

City of Woodland Hills
Standard Financial Report
10 10 General Fund - 07/01/2025 to 09/30/2025
25.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1117 Checking - CCB	(9,728.05)	183,388.61	597,085.40
1121 PTIF 0769 General	980,009.82	(6,750.69)	436,476.58
1122 PTIF 1728 Refundable deposits	42,513.00	154.33	42,990.56
1126 PTIF 0773 capital projects	162,896.58	2,436.70	171,091.81
1130 American Express	5,785.05	0.00	5,785.05
1171 Petty Cash	1,927.56	0.00	1,927.56
1175 Undeposited receipts	49,489.00	352.99	(3,364.10)
Total Cash and cash equivalents	<u>1,232,892.96</u>	<u>179,581.94</u>	<u>1,251,992.86</u>
Receivables			
1311 Accounts receivable - customers	17,343.99	266.90	17,861.09
1351 Property tax receivable	1,015,565.98	0.00	1,015,565.98
1355 Sales Tax Rec	1,542.43	0.00	1,542.43
1411 Due from other governments	231,177.87	0.00	231,177.87
Total Receivables	<u>1,265,630.27</u>	<u>266.90</u>	<u>1,266,147.37</u>
Other current assets			
1562 W/C insurance clearing	0.00	46.24	(4.85)
1580 Suspense	(126,238.33)	0.00	(126,238.33)
Total Other current assets	<u>(126,238.33)</u>	<u>46.24</u>	<u>(126,243.18)</u>
Total Current Assets	<u>2,372,284.90</u>	<u>179,895.08</u>	<u>2,391,897.05</u>
Total Assets:	<u>2,372,284.90</u>	<u>179,895.08</u>	<u>2,391,897.05</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 Accounts payable	(62,962.76)	27,899.85	(14,361.98)
2132 P-Card Clearing	35,144.33	0.00	17,636.72
2133 AmEx Clearing	(6,944.68)	0.00	(6,944.68)
2171 Accrued state building surcharge	(12,911.81)	(59.40)	(13,057.70)
2211 Accrued payroll payable	(33,291.11)	0.00	0.00
2220 Payroll liability clearing	(17,556.95)	0.00	0.00
2223 Accrued State Retirement	0.00	1,431.41	0.00
2226 Employee Paid Dental and Vision	(139.47)	221.64	221.63
2227 Employee FSA	(411.53)	0.00	0.00
2229 Employee HSA Portion	0.00	(2,300.00)	(2,300.00)
2251 Park Fund liability	(1,618.68)	0.00	(1,618.68)
2331 General developer bonds	161,776.45	(30,300.00)	131,476.45
2332 Refundable deposits	(338,819.58)	(18,100.00)	(375,119.58)
2334 SWPPP	(55,050.00)	(4,000.00)	(57,055.00)
Total Current liabilities	<u>(332,785.79)</u>	<u>(25,206.50)</u>	<u>(321,122.82)</u>
Deferred revenue			
2380 Deferred Revenue	(1,012,581.00)	0.00	(1,012,581.00)
Total Deferred revenue	<u>(1,012,581.00)</u>	<u>0.00</u>	<u>(1,012,581.00)</u>
Long-term liabilities			
2501.1 GLTD accrued interest payable	(14,196.00)	0.00	(14,196.00)
2501.2 GLTD accrued interest offset	14,196.00	0.00	14,196.00
2561.1 2019 Sales Tax Revenue Refunding Bond issued	(1,286,000.00)	0.00	(1,286,000.00)
2561.2 2019 Sales Tax Revenue Refunding Bond repaid	506,000.00	0.00	506,000.00
2561.3 2019 Sales Tax Revenue Refunding Bond current	(90,000.00)	0.00	(90,000.00)
2561.4 2019 Sales Tax Revenue Refund Bond current off	90,000.00	0.00	90,000.00
2562.1 2020 Class C Road Revenue issued	(580,000.00)	0.00	(580,000.00)
2562.2 2020 Class C Road Revenue repaid	264,000.00	0.00	264,000.00
2562.3 2020 Class C Road Revenue current	(60,000.00)	0.00	(60,000.00)
2562.4 2020 Class C Road Revenue current offset	60,000.00	0.00	60,000.00
2563.1 2020 PW Trucks (2) issued	(124,412.81)	0.00	(124,412.81)
2563.2 2020 PW Trucks (2) repaid	124,412.81	0.00	124,412.81
2564.1 2024 Fire Chief Truck issued	(76,771.16)	0.00	(76,771.16)
2564.2 2024 Fire Chief Truck repaid	21,379.80	0.00	21,379.80
2564.3 2024 Fire Chief Truck current	(9,379.97)	0.00	(9,379.97)
2564.4 2024 Fire Chief Truck current offset	9,379.97	0.00	9,379.97

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2565.1 2024 Fire Truck issued	(469,267.20)	0.00	(469,267.20)
2565.2 2024 Fire Truck repaid	77,156.96	0.00	77,156.96
2565.3 2024 Fire Truck current	(41,371.96)	0.00	(41,371.96)
