

County of Colusa

Counties Financial Transactions Report

General Information

Fiscal Year 2008

County Auditor

First Peggy Middle Initial J Last Scroggins

Mailing Address

Street 1 546 Jay Street, Suite 202 ☐ Is Address Changed?
Street 2
City Colusa State CA Zip 95932-

Report Prepared By

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County of Colusa
County Financial Transactions Report
Airport Enterprise/Activity
Statement of Revenues and Expenses

Fiscal Year 2008

Is this Activity Accounted for as an Enterprise? (Enter Yes or No)

Yes

Operating Revenues

Landing Fees

0

Aircraft Storage Fees

1,008

Fuel Flowage Fees

Concessions

Rents and Leases

42,487

Sales and Services

491,160

Other Revenues

1,914

Total Operating Revenues

\$536,569

Operating Expenses

Administration

68,894

Maintenance and Operation

Landing Areas

Terminal Buildings and Areas

13,029

Other Buildings and Areas

General Shops and Equipment

Cost of Sales and Service

375,182

Depreciation

3,320

Other Operating Expenses

Total Operating Expenses

\$460,425

Net Operating Income (Loss)

\$76,144

Non-Operating Revenues

Interest

3,688

Net Gain (Loss) from Sales of Property

Grants-In-Aid

Federal

State

In-Lieu Taxes

County of Colusa
Counties Financial Transactions Report
Airport Enterprise/Activity
Statement of Revenues and Expenses

Fiscal Year 2008

Other	37,421
Other Non-Operating Revenues	
Total Non-Operating Revenues	\$41,109
Non-Operating Expenses	
Interest	
Judgments and Damages	
Taxes and Assessments	39,012
Current Year Capital Outlay (Non-Enterprise Only)	
Other Non-Operating Expenses	8,198
Total Non-Operating Expenses	\$47,210
Income (Loss) Before Operating Transfers	\$70,043
Transfers In from the County	
Transfers Out to the County	25,000
Total Transfers In (Out)	(\$25,000)
Net Income (Loss)	\$45,043
Current Year Capital Outlay for Enterprise	

County of Colusa
Counties Financial Transactions Report
Refuse Enterprise/Activity
Statement of Revenues and Expenses

Fiscal Year 2008

Is this Activity Accounted for as an Enterprise? (Enter Yes or No)

Yes

Operating Revenues

Refuse Disposal Fees-Commercial

0

Refuse Disposal Fees-Public

1,210,346

Refuse Collection Fees-Residential

Refuse Collection Fees-Commercial

Other Operating Revenues

Total Operating Revenues

\$1,210,346

Operating Expenses

Refuse Disposal

Salaries and Wages

140,011

Services and Supplies

992,925

Other Charges (Abatements)

7,709

Total Refuse Disposal

\$1,140,645

Refuse Collection

Salaries and Wages

Services and Supplies

Other Charges

Total Refuse Collection

\$0

Other Operating Expenses

Total Operating Expenses

\$1,140,645

Net Operating Income

\$69,701

Non-Operating Revenues

Interest

Sale of Retired Plant and Equipment

Other Non-Operating Revenues

Total Non-Operating Revenues

19,155

\$19,155

Non-Operating Expenses

Interest

20,062

County of Colusa
Counties Financial Transactions Report
Refuse Enterprise/Activity
Statement of Revenues and Expenses

Fiscal Year 2008

Current Year Capital Outlay (Non-Enterprise Only)

Other Non-Operating Expenses

22,108

Total Non-Operating Expenses

\$42,170

Income (Loss) Before Operating Transfers

\$46,686

Transfers In from the County

Transfers Out to the County

Total Transfers In (Out)

\$0

Net Income (Loss)

\$46,686

Current Year Capital Outlay for Enterprise

County of Colusa
Counties Financial Transactions Report
Statement of Revenues
Taxes: Property Taxes and Other Taxes

