

County of Colusa

Counties Financial Transactions Report

General Information

Fiscal Year 2007

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

Fiscal Year 2007

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

Yes

Operating Revenues

Landing Fees

0

Aircraft Storage Fees

1,170

Fuel Flowage Fees

Concessions

Rents and Leases

29,893

Sales and Services

394,066

Other Revenues

3,631

Total Operating Revenues

\$428,760

Operating Expenses

Administration

64,167

Maintenance and Operation

Landing Areas

Terminal Buildings and Areas

462

Other Buildings and Areas

General Shops and Equipment

Cost of Sales and Service

345,795

Depreciation

3,320

Other Operating Expenses

Total Operating Expenses

\$413,744

Net Operating Income (Loss)

\$15,016

Non-Operating Revenues

Interest

2,556

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 2007

Other	35,028
Other Non-Operating Revenues	
Total Non-Operating Revenues	\$37,584
Non-Operating Expenses	
Interest	
Judgments and Damages	
Taxes and Assessments	43,441
Current Year Capital Outlay (Non-Enterprise Only)	
Other Non-Operating Expenses	9,509
Total Non-Operating Expenses	\$52,950
Income (Loss) Before Operating Transfers	(\$350)
Transfers In from the County	
Transfers Out to the County	
Total Transfers In (Out)	\$0
Net Income (Loss)	(\$350)
Current Year Capital Outlay for Enterprise	0

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

Fiscal Year 2007

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

Yes

Operating Revenues

Refuse Disposal Fees-Commercial

0

Refuse Disposal Fees-Public

1,146,263

Refuse Collection Fees-Residential

Refuse Collection Fees-Commercial

Other Operating Revenues

Total Operating Revenues

\$1,146,263

Operating Expenses

Refuse Disposal

Salaries and Wages

163,877

Services and Supplies

985,973

Other Charges (Abatements)

7,709

Total Refuse Disposal

\$1,157,559

Refuse Collection

Salaries and Wages

Services and Supplies

Other Charges

Total Refuse Collection

\$0

Other Operating Expenses

Total Operating Expenses

\$1,157,559

Net Operating Income

(\$11,296)

Non-Operating Revenues

Interest

Sale of Retired Plant and Equipment

Other Non-Operating Revenues

Total Non-Operating Revenues

30,023

\$30,023

Non-Operating Expenses

Interest

26,058

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

Fiscal Year 2007

Current Year Capital Outlay (Non-Enterprise Only)

Other Non-Operating Expenses

30,867

Total Non-Operating Expenses

\$56,925

Income (Loss) Before Operating Transfers

(\$38,198)

Transfers In from the County

Transfers Out to the County

Total Transfers In (Out)

\$0

Net Income (Loss)

(\$38,198)

Current Year Capital Outlay for Enterprise

0

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Taxes: Property Taxes and Other Taxes

Fiscal Year 2007

Property Taxes

County Wide Secured and Unsecured	6,310,048
Supplemental County Wide Secured and Unsecured	573,694
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	1,987,316
Voter Approved Indebtedness	
Supplemental Voter Approved Indebtedness	
Prior Year Secured and Unsecured	-48,411
Supplemental Prior Year Secured and Unsecured	45,256
Total Property Taxes	\$8,867,903

Other Taxes

Sales and Use Taxes	930,661
In-Lieu Local Sales and Use Taxes	242,401
Transportation Tax (Non-Transit Purposes)	
Property Transfer	
Transient Lodging (Room Occupancy)	
Timber Yield	
Aircraft	
Construction Development Taxes	332,735
Utility Users Tax	
Other (Specify, maximum of 5 entries)	\$2,415

Specify:

Amount:

Unclaimed Property Tax Refund	2,415
Total:	\$2,415

Total Other Taxes

\$1,508,212

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Licenses, Permits and Franchises

Fiscal Year 2007

Animal Licenses	31,355
Business Licenses	19,492
Construction Permits	273,769
Road Privileges and Permits	74,415
Zoning Permits	23,586
Franchises	497,287
Other Licenses and Permits (Specify, maximum of 5 entries)	\$553,548

Specify:

Amount:

Environmental Health/Sanitation Fee	88,944
Agricultural Fees/Air Pollution Fees	413,817
Hazardous Generator Permit/Cal Arp Permit	20,833
Transportation Permits/Above Ground Storage Permit	27,349
Gun, Explosive, Burial Permits	2,605
Total:	\$553,548

