

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, 2007

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 131,000	\$ 131,000	\$ 67,498	(63,502)
Investment earnings	-	-	(337)	(337)
Miscellaneous	200	200	539	339
Total revenues	<u>131,200</u>	<u>131,200</u>	<u>67,700</u>	<u>(63,500)</u>
EXPENDITURES:				
Current:				
Library	<u>149,731</u>	<u>117,151</u>	<u>107,019</u>	<u>10,132</u>
Deficiency of revenues under expenditures	<u>(18,531)</u>	<u>14,049</u>	<u>(39,319)</u>	<u>(53,368)</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>27,500</u>	<u>27,500</u>	<u>17,500</u>	<u>(10,000)</u>
Net change in fund balance	<u>\$ 8,969</u>	<u>\$ 41,549</u>	<u>(21,819)</u>	<u>\$ (63,368)</u>
Fund balance, beginning of year			<u>15,825</u>	
Fund balance (deficit), end of year			<u>\$ (5,994)</u>	

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

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 932,051	\$ 932,051	\$ 991,764	\$ 59,713
Investment earnings	-	-	1,204	1,204
Miscellaneous	6,297	6,297	7,461	1,164
Total revenues	<u>938,348</u>	<u>938,348</u>	<u>1,000,429</u>	<u>62,081</u>
EXPENDITURES:				
Current:				
Public works	<u>1,229,051</u>	<u>1,249,740</u>	<u>1,145,130</u>	<u>104,610</u>
Net change in fund balance	<u>\$ (290,703)</u>	<u>\$ (311,392)</u>	(144,701)	<u>\$ 166,691</u>
Fund balance, beginning of year			<u>90,098</u>	
Fund balance (deficit), end of year			<u>\$ (54,603)</u>	

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

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for services	\$ 17,000	\$ 17,000	\$ 13,618	\$ (3,382)
Investment earnings	-	-	1,132	1,132
Total revenues	<u>17,000</u>	<u>17,000</u>	<u>14,750</u>	<u>(2,250)</u>
EXPENDITURES:				
Current:				
Police	<u>16,064</u>	<u>25,064</u>	<u>25,064</u>	-
Net change in fund balance	<u>\$ 936</u>	<u>\$ (8,064)</u>	(10,314)	<u>\$ (2,250)</u>
Fund balance, beginning of year			<u>43,532</u>	
Fund balance, end of year			<u>\$ 33,218</u>	

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, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 600	\$ 600	\$ 100	\$ (500)
Investment earnings	-	-	156	156
Total revenues	<u>600</u>	<u>600</u>	<u>256</u>	<u>(344)</u>
Net change in fund balance	<u>\$ 600</u>	<u>\$ 600</u>	256	<u>\$ (344)</u>
Fund balance, beginning of year			<u>4,940</u>	
Fund balance, end of year			<u>\$ 5,196</u>	

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, 2007

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 103,328	\$ 3,328
Investment earnings	-	-	1,280	1,280
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>104,608</u>	<u>4,608</u>
EXPENDITURES:				
Current:				
Police	<u>81,855</u>	<u>81,855</u>	<u>172,392</u>	<u>(90,537)</u>
Net change in fund balance	<u>\$ 18,145</u>	<u>\$ 18,145</u>	<u>(67,784)</u>	<u>\$ (85,929)</u>
Fund balance, beginning of year			<u>94,683</u>	
Fund balance, end of year			<u>\$ 26,899</u>	

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, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 105,000	\$ 105,000	\$ 245,218	\$ 140,218
Investment earnings	-	-	7,398	7,398
Miscellaneous	-	-	540	540
Total revenues	<u>105,000</u>	<u>105,000</u>	<u>253,156</u>	<u>148,156</u>
EXPENDITURES:				
Current:				
Library	<u>125,761</u>	<u>257,151</u>	<u>192,827</u>	<u>64,324</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(20,761)</u>	<u>(152,151)</u>	<u>60,329</u>	<u>212,480</u>
OTHER FINANCING USES:				
Transfers out	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>(10,000)</u>
Net change in fund balance	<u>\$ (20,761)</u>	<u>\$ (152,151)</u>	50,329	<u>\$ 202,480</u>
Fund balance, beginning of year			<u>235,215</u>	
Fund balance, end of year			<u>\$ 285,544</u>	