Fiscal Year 2008

Property Taxes

County Wide Secured and Unsecured	6,789,406
Supplemental County Wide Secured and Unsecured	508,945
Less Than County Wide Funds Secured and Unsecured	
Supplemental Less Than County Wide Funds Secured and Unsecured	
Property Tax In-Lieu of Vehicle License Fees	2,109,803
Voter Approved Indebtedness	
Supplemental Voter Approved Indebtedness	
Prior Year Secured and Unsecured	-6,489
Supplemental Prior Year Secured and Unsecured	44,657
Total Property Taxes	\$9,446,322

Other Taxes

Sales and Use Taxes	941,426
In-Lieu Local Sales and Use Taxes	358,426
Transportation Tax (Non-Transit Purposes)	
Property Transfer	
Transient Lodging (Room Occupancy)	
Timber Yield	
Aircraft	
Construction Development Taxes	113,071
Utility Users Tax	
Other (Specify, maximum of 5 entries)	\$20,705

Specify:

Amount:

Unclaimed Property Tax Refund	20,705
Total:	\$20,705

Total Other Taxes

\$1,433,628

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Licenses, Permits and Franchises

Fiscal Year 2008

Animal Licenses	19,082
Business Licenses	19,263
Construction Permits	172,252
Road Privileges and Permits	77,715
Zoning Permits	29,829
Franchises	504,123
Other Licenses and Permits (Specify, maximum of 5 entries)	\$688,898

Specify:

Amount:

Environmental Health/Sanitation Fees	131,750
Agricultural Fees/Air Pollution Fees	506,206
Hazardous Generator Permit	21,884
Transportation Permits	16,679
Gun, Explosive, Burial, Above Grnd Storage Permits	12,379
Total:	\$688,898

Total Licenses, Permits and Franchises

\$1,511,162

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Fines, Forfeitures and Penalties

Fiscal Year	2008	
Vehicle Code Fines		66,730
Other Court Fines		1,139,051
Forfeitures and Penalties		163,228
Penalties and Cost on Delinquent Taxes		325,813
Total Fines, Forfeitures and Penalties		\$1,694,822

County of Colusa
County Financial Transactions Report
Statement of Revenues

Revenue From the Use of Money and Property

Fiscal Year	2008	
Interest		572,719
Rents and Concessions		44,341
Royalties		
Total Revenue from the Use of Money and Property		\$617,060

County of Colusa
Counties Financial Transactions Report
Statement of Revenues
Aid From Other Governmental Agencies - State

Fiscal Year 2008

State

Highway Users Tax	1,281,790
Motor Vehicle In-Lieu Tax	22,799
Realignment from the Vehicle License Fee (VLF) Fund	1,027,033
Other State In-Lieu Taxes	
Highway Property Rentals	
Public Assistance Administration (Include CALWORKS Admin.)	2,360,388
Public Assistance Programs (Include CALWORKS Program)	907,570
Realignment for Social Services	1,012,190
Aid for Agriculture	714,852
Aid for Construction	1,958,015
Aid for Corrections	114,641
Aid for County Fairs	
Aid for Disaster	
Homeowners' Property Tax Relief	66,668
Open Space Tax Relief	847,145
SB 90 Mandated Costs	121,691
Off Highway Motor Vehicle License Fee	92,775
Roads	5,977,237
Child Care Food/Special Milk Program	
Peace Officers Standards and Training	43,797
Public Defender	
Tobacco Tax - AB 75 / Prop. 99	121,152
Public Safety Fund - Realignment (Prop.172)	1,430,435

Health Programs

Aid for Mental Health	3,003,546
Realignment for Mental Health	583,789
Medically Indigent Adult (MIA)	
Alcohol and Drug Abuse	792,303
Realignment for Health Services	260,179

County of Colusa
Counties Financial Transactions Report
Statement of Revenues
Aid From Other Governmental Agencies - State

