

City of Calistoga
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

		Special Revenue Funds											
		Paisades			CDBG Loan			Affordable			Silverado		
		Gas Tax	Parking Ordinance	Public Safety	Repayment	Landscape Maintenance	Asset Forfeiture	Housing	Community Pool	Quality of Life	Landscape Maintenance	Abandoned Vehicle	
Assets													
Cash and investments		\$ 75,654	\$ 55,844	\$ 663,967	\$ 456,396	\$ 1,445	\$ 32,836	\$ 149,764	\$ -	\$ 487,928	\$ 1,798	\$ 24,859	
Receivables:													
from other governments						90					143	624	
Accounts													
Development agreement				100,000									
Notes receivable					949,616								
Total assets		\$ 108,608	\$ 55,844	\$ 763,967	\$ 1,406,012	\$ 1,535	\$ 32,836	\$ 149,764	\$ -	\$ 487,928	\$ 1,941	\$ 25,459	
Liabilities and Fund Balances													
Liabilities:													
Accounts payable		\$ 2,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Deposits													
Advances from other funds		105,758				692			1,900				
Deferred revenue				100,000	949,616								
Total liabilities		108,608	-	100,000	949,616	692	-	-	1,900	-	-	-	
Fund balances:													
Unreserved designated for open space										57,937			
Unreserved undesignated			55,844	663,967	456,396	843	32,836	149,764	(1,900)	429,961	1,941	25,459	
Total fund balances		-	55,844	663,967	456,396	843	32,836	149,764	(1,900)	487,928	1,941	25,459	
Total liabilities and fund balances		\$ 108,608	\$ 55,844	\$ 763,967	\$ 1,406,012	\$ 1,535	\$ 32,836	\$ 149,764	\$ -	\$ 487,928	\$ 1,941	\$ 25,459	

**City of Calistoga
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008**

	Special Revenue Funds										Debt Service		Total Nonmajor Governmental Funds
	Traffic Signal	Housing Grants	North West Drainage	Recreation Donation	Police Donation	Police Grants	Tree Mitigation	Fire Donation	Mobile Home Park	City Debt Service			
Assets													
Cash and investments	\$ 125,703	\$ -	\$ 1,525	\$ 18,000	\$ 12,914	\$ -	\$ 23,409	\$ 646	\$ 26,336	\$ -	\$ -	\$ -	\$ 2,159,000
Receivables:													
from other governments	-	-	-	-	-	-	-	-	-	-	-	-	33,811
Accounts	-	-	-	-	25	-	-	-	11,865	-	-	-	11,890
Development agreement	-	-	-	-	-	-	-	-	-	-	-	-	100,000
Notes receivable	-	-	-	-	-	-	-	-	-	-	-	-	949,616
Total assets	\$ 125,703	\$ -	\$ 1,525	\$ 18,000	\$ 12,939	\$ -	\$ 23,409	\$ 646	\$ 38,201	\$ -	\$ -	\$ -	\$ 3,254,317
Liabilities and Fund Balances													
Liabilities:													
Accounts payable	\$ -	\$ 6,200	\$ -	\$ 25	\$ 100	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,242
Deposits	-	-	-	-	-	-	9,790	-	-	-	-	-	9,790
Advances from other funds	-	5,000	-	74	-	3,799	-	-	-	-	-	-	117,223
Deferred revenue	-	-	-	-	-	-	-	-	-	-	-	-	1,049,616
Total liabilities	-	11,200	-	99	100	3,866	9,790	-	-	-	-	-	1,185,871
Fund balances:													
Unreserved designated for open space	-	-	-	-	-	-	-	-	-	-	-	-	57,937
Unreserved undesignated	125,703	(11,200)	1,525	17,901	12,839	(3,866)	13,619	646	38,201	-	-	-	2,010,509
Total fund balances	125,703	(11,200)	1,525	17,901	12,839	(3,866)	13,619	646	38,201	-	-	-	2,068,446
Total liabilities and fund balances	\$ 125,703	\$ -	\$ 1,525	\$ 18,000	\$ 12,939	\$ -	\$ 23,409	\$ 646	\$ 38,201	\$ -	\$ -	\$ -	\$ 3,254,317