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, 2007

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for services	\$ 10,000	\$ 10,000	\$ 13,475	\$ 3,475
Investment earnings	20,000	20,000	15,713	(4,287)
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>29,188</u>	<u>(812)</u>
EXPENDITURES:				
Current:				
Parks, recreation and community services	-	675	8,425	(7,750)
Public works	5,787	181,060	182,876	(1,816)
Total expenditures	<u>5,787</u>	<u>181,735</u>	<u>191,301</u>	<u>(9,566)</u>
Net change in fund balance	<u>\$ 24,213</u>	<u>\$ (151,735)</u>	(162,113)	<u>\$ (10,378)</u>
Fund balance, beginning of year			<u>405,061</u>	
Fund balance, end of year			<u>\$ 242,948</u>	

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, 2007

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for services	\$ 17,987	\$ 17,987	\$ 17,949	\$ (38)
Investment earnings	-	-	(55)	(55)
Miscellaneous	1,040	1,040	-	(1,040)
Total revenues	<u>19,027</u>	<u>19,027</u>	<u>17,894</u>	<u>(1,133)</u>
EXPENDITURES:				
Current:				
Finance	1,000	1,490	-	1,490
Parks, recreation and community services	14,737	14,767	9,640	5,127
Public works	1,080	1,112	1,112	-
Total expenditures	<u>16,817</u>	<u>17,369</u>	<u>10,752</u>	<u>6,617</u>
Net change in fund balance	<u>\$ 2,210</u>	<u>\$ 1,658</u>	7,142	<u>\$ 5,484</u>
Fund balance, beginning of year			<u>6,358</u>	
Fund balance, end of year			<u>\$ 13,500</u>	

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, 2007

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for services	\$ 200,000	\$ 200,000	\$ 208,461	\$ 8,461
Investment earnings	-	-	(1,604)	(1,604)
Miscellaneous	2,075	2,075	-	(2,075)
Total revenues	<u>202,075</u>	<u>202,075</u>	<u>206,857</u>	<u>4,782</u>
EXPENDITURES:				
Current:				
Finance	9,000	13,677	9,950	3,727
Parks, recreation and community services	71,152	71,242	46,279	24,963
Public works	45,760	46,912	73,792	(26,880)
Total expenditures	<u>125,912</u>	<u>131,831</u>	<u>130,021</u>	<u>1,810</u>
Net change in fund balance	<u>\$ 76,163</u>	<u>\$ 70,244</u>	76,836	<u>\$ 6,592</u>
Fund balance, beginning of year			<u>298,221</u>	
Fund balance, end of year			<u>\$ 375,057</u>	

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, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 12,581	\$ 12,581	\$ 8,428	\$ (4,153)
Investment earnings	-	-	(103)	(103)
Total revenues	<u>12,581</u>	<u>12,581</u>	<u>8,325</u>	<u>(4,256)</u>
EXPENDITURES:				
Current:				
Finance	-	3,040	3,545	(505)
Net change in fund balance	<u>\$ 12,581</u>	<u>\$ 9,541</u>	4,780	<u>\$ (4,761)</u>
Fund balance, beginning of year			<u>17,507</u>	
Fund balance, end of year			<u>\$ 22,287</u>	

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, 2007

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ -	\$ -	\$ 5,099	\$ 5,099
Licenses and permits	231,300	231,300	168,849	(62,451)
Investment earnings	-	-	(57,035)	(57,035)
Miscellaneous	18,060	18,060	13,722	(4,338)
Total revenues	<u>249,360</u>	<u>249,360</u>	<u>130,635</u>	<u>(118,725)</u>
EXPENDITURES:				
Current:				
Finance	3,100	4,884	2,417	2,467
Fire	1,205,420	1,232,054	1,195,359	36,695
Total expenditures	<u>1,208,520</u>	<u>1,236,938</u>	<u>1,197,776</u>	<u>39,162</u>
Net change in fund balance	<u>\$ (959,160)</u>	<u>\$ (987,578)</u>	(1,067,141)	<u>\$ (157,887)</u>
Fund balance (deficit), beginning of year			<u>(924,581)</u>	
Fund balance (deficit), end of year			<u>\$ (1,991,722)</u>	

DEBT SERVICE FUNDS

2002 LEASE REVENUE BONDS – accounts for the accumulation of resources for, and payment of, principal and interest on the 2002 Lease Revenue Bonds issued to finance the construction and acquisition activities of various capital projects.

WOODLAND REDEVELOPMENT AGENCY 1996 TAX ALLOCATION BONDS – accounts for the accumulation of resources for, and payment of, principal and interest on the 1996 Tax Allocation Bonds issued to further the resources for various redevelopment activities.

2005 CAPITAL PROJECTS LEASE REVENUE BONDS – accounts for the accumulation of resources for, and payment of, principal and interest on the 2005 Capital Projects Lease Revenue Bonds issued to construct and equip a community senior center and sports complex and two fire stations.

2005 WASTEWATER TREATMENT PLANT REVENUE BONDS – accounts for the accumulation of resources for, and payment of, principal and interest on the 2005 Wastewater Treatment Plant Revenue Bonds issued to acquire, construct and equip certain wastewater treatment facility improvements.

**CITY OF WOODLAND, CALIFORNIA
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 JUNE 30, 2007**

	<u>2002 Lease Revenue Bonds</u>	<u>Woodland Redevelopment Agency 1996 Tax Allocation Bonds</u>	<u>2005 Capital Projects Lease Revenue Bonds</u>	<u>2005 Wastewater Treatment Plant Revenue Bonds</u>	<u>Total Nonmajor Debt Service Funds</u>
ASSETS					
Cash and investments	\$ 181,143	\$ 8,134	\$ 688,640	\$ 283,836	\$ 1,161,753
Cash and investments with fiscal agents	<u>761,054</u>	<u>189,405</u>	<u>513</u>	<u>-</u>	<u>950,972</u>
Total assets	<u>\$ 942,197</u>	<u>\$ 197,539</u>	<u>\$ 689,153</u>	<u>\$ 283,836</u>	<u>\$ 2,112,725</u>
FUND BALANCES					
Liabilities:					
Accounts payable	<u>\$ 750</u>	<u>\$ 2,101</u>	<u>\$ 1,050</u>	<u>\$ 1,250</u>	<u>\$ 5,151</u>
Fund balances:					
Reserved for debt service	<u>941,447</u>	<u>195,438</u>	<u>688,103</u>	<u>282,586</u>	<u>2,107,574</u>
Total liabilities and fund balances	<u>\$ 942,197</u>	<u>\$ 197,539</u>	<u>\$ 689,153</u>	<u>\$ 283,836</u>	<u>\$ 2,112,725</u>

CITY OF WOODLAND, CALIFORNIA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED JUNE 30, 2007

	2002 Lease Revenue Bonds	Woodland Redevelopment Agency 1996 Tax Allocation Bonds	2005 Capital Projects Lease Revenue Bonds	2005 Wastewater Treatment Plant Revenue Bonds	Total Nonmajor Debt Service Funds
REVENUES:					
Investment earnings	\$ 42,012	\$ 8,210	\$ 3,545	\$ 694	\$ 54,461
EXPENDITURES:					
Debt service:					
Principal	1,375,000	55,000	-	-	1,430,000
Interest	1,078,840	135,588	867,060	848,418	2,929,906
Total expenditures	2,453,840	190,588	867,060	848,418	4,359,906
Deficiency of revenues under expenditures	(2,411,828)	(182,378)	(863,515)	(847,724)	(4,305,445)
OTHER FINANCING SOURCES:					
Transfers in	2,450,780	192,000	1,150,745	844,968	4,638,493
Net change in fund balance	38,952	9,622	287,230	(2,756)	333,048
Fund balance, beginning of year	902,495	185,816	400,873	285,342	1,774,526
Fund balance, end of year	\$ 941,447	\$ 195,438	\$ 688,103	\$ 282,586	\$ 2,107,574

CITY OF WOODLAND, CALIFORNIA
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 2002 LEASE REVENUE BONDS NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED JUNE 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 42,012	\$ 42,012
EXPENDITURES:				
Debt service:				
Principal	2,450,780	2,450,780	1,375,000	(1,075,780)
Interest	3,500	3,500	1,078,840	1,075,340
Total expenditures	2,454,280	2,454,280	2,453,840	(440)
Deficiency of revenues under expenditures	(2,454,280)	(2,454,280)	(2,411,828)	42,452
OTHER FINANCING SOURCES:				
Transfers in	4,430,000	4,430,000	2,450,780	(1,979,220)
Net change in fund balance	<u>\$ 1,975,720</u>	<u>\$ 1,975,720</u>	38,952	<u>\$ (1,936,768)</u>
Fund balance, beginning of year			902,495	
Fund balance, end of year			<u>\$ 941,447</u>	

CITY OF WOODLAND, CALIFORNIA
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 WOODLAND REDEVELOPMENT AGENCY
 1996 TAX ALLOCATION BONDS NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED JUNE 30, 2007

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 8,210	\$ 8,210
EXPENDITURES:				
Debt service:				
Principal	185,815	185,815	55,000	130,815
Interest	3,000	3,000	135,588	(132,588)
Total expenditures	188,815	188,815	190,588	(1,773)
Deficiency of revenues under expenditures	(188,815)	(188,815)	(182,378)	6,437
OTHER FINANCING SOURCES:				
Transfers in	192,000	192,000	192,000	-
Net change in fund balance	<u>\$ 3,185</u>	<u>\$ 3,185</u>	9,622	<u>\$ 6,437</u>
Fund balance, beginning of year			185,816	
Fund balance, end of year			<u>\$ 195,438</u>	

CITY OF WOODLAND, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WOODLAND REDEVELOPMENT AGENCY
2005 CAPITAL PROJECTS LEASE REVENUE BONDS NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED JUNE 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 3,545	\$ 3,545
EXPENDITURES:				
Debt service:				
Interest	871,059	871,059	867,060	3,999
Deficiency of revenues under expenditures	(871,059)	(871,059)	(863,515)	7,544
OTHER FINANCING SOURCES (USE):				
Bond issuance	-	20,390,000	-	(20,390,000)
Transfer in	-	-	1,150,745	1,150,745
Transfer out	-	(19,925,734)	-	19,925,734
Total other financing sources (uses)	-	464,266	1,150,745	686,479
Net change in fund balance	<u>\$ (871,059)</u>	<u>\$ (406,793)</u>	287,230	<u>\$ 694,023</u>
Fund balance, beginning of year			400,873	
Fund balance, end of year			<u>\$ 688,103</u>	

CITY OF WOODLAND, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WOODLAND REDEVELOPMENT AGENCY
2005 WASTEWATER TREATMENT PLANT REVENUE BONDS DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 694	\$ 694
EXPENDITURES:				
Debt service:				
Interest	844,968	844,968	848,418	(3,450)
Total expenditures	844,968	844,968	848,418	(3,450)
Excess (deficiency) of revenues over (under) expenditures	(844,968)	(844,968)	(847,724)	(2,756)
OTHER FINANCING SOURCES (USES):				
Bond issuance	-	17,510,507	-	(17,510,507)
Transfers in	-	244,102	844,968	600,866
Transfers out	-	(17,294,153)	-	17,294,153
Total other financing sources (uses)	-	460,456	844,968	384,512
Net change in fund balance	<u>\$ (844,968)</u>	<u>\$ (384,512)</u>	(2,756)	<u>\$ 381,756</u>
Fund balance, beginning of year			285,342	
Fund balance, end of year			<u>\$ 282,586</u>	

CAPITAL PROJECTS FUNDS

WOODLAND REDEVELOPMENT AGENCY CITY FUNDS – accounts for all revenues and expenditures connected with the project remedy conditions contributing to blight and revitalization of the redevelopment area.

PARK RESERVE – accounts for funds collected from developers for park expansion.

PARK IN-LIEU FEES – accounts for fees collected for park improvements and expansion.

GIBSON RANCH CAPITAL PROJECTS – accounts for the proceeds from the special assessment debt, with no City obligation, and specific project funds collected for capital improvements in Gibson Ranch Southeast Area Community Facilities District.

WATER DEVELOPMENT – accounts for funds collected from developers for water system expansion.

STORM DRAIN DEVELOPMENT – accounts for funds collected from developers for storm drain system expansion.

**CITY OF WOODLAND, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2007**

	Woodland Redevelopment Agency City Funds	Park Reserve	Park in Lieu Fees	Gibson Ranch Capital Projects
ASSETS				
Cash and investments	\$ 1,303,426	\$ 4,474,658	\$ 910,973	\$ 95,718
Accounts receivable	363,768	910,065	-	-
Long-term notes receivable	-	-	-	50,473
Advances to other funds	-	-	-	-
Total assets	<u>\$ 1,667,194</u>	<u>\$ 5,384,723</u>	<u>\$ 910,973</u>	<u>\$ 146,191</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 20,021	\$ 206,333	\$ 33,627	\$ -
Deposits	-	-	-	-
Deferred revenue	-	910,065	-	50,473
Total liabilities	<u>20,021</u>	<u>1,116,398</u>	<u>33,627</u>	<u>50,473</u>
Fund balances:				
Reserved for:				
Encumbrances	32,866	19,821	34,929	-
Advances to other funds	-	-	-	-
Unreserved, undesignated	1,614,307	4,248,504	842,417	95,718
Total fund balances	<u>1,647,173</u>	<u>4,268,325</u>	<u>877,346</u>	<u>95,718</u>
Total liabilities and fund balances	<u>\$ 1,667,194</u>	<u>\$ 5,384,723</u>	<u>\$ 910,973</u>	<u>\$ 146,191</u>

**CITY OF WOODLAND, CALIFORNIA
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECT FUNDS
 JUNE 30, 2007**

<u>Water Development</u>	<u>Storm Drain Development</u>	<u>Total Nonmajor Capital Projects Funds</u>	
\$ 107,804 381,236 - <u>2,286,342</u> <u>\$ 2,775,382</u>	\$ 503,298 23,324 - <u>2,101,099</u> <u>\$ 2,627,721</u>	\$ 7,395,877 1,678,393 50,473 <u>4,387,441</u> <u>\$ 13,512,184</u>	ASSETS Cash and investments Accounts receivable Long-term notes receivable Advances to other funds Total assets
\$ 2,265 50,000 <u>381,236</u> <u>433,501</u>	\$ 16,446 - <u>23,324</u> <u>39,770</u>	\$ 278,692 50,000 <u>1,365,098</u> <u>1,693,790</u>	LIABILITIES AND FUND BALANCES Liabilities: Accounts payable Deposits Deferred revenue Total liabilities Fund balances: Reserved for: Encumbrances Advances to other funds Unreserved, undesignated Total fund balances
263,872 2,286,342 (208,333) <u>2,341,881</u>	127,421 2,101,099 359,431 <u>2,587,951</u>	478,909 4,387,441 6,952,044 <u>11,818,394</u>	Total liabilities and fund balances
<u>\$ 2,775,382</u>	<u>\$ 2,627,721</u>	<u>\$ 13,512,184</u>	

**CITY OF WOODLAND, CALIFORNIA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 YEAR ENDED JUNE 30, 2007**

	Woodland Redevelopment Agency City Funds	Park Reserve	Park in Lieu Fees	Gibson Ranch Capital Projects
REVENUES:				
Taxes	\$ 1,339,204	\$ -	\$ -	\$ -
Intergovernmental	12	-	-	-
Licenses and permits	-	2,106,026	235,440	-
Investment earnings	37,074	120,534	(3,976)	2,873
Miscellaneous	1,244	32,247	315,782	-
Total revenues	<u>1,377,534</u>	<u>2,258,807</u>	<u>547,246</u>	<u>2,873</u>
EXPENDITURES:				
Current:				
Community development	194,618	-	-	-
Parks, recreation and community services	-	73,723	250,950	-
Public works	-	7,215,174	545,714	-
Debt service:				
Principal	52,304	-	-	-
Total expenditures	<u>246,922</u>	<u>7,288,897</u>	<u>796,664</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,130,612</u>	<u>(5,030,090)</u>	<u>(249,418)</u>	<u>2,873</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	3,000,000	-	-
Transfers out	(192,000)	(1,117,927)	-	-
Total other financing sources (uses)	<u>(192,000)</u>	<u>1,882,073</u>	<u>-</u>	<u>-</u>
Net change in fund balances	938,612	(3,148,017)	(249,418)	2,873
Fund balances, beginning of year	<u>708,561</u>	<u>7,416,342</u>	<u>1,126,764</u>	<u>92,845</u>
Fund balances, end of year	<u>\$ 1,647,173</u>	<u>\$ 4,268,325</u>	<u>\$ 877,346</u>	<u>\$ 95,718</u>

**CITY OF WOODLAND, CALIFORNIA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 YEAR ENDED JUNE 30, 2007**

Water Development	Storm Drain Development	Total Nonmajor Capital Projects Funds
\$ -	\$ -	\$ 1,339,204
14,470	-	14,482
968,168	93,866	3,403,500
(25,254)	18,796	150,047
-	10,982	360,255
<u>957,384</u>	<u>123,644</u>	<u>5,267,488</u>
-	-	194,618
-	-	324,673
600,487	340,289	8,701,664
-	-	52,304
<u>600,487</u>	<u>340,289</u>	<u>9,273,259</u>
<u>356,897</u>	<u>(216,645)</u>	<u>(4,005,771)</u>
-	-	3,000,000
(175,023)	(161,113)	(1,646,063)
<u>(175,023)</u>	<u>(161,113)</u>	<u>1,353,937</u>
181,874	(377,758)	(2,651,834)
<u>2,160,007</u>	<u>2,965,709</u>	<u>14,470,228</u>
<u>\$ 2,341,881</u>	<u>\$ 2,587,951</u>	<u>\$ 11,818,394</u>

REVENUES:

Taxes
 Intergovernmental
 Licenses and permits
 Investment earnings
 Miscellaneous

Total revenues

EXPENDITURES:

Current:

Community development
 Parks, recreation and community services
 Public works

Debt service:

Principal

Total expenditures

Excess (deficiency) of revenues over
 under) expenditures

OTHER FINANCING SOURCES (USES):

Transfers in

Transfers out

Total other financing sources (uses)

Net change in fund balances

Fund balances, beginning of year

Fund balances, end of year

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