Fiscal Year 2008

Other Aid for Health (Specify, maximum of 5 entries)

\$644,653

Specify:

Amount:

Health Admin, Child Restraint, Flu/HRSA Grants	216,806
MCH Program, Aid for Crippled Children, CMSP	224,507
Aids Subvention, Chlamydia Awareness, HUGS	5,125
EMS, LEAD, LEF, Med-Cal Fees, EMSA, Prop 63	85,515
Child Hlth Disability, CHDP Screening Fees, UST	112,700
Total:	\$644,653

State - Other (Use applicable revenue source or specify)

Supplemental Law Enforcement Services Fund (SLESF/COPS)

186,653

Office of Criminal Justice Planning (OCJP)

640,142

Library

76,715

Stabilization

Veterans Affairs Programs

16,889

Sheriff Boating Safety

131,210

Victim Witness Programs

74,517

DA Programs - Family/Child/Child Support Incentive

25,462

Civil Defense

Aging Programs

Law Enforcement

166,970

Other State (Specify, maximum of 10 entries)

\$1,889,065

Specify:

Amount:

Arbuckle Hotel, Del Norte Clinic	103,500
Aid for Aviation	29,189
Probation	1,027
Migrant Farm Housing	545,869
CUPA State Grants	75,581
Domestic Violence Grant	142,986
Arbuckle Day Care Building	640,000
Prop 12	164,226
Groundwater Grant	138,561
West Nile State Grant	48,126
Total:	\$1,889,065

Total State

\$26,592,271

County of Colusa
Counties Financial Transactions Report
Statement of Revenues
Aid From Other Governmental Agencies - Federal

Fiscal Year 2008

Federal

Public Assistance Administration	1,496,307
Public Assistance Programs	1,284,046
Health Administration	
Aid for Construction	590,215
Aid for Disaster	188,414
Forest Reserve Revenue	110,553
In-Lieu Taxes	133,541

Federal - Other (Use applicable revenue source or specify)

Workforce Investment Act (WIA)	
Community Development Block Grant	
Health Grants	
Citizens Option for Public Safety (COPS)	
Office of Criminal Justice Planning (OCJP)	
DEA Programs/Drug and Alcohol Programs	15,000
DA Programs - Family/Child	731,917
Grazing	
Aging Programs	
Senior Citizens Programs	44,169
Road Projects	
Law Enforcement	89,919
Other Federal (Specify, maximum of 10 entries)	\$1,292

Specify:

Amount:

Cal Works Fraud Incentive	1,292
Total:	\$1,292

Total Federal

\$4,685,373

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Other In-Lieu Taxes and Other Governmental Agencies

Fiscal Year 2008

Other In-Lieu Taxes

Other: In-Lieu Taxes (Specify, maximum of 5 entries)

\$16,227

Specify:

Amount:

County In-Lieu Taxes	16,227
Total:	\$16,227

Other Governmental Agencies (Use applicable revenue source or specify)

City/County

0

Redevelopment/Housing

Special Districts/Joint Power Authority (JPA)

Other: Governmental Agencies (Specify, maximum of 5 entries)

\$3,645

Specify:

Amount:

Colusa Co Children & Families Commission	3,645
Total:	\$3,645

Total Other In-Lieu Taxes and Other Governmental Agencies

\$19,872

County of Colusa
Counties Financial Transactions Report
Statement of Revenues
Charges for Current Services

Fiscal Year 2008

Assessments and Tax Collection Fees	129,522
Property Tax Administrative Fees	\$201,398
Cities	67,719
Redevelopment Agencies	
Special Districts	133,679
Auditing and Accounting Fees	9,304
Communication Services	
Election Services	20,528
Legal Services	158,669
Planning and Engineering Services	183,981
Agricultural Services	121,458
Civil Process Services	7,430
Court Fees and Costs	181,469
Booking Fees	11,955
Estate Fees	8,403
Humane Services	54,119
Law Enforcement Services	276,885
Recording Fees	312,163
Road and Street Services	319,228
Health Fees	45,643
Mental Health Services	17,357
California Children's Services	220
Sanitation Services	147,248
Institutional Care and Services	91,422
Library Services	27,061
Park and Recreation Fees	
Charges for Current Services - Other (Use applicable revenue sources or specify)	
Personnel Services	
Building Maintenance and Grounds	
Administrative Services	47,016

