

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 (County). All activities necessary to provide such services are accounted for in this fund, includes, but is not limited to, administration, operations, capital improvements, maintenance, financing and related debt service, and billing and collection.

PARKING – accounts for the provision of parking control 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, includes, but is not limited to, administration, operations, capital improvements, maintenance, 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, include, but is 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, include, but is 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, 2007**

	<u>Wastewater Pretreatment</u>	<u>Parking</u>	<u>Recycling</u>	<u>Construction & Demolition Program</u>
ASSETS				
Current assets:				
Cash and investments	\$ 327,668	\$ -	\$ 1,546,441	\$ 118,868
Accounts receivable	33,643	-	26,730	-
Due from other funds	-	-	68,000	-
Total current assets	<u>361,311</u>	<u>-</u>	<u>1,641,171</u>	<u>118,868</u>
Noncurrent assets:				
Capital assets (net of accumulated depreciation)	<u>9,770</u>	<u>-</u>	<u>14,804</u>	<u>-</u>
Total assets	<u>371,081</u>	<u>-</u>	<u>1,655,975</u>	<u>118,868</u>
LIABILITIES				
Current liabilities:				
Accounts payable	7,350	-	2,919	26,500
Due to other funds	-	-	-	68,000
Compensated absences	4,690	-	923	-
Total current liabilities	<u>12,040</u>	<u>-</u>	<u>3,842</u>	<u>94,500</u>
Noncurrent liabilities:				
Compensated absences	<u>12,658</u>	<u>-</u>	<u>6,380</u>	<u>-</u>
Total liabilities	<u>24,698</u>	<u>-</u>	<u>10,222</u>	<u>94,500</u>
NET ASSETS (DEFICITS)				
Invested in capital assets, net of related debt	9,770	-	14,804	-
Unrestricted	336,613	-	1,630,949	24,368
Total net assets (deficits)	<u>\$ 346,383</u>	<u>\$ -</u>	<u>\$ 1,645,753</u>	<u>\$ 24,368</u>

**CITY OF WOODLAND CALIFORNIA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2007**

Fire Training Center	Cemetery	Dubach Park	Youth Program	Total Nonmajor Enterprise Funds	
					ASSETS
					Current assets:
\$ 101,457	\$ -	\$ -	\$ 1,130	\$ 2,095,564	Cash and investments
951	-	-	-	61,324	Accounts receivable
-	-	-	-	68,000	Due from other funds
<u>102,408</u>	<u>-</u>	<u>-</u>	<u>1,130</u>	<u>2,224,888</u>	Total current assets
					Noncurrent assets:
-	-	-	-	24,574	Capital assets (net of accumulated depreciation)
<u>102,408</u>	<u>-</u>	<u>-</u>	<u>1,130</u>	<u>2,249,462</u>	Total assets
					LIABILITIES
					Current liabilities:
4,779	1,170	4,863	-	47,581	Accounts payable
-	29,505	425,452	-	522,957	Due to other funds
-	545	112	-	6,270	Compensated absences
<u>4,779</u>	<u>31,220</u>	<u>430,427</u>	<u>-</u>	<u>576,808</u>	Total current liabilities
					Noncurrent liabilities:
1,871	8,737	1,247	-	30,893	Compensated absences
<u>6,650</u>	<u>39,957</u>	<u>431,674</u>	<u>-</u>	<u>607,701</u>	Total liabilities
					NET ASSETS (DEFICITS)
-	-	-	-	24,574	Invested in capital assets, net of related d
<u>95,758</u>	<u>(39,957)</u>	<u>(431,674)</u>	<u>1,130</u>	<u>1,617,187</u>	Unrestricted
<u>\$ 95,758</u>	<u>\$ (39,957)</u>	<u>\$ (431,674)</u>	<u>\$ 1,130</u>	<u>\$ 1,641,761</u>	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, 2007**

