CITY OF WOODLAND, CALIFORNIA STATEMENT OF NET ASSETS JUNE 30, 2007

ASSETS	Governmental Activities	Business-type Activities		Total	
Cash and investments	\$ 31,442,004	\$ 6,024,710	\$	37,466,714	
Cash and investments with fiscal agents	1,084,815	951,274	·	2,036,089	
Receivables	15,273,926	1,209,331		16,483,257	
Internal balances	96,724	(96,724)		, ,	
Other assets	914,047	99,476		1,013,523	
Long-term notes receivable	13,635,216	·-		13,635,216	
Capital assets not being depreciated	100,689,439	15,304,930			
Capital assets being depreciated, net	148,032,490	101,825,855		249,858,345	
Total assets	\$ 311,168,661	\$ 125,318,852	\$	436,487,513	
LIABILITIES					
Accounts payable	4,794,797	581,606		5,376,403	
Interest payable	1,071,174	74,367			
Deposits	2,859,198	74,507		1,145,541 2,859,198	
Noncurrent liabilities:	-,000,120	_		2,039,190	
Due within one year	6,693,217	706,372		7,399,589	
Due in more than one year	100,810,933	13,296,718		114,107,651	
Total liabilities	116,229,319	14,659,063		130,888,382	
NET ASSETS	8				
Invested in capital assets, net of related debt Restricted for:	159,816,139	104,371,922		264,188,061	
Capital projects	1,077,204	_		1,077,204	
Debt service	1,346,520	_		1,346,520	
Community development	1,114,281	-		1,114,281	
Transportation	727,835	_		727,835	
Other purposes	1,563,216			1,563,216	
Unrestricted	29,294,147	6,287,867		35,582,014	
Total net assets	194,939,342	110,659,789		305,599,131	
Total liabilities and net assets	\$ 311,168,661	\$ 125,318,852	\$	436,487,513	

CITY OF WOODLAND, CALIFORNIA STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2007

Page				Program Revenues				t (Expense) Revenu Changes in Net Ass	
Covermented acti-vices:		Expenses	•					* 1	Total
General government \$ 7,141,080 \$ (2,33,400) \$ (2,33,500) \$ (233,320)							210117 [1102]	Activales	30121
Paince									
Palame 1,167,250 7,587 31,557 (823,280) (823,280) (823,280) (200,280) (2			. (1 //	,,	\$ 15,884	\$	\$ (233,520)	\$ -	\$ (233.520)
Parks, recreation and community services			,		-	-	(823,280)		·/
Police	Parks, recreation and			1,893,850	5,625,573	-	3,089,394	**	
Fire 1,515,888 442,344 1,304,712 652,039 (1,002,461) (1,200,461) (1,200,461) (1,100,100) (2			4,983,490	9,735	815,782	370,723		370 723
			, .	1,304,712	652,039	<u>-</u>			·
Public works 1,94,711 143,905 311,962 312,871 692,184 8,95,360 8,485,360 1,485,360			,	1,283,470	133,371	•		-	
Public Works 10,242,371 1,962,653 15,490,778 4,517,222 692,184 8,495,360 8,495,360 1,000 1	· ·			231,962	312,871			_	
The layer mental activities \$2,634,859 (1,425,883) \$27,033,183 \$11,266,695 \$1,507,966 \$(11,01,132) \$ (11,01,132)				15,490,978	4,517,222	692,184			
Business-type activities: Water 3.993.643 606,646 5.589.013 33.763			***					_	
Business-type activities: Water 3,993,643 606,646 5,589,013 33,763	I otal governmental activities	52,634,859	(1,425,883)	27,033,183	11,266,695	1,507,966	***************************************	*	
Sewer S,713,60 639,672 7,883,929 3,769 1,022,487 1,022,487 1,022,487 1,022,487 1,022,487 1,022,487 1,023,089 1,188,687 33,712 179,500 1,188,687 33,712 179,500 1,102,899 1	* *								
Storm Drain 1,188,67 33,72 7,832,929 1,479,897 1,479,8				5,589,013	33,763	=	~	1.022.487	1 022 487
Mastewater Pretreatment			639,672	7,832,929	~	-	_		
Recycling 231,903 36,305 284,654 41,083 57,529 575,5			93,712	179,500		-	-		