County of Colusa
Counties Financial Transactions Report
Statement of Revenues
Charges for Current Services

Fiscal Year 2008

Other (Specify, maximum of 10 entries)

\$409,956

Specify:

Amount:

Risk Management & Insurance Services	76,995
Salary Reimbursement	57,541
Treasurer & Collector Fees	102,870
Probation Services	69,906
Drug & Alcohol Counseling Services	30,009
OES Hazardous Materials Storage	41,078
General Relief	20,809
Photo Copy Reimbursement	6,623
Installment, Late, Registration Fees	2,125
Williamson Act Cancellation	2,000
Total:	\$409,956

Total Charges for Current Services

\$2,782,435

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Miscellaneous Revenues

Fiscal Year 2008

Miscellaneous Revenues (Use applicable revenue source or specify)

Other Sales	22,236
Tobacco Settlement	
Welfare Repayments	
Cancelled Warrants	7,276
Other Miscellaneous (Specify, maximum of 10 entries)	\$920,190

Specify:

Amount:

Grant Principal Repayment	22,140
Gifts & Donations	39,095
Cash Difference	879
Insurance Dividends & Reimbursement	206,144
Miscellaneous Other Revenue & Refunds	127,024
Miscellaneous Reimbursements	16,908
Lab Fees	8,000
Community Benefits Package	500,000
Total:	\$920,190

Total Miscellaneous Revenue

\$949,702

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Other Financing Sources

Fiscal Year	2008	
Sale of Fixed Assets		3,888
Proceeds from the Sale of Bonds		
Other Long-Term Debt Proceeds		
Total Other Financing Sources		\$3,888

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Transfers In

Fiscal Year	2008
Grand Total of Revenues Before Transfers	\$49,736,535
Airport <i>(Enter any transfers on the Airport activity/enterprise form)</i>	\$25,000
Hospital <i>(Enter any transfers on the Hospital activity/enterprise form)</i>	\$0
Refuse <i>(Enter any transfers on the Refuse activity/enterprise form)</i>	\$0
Other <i>(Enter any transfers on the Other enterprise form)</i>	\$0
Total Transfers In from Enterprise(s)	\$25,000
Operating Transfers between Funds other than Governmental and Enterprise (i.e., Trust Funds)	1,448
Total Revenues and Transfers In	\$49,762,983
Interfund Operating Transfers within Governmental Funds	

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
General

Fiscal Year	2008	Operating Expenditures	Capital Outlay	Total
Legislative and Administrative		A	B	
Board of Supervisors		337,692	7,646	
Clerk of the Board		211,103	13,664	
Administrative Officer				
Council of Governments				
Other				
Total Legislative and Administrative		\$548,795	\$21,310	\$570,105
Finance				
Auditor - Controller		304,400	3,573	
Treasurer - Tax Collector		297,143	4,755	
Assessor		854,733	8,863	
Purchasing Agent				
Other		-24,713	1,854	
Total Finance		\$1,431,563	\$19,045	\$1,450,608
Counsel				
County Counsel		255,876	1,082	
District Attorney (Legal Advice)				
Other				
Total Counsel		\$255,876	\$1,082	\$256,958
Personnel		131,397	2,319	\$133,716
Elections		287,507	54	\$287,561
Communications				\$0
Property Management		988,592	16,871	\$1,005,463
Plant Acquisition				
Jails				
Courts				
Other				
Total Plant Acquisition		\$0	\$0	\$0
Promotion		18,239		\$18,239
Other General		203,128	11,674	\$214,802