2565.4 2024 Fire Truck current offset	41,371.96	0.00	41,371.96
2566.1 2023 Snowplow Lease 31128 issued	(91,329.39)	0.00	(91,329.39)
2566.2 2023 Snowplow Lease 31128 repaid	53,265.57	0.00	53,265.57
2567.1 2023 Snowplow Lease 31129 issued	(91,329.39)	0.00	(91,329.39)
2567.2 2023 Snowplow Lease 31129 repaid	53,265.57	0.00	53,265.57
2567.3 2023 Snowplow Leases current	(62,500.89)	0.00	(62,500.89)
2567.4 2023 Snowplow Leases current offset	62,500.89	0.00	62,500.89
2568.1 2024 Wheel Loader issued	(72,972.98)	0.00	(72,972.98)
2568.2 2024 Wheel Loader repaid	5,030.30	1,096.60	6,126.90
2568.3 2024 Wheel Loader current	(1,096.60)	0.00	(1,096.60)
2568.4 2024 Wheel Loader current offset	1,096.60	0.00	1,096.60
2569.1 2025 Service Truck issued	(55,748.64)	0.00	(55,748.64)
2569.2 2025 Service Truck repaid	10,925.74	0.00	10,925.74
2569.3 2025 Service Truck current	(8,371.00)	0.00	(8,371.00)
2569.4 2025 Service Truck current offset	8,371.00	0.00	8,371.00
2599 General long-term debt offset	1,732,394.82	(1,096.60)	1,731,298.22
Total Long-term liabilities	0.00	0.00	0.00
Total Liabilities:	(1,345,366.79)	(25,206.50)	(1,333,703.82)
Equity - Paid in / Contributed			
2980 Fund balance	(1,026,918.11)	(154,688.58)	(1,058,193.23)
Total Equity - Paid in / Contributed	(1,026,918.11)	(154,688.58)	(1,058,193.23)
Total Liabilities and Fund Equity	(2,372,284.90)	(179,895.08)	(2,391,897.05)
Total Net Position	0.00	0.00	0.00

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	Prior Year Actual	Revised Budget	Current Period Actual	Current Year Actual	Percent of Current Year Budget
Change In Net Position					
Revenue:					
Taxes					
3110 Property tax - current	970,244.92	1,012,581.00	1,899.92	7,661.28	0.76%
3120 Unpaid Prior Year's Property tax	76,926.87	65,000.00	3,229.10	4,600.50	7.08%
3125 Motor vehicle fees	38,548.96	38,000.00	3,016.20	10,929.60	28.76%
3130 Sales and use taxes	284,741.31	280,000.00	19,797.18	67,215.83	24.01%
3131 Transportation tax	37,520.18	31,000.00	2,747.74	8,376.52	27.02%
3140 Franchise tax (Electric/Gas)	123,551.30	125,000.00	9,929.00	23,061.57	18.45%
3150 Telecom tax (Cell & Landline)	4,901.43	4,200.00	344.74	1,232.34	29.34%
Total Taxes	1,536,434.97	1,555,781.00	40,963.88	123,077.64	7.91%
Licenses and permits					
3210 Business licenses	600.00	500.00	25.00	50.00	10.00%
3221 Building permits	104,396.60	80,000.00	10,939.21	25,298.57	31.62%
3225 Animal Licenses	0.00	500.00	0.00	0.00	0.00%
3226 Appeal/Variance	100.00	500.00	0.00	0.00	0.00%
Total Licenses and permits	105,096.60	81,500.00	10,964.21	25,348.57	31.10%
Intergovernmental revenue					
3332 Fire department grants	25,000.00	0.00	0.00	0.00	0.00%
3356 Class C road allocation	134,049.02	105,000.00	45,990.82	45,990.82	43.80%
3358 Liquor fund allotment	0.00	1,000.00	0.00	0.00	0.00%
3359 Parks Grants - PASS THRU	6,891.65	0.00	0.00	0.00	0.00%
3360 State grants	37,982.18	0.00	0.00	0.00	0.00%
Total Intergovernmental revenue	203,922.85	106,000.00	45,990.82	45,990.82	43.39%
Charges for services					
3413 Zoning and subdivision fees	13,316.50	2,000.00	20,780.00	22,580.00	1,129.00%
3421 Fire department services	(2,767.00)	1,000.00	450.00	1,050.00	105.00%
3422 Fuel Reduction	314,271.88	250,000.00	103,560.21	147,970.55	59.19%
3440 Sanitation - garbage fees	202,066.90	199,500.00	17,490.11	52,322.40	26.23%
3470 Summit Creek Trail Improvement Fees	3,000.00	2,000.00	0.00	0.00	0.00%
3480 Fiber Revenue	23,000.00	18,000.00	1,500.00	1,500.00	8.33%
3490 Miscellaneous services	2,720.00	2,500.00	0.00	0.00	0.00%
3491 City Center Rental	2,750.00	2,200.00	120.00	735.00	33.41%
3492 Park Rental	300.00	200.00	125.00	200.00	100.00%