	Wastewater Pretreatment	Parking	Recycling	Construction & Demolition Program
OPERATING REVENUES:				
Charges for services	\$ 392,034	\$ -	\$ 268,413	\$ 76,250
Other	-	-	16,241	-
Total operating revenues	<u>392,034</u>	<u>-</u>	<u>284,654</u>	<u>76,250</u>
OPERATING EXPENSES:				
Personnel services	205,934	-	134,156	51,577
Utilities	2,644	-	2,082	-
Office supplies and expenses	53,266	-	92,304	2,690
Small tools and supplies	444	-	-	-
Contractual services	18,555	-	26,070	-
Depreciation	903	-	2,750	-
Equipment rental and maintenance	21,771	-	10,846	-
Total operating expenses	<u>303,517</u>	<u>-</u>	<u>268,208</u>	<u>54,267</u>
Operating income (loss)	<u>88,517</u>	<u>-</u>	<u>16,446</u>	<u>21,983</u>
NONOPERATING REVENUES:				
Investment earnings	9,164	-	47,322	2,385
Intergovernmental	-	-	41,083	-
Total nonoperating revenues	<u>9,164</u>	<u>-</u>	<u>88,405</u>	<u>2,385</u>
Income (loss) before transfers	97,681	-	104,851	24,368
Transfers in	-	-	-	-
Transfers out	-	(1,904,168)	-	-
Change in net assets	97,681	(1,904,168)	104,851	24,368
Net assets (deficit), beginning of year	<u>248,702</u>	<u>1,904,168</u>	<u>1,540,902</u>	<u>-</u>
Net assets (deficit), end of year	<u>\$ 346,383</u>	<u>\$ -</u>	<u>\$ 1,645,753</u>	<u>\$ 24,368</u>

**CITY OF WOODLAND, CALIFORNIA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS
YEAR ENDED JUNE 30, 2007**

Fire Training Center	Cemetery	Dubach Park	Youth Program	Total Nonmajor Enterprise Funds	
\$ 372,233	\$ 109,530	\$ 52,638	\$ 1,130	\$ 1,272,228	OPERATING REVENUES:
-	-	-	-	16,241	Charges for services
372,233	109,530	52,638	1,130	1,288,469	Other
					Total operating revenues
204,210	233,041	70,654	-	899,572	OPERATING EXPENSES:
-	4,771	47,302	-	56,799	Personnel services
59,792	17,609	13,376	-	239,037	Utilities
144	1,519	-	-	2,107	Office supplies and expenses
31,373	4,633	34,955	-	115,586	Small tools and supplies
-	-	-	-	3,653	Contractual services
5,460	50,680	19,041	-	107,798	Depreciation
300,979	312,253	185,328	-	1,424,552	Equipment rental and maintenance
					Total operating expenses
71,254	(202,723)	(132,690)	1,130	(136,083)	Operating income (loss)
2,816	(820)	1,841	-	62,708	NONOPERATING REVENUES:
-	-	-	-	41,083	Investment earnings
2,816	(820)	1,841	-	103,791	Intergovernmental
					Total nonoperating revenues
74,070	(203,543)	(130,849)	1,130	(32,292)	Income (loss) before transfers
-	200,000	-	-	200,000	Transfers in
-	-	-	-	(1,904,168)	Transfers out
74,070	(3,543)	(130,849)	1,130	(1,736,460)	Change in net assets
21,688	(36,414)	(300,825)	-	3,378,221	Net assets (deficit), beginning of year
\$ 95,758	\$ (39,957)	\$ (431,674)	\$ 1,130	\$ 1,641,761	Net assets (deficit), end of year

**CITY OF WOODLAND, CALIFORNIA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2007**

	<u>Wastewater Pretreatment</u>	<u>Parking</u>	<u>Recycling</u>	<u>Construction & Demolition</u>
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	\$ 384,561	\$ -	\$ 276,068	\$ 76,250
Payments to suppliers	(92,519)	(14,905)	(130,102)	23,810
Payments to employees	(199,249)	-	(133,349)	(51,577)
Net cash provided (used) by operating activities	<u>92,793</u>	<u>(14,905)</u>	<u>12,617</u>	<u>48,483</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers in	-	-	-	-
Transfers out	-	(6,289)	-	-
Interfund borrowings	-	-	(68,000)	68,000
Payments received on advances to other funds	-	-	70,000	-
Operating grants received	-	-	41,083	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>(6,289)</u>	<u>43,083</u>	<u>68,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	<u>(7,913)</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	<u>9,164</u>	<u>-</u>	<u>47,322</u>	<u>2,385</u>
Net increase (decrease) in cash and cash equivalents	94,044	(21,194)	103,022	118,868
Cash and cash equivalents, beginning of year	233,624	21,194	1,443,419	-
Cash and cash equivalents, end of year	<u>\$ 327,668</u>	<u>\$ -</u>	<u>\$ 1,546,441</u>	<u>\$ 118,868</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:				
Transfer of capital assets to governmental activities	<u>\$ -</u>	<u>\$ 1,897,879</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF WOODLAND, CALIFORNIA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2007**

