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 for 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.

SPECIAL REVENUE FUNDS (CONTINUED)

STATE GRANT PROGRAMS – 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.

WORKFORCE HOUSING GRANTS – accounts for revenues and expenditures associated with a State grant program issued as a reward for increasing affordable housing throughout the City. These funds are used for construction of various capital improvements throughout the City.

CITY OF WOODLAND, CALIFORNIA COMBINING AND INDIVI DUAL FUND STATEMENTS AND SCHEDULES COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2008

	Re	Special venue Funds	S	Debt ervice Funds	Pr	Capital ojects Funds	Total Nonmajor Governmental Funds
ASSETS	4						
Cash and investments	\$	4,010,414	\$	7,839,470	\$	3,485,237	\$ 15,335,121
Cash and investments with fiscal agents		72,274		2,429,596		- -	2,501,870
Accounts receivable		568,732				537,133	1,105,865
Due from other funds		815,670		-		6,458,356	7,274,026
Long-term notes receivable		3,389,244		-		50,473	3,439,717
Advances to other funds				-		4,387,441	4,387,441
Total assets	\$	8,856,334	\$	10,269,066	\$	14,918,640	\$ 34,044,040
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$	104,116	\$	30,800	\$	2,126,693	\$ 2,261,609
Deposits	*	_			4	50,000	50,000
Due to other funds		2,576,460		**		-	2,576,460
Deferred revenue		3,482,739	***************************************	_		537,033	4,019,772
Total liabilities		6,163,315		30,800		2,713,726	8,907,841
Fund balances:						,	
Reserved for:							
Encumbrances		147,223		: -		3,189,841	3,337,064
Capital projects	•	-		6,027,182		· · ·	6,027,182
Debt service		-		4,211,084		-	4,211,084
Advances to other funds				-		4,387,441	4,387,441
Unreserved/undesignated		2,545,796		-		4,627,632	7,173,428
Total fund balances		2,693,019		10,238,266		12,204,914	25,136,199
Total liabilities and fund balances	\$	8,856,334	\$	10,269,066		14,918,640	\$ 34,044,040

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES:				
Taxes	\$ 386,240	\$ -	\$ 861,863	\$ 1,248,103
Intergovernmental	10,320,033	-	~	10,320,033
Charges for services	1,111,770	**	-	1,111,770
Licenses and permits	68,095	-	3,711,839	3,779,934
Investment earnings	20,078	287,898	232,971	540,947
Miscellaneous	103,949		121,511	225,460
Total revenues	12,010,165	287,898	4,928,184	17,226,247
EXPENDITURES:				
Current:	25.602			0 = 400
Finance	35,693	=	-	35,693
Community development	4,868,271	*	324,616	5,192,887
Parks, recreation and community services	461,164	-	474,242	935,406
Police	162,279	-	-	162,279
Fire	144,977	-	-	144,977
Library	255,241	-	-	255,241
Public works	4,556,385	**	1,300,073	5,856,458
Debt service:				
Principal	*	1,965,000	52,304	2,017,304
Interest	-	3,445,572	-	3,445,572
Bond issuance costs and fiscal agent fees	194	689,744	-	689,744
Payment to refunded bond escrow agent		189,405		189,405
Total expenditures	10,484,010	6,289,721	2,151,235	18,924,966
Excess (deficiency) of revenues over (under) expenditures	1,526,155	(6,001,823)	2,776,949	(1,698,719)
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of capital assets	22,500	•	1,000,000	1,022,500
Issuance of debt	м-	19,325,000	-	19,325,000
Original issue discount	-	(144,873)		(144,873)
Payment to refunded bond escrow agent	-	(1,935,546)	-	(1,935,546)
Transfers in	84,572	5,887,934	-	5,972,506
Transfers out	(10,000)	(9,000,000)	(3,390,429)	(12,400,429)
Total other financing sources (uses)	97,072	14,132,515	(2,390,429)	11,839,158
Net change in fund balances	1,623,227	8,130,692	386,520	10,140,439
Fund balances, beginning of year	1,069,792	2,107,574	11,818,394	14,995,760
Fund balances, end of year	\$ 2,693,019	\$ 10,238,266	\$ 12,204,914	\$ 25,136,199

