

CITY OF WOODLAND, CALIFORNIA
STATEMENT OF NET ASSETS
JUNE 30, 2009

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 35,385,341	\$ 11,217,082	\$ 46,602,423
Cash and investments with fiscal agents	2,971,299	920,028	3,891,327
Receivables	6,008,223	1,014,882	7,023,105
Internal balances	(3,903,652)	3,903,652	-
Other assets	1,017,286	99,410	1,116,696
Long-term notes receivable	25,012,247	-	25,012,247
Capital assets not being depreciated	29,148,812	10,757,799	39,906,611
Capital assets being depreciated, net	234,795,745	107,342,279	342,138,024
Total assets	\$ 330,435,301	\$ 135,255,132	\$ 465,690,433
LIABILITIES			
Accounts payable	2,492,165	1,247,887	3,740,052
Interest payable	1,094,936	47,150	1,142,086
Deposits	3,091,508	-	3,091,508
Noncurrent liabilities:			
Due within one year	5,229,280	1,000,626	6,229,906
Due in more than one year	108,295,272	21,382,840	129,678,112
Total liabilities	120,203,161	23,678,503	143,881,664
NET ASSETS			
Invested in capital assets, net of related debt	167,697,342	103,132,145	270,829,487
Restricted for:			
Capital projects	18,651,992	-	18,651,992
Debt service	4,838,796	-	4,838,796
Transportation	1,259,508	-	1,259,508
Other purposes	2,155,667	-	2,155,667
Unrestricted	15,628,835	8,444,484	24,073,319
Total net assets	210,232,140	111,576,629	321,808,769
Total liabilities and net assets	\$ 330,435,301	\$ 135,255,132	\$ 465,690,433

The notes to the basic financial statements are an integral part of this statement.

CITY OF WOODLAND, CALIFORNIA
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2009

FUNCTIONS/PROGRAMS:	Expenses	Indirect Expense Allocation	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:								
General government	\$ 6,465,055	\$ (4,555,436)	\$ 1,891,825	\$ -	\$ -	\$ (17,794)	\$ -	\$ (17,794)
Finance	899,947	231,300	229,906	-	-	(901,341)	-	(901,341)
Community development	6,519,677	553,414	8,215,989	1,693,580	-	2,836,478	-	2,836,478
Parks, recreation and community services	4,659,212	301,361	3,194,424	10,610	-	(1,755,539)	-	(1,755,539)
Police	15,299,837	456,079	834,577	493,896	-	(14,427,443)	-	(14,427,443)
Fire	8,990,168	316,068	1,165,662	-	-	(8,140,574)	-	(8,140,574)
Library	1,567,752	132,619	101,242	258,173	-	(1,340,956)	-	(1,340,956)
Public works	11,574,308	1,697,013	7,615,676	3,152,250	1,435,075	(1,068,320)	-	(1,068,320)
Interest on long-term debt	3,926,300	-	-	-	-	(3,926,300)	-	(3,926,300)
Total governmental activities	59,902,256	(867,582)	23,249,301	5,608,509	1,435,075	(28,741,789)	-	(28,741,789)
Business-type activities:								
Water	6,333,876	364,693	6,354,592	-	-	-	(343,977)	(343,977)
Sewer	8,615,703	404,850	10,487,752	-	-	-	1,467,199	1,467,199
Storm Drain	922,637	-	183,738	-	-	-	(738,899)	(738,899)
Wastewater Pretreatment	284,566	23,870	394,743	-	-	-	86,307	86,307
Recycling	269,919	31,177	282,949	29,769	-	-	11,622	11,622
Fire Training Center	336,279	10,894	337,305	29,537	-	-	19,669	19,669
Cemetery	358,644	28,435	110,808	-	-	-	(276,271)	(276,271)
Dubach Park	2,153	-	-	-	-	-	(2,153)	(2,153)
Construction and Demolition	64,412	3,663	62,446	-	-	-	(5,629)	(5,629)
Youth Program	9,695	-	8,046	-	-	-	(1,649)	(1,649)
Total business-type activities	17,197,884	867,582	18,222,379	59,306	-	-	216,219	216,219
Total	\$ 77,100,140	\$ -	\$ 41,471,680	\$ 5,667,815	\$ 1,435,075	(28,741,789)	216,219	(28,525,570)

General revenues:

Taxes:			
Property taxes	11,416,389	-	11,416,389
Measure E special tax	3,732,000	-	3,732,000
Other taxes	880,676	-	880,676
Franchise fees	1,607,431	-	1,607,431
Intergovernmental not restricted for specific programs:			
Sales and use tax	9,210,512	-	9,210,512
Motor vehicle in-lieu	4,365,446	-	4,365,446
Investment earnings	1,169,692	752,508	1,922,200
Gain on sale of capital assets	320	-	320
Transfers	630,934	(630,934)	-
Total general revenues and transfers	33,013,400	121,574	33,134,974
Change in net assets	4,271,611	337,793	4,609,404
Net assets - beginning of year	205,960,529	111,238,836	317,199,365
Net assets- end of year	\$ 210,232,140	\$ 111,576,629	\$ 321,808,769