Total Licenses, Permits and Franchises

\$1,473,452

County of Colusa
County Financial Transactions Report
Statement of Revenues

Fines, Forfeitures and Penalties

Fiscal Year	2007	
Vehicle Code Fines		69,552
Other Court Fines		1,019,822
Forfeitures and Penalties		195,927
Penalties and Cost on Delinquent Taxes		285,025
Total Fines, Forfeitures and Penalties		\$1,570,326

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Revenue From the Use of Money and Property

Fiscal Year	2007	
Interest		628,225
Rents and Concessions		39,376
Royalties		89
Total Revenue from the Use of Money and Property		\$667,690

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

Fiscal Year 2007

State

Highway Users Tax	1,296,406
Motor Vehicle In-Lieu Tax	36,434
Realignment from the Vehicle License Fee (VLF) Fund	1,026,210
Other State In-Lieu Taxes	
Highway Property Rentals	
Public Assistance Administration (Include CALWORKS Admin.)	1,978,473
Public Assistance Programs (Include CALWORKS Program)	986,827
Realignment for Social Services	1,005,137
Aid for Agriculture	653,407
Aid for Construction	1,504,603
Aid for Corrections	180,475
Aid for County Fairs	
Aid for Disaster	66,795
Homeowners' Property Tax Relief	71,229
Open Space Tax Relief	843,054
SB 90 Mandated Costs	120,053
Off Highway Motor Vehicle License Fee	48,358
Roads	613,691
Child Care Food/Special Milk Program	
Peace Officers Standards and Training	32,376
Public Defender	
Tobacco Tax - AB 75 / Prop. 99	150,000
Public Safety Fund - Realignment (Prop.172)	1,352,665

Health Programs

Aid for Mental Health	1,772,881
Realignment for Mental Health	532,386
Medically Indigent Adult (MIA)	
Alcohol and Drug Abuse	753,281
Realignment for Health Services	237,281

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

Fiscal Year 2007

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

\$537,262

Specify:

Amount:

Health Admin/Child Restraint/Prop 63	167,240
MCH Prog/Aid for Crippled Children/UST	191,691
Aids Subvention/Chlamydia Awareness/HUGS	40,240
EMS/LEAD/LEF/Med-Cal Fees/EMSA/HRSA/Flu Grant	75,437
Child Hlth Disability/CHDP Screening Fees	62,654
Total:	\$537,262

State - Other (Use applicable revenue source or specify)

Supplemental Law Enforcement Services Fund (SLESF/COPS)

186,056

Office of Criminal Justice Planning (OCJP)

652,709

Library

65,189

Stabilization

Veterans Affairs Programs

14,742

Sheriff Boating Safety

107,210

Victim Witness Programs

84,567

DA Programs - Family/Child/Child Support Incentive

36,761

Civil Defense

Aging Programs

Law Enforcement

115,593

Other State (Specify, maximum of 10 entries)

\$624,430

Specify:

Amount:

Arbuckle Hotel/Del Norte Clinic	157,500
Aid for Aviation	37,961
Probation	445
Migrant Farm Housing	272,085
CUPA State Grant	60,000
Continuum Care Plan/Arbuckle Day Care Bldg	10,000
Prop 12	24,000
Groundwater Grant	62,439
Total:	\$624,430

Total State

\$17,686,541

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Aid From Other Governmental Agencies - Federal

Fiscal Year 2007

Federal

Public Assistance Administration	902,607
Public Assistance Programs	1,273,856
Health Administration	
Aid for Construction	256,171
Aid for Disaster	122,404
Forest Reserve Revenue	110,780
In-Lieu Taxes	125,584

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	25,000
DA Programs - Family/Child	613,181
Grazing	
Aging Programs	
Senior Citizens Programs	47,327
Road Projects	
Law Enforcement	71,915
Other Federal (Specify, maximum of 10 entries)	\$1,317

Specify:

Amount:

Cal Works Fraud Incentive	1,317
Total:	\$1,317

Total Federal

\$3,550,142

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Other In-Lieu Taxes and Other Governmental Agencies

Fiscal Year 2007

Other In-Lieu Taxes

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

\$20,053

Specify:

Amount:

County In-Lieu Taxes	20,053
Total:	\$20,053

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)

\$31,079

Specify:

Amount:

Colusa Co Children & Families Commission	31,079
Total:	\$31,079

Total Other In-Lieu Taxes and Other Governmental Agencies

\$51,132

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

Fiscal Year 2007

Assessments and Tax Collection Fees	128,617
Property Tax Administrative Fees	\$228,537
Cities	99,842
Redevelopment Agencies	
Special Districts	128,695
Auditing and Accounting Fees	7,827
Communication Services	
Election Services	75,705
Legal Services	49,908
Planning and Engineering Services	294,526
Agricultural Services	157,512
Civil Process Services	6,631
Court Fees and Costs	126,368
Booking Fees	14,960
Estate Fees	19,627
Humane Services	65,361
Law Enforcement Services	253,472
Recording Fees	365,096
Road and Street Services	347,079
Health Fees	45,901
Mental Health Services	18,781
California Children's Services	260
Sanitation Services	6,441
Institutional Care and Services	110,060
Library Services	25,162
Park and Recreation Fees	
Charges for Current Services - Other (Use applicable revenue sources or specify)	
Personnel Services	
Building Maintenance and Grounds	
Administrative Services	21,232

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

Fiscal Year 2007

Other (Specify, maximum of 10 entries)

\$415,529

Specify:

Amount:

Risk Management & Insurance Services	65,532
Salary Reimbursement	152,524
Treasurer & Collector Fees	83,327
Probation Services	62,688
Drug & Alcohol Counseling Services	18,774
OES Hazardous Materials Storage	20,422
General Relief	2,985
Photo Copy Reimbursement	4,818
Installment/Late/Registration Fees	4,459
Total:	\$415,529

Total Charges for Current Services

\$2,784,592

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Miscellaneous Revenues

Fiscal Year 2007

Miscellaneous Revenues (Use applicable revenue source or specify)

Other Sales	17,371
Tobacco Settlement	
Welfare Repayments	
Cancelled Warrants	13,827
Other Miscellaneous (Specify, maximum of 10 entries)	\$1,162,840

Specify:

Amount:

Environmental Settlement	5,500
Indian Gaming	465,285
Gifts & Donations	201,889
Cash Differences	1,346
Insurance Dividend & Reimbursement	330,888
Misc Other Revenue & Refunds	122,138
Misc Reimbursement	27,794
Lab Fees	8,000
Total:	\$1,162,840

Total Miscellaneous Revenue

\$1,194,038

County of Colusa
County's Financial Transactions Report
Statement of Revenues

Other Financing Sources

Fiscal Year	2007	
Sale of Fixed Assets		41,141
Proceeds from the Sale of Bonds		
Other Long-Term Debt Proceeds		
Total Other Financing Sources		\$41,141

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Transfers In

Fiscal Year 2007

Grand Total of Revenues Before Transfers	\$39,395,169
Airport <i>(Enter any transfers on the Airport activity/enterprise form)</i>	\$0
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)	\$0
Operating Transfers between Funds other than Governmental and Enterprise (i.e., Trust Funds)	1,515
Total Revenues and Transfers In	\$39,396,684
Interfund Operating Transfers within Governmental Funds	

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
General

Fiscal Year	2007	Operating Expenditures	Capital Outlay	Total
Legislative and Administrative		A	B	
Board of Supervisors		504,646	877	
Clerk of the Board		186,935	1,935	
Administrative Officer				
Council of Governments				
Other				
Total Legislative and Administrative		\$691,581	\$2,812	\$694,393
Finance				
Auditor - Controller		555,664	10,108	
Treasurer - Tax Collector		188,301		
Assessor		872,469	5,216	
Purchasing Agent				
Other		212	213	
Total Finance		\$1,616,646	\$15,537	\$1,632,183
Counsel				
County Counsel		163,031		
District Attorney (Legal Advice)				
Other				
Total Counsel		\$163,031	\$0	\$163,031
Personnel		54,019	1,150	\$55,169
Elections		268,901	125,322	\$394,223
Communications				\$0
Property Management		893,615	15,927	\$909,542
Plant Acquisition				
Jails				
Courts				
Other				
Total Plant Acquisition		\$0	\$0	\$0
Promotion		9,581		\$9,581
Other General		370,517	8,894	\$379,411

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

Fiscal Year 2007

	Operating Expenditures	Capital Outlay	Total
	A	B	
Judicial			
Trial Court Maintenance of Effort (MOE) <i>(GC 77201.1 - Remitted to the State)</i>	394,004		
Fifty Percent Excess Revenue Calculation <i>(GC 77205 - Remitted to the State)</i>	149,205		
Other Trial Court <i>(Include Non-Rule 810-Facility Related and MOE Penalties GC 68065)</i>	190,745		
County Clerk			
Grand Jury (Including Audit)	14,321		
District Attorney - Prosecution	707,163	29,724	
District Attorney - Family Support	606,144	4,796	
Public Defender	290,744		
Court Appointed Counsel	17,822		
Other	204,020	6,652	
Total Judicial	\$2,574,168	\$41,172	\$2,615,340
Police Protection	4,127,707	161,589	\$4,289,296
Detention and Correction			
Adult Detention	2,298,111	8,164	
Juvenile Detention	349,432		
Probation	1,482,576	33,019	
Total Detention and Correction	\$4,130,119	\$41,183	\$4,171,302
Fire Protection	60,000		\$60,000
Flood Control - Soil and Water Conservation	9,581		\$9,581
Protective Inspection			
Agricultural Commissioner	875,898	17,119	
Building Inspector	248,800	132	
Livestock Inspector			