	Streng Pond Landscape Maintenance District		North Park Landscape Maintenance District		Gibson Ranch Landscape Maintenance District		Special Needs Assistance Grant		Housing Monitoring		Transit	
ASSETS Cash and investments Cash and investments with fiscal agents Accounts receivable Due from other funds Long-term notes receivable	\$	11,938 - 722 -	\$	5,773 - 1,335	\$	492,167 - 24,827 -	\$	72,274	\$		\$	130,725
Total assets	\$	12,660	\$	7,108	\$	516,994	\$	72,274	\$		\$	130,725
LIABILITIES AND FUND BALANCES Liabilities: Accounts payable	\$	123	\$	637	\$	5,934	\$	12,523	\$	<u>-</u>	s	•
Due to other funds Deferred revenue		-	****			-		57,170		18,991		22,038 93,495
Total liabilities		123		637		5,934		69,693		18,991		115,533
Fund balances: Reserved for:												
Encumbrances Unreserved, undesignated		12,537		6,471		31,926 479,134		2,581	•••	(18,991)		15,192
Total fund balances (deficits)	*	12,537		6,471		511,060		2,581		(18,991)		15,192
Total liabilities and fund balances (deficits)	\$	12,660	\$	7,108	\$	516,994	\$	72,274	\$	~	\$	130,725

Pr	oposition 172	Tra	nsportation		iteracy Grant		Special nsportation	Home n Gas Tax Grant		
-	172	110	nsportation		Clair	110	isportation	Clas Tax	Cran	
\$	257,529	s	221,753	\$	26,941	\$		\$ -	s -	ASSETS Cash and investments
3	231,329	3	221,133	D.	26,941	Ъ	-	5 -		
	65,611		35,225		5,960		-	240,101		Cash and investments with fiscal agents Accounts receivable
	05,011		533,532		3,300		_	240,101	•	Due from other funds
	-		233,332		_			_	3,388,243	Long-term notes receivable
***************************************	***************************************			_					3,300,243	Long-term notes receivable
\$	323,140	\$	790,510	\$	32,901	\$		\$ 240,101	\$ 3,388,243	Total assets
										*
										LIABILITIES AND FUND BALANCES
_		_								Liabilities:
\$	-	S	23,767	\$	1,454	\$	7,506	\$ 37,028	\$ -	Accounts payable
	-		-		-		75,089	436,405	25,629	Due to other funds
					-			-	3,388,243	Deferred revenue
	-		23,767		1,454		82,595	473,433	3,413,872	Total liabilities
										Fund balances:
										Reserved for:
	-		31,080		-		-	-	60,075	Encumbrances
	323,140		735,663		31,447		(82,595)	(233,332)	(85,704)	Unreserved, undesignated
	323,140		766,743		31,447		(82,595)	(233,332)	(25,629)	Total fund balances (deficits)
\$	323,140	\$	790,510	\$	32,901		**	\$ 240,101	\$ 3,388,243	Total liabilities and fund balances (deficits)

		sset zure	W	storical alking Tour	Ent	plemental Law forcement rices Grant	Enfo	cal Law orcement ck Grant	Tec	S MORE hnology Grant	State Grant Programs
ASSETS											
Cash and investments	\$ 38	3,752	\$	3,130	\$	80,921	\$	1,311	\$	7,551	\$ 869,205
Cash and investments with fiscal agents		_	_		•	-		-	-	.,	-
Accounts receivable		-				~				_	
Due from other funds		_				-		-			-
Long-term notes receivable		-				-		-			
Total assets	\$ 38	3,752	\$	3,130	\$	80,921	\$	1,311	\$	7,551	\$ 869,205
LIABILITIES AND FUND BALANCES Liabilities:											
Accounts payable	\$	-	\$	-	\$	-	\$	-	S	-	\$ -
Due to other funds		-		-		_		-		-	-
Deferred revenue		-		***************************************						-	
Total liabilities		-		<u>.</u>						_	
Fund balances:											
Reserved for:											
Encumbrances				_		_		-		_	
Unreserved, undesignated	38	3,752		3,130		80,921		1,311		7,551	869,205
Total fund balances (deficits)	38	3,752		3,130		80,921		1,311		7,551	869,205
Total liabilities and fund balances (deficits)	\$ 38	3,752	\$	3,130	\$	80,921	\$	1,311	\$	7,551	\$ 869,205