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
Public Protection

Fiscal Year 2008

	Operating Expenditures	Capital Outlay	Total
	A	B	
Judicial			
Trial Court Maintenance of Effort (MOE) (GC 77201.1 - Remitted to the State)	394,004		
Fifty Percent Excess Revenue Calculation (GC 77205 - Remitted to the State)	172,352		
Other Trial Court (Include Non-Rule 810-Facility Related and MOE Penalties GC 68065)	251,166		
County Clerk			
Grand Jury (Including Audit)	7,882		
District Attorney - Prosecution	804,471	35,509	
District Attorney - Family Support	739,588	1,272	
Public Defender	312,477		
Court Appointed Counsel	26,892		
Other	198,115		
Total Judicial	\$2,906,947	\$36,781	\$2,943,728
 Police Protection	 4,523,811	 393,856	 \$4,917,667
Detention and Correction			
Adult Detention	2,620,117	38,174	
Juvenile Detention	272,668		
Probation	1,499,509	1,265	
Total Detention and Correction	\$4,392,294	\$39,439	\$4,431,733
 Fire Protection	 50,000		 \$50,000
Flood Control - Soil and Water Conservation	6,200		\$6,200
Protective Inspection			
Agricultural Commissioner	935,008	336	
Building Inspector	315,684	1,408	
Livestock Inspector			

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Protection

Fiscal Year 2008

Sealer of Weights and Measures			
Total Protective Inspection	\$1,250,692	\$1,744	\$1,252,436
Other Protection			
LAFCO	45,060		
Recorder	211,103	13,664	
Coroner	138,470		
Emergency Services	132,718	62,583	
Planning and Zoning	315,684	1,408	
Pound	150,330		
Other	319,250		
Total Other Protection	\$1,312,615	\$77,655	\$1,390,270

County of Colusa
County Financial Transactions Report
Statement of Expenditures

Public Ways and Facilities

Fiscal Year	2008			
		Operating Expenditures	Capital Outlay	Total
		A	B	
Roads		10,052,513	53,222	\$10,105,735
Transportation Terminals		661,081		\$661,081
Transportation Systems				\$0
Parking Facilities				\$0

County of Colusa
County Financial Transactions Report
Statement of Expenditures
Health

Fiscal Year	2008			
		Operating Expenditures	Capital Outlay	Total
		A	B	
Public Health		2,637,335	26,997	\$2,664,332
Medical Care		134,439		\$134,439
Mental Health		3,882,203	61,637	\$3,943,840
Drug and Alcohol Abuse Services		690,059	97	\$690,156

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Assistance

Fiscal Year	2008	Operating Expenditures	Capital Outlay	Total
		A	B	
Welfare				
Administration		3,916,305	5,994	
Aid Programs Cash		3,163,451		
Total Welfare		\$7,079,756	\$5,994	\$7,085,750
Social Services				
Administration and Programs		41,276		
Other		8,789		
Total Social Services		\$50,065	\$0	\$50,065
General Relief				
Aid to Indigents				
Indigent Burials		6,564		
Total General Relief		\$6,564	\$0	\$6,564
Care of Court Wards		5,897		\$5,897
Veterans Services		68,248	1,591	\$69,839
Other Public Assistance				
Workforce Investment Act (WIA)				
Other		780,637	3,030	
Total Other Public Assistance		\$780,637	\$3,030	\$783,667

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Education

Fiscal Year	2008	Operating Expenditures	Capital Outlay	Total
		A	B	
School Administration		820		\$820
Library Services		626,948	15,090	\$642,038
Agricultural Education		232,343		\$232,343
Other Education				\$0

County of Colusa
County Financial Transactions Report
Statement of Expenditures
Recreation and Cultural Services

