

County of Colusa

Counties Financial Transactions Report

General Information

Fiscal Year 2011

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

First Robert Middle Initial Last Zunino
Title Asst. Auditor-Controller Telephone (530) 458-0415
Email rzunino@countyofcolusa.o Fax No. (530) 458-0402

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

Fiscal Year 2011

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

Yes

Operating Revenues

Landing Fees

0

Aircraft Storage Fees

1,664

Fuel Flowage Fees

Concessions

Rents and Leases

41,016

Sales and Services

414,356

Other Revenues

1,611

Total Operating Revenues

\$458,647

Operating Expenses

Administration

68,692

Maintenance and Operation

Landing Areas

Terminal Buildings and Areas

5,306

Other Buildings and Areas

General Shops and Equipment

Cost of Sales and Service

357,638

Depreciation

3,191

Other Operating Expenses

Total Operating Expenses

\$434,827

Net Operating Income (Loss)

\$23,820

Non-Operating Revenues

Interest

1,786

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 2011

Other	44,931
Other Non-Operating Revenues	
Total Non-Operating Revenues	\$46,717
Non-Operating Expenses	
Interest	
Judgments and Damages	
Taxes and Assessments	32,121
Current Year Capital Outlay (Non-Enterprise Only)	
Other Non-Operating Expenses	5,947
Total Non-Operating Expenses	\$38,068
Income (Loss) Before Operating Transfers	\$32,469
Transfers In from the County	
Transfers Out to the County	
Total Transfers In (Out)	\$0
Net Income (Loss)	\$32,469
Current Year Capital Outlay for Enterprise	

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

Fiscal Year 2011

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

Yes

Operating Revenues

Refuse Disposal Fees-Commercial

0

Refuse Disposal Fees-Public

1,540,233

Refuse Collection Fees-Residential

Refuse Collection Fees-Commercial

Other Operating Revenues

Total Operating Revenues

\$1,540,233

Operating Expenses

Refuse Disposal

Salaries and Wages

44,121

Services and Supplies

1,382,232

Other Charges (Abatements)

7,709

Total Refuse Disposal

\$1,434,062

Refuse Collection

Salaries and Wages

Services and Supplies

Other Charges

Total Refuse Collection

\$0

Other Operating Expenses

Total Operating Expenses

\$1,434,062

Net Operating Income

\$106,171

Non-Operating Revenues

Interest

1,177

Sale of Retired Plant and Equipment

Other Non-Operating Revenues

11,537

Total Non-Operating Revenues

\$12,714

Non-Operating Expenses

Interest

County of Colusa

**Counties Financial Transactions Report
Refuse Enterprise/Activity**

Statement of Revenues and Expenses

Fiscal Year 2011

Current Year Capital Outlay (Non-Enterprise Only)

Other Non-Operating Expenses

10,861

Total Non-Operating Expenses

\$10,861

Income (Loss) Before Operating Transfers

\$108,024

Transfers In from the County

Transfers Out to the County

Total Transfers In (Out)

\$0

Net Income (Loss)

\$108,024

Current Year Capital Outlay for Enterprise

County of Colusa

Counties Financial Transactions Report
Statement of Revenues

Taxes: Property Taxes and Other Taxes

Fiscal Year 2011

Property Taxes

County Wide Secured and Unsecured	7,524,839
Supplemental County Wide Secured and Unsecured	185,958
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	2,211,575
Voter Approved Indebtedness	
Supplemental Voter Approved Indebtedness	
Prior Year Secured and Unsecured	66,262
Supplemental Prior Year Secured and Unsecured	16,965
Total Property Taxes	\$10,005,599

Other Taxes

Sales and Use Taxes	1,104,737
In-Lieu Local Sales and Use Taxes	533,602
Transportation Tax (Non-Transit Purposes)	
Property Transfer	
Transient Lodging (Room Occupancy)	
Timber Yield	
Aircraft	
Construction Development Taxes	53,788
Utility Users Tax	
Other (Specify, maximum of 5 entries)	\$2,526

Specify:

Amount:

Unclaimed Property Tax Refund	2,526
Total:	\$2,526

Total Other Taxes

\$1,694,653

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Licenses, Permits and Franchises

Fiscal Year 2011

Animal Licenses	26,437
Business Licenses	17,280
Construction Permits	137,239
Road Privileges and Permits	38,690
Zoning Permits	16,151
Franchises	498,743
Other Licenses and Permits (Specify, maximum of 5 entries)	\$716,306

Specify:

Amount:

Environmental Health Fees	109,217
Ag Fees	552,763
Above Ground Storage/Hazardous Generator Permits	44,382
Transportation Permits	8,275
Gun/Explosive/Burial Permits	1,669
Total:	\$716,306

Total Licenses, Permits and Franchises **\$1,450,846**

County of Colusa

**County Financial Transactions Report
Statement of Revenues**

Fines, Forfeitures and Penalties

Fiscal Year	2011	
Vehicle Code Fines		94,007
Other Court Fines		1,451,192
Forfeitures and Penalties		185,599
Penalties and Cost on Delinquent Taxes		357,660
Total Fines, Forfeitures and Penalties		\$2,088,458

County of Colusa

**County Financial Transactions Report
Statement of Revenues**

Revenue From the Use of Money and Property

Fiscal Year 2011

Interest 355,313

Rents and Concessions 218,215

Royalties 357

Total Revenue from the Use of Money and Property \$573,885

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

Fiscal Year 2011

State

Highway Users Tax	1,983,867
Motor Vehicle In-Lieu Tax	
Realignment from the Vehicle License Fee (VLF) Fund	1,298,251
Other State In-Lieu Taxes	
Highway Property Rentals	
Public Assistance Administration (Include CALWORKS Admin.)	2,241,345
Public Assistance Programs (Include CALWORKS Program)	993,335
Realignment for Social Services	849,945
Aid for Agriculture	709,801
Aid for Construction	251,958
Aid for Corrections	178,478
Aid for County Fairs	
Aid for Disaster	72,259
Homeowners' Property Tax Relief	65,096
Open Space Tax Relief	
SB 90 Mandated Costs	38,520
Off Highway Motor Vehicle License Fee	48,372
Roads	674,747
Child Care Food/Special Milk Program	
Peace Officers Standards and Training	23,737
Public Defender	
Tobacco Tax - AB 75 / Prop. 99	150,000
Public Safety Fund - Realignment (Prop.172)	2,746,278

Health Programs

Aid for Mental Health	4,810,363
Realignment for Mental Health	520,150
Medically Indigent Adult (MIA)	
Alcohol and Drug Abuse	508,557
Realignment for Health Services	357,367

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Aid From Other Governmental Agencies - State

Fiscal Year 2011

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

\$1,501,865

Specify:

Amount:

Hlth Admin/Child Restraint/Prop 63-MHSA	135,529
MCH/Crippled Children/Immunization/CMSP	189,896
EMS/LEAD/LEF/EMSA/UST/Flu Grant/HRSA Grant	109,128
Child Hlth Disability/CHDP Screening Fees	82,628
Transitional Housing	984,684
Total:	\$1,501,865

State - Other (Use applicable revenue source or specify)

Supplemental Law Enforcement Services Fund (SLESF/COPS)

161,144

Office of Criminal Justice Planning (OCJP)

429,927

Library

74,283

Stabilization

Veterans Affairs Programs

24,016

Sheriff Boating Safety

129,834

Victim Witness Programs

157,473

DA Programs - Family/Child/Child Support Incentive

11,087

Civil Defense

Aging Programs

Law Enforcement

148,305

Other State (Specify, maximum of 10 entries)

\$1,056,703

Specify:

Amount:

Parks & Recreation	224,112
Aid for Aviation	21,821
Probation	862
Migrant Farm Housing	330,797
CUPA State Grants	69,560
Vehicle Theft	61,702
Maxwell P.U.D.	315,000
Administrative Office of the Courts	32,849
Total:	\$1,056,703

Total State

\$22,217,063

County of Colusa

**Counties Financial Transactions Report
Statement of Revenues**

Aid From Other Governmental Agencies - Federal

Fiscal Year 2011

Federal

Public Assistance Administration	1,248,376
Public Assistance Programs	1,224,803
Health Administration	
Aid for Construction	22,638
Aid for Disaster	167,999
Forest Reserve Revenue	80,870
In-Lieu Taxes	190,841

Federal - Other (Use applicable revenue source or specify)

Workforce Investment Act (WIA)	
Community Development Block Grant	
Health Grants	83,620
Citizens Option for Public Safety (COPS)	33,097
Office of Criminal Justice Planning (OCJP)	
DEA Programs/Drug and Alcohol Programs	20,000
DA Programs - Family/Child	705,158
Grazing	
Aging Programs	
Senior Citizens Programs	55,641
Road Projects	282,578
Law Enforcement	96,327
Other Federal (Specify, maximum of 10 entries)	\$19,644

Specify:

Amount:

Help America Vote Act	19,644
Total:	\$19,644

Total Federal

\$4,231,592

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Other In-Lieu Taxes and Other Governmental Agencies