Total Charges for services	558,658.28	477,400.00	144,025.32	226,357.95	47.41%
Interest					
3610 Interest earnings	183,763.21	70,000.00	9,982.25	32,761.17	46.80%
Total Interest	183,763.21	70,000.00	9,982.25	32,761.17	46.80%
Miscellaneous revenue					
3640 Proceeds of sale of capital assets	90,808.80	0.00	500.00	2,100.00	0.00%
3685 CC Fee	986.91	800.00	106.56	393.99	49.25%
3690 Miscellaneous revenue	24,843.95	2,145,000.00	2,344.05	25,821.54	1.20%
3691 City Celebration Revenues - PASS THRU	2,871.00	3,000.00	2,385.50	4,295.50	143.18%
Total Miscellaneous revenue	119,510.66	2,148,800.00	5,336.11	32,611.03	1.52%
Contributions and transfers					
3840 Transfer from capital projects	0.00	1,421,979.00	0.00	0.00	0.00%
Total Contributions and transfers	0.00	1,421,979.00	0.00	0.00	0.00%
Total Revenue:	2,707,386.57	5,861,460.00	257,262.59	486,147.18	8.29%
Expenditures:					
General government					
Council					
4111.100 Mayor/Council Wages	17,994.95	18,000.00	1,374.54	4,123.62	22.91%
4111.220 Mayor/Council FICA	1,615.21	1,400.00	105.12	315.36	22.53%
4111.580 Council Travel	3,844.40	7,000.00	0.00	0.00	0.00%
4111.600 Mayor Expenses	42.00	500.00	0.00	0.00	0.00%
4111.601 Council Expenses	326.85	1,000.00	0.00	0.00	0.00%
4111.602 Council Discretionary	0.00	300.00	0.00	0.00	0.00%
Total Council	23,823.41	28,200.00	1,479.66	4,438.98	15.74%
Administrative					
4141.100 Admin salaries and wages	154,403.20	175,000.00	11,796.10	36,023.67	20.58%
4141.220 Admin employee FICA	15,272.82	14,000.00	894.06	2,730.80	19.51%

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4141.230 Retirement	31,883.29	35,000.00	2,044.41	5,706.59	16.30%
4141.240 Admin Health Insurance	3,962.71	16,000.00	1,245.27	2,571.50	16.07%
4141.348 Admin audit	12,600.00	14,000.00	0.00	0.00	0.00%
4141.349 Admin attorney	42,585.50	100,000.00	2,664.50	7,920.50	7.92%
4141.350 Admin Prof. Services	80,370.82	36,000.00	1,302.50	31,239.70	86.78%
4141.352 Elections	22.43	6,600.00	0.00	0.00	0.00%
4141.353 Appeal/Variance	0.00	500.00	0.00	0.00	0.00%
4141.400 Admin utilities	19,188.36	32,000.00	1,258.88	3,401.56	10.63%
4141.521 Admin insurance and surety bonds	19,654.88	60,000.00	0.00	39,377.50	65.63%
4141.580 Admin travel, conferences	1,665.08	3,000.00	336.20	383.10	12.77%
4141.600 Admin books, subscriptions, memberships	6,951.78	6,000.00	1,010.34	1,396.20	23.27%
4141.601 Admin office supplies & expense	8,735.97	10,500.00	788.72	3,884.31	36.99%
4141.649 Repairs/maintenance to city facilities	32,241.17	20,000.00	0.00	8,695.79	43.48%
4141.650 Admin computer software support	17,765.89	14,000.00	1,315.00	4,135.00	29.54%
4141.651 Admin web site	0.00	4,500.00	0.00	0.00	0.00%
4141.699 Admin miscellaneous expenditures	66.76	1,000.00	801.40	801.40	80.14%
4141.700 2019 Principal Sales Tax Revenue Refunding	86,748.59	690,000.00	0.00	0.00	0.00%
4141.701 2019 Interest Sales Tax Revenue Refunding B	20,759.55	9,477.00	0.00	9,477.00	100.00%
4141.740 Admin capital outlay equipment	0.00	2,000.00	0.00	0.00	0.00%
Total Administrative	554,878.80	1,249,577.00	25,457.38	157,744.62	12.62%
Planning and zoning					
4180.600 Planning commission expenses	0.00	1,500.00	0.00	0.00	0.00%
Total Planning and zoning	0.00	1,500.00	0.00	0.00	0.00%
Building					
4190.100 Inspections Wages	15,107.51	17,000.00	871.66	3,462.23	20.37%
4190.101 Site Plan Review	10,476.75	12,500.00	871.68	2,615.02	20.92%
4190.220 Building FICA	2,348.10	2,300.00	127.92	434.24	18.88%
4190.230 Building Retirement	2,055.84	2,200.00	173.80	521.18	23.69%
4190.240 Building Health Insurance	187.24	2,500.00	176.94	176.94	7.08%
4190.300 Plan Review	18,252.00	17,000.00	1,248.00	2,652.00	15.60%
4190.600 Building Tools, Books, Dues, Subscriptions	1,172.44	3,000.00	50.18	242.97	8.10%