Fiscal Year	2008	Operating Expenditures A	Capital Outlay B	Total
Recreation Facilities		236,811		\$236,811
Cultural Services				\$0
Veterans Memorial Building		12,508		\$12,508
Small Craft Harbors				\$0

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
Debt Service

Fiscal Year	2008			
		Operating Expenditures	Capital Outlay	Total
		A	B	
Retirement of Long-Term Debt		400,242		\$400,242
Interest on Long-Term Debt		223,312		\$223,312
Principal and Interest on Short-Term Notes and Warrants		1,270		\$1,270

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Transfers Out

Fiscal Year	2008	Operating Expenditures A	Capital Outlay B	Total
Grand Total of Expenditures Before Transfers		\$46,090,707	\$789,488	\$46,880,195
Airport (Enter any transfers on the Airport activity form)		\$0		
Hospital (Enter any transfers on the Hospital activity form)		\$0		
Refuse (Enter any transfers on the Refuse activity form)		\$0		
Other (Enter any transfers on the Other enterprise form)		\$0		
Total Transfers Out to Enterprise(s) Only		\$0		
Operating Transfers between Funds other than Governmental and Enterprise (i.e., Trust Funds)				
Total Expenditures and Transfers Out		\$46,090,707	\$789,488	\$46,880,195
Interfund Operating Transfers within Governmental Funds		\$0		

County of Colusa
Counties Financial Transactions Report
Other Long-Term Debts

Fiscal Year	2008	
Forward from Prior Year	(No Entry Required)	Yes
Debt Schedule	(No Entry Required)	Other Long-Term Debt Schedule
Fund Type		Governmental
Purpose (Purpose Field Must be Unique, Do Not Duplicate)		Capital Leases
Year of Issue	(No Entry Required)	
Maturity Dates Beginning	(No Entry Required)	
Maturity Dates Ending	(No Entry Required)	
Principal Authorized	(No Entry Required)	
Principal Issued	(No Entry Required)	
Unmatured Principal, Beginning of Fiscal Year		\$283,630
Adjustments to Principal in CY		
Reason for Adjustment to Principal in CY		
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		124,844
Principal Defeased in CY		
Principal Payments to Date		\$1,667,608
Unmatured Principal, End of Fiscal Year		\$158,786
Current Year Interest Payment		10,278
Amount Delinquent Principal		
Amount Delinquent Interest		

County of Colusa
Counties Financial Transactions Report
Other Long-Term Debts

Fiscal Year	2008	
Forward from Prior Year	(No Entry Required)	Yes
Debt Schedule	(No Entry Required)	Other Long-Term Debt Schedule
Fund Type		Governmental
Purpose (Purpose Field Must be Unique, Do Not Duplicate)		Compensated Absences
Year of Issue	(No Entry Required)	
Maturity Dates Beginning	(No Entry Required)	
Maturity Dates Ending	(No Entry Required)	
Principal Authorized	(No Entry Required)	
Principal Issued	(No Entry Required)	
Unmatured Principal, Beginning of Fiscal Year		\$2,062,650
Adjustments to Principal in CY		199,449
Reason for Adjustment to Principal in CY		Addition to balances
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		
Principal Defeased in CY		
Principal Payments to Date		\$0
Unmatured Principal, End of Fiscal Year		\$2,262,099
Current Year Interest Payment		
Amount Delinquent Principal		
Amount Delinquent Interest		

County of Colusa
Counties Financial Transactions Report
Other Long-Term Debts

Fiscal Year	2008	
Forward from Prior Year	(No Entry Required)	Yes
Debt Schedule	(No Entry Required)	Other Long-Term Debt Schedule
Fund Type		Enterprise
Purpose (Purpose Field Must be Unique, Do Not Duplicate)		Postclosure Landfill Liability
Year of Issue	(No Entry Required)	
Maturity Dates Beginning	(No Entry Required)	
Maturity Dates Ending	(No Entry Required)	
Principal Authorized	(No Entry Required)	
Principal Issued	(No Entry Required)	
Unmatured Principal, Beginning of Fiscal Year		\$996,599
Adjustments to Principal in CY		1,669,772
Reason for Adjustment to Principal in CY		Increase in liability
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		
Principal Defeased in CY		585,023
Principal Payments to Date		\$585,023
Unmatured Principal, End of Fiscal Year		\$2,081,348
Current Year Interest Payment		
Amount Delinquent Principal		
Amount Delinquent Interest		