State Library Programs	Cemetery Endowment	West Wood Lighting & Landscaping District	Spring Lake Lighting & Landscaping District	Spring Lake Sports Park Maintenance CFD	Fire Suppresion District	
\$ 291,757 - 36,045 -	\$ 297,692 - - -	\$ 19,605 - 928 -	\$ 572,091 - 22,113	\$ 78,036 - 3,176 -	\$ - 1,964	ASSETS Cash and investments Cash and investments with fiscal agents Accounts receivable Due from other funds Long-term notes receivable
\$ 327,802	\$ 297,692	\$ 20,533	\$ 594,204	\$ 81,212	\$ 1,964	Total assets
\$ 4,690	\$ - -	\$ - -	S 8,139	\$ 1,950	\$ - 1,938,054	LIABILITIES AND FUND BALANCES Liabilities: Accounts payable Due to other funds Deferred revenue
4,690	<u></u>	_	8,139	1,950	1,938,054	Total liabilities
323,112	5,911 291,781	20,533	14,457 571,608	1,428 77,834	1,784 (1,937,874)	Fund balances: Reserved for: Encumbrances Unreserved, undesignated
323,112	297,692	20,533	586,065	. 79,262	(1,936,090)	Total fund balances (deficits)
\$ 327,802	\$ 297,692	\$ 20,533	\$ 594,204	\$ 81,212	\$ 1,964	Total liabilities and fund balances (deficits)

	Off-Site Affordable Housing	Workforce Housing Grants	Total Nommajor Special Revenue Funds
ASSETS			
Cash and investments	\$ 734,262	\$ -	\$ 4,010,414
Cash and investments with fiscal agents		-	72,274
Accounts receivable	_	-	568,732
Due from other funds	282,138	_	815,670
Long-term notes receivable		1,001	3,389,244
Total assets	\$ 1,016,400	\$ 1,001	\$ 8,856,334
LIABILITIES AND FUND BALANCES Liabilities:			
Accounts payable	\$ -	\$ 365	\$ 104,116
Due to other funds	-	3.084	2,576,460
Deferred revenue	-	1,001	3,482,739
Total liabilities		4,450	6,163,315
Fund balances:			
Reserved for:			
Encumbrances	-	562	147,223
Unreserved, undesignated	1,016,400	(4,011)	2,545,796
Total fund balances (deficits)	1,016,400	(3,449)	2,693,019
Total liabilities and fund balances (deficits)	\$ 1,016,400	\$ 1,001	\$ 8,856,334

	Streng Pond Landscape Maintenance District	North Park Landscape Maintenance District	Gibson Ranch Landscape Maintenance District	Special Needs Assistance Grant	Housing Monitoring	Transit	
REVENUES: Taxes	45						
i axes Intergovernmental	\$ -	\$ -	\$ -	\$ -	s -	\$ -	
Charges for services	14,226	26,553	495,478	247,425	17,074	1,996,939	
Licenses and permits	14,220	20,333	493,476	•	17,074	*	
Investment earnings	276	102	14,623	_	(19)	-	
Miscellaneous	270	102	14,020	_	(19)	_	
Total revenues	14,502	26,655	510,101	247,425	17,055	1,996,939	
EXPENDITURES:	•						
Current:							
Finance	1,982	985	12,118	•	_	-	
Community development	•	-	•	188,182	66,526	-	
Parks, recreation and community services	3,703	22,408	337,342	*	-	-	
Police	-	-		u u	-	-	
Fire	. •	-	*	-	u u	u.	
Library Public works	•	~		-	-		
		2,515	61,338			1,972,228	
Total expenditures	5,685	25,908	410,798	188,182	66,526	1,972,228	
Excess (deficiency) of revenues over							
(under) expenditures	8,817	747	99,303	59,243	(49,471)	24,711	
OTHER FINANCING SOURCES (USES): Proceeds from sale of capital assets Transfers in	-	_	_	-	-	•	
Transfers out		_	_	_			
Total other financing sources (uses)	*			~	-		
Net change in fund balances	. 8,817	747	99,303	59,243	(49,471)	24,711	
Fund balances (deficits), beginning of year	3,720	5,724	411,757	(56,662)	30,480	(9,519)	
Fund balances (deficits), end of year	\$ 12,537	S 6,471	\$ 511,060	\$ 2,581	\$ (18,991)	\$ 15,192	