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Protection

Fiscal Year 2007

Sealer of Weights and Measures			
Total Protective Inspection	\$1,124,698	\$17,251	\$1,141,949
Other Protection			
LAFCO	45,060		
Recorder	186,935	1,935	
Coroner	126,731	214	
Emergency Services	167,498	44,949	
Planning and Zoning	248,800	132	
Pound	154,956	2,895	
Other	256,442		
Total Other Protection	\$1,186,422	\$50,125	\$1,236,547

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Ways and Facilities

Fiscal Year	2007			
		Operating Expenditures	Capital Outlay	Total
		A	B	
Roads		6,383,356	56,028	\$6,439,384
Transportation Terminals		290,510	10,725	\$301,235
Transportation Systems				\$0
Parking Facilities				\$0

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
Health

Fiscal Year	2007			
		Operating Expenditures	Capital Outlay	Total
		A	B	
Public Health		2,065,186	13,579	\$2,078,765
Medical Care		87,886		\$87,886
Mental Health		3,143,320	121,742	\$3,265,062
Drug and Alcohol Abuse Services		799,974	5,187	\$805,161

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Assistance

Fiscal Year	2007	Operating Expenditures	Capital Outlay	Total
		A	B	
Welfare				
Administration		3,408,522	6,698	
Aid Programs Cash		3,434,377		
Total Welfare		\$6,842,899	\$6,698	\$6,849,597
Social Services				
Administration and Programs		65,097		
Other		8,346		
Total Social Services		\$73,443	\$0	\$73,443
General Relief				
Aid to Indigents				
Indigent Burials		4,986		
Total General Relief		\$4,986	\$0	\$4,986
Care of Court Wards		3,600		\$3,600
Veterans Services		62,825		\$62,825
Other Public Assistance				
Workforce Investment Act (WIA)				
Other		232,514	224	
Total Other Public Assistance		\$232,514	\$224	\$232,738

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Education

Fiscal Year	2007	Operating Expenditures A	Capital Outlay B	Total
School Administration		721		\$721
Library Services		646,641	26,396	\$673,037
Agricultural Education		205,098		\$205,098
Other Education				\$0

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

Fiscal Year	2007	Operating Expenditures A	Capital Outlay B	Total
Recreation Facilities		28,336		\$28,336
Cultural Services				\$0
Veterans Memorial Building		12,374		\$12,374
Small Craft Harbors				\$0

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

Fiscal Year	2007			
		Operating Expenditures	Capital Outlay	Total
		A	B	
Retirement of Long-Term Debt		453,315		\$453,315
Interest on Long-Term Debt		246,457		\$246,457
Principal and Interest on Short-Term Notes and Warrants		9,690		\$9,690

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Transfers Out

Fiscal Year	2007	Operating Expenditures A	Capital Outlay B	Total
Grand Total of Expenditures Before Transfers		\$38,873,717	\$721,541	\$39,595,258
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)		291		
Total Expenditures and Transfers Out		\$38,874,008	\$721,541	\$39,595,549
Interfund Operating Transfers within Governmental Funds		\$0		

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

Fiscal Year	2007	
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		\$446,027
Adjustments to Principal in CY		30,476
Reason for Adjustment to Principal in CY		New Leases
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		192,873
Principal Defeased in CY		
Principal Payments to Date		\$1,542,764
Unmatured Principal, End of Fiscal Year		\$283,630
Current Year Interest Payment		17,518
Amount Delinquent Principal		
Amount Delinquent Interest		

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

Fiscal Year	2007	
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		\$1,649,116
Adjustments to Principal in CY		413,534
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		\$2,062,650
Current Year Interest Payment		
Amount Delinquent Principal		
Amount Delinquent Interest		

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

Fiscal Year	2007	
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		\$979,438
Adjustments to Principal in CY		17,161
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		
Principal Payments to Date		\$0
Unmatured Principal, End of Fiscal Year		\$996,599
Current Year Interest Payment		
Amount Delinquent Principal		
Amount Delinquent Interest		

County of Colusa
Counties Financial Transactions Report
Lease Obligations

Fiscal Year 2007

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	1,588,893
Initial Amount of Lease Obligation	
Current Year Principal Payment	80,048
Current Year Interest Payment	61,192
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	\$1,447,653
Total Unmatured Principal (Only) End of Fiscal Year	1,114,322

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 "Long-Term Debt Form".