County of Colusa
Counties Financial Transactions Report
Lease Obligations

Fiscal Year	2008
Forward from Prior Year	Yes
Fund Type Reporting Loan	Governmental
Purpose of Lease	Behavioral Health Building
Original Term of Lease (number of years)	15
Type of Lease	Lease
Name of Lessor	West America Ban
Total Future Principal and Interest Unmatured to Date, Beginning of Fiscal Year	1,447,653
Initial Amount of Lease Obligation	
Current Year Principal Payment	84,363
Current Year Interest Payment	56,877
Adjustment(s) to Principal and Interest in CY	
Reason for Adjustment(s) to Principal and Interest in CY	
Total Future Principal and Interest Unmatured to Date, End of Fiscal Year	\$1,306,413
Total Unmatured Principal (Only) End of Fiscal Year	1,029,960

1. Report leases individually (Do not combine leases).
2. Report on this schedule only capital leases with an original term of 10 or more years where the local agency acquires ownership of the property. Continue reporting the capital lease on this schedule until the lease is defeased or fully matured.
3. Report leases with an original term greater than 1 year, but less than 10 years on the "Other Long-Term Debt Form."

County of Colusa
Counties Financial Transactions Report
Lease Obligations

Fiscal Year 2008

Forward from Prior Year	Yes
Fund Type Reporting Loan	Governmental
Purpose of Lease	Criminal Justice Facility
Original Term of Lease (number of years)	25
Type of Lease	Lease
Name of Lessor	U.S. Bank Trust Na
Total Future Principal and Interest Unmatured to Date, Beginning of Fiscal Year	2,044,950
Initial Amount of Lease Obligation	
Current Year Principal Payment	90,000
Current Year Interest Payment	97,650
Adjustment(s) to Principal and Interest in CY	
Reason for Adjustment(s) to Principal and Interest in CY	
Total Future Principal and Interest Unmatured to Date, End of Fiscal Year	\$1,857,300
Total Unmatured Principal (Only) End of Fiscal Year	1,305,000

1. Report leases individually (Do not combine leases).
2. Report on this schedule only capital leases with an original term of 10 or more years where the local agency acquires ownership of the property. Continue reporting the capital lease on this schedule until the lease is defeased or fully matured.
3. Report leases with an original term greater than 1 year, but less than 10 years on the "Other Long-Term Debt Form."

County of Colusa
Counties Financial Transactions Report
Lease Obligations

Fiscal Year 2008

Forward from Prior Year	Yes
Fund Type Reporting Loan	Governmental
Purpose of Lease	Jail Renovation Loan Payable
Original Term of Lease (number of years)	15
Type of Lease	Lease
Name of Lessor	West America Ban
Total Future Principal and Interest Unmatured to Date, Beginning of Fiscal Year	 1,335,508
Initial Amount of Lease Obligation	
Current Year Principal Payment	101,035
Current Year Interest Payment	58,507
Adjustment(s) to Principal and Interest in CY	
Reason for Adjustment(s) to Principal and Interest in CY	
Total Future Principal and Interest Unmatured to Date, End of Fiscal Year	 \$1,175,966
Total Unmatured Principal (Only) End of Fiscal Year	 961,258

1. Report leases individually (Do not combine leases).
2. Report on this schedule only capital leases with an original term of 10 or more years where the local agency acquires ownership of the property. Continue reporting the capital lease on this schedule until the lease is defeased or fully matured.
3. Report leases with an original term greater than 1 year, but less than 10 years on the "Other Long-Term Debt Form."