Proposition 172	Transportation	Literacy Grant	Special Transportation	Home on Gas Tax Grant		
\$ 386,240	s -	S -	\$ -	\$ -	\$ -	REVENUES: Taxes
φ 500,£40	1,065,331	74,416	19,772	982,240	4,578,330	Intergovernmental
-	-	~ .,	,	-	-,570,550	Charges for services
-					-	Licenses and permits
9,011	20,919	*	-	-	-	Investment earnings
		4,000	1,223	56,514		Miscellaneous
395,251	1,086,250	78,416	20,995	1,038,754	4,578,330	Total revenues
						EXPENDITURES:
						Current:
-	-		-	-	-	Finance
-	-		-	-	4,430,924	Community development
-	-	-	-		-	Parks, recreation and community services
94,098	-	-	-	•	-	Police
144,977	-		u	=	-	Fire
-	-	80,975		-	-	Library
	992,879	·	88,572	1,217,483		Public works
239,075	992,879	80,975	88,572	1,217,483	4,430,924	Total expenditures
						Excess (deficiency) of revenues over
156,176	93,371	(2,559)	(67,577)	(178,729)	147,406	(under) expenditures
						OTHER FINANCING SOURCES (USES):
-	-	22,500	-	•		Proceeds from sale of capital assets
-	-	17,500	-	-	-	Transfers in
-		10.000	-			Transfers out
-		40,000	*		-	Total other financing sources (uses)
156,176	93,371	37,441	(67,577)	(178,729)	147,406	Net change in fund balances
166,964	673,372	(5,994)	(15,018)	(54,603)	(173,035)	Fund balances (deficits), beginning of year
\$ 323,140	\$ 766,743	\$ 31,447	\$ (82,595)	\$ (233,332)	\$ (25,629)	Fund balances (deficits), end of year

DIMENNA	Asset Seizure	Historical Walking Tour	Supplemental Law Enforcement Services Grant	Local Law Enforcement Block Grant	COPS MORE Technology Grant	State Grant Programs
REVENUES:		•		d)		
Taxes Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	4,218	8,089	105,863	-		869,518
Licenses and permits	4,218	0,009		-		-
Investment earnings	1,316	(16)	2,041	46	*	-
Miscellaneous	1,510	3,000	2,041	40	-	-
	_			-	*	+
Total revenues	5,534	11,073	107,904	46		869,518
EXPENDITURES:						
Current:						
Finance	-	-		-		-
Community development	-	13,139	-	-		-
Parks, recreation and community services	-			-	~	-
Police	-	-	53,882	-	+	-
Fire	-	-	-	-	-	-
Library	-	-	•	-	-	4
Public works	-				*	54,776
Total expenditures		13,139	53,882			54,776
Excess (deficiency) of revenues over						
(under) expenditures	5,534	(2,066)	54,022	46	-	814,742
OTHER FINANCING SOURCES (USES):						
Proceeds from sale of capital assets	-	-		-	-	-
Transfers in	-	-	*	-		-
Transfers out		_	-		-	-
Total other financing sources (uses)						-
Net change in fund balances	5,534	(2,066)	54,022	46		814,742
Fund balances (deficits), beginning of year	33,218	5,196	26,899	1,265	7,551	54,463
Fund balances (deficits), end of year	\$ 38,752	\$ 3,130	\$ 80,921	S 1,311	\$ 7,551	\$ 869,205

