	(66,163)	\$ (127,937)	
Fund balance, beginning of year			9,501		
Fund balance (deficit), end of year			\$ (56,662)		

# CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL HOUSING MONITORING SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2007

	Budgeted Amounts							
	Original		Final		Actual Amounts		Variance with Final Budget	
REVENUES:								
Licenses and permits Investment earnings Miscellaneous	\$	16,500 - 286	\$	16,500 - 286	\$	16,052 772 30,000	\$	(448) 772 29,714
Total revenues		16,786		16,786		46,824		30,038
EXPENDITURES: Current:								
Community development	***************************************	13,477		43,477		33,204	*	10,273
Net change in fund balance	\$	3,309	\$	(26,691)		13,620	\$	40,311
Fund balance, beginning of year						16,860		
Fund balance, end of year					\$	30,480		

# CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL TRANSIT SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2007

	Budgeted	Amounts		Variance with Final Budget	
	Original	Final	Actual Amounts		
REVENUES: Intergovernmental Investment earnings	\$ 1,150,064	\$1,150,064	\$ 1,136,369 9,356	\$ (13,695) 9,356	
Total revenues	1,150,064	1,150,064	1,145,725	(4,339)	
EXPENDITURES: Current: Public works	1,145,957	1,145,957	1,144,750	1,207	
Net change in fund balance	\$ 4,107	\$ 4,107	975	\$ (3,132)	
Fund balance (deficit), beginning of year			(10,494)		
Fund balance (deficit), end of year			\$ (9,519)		

# CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL PROPOSITION 172 SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2007

	Budgeted Amounts						
	Original Final		Actual Amounts		ance with al Budget		
REVENUES:							
Taxes Investment earnings Miscellaneous	\$	360,000 1,962	\$	360,000	\$	392,451 646	\$ 32,451 646 (1,962)
Total revenues		361,962		361,962		393,097	 31,135
EXPENDITURES: Current: Police		120,235		120,235		117,561	2,674
Fire		181,334		181,334		134,423	46,911
Total expenditures		301,569		301,569		251,984	 49,585
Net change in fund balance	\$	60,393	\$	60,393		141,113	\$ 80,720
Fund balance, beginning of year						25,851	
Fund balance, end of year					\$	166,964	

# CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL TRANSPORTATION SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2007

	Budgeted	d Amounts				
	Original	Final	Actual Amounts		Variance with Final Budget	
REVENUES:						
Intergovernmental	\$ 1,551,390	\$ 1,551,390	\$1,585,006	\$	33,616	
Investment earnings	<del></del>	₩-	1,802		1,802	
Miscellaneous	6,157_	6,157			(6,157)	
Total revenues	1,557,547	1,557,547	1,586,808		29,261	
EXPENDITURES: Current:						
Public works	1,107,067	1,151,642	1,161,156		(9,514)	
Excess (deficiency) of revenues over (under) expenditures	450,480	405,905	425,652	<del></del>	19,747	
OTHER FINANCING USES:						
Transfers out		••	(3,339)		(3,339)	
Total other financing sources (uses)		77 - 77 - 77 - 77 - 77 - 77 - 77 - 77	(3,339)		(3,339)	
Net change in fund balance	\$ 450,480	\$ 405,905	422,313	\$	16,408	
Fund balance, beginning of year			251,059			
Fund balance, end of year			\$ 673,372			