City of Calistoga
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2008

	Special Revenue Funds										
	Gas Tax	Parking Ordinance	Public Safety	CDBG Loan Repayment	Palisades Landscape Maintenance	Asset Forfeiture	Affordable Housing	Community Pool	Quality of Life	Silverado Landscape Maintenance	Abandoned Vehicle
Revenues:											
Intergovernmental	\$ 496,241	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
Charges for services	-	-	161,842	-	1,505	-	3,876	-	8,000	1,042	2,867
Interest	-	463	7,382	27,869	11	272	1,241	-	4,042	21	355
Miscellaneous	-	-	-	40,984	-	3,005	-	-	150	-	-
Total revenues	496,241	463	169,224	68,833	1,516	3,277	5,117	-	13,192	1,063	3,222
Expenditures:											
Current:											
Public safety	-	-	-	-	-	-	-	-	-	-	-
Public works	36,433	-	-	-	1,164	6,573	-	-	-	-	1,628
Housing	-	-	-	98,922	-	-	-	-	-	427	-
Parks and recreation	-	-	-	-	-	-	-	850	-	-	-
Debt service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	36,433	-	-	98,922	1,164	6,573	-	850	-	427	1,628
Excess (deficiency) of revenues over (under) expenditures	459,808	463	169,234	(30,289)	352	(3,296)	5,117	(850)	13,192	636	1,596
Other financing sources (uses):											
Transfers in	-	-	-	-	90	-	-	-	-	250	-
Transfers out	(454,767)	-	(228,458)	(30,825)	-	-	-	-	-	-	(18,000)
Total other financing sources (uses)	(454,767)	-	(228,458)	(30,825)	90	-	-	-	-	250	(18,000)
Net change in fund balances	5,021	463	(69,224)	(61,114)	442	(3,296)	5,117	(850)	13,192	886	(16,404)
Fund balances, July 1	(5,021)	55,381	723,191	517,510	401	36,132	144,647	(1,050)	474,736	1,055	41,883
Fund balances, June 30	\$ -	\$ 55,844	\$ 663,967	\$ 456,396	\$ 843	\$ 32,836	\$ 149,764	\$ (1,900)	\$ 487,928	\$ 1,941	\$ 25,459

City of Calistoga
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Normajor Governmental Funds
For the Fiscal Year Ended June 30, 2008

	Special Revenue Funds										Debt Service		Total Nonmajor Governmental Funds
	Traffic Signal	Housing Grants	North West Drainage	Recreation Donations	Police Donation	Police Grants	Tree Mitigation	Fire Donation	Mobile Home Park	City Debt Service			
Revenues:													
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 605,587
Charges for services	-	-	74	-	-	-	-	-	4,705	-	-	-	184,911
Interest	1,041	-	13	-	107	-	194	-	218	-	-	-	43,039
Miscellaneous	-	-	-	12,833	1,000	-	390	2,645	10,880	-	-	-	71,867
Total revenues	1,041	-	87	12,833	1,107	109,346	584	2,645	15,803	-	-	-	905,404
Expenditures:													
Current:													
Public safety	-	-	-	-	1,314	50,133	-	-	-	-	-	-	59,646
Public works	-	-	-	-	-	-	-	-	-	-	-	-	38,024
Housing	-	11,200	-	-	-	-	-	-	2,887	-	-	-	113,019
Parks and recreation	-	-	-	11,136	-	-	-	-	-	-	-	-	11,986
Debt service:													
Principal	-	-	-	-	-	-	-	-	-	212,346	-	-	212,346
Interest	-	-	-	-	-	-	-	-	-	56,996	-	-	56,996
Total expenditures	-	11,200	-	11,136	1,314	50,133	-	-	2,887	269,042	-	-	491,717
Excess (deficiency) of revenues over (under) expenditures	1,041	(11,200)	87	1,697	(207)	59,213	584	2,645	12,906	(269,042)	-	-	413,687
Other financing sources (uses):													
Transfers in	-	-	-	-	-	-	-	-	-	269,008	-	-	269,348
Transfers out	-	-	-	(1,000)	-	(89,693)	-	-	(2,915)	-	-	-	(824,578)
Total other financing sources (uses)	-	-	-	(1,000)	-	(89,693)	-	-	(2,915)	269,008	-	-	(555,230)
Net change in fund balances	1,041	(11,200)	87	697	(207)	(29,480)	584	2,645	10,091	(34)	(34)	(34)	(141,543)
Fund balances, July 1	124,662	-	1,439	17,204	13,046	25,614	13,035	(1,989)	28,110	34	34	34	2,209,989
Fund balances, June 30	\$ 125,703	\$ (11,200)	\$ 1,525	\$ 17,901	\$ 12,839	\$ (3,866)	\$ 13,619	\$ 646	\$ 38,201	\$ -	\$ -	\$ -	\$ 2,068,446