1	State Library Programs	Cemetery Endowment	L La	est Wood ighting & indscaping District	J.	pring Lake Lighting & andscaping District	Sp	ring Lake orts Park sintenance CFD	Supi	ire ression strict	REVENUES:
\$	-	s -	\$	_	\$	*	\$	_	\$	_	Taxes
	210,699			-				-	•	_	Intergovernmental
	-	9,164		18,515		455,025		63,428		_	Charges for services
	-	-		-				-		68,095	Licenses and permits
	10,807	8,398		-		ч		-		(47,426)	Investment earnings
	328	-	-			-				38,884	Miscellaneous
	221,834	17,562		18,515		455,025		63,428		59,553	Total revenues
											EXPENDITURES:
											Current:
	-	-		802		9,432		6,453		3,921	Finance
	-			-				-		-	Community development
	-			8,933		88,778				-	Parks, recreation and community services
	•	14,299		-		-		-		-	Police
	174.266	-		-		-		-		^	Fire
	174,200	15,591		1,747		146.000		-		-	Library
******			•			145,807			•		Public works
_	174,266	29,890		11,482		244,017		6,453		3,921	
											Excess (deficiency) of revenues over
	47,568	(12,328)		7,033	**********	211,008		56,975		55,632	(under) expenditures
											OTHER FINANCING SOURCES (USES):
	-			-		**		-		=	Proceeds from sale of capital assets
	-	67,072		-		*		-		-	Transfers in
	(10,000)	(7,072)									Transfers out
	(10,000)	67,072		-							
	37,568	54,744		7,033		211,008		56,975		55,632	Net change in fimd balances
	285,544	242,948		13,500		375,057		22,287	(1,9	91,722)	Fund balances (deficits), beginning of year
\$	323,112	\$ 297,692	\$	20,533	\$	586,065	\$	79,262	\$ (1,9	36,090)	Fund balances (deficits), end of year

REVENUES:	Off-Site Affordable Housing	Workforce Housing Grants	Total Nonmajor Special Revenue Funds
Taxes	\$ -	\$ -	\$ 386,240
Intergovernmental	.> -	169,500	10,320,033
Charges for services	_	109,500	1,111,770
Licenses and permits		_	68,095
Investment earnings			20,078
Miscellaneous		-	103,949
Total revenues		169,500	12,010,165
EXPENDITURES:			
Current:			
Finance	-		35,693
Community development	-	169,500	4,868,271
Parks, recreation and community services	-	-	461,164
Police		-	162,279
Fire	-	-	144,977
Library	-	-	255,241
Public works		3,449	4,556,385
		172,949	10,484,010
Excess (deficiency) of revenues over			
(under) expenditures	-	(3,449)	1,526,155
OTHER FINANCING SOURCES (USES):			
Proceeds from sale of capital assets	-	-	22,500
Transfers in	-	-	84,572
Transfers out	-	~	(10,000)
	-	*	97,072
Net change in fund balances	-	(3,449)	1,623,227
Fund balances (deficits), beginning of year	1,016,400		1,069,792
Fund balances (deficits), end of year	\$ 1,016,400	\$ (3,449)	\$ 2,693,019

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, 2008

		Budgeted	Amo	unts				
	Original Final		Actual Amounts		Variance with Final Budget			
REVENUES:								
Charges for services Investment earnings	\$	14,435	\$	14,435	\$	14,226 276	\$	(209) <u>276</u>
Total revenues		14,435		14,435		14,502	umaa	67
EXPENDITURES: Current:								
Finance		4,008		4,008		1,982		2,026
Parks, recreation and community services		11,284		11,284		3,703		7,581
Total expenditures		15,292		15,292		5,685		9,607
Net change in fund balance	\$	(857)		(857)		8,817	\$	9,674
Fund balance, beginning of year						3,720		
Fund balance, end of year					\$	12,537		

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, 2008

		Budgeted	Amo	ounts				
	Original Final		Amount Actuals		Variance with Final Budget			
REVENUES:								
Charges for services Investment earnings	\$	26,700	\$	26,700	\$	26,553 102	\$	(147) 102
Total revenues		26,700		26,700		26,655		(45)
EXPENDITURES: Current:								
Finance Parks, recreation and community services Public works		2,075 22,231 2,805		2,075 22,231 2,805		985 22,408 2,515		1,090 (177) 290
Total expenditures		27,111		27,111		25,908	***************************************	1,203
Net change in fund balance	\$	(411)	\$	(411)		747	<u> </u>	1,158
Fund balance, beginning of year						5,724		
Fund balance, end of year					\$	6,471		