Total Building	49,599.88	56,500.00	3,520.18	10,104.58	17.88%
Total General government	628,302.09	1,335,777.00	30,457.22	172,288.18	12.90%
Public safety					
Police					
4210.100 Ordinance Enforcement Officer	6,484.85	10,500.00	508.88	1,526.65	14.54%
4210.220 Ordinance Enforcement Officer FICA	549.58	850.00	37.84	113.51	13.35%
4210.230 Retirement	464.89	550.00	34.76	104.23	18.95%
4210.240 Enforcement Health Insurance	149.05	500.00	124.27	161.71	32.34%
4210.300 Police services	112,216.08	119,600.00	9,725.08	29,175.24	24.39%
4210.301 Dispatch fees	20,023.32	20,000.00	0.00	0.00	0.00%
4210.349 Enforcement attorney fees	0.00	1,000.00	0.00	0.00	0.00%
Total Police	139,887.77	153,000.00	10,430.83	31,081.34	20.31%
Fire					
4220.100 Fire wages	16,794.77	20,000.00	715.44	2,146.32	10.73%
4220.220 Fire FICA	1,609.61	1,600.00	52.54	157.61	9.85%
4220.230 Retirement	931.25	1,000.00	69.66	211.40	21.14%
4220.300 Fire Telephone Notification System	280.05	600.00	0.00	0.00	0.00%
4220.600 Fire equipment supplies	104,318.75	55,000.00	476.57	1,880.06	3.42%
4220.601 Fire training	9,655.08	10,000.00	40.91	116.62	1.17%
4220.602 Fire Discretionary Fund	725.17	1,000.00	28.98	63.04	6.30%
4220.604 Fire Fighter Appreciation	2,012.11	2,000.00	0.00	0.00	0.00%
4220.648 Fire equipment fuel	3,617.38	5,000.00	155.60	975.21	19.50%
4220.649 Fire equipment repairs/maintenance	5,460.73	5,000.00	0.00	721.51	14.43%
4220.700 Fire Truck Lease principal	39,480.82	41,400.00	0.00	0.00	0.00%
4220.701 Fire Truck Lease interest	20,673.21	19,000.00	0.00	1,139.73	6.00%
4220.702 Chief's Truck Lease principal	8,879.80	9,400.00	0.00	0.00	0.00%
4220.703 Chief's Truck Lease interest	3,620.20	3,120.00	0.00	0.00	0.00%
4220.740 Fire capital outlay	9,245.00	0.00	0.00	0.00	0.00%
Total Fire	227,303.93	174,120.00	1,539.70	7,411.50	4.26%
Fire Fuel Reduction					
4222.100 Fire Fuel Reduction wages	191,124.53	250,000.00	10,972.74	90,624.57	36.25%
4222.200 Fire Fuel Reduction benefits	17,210.01	0.00	839.41	6,932.79	0.00%

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4222.230 Fire Fuel Reduction Retirement	16.03	0.00	0.00	0.00	0.00%
4222.600 Fire Fuel Reduction equipment supplies	17,087.01	0.00	18.34	1,773.06	0.00%
4222.601 Fire Fuel Reduction training	17.77	0.00	0.00	0.00	0.00%
4222.602 Fire Fuel Reduction Discretionary Fund	8,777.71	0.00	20.98	10,618.87	0.00%
4222.648 Fire Fuel Reduction equipment fuel	9,400.15	0.00	373.81	3,564.19	0.00%
4222.649 Fire Fuel Reduction equipment repairs/mainten	12,744.02	0.00	8,227.73	14,424.50	0.00%
Total Fire Fuel Reduction	256,377.23	250,000.00	20,453.01	127,937.98	51.18%
EMS					
4225.100 EMS Wages	13,668.66	14,000.00	720.00	1,929.22	13.78%
4225.220 EMS FICA	1,229.08	1,100.00	55.08	147.60	13.42%
4225.600 EMS Equipment Supplies	4,569.60	7,500.00	76.47	2,548.85	33.98%
4225.601 EMS Training	6,910.37	6,100.00	21.46	325.46	5.34%
4225.602 EMS Appreciation	552.26	300.00	0.00	0.00	0.00%
4225.648 EMS Equipment Fuel	126.54	1,000.00	0.00	0.00	0.00%
4225.649 EMS Equipment Repairs/Maintenance	10.99	1,000.00	0.00	0.00	0.00%
Total EMS	27,067.50	31,000.00	873.01	4,951.13	15.97%
Animal control					
4253.300 Animal control and regulation	2,428.10	5,000.00	0.00	2,483.55	49.67%
Total Animal control	2,428.10	5,000.00	0.00	2,483.55	49.67%
Emergency Management					
4227.100 EM Wages	500.00	500.00	0.00	0.00	0.00%
4227.220 EM FICA	38.25	40.00	0.00	0.00	0.00%
4227.600 EM Equipment Supplies	0.00	4,000.00	0.00	0.00	0.00%
Total Emergency Management	538.25	4,540.00	0.00	0.00	0.00%
Total Public safety	653,602.78	617,660.00	33,296.55	173,865.50	28.15%
Roads and public improvements					
Roads					
4410.100 Streets wages	67,432.84	82,000.00	4,398.84	13,774.03	16.80%