Fire Training Center 289,000 11,779 372,233 - 71,254 71,254 71,254 71,254 Cemetry 312,253 185,328 52,638 71,254 71				392,034			_		
Price Training Center 289,200	,	231,903	36,305	284,654	41,083	_	_		,
Construction and Demolition 18.5,328 52.638 (132.690) (1	4.5		11,779	372,233	**	_	_		
Second S	-		-	109,530	*	•	_		
Total business-type activities 12,234,389 1,425,883 14,889,911 74,846 1,304,485 1,			-	52,638	-	-			
Total business-type activities 12,234,389 1,425,883 14,889,911 74,846 1,304,485		54,267	-	76,250	-	<u> </u>	_		
Total obstiness-type activities		-	-	1,130		~	-		•
General revenues: Taxes: Property taxes Measure E special tax Other taxes Franchise fees Intergovernmental not restricted for specific programs: Sales and use tax Sales and use tax Sales and use tax Sales and use tax Miscellaneous Transfers Transfers Total general revenues and transfers Taxes: 1,407,4128 -						-	-		
General revenues: Taxes: Property taxes 11,074,128 - 11,074,128 Measure E special tax 2,828,924 - 2,828,924 Other taxes 1,384,275 - 1,384,275 Franchise fees 1,407,480 - 1,407,480 Intergovernmental not restricted for specific programs: Sales and use tax 9,526,016 - 9,526,016 Motor vehicle in-lieu 4,107,723 - 4,107,723 investment earnings 1,597,591 644,286 2,241,877 Miscellaneous 398,561 - 398,561 Transfers 2,286,855 (2,286,855) Total general revenues and transfers 34,611,553 (1,642,569) 32,968,984 Change in net assets 23,210,421 (338,084) 22,872,337 Net assets - beginning of year, as restated 171,728,921 110,997,873 282,726,794	10(8)	\$ 64,869,248	\$ -	\$ 41,923,094	\$ 11,341,541	\$ 1,507,966	(11,401,132)		
Measure E special tax 2,828,924 - 2,828,924 Other taxes 1,384,275 - 1,384,275 Franchise fees 1,407,480 - 1,407,480 Intergovernmental not restricted for specific programs: 8 Sales and use tax 9,526,016 - 9,526,016 Motor vehicle in-lieu 4,107,723 - 4,107,723 Investment earnings 1,597,591 644,286 2,241,877 Miscellaneous 398,561 - 398,561 398,561 Transfers 2,286,855 (2,286,855) (2,286,855) Total general revenues and transfers 34,611,553 (1,642,569) 32,968,984 Change in net assets 23,210,421 (338,084) 22,872,337 Net assets - beginning of year, as restated 171,728,921 110,997,873 282,726,794					s:				
Measure E special tax 2,828,924 - 2,828,924 Other taxes 1,384,275 - 1,384,275 Franchise fees 1,407,480 - 1,407,480 Intergovernmental not restricted for specific programs: - 9,526,016 - 9,526,016 Motor vehicle in-lieu 4,107,723 - 4,107,723 Investment earnings 1,597,591 644,286 2,241,877 Miscellaneous 398,561 - 398,561 Transfers 2,286,855 (2,286,855) - Total general revenues and transfers 34,611,553 (1,642,569) 32,968,984 Change in net assets 23,210,421 (338,084) 22,872,337 Net assets - beginning of year, as restated 171,728,921 110,997,873 282,726,794				Property taxe	es		11,074,128		11 074 128
Other taxes 1,384,275 - 1,384,275 Franchise fees 1,407,480 - 1,407,480 Intergovernmental not restricted for specific programs: - 9,526,016 Sales and use tax 9,526,016 - 9,526,016 Motor vehicle in-lieu 4,107,723 - 4,107,723 Investment earnings 1,597,591 644,286 2,241,877 Miscellaneous 398,561 - 398,561 Transfers 2,286,855 (2,286,855) - Total general revenues and transfers 34,611,553 (1,642,569) 32,968,984 Change in net assets 23,210,421 (338,084) 22,872,337 Net assets - beginning of year, as restated 171,728,921 110,997,873 282,726,794				Measure E sq	pecial tax		2,828,924	_	