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, 2008

	***************************************	Budgeted	Amo	ounts		
	Original		Final		Actual Amounts	Variance with Final Budget
REVENUES:						
Charges for services	\$	474,500	\$	474,500	495,478	. 20,978
Investment earnings				w	14,623	14,623
Total revenues		474,500		474,500	510,101	35,601
EXPENDITURES:						
Current:						
Finance		9,459		9,459	12,118	(2,659)
Parks, recreation and community services		354,799		354,799	337,342	17,457
Public works	***************************************	71,609		122,609	61,338	61,271
Total expenditures		435,867		486,867	410,798	76,069
Net change in fund balance	\$	38,633	_\$_	(12,367)	99,303	\$ 111,670
Fund balance, beginning of year					411,757	
Fund balance, end of year					\$ 511,060	

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, 2008

	Budgeted	l Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget	
REVENUES: Intergovernmental	\$	\$ 72,274	\$ 247,425	\$ 175,151	
EXPENDITURES: Current: Community development	27,802	27,802	188,182	(160,380)	
Net change in fund balance	\$ (27,802)	\$ 44,472	59,243	\$ 14,771	
Fund balance (deficit), beginning of year			(56,662)		
Fund balance, end of year			\$ 2,581		

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, 2008

	Budgeted Amounts							
	Original Final		Actual Amounts		Variance with Final Budget			
REVENUES: Charges for services Investment earnings	\$	46,000 <u>-</u>	\$	46,000	\$	17,074 (19)	\$	(28,926) (19)
Total revenues		46,000		46,000		17,055		(28,945)
EXPENDITURES: Current: Community development		55,378		55,378		66,526		(11,148)
Net change in fund balance	\$	(9,378)	\$	(9,378)		(49,471)	\$	(40,093)
Fund balance, beginning of year						30,480		
Fund balance (deficit), end of year					\$	(18,991)		

CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL TRANSIT SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2008

	Amounts					
	Original	Final	Actual Amounts	Variance with Final Budget		
REVENUES: Intergovernmental	\$ 1,781,028	\$1,781,028	\$ 1,996,939	\$ 215,911		
EXPENDITURES: Current: Public works	1,813,881	1,996,934	1,972,228	24,706		
Net change in fund balance	\$ (32,853)	\$ (215,906)	24,711	\$ 240,617		
Fund balance (deficit), beginning of year			(9,519)			
Fund balance, end of year			\$ 15,192			

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, 2008

	Budgeted	Amounts		
	Original	Final	Actual Amounts	Variance with Final Budget
REVENUES: Taxes	\$ 401,700	\$ 401,700	\$ 386,240	\$ (15,460)
Investment earnings Total revenues	401,700	401,700	9,011 395,251	9,011 (6,449)
EXPENDITURES: Current:				
Police Fire	146,193 246,290	146,193 246,290	94,098 144,977	52,095 101,313
Total expenditures	392,483	392,483	239,075	153,408
Net change in fund balance	\$ 9,217	\$ 9,217	156,176	\$ 146,959
Fund balance, beginning of year			166,964	
Fund balance, end of year			\$ 323,140	

CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL TRANSPORTATION SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2008

	Budgeted	Amounts			
	Original Final		Actual Amounts	Variance with Final Budget	
REVENUES: Intergovernmental	\$ 1,065,336	\$ 1,065,336	P1 045 221	e (2)	
Investment earnings	\$ 1,005,550 		\$1,065,331 20,919	\$ (5) 20,919	
Total revenues	1,065,336	1,065,336	1,086,250	20,914	
EXPENDITURES: Current:					
Public works	1,610,397	1,607,136	992,879	614,257	
Net change in fund balance	\$ (545,061)	\$ (541,800)	93,371	\$ 635,171	
Fund balance, beginning of year			673,372		
Fund balance, end of year			\$ 766,743		

CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL LITERACY GRANT SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2008