4410.220 Streets FICA	(3,796.75)	6,300.00	317.42	994.91	15.79%
4410.230 Retirement	7,863.69	13,500.00	2,404.12	3,734.21	27.66%
4410.240 Health Insurance	23,073.61	13,000.00	1,468.79	8,050.53	61.93%
4410.300 Streets Professional & technical	38,641.00	35,000.00	2,182.50	21,727.50	62.08%
4410.452 Streets Storm drainage	7,004.61	15,000.00	0.00	0.00	0.00%
4410.600 Streets Road supplies	1,796.16	3,000.00	50.94	50.94	1.70%
4410.602 Roads Discretionary	500.00	1,000.00	13.62	56.32	5.63%
4410.603 Tools and equipment	1,403.71	2,000.00	0.00	56.00	2.80%
4410.606 Streets General Maintenance (including PMP)	7,283.50	3,210,000.00	0.00	257.71	0.01%
4410.607 Fiber Installs	21,378.10	10,000.00	0.00	0.00	0.00%
4410.648 Streets Road fuel	358.91	3,000.00	0.00	0.00	0.00%
4410.649 Streets Road Vehicle repairs/maintenance	1,037.75	4,000.00	0.00	0.00	0.00%
4410.702 \$580,000 Principal	58,000.00	64,763.00	0.00	0.00	0.00%
4410.703 \$580,000 Interest	10,685.00	9,500.00	0.00	0.00	0.00%
4410.740 Streets capital outlay equipment	9,849.11	3,500.00	0.00	0.00	0.00%
4410.741 Streets Debt service - principal	68,806.14	27,700.00	548.30	548.30	1.98%
4410.742 Streets Debt service - interest	1,835.51	4,330.00	3,933.70	3,933.70	90.85%
4415.608 Class C Road maintenance	6,450.48	0.00	0.00	0.00	0.00%
Total Roads	329,603.37	3,507,593.00	15,318.23	53,184.15	1.52%
Sanitation					
4420.300 Sanitation - garbage removal	158,695.77	178,500.00	14,322.08	43,229.74	24.22%
Total Sanitation	158,695.77	178,500.00	14,322.08	43,229.74	24.22%
Snowplow					
4418.100 Snowplowing wages	40,592.85	50,000.00	0.00	0.00	0.00%
4418.220 Snowplowing FICA	4,142.31	3,900.00	0.00	0.00	0.00%
4418.230 Snowplowing Retirement	97.18	100.00	0.00	0.00	0.00%
4418.600 Snowplowing supplies	1,409.53	1,500.00	0.00	0.00	0.00%
4418.601 Snowplowing road salt	30,109.81	40,000.00	0.00	0.00	0.00%
4418.602 Snow Plowing tools and equipment	10,643.09	22,000.00	0.00	0.00	0.00%
4418.648 Snowplowing fuel	4,312.79	6,000.00	0.00	0.00	0.00%
4418.649 Snow Plowing repairs/maintenance	2,923.82	10,000.00	0.00	0.00	0.00%
4418.740 Snowplowing capital outlay equipment	37,367.77	0.00	0.00	0.00	0.00%
4418.800 Snowplowing Debt service - principal	7,978.02	27,700.00	548.30	548.30	1.98%
4418.801 Snowplowing Debt service - interest	136.80	4,330.00	0.00	0.00	0.00%

City of Woodland Hills
Standard Financial Report
10 10 General Fund - 07/01/2025 to 09/30/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Revised Budget	Current Period Actual	Current Year Actual	Percent of Current Year Budget
Total Snowplow	139,713.97	165,530.00	548.30	548.30	0.33%
Total Roads and public improvements	628,013.11	3,851,623.00	30,188.61	96,962.19	2.52%
Parks, recreation, and public property					
Parks					
4510.100 Parks Salaries & Wages	10,063.00	11,000.00	604.76	1,814.28	16.49%
4510.220 Parks FICA	876.40	900.00	43.54	130.61	14.51%
4510.230 Parks Retirement	1,161.72	1,000.00	86.90	260.58	26.06%
4510.240 Parks Health Insurance	372.09	2,500.00	0.00	93.62	3.74%
4510.300 Chipper Days	0.00	10,000.00	0.00	0.00	0.00%
4510.600 PTR	0.00	1,500.00	0.00	0.00	0.00%
4510.601 City Celebrations	11,757.84	14,000.00	7,625.48	7,815.48	55.82%
4510.648 Parks fuel	19.18	0.00	0.00	0.00	0.00%
4510.649 Parks repairs/maintenance	12,250.98	14,500.00	270.95	1,641.62	11.32%
4510.740 Parks Capital Outlay	0.00	1,000.00	0.00	0.00	0.00%
Total Parks	36,501.21	56,400.00	8,631.63	11,756.19	20.84%
Total Parks, recreation, and public property	36,501.21	56,400.00	8,631.63	11,756.19	20.84%
Transfers					
4850 Transfer to FIRE capital projects fund	10,000.00	0.00	0.00	0.00	0.00%
4855 Transfer to EMS capital projects fund	10,000.00	0.00	0.00	0.00	0.00%