Franchise fees 1,407,480 1,407,480 1,407,480 Intergovernmental not restricted for specific programs: Sales and use tax 9,526,016 - 9,526,016 Motor vehicle in-lieu 4,107,723 - 4,107,723 investment earnings 1,597,591 644,286 2,241,877 Miscellaneous 398,561 - 398,561 398,561 7 ansfers 2,286,855 (2,286,855) Total general revenues and transfers 34,611,553 (1,642,569) 32,968,984 Change in net assets 23,210,421 (338,084) 22,872,337 Net assets - beginning of year, as restated 171,728,921 110,997,873 282,726,794				Other taxes			1,384,275	_	
Intergovernmental not restricted for specific programs: Sales and use tax 9,526,016 9,526,016 Motor vehicle in-lieu 4,107,723 4,107,723 Investment earnings 1,597,591 644,286 2,241,877 Miscellaneous 398,561 398,561 Transfers 2,286,855 (2,286,855) Total general revenues and transfers 34,611,553 (1,642,569) 32,968,984 Change in net assets 23,210,421 (338,084) 22,872,337 Net assets - beginning of year, as restated 171,728,921 110,997,873 282,726,794							1,407,480		
Motor vehicle in-lieu 4,107,723 4,107,723 investment earnings 1,597,591 644,286 2,241,877 Miscellaneous 398,561 - 398,561 398,561 398,561 Transfers 2,286,855 (2,286,855) Total general revenues and transfers 34,611,553 (1,642,569) 32,968,984 Change in net assets 23,210,421 (338,084) 22,872,337 Net assets - beginning of year, as restated 171,728,921 110,997,873 282,726,794				Intergovernme	intal not restricted for	r specific programs:			-1
Motor vehicle in-lieu 4,107,723 4,107,723 investment earnings 1,597,591 644,286 2,241,877 Miscellaneous 398,561 - 398,561 Transfers 2,286,855 (2,286,855) (2,286,855) Total general revenues and transfers 34,611,553 (1,642,569) 32,968,984 Change in net assets 23,210,421 (338,084) 22,872,337 Net assets - beginning of year, as restated 171,728,921 110,997,873 282,726,794							9,526,016	-	9.526.016
investment earnings 1,597,591 644,286 2,241,877 Miscellaneous 398,561 - 398,561 Transfers 2,286,855 (2,286,855) - Total general revenues and transfers 34,611,553 (1,642,569) 32,968,984 Change in net assets 23,210,421 (338,084) 22,872,337 Net assets - beginning of year, as restated 171,728,921 110,997,873 282,726,794				Investment earnings Miscellaneous			4,107,723	5	
Miscellaneous 398,561 398,561 Transfers 2,286,855 (2,286,855) Total general revenues and transfers 34,611,553 (1,642,569) 32,968,984 Change in net assets 23,210,421 (338,084) 22,872,337 Net assets - beginning of year, as restated 171,728,921 110,997,873 282,726,794							1,597,591	644,286	
Transfers 2,286,855 (2,286,855)							398,561		
Change in net assets 23,210,421 (338,084) 22,872,337 Net assets - beginning of year, as restated 171,728,921 110,997,873 282,726,794							2,286,855	(2,286,855)	
Change in net assets 23,210,421 (338,084) 22,872,337 Net assets - beginning of year, as restated 171,728,921 110,997,873 282,726,794							34,611,553	(1,642,569)	32,968,984
Net assets - beginning of year, as restated 171,728,921 110,997,873 282,726,794							23,210,421	(338,084)	22,872,337
Net assets- end of year \$ 194,939,342 \$ 110,659,789 \$ 305,599,131				Net assets - beginning of year, as restated					282,726,794
				ivet assets- end o	і уеаг		\$ 194,939,342	\$ 110,659,789	\$ 305,599,131