ENTERPRISE FUNDS

WASTEWATER PRETREATMENT – accounts for the provision of wastewater pretreatment services to residents of the City and some residents of the County of Yolo. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, capital improvements, maintenance, financing and related debt service, and billing and collection.

RECYCLING – accounts for the provision of recycling services provided to residents of the City and some residents of the County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, capital improvements, maintenance, and billing and collection.

CONSTRUCTION & DEMOLITION PROGRAM – accounts for all costs of City administration of the Construction and Demolition Debris Recycling Ordinance, which is required to meet State regulations.

FIRE TRAINING CENTER – accounts for the provision of the fire training facility as provided by the City of Woodland's Fire Department. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, capital improvements, maintenance, and billing and collection.

CEMETERY – accounts for the provision of cemetery services available to residents of the City and County. All activities necessary to provide such services are accounted for in this fund, include, but is not limited to, administration, operations, capital improvements, maintenance, and billing and collection.

DUBACH PARK – accounts for revenues received from third party rentals of the Dubach baseball/softball complex. All costs necessary to operate the sports park are accounted for in this fund, including, but not limited to, administration, operations, capital improvements, maintenance, and the collection of associated fees.

YOUTH PROGRAM – accounts for the activities of the Youth Programs operated out of the Community and Senior Center. This program is organized to teach City youth about business operations.

CITY OF WOODLAND CALIFORNIA NONMAJOR ENTERPRISE FUNDS COMBINING STATEMENT OF NET ASSETS JUNE 30, 2008

	Wastewater Pretreatment	Recycling	Construction & Demolition Program	Fire Training Center	
ASSETS					
Current assets:					
Cash and investments	\$ 406,219	\$ 1,693,721	\$ 146,419	\$ 7	
Accounts receivable	29,462	24,447	_	-	
Due from other funds	· -	68,000	_		
Total current assets	435,681	1,786,168	146,419	7.	
Noncurrent assets:					
Capital assets (net of accumulated					
depreciation)	7,569	12,053			
Total assets	443,250	1,798,221	146,419	7	
LIABILITIES					
Current liabilities:					
Accounts payable	1,194	2,197	43,275	11,960	
Due to other funds	-	-	68,000	33	
Compensated absences	6,315	1,128	-	**	
Total current liabilities	7,509	3,325	111,275	11,993	
Noncurrent liabilities:					
Compensated absences	2,576	6,668		22,748	
Total liabilities	10,085	9,993	111,275	34,741	
NET ASSETS (DEFICITS)					
Invested in capital assets, net of related debt	7,569	12,053	_	-	
Unrestricted	425,596	1,776,175	35,144	(34,734)	
Total net assets (deficits)	\$ 433,165	\$ 1,788,228	\$ 35,144	\$ (34,734)	

CITY OF WOODLAND CALIFORNIA NONMAJOR ENTERPRISE FUNDS COMBINING STATEMENT OF NET ASSETS JUNE 30, 2008

Cemetery		Dubach Park		Youth Trogram	Total Nonmajor Enterprise Funds	
						ASSETS
						Current assets:
\$	-	\$ -	\$	4,481	\$ 2,250,847	Cash and investments
	-	-		-	53,909	Accounts receivable
	-	-		-	68,000	Due from other funds
	-	*		4,481	2,372,756	Total current assets
						Noncurrent assets:
						Capital assets (net of accumulated
	-			u-	19,622	depreciation)
	_	_		4,481	2,392,378	Total assets
						LIABILITIES
						Current liabilities:
	2,748	2,968		1,203	65,545	Accounts payable
	83,233	570,585		-	721,851	Due to other funds
*************************	554	140		48	8,137	Compensated absences
	86,535	535 573,693		1,203	795,533	Total current liabilities
						Noncurrent liabilities:
	9,522	1,441		_	42,955	Compensated absences
	96,057	575,134		1,203	838,488	Total liabilities
						NET ASSETS (DEFICITS)
		-		_	19,622	Invested in capital assets, net of related debt
	(96,057)	(575,134)		3,278	1,534,268	Unrestricted
\$	(96,057)	\$ (575,134)	\$	3,278	\$ 1,553,890	Total net assets (deficits)

CITY OF WOODLAND, CALIFORNIA NONMAJOR ENTERPRISE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS YEAR ENDED JUNE 30, 2008

		astewater etreatment	R	ecycling	De	struction & emolition rogram	7	Fire Training Center
OPERATING REVENUES:								
Charges for services	\$	399,466	\$	298,462	\$	65,154	\$	237,787
Other		-		-				24,064
Total operating revenues		399,466		298,462		65,154		261,851
OPERATING EXPENSES:								
Personnel services		229,950		121,266		55,944		257,407
Utilities		7,118		2,403		882		3,376
Office supplies and expenses		52,831		79,201		1,883		91,798
Small tools and supplies		432		, ,,,		´ -		_
Contractual services		11,500		8,648		_		33,445
Depreciation		2,201		2,751		_		_
Equiptment rental and maintenance		22,094		12,660		_		9,042
Total operating expenses		326,126		226,929		58,709		395,068
								
Operating income (loss)		73,340		71,533		6,445		(133,217)
NONOPERATING REVENUES:								
Investment earnings		13,442		58,361		4,331		2,725
Intergovernmental		***		12,581		-		***
Total nonoperating revenues		13,442		70,942		4,331		2,725
Income (loss) before transfers		86,782		142,475		10,776		(130,492)
Transfers in		_				_		-
Change in net assets		86,782		142,475		10,776		(130,492)
Net assets (deficits), beginning of year		346,383		1,645,753		24,368		95,758
Net assets (deficits), end of year	<u>\$</u>	433,165	\$	1,788,228		35,144	\$	(34,734)

