#### **DEBT SERVICE FUNDS**

CERTIFICATES OF PARTICIPATION – accounts for the accumulation of resources for, and payment of, principal and interest on the 1995 Certificates of Participation for the public library project.

**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.

### CITY OF WOODLAND, CALIFORNIA COMBINING BALANCE SHEET NONMAJOR DEBT SERVICE FUNDS JUNE 30, 2005

	Woodland								
	Redevelopment								
	Certificates of			002 Lease		Agency 996 Tax	Total Nonmajor Debt Service		
	0-1-11-11-11-11-11-11-11-11-11-11-11-11-		Allocation Bonds		Funds				
ASSETS				•					
Cash and investments	\$	jan.	\$	95,374	\$	-	\$	95,374	
Cash and investments with fiscal agents		258,194		760,243		189,012		1,207,449	
Total assets	\$	258,194		855,617	\$	189,012	\$	1,302,823	
FUND BALANCES				•					
Reserved for debt service	\$	258,194	\$	855,617	\$	189,012	\$	1,302,823	

#### CITY OF WOODLAND, CALIFORNIA COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR DEBT SERVICE FUNDS YEAR ENDED JUNE 30, 2005

			002 Lease enue Bonds	Woodland Redevelopment Agency 1996 Tax Allocation Bonds		Total Nonmajor Debt Service Funds		
Revenues:								
Investment earnings	\$	4,953	\$	60,986	\$	3,513	\$	69,452
		,						
Expenditures:								
Debt service:								
Principal		280,000		3,060,000		50,000		3,390,000
Interest and fiscal charges		26,800		1,268,030		138,952		1,433,782
Total expenditures		306,800		4,328,030		188,952		4,823,782
Deficiency of revenues under expenditures		(301,847)	,,	(4,267,044)		(185,439)		(4,754,330)
Other financing sources (uses):								
Transfers in	·	303,863		4,325,080		186,251		4,815,194
Net change in fund balance		2,016		58,036		812		60,864
Fund balance, beginning of year		256,178	***************************************	797,581		188,200		1,241,959
Fund balance, end of year	\$	258,194	\$	855,617	\$	189,012	\$	1,302,823

## CITY OF WOODLAND, CALIFORNIA CERTIFICATES OF PARTICIPATION DEBT SERVICE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2005

	Budgete	d Amounts		
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues:				
Investment earnings	\$ -	\$ -	\$ 4,953	\$ 4,953
Expenditures:	i e			
Debt service:				
Principal	280,000	280,000	280,000	_
Interest and fiscal charges	28,080	28,080	26,800	1,280
Total expenditures	308,080	308,080	306,800	1,280
Deficiency of revenues under expenditures	(308,080)	(308,080)	(301,847)	6,233
Other financing sources:		•		
Transfers in	308,100	308,100	303,863	(4,237)
Net change in fund balance	\$ 20	\$ 20	2,016	\$ 1,996
Fund balance, beginning of year			256,178	
Fund balance, end of year			\$ 258,194	

## CITY OF WOODLAND, CALIFORNIA 2002 LEASE REVENUE BONDS DEBT SERVICE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2005

	Budgeted	Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget		
Revenues:			M	***************************************		
Investment earnings	\$ -	\$ -	\$ 60,986	\$	60,986	
Expenditures:						
Debt service:						
Principal	3,060,000	3,060,000	3,060,000		_	
Interest and fiscal charges	1,265,080	1,265,080	1,268,030		2,950	
Total expenditures	4,325,080	4,325,080	4,328,030		2,950	
Deficiency of revenues under expenditures	(4,325,080)	(4,325,080)	(4,267,044)		58,036	
Other financing sources (uses):						
Transfers in	4,325,080	4,325,080	4,325,080			
Net change in fund balance	\$ -	\$ -	58,036	\$	58,036	
Fund balance, beginning of year			797,581			
Fund balance, end of year			\$ 855,617			

# CITY OF WOODLAND, CALIFORNIA WOODLAND REDEVELOPMENT AGENCY 1996 TAX ALLOCATION BONDS DEBT SERVICE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2005

	Budgeted Amounts							
	Original			Final		Actual Amounts	Variance with Final Budget	
Revenues:		•						
Investment earnings	\$	-	\$	•	\$	3,513	\$	3,513
Expenditures:								
Debt service:	٠.	50,000		50,000		50,000		
Principal		50,000		50,000		50,000		=
Interest and fiscal charges		139,353		139,353		138,952		401
Total expenditures		189,353	÷ •	189,353		188,952		401
Deficiency of revenues under expenditures		(189,353)		(189,353)		(185,439)		3,914
Other financing sources (uses): Transfers in		189,837		189,837		186,251		(3,586)
Net change in fund balance	\$	484	. 4	484		812	\$	328
Fund balance, beginning of year						188,200		
Fund balance, end of year			,		*****	\$ 189,012		