County of Colusa
Counties Financial Transactions Report
Balance Sheet

Fiscal Year 2008

	Government Fund Types			
	A	B	C	D
	General	Special Revenue	Debt Service	Capital Projects
Assets				
Current Assets	5,182,568	11,810,765		1,105,181
Non-Current Assets				
Total Assets	\$5,182,568	\$11,810,765	\$0	\$1,105,181
Liabilities				
Current Liabilities	653,710	336,765		
Non-Current Liabilities				
Total Liabilities	\$653,710	\$336,765	\$0	\$0
Retained Earnings/Fund Balance				
Reserved	12,290	396,844		
Unreserved	4,516,568	11,077,156		1,105,181
Total Retained Earnings/ Fund Balance	\$4,528,858	\$11,474,000	\$0	\$1,105,181
Total Fund Equity	\$4,528,858	\$11,474,000	\$0	\$1,105,181
Total Liabilities and Fund Equity	\$5,182,568	\$11,810,765	\$0	\$1,105,181

County of Colusa
Counties Financial Transactions Report
Balance Sheet

Fiscal Year 2008

	Proprietary Fund Types		Fiduciary Fund Types	Account Groups	
	E	F	G	H	I
	Enterprise	Internal Service	Trust And Agency	General Fixed Assets	General Long-Term Debt
Assets					
Current Assets	33,170	-66,710	19,250,404		
Non-Current Assets	868,437	13,711		65,605,100	\$5,717,103
Total Assets	\$901,607	(\$52,999)	\$19,250,404	\$65,605,100	\$5,717,103
Liabilities					
Current Liabilities	143,392	32,879	494,620		
Non-Current Liabilities	2,161,400	4,139			\$5,717,103
Total Liabilities	\$2,304,792	\$37,018	\$494,620		\$5,717,103
Fund Equity					
Contributed Capital					
Investment in General Fixed Assets				\$65,605,100	
Retained Earnings/Fund Balance					
Reserved	400	11,416	2,500		
Unreserved	-1,403,585	-101,433	18,753,284		
Total Retained Earnings/Fund Balance	(\$1,403,185)	(\$90,017)	\$18,755,784		
Total Fund Equity	(\$1,403,185)	(\$90,017)	\$18,755,784	\$65,605,100	
Total Liabilities and Fund Equity	\$901,607	(\$52,999)	\$19,250,404	\$65,605,100	\$5,717,103

County of Colusa
Counties Financial Transactions Report
Statistics and Summary

Fiscal Year 2008

Current Transient Lodging Tax Rate	
Effective Date of Current Transient Lodging Tax Rate	
Current Utility User Tax Rate	
Current Year Property Tax Delinquency as of June 30, 2008 as a Percent of Tax Levy	3.980

Appropriations Limits	24,004,068
Total Annual Appropriations Subject to Limit	18,057,633
Beginning Fund Balance	\$14,198,950
Add: Revenues During Fiscal Year	\$49,736,535
Transfers In	\$26,448
Adjustments (Specify, maximum of 5 entries)	\$446,003

Specify:	Amount:
GASB 31 Adjustment (06/07)	158,268
Additional Revenues (06/07)	287,735
Total:	\$446,003

Total Adjustments and Transfers In	\$472,451
Subtotal	\$64,407,936
Deduct: Expenditures During Fiscal Year	\$46,880,195
Transfers Out	\$0
Adjustments (Specify, maximum of 5 entries)	\$419,702

Specify:	Amount:
Adjust Reserves (06/07)	18,478
Adjust Fund Balance (06/07)	80,855
Additional Expenditures (06/07)	295,327
Adjust Inventory Reserves-Roads (07/08)	25,042
Total:	\$419,702

Total Adjustments and Transfers Out	\$419,702
Ending Fund Balance	\$17,108,039