

## 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.

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**CITY OF WOODLAND, CALIFORNIA  
NONMAJOR ENTERPRISE FUNDS  
COMBINING STATEMENT OF NET ASSETS  
JUNE 30, 2009**

	Wastewater Pretreatment	Recycling	Construction & Demolition Program	Fire Training Center
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 541,893	\$ 1,757,345	\$ 157,250	\$ 29,893
Accounts receivable	19,398	46,971	-	21
Due from other funds	-	68,000	-	-
Total current assets	<u>561,291</u>	<u>1,872,316</u>	<u>157,250</u>	<u>29,914</u>
Noncurrent assets:				
Capital assets (net of accumulated depreciation)	<u>5,367</u>	<u>9,577</u>	<u>-</u>	<u>-</u>
Total assets	<u>566,658</u>	<u>1,881,893</u>	<u>157,250</u>	<u>29,914</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	1,441	8,814	48,029	10,503
Due to other funds	-	-	68,000	-
Compensated absences	1,506	1,832	-	65
Total current liabilities	<u>2,947</u>	<u>10,646</u>	<u>116,029</u>	<u>10,568</u>
Noncurrent liabilities:				
Compensated absences	7,423	4,694	1,938	18,251
Other postemployment benefits	22,645	15,851	5,284	15,096
Total noncurrent liabilities	<u>30,068</u>	<u>20,545</u>	<u>7,222</u>	<u>33,347</u>
Total liabilities	<u>33,015</u>	<u>31,191</u>	<u>123,251</u>	<u>43,915</u>
<b>NET ASSETS (DEFICITS)</b>				
Invested in capital assets, net of related debt	5,367	9,577	-	-
Unrestricted	528,276	1,841,125	33,999	(14,001)
Total net assets (deficits)	<u>\$ 533,643</u>	<u>\$ 1,850,702</u>	<u>\$ 33,999</u>	<u>\$ (14,001)</u>

**CITY OF WOODLAND, CALIFORNIA**  
**NONMAJOR ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF NET ASSETS (CONTINUED)**  
**JUNE 30, 2009**

Cemetery	Dubach Park	Youth Program	Total Nonmajor Enterprise Funds	
				<b>ASSETS</b>
				Current assets:
\$ -	\$ -	\$ 2,548	\$ 2,488,929	Cash and investments
-	-	-	66,390	Accounts receivable
-	-	-	68,000	Due from other funds
-	-	2,548	2,623,319	Total current assets
				Noncurrent assets:
-	-	-	14,944	Capital assets (net of accumulated depreciation)
-	-	2,548	2,638,263	Total assets
				<b>LIABILITIES</b>
				Current liabilities:
1,743	-	805	71,335	Accounts payable
105,784	594,591	-	768,375	Due to other funds
254	8	-	3,665	Compensated absences
107,781	594,599	805	843,375	Total current liabilities
				Noncurrent liabilities:
6,180	-	-	38,486	Compensated absences
18,116	-	-	76,992	Other postemployment benefits
24,296	-	-	115,478	Total noncurrent liabilities
132,077	594,599	805	958,853	Total liabilities
				<b>NET ASSETS (DEFICITS)</b>
-	-	-	14,944	Invested in capital assets, net of related debt
(132,077)	(594,599)	1,743	1,664,466	Unrestricted
\$ (132,077)	\$ (594,599)	\$ 1,743	\$ 1,679,410	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, 2009**

	<u>Wastewater Pretreatment</u>	<u>Recycling</u>	<u>Construction &amp; Demolition Program</u>	<u>Fire Training Center</u>
<b>OPERATING REVENUES:</b>				
Charges for services	\$ 394,743	\$ 282,949	\$ 62,446	\$ 319,866
Other	-	-	-	17,439
Total operating revenues	<u>394,743</u>	<u>282,949</u>	<u>62,446</u>	<u>337,305</u>
<b>OPERATING EXPENSES:</b>				
Personnel services	221,743	190,311	58,810	267,005
Utilities	4,783	2,654	1,546	2,900
Office supplies and expenses	38,077	76,436	7,719	62,525
Small tools and supplies	45	-	-	-
Contractual services	9,260	9,824	-	5,618
Depreciation	2,202	2,476	-	-
Equipment rental and maintenance	32,326	19,395	-	9,125
Total operating expenses	<u>308,436</u>	<u>301,096</u>	<u>68,075</u>	<u>347,173</u>
Operating income (loss)	<u>86,307</u>	<u>(18,147)</u>	<u>(5,629)</u>	<u>(9,868)</u>
<b>NONOPERATING REVENUES:</b>				
Investment earnings	14,171	50,852	4,484	1,064
Intergovernmental	-	29,769	-	29,537
Total nonoperating revenues	<u>14,171</u>	<u>80,621</u>	<u>4,484</u>	<u>30,601</u>
Income (loss) before transfers	100,478	62,474	(1,145)	20,733
Transfers in	-	-	-	-
Change in net assets	100,478	62,474	(1,145)	20,733
Net assets (deficits), beginning of year	<u>433,165</u>	<u>1,788,228</u>	<u>35,144</u>	<u>(34,734)</u>
Net assets (deficits), end of year	<u>\$ 533,643</u>	<u>\$ 1,850,702</u>	<u>\$ 33,999</u>	<u>\$ (14,001)</u>

**CITY OF WOODLAND, CALIFORNIA  
NONMAJOR ENTERPRISE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN FUND NET ASSETS (CONTINUED)  
YEAR ENDED JUNE 30, 2009**