4860 Transfer to PUBLIC WORKS capital projects fund	10,000.00	0.00	0.00	0.00	0.00%
4870 Transfer to ROADS capital projects fund	474,303.00	0.00	0.00	0.00	0.00%
Total Transfers	504,303.00	0.00	0.00	0.00	0.00%
Total Expenditures:	2,450,722.19	5,861,460.00	102,574.01	454,872.06	7.76%
Total Change In Net Position	256,664.38	0.00	154,688.58	31,275.12	0.00%

City of Woodland Hills
Standard Financial Report
51 51 Enterprise - 07/01/2025 to 09/30/2025
25.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1117 Checking - CCB	(333,137.34)	(213,462.77)	(813,247.69)
1121 PTIF 0769 General	715,024.90	0.00	715,024.90
1127 PTIF 3974 Water Capital Facility Imp	1,472,217.79	5,344.31	1,488,755.46
1128 PTIF 3446 Water Impact Fees	133,455.55	484.46	134,954.68
1175 Undeposited receipts	5,428.66	(1,689.83)	13,899.02
1191.1 Restricted cash	1,040,327.94	0.00	1,040,327.94
1191.2 Restricted cash offset	(1,040,327.94)	0.00	(1,040,327.94)
Total Cash and cash equivalents	<u>1,992,989.56</u>	<u>(209,323.83)</u>	<u>1,539,386.37</u>
Receivables			
1311 Accounts receivable - customers	88,556.90	(24,235.23)	105,196.23
Total Receivables	<u>88,556.90</u>	<u>(24,235.23)</u>	<u>105,196.23</u>
Total Current Assets	<u>2,081,546.46</u>	<u>(233,559.06)</u>	<u>1,644,582.60</u>
Non-Current Assets			
Capital assets			
Work in process			
1601 Construction in progress	868,718.93	0.00	868,718.93
Total Work in process	<u>868,718.93</u>	<u>0.00</u>	<u>868,718.93</u>
Property			
1610 Land	178,197.84	0.00	178,197.84
1615 Water Shares	319,753.60	0.00	319,753.60
1641 Water distribution system	8,020,025.85	0.00	8,020,025.85
1642 Sewer system	249,479.90	0.00	249,479.90
1661 Equipment 10 year life	382,510.71	0.00	382,510.71
Total Property	<u>9,149,967.90</u>	<u>0.00</u>	<u>9,149,967.90</u>
Accumulated depreciation			
1741 AccDpn Water System	(3,155,874.10)	0.00	(3,155,874.10)
1742 AccDpn Sewer System	(66,181.50)	0.00	(66,181.50)
1761 AccDpn Equipment 10 years	(203,022.25)	0.00	(203,022.25)
Total Accumulated depreciation	<u>(3,425,077.85)</u>	<u>0.00</u>	<u>(3,425,077.85)</u>
Total Capital assets	<u>6,593,608.98</u>	<u>0.00</u>	<u>6,593,608.98</u>
Other non-current assets			
1802 Deferred outflows - pensions	60,181.00	0.00	60,181.00
Total Other non-current assets	<u>60,181.00</u>	<u>0.00</u>	<u>60,181.00</u>
Total Non-Current Assets	<u>6,653,789.98</u>	<u>0.00</u>	<u>6,653,789.98</u>
Total Assets:	<u>8,735,336.44</u>	<u>(233,559.06)</u>	<u>8,298,372.58</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 Accounts payable	(550,898.58)	143,739.73	(3,710.54)
2330 Customer security deposits	(26,741.92)	(1,200.00)	(29,491.92)
2375 Interest Payable	(13,434.00)	0.00	(13,434.00)
Total Current liabilities	<u>(591,074.50)</u>	<u>142,539.73</u>	<u>(46,636.46)</u>
Deferred revenue			
2601 Net pension liability	(42,663.00)	0.00	(42,663.00)
2602 Deferred inflows - pensions	(185.00)	0.00	(185.00)
Total Deferred revenue	<u>(42,848.00)</u>	<u>0.00</u>	<u>(42,848.00)</u>
Long-term liabilities			
2551.1 2014 Water Revenue Bond issued	(920,000.00)	0.00	(920,000.00)
2551.2 2014 Water Revenue Bond repaid	395,000.00	46,000.00	441,000.00
2551.3 2014 Water Revenue Bond current	(46,000.00)	0.00	(46,000.00)
2551.4 2014 Water Revenue Bond current offset	46,000.00	0.00	46,000.00
2552.1 2021 Water Revenue Bond issued	(2,969,000.00)	0.00	(2,969,000.00)
2552.2 2021 Water Revenue Bond repaid	297,000.00	99,000.00	396,000.00
2552.3 2021 Water Revenue Bond current	(99,000.00)	0.00	(99,000.00)
2552.4 2021 Water Revenue Bond current offset	99,000.00	0.00	99,000.00
2553.1 2021 PW Trucks (2) issued	(62,206.41)	0.00	(62,206.41)

City of Woodland Hills
Standard Financial Report