Fiscal Year 2011

Other In-Lieu Taxes

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

\$20,887

Specify:

Amount:

County In-Lieu Taxes	20,887
Total:	
\$20,887	

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)

\$13,749

Specify:

Amount:

Colusa County Children & Families Commission	13,749
Total:	
\$13,749	

Total Other In-Lieu Taxes and Other Governmental Agencies

\$34,636

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

Fiscal Year 2011

Assessments and Tax Collection Fees	78,357
Property Tax Administrative Fees	\$213,782
Cities	70,780
Redevelopment Agencies	
Special Districts	143,002
Auditing and Accounting Fees	7,724
Communication Services	
Election Services	21,578
Legal Services	11,017
Planning and Engineering Services	126,012
Agricultural Services	175,856
Civil Process Services	5,555
Court Fees and Costs	286,840
Booking Fees	5,132
Estate Fees	15,474
Humane Services	45,238
Law Enforcement Services	323,330
Recording Fees	202,984
Road and Street Services	80,691
Health Fees	18,126
Mental Health Services	2,747
California Children's Services	15,100
Sanitation Services	4,200
Institutional Care and Services	102,566
Library Services	18,271
Park and Recreation Fees	
Charges for Current Services - Other (Use applicable revenue sources or specify)	
Personnel Services	
Building Maintenance and Grounds	
Administrative Services	39,067

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

Fiscal Year 2011

Other (Specify, maximum of 10 entries)

\$412,350

Specify:

Amount:

Risk Management & Insurance Services	83,788
Salary Reimbursement	66,224
Treasurer & Collector Fees	102,710
Probation Services	75,364
Drug & Alcohol Counseling Services	2,025
OES Hazardous Materials Storage	67,015
General Relief	7,181
Photo Copy Reimbursement	7,523
Installment/Late/Registration Fees	520
Total:	\$412,350

Total Charges for Current Services

\$2,211,997

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Miscellaneous Revenues

Fiscal Year 2011

Miscellaneous Revenues (Use applicable revenue source or specify)

Other Sales	16,102
Tobacco Settlement	
Welfare Repayments	
Cancelled Warrants	4,363
Other Miscellaneous (Specify, maximum of 10 entries)	\$987,874

Specify:

Amount:

Grant Principal Repayment	71,128
Migrant Farm Housing	15,415
Indian Gaming	499,639
Gifts & Donations	49,610
Cash Difference	1,322
Insurance Dividend	88,193
Misc Other Revenue/Refunds/Reimbursements	121,234
Lab Fees	8,000
Penalties	3,333
Community Benefits Package	130,000
Total:	\$987,874

Total Miscellaneous Revenue

\$1,008,339

County of Colusa

**County Financial Transactions Report
Statement of Revenues**

Other Financing Sources

Fiscal Year 2011

Sale of Fixed Assets

7,604

Proceeds from the Sale of Bonds

Other Long-Term Debt Proceeds

Total Other Financing Sources

\$7,604

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Transfers In

Fiscal Year 2011

Grand Total of Revenues Before Transfers	\$45,524,672
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)	
Total Revenues and Transfers In	\$45,524,672
Interfund Operating Transfers within Governmental Funds	

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
General

Fiscal Year	2011	Operating Expenditures	Capital Outlay	Total
		A	B	
Legislative and Administrative				
Board of Supervisors		699,958	14,988	
Clerk of the Board		259,370	1,160	
Administrative Officer				
Council of Governments				
Other				
Total Legislative and Administrative		\$959,328	\$16,148	\$975,476
Finance				
Auditor - Controller		546,844	348	
Treasurer - Tax Collector		266,065		
Assessor		993,245	731	
Purchasing Agent				
Other		-28,437		
Total Finance		\$1,777,717	\$1,079	\$1,778,796
Counsel				
County Counsel		334,345	511	
District Attorney (Legal Advice)				
Other				
Total Counsel		\$334,345	\$511	\$334,856
Personnel		-48,501	7,394	(\$41,107)
Elections		332,760	5,744	\$338,504
Communications				\$0
Property Management		949,082	151,941	\$1,101,023
Plant Acquisition				
Jails				
Courts				
Other				
Total Plant Acquisition		\$0	\$0	\$0
Promotion		26,854		\$26,854
Other General		169,095	30,755	\$199,850

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Protection

Fiscal Year 2011

	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)	301,347		
Other Trial Court (Include Non-Rule 810-Facility Related and MOE Penalties GC 68065)	401,613		
County Clerk			
Grand Jury (Including Audit)	19,783		
District Attorney - Prosecution	1,272,791	7,657	
District Attorney - Family Support	695,079	1,997	
Public Defender	343,223		
Court Appointed Counsel	35,785		
Other	153,423	3,942	
Total Judicial	\$3,617,048	\$13,596	\$3,630,644
Police Protection	5,076,217	172,622	\$5,248,839
Detention and Correction			
Adult Detention	2,650,431	4,117	
Juvenile Detention	390,373		
Probation	1,714,683	5,132	
Total Detention and Correction	\$4,755,487	\$9,249	\$4,764,736
Fire Protection			\$0
Flood Control - Soil and Water Conservation	11,868		\$11,868
Protective Inspection			
Agricultural Commissioner	986,893	57,660	
Building Inspector	369,063	185	
Livestock Inspector			

County of Colusa

Counties Financial Transactions Report
Statement of Expenditures

Public Protection

Fiscal Year 2011

Sealer of Weights and Measures

Total Protective Inspection

\$1,355,956

\$57,845

\$1,413,801

Other Protection

LAFCO

50,417

Recorder

259,370

1,160

Coroner

131,833

934

Emergency Services

133,559

164,822

Planning and Zoning

369,063

185

Pound

174,416

227

Other

262,345

Total Other Protection

\$1,381,003

\$167,328

\$1,548,331

County of Colusa

**Counties Financial Transactions Report
Statement of Expenditures**

Public Ways and Facilities

Fiscal Year 2011

	Operating Expenditures A	Capital Outlay B	Total
Roads	5,344,597	16,507	\$5,361,104
Transportation Terminals	38,831		\$38,831
Transportation Systems			\$0
Parking Facilities			\$0

County of Colusa
County Financial Transactions Report
Statement of Expenditures

Health

Fiscal Year	2011			
		Operating Expenditures	Capital Outlay	Total
		A	B	
Public Health		4,008,006	27,675	\$4,035,681
Medical Care		21,661		\$21,661
Mental Health		4,697,475	24,115	\$4,721,590
Drug and Alcohol Abuse Services		445,510	1,387	\$446,897

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Assistance

Fiscal Year	2011	Operating Expenditures	Capital Outlay	Total
		A	B	
Welfare				
Administration		3,635,150	247,695	
Aid Programs Cash		2,693,872		
Total Welfare		\$6,329,022	\$247,695	\$6,576,717
Social Services				
Administration and Programs		63,044		
Other		11,326		
Total Social Services		\$74,370	\$0	\$74,370
General Relief				
Aid to Indigents				
Indigent Burials		11,061		
Total General Relief		\$11,061	\$0	\$11,061
Care of Court Wards		12,898		\$12,898
Veterans Services		84,860	52	\$84,912
Other Public Assistance				
Workforce Investment Act (WIA)				
Other		357,118	28,653	
Total Other Public Assistance		\$357,118	\$28,653	\$385,771

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Education

Fiscal Year	2011			
		Operating Expenditures	Capital Outlay	Total
		A	B	
School Administration		10,745		\$10,745
Library Services		722,832	12,127	\$734,959
Agricultural Education		252,977		\$252,977
Other Education				\$0

County of Colusa

County Financial Transactions Report
Statement of Expenditures

Recreation and Cultural Services

Fiscal Year	2011	Operating Expenditures A	Capital Outlay B	Total
Recreation Facilities		201,797		\$201,797
Cultural Services				\$0
Veterans Memorial Building		40,553		\$40,553
Small Craft Harbors				\$0

County of Colusa

**County Financial Transactions Report
Statement of Expenditures**

Debt Service

Fiscal Year	2011			
		Operating Expenditures	Capital Outlay	Total
		A	B	
Retirement of Long-Term Debt		358,744		\$358,744
Interest on Long-Term Debt		131,605		\$131,605
Principal and Interest on Short-Term Notes and Warrants				

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Transfers Out

Fiscal Year	2011	Operating Expenditures A	Capital Outlay B	Total
Grand Total of Expenditures Before Transfers		\$43,842,921	\$992,423	\$44,835,344
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		\$43,842,921	\$992,423	\$44,835,344
Interfund Operating Transfers within Governmental Funds		\$0		

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

Fiscal Year	2011	
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		\$21,206
Adjustments to Principal in CY		
Reason for Adjustment to Principal in CY		
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		21,206
Principal Defeased in CY		
Principal Payments to Date		\$1,826,394
Unmatured Principal, End of Fiscal Year		\$0
Current Year Interest Payment		353
Amount Delinquent Principal		
Amount Delinquent Interest		

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

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

Fiscal Year	2011	
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)		Criminal Justice Facility Financing
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		\$955,500
Adjustments to Principal in CY		
Reason for Adjustment to Principal in CY		
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		118,800
Principal Defeased in CY		
Principal Payments to Date		\$234,600
Unmatured Principal, End of Fiscal Year		\$836,700
Current Year Interest Payment		49,208
Amount Delinquent Principal		
Amount Delinquent Interest		

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

Fiscal Year	2011	
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		\$2,062,119
Adjustments to Principal in CY		50,280
Reason for Adjustment to Principal in CY		FY 10/11 Liability Adjustment
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		
Principal Defeased in CY		23,150
Principal Payments to Date		\$674,665
Unmatured Principal, End of Fiscal Year		\$2,089,249
Current Year Interest Payment		
Amount Delinquent Principal		
Amount Delinquent Interest		

County of Colusa
Counties Financial Transactions Report
Lease Obligations

Fiscal Year	2011
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	1,023,932
Initial Amount of Lease Obligation	
Current Year Principal Payment	98,686
Current Year Interest Payment	42,554
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	\$882,692
Total Unmatured Principal (Only) End of Fiscal Year	748,745

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 2011

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

858,824

Initial Amount of Lease Obligation

Current Year Principal Payment

120,052

Current Year Interest Payment

39,490

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

\$699,282

Total Unmatured Principal (Only) End of Fiscal Year

620,865

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 2011

	Government Fund Types			
	A	B	C	D
	General	Special Revenue	Debt Service	Capital Projects
Assets				
Current Assets	4,229,470	19,876,460		1,249,987
Non-Current Assets				
Total Assets	\$4,229,470	\$19,876,460	\$0	\$1,249,987
Liabilities				
Current Liabilities	926,752	1,736,750		
Non-Current Liabilities				
Total Liabilities	\$926,752	\$1,736,750	\$0	\$0
Retained Earnings/Fund Balance				
Reserved		192,772		
Unreserved	3,302,718	17,946,938		1,249,987
Total Retained Earnings/ Fund Balance	\$3,302,718	\$18,139,710	\$0	\$1,249,987
Total Fund Equity	\$3,302,718	\$18,139,710	\$0	\$1,249,987
Total Liabilities and Fund Equity	\$4,229,470	\$19,876,460	\$0	\$1,249,987

County of Colusa
Counties Financial Transactions Report
Balance Sheet

Fiscal Year 2011

	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	505,427	1,869,339	21,573,425		
Non-Current Assets	652,615	9,612		75,851,936	\$4,190,350
Total Assets	\$1,158,042	\$1,878,951	\$21,573,425	\$75,851,936	\$4,190,350
Liabilities					
Current Liabilities	216,010	937,541	2,347,784		
Non-Current Liabilities	2,180,958	14,534			\$4,190,350
Total Liabilities	\$2,396,968	\$952,075	\$2,347,784		\$4,190,350
Fund Equity					
Contributed Capital					
Investment in General Fixed Assets				\$75,851,936	
Retained Earnings/Fund Balance					
Reserved	4,214	6,091			
Unreserved	-1,243,140	920,785	19,225,641		
Total Retained Earnings/ Fund Balance	(\$1,238,926)	\$926,876	\$19,225,641		
Total Fund Equity	(\$1,238,926)	\$926,876	\$19,225,641	\$75,851,936	
Total Liabilities and Fund Equity	\$1,158,042	\$1,878,951	\$21,573,425	\$75,851,936	\$4,190,350

County of Colusa
Counties Financial Transactions Report
Statistics and Summary

Fiscal Year 2011

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, 2011 as a Percent of Tax Levy	1.770

Appropriations Limits	24,010,990
Total Annual Appropriations Subject to Limit	14,173,614
Beginning Fund Balance	\$21,945,783
Add: Revenues During Fiscal Year	\$45,524,672
Transfers In	\$0
Adjustments (Specify, maximum of 5 entries)	\$276,319

Specify:

Amount:

Add'l Revenue FY 09/10	276,319
Total:	\$276,319

Total Adjustments and Transfers In	\$276,319
Subtotal	\$67,746,774
Deduct: Expenditures During Fiscal Year	\$44,835,344
Transfers Out	\$0
Adjustments (Specify, maximum of 5 entries)	\$219,015

Specify:

Amount:

Adjust Inventory Reserve-Roads FY 10/11	219,015
Total:	\$219,015

Total Adjustments and Transfers Out	\$219,015
Ending Fund Balance	\$22,692,415