Cemetery	Dubach Park	Youth Program	Total Nonmajor Enterprise Funds	
\$ 110,808	\$ -	\$ 8,046	\$ 1,178,858	<b>OPERATING REVENUES:</b>
-	-	-	17,439	Charges for services
<u>110,808</u>	<u>-</u>	<u>8,046</u>	<u>1,196,297</u>	Other
				Total operating revenues
252,451	1,304	-	991,624	<b>OPERATING EXPENSES:</b>
8,154	838	-	20,875	Personnel services
44,018	11	9,695	238,481	Utilities
1,266	-	-	1,311	Office supplies and expenses
16,483	-	-	41,185	Small tools and supplies
-	-	-	4,678	Contractual services
64,707	-	-	125,553	Depreciation
<u>387,079</u>	<u>2,153</u>	<u>9,695</u>	<u>1,423,707</u>	Equipment rental and maintenance
				Total operating expenses
<u>(276,271)</u>	<u>(2,153)</u>	<u>(1,649)</u>	<u>(227,410)</u>	Operating income (loss)
-	(17,312)	114	53,373	<b>NONOPERATING REVENUES:</b>
-	-	-	59,306	Investment earnings
<u>-</u>	<u>(17,312)</u>	<u>114</u>	<u>112,679</u>	Intergovernmental
				Total nonoperating revenues
(276,271)	(19,465)	(1,535)	(114,731)	Income (loss) before transfers
<u>240,251</u>	<u>-</u>	<u>-</u>	<u>240,251</u>	Transfers in
(36,020)	(19,465)	(1,535)	125,520	Change in net assets
<u>(96,057)</u>	<u>(575,134)</u>	<u>3,278</u>	<u>1,553,890</u>	Net assets (deficits), beginning of year
<u>\$ (132,077)</u>	<u>\$ (594,599)</u>	<u>\$ 1,743</u>	<u>\$ 1,679,410</u>	Net assets (deficits), end of year

**CITY OF WOODLAND, CALIFORNIA  
NONMAJOR ENTERPRISE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2009**

	<u>Wastewater Pretreatment</u>	<u>Recycling</u>	<u>Construction &amp; Demolition Program</u>	<u>Fire Training Center</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Receipts from customers and users	\$ 404,807	\$ 260,425	\$ 62,446	\$ 337,284
Payments to suppliers	(84,244)	(101,692)	(4,511)	(81,625)
Payments to employees	(199,060)	(175,730)	(51,588)	(256,341)
Net cash provided (used) by operating activities	<u>121,503</u>	<u>(16,997)</u>	<u>6,347</u>	<u>(682)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfers in	-	-	-	-
Short-term interfund loan payments received (made)	-	-	-	(33)
Operating grants received	-	29,769	-	29,537
Net cash provided by noncapital financing activities	<u>-</u>	<u>29,769</u>	<u>-</u>	<u>29,504</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received	14,171	50,852	4,484	1,064
Net increase (decrease) in cash and cash equivalents	135,674	63,624	10,831	29,886
Cash and cash equivalents, beginning of year	406,219	1,693,721	146,419	7
Cash and cash equivalents, end of year	<u>\$ 541,893</u>	<u>\$ 1,757,345</u>	<u>\$ 157,250</u>	<u>\$ 29,893</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating income (loss)	\$ 86,307	\$ (18,147)	\$ (5,629)	\$ (9,868)
Adjustment to reconcile operating income (loss) to net cash flows provided (used ) by operating activities:				
Depreciation	2,202	2,476	-	-
Change in assets and liabilities:				
Accounts receivable	10,064	(22,524)	-	(21)
Accounts payable	247	6,617	4,754	(1,457)
Compensated absences	38	(1,270)	1,938	(4,432)
Other postemployment benefits	22,645	15,851	5,284	15,096
Total adjustments	<u>35,196</u>	<u>1,150</u>	<u>11,976</u>	<u>9,186</u>
Net cash provided (used) by operating activities	<u>\$ 121,503</u>	<u>\$ (16,997)</u>	<u>\$ 6,347</u>	<u>\$ (682)</u>

CITY OF WOODLAND, CALIFORNIA  
NONMAJOR ENTERPRISE FUNDS  
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)  
YEAR ENDED JUNE 30, 2009

Cemetery	Dubach Park	Youth Program	Total Nonmajor Enterprise Funds	
\$ 110,808	\$ -	\$ 8,046	\$ 1,183,816	<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>
(135,633)	(3,817)	(10,093)	(421,615)	Receipts from customers and users
(237,977)	(2,877)	-	(923,573)	Payments to suppliers
(262,802)	(6,694)	(2,047)	(161,372)	Payments to employees
				Net cash provided (used) by operating activities
				<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>
240,251	-	-	240,251	Transfers in
22,551	24,006	-	46,524	Short-term interfund loan payments received (made)
-	-	-	59,306	Operating grants received
262,802	24,006	-	346,081	Net cash provided by noncapital financing activities
				<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>
-	(17,312)	114	53,373	Interest received
-	-	(1,933)	238,082	Net increase (decrease) in cash and cash equivalents
-	-	4,481	2,250,847	Cash and cash equivalents, beginning of year
\$ -	\$ -	\$ 2,548	\$ 2,488,929	Cash and cash equivalents, end of year
				<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>
\$ (276,271)	\$ (2,153)	\$ (1,649)	\$ (227,410)	Operating income (loss)
				Adjustment to reconcile operating income (loss) to net cash flows provided (used ) by operating activities:
-	-	-	4,678	Depreciation
				Change in assets and liabilities:
-	-	-	(12,481)	Accounts receivable
(1,005)	(2,968)	(398)	5,790	Accounts payable
(3,642)	(1,573)	-	(8,941)	Compensated absences
18,116	-	-	76,992	Other postemployment benefits
13,469	(4,541)	(398)	66,038	Total adjustments
\$ (262,802)	\$ (6,694)	\$ (2,047)	\$ (161,372)	Cash flows provided (used) by operating activities