51 51 Enterprise - 07/01/2025 to 09/30/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
2553.2 2021 PW Trucks (2) repaid	62,206.41	0.00	62,206.41
2554.1 2024 Wheel Loader issued	(27,874.32)	0.00	(27,874.32)
2554.2 2024 Wheel Loader repaid	2,515.15	548.30	3,063.45
2554.3 2024 Wheel Loader current	(548.30)	0.00	(548.30)
2554.4 2024 Wheel Loader current offset	548.30	0.00	548.30
2555.1 2025 Service Truck issued	27,874.32	0.00	27,874.32
2555.2 2025 Service Truck repaid	5,462.87	0.00	5,462.87
2555.3 2025 Service Truck current	(4,185.50)	0.00	(4,185.50)
2555.4 2025 Service Truck current offset	4,185.50	0.00	4,185.50
Total Long-term liabilities	<u>(3,189,021.98)</u>	<u>145,548.30</u>	<u>(3,043,473.68)</u>
Total Liabilities:	<u>(3,822,944.48)</u>	<u>288,088.03</u>	<u>(3,132,958.14)</u>
Equity - Paid in / Contributed			
2964.1 Reserved for Impact Fees	(1,040,327.94)	0.00	(1,040,327.94)
2964.2 Reserve for impact fees offset	1,040,327.94	0.00	1,040,327.94
2979.1 Fixed Asset Reserve	(86,054.72)	0.00	(86,054.72)
2979.2 Capital Asset Offset	86,054.72	0.00	86,054.72
2980 Fund balance	(4,912,391.96)	(54,528.97)	(5,165,414.44)
Total Equity - Paid in / Contributed	<u>(4,912,391.96)</u>	<u>(54,528.97)</u>	<u>(5,165,414.44)</u>
Total Liabilities and Fund Equity	<u>(8,735,336.44)</u>	<u>233,559.06</u>	<u>(8,298,372.58)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

City of Woodland Hills
Standard Financial Report
51 51 Enterprise - 07/01/2025 to 09/30/2025
25.00% of the fiscal year has expired

	Prior Year Actual	Revised Budget	Current Period Actual	Current Year Actual	Percent of Current Year Budget
Income or Expense					
Income From Operations:					
Operating income					
5140 Water service revenues	860,435.18	828,000.00	100,931.29	358,240.47	43.27%
5241 Miscellaneous service revenues	40,667.67	15,000.00	3,631.43	13,077.19	87.18%
5311 Connection fee income	5,850.00	7,000.00	900.00	1,350.00	19.29%
Total Operating income	906,952.85	850,000.00	105,462.72	372,667.66	43.84%
Operating expense					
6110 Salaries and wages	178,106.93	160,000.00	15,796.61	46,039.81	28.77%
6112 Water Repairs	1,567.00	0.00	0.00	0.00	0.00%
6130 Employee FICA	32,473.93	12,500.00	1,333.54	5,070.21	40.56%
6140 Health Insurance	26,024.87	35,000.00	2,300.38	4,731.56	13.52%
6150 Retirement	27,748.13	18,000.00	11,571.23	14,861.27	82.56%
6210 Books, dues and subscriptions	3,879.91	2,500.00	259.45	1,501.83	60.07%
6230 Travel and conferences	837.39	1,500.00	328.50	762.32	50.82%
6240 Office supplies and expense	2,339.72	4,000.00	329.36	713.58	17.84%
6245 Computer software support	13,837.46	14,000.00	1,340.00	4,160.00	29.71%
6250 Tools and work equipment	3,495.35	5,000.00	57.99	82.39	1.65%
6280 Utilities	59,247.32	80,000.00	10,090.66	23,738.33	29.67%
6311 Legal services	0.00	5,000.00	0.00	0.00	0.00%
6313 Engineering services	38,438.64	50,000.00	2,828.75	4,457.50	8.92%
6420 Water sampling and testing	2,491.61	10,000.00	610.00	820.00	8.20%
6440 Meter installation and service	(50.00)	8,000.00	0.00	0.00	0.00%
6445 Supplies	23,234.12	15,000.00	0.00	5,251.26	35.01%
6447 Water equipment repairs/maintenance	17,120.93	10,000.00	0.00	0.00	0.00%
6450 Water system maintenance	271,096.94	150,000.00	0.00	247.70	0.17%
6452 Fuel	396.78	0.00	263.47	917.67	0.00%
6510 Insurance and surety bonds	27,587.97	30,000.00	0.00	16,618.86	55.40%
6550 Capital Outlay	0.00	34,888.00	0.00	0.00	0.00%
6555 2014 Upper Well Principal	0.00	46,000.00	0.00	0.00	0.00%
6610 Miscellaneous operating expense	1,500.00	0.00	1,310.61	1,310.61	0.00%
6690 Depreciation expense	263,757.38	125,000.00	0.00	0.00	0.00%
6822 2021 Emergency Water loan \$2.9M	0.00	99,000.00	0.00	0.00	0.00%