Fire Training Center	Cemetery	Dubach Park	Youth Program	Total Nonmajor Enterprise Funds	
\$ 371,282	\$ 109,530	\$ 52,638	\$ 1,130	\$ 1,271,459	CASH FLOWS FROM OPERATING ACTIVITIES:
(101,962)	(85,179)	(120,816)	-	(521,673)	Receipts from customers and users
(213,113)	(233,936)	(71,075)	-	(902,299)	Payments to suppliers
56,207	(209,585)	(139,253)	1,130	(152,513)	Payments to employees
					Net cash provided (used) by operating activities
					CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:
-	200,000	-	-	200,000	Transfers in
-	-	-	-	(6,289)	Transfers out
-	10,405	137,412	-	147,817	Interfund borrowings
-	-	-	-	70,000	Payments received on advances to other funds
-	-	-	-	41,083	Operating grants received
-	210,405	137,412	-	452,611	Net cash provided (used) by noncapital financing activities
					CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:
-	-	-	-	(7,913)	Acquisition of capital assets
					CASH FLOWS FROM INVESTING ACTIVITIES:
2,816	(820)	1,841	-	62,708	Interest received
59,023	-	-	1,130	354,893	Net increase (decrease) in cash and cash equivalents
42,434	-	-	-	1,740,671	Cash and cash equivalents, beginning of year
<u>\$ 101,457</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,130</u>	<u>\$ 2,095,564</u>	Cash and cash equivalents, end of year
					NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,897,879</u>	Transfer of capital assets to governmental activities

CITY OF WOODLAND, CALIFORNIA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED JUNE 30, 2007

	<u>Wastewater Pretreatment</u>	<u>Parking</u>	<u>Recycling</u>	<u>Construction & Demolition</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 88,517	\$ -	\$ 16,446	\$ 21,983
Adjustment to reconcile operating income to net cash flows provided (used) by operating activities:				
Depreciation	903	-	2,750	-
Change in assets and liabilities:				
Accounts receivable	(7,473)	-	(8,586)	-
Accounts payable	4,161	(14,905)	1,200	26,500
Compensated absences	6,685	-	807	-
Total adjustments	<u>4,276</u>	<u>(14,905)</u>	<u>(3,829)</u>	<u>26,500</u>
Net cash provided (used) by operating activities	<u>\$ 92,793</u>	<u>\$ (14,905)</u>	<u>\$ 12,617</u>	<u>\$ 48,483</u>

CITY OF WOODLAND, CALIFORNIA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED JUNE 30, 2007

Fire Training Center	Cemetery	Dubach Park	Youth Program	Total Nonmajor Enterprise Funds	
					Reconciliation of operating income (loss) to net cash provided (used) by operating activities:
\$ 71,254	\$ (202,723)	\$ (132,690)	\$ 1,130	\$ (136,083)	Operating income (loss)
					Adjustment to reconcile operating income to net cash flows provided (used) by operating activities:
-	-	-	-	3,653	Depreciation
(951)	-	-	-	(17,010)	Change in assets and liabilities:
(5,193)	(5,967)	(6,142)	-	(346)	Accounts receivable
(8,903)	(895)	(421)	-	(2,727)	Accounts payable
(15,047)	(6,862)	(6,563)	-	(16,430)	Compensated absences
<u>\$ 56,207</u>	<u>\$ (209,585)</u>	<u>\$ (139,253)</u>	<u>\$ 1,130</u>	<u>\$ (152,513)</u>	Total adjustments
					Cash flows provided (used) by operating activities

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