	Bı	idgeted.	Ame	unts			
	Original Final		Final	Actual Amounts		ance with I Budget	
REVENUES: Intergovernmental Miscellaneous	\$ 8	8,000 500	\$	57,000 1,000	\$	74,416 4,000	 17,416 3,000
Total revenues	8	8,500		58,000		78,416	20,416
EXPENDITURES: Current: Library	9	4,619		85,500		80,975	 4,525
Deficiency of revenues under expenditures	(6,119)		(27,500)		(2,559)	24,941
OTHER FINANCING SOURCE: Transfers in	1	7,500		17,500		17,500	 -
Net change in fund balance	\$ 1	1,381	\$	(10,000)		14,941	\$ 24,941
Fund balance (deficit), beginning of year						(5,994)	
Fund balance, end of year					\$	8,947	

CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GAS TAX SPECIAL REVENUE F UND YEAR ENDED JUNE 30, 20 08

	Budgeted	Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget	
REVENUES: Intergovernmental Miscellaneous	\$ 976,302	\$ 976,302	\$ 982,240 56,514	\$ 5,938 56,514	
Total revenues	976,302	976,302	1,038,754	62,452	
EXPENDITURES: Current: Public works	1,260,771	1,260,771	1,217,483	43,288	
Deficiency of revenues under expenditures	(284,469)	(284,469)	(178,729)	105,740	
OTHER FINANCING SOURCE: Transfers in	268,838	268,838		(268,838)	
Net change in fund balance	\$ (15,631)	\$ (15,631)	(178,729)	\$ (163,098)	
Fund balance (deficit), beginning of year			(54,603)		
Fund balance (deficit), end of year			\$ (233,332)		

CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL HOME GRANT SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2008

	Budgete	d Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget		
REVENUES: Intergovernmental	<u>\$</u>	<u>\$</u> -	\$4,578,330	\$ 4,578,330		
EXPENDITURES: Current: Community development		106,500	4,430,924	(4,324,424)		
Net change in fund balance	\$ -	\$ (106,500)	147,406	\$ 253,906		
Fund balance (deficit), beginning of year			(173,035)			
Fund balance (deficit), end of year			\$ (25,629)			

CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL HISTORICAL WALKING TOUR SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2008

		Budgeted	Am	ounts				
	Original Final		Actual Amounts		Variance with Final Budget			
REVENUES:								
Charges for services	\$	-	\$	*	\$	8,089	\$	8,089
Investment earnings		•••				(16)		(16)
Total revenues			_	+		8,073		8,073
EXPENDITURES								
Current:								
Community development		5,000	_	10,139		13,139		3,000
Net change in fund balance	\$	(5,000)		(10,139)		(5,066)		5,073
Fund balance, beginning of year						5,196		
Fund balance, end of year					\$	130		

CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL SUPPLEMENTAL LAW ENFORCEMENT SERVICES GRANT SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2008

	Budgeted Amounts						
	Original Final			Actual mounts	 ance with al Budget		
REVENUES:							
Intergovernmental	\$	100,000	\$	100,000	\$	105,863	\$ 5,863
Investment earnings		_		_		2,041	 2,041
Total revenues		100,000		100,000		107,904	7,904
EXPENDITURES: Current:							
Police		87,483		87,483		53,882	 33,601
Net change in fund balance	\$	12,517		12,517		54,022	\$ 41,505
Fund balance, beginning of year						26,899	
Fund balance, end of year					\$	80,921	

CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL STATE GRANT PROGRAMS SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2008

	 Budgeted	Am	ounts		
	 Original	Final		Actual Amounts	Variance with Final Budget
REVENUES: Intergovernmental revenues	\$ 	\$		\$ 869,518	\$ 869,518
EXPENDITURES: Current: Public works	 54,777		54,777	54,776	1
Net change in fund balance	\$ (54,777)		(54,777)	814,742	869,519
Fund balance, beginning of year				54,463	
Fund balance, end of year	÷			\$ 869,205	

CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL STATE LIBRARY PROGRAMS SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2008

	Budgeted	Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget	
REVENUES: Intergovernmental Investment earnings Miscellaneous Total revenues	\$ 150,000 2,000 200 152,200	\$ 150,000 2,000 200 152,200	\$ 210,699 10,807 328 221,834	\$ 60,699 8,807 128 69,634	
EXPENDITURES: Current: Library	230,338	252,800	174,266	78,534	
Excess (deficiency) of revenues over (under) expenditures	(78,138)	(100,600)	47,568	148,168	
OTHER FINANCING USE: Transfers out	(10,000)	(17,200)	(10,000)	7,200	
Net change in fund balance	\$ (88,138)	\$ (117,800)	37,568	\$ 155,368	
Fund balance, beginning of year			285,544		
Fund balance, end of year			\$ 323,112		

CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL CEMETERY ENDOWMENT SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2008

		Budgeted Amounts							
	C	riginal	_	Final		xctual mounts		riance with nal Budget	
REVENUES:	rh.	20.000	Φ	20.000	45	0.164	ф	(10.000)	
Charges for services Investment earnings	\$	20,000	\$ 	20,000	\$	9,164 8,398	\$	(10,836) 8,398	
Total revenues	***************************************	20,000		20,000		17,562		(2,438)	
EXPENDITURES: Current:									
Parks, recreation and community services		675		-		**		-	
Police		-		-		14,299		(14,299)	
Public works		20,827		119,532		15,591		103,941	
Total expenditures		21,502	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	119,532		29,890		89,642	
Net change in fund balance		(1,502)	\$	(99,532)		(12,328)	\$	87,204	
OTHER FINANCING SOURCE: Transfers in	NATIONAL PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS	_				67,072		67,072	
Net change in fund balance		(1,502)	\$	(99,532)		54,744		154,276	
Fund balance, beginning of year					***************************************	242,948			
Fund balance, end of year					\$:	297,692			

CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL WEST WOOD LIGHTING & LANDSCAPING DISTRICT SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2008

	Budgeted	Amounts		
	Original	Original Final		Variance with Final Budget
REVENUES:				
Charges for services	\$ 18,400	\$ 18,400	\$ 18,515	\$ 115
EXPENDITURES: Current: Finance	2,025	2,025	802	1,223
Parks, recreation and community services Public works	14,582 2,282	14,582 2,282	8,933 1,747	5,649 535
Total expenditures	18,889	18,889	11,482	7,407
Net change in fund balance	\$ (489)	\$ (489)	7,033	\$ 7,522
Fund balance, beginning of year			13,500	
Fund balance, end of year			\$ 20,533	

CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL SPRING LAKE LIGHTING & LANDSCAPING DISTRICT SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2008

	Budgeted Amounts					
	Original Fina		Actual Amounts	Variance with Final Budget		
REVENUES:						
Charges for services	\$ 374,600	\$ 374,600	\$ 455,025	\$ 80,425		
EXPENDITURES: Current:						
Finance	14,373	14,373	9,432	4,941		
Parks, recreation and community services	179,942	179,942	88,778	91,164		
Public works	157,970	157,970	145,807	12,163		
Total expenditures	352,285	352,285	244,017_	108,268		
Net change in fund balance	\$ 22,315	\$ 22,315	211,008	\$ 188,693		
Fund balance, beginning of year			375,057			
Fund balance, end of year			\$ 586,065			

CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL SPRING LAKE SPORTS PARK MAINTENANCE CFD SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2008

	Budgeted Amounts								
		Priginal	Final		Actual Amounts			ance with al Budget	
REVENUES: Charges for services	\$	49,800	\$	49,800	_\$_	63,428	\$	13,628	
EXPENDITURES: Current: Finance		4,559		4,559	Milletteleven	6,453		(1,894)	
Net change in fund balance	\$	45,241	\$	45,241		56,975	\$	11,734	
Fund balance, beginning of year						22,287			
Fund balance, end of year					\$	79,262			

CITY OF WOODLAND, CALIFORNIA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FIRE SUPPRESSION DISTRICT SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 20 08

	Budgeted Amounts						
	(Original	Final			Actual amounts	 iance with al Budget
REVENUES:							
Licenses and permits	\$	49,800	\$	49,800	\$	68,095	\$ 18,295
Investment earnings		-		~		(47,426)	(47,426)
Miscellaneous		-				38,884	 38,884
Total revenues	,	49,800		49,800		59,553	 9,753
EXPENDITURES: Current:							
Finance		6,814		6,814		3,921	 2,893
Net change in fund balance	\$	42,986	\$	42,986		55,632	\$ 12,646
Fund balance (deficit), beginning of year					(1,991,722)	
Fund balance (deficit), end of year					\$ (1,936,090)	