6830 Monthly CC Processing and Bank Fees	16,611.12	15,000.00	1,579.11	4,901.22	32.67%
Total Operating expense	1,011,743.50	930,388.00	49,999.66	136,186.12	14.64%
Total Income From Operations:	(104,790.65)	(80,388.00)	55,463.06	236,481.54	-294.18%
Non-Operating Items:					
Non-operating income					
5521 Water Impact Fee revenue	68,471.00	52,670.00	10,534.00	15,801.00	30.00%
5610 Interest income	69,129.90	70,000.00	5,344.31	16,537.67	23.63%
5610.1 Impact Fee Interest	5,479.33	5,500.00	484.46	1,499.13	27.26%
Total Non-operating income	143,080.23	128,170.00	16,362.77	33,837.80	26.40%
Non-operating expense					
6820 Interest expense (New Bond Well Interest Payment)	19,903.26	15,330.00	17,296.86	17,296.86	112.83%
Total Non-operating expense	19,903.26	15,330.00	17,296.86	17,296.86	112.83%
Total Non-Operating Items:	123,176.97	112,840.00	(934.09)	16,540.94	14.66%
Total Income or Expense	18,386.32	32,452.00	54,528.97	253,022.48	779.68%

City of Woodland Hills
Standard Financial Report
52 52 Sewer - 07/01/2025 to 09/30/2025
25.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1117 Checking - CCB	51,863.88	11,855.44	78,349.88
1121 PTIF 0769 General	94.93	0.00	94.93
1175 Undeposited receipts	0.00	(297.63)	(1,827.33)
Total Cash and cash equivalents	<u>51,958.81</u>	<u>11,557.81</u>	<u>76,617.48</u>
Receivables			
1311 Accounts receivable - customers	12,959.23	(401.15)	13,238.51
Total Receivables	<u>12,959.23</u>	<u>(401.15)</u>	<u>13,238.51</u>
Total Current Assets	<u>64,918.04</u>	<u>11,156.66</u>	<u>89,855.99</u>
Total Assets:	<u>64,918.04</u>	<u>11,156.66</u>	<u>89,855.99</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 Accounts payable	(8,339.00)	(7,246.24)	(23,147.48)
Total Current liabilities	<u>(8,339.00)</u>	<u>(7,246.24)</u>	<u>(23,147.48)</u>
Total Liabilities:	<u>(8,339.00)</u>	<u>(7,246.24)</u>	<u>(23,147.48)</u>
Equity - Paid in / Contributed			
2980 Fund balance	(56,579.04)	(3,910.42)	(66,708.51)
Total Equity - Paid in / Contributed	<u>(56,579.04)</u>	<u>(3,910.42)</u>	<u>(66,708.51)</u>
Total Liabilities and Fund Equity	<u>(64,918.04)</u>	<u>(11,156.66)</u>	<u>(89,855.99)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

City of Woodland Hills
Standard Financial Report
52 52 Sewer - 07/01/2025 to 09/30/2025
25.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Revised Budget</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Percent of Current Year Budget</u>
Income or Expense					
Income From Operations:					
Operating income					
5150 Sewer service revenues	133,649.90	130,000.00	12,303.90	36,446.43	28.04%
5311 Connection fee income	2,000.00	6,000.00	400.00	600.00	10.00%
Total Operating income	135,649.90	136,000.00	12,703.90	37,046.43	27.24%
Operating expense					
6112 Sewer Repairs/Maintenance	0.00	20,000.00	0.00	0.00	0.00%
6230 Travel and conferences	0.00	0.00	0.00	675.00	0.00%
6285 Sewer service expense to Payson	101,614.75	94,000.00	8,793.48	26,241.96	27.92%
6690 Depreciation expense	0.00	12,000.00	0.00	0.00	0.00%
Total Operating expense	101,614.75	126,000.00	8,793.48	26,916.96	21.36%
Total Income From Operations:	34,035.15	10,000.00	3,910.42	10,129.47	101.29%
Non-Operating Items:					
Non-operating income					
5522 Sewer Impact Fee revenue	53,815.00	20,000.00	14,354.00	21,531.00	107.66%
Total Non-operating income	53,815.00	20,000.00	14,354.00	21,531.00	107.66%
Non-operating expense					
6999 Impact Fee to Payson City	58,427.00	20,000.00	14,354.00	21,531.00	107.66%
Total Non-operating expense	58,427.00	20,000.00	14,354.00	21,531.00	107.66%
Total Non-Operating Items:	(4,612.00)	0.00	0.00	0.00	0.00%
Total Income or Expense	29,423.15	10,000.00	3,910.42	10,129.47	101.29%