County of Colusa
Counties Financial Transactions Report
Lease Obligations

Fiscal Year 2007

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	2,233,550
Initial Amount of Lease Obligation	
Current Year Principal Payment	85,000
Current Year Interest Payment	103,600
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	\$2,044,950
Total Unmatured Principal (Only) End of Fiscal Year	1,395,000

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 "Long-Term Debt Form".

County of Colusa
Counties Financial Transactions Report
Lease Obligations

Fiscal Year 2007

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	1,495,049
Initial Amount of Lease Obligation	
Current Year Principal Payment	95,394
Current Year Interest Payment	64,147
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	\$1,335,508
Total Unmatured Principal (Only) End of Fiscal Year	1,062,293

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 "Long-Term Debt Form".

County of Colusa
Counties Financial Transactions Report
Balance Sheet

Fiscal Year 2007

	Government Fund Types			
	A	B	C	D
	General	Special Revenue	Debt Service	Capital Projects
Assets				
Current Assets	5,186,335	9,188,418		989,936
Non-Current Assets				
Total Assets	\$5,186,335	\$9,188,418	\$0	\$989,936
Liabilities				
Current Liabilities	741,347	424,392		0
Non-Current Liabilities				
Total Liabilities	\$741,347	\$424,392	\$0	\$0
Retained Earnings/Fund Balance				
Reserved	12,410	440,245		
Unreserved	4,432,578	8,323,781		989,936
Total Retained Earnings/ Fund Balance	\$4,444,988	\$8,764,026	\$0	\$989,936
Total Fund Equity	\$4,444,988	\$8,764,026	\$0	\$989,936
Total Liabilities and Fund Equity	\$5,186,335	\$9,188,418	\$0	\$989,936

County of Colusa
Counties Financial Transactions Report
Balance Sheet

Fiscal Year 2007

	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	-178,080	-95,604	19,642,998		
Non-Current Assets	632,964	14,470		46,287,421	\$5,917,895
Total Assets	\$454,884	(\$81,134)	\$19,642,998	\$46,287,421	\$5,917,895
Liabilities					
Current Liabilities	99,693	30,349	444,775		
Non-Current Liabilities	1,076,656	2,233			\$5,917,895
Total Liabilities	\$1,176,349	\$32,582	\$444,775		\$5,917,895
Fund Equity					
Contributed Capital					
Investment in General Fixed Assets				\$46,287,421	
Retained Earnings/Fund Balance					
Reserved	400	11,416	2,500		
Unreserved	-721,865	-125,132	19,195,723		
Total Retained Earnings/ Fund Balance	(\$721,465)	(\$113,716)	\$19,198,223		
Total Fund Equity	(\$721,465)	(\$113,716)	\$19,198,223	\$46,287,421	
Total Liabilities and Fund Equity	\$454,884	(\$81,134)	\$19,642,998	\$46,287,421	\$5,917,895

County of Colusa
Counties Financial Transactions Report
Statistics and Summary

Fiscal Year 2007

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, 2007 as a Percent of Tax Levy	3.465

Appropriations Limits	2
Total Annual Appropriations Subject to Limit	1

Beginning Fund Balance	\$13,929,954
Add: Revenues During Fiscal Year	\$39,395,169
Transfers In	\$1,515
Adjustments (Specify, maximum of 5 entries)	\$744,084

Specify:	Amount:
Prior Period Adjustments - FY 05/06	70,115
Revenue Adjustments - FY 05/06	368,213
Adjust Reserves - FY 06/07	83,245
Adjust Beg Fund Balance-Add's Funds - FY 06/07	136,074
Expenditure Adjustments	86,437
Total:	\$744,084

Total Adjustments and Transfers In	\$745,599
Subtotal	\$54,070,722
Deduct: Expenditures During Fiscal Year	\$39,595,258
Transfers Out	\$291
Adjustments (Specify, maximum of 5 entries)	\$276,223

Specify:	Amount:
Adjust Travel Advance Reserves - FY 05/06	590
Gain/Loss on Investments	275,633
Total:	\$276,223

Total Adjustments and Transfers Out	\$276,514
Ending Fund Balance	\$14,198,950