CITY OF WOODLAND, CALIFORNIA NONMAJOR ENTERPRISE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS YEAR ENDED JUNE 30, 2008

 Cemetery		Dubach etery Park		Youth Program		Total Nonmajor Enterprise Funds	
							OPERATING REVENUES:
\$ 95,752	\$	14,354	\$	11,020	\$	1,121,995	Charges for services
-		-				24,064	Other
 95,752	******	14,354		11,020		1,146,059	Total operating revenues
							OPERATING EXPENSES:
243,819		31,512		-		939,898	Personnel services
9,206		48,239		-		71,224	Utilities
18,716		4,043		8,872		257,344	Office supplies and expenses
1,059		16		-		1,507	Small tools and supplies
14,101		52,907		-		120,601	Contractual services
-		_		-		4,952	Depreciation
 61,175		12,539		-		117,510	Equiptment rental and maintenance
 348,076	_	149,256		8,872		1,513,036	Total operating expenses
 (252,324)		(134,902)		2,148		(366,977)	Operating income (loss)
							NONOPERATING REVENUES:
(4,824)		(8,558)		-		65,477	Investment earnings
 						12,581	Intergovernmental
 (4,824)		(8,558)		-		78,058	Total nonoperating revenues
(257,148)		(143,460)		2,148		(288,919)	Income (loss) before transfers
 201,048				_		201,048	Transfers in
(56,100)		(143,460)		2,148		(87,871)	Change in net assets
(39,957)		(431,674)		1,130		1,641,761	Net assets (deficits), beginning of year
\$ (96,057)	\$	(575,134)	\$	3,278	\$	1,553,890	Net assets (deficits), end of year

CITY OF WOODLAND, CALIFORNIA NONMAJOR ENTERPRISE FUNDS COMBINING STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2008

	Wastewater Pretreatment	Recycling	Construction & Demolition	Fire Training Center
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	\$ 403,647	\$ 300,745	\$ 65,154	\$ 262,802
Payments to suppliers Payments to employees	(100,131) (238,407)	(103,634) (120,773)	(2,765) (39,169)	(130,480) (236,530)
Net cash provided (used) by operating activities	65,109			***************************************
Net cash provided (used) by operating activities	65,109	76,338	23,220	(104,208)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers in	-	-	-	-
Interfund loan repayments Operating grants received	-	10 501	*	33
		12,581	-	
Net cash provided by noncapital financing activities		12,581		33
CASH FLOWS FROM INVESTING ACTIVITIES: Interest received	13,442	58,361	4,331	2,725
Net increase (decrease) in cash and cash equivalents	78,551	147,280	27,551	(101,450)
Cash and cash equivalents, beginning of year	327,668	1,546,441	118,868	101,457_
Cash and cash equivalents, end of year	\$ 406,219	\$1,693,721	\$ 146,419	\$ 7
Reconciliation of operating income (loss) to net cash provided (used) by operating activities: Operating income (loss) Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:	\$ 73,340	\$ 71,533	\$ 6,445	\$ (133,217)
Depreciation	2,201	2,751	-	-
Change in assets and liabilities: Accounts receivable	4 101	0.000		0.55
Accounts receivable Accounts payable	4,181 (6,156)	2,283 (722)	16,775	951 7,181
Compensated absences	(8,457)	(722) 493	10,775	7,181 20,877
Total adjustments	(8,231)	4.805	16,775	29.009
Net cash provided (used) by operating activities	\$ 65,109	\$ 76,338	\$ 23,220	\$ (104,208)
- ' ' ' ' '				

CITY OF WOODLAND, CALIFORNIA NONMAJOR ENTERPRISE FUNDS COMBINING STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2008

Cemetery	Dubach Park		Youth rogram		Total Nonmajor Enterprise Funds	
\$ 95,752 (102,679) (243,025)	\$ 14,354 (119,639) (31,290)	\$	11,020 (7,669)	\$	1,153,474 (566,997) (909,194)	CASH FLOWS FROM OPERATING ACTIVITIES: Receipts from customers and users Payments to suppliers Payments to employees
(249,952)	(136,575)		3,351		(322,717)	Net cash provided (used) by operating activities
201,048 53,728	145,133		-		201,048 198,894 12,581	CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: Transfers in Interfund borrowings Operating grants received
254,776	145,133			***************************************	412,523	Net cash provided by noncapital financing activities
(4,824)	(8,558)	_	3,351 1,130		65,477 155,283 2,095,564	CASH FLOWS FROM INVESTING ACTIVITIES: Interest received Net increase (decrease) in cash and cash equivalents Cash and cash equivalents, beginning of year
<u>\$ -</u>	\$ -	\$	4,481	\$	2,250,847	Cash and cash equivalents, end of year
\$ (252,324)	\$ (134,902)	\$	2,148	\$	(366,977) 4,952	Reconciliation of operating income (loss) to net cash provided (used) by operating activities: Operating income (loss) Adjustment to reconcile operating income to net cash flows provided (used) by operating activities: Depreciation
					7 415	Change in assets and liabilities: Accounts receivable
1,578	(1,895)		1,203		7,415 17,964	Accounts receivable Accounts payable
794	222		1,205		13,929	Compensated absences
2,372	(1,673)		1,203		44,260	Total adjustments
\$ (249,952)	\$ (136,575)	\$	3,351	\$	(322,717)	Cash flows provided (used) by operating